# REQUEST FOR COUNCIL ACTION

Date: September 23, 2019 Item No.: 7.d

Department Approval

City Manager Approval

Je Schirmachen

Item Description: Consider Adoption of a Preliminary 2020 Tax Levy and Budget

#### BACKGROUND

At the April 8, 2019 City Council meeting, the Council established a general timeline for the 2020 budget process including the following key dates:

2020 Budget Process Timeline	Date
Discussion on 2019-2020 City Council Priorities	2/25/2019
Discussion on Preliminary Cash Reserve Levels	3/18/2019
Establish 2020 Budget Process Calendar	4/8/2019
Review General Budget & Legislative Impacts, Tax Base Changes	7/15/2019
Presentation of the 2020-2039 Capital Improvement Plan	7/15/2019
Discussion on City Council Budgetary Goals	7/15/2019
EDA Budget & Tax Levy Discussion	7/15/2019
Receive the 2020 City Manager Recommended Budget	8/12/2019
Receive Budget Recommendations from the Finance Commission	9/16/2019
Adopt Preliminary 2020 Budget, Tax Levy, & EDA Levy	9/23/2019
Review 2020 Proposed Utility Rates	11/4/2019
Review 2020 Fee Schedule	11/4/2019
Final Budget Hearing (Truth-in-Taxation Hearing)	11/25/2019
Adopt Final 2020 EDA Tax Levy	12/2/2019
Adopt Final 2020 Budget, Tax Levy, Utility Rates, & Fee Schedule	12/2/2019

The next step in the 2020 Budget Process is to adopt a preliminary 2020 Tax Levy and Budget.

State Statute requires all cities in excess of 2,500 in population, to adopt a preliminary tax levy by September 30th for the upcoming fiscal year. Once the preliminary levy is adopted it can be lowered, but not increased. Accompanying the preliminary tax levy, the City has also historically adopted a preliminary Budget which establishes the need for a tax levy.

The adoption of a preliminary tax levy and budget does not preclude further review. As noted in the table above, additional budget-related discussions will be held later this year leading up to the adoption of the *final* 2020 Tax Levy and Budget tentatively scheduled for December 2, 2019.

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#### 2020 Recommended Tax Levy & Budget

The City Council received the 2020 City Manager Recommended Tax Levy and Budget on August 12, 2019. This was followed by a recommendation from the Finance Commission on September 16, 2019. Since the initial presentation of the City Manager 2020 Budget, it has been determined that the Police Department's Commitment to Diversity staffing program does not need to be funded in 2020 due to the lack of eligible candidates. Therefore the proposed City Manager Tax Levy and Budget has been reduced by \$96,880. The information presented below refers to the <u>City Manager</u> recommended amounts as amended.

The 2020 Recommended Tax Levy is \$22,641,770, an increase of \$1,090,120 or 5.1%. The impact on residents will vary depending on the property's value and change in value relative to other properties in the city. A median-valued home that experiences a projected 6.7% increase in value, can expect to pay approximately \$85.41 per month; an increase of \$6.27 or 7.9%.

This is independent of the impacts that will result from a higher EDA Levy and utility rate increases. The combined effect of all three (as recommended) are depicted in the table below.

	<u>2019</u>	<u>2020</u>	\$ Chg.
Property Tax Levy: City	\$ 79.14	\$ 85.41	\$ 6.27
Property Tax Levy: EDA	1.92	1.92	(0.00)
Utility Rates	57.62	60.60	2.98
Combined Total	\$ 138.68	\$ 147.93	\$ 9.25

The Council is reminded that the recommended tax levy increase of \$1,090,120 noted above, includes \$340,805 to eliminate our reliance on the use of cash reserves to balance the budget – a practice that began in 2016.

The overall 2020 City Manager Recommended Budget is \$62,538,655, an increase of \$7,031,515 from the previous year. The Budget for the <u>property tax-supported</u> programs is \$37,825,170, an increase of \$6,814,450 or 21.9%. The majority of this increase is due to higher capital replacements including \$5 million in planned improvements at the OVAL.

 A summary and reconciliation of the 2020 Recommended Tax Levy & Tax-Supported Operating Budget is included in *Attachment D*. The proposed increase in the Tax Levy is summarized on the following table.

	2020
	City Manager
	Recommended
Tax Levy Impact Item	<u>Budget</u>
Existing & General Impacts	
COLA @ 3.0%	\$ 340,917
P&F PERA 0.75% Increase	44,552
Wage Steps (Net of staffing changes)	97,666
Change in Overtime & Temp/Seasonals	26,190
Retirement (FICA, Medicare, PERA)	122,270
Health Insurance @ 5.0% Increase	66,470
Supplies & Materials (net)	44,085
Contractual Services, Other Charges (net)	(134,675)
Eliminate Deficit Spending (General Fund)	340,805
Subtotal	948,280
New Staffing Impacts	
AD: Wage Transfer - Comm Fund to Admin	67,010
PD: 2 Officers: Other	193,760
PD: Department Assistant Position Reclass	1,280
PD: Investigative Aide Position Reclass	2,540
FD: Department Assistant Position Reclass	4,800
FD: 3 Firefighters (net of reduced OT/Temp)	221,760
Subtotal	491,150
LECC Navy Francisca Correct	
Less Add'l Non-Tax Rev.: General Revenue	(12.9(0)
	(13,860)
Less Add'l Non-Tax Rev.: Nuisance Code	(135,450)
Less Add'l Funding from Expiring Debt Levy	(200,000)
Subtotal	(349,310)
COMBINED Net Levy	1,090,120
% Levy Increase	5.1%

#### POLICY OBJECTIVE

Adopting a preliminary budget and tax levy is required under Mn State Statutes.

#### FINANCIAL IMPACTS

See above.

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#### STAFF RECOMMENDATION

Staff Recommends the Council adopt the preliminary 2020 Tax Levy and Budget as outlined in this report and in the attached resolutions.

#### REQUESTED COUNCIL ACTION

The Council is asked to take the following separate actions:

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a) Moti

- a) Motion to approve the attached Resolution adopting the 2020 Preliminary Tax Levy
- b) Motion to approve the attached Resolution adopting the 2020 Preliminary Debt Levy
- c) Motion to approve the attached Resolution adopting the 2020 Preliminary Budget

Prepared by:

Chris Miller, Finance Director

Attachments:

- A: Resolution to adopt the 2020 Preliminary Tax Levy
- B: Resolution to adopt the 2020 Preliminary Debt Levy
- C: Resolution to adopt the 2020 Preliminary Budget
- D: City Manager Recommended Tax Levy & Budget Information Package (from the August 12, 2019 City Council meeting)
- E: Combined Funds Financial Summary

## EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 23rd day of September, 2019 at 6:00 p.m.

The following members were present: and , and the following were absent:

Member introduced the following resolution and moved its adoption:

#### RESOLUTION

# RESOLUTION SUBMITTING THE PRELIMINARY PROPERTY TAX LEVY ON REAL ESTATE TO THE RAMSEY COUNTY AUDITOR FOR THE FISCAL YEAR OF 2020

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, as follows:

The City of Roseville is submitting the following tax levy on real estate within the corporate limits of the City to the County Auditor in compliance with the Minnesota State Statutes.

<u>Purpose</u>		 Amount
Programs & Services		\$ 16,686,770
Capital		3,745,000
Debt Service		2,210,000
	Total	\$ 22,641,770

The motion for the adoption of the foregoing resolution was duly seconded by member and upon a vote being taken thereon, the following voted in favor thereof: and , and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

State of Minnesota)

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County of Ramsey)

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 23rd of September, 2019 with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 23rd day of September, 2019.

Patrick Trudgeon City Manager

Seal

### EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 23rd day of September, 2019 at 6:00 p.m.

The following members were present:

, and the following were absent:

Member introduced the following resolution and moved its adoption:

RESOLUTION

## RESOLUTION DIRECTING THE COUNTY AUDITOR TO ADJUST THE APPROVED TAX LEVY FOR 2020 BONDED DEBT

WHEREAS, the City will be required to make debt service payments on General Obligation Debt in 2020; and

WHEREAS, there are reserve funds sufficient to partially reduce the originally scheduled levy for General Obligation Series 2009A, 2011A, and 2012A.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, that

The Ramsey County Auditor is directed to change the 2020 tax levy for General Improvement Debt by \$218,234.95 from that which was originally scheduled upon the issuance of the bonds as follows:

	Originally	Additions	
	Scheduled	or	Certified
Bond Issue	Levy Amount	Reductions	Debt Levy
GO Housing Imp 2009A	116,156.25	(116,156.25)	-
GO 2011A	840,083.70	(5,083.70)	835,000.00
GO 2012A	1,471,995.00	(96,995.00)	1,375,000.00
Total	\$ 2,428,234.95	\$(218,234.95)	\$ 2,210,000.00

The motion for the adoption of the foregoing resolution was duly seconded by member and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 23rd day of September, 2019, with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 23rd day of September, 2019.

Patrick Trudgeon City Manager

Seal

## EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF THE CITY OF ROSEVILLE

\* \* \* \* \* \* \* \* \* \* \*

Pursuant to due call and notice thereof, a regular meeting of the City Council of the City of Roseville, County of Ramsey, Minnesota was duly held on the 23rd day of September 2019 at 6:00 p.m.

The following members were present: and the following were absent:

Member introduced the following resolution and moved its adoption:

RESOLUTION

### RESOLUTION ADOPTING THE PRELIMINARY 2020 ANNUAL BUDGET FOR THE CITY OF ROSEVILLE

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Roseville, Minnesota, as follows:

The City of Roseville's Budget for 2020 in the amount of \$62,538,655, of which \$37,825,170 is designated for the property tax-supported programs, be hereby accepted and approved

The motion for the adoption of the foregoing resolution was duly seconded by member and upon a vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted.

State of Minnesota)

SS

County of Ramsey)

I, undersigned, being the duly qualified City Manager of the City of Roseville, County of Ramsey, State of Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of said City Council held on the 23rd day of September, 2019, with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 23rd day of September, 2019.

Patrick Trudgeon
City Manager

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# City Manager 2020 Budget Memo

City Manager Patrick Trudgeon
City of Roseville
8/12/2019



### **Administration Department**

### Memo

**To:** Roseville City Council

cc: Roseville Department Heads

From: Patrick Trudgeon, City Manager

**Date:** August 12, 2019

**Re:** City Manager 2020 Proposed Budget

- 2 I am pleased to present to you my proposed 2020 City of Roseville budget. I have approached
- 3 the creation of the 2020 budget with the intention of meeting our organizational needs while
- 4 keeping the impact on the taxpayer in mind.

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- 6 Roseville is a complex city. Though our population signs say that we have 33,600
- 7 residents, we serve a much larger population than that. Being a first-ring suburb adjacent to St.
- 8 Paul and Minneapolis that serves as a regional shopping destination, there are many people
- 9 who are in Roseville on a daily basis.

#### 10 To illustrate:

- We have 35,000 persons visit Roseville daily due to their employment with Roseville businesses
- We are a regional retail destination, with 14 million coming to Rosedale annually and tens of thousands people visiting our restaurants, hotels, parks, and other shops in the city each month.
- Up to 80,000 people travel through Roseville daily on Hwy 36, I 35W, and our numerous County Roads

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While all of these people are in Roseville for various reasons, once they are in Roseville, they use Roseville's roads, parks, and city services. We need to respond to medical and law enforcement issues regardless of whether they are Roseville residents or not.

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All of the activity requires the city to allocate additional resources above what is needed for a community of Roseville's size. Roseville is fortunate to have a large and diverse tax base that includes single-family, multi-family, retail, office, and industrial properties. However, I am mindful that as a public sector manager, there is a need to be fiscally responsible and carefully consider spending requests as the majority of individuals that pay for city services, programs, and infrastructure are Roseville taxpayers. To that end, city staff always look for efficiencies or

other ways to provide our services at a lower cost without leading to a decrease in the level of service.

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Managing the increasing demands on city services in a responsible and sustainable manner while continuing to be attuned to the needs of our residents and businesses has been a hallmark of recent budgets. The proposed 2020 budget continues this effort.

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In the last nine years, the City of Roseville has invested in stabilizing our funding for capital needs. We now have sufficient resources in place for the next 20 years for most of our infrastructure and equipment funds. This has been accomplished by investing expiring tax levy that supported past debt issuances for future capital needs. We have also adjusted utility fees and added new tax levy to ensure adequate funding for our capital needs now and into the future. From that additional investment, the city has a sustainable funding model in place for our capital needs moving forward. This budget continues to focus on positioning the city well for the future.

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Earlier this year, the city's department heads identified organizational priorities for the 2020 Budget. This information was shared with the City Council on February 25, 2019. The final priorities identified were:

#### Staff Organizational Priorities February 7, 2019





- Staff advancement opportunities
- Compensation study/benefits
- Staffing needs
- Create & maintain a quality and diverse workforce
- Employee training & development
- Technology support



- Facility Needs
- Sidewalks/trails
- Invest in public infrastructure/inprovements
- Technology investment
- Natural Resources management -EAB







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The proposed 2020 budget addresses each of these priorities listed above.

Impacts on Service Delivery from Community and Organizational Growth The city not only serves the residents that call Roseville home, but also must respond to the health, life, and safety issues of all those who visit Roseville. The proposed 2020 budget adds public safety human capital in the form of additional police officers and firefighters, continues investment in Roseville's infrastructure, and includes additional non-property tax levy revenue sources to fund services and programs.

*Prioritize Human Capital* Human capital is the largest and most valuable asset of the city. Our employees bring the knowledge, skills, ideas, and creativity that help the City Council achieve its goals. The proposed budget provides for staff advancement opportunities through position adjustments and a cost of living adjustment for all employees to keep Roseville's wages competitive with other local governments. The proposed budget provides additional staffing in the Police and Fire Departments to assist their efforts. The proposed budget also continues funding for employee training and development and technology support that helps the organization maintain a quality and skilled workforce.

*Invest in Infrastructure* The proposed 2020 budget continues investment in Roseville's facilities, public infrastructure, technology, and natural resources, including continued funding to combat Emerald Ash Borer.

 **Financial Sustainability** The proposed 2020 budget continues to keep the city on the path of financial sustainability through the elimination of deficit spending and using new levy funds that are available due to expiring debt to fund capital and operational needs without raising the tax burden to taxpayers. The proposed 2020 budget also maintains sufficient funding levels for Roseville's capital needs to ensure sustainability for these items over the next 20 years.

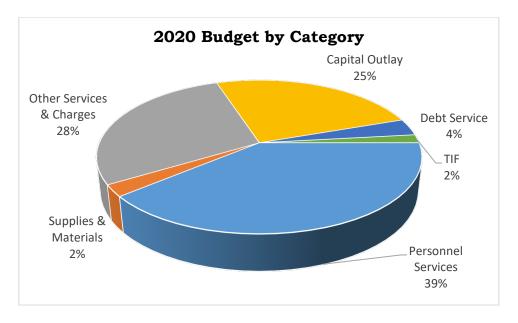
**Community Revitalization** The proposed 2020 Economic Development Authority budget continues funding for the Rice/Larpenteur Gateway Alliance and funding for staff and programming for the revitalization and redevelopment of Roseville.

**Equity** The proposed 2020 budget continues funding for work by staff on equity issues, including work on the city's Racial Equity Plan and engagement with under-represented populations. A shared equity coordinator position with Shoreview and New Brighton was preliminarily considered for inclusion in the 2020 budget but was not ultimately included due to the need for more work on job duties and responsibilities of the position and how the position's time would be allocated between the cities. This position may be looked at in future budget years.

The following pages discuss the proposed 2020 budget and its financial impact. They also provide details of my budget priorities and recommendations for new spending.

The proposed 2020 budget represents a 12.8% increase from 2019. This increase is mostly due to additional capital spending (primarily \$5 million for the OVAL). Inflationary costs for staff, supplies, and services also contribute to the increase.

Personnel Services comprise the largest amount of the budget followed by Other Services and Charges and Capital Outlay

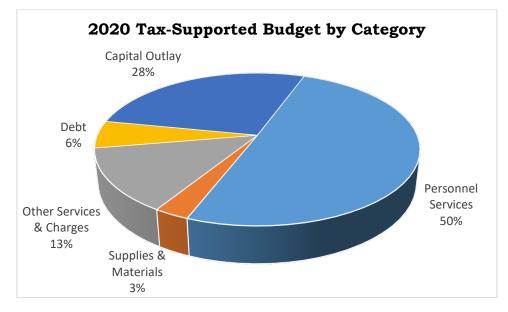


Traditionally, the city budget is divided into two categories; Property Tax-Supported and Fee-Supported. It is important to note that there is fee revenue for items in the Property Tax Supported portion of the budget. However, the single-largest funding source does come from property taxes. Below is table showing the breakdown between property tax levy and fee revenues for the 2020 budget.

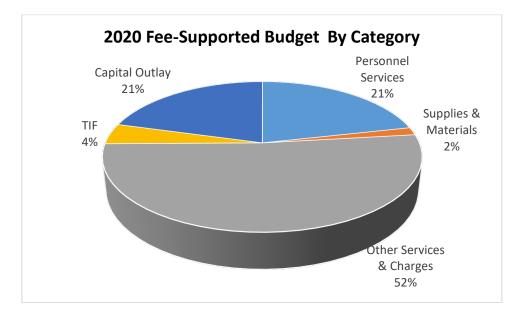
	Budget Funding Sources			
	Program	Property	+/- Other	Total
<u>Function</u>	Revenue	<u>Taxes</u>	Sources	<u>Sources</u>
Police	\$ 1,222,089	\$ 6,978,897	\$ 569,640	\$ 8,770,625
Fire	484,022	3,369,227	483,811	4,337,060
Parks & Recreation	2,484,862	5,358,015	299,913	8,142,790
Public Works	2,278,717	3,860,574	(200,271)	5,939,020
Administrative Services	581,587	2,245,938	(49,290)	2,778,235
Information Technology	3,092,245	150,000	(194,995)	3,047,250
General Facilities	-	776,000	4,697,400	5,473,400
Water, Sewer, Storm	14,974,995	_	1,716,875	16,691,870
Other	7,455,285	_	-	7,455,285
Total	\$ 32,573,802	\$ 22,738,650	\$ 7,323,084	\$ 62,635,535

<sup>\*</sup> Other Function Sources include: license & permit fees, revenues from regional collaborations, interest earnings, and others. Negative balances in Other Sources category depicts funds set aside for future capital replacements.

The Property Tax-Supported budget is projected to grow by \$6.9 million in 2020 due to the increased capital needs for the OVAL and inflationary costs for staff resources. Half of the costs of the 2020 Property Tax-Supported budget is for Personnel Services followed by 28% used for Capital Outlays.



The Fee-Supported part of the proposed 2020 budget grew by a little less than 1%. The majority of costs for this budget are for Other Services and Charges, of which the bulk of are payments to Metropolitan Council and St. Paul Regional Water for sewer and water charges.



Similar to previous budgets, the majority of funds are used for operational needs as depicted below.

	Budget Funding Uses			
	Princ & Int		Total	
<u>Function</u>	<u>Operations</u>	<u>Capital</u>	on Debt	<u>Uses</u>
Police	\$ 8,364,925	\$ 405,700	\$ -	\$ 8,770,625
Fire	2,963,560	705,500	668,000	4,337,060
Parks & Recreation	5,110,790	1,490,000	1,542,000	8,142,790
Public Works	3,105,520	2,833,500	-	5,939,020
Administrative Services	2,648,835	129,400	_	2,778,235
Information Technology	2,780,990	266,260	-	3,047,250
General Facilities	-	5,473,400	-	5,473,400
Water, Sewer, Storm	12,635,870 4,056,000		-	16,691,870
Other	7,297,085	158,200	-	7,455,285
Total	\$ 44,907,575	\$ 15,517,960	\$ 2,210,000	\$ 62,635,535
** Other Funding Uses Include: license center, planning & inspections, and others				

#### City Manager 2020 Budget Strategies

My approach of the 2020 budget is centered around three main strategies based on the staff organizational priorities. These strategies are as follows:

- 1) Adjusting budget funding sources
- 2) Investment in public safety
- 3) Investment in city workforce

As a result of these priorities, I am proposing a total net property tax levy increase of \$1,187,000 for a 5.5% levy increase over 2019. For a median-valued Roseville home (\$272,000), this represents an 8.4% cost increase over last year or an additional \$80.04 annually.

The next two pages are a summary of the proposed 2020 City Manager Budget followed by detailed information about the specifics of my identified funding strategies.

#### Summary of City Manager Proposed 2020 City of Roseville Budget

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164	Summary of City Manager Proposed 2020 City of Rosevi	lle Budget
165	D 10000 D 1 1 1	
166	Proposed 2020 Budget Amount	Ф27 022 050
167	Property Tax-Supported	\$37,922,050
168	Fee-Supported	\$24,713,485 \$62,635,535
169	Total	\$62,635,535
170	Proposed 2020 Product by Catagory	
171 172	Proposed 2020 Budget by Category Personnel Services	\$24,411,850
172		\$ 1,535,720
	Supplies and Materials Other Services and Changes	, , , , , , , , , , , , , , , , , , ,
174 175	Other Services and Charges	\$17,855,505 \$15,521,460
175	Capital Outlay Debt Service	\$15,521,460 \$ 2,210,000
176 177	TIF	\$ 2,210,000
177	Total	\$ 1,101,000 \$62,625,525
178	Total	\$62,635,535
179	Dronogod 2020 Toy I ovy Cummony	
180 181	Proposed 2020 Tax Levy Summary Operations	\$16,738,650
182	•	\$ 3,745,000
	Capital Debt	
183	Total	\$ 2,210,000 \$22,738,650
184 185	Total	\$22,738,650
186	Summary of Tax Levy Changes in 2020 Budget	
187	Inflationary Costs for Staff, Supplies and Services	\$ 607,475
188	Elimination of Deficit Spending	\$ 340,805
189	New Staffing (Levy Supported)	\$ 540,805 \$ 588,310
190	New Levy Impact Sub-Total	\$1,536,310
191	New Levy Impact Sub-Total	\$1,550,510
192	Less New Funding Sources	
193	New General Fund Revenues	\$ (13,860)
194	Nuisance Code Funding from Community Dev. Fund	\$ (135,450)
195	Reallocation of Expiring Debt Levy	\$ (133,430)
196	New Funding Sources Sub-Total	\$ (349,310)
197	New Funding Sources Sub-Total	\$ (347,310)
		01 107 000
198	Levy Dollar Impact Total	\$1,187,000
199		<b>7.7</b> 0/
200	Proposed Levy Increase %	5.5%
201	Monthly Cost Impact on Median-Value Home	\$6.67
202	Annual Cost Impact on Median-Value Home	\$80.04
203	Proposed % Increase of Cost for Median-Value Home	8.4%
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Ci	ty of Roseville	
Sur	mmary of Tax Levy Changes	
	2020	
		2020
		City Manager
		Recommended
	Tax Levy Impact Item	Budget
	Existing & General Impacts	
	COLA @ 3.0%	\$ 340,917
	P&F PERA 0.75% Increase	44,552
	Wage Steps (Net of staffing changes)	97,666
	Change in Overtime & Temp/Seasonals	26,190
	Retirement (FICA, Medicare, PERA)	122,270
	Health Insurance @ 5.0% Increase	66,470
	Supplies & Materials (net)	44,085
	Contractual Services, Other Charges (net)	(134,675)
	Eliminate Deficit Spending (General Fund)	340,805
	Subtotal	948,280
	New Staffing Impacts	
	AD: Wage Transfer - Comm Fund to Admin	67,010
	PD: 1 Officer: Diversity Program	96,880
	PD: 2 Officers: Other	193,760
	PD: Department Assistant Position Reclass	1,280
	PD: Investigative Aide Position Reclass	2,540
	FD: Department Assistant Position Reclass	4,800
	FD: 3 Firefighters (net of reduced OT/Temp)	221,760
	Subtotal	588,030
	LESS New Funding Sources	
	Less Add'l Non-Tax Rev.: General Revenue	(13,860)
	Less Add'l Non-Tax Rev.: Nuisance Code	(135,450)
	Less Add'l Funding from Expiring Debt Levy	(200,000)
	Subtotal	(349,310)
	COMBINED Net Levy Increase	\$ 1,187,000
	0/ I avvy In amaga	5 50/
	% Levy Increase	5.5%

Adjusting Budget Funding Sources

211 212	Using Levy Capacity from Expiring Debt Issuance 2020 Levy Impact: \$0
213 214 215 216 217	The bond for the expansion and remodeling of the Roseville City Hall and Maintenance facility is expiring in 2019. This reduces the levy impact moving forward by \$765,000 annually. Given the needs in our capital and operational budgets, I propose that we use this levy capacity for new spending as follows:
218 219	• \$375,000 annually be directed to the Park Improvement Program fund to stabilize funding for future needs
220 221	• \$190,000 annually be directed to the Pavement Management Program fund to stabilize funding for future needs
222 223 224	• \$200,000 annually be directed to the operating budget to fund on-going programs and services. This shift will help offset an increase to the levy that would otherwise be necessary to fund the proposed 2020 budget.
225 226	The use of the expiring debt levels towards capital and operational purposes will address the needs for today and will lessen the need for future levy increases in the future.
227 228	Reduce Use of Communications Fund to Finance Operations 2020 Levy Impact: Increase of \$67,010
229 230 231 232 233	Currently, the Communications Fund pays for our communications staff and a portion of other Administration Department staff. It also funds the purchase of communication equipment that broadcasts City Council and City Commission meetings as well the city's newsletter and website. All of this is funded through franchise fees from cable tv providers.
234 235 236 237 238 239	The amount of franchise fees has been decreasing in recent years as more people unplug from cable tv and there are more options to view shows and programs through the internet and streaming services. As a result of these declining revenues and to ensure that we continue to have non-tax levy dollars funding the City's communication staffing and operations, the City Manager 2020 budget proposes that:
240 241	1) The portion of the salary paid from the Communications Fund (a total of \$67,010) for the Assistant City Manager and Deputy Clerk position are paid from the
242 243	property tax levy moving forward.  2) Communication capital equipment no longer be funded from the Communications
244	Fund but becomes part of the overall Facility Fund.

Attachment D

This will allow for the Communications Fund to continue to fund Roseville's communication 245 246 staff and efforts in the short term. This fund will need to be stabilized in the next few years. Staff will explore a variety of options, including our current arrangement with CTV, and bring 247 forward a conversation with the City Council for discussion. 248 249 **Utilize Community Development Fund for Nuisance Code Enforcement** 250 2020 Levy Impact: Decrease of \$135,450 251 In 2010, the Community Development Fund had a negative balance of \$183,000 and could no 252 longer cover the full operations of the department. As a result, the budget was reduced through 253 a staff reduction and additional cuts. Additionally, in order to continue an important city 254 priority, the funding for the staff and materials for nuisance code enforcement was shifted to 255 256 the property tax levy. As of 6/30/19, the Community Development Fund has a balance of \$2,300,000 257 258 259 It should be noted that this fund derives its revenue from building and zoning permits, fees, and 260 a small amount of fines. The funds collected as part of these permits and fees are designed to cover the costs of providing the administration, review and inspection services. The funds 261 262 should also be spent on activities related to the reasons that the fees are collected. For this 263 reason, economic development activities of the department are not funded by permit and fee 264 revenues and instead by the EDA tax levy. 265 266 The 2020 City Manager budget proposes to return the funding of nuisance code enforcement back to the Community Development Fund. This will remove \$135,450 from the 2020 levy. 267 268 Ensuring that structures and property are properly maintained in a safe and healthy matter is an 269 important function of the city. Using the funds collected from building permits and fees for 270 nuisance code enforcement helps maintain the city, ensures that code-compliant repairs are 271 made and reviewed by state-certified inspectors, and ensures that federal, state, and local laws 272 273 are followed. Shift Capital Funding for Cedarholm Golf Course 274 2020 Levy Impact: \$0 275 276 In recent years, staff and City Council have discussed the lack of identified funding for long-277 term capital needs for the Cedarholm Golf Course. To that end, I am proposing that the capital needs for Cedarholm be moved to other capital funds. Starting in 2020, Cedarholm Golf 278

Course facility-related needs will be funded through the City's General Facilities Fund and all

Vehicle and Equipment Fund. While both of these funds are levy supported, no additional levy

golf course equipment and vehicle needs will be funded through the Parks and Recreation

dollars are proposed to go into those funds as part of the 2020 budget resulting in no levy

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impact with this change.

Attachment D

286	Elimination of the Use of General Fund Reserves to Balance the Budget
287	2020 Levy Impact: Increase of \$340,805
288	For the past several budget cycles, the city has relied on the use of reserves to balance the
289	budget. For the 2018 budget, the total amount of reserves used to balance the budget was
290	\$681,610. In 2018, due to the balance of the General Fund Reserve being close to the
291	minimum balance required by the City's Financial Policies, the 2019 Budget lowered the use
292	of General Fund Reserves to \$340,805 and raised the tax levy by the same amount. For the
293	2020 Budget, it is proposed to eliminate the reliance on the General Fund for the budget and
294	raise the tax levy by \$340,805 to cover this change.
295	
296	Shift a Portion of Levy Earmarked of IT Capital Equipment to the
297	Operations Budget
298	2020 Levy Impact: \$0
299	In looking at the capital needs for IT purposes, staff has found it is adequately funded over the
300	next 20 years and no longer needs the same level of levy support. Therefore, I am
301	recommending that \$50,000 of levy dollars currently being used to support capital purchases be
302	repurposed to the operations budget. This shift will help offset an increase to the levy that
303	would otherwise be necessary to fund the proposed 2020 budget.
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#### Investment in Public Safety 305

Public safety services is a core service that taxpayers expect from local government. 306 307 Over the past two years, the City Council has had several conversations regarding staffing for public safety. These conversations identified some trends that are occurring which requires the 308 city to explore how to best respond to these changes. 309

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#### **Police Department**

Earlier this year, the Roseville Police Department presented information regarding the need for additional police officers. The need for increased staffing is due to several factors that have occurred over the past few years. They include:

- Increasing number of calls for service
- Decreasing case clearance rate
- Increasing complexity of calls for service
- Increasing crime rate 318
  - Increasing training demands
  - Increasing population and development

All of these factors, coupled with the recent focus on proactive policing and community engagement, has led to the overall diminishment of police department resources.

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Over the past few years, the Police Department has taken several measures to keep up with the demand for its services within its existing resource framework. These efforts have included:

- Utilizing an online reporting system to allow the public to report crimes without the need to talk to a police officer
- Utilizing Community Service Officers more often to perform transport to the Ramsey County jail, do traffic control, and handle administrative and routine tasks.
- Disbanding East Metro SWAT and joining the Ramsey County SWAT thus shrinking the Police Department's SWAT staffing commitment and the need for capital resources
- Utilizing grants wherever possible to fund positions and initiatives
- Utilizing restricted forfeiture funds for special initiatives, training, and equipment
- Relying on the Roseville Police Foundation to fund special initiatives, such as the human trafficking detail

While these efforts have helped stretch the resource dollars to continue providing services, it is 337 clear that additional resources need to be provided to effectively serve the community. 338

The Police Department has requested three police officers (two patrol and one Investigator) in 339 340

its 2020 budget. Chief Mathwig has also indicated that he we will be requesting an additional 3

- police officers in the 2021 budget. The two new patrol officers will be assigned on power 341
- 342 shifts from 11 a.m. to 11 p.m. in order to provide additional resources during the department's
- 343 busiest patrol period.

It was originally thought that the investigator position would assist the overall Investigations Division to improve its case clearance rate and contact with victims of crime. Since the original budget request was submitted, I, along with Chief Mathwig have been in discussion with the Ramsey County Attorney to explore the possibility of Ramsey County funding one Roseville police investigator focusing on criminal sex crimes. This funding would be for one year. If the funding is secured, the position will be funded by Ramsey County funds in 2020 and would then need to be funded by the city in future years. This additional investigator will strengthen the city's efforts in criminal sex cases and help the overall load of cases for the Investigations Division.

In 2020, the costs for the three officers will be \$290,640.

Finally, the Police Department has requested continued funding for the Commitment to Diversity staffing program which the City Council approved earlier in 2019. The Commitment to Diversity program allows the Police Department to add up to two additional police officer positions above the normal complement (currently at 48 officers) when there is an existing Roseville CSO, police cadet, or police reserve who is a minority in law enforcement and licensed to become a police officer when the Roseville Police Department does not have any opening.

Staff originally anticipated that the Commitment to Diversity program would need to be used in 2019 to retain one of Roseville's CSOs. However, due to unplanned vacancies, it does not appear that the department will need to utilize the program at this time.

The Police Department has asked for funding for two Commitment to Diversity police officers in the 2020 budget at an overall costs of \$193,760.

The Police Department's budget request includes funding for Roseville's share of cost for the partnership with NYFS to provide mental health outreach activities in conjunction with the Roseville Police Department. The budget also includes funding for additional overtime for human trafficking details that was previously funded by the Roseville Police Foundation.

The Police Department's overall request related for new spending related to staffing in the 2020 budget is as follows:

New Police Officers (3)	\$290,640
Funding for Commitment to Diversity Police Officers (2)	<u>\$193,760</u>
Tot	al \$484,400

## City Manager Recommendation – Police Department Staffing 2020 Levy Impact: Increase of \$290,640

I have included the two police officers in the 2020 City Budget and am proposing to fund those positions through the property tax levy. I am also proposing to add an additional Investigator

position focused on criminal sexual crimes assuming the grant agreement with Ramsey County is approved by the City Council and Ramsey County Board.

Due to the limited resources available in the 2020 budget cycle and the uncertainty on whether there will be a need to fill the two Commitment to Diversity position, I have only included one Commitment to Diversity Police Officer to be funded as part of the 2020 budget.

I have included funding for the NYFS partnership and the human trafficking details in the proposed 2020 budget.

Total new levy costs for the Police Department staffing requests included in City Manager's proposed 2020 budget:

New Police Officers (2)*	\$193,760
Funding for Commitment to Diversity Police Officers (1	\$ 96,880
Total	\$290,640

\*An additional police investigator position will be included in the 2020 budget if funding from Ramsey County is received. There will be no levy impact for this position in 2020.

#### **Fire Department**

firefighters on-duty compared to just five currently.

Beginning in 2015, the Roseville Fire Department began the transition to a full-time firefighter staffing model. To date, there are now 15 full-time firefighters (in addition to the Fire Chief and Assistant Fire Chief). In 2018, the City Council received a presentation from the Fire Department regarding future staffing needs. As outlined, the Fire Department determined that an additional nine firefighters were needed to properly staff for current Fire Department needs. As a result of the additional nine firefighters, each of the 24-hour shifts would have eight

As indicated during the Fire Department's presentation, the additional staffing is needed due to:

- Increased development during the past several years, especially among facilities that require a heavy-resourced response by the Fire Department, such as senior multi-family housing and assisted living units
- Shrinking base of part-time firefighters, resulting in an inconsistent ability and delay in arriving for call-back assistance for critical incidents and coverage for additional emergencies
- Increases in number of calls that the Fire Department is responding to that are stretching the ability of the Fire Department to respond to multiple emergencies at the same time in a consistent manner.
- The need to stay compliant with the National Fire Protection Association recommendations regarding the number of firefighters on the fire ground to keep the public and firefighters safe.

Attachment D

In addition, the Fire Department is on record pace in responding to emergencies in 2019. As call volumes are anticipated to continue to go up, it is important to note the Roseville Fire Department is one of the busiest departments in the metro and the busiest when measuring calls per each on-duty firefighter. Additional staff will help firefighters avoid fatigue, burn-out, and potential injury by reducing the number of calls per firefighter.

Since adding nine new firefighters will be expensive and most of the shift of costs from parttime to full-time firefighters have already been accrued, the Fire Department has looked at ways to offset the costs of adding full-time firefighters. These items include:

- Setting fees in the appropriate amount to recapture the Fire Department's costs to provide the service.
- Proposing to set a new fee requiring reimbursing the Fire Department for responses to vehicle accidents. (Starting in 2020)
- Planning to apply for grant dollars to assist in initially paying for new firefighters. (For 2021 budget)

Given the identified needs, the Fire Department is proposing to add three full-time firefighters in the 2020 budget. The Fire Department anticipates asking for three additional full-time firefighters in 2021 and 2022.

With the addition of the new three full-time firefighters, Chief O'Neill plans to put all of them on one shift. As a result, one shift will have eight firefighters, and the two other shifts will have five firefighters. Having eight firefighters on one shift will allow the department to demonstrate the value of having eight firefighters per shift.

The Fire Department has also requested the creation of Lieutenant positions that would be added to the organizational structure. This will allow for an additional supervisors to the shift crew that can supervise when the Battalion Chief overseeing that shift is absent. Having a Lieutenant position will also allow for a more graduated leadership progression for firefighters. Moving from a firefighter to a Battalion Chief in the current system is a big jump in responsibility and required knowledge and skills. This request does not add new personnel to the Fire Department. The Lieutenant positions would be filled by promotions of existing firefighters.

The Fire Department's overall request related for new spending related to staffing in the 2020 budget is as follows:

New Full-Time Firefighters (3)	\$221,760*
Funding Fire Department Lieutenant positions (3)	\$ 34,430
Total	\$256,190

<sup>\*</sup>Net costs of position once part-time firefighter wages and overtime wages are factored out.

City Manager Recommendation –Fire Department Staffing 2020 Levy Impact: Increase of \$221,760

Attachment D

I am proposing three new full-time firefighters to the 2020 budget based on the need to properly staff the city for Fire Department emergency responses.

I have not included the three Lieutenant positions in the 2020 budget. While I agree with the rationale behind the need for Lieutenants, especially for leadership development, given the tight resources in this budget cycle I have chosen not to fund it this year. In addition, the Lieutenant position would be better included in the organization once there are additional firefighters on shift. Creating Lieutenants is something I will revisit as part of the 2021 budget.

Total new levy costs for the Fire Department's staffing requests included in City Manager's 2020 budget:

New Full-Time Firefighters (3)		<u>\$221,760</u>	
	Total	\$221,760	

490 491 492 493	City of Roseville employees administer and provide the programs and services to the residents and businesses of Roseville. Having a well-educated and professional staff is critical in ensuring that Roseville's programs and services are provided in an efficient, courteous, and professional manner.			
494 495 496 497 498 499 500 501	a competitive wage and benefit package. It is important to track how the City of Roseville compares to other similar municipal organizations. The most recent compensation analysis completed by the city occurred in 2013. At that time, modifications in wages were made to all positions with certain positions receiving additional adjustments due to the misalignment of that position's compensation compared to peers in other communities. While a compensation study will eventually need to be done at some point in the next few years, I am not			
502 503 504 505 506 507 508 509 510	properly compensated for the duties they perform in their jobs. This is done by having a specific job description detailing the duties and responsibilities for each position. Over time, duties evolve with the position to embrace new methods and technologies. In addition, new duties are often added to the employees work. As a result, the duties of the position can become misaligned from the actual job description. Short of a full compensation study, staff looks at individual position job description on an as-needed basis to ensure the job duties match the job description. Often times, due to added duties and responsibilities, a position needs to			
511 512 513 514 515 516 517	Position Adjustments  This year, four positions were determined to be misaligned with Roseville's compensation plan.  Civil Engineer  Police Department Assistant  Police Investigative Aide Fire Department Assistant			
518 519 520 521 522 523 524 525 526	City Manager Recommendation –Position Adjustment 2020 Levy Impact: Increase of \$221,760  I have included the four position adjustments in the 2020 budget. The salary and benefit costs for each adjustment are as follows:			
	Civil Engineer to Assistant City Engineer \$4,000*  Police Department Assistant to Police Department Support Specialist \$1,280  Police Investigative Aide to Investigative Analyst \$2,540  Fire Department Assistant to Administrative Coordinator \$4,800			

Investment in City Workforce

527 Attachment D Total Levy Impact \$8,620

\*Civil Engineer position is funded through Engineering Services Fund and adjustment will not impact the levy.

IT Reorganization

As the City Council is aware, IT responsibilities for the organization are contained in the Finance Department. Under the unique partnership of Metro-INET, the City of Roseville employees 20 staff to provide IT services to 46 cities and governmental agencies. As a result of this partnership, Roseville has substantially reduced its IT costs while receiving a very high level of IT support and services.

In 2015, the IT Division completed a strategic plan as part of the Finance Department's strategic planning efforts. They are currently in the process of updating their strategic plan. One of the priorities identified in the 2015 strategic plan was exploring separating the IT Division from the Finance Department to make it as its own city department.

I did not bring this idea forward at that time due to the need to focus on some other priorities and the need to have a broader conversation about how IT functions and Metro-INET fits into Roseville's organizational structure.

I believe it is time to look at how the IT Division and Metro-INET fits in the city's organizational structure. Metro-INET has been in existence for 20 years and is due for a review to explore what is the best model for its operation and its governance moving forward. In addition, IT Manager Terre Heiser, has indicated that he is eligible to retire at any time and is exploring his near-term options. At this point there is no concrete succession plan for the IT Division.

During the past year, IT Division staff have been working with the members of Metro-INET regarding the need for additional staffing in 2020. The positions preliminary identified are:

- Security Specialist
- Data Operations Supervisor
- Computer Support Specialist

 The total cost for these positions are \$322,490. The members of Metro-INET have indicated support for this added investment, and based on the cost-allocation formula, there would be no additional impact for Roseville. Since the initial discussions of adding staff to Metro-INET, I, along with Finance Director Chris Miller and IT Manager Terre Heiser had discussed the more pressing need of succession planning for the IT operations.

# City Manager Recommendation – Metro-INET Staffing/Reorganization 2020 Levy Impact: \$0

Since there will need to be considerable additional conversation about the best approach to reorganize the city's IT functions, I am recommending that \$322,490 (from Metro-INET members and not City of Roseville funds) be included in the 2020 budget. These funds would

Attachment D not be tied to the three staff positions mentioned above. Instead they would be used for a yet-to-be developed reorganization plan agreed upon by Roseville and members of Metro-INET. Including this amount in the budget will allow the implementation of the reorganization plan in 2020. I will plan on having additional conversations with staff, members of Metro-INET, and the Roseville City Council throughout the remainder of the year and into 2020 on this subject
the Roseville City Council throughout the remainder of the year and into 2020 on this subject to determine the best path forward.

# City of Roseville City Manager Recommended 2020 City Budget Reservible



# 2020 City Manager Recommended Budget

### For tonight, we intend to:

- Provide the City Council and public more detail on the proposed 2020 budget for the City of Roseville and subsequent property tax impact
- Provide context for the City Council in making the decision on the not-to-exceed levy on September 23
- Answer any questions you may have regarding the recommended 2020 City Budget

# Factors Influencing the 2020 City Manager Recommended Budget

Increase in expenditures for existing personnel and services due to inflationary and contractuallyobligated factors.

Elimination of the use of the General Reserve Fund to balance the budget.

Discussion on the need for additional public safety personnel.

Balances of the Communications Fund, the Cedarholm Golf Course Fund, and the Community Development Fund.

Expiring debt levy in the amount \$765,000

Staff 2020 Organizational Priorities

# 2020 City Manager Recommended Budget

#### Staff Organizational Priorities February 7, 2019

Impacts on Service Delivery from Community & Organizational growth



- Human Capital
- Infrastructure
- Financial Resources
- Public Safety

Prioritize Human Capital



- Staff advancement opportunities
- · Compensation study/benefits
- Staffing needs
- Create & maintain a quality and diverse workforce
- Employee training & development
- Technology support

Invest in Infrastructure



- Facility Needs
- Sidewalks/trails
- Invest in public infrastructure/inprovements
- Technology investment
- Natural Resources management -EAB

**Financial Sustainability** 



 Continue to position city well for long-term financial stability Community Revitalization



• Rice/Larpentuer Initiative

Equity



- Racial Equity Plan with deliverables
- Continue outreach to underrepresented populations



# 2020 City Manager Recommended Budget Strategies

Based on the factors previously mentioned, the City Manager focused on three budget strategies as part of the 2020 budget.

- Adjusting Budget Funding Sources
- Investment in Public Safety
- Investment in City Workforce

# 2020 City Manager Recommended Budget

Proposed 2020 City Budget: \$62,635,535 or 12.8% increase

Proposed 2020 City Tax Levy \$22,738,650

Proposed 2020 City Tax Levy Increase \$1,187,000 or 5.5% increase

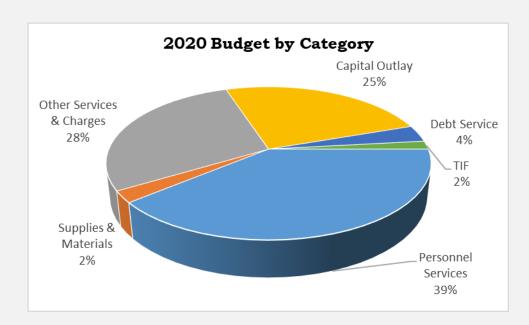
Proposed 2020 City Budget Impact on Median Valued Home (\$272,000)

\$80.04 annual increase from 2019 levy amount \$6.67 per month impact

8.4% cost increase for the median valued single-family home in Roseville

# 2020 City Manager Recommended Budget Total Budget Allocation

## 2020 Budget Allocation



\*Other Services and Charges primarily represents spending on outsourced services such as; water purchases from St. Paul, wastewater treatment costs paid to the Met Council, professional services, specialized maintenance on facilities, infrastructure, & other assets, and energy-related costs.

Total Budget: \$62,635,535

•Overall Increase of \$7,128,395 or 12.8%

•Fee Supported Budget: \$24,713,485

Property Tax Supported: \$37,922,050

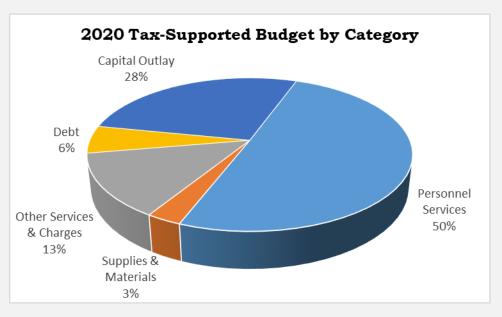
2020 Proposed Budget 1	\$	Increase	% Increase		
	<u>2019</u>	<u>2020</u>	<u>(1</u>	Decrease)	(Decrease)
Property Tax-Supported	\$ 31,010,720	\$ 37,922,050	\$	6,911,330	22.3%
Fee-Supported	24,496,420	24,713,485		217,065	0.9%
Total	\$ 55,507,140	\$ 62,635,535	\$	7,128,395	12.8%



## 2019 City Manager Recommended Budget

**Fee Supported Budget Allocation** 

## 2020 Budget Allocation



\*Other Services and Charges primarily represents spending on outsourced services such as; water purchases from St. Paul, wastewater treatment costs paid to the Met Council, professional services, specialized maintenance on facilities, infrastructure, & other assets, and energy-related costs.

### Fee-Supported Budget: \$24,713,485

- Increase of \$217,065 or 0.9% increase
- Increase due to slightly higher personnel and contractrural services costs

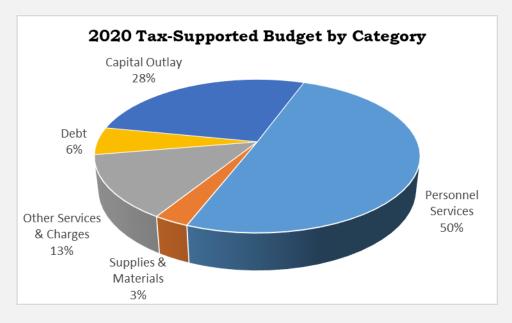
2020 Fee-Supported Bu	20 Fee-Supported Budget by Category							
	<u>2019</u> <u>2020</u> <u>(1</u>				<u>(I</u>	Decrease)	(Decrease)	
Personnel Services	\$	5,131,170	\$	5,315,290	\$	184,120	3.6%	
Supplies & Materials		409,900		409,590		(310)	-0.1%	
Other Services & Charges		12,576,050		12,765,405		189,355	1.5%	
TIF		1,101,000		1,101,000		-	0.0%	
Capital Outlay		5,278,300		5,122,200		(156,100)	-3.0%	
	\$	24,496,420	\$	24,713,485	\$	217,065	0.9%	



## 2020 City Manager Recommended Budget

**Property Tax Supported Budget Allocation** 

## 2020 Budget Allocation



<sup>\*</sup>Other Services and Charges primarily represents spending on outsourced services such as; water purchases from St. Paul, wastewater treatment costs paid to the Met Council, professional services, specialized maintenance on facilities, infrastructure, & other assets, and energy-related costs.

### Property Tax Supported Budget: \$37,922,050

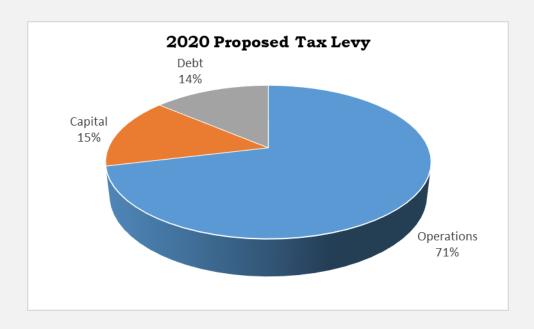
- Budget increase of \$6,911,330 or 22.3%
- Majority of increase due to an increase in capital projects including for the OVAL (\$5 million)
- Additional personnel services costs also contribute to the increase

2020 Tax-Supported Bu	\$	Increase	% Increase				
	<u>2019</u>			<u>2020</u>	<u>(I</u>	Decrease)	(Decrease)
Personnel Services	\$	17,391,095	\$	19,096,560	\$	1,705,465	9.8%
Supplies & Materials		1,082,045		1,126,130		44,085	4.1%
Other Services & Charges		5,224,775		5,090,100		(134,675)	-2.6%
Debt		2,975,000		2,210,000		(765,000)	-25.7%
Capital Outlay		4,337,805		10,399,260		6,061,455	139.7%
	\$	31,010,720	\$	37,922,050	\$	6,911,330	22.3%



# 2020 City Manager Recommended Budget Tax Levy Allocation

## 2020 Budget Allocation



### Total Proposed Levy: \$22,738,650

- Increase of \$1,187,000 or 5.5% increase over 2019 levy
- The bond for the City Hall and Maintenance Facility expires at the end of 2019. As a result, \$765,000 of levy will no longer need to allocated toward this debt starting in 2020
- The 2020 Budget programs this additional levy capacity into the Park Improvement Fund, the Pavement Management Program, and into the Operations Budget

2020 Proposed Tax Lev			\$	Increase	% Increase	
		<u>2019</u>	<u>2020</u>	<u>(1</u>	Decrease)	(Decrease)
Operations	\$	15,346,650	\$ 16,783,650	\$	1,437,000	9.4%
Capital		3,230,000	3,745,000		515,000	15.9%
Debt		2,975,000	2,210,000		(765,000)	-25.7%
Total	\$	21,551,650	\$ 22,738,650	\$	1,187,000	5.51%



# 2020 City Manager Recommended Budget Budget Strategies

# **Adjusting Budget Funding Sources**

Using Levy Capacity from Expiring Debt Levy \$0 Levy Impact

Decrease Use of Communications Fund to Finance Operations +\$67,010 to levy

Utilize Community Development Fund for Nuisance Code Enforcement -\$135,450 from levy

Shift Capital Funding for Cedarholm Golf Course \$0 levy impact

Eliminate the Use of General Fund Reserves to Balance the Budget +\$340,805 to levy

Shift a Portion of Levy Earmarked for IT Capital Equipment to Operations Budget \$0 Levy Impact

## 2020 City Manager Recommended Budget

**Budget Strategies** 

## **Investment in Public Safety**

### **Police Department**

2 patrol officers \$193,760
1 Commitment to Diversity patrol officer \$96,880
New Levy Dollars \$290,640

1 Investigator-Sex Crimes (Ramsey County Grant Funded) \$89,000

New Levy Dollars \$0

**Fire Department** 

**Three Firefighters** 

New Levy Dollars \$221,760



**Budget Strategies** 

# **Investment in City Workforce**

Position Adjustments	
Police Department Assistant to Police Department Support Specialist	\$1,280
Police Investigative Aide to Investigative Analyst	\$2,540
Fire Department Assistant to Administrative Coordinator	\$4,800
Total Levy Impact	\$8,620

Civil Engineer to Assistant City Engineer

**Engineering Services Fund \$4,000** 



### **Existing Programs and Services**

- \$607,475 levy increase needed to maintain the City's existing programs and services.
- These cost increases are due to several factors including:
  - Inflationary cost increases for supplies and services,
  - Planned employee wage step increases,
  - Employee cost of living adjustment of 3% for non-union and union employees
  - Increased costs for health insurance
  - Police and Fire PERA Mandated Increases
  - Reclassification for four employee positions

### Elimination of Use of General Fund Reserves to Balance Budget

• \$340,805 of new levy dollars is proposed to eliminate the reliance on using the General Fund reserves to balance the budget.



# 2020 City Manager Recommended Budget Tax Levy Increase

Tax Levy Impacts in 2020 Budget New Staffing/Reclassifications (including wage transfer from Comm. Fund) \$588,030 Existing Programs and Services Inflationary and Other Cost Increases \$607,475 Eliminate Deficit Spending (General Fund) \$340,805 \$1,536,310 Total Less Additional Non-Tax Revenue: Additional General Revenue (\$13,860)Less Additional Non-Tax Revenue: Com. Dev. Fund for Nuisance Code Enforcement (\$135,450)(\$200,000)Less Additional Funding from Expiring Debt Levy Total (\$349,310)

Total Tax Levy Change in Proposed 2020 Budget: \$1,187,000



## 2020 City Manager Recommended Budget

**Tax Levy Impact on Homeowners** 

- The City of Roseville overall market value is projected to increase by 4.4%.
- Since the median single-family home value increase (6.7%) in Roseville is higher than the overall tax capacity growth, a greater portion of the tax burden has shifted to <u>single-family</u> properties
- The 2020 City Manager Recommended Budget will have a tax levy of \$22,738,650 and a levy increase of 5.5%
- The overall tax capacity increase for Roseville will result in the owner of the median valued single-family home (\$272,000) paying a total of \$80.04 per year more in 2020 for city (non-EDA) taxes compared to 2018
- With the recommended City and EDA levy and projected utility rate increases, the budget impact for the median valued home is expected to be \$9.65 per month or \$115.80 annually

Budget Impact on Median-Valued Home (monthly)											
		2019		2020	đ	S Chg.	% Cha				
		2019		2020	4	o Crig.	% Chg.				
Property Tax Levy: City	\$	79.14	\$	85.81	\$	6.67	8.4%				
Property Tax Levy: EDA*	\$	1.92		1.92	\$	(0.00)	-0.1%				
						(0.00)	01170				
Utility Rates**	\$	57.62	\$	60.60	\$	2.98	5.2%				
Total	\$	138.47	\$	148.33	\$	9.65	7.0%				

<sup>\*</sup> Based on a proposed \$463,400 EDA levy



<sup>\*\*</sup>Based on a proposed 5.2% rate increase

# 2019 City Manager Recommended Budget City Budget Next Steps

- September 16- Joint Meeting with Finance Commission to received budget recommendations
- September 23 -Review Preliminary 2020 Fee Schedule
   -Adopt Preliminary City and EDA Tax Levy and Budget
- November 4

   Review and adopt 2020Utility Rates
- November 25 Conduct Final Budget Hearing (Truth-in Taxation Hearing)
- December 2 Adopt Final City and EDA Tax Levy and Budget

# 2020 City Manager Recommended Budget City Budget Summary

- 2020 City Manager Recommended Budget
  - \$62,635,535 (12.8% increase)
- Total Proposed City Levy: \$22,738,650 (5.5% increase)
- Budget Priorities
  - Adjust Budget Funding Sources
  - Invest in Public Safety
  - Invest in City Workforce
- Increase in Levy due inflationary costs for employees, supplies, and equipment for exisiting programs and services, the inclusion of additional levy dollars to eliminate the use of General Fund Reserves to balance the budget, and the addition of new public safety positions
- Owner of the median valued single-family home will paying a total of an <u>additional \$6.67 per month or \$80.04</u> <u>per year more</u> in 2020 for city (non-EDA) taxes compared to 2019
- The cost impact for the median valued home is expected to be \$9.65 per month or \$115.80 annually with the recommended City and EDA levy and projected utility rate increases





**Questions?** 



**City of Roseville**Budget Summary by Function

	2017		2018		2019		2020		\$\$	%
	Actual		Actual		Budget		Budget		Increase	Incr.
City Council	\$ 230,376	\$	227,159	\$	236,955	\$	240,300	\$	3,345	1.4%
Human Rights Commission	-		2,888		-		-		-	0.0%
Ethics Commission	340		410		1,500		1,000		(500)	-33.3%
Administration	677,744		787,576		821,530		951,740		130,210	15.8%
Elections	71,976		84,448		75,150		75,410		260	0.3%
Legal	357,836		362,071		369,935		381,005		11,070	3.0%
Nuisance Code Enforcement	99,890		118,553		129,940		135,450		5,510	4.2%
Finance Department	656,922		632,954		699,300		734,330		35,030	5.0%
Central Services	54,323		43,325		59,600		59,600		-	0.0%
General Insurance	70,000		70,000		70,000		70,000		-	0.0%
Contingency	84,925		30,950		_		_		-	0.0%
General Government		\$	2,360,335	\$	2,463,910	\$	2,648,835	\$	184,925	7.5%
Police Administration	1,019,662		1,009,942		985,360		1,056,145		70,785	7.2%
Police Patrol Operations	4,981,103		5,361,044		5,151,410		5,726,320		574,910	11.2%
Police Investigations	943,403		913,152		1,339,860		1,385,405		45,545	3.4%
Community Services	165,402		187,737		194,245		197,055		2,810	1.4%
Police	\$ 7,109,570	\$	7,471,875	\$	7,670,875	\$	8,364,925	\$	694,050	9.0%
Fire Administration	416,777		468,677		446,550		468,280		21,730	4.9%
Fire Prevention	-		-		-		-		21,730	0.0%
Fire Fighting	1,597,126		1,795,691		1,900,410		2,236,830		336,420	17.7%
Fire Emergency Management	3,990		2,677		8,950		8,450		(500)	-5.6%
Fire Training	21,953		30,298		25,500		27,000		1,500	5.9%
Fire		\$	2,297,343	\$	2,381,410	\$	2,740,560	\$	359,150	15.1%
THE	2,037,040	Ψ	2,277,343	Ψ	2,301,410	Ψ	2,740,300	Ψ	337,130	13.170
Fire Relief Association	222,882		229,050		223,000		223,000		_	0.0%
Fire Relief		\$	229,050	\$	223,000	\$	223,000	\$	-	0.0%
Public Works Administration	860,470		869,257		946,565		988,245		41,680	4.4%
Street Department	1,084,551		1,164,244		1,247,890		1,320,695		72,805	5.8%
Street Lighting	204,813		204,036		183,000		184,000		1,000	0.5%
Building Maintenance	425,533		393,126		399,300		414,150		14,850	3.7%
Central Garage	218,180		198,024		189,670		198,430		8,760	4.6%
Public Works	\$ 2,793,547	\$	2,828,687	\$	2,966,425	\$	3,105,520	\$	139,095	4.7%
General Fund	\$ 14.470.177	•	15,187,290	•	15,705,620	¢	17,082,840	\$	1,377,220	8.8%
General Fund	5 14,470,177	Ф	13,167,290	Φ	13,703,020	φ	17,002,040	Ф	1,377,220	0.070
Parks & Recreation Administration	553,696		607,465		618,385		637,280		18,895	3.1%
Recreation Fee Activities	1,271,522		1,279,593		1,452,250		1,505,830		53,580	3.7%
Recreation Non-fee Activities	119,328		113,800		157,135		162,405		5,270	3.4%
Recreation Nature Center	72,778		71,526		69,125		70,275		1,150	1.7%
Recreation Activity Center	105,813		102,121		117,760		117,640		(120)	-0.1%
Skating Center	1,185,972		1,162,269		1,178,970		1,221,280		42,310	3.6%
Parks & Recreation Fund		\$	3,336,775	\$	3,593,625	\$	3,714,710	\$	121,085	3.4%
				•				ĺ		
Planning	521,231		442,917		630,345		641,940		11,595	1.8%
Housing & Econ. Development	-		89,680		-		-		-	0.0%
GIS	80,001		46,048		37,610		38,150		540	1.4%
Code Enforcement	650,783		602,298		812,995		872,610		59,615	7.3%
Neighborhood Enhancement	84,688		77,409		8,650		8,150		(500)	-5.8%
Rental Licensing	114,367		102,424		-		-			0.0%
Community Development Fund	\$ 1,451,070	\$	1,360,776	\$	1,489,600	\$	1,560,850	\$	71,250	4.8%

**City of Roseville**Budget Summary by Function

	2017		2018		2019	2020	\$\$	%
	<u>Actual</u>		Actual		Budget	Budget	Increase	Incr.
EDA	209,293		317,706		423,660	437,950	14,290	3.4%
Information Technology	2,639,507		2,361,178		3,296,235	3,047,250	(248,985)	-7.6%
Communications	462,221		493,131		556,390	503,310	(53,080)	-9.5%
License Center	1,904,627		2,236,202		1,842,630	2,035,490	192,860	10.5%
Engineering Services	260,174		305,808		246,315	264,240	17,925	7.3%
Lawful Gambling	145,857		191,630		107,350	107,580	230	0.2%
Parks Maintenance	1,122,102		1,259,481		1,349,910	1,396,080	46,170	3.4%
<b>Special Purpose Operating Funds</b> \$	6,743,781	\$	7,165,136	\$	7,822,490	\$ 7,791,900	\$ (30,590)	-0.4%
Vehicle & Equipment Replacement	1,196,816		1,143,371		1,025,430	2,095,860	1,070,430	104.4%
Building Replacement	154,467		98,606		618,400	5,473,400	4,855,000	785.1%
Park Improvements	15,715		76,645		556,500	1,215,000	658,500	118.3%
Pathway Maintenance	254,656		128,915		700,000	350,000	(350,000)	-50.0%
Street Light Replacement	-		15,684		20,000	65,000	45,000	225.0%
Boulevard Landscaping	64,649		66,867		70,000	71,910	1,910	2.7%
Capital Replacement Funds \$	1,686,303	\$	1,530,088	\$	2,990,330	\$ 9,271,170	\$ 6,280,840	210.0%
Special Assessment Construction	4,253,592		2,594,353		1,100,000	1,200,000	100,000	9.1%
MSA Construction	-		_,_,		1,295,000	908,000	(387,000)	-29.9%
Capital Improvement Funds \$	4,253,592	\$	2,594,353	\$	2,395,000	\$ 2,108,000	\$ (287,000)	-12.0%
G.O. Improvement Bonds	_		_		_		_	0.0%
G.O. Facility Bonds	938,738		939,519		765,000	_	(765,000)	-100.0%
Equipment Certificates	331,893		640,136		-	_	-	0.0%
2011 Bonds	800,493		796,931		835,000	835,000	_	0.0%
2012 Bonds	1,360,050		1,356,100		1,375,000	1,375,000	_	0.0%
Debt Service Funds \$	3,431,173	\$	3,732,686	\$	2,975,000	\$ 2,210,000	\$ (765,000)	-25.7%
TIF District Funds \$	1,019,418	\$	485,642	\$	1,101,000	\$ 1,101,000	\$ -	0.0%
Sanitary Sewer	4,244,711		4,422,861		6,299,335	6,225,970	(73,365)	-1.2%
Water	6,630,389		6,277,099		7,684,580	7,675,480	(9,100)	-0.1%
Stormwater	1,155,391		1,224,259		2,363,350	2,790,420	427,070	18.1%
Solid Waste Recycling	519,293		570,952		562,120	643,020	80,900	14.4%
Golf Course	1,078,563		472,308		510,640	445,875	(64,765)	-12.7%
Enterprise Funds \$	13,628,347	\$	12,967,479	\$	17,420,025	\$ 17,780,765	\$ 360,740	2.1%
Safety & Loss Control	19,208		7,955		12,450	12,300	(150)	-1.2%
MN Islamic Cem. (Roseville Luth.)	-		6,000		2,000	2,000	-	0.0%
Other Funds \$	19,208	\$	13,955	\$	14,450	\$ 14,300	\$ (150)	-1.0%
5 =	- , 0	-	-,0	*	-, 0	.,	()	

**City of Roseville**Budget Summary by Function

	2017	2018	2019	2020	\$\$	%
	Actual	Actual	Budget	Budget	<u>Increase</u>	Incr.
<b>Total Budget by Funding Sou</b>	rce					
Total Budget: Tax-Supported	\$ 30,911,962	\$ 30,001,851	\$ 31,010,720	\$ 37,922,050	6,911,330	22.3%
Total Budget: Fee-Supported	19,100,214	18,372,329	24,496,420	24,713,485	217,065	0.9%
	\$ 50,012,177	\$ 48,374,180	\$ 55,507,140	\$ 62,635,535	\$ 7,128,395	12.8%
Total Budget by Major Catego						
Personnel Services	\$ 20,122,614	\$ 21,345,216	\$ 22,522,265	\$ 24,411,850	1,889,585	8.4%
Supplies & Materials	1,269,983	1,345,654	1,491,945	1,535,720	43,775	2.9%
Other Services & Charges	21,740,792	21,456,274	21,876,825	21,166,505	(710,320)	-3.2%
Capital Outlay: Budgets	1,003,542	169,462	5,595,775	5,122,200	(473,575)	-8.5%
Capital Outlay: CIP Only	5,875,246	4,057,574	4,020,330	10,399,260	6,378,930	158.7%
	\$ 50,012,177	\$ 48,374,180	\$ 55,507,140	\$ 62,635,535	\$ 7,128,395	12.8%

City Council         Personnel Services         \$ 48,048         \$ 46,143         \$ 49,180         \$ 49,220         \$ 40         0.1%           Supplies & Materials         -         -         -         -         -         -         -         0.0%           Other Services & Charges         182,328         181,016         187,775         191,080         3,305         1.8%           Capital Outlay         -         -         -         -         -         -         0.0%           Human Rights Commission         -         230,376         \$ 227,159         \$ 236,955         \$ 240,300         \$ 3,345         1.4%           Human Rights Commission         -         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Capital Outlay         -         -         2,888         -         -         -         0.0%           Ethics Commission         -         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%
Supplies & Materials         -         -         -         -         -         0.0%           Other Services & Charges         182,328         181,016         187,775         191,080         3,305         1.8%           Capital Outlay         -         -         -         -         -         0.0%           Human Rights Commission         Personnel Services         \$         -         \$         -         \$         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Other Services & Charges         -         2,888         -         -         -         0.0%           Capital Outlay         -         -         -         -         -         0.0%           Ethics Commission         Personnel Services         \$         -         \$         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         -         0.0%           Other Services & Charges         340         410
Other Services & Charges         182,328         181,016         187,775         191,080         3,305         1.8%           Capital Outlay         -         -         -         -         -         0.0%           Buman Rights Commission         Personnel Services         \$         -         \$         -         \$         -         0.0%           Supplies & Materials         -         -         -         -         -         0.0%           Other Services & Charges         -         2,888         -         -         -         -         0.0%           Capital Outlay         -         2,888         -         -         -         -         0.0%           Ethics Commission         -         2,888         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay         -         -         -
Capital Outlay         -         -         -         -         -         0.0%           Human Rights Commission         Personnel Services         \$ -         \$ -         \$ -         \$ -         0.0%           Supplies & Materials         -         -         -         -         -         0.0%           Other Services & Charges         -         2,888         -         -         -         0.0%           Capital Outlay         -         -         -         -         -         0.0%           Ethics Commission         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         0.0%           Supplies & Materials         -         -         -         -         -         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay         -         -         -         -         -         -         -         0.0%           Administration         -         -         -         -         -         -         -         0.0%         -         33
Human Rights Commission   Personnel Services   \$ - \$ - \$ - \$ - \$ - \$ - \$ 0.0%
Human Rights Commission   Personnel Services   \$ - \$ - \$ - \$ - \$   \$ - \$   \$ 0.0%
Personnel Services         \$ - \$ - \$ - \$ - \$ - \$ 0.0%           Supplies & Materials         2,888         0.0%           Other Services & Charges         - 2,888         0.0%           Capital Outlay         2,888         0.0%           Ethics Commission         0.0%           Personnel Services         0.0%           Supplies & Materials         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay
Other Services & Charges         -         2,888         -         -         -         -         0.0%           Capital Outlay         -         -         -         -         -         0.0%           Ethics Commission         Personnel Services         \$         -         \$         -         \$         -         \$         -         \$         -         0.0%           Supplies & Materials         -         -         -         -         -         -         -         -         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay         -         -         -         -         -         -         -         0.0%           Administration         Personnel Services         \$         592,092         699,244         675,810         767,330         91,520         13.5%
Capital Outlay         -         -         -         -         -         0.0%           Ethics Commission         Personnel Services         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         0.0%           Supplies & Materials         -         -         -         -         -         -         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay         -         -         -         -         -         -         0.0%           Administration         \$ 340         \$ 410         \$ 1,500         \$ 1,000         \$ (500)         -33.3%           Personnel Services         \$ 592,092         \$ 699,244         \$ 675,810         \$ 767,330         \$ 91,520         13.5%
Ethics Commission         Personnel Services       \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 0.0%         Supplies & Materials       0.0%         Other Services & Charges       340       410       1,500       1,000       (500)       -33.3%         Capital Outlay       0.0%         Administration       \$ 340       \$ 410       \$ 1,500       \$ 1,000       \$ (500)       -33.3%         Personnel Services       \$ 592,092       \$ 699,244       \$ 675,810       \$ 767,330       \$ 91,520       13.5%
Ethics Commission         Personnel Services       \$ - \$ - \$ - \$ - \$ - \$ - \$ 0.0%         Supplies & Materials       0.0%         Other Services & Charges       340       410       1,500       1,000       (500)       -33.3%         Capital Outlay       0.0%         \$ 340       \$ 410       \$ 1,500       \$ 1,000       \$ (500)       -33.3%         Administration         Personnel Services       \$ 592,092       \$ 699,244       \$ 675,810       \$ 767,330       \$ 91,520       13.5%
Personnel Services         \$ - \$ - \$ - \$ - \$ - \$ 0.0%           Supplies & Materials         0.0%           Other Services & Charges         340         410         1,500         1,000         (500)         -33.3%           Capital Outlay         0.0%           \$ 340         \$ 410         \$ 1,500         \$ 1,000         \$ (500)         -33.3%           Administration         Personnel Services         \$ 592,092         \$ 699,244         \$ 675,810         \$ 767,330         \$ 91,520         13.5%
Supplies & Materials       -       -       -       -       -       0.0%         Other Services & Charges       340       410       1,500       1,000       (500)       -33.3%         Capital Outlay       -       -       -       -       -       -       0.0%         \$ 340       \$ 410       \$ 1,500       \$ 1,000       \$ (500)       -33.3%         Administration         Personnel Services       \$ 592,092       \$ 699,244       \$ 675,810       \$ 767,330       \$ 91,520       13.5%
Other Services & Charges       340       410       1,500       1,000       (500)       -33.3%         Capital Outlay       -       -       -       -       -       -       0.0%         \$ 340       \$ 410       \$ 1,500       \$ 1,000       \$ (500)       -33.3%         Administration         Personnel Services       \$ 592,092       \$ 699,244       \$ 675,810       \$ 767,330       \$ 91,520       13.5%
Capital Outlay       -       -       -       -       -       -       0.0%         \$ 340 \$ 410 \$ 1,500 \$ 1,000 \$ (500)       \$ (500)       -33.3%         Administration       Personnel Services       \$ 592,092 \$ 699,244 \$ 675,810 \$ 767,330 \$ 91,520 13.5%
\$ 340 \$ 410 \$ 1,500 \$ 1,000 \$ (500) -33.3% Administration Personnel Services \$ 592,092 \$ 699,244 \$ 675,810 \$ 767,330 \$ 91,520 13.5%
Administration Personnel Services \$ 592,092 \$ 699,244 \$ 675,810 \$ 767,330 \$ 91,520 13.5%
Personnel Services \$ 592,092 \$ 699,244 \$ 675,810 \$ 767,330 \$ 91,520 13.5%
Other Services & Charges 83,065 86,255 144,220 182,910 38,690 26.8%
Capital Outlay 0.0%
\$ 677,744 \$ 787,576 \$ 821,530 \$ 951,740 \$ 130,210 15.8%
Nuisance Code Enforcement
Personnel Services \$ 99,444 \$ 118,048 \$ 122,840 \$ 128,350 \$ 5,510 4.5%
Supplies & Materials 446 - 2,075 - 0.0%
Other Services & Charges - 505 5,025 - 0.0%
Capital Outlay 0.0%
\$ 99,890 \$ 118,553 \$ 129,940 \$ 135,450 \$ 5,510 4.2%
Elections
Personnel Services \$ 5,624 \$ 5,742 \$ 5,810 \$ 6,070 \$ 260 4.5%
Supplies & Materials 0.0%
Other Services & Charges 66,352 78,706 69,340 - 0.0%
Capital Outlay 0.0%
\$ 71,976 \$ 84,448 \$ 75,150 \$ 75,410 \$ 260 0.3%
Legal
Personnel Services \$ - \$ - \$ - \$ - 0.0%
Supplies & Materials       -       -       -       -       -       0.0%         Other Services & Charges       357,836       362,071       369,935       381,005       11,070       3.0%
Capital Outlay 0.0%
\$ 357,836 \$ 362,071 \$ 369,935 \$ 381,005 \$ 11,070 3.0%
Finance 537,030 \$ 302,071 \$ 309,533 \$ 301,003 \$ 11,070 \$ 3.070
Personnel Services \$ 579,240 \$ 572,479 \$ 626,770 \$ 660,150 \$ 33,380 5.3%
Supplies & Materials 4,869 1,610 4,100 3,600 (500) -12.2%
Other Services & Charges 72,813 58,865 68,430 70,580 2,150 3.1%
Capital Outlay 0.0%
\$ 656,922 \$ 632,954 \$ 699,300 \$ 734,330 \$ 35,030 5.0%

		2017 Actual		2018 Actual		2019 Budget		2020 Budget	1	\$\$ Increase	% Incr.
Central Services		<u>rictuur</u>		<u>rictuur</u>		Duager		Duager		<u> </u>	mer.
Personnel Services	\$	_	\$	-	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		21,110		22,582		27,100		27,100		_	0.0%
Other Services & Charges		33,213		20,743		32,500		32,500		-	0.0%
Capital Outlay		_		_		-		-		-	0.0%
-	\$	54,323	\$	43,325	\$	59,600	\$	59,600	\$	-	0.0%
General Insurance											
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		-		-		-		-		-	0.0%
Other Services & Charges		70,000		70,000		70,000		70,000		-	0.0%
Capital Outlay								-			0.0%
	\$	70,000	\$	70,000	\$	70,000	\$	70,000	\$	-	0.0%
Police Administration											
Personnel Services	\$	917,002	\$	868,489	\$	848,975	\$	895,070	\$	46,095	5.4%
Supplies & Materials		12,195		30,493		18,850		18,650		(200)	-1.1%
Other Services & Charges		90,465		110,960		117,535		142,425		24,890	21.2%
Capital Outlay		-		-		-		-		-	0.0%
	\$	1,019,662	\$	1,009,942	\$	985,360	\$	1,056,145	\$	70,785	7.2%
Police Patrol											
Personnel Services	\$	4,236,300	\$	4,555,557	\$	4,463,605	\$	5,025,370	\$	561,765	12.6%
Supplies & Materials		162,547		193,560		211,000		233,600		22,600	10.7%
Other Services & Charges		582,256		611,927		476,805		467,350		(9,455)	-2.0%
Capital Outlay			_								0.0%
	\$	4,981,103	\$	5,361,044	\$	5,151,410	\$	5,726,320	\$	574,910	11.2%
Police Investigations									_		2 - 20 /
Personnel Services	\$	900,275	\$	870,475	\$	1,282,760	\$	1,327,580	\$	44,820	3.5%
Supplies & Materials		24,957		23,677		36,000		34,750		(1,250)	-3.5%
Other Services & Charges		18,171		19,000		21,100		23,075		1,975	9.4%
Capital Outlay		0.42,402	Φ	012.150	Φ	1 220 060	Φ	1 205 405	Ф	45.545	0.0%
D 1' C '4-C'	\$	943,403	\$	913,152	\$	1,339,860	\$	1,385,405	\$	45,545	3.4%
Police Community Services Personnel Services	¢	156 057	ф	177 272	ď	170.060	ø	175 470	o.	4.510	2.60/
Supplies & Materials	\$	156,057 7,001	\$	177,373 4,199	\$	170,960	\$	175,470	\$	4,510	2.6% -25.0%
Other Services & Charges		-				11,800		8,850		(2,950)	10.9%
Capital Outlay		2,344		6,165		11,485		12,735		1,250	0.0%
Capital Outlay	\$	165,402	\$	187,737	\$	194,245	\$	197,055	\$	2,810	1.4%
Fire Administration	Þ	103,402	Φ	10/,/3/	Ф	194,243	Ф	197,033	Ф	2,010	1.470
Personnel Services	\$	361,073	\$	396,839	\$	395,300	\$	416,680	\$	21,380	5.4%
Supplies & Materials	Ф	6,424	Φ	14,303	Ф	2,750	Φ	2,600	Ф	(150)	-5.5%
Other Services & Charges		49,280		57,535		48,500		49,000		500	1.0%
Capital Outlay		77,200		J1,JJJ		-0,500		<del>-</del> 7,000		500	0.0%
Cupital Outlay	\$	416,777	\$	468,677	\$	446,550	\$	468,280	\$	21,730	4.9%
Fire Operation	Ψ	110,777	Ψ	100,077	Ψ	110,550	Ψ	100,200	Ψ	21,750	1.570
Personnel Services	\$	1,383,144	\$	1,603,074	\$	1,715,910	\$	2,043,830	\$	327,920	19.1%
Supplies & Materials	Ψ	88,052	4	84,772	4	74,500	4	76,000		1,500	2.0%
Other Services & Charges		125,930		107,845		110,000		117,000		7,000	6.4%
Capital Outlay						-		-		-,000	0.0%
1	\$	1,597,126	\$	1,795,691	\$	1,900,410	\$	2,236,830	\$	336,420	17.7%
								, , , ,			

		2017 <u>Actual</u>		2018 <u>Actual</u>		2019 Budget	2020 Budget	<u>I</u>	\$\$ ncrease	% <u>Incr.</u>
Fire Training										
Personnel Services	\$	242	\$	-	\$	-	\$ -	\$	-	0.0%
Supplies & Materials		-		4		<del>-</del>	<u>-</u>		_	0.0%
Other Services & Charges		21,711		30,294		25,500	27,000		1,500	5.9%
Capital Outlay		-		-		-	-		-	0.0%
	\$	21,953	\$	30,298	\$	25,500	\$ 27,000	\$	1,500	5.9%
Fire Emergency Mgmt.										
Personnel Services	\$	_	\$	-	\$	-	\$ -	\$	-	0.0%
Supplies & Materials		535		535		-	<del>.</del>		<del>-</del>	0.0%
Other Services & Charges		3,455		2,142		8,950	8,450		(500)	-5.6%
Capital Outlay				-		_	-		_	0.0%
	\$	3,990	\$	2,677	\$	8,950	\$ 8,450	\$	(500)	-5.6%
Fire Relief										
Personnel Services	\$	-	\$	-	\$	-	\$ -	\$	-	0.0%
Supplies & Materials		-		-		-	-		-	0.0%
Other Services & Charges		222,882		229,050		223,000	223,000		-	0.0%
Capital Outlay		-		-		-	-		-	0.0%
	\$	222,882	\$	229,050	\$	223,000	\$ 223,000	\$	-	0.0%
PW Administration										
Personnel Services	\$	796,792	\$	823,804	\$	882,700	\$ 923,995	\$	41,295	4.7%
Supplies & Materials		9,262		10,054		9,600	9,750		150	1.6%
Other Services & Charges		54,416		35,399		54,265	54,500		235	0.4%
Capital Outlay		-		-		-	-		-	0.0%
	\$	860,470	\$	869,257	\$	946,565	\$ 988,245	\$	41,680	4.4%
Streets										
Personnel Services	\$	549,083	\$	612,405	\$	601,790	\$ 639,720	\$	37,930	6.3%
Supplies & Materials		245,860		265,966		283,900	306,600		22,700	8.0%
Other Services & Charges		289,608		285,873		362,200	374,375		12,175	3.4%
Capital Outlay		-		-		_	-		-	0.0%
	\$	1,084,551	\$	1,164,244	\$	1,247,890	\$ 1,320,695	\$	72,805	5.8%
Central Garage										
Personnel Services	\$	169,245	\$	188,386	\$	185,070	\$ 192,830	\$	7,760	4.2%
Supplies & Materials		41,974		4,180		3,600	4,400		800	22.2%
Other Services & Charges		6,961		5,458		1,000	1,200		200	20.0%
Capital Outlay		-		_		_	-		_	0.0%
	\$	218,180	\$	198,024	\$	189,670	\$ 198,430	\$	8,760	4.6%
Building Maintenance										
Personnel Services	\$	_	\$	-	\$	-	\$ _	\$	-	0.0%
Supplies & Materials		20,466		15,869		19,000	19,000		-	0.0%
Other Services & Charges		405,067		377,257		380,300	395,150		14,850	3.9%
Capital Outlay		-		, -		_	_		, <u>-</u>	0.0%
1	\$	425,533	\$	393,126	\$	399,300	\$ 414,150	\$	14,850	3.7%
Street Lighting	·	,		,	·	,	,	·	,	
Personnel Services	\$	_	\$	_	\$	_	\$ _	\$	_	0.0%
Supplies & Materials	•	_	•	-	٠	-	_		-	0.0%
Other Services & Charges		204,813		204,036		183,000	184,000		1,000	0.5%
Capital Outlay		,010		,020		,000	,		-	0.0%
1	\$	204,813	\$	204,036	\$	183,000	\$ 184,000	\$	1,000	0.5%
	•	,	-	, •		. ,	,	1	,	

		2017 <u>Actual</u>		2018 <u>Actual</u>		2019 Budget		2020 Budget		\$\$ <u>Increase</u>	% <u>Incr.</u>
Contingency Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Supplies & Materials	Ψ	_	Ψ	_	Ψ	_	Ψ	_	Ψ	- -	0.0%
Other Services & Charges		84,925		30,950		_		-		_	0.0%
Capital Outlay		-		, -		-		-		_	0.0%
. ,	\$	84,925	\$	30,950	\$	-	\$	-	\$	-	0.0%
Total General Fund											
Personnel Services	\$	10,793,661	\$	11,538,058	\$	12,027,480	\$	13,251,665	\$	1,224,185	10%
Supplies & Materials		648,285		673,881		705,775		748,475		42,700	6%
Other Services & Charges		3,028,231		2,975,351		2,972,365		3,082,700		110,335	4%
Capital Outlay		5,020,231		2,775,551				2,002,700		-	0%
Capital Odday	\$	14,470,177	\$	15,187,290	\$	15,705,620	\$	17,082,840	\$	1,377,220	9%
	Ψ	11,170,177	Ψ	13,107,290	Ψ	13,703,020	Ψ	17,002,010	Ψ	1,377,220	<i>57</i> <b>0</b>
Recreation Administration Personnel Services	\$	496,461	\$	556,030	\$	518,620	\$	527.215	\$	10.605	3.6%
Supplies & Materials	Ф	4,347	Ф	3,923	Ф	7,800	Ф	537,315 8,000	Ф	18,695 200	2.6%
Other Services & Charges		52,888		47,512		91,965		91,965		200	0.0%
Capital Outlay		52,000				J1,J03 -		)1,703 -		_	0.0%
capital cattay	\$	553,696	\$	607,465	\$	618,385	\$	637,280	\$	18,895	3.1%
Recreation Fee Programs										· ·	
Personnel Services	\$	775,611	\$	790,815	\$	885,035	\$	920,155	\$	35,120	4.0%
Supplies & Materials		57,907		51,097		76,020		77,755		1,735	2.3%
Other Services & Charges		438,004		437,681		491,195		507,920		16,725	3.4%
Capital Outlay	_	- 1 251 522	Ф	1 250 502	Ф	- 1 450 050	Ф	1 505 020	Φ.		0.0%
Р	\$	1,271,522	\$	1,279,593	\$	1,452,250	\$	1,505,830	\$	53,580	3.7%
Recreation Non-Fee Programs Personnel Services	\$	34,405	\$	37,433	\$	57,250	\$	58,935	\$	1,685	2.9%
Supplies & Materials	Φ	17,661	Ψ	9,138	Φ	27,350	Ψ	26,550	Ψ	(800)	-2.9%
Other Services & Charges		67,262		67,229		72,535		76,920		4,385	6.0%
Capital Outlay		-		-		-		-		-	0.0%
	\$	119,328	\$	113,800	\$	157,135	\$	162,405	\$	5,270	3.4%
Recreation Activity Center	¢.	12 (40	¢.	0.004	¢	11.050	Φ	12 200	₽.	520	4.50/
Personnel Services Supplies & Materials	\$	13,640	\$	8,884 325	\$	11,850 500	\$	12,380 2,850	\$	530 2,350	4.5% 470.0%
Other Services & Charges		92,174		92,912		105,410		102,410		(3,000)	-2.8%
Capital Outlay		72,174		92,912		103,410		102,410		(3,000)	0.0%
cupitui cuttuj	\$	105,813	\$	102,121	\$	117,760	\$	117,640	\$	(120)	-0.1%
Recreation Nature Center	•	,-	•	. ,	•	. ,		.,.	,	( -)	
Personnel Services	\$	35,877	\$	30,121	\$	25,840	\$	27,990	\$	2,150	8.3%
Supplies & Materials		8,253		8,414		9,600		9,600		-	0.0%
Other Services & Charges		28,648		32,991		33,685		32,685		(1,000)	-3.0%
Capital Outlay	_	-	_			-		-	_	-	0.0%
	\$	72,778	\$	71,526	\$	69,125	\$	70,275	\$	1,150	1.7%
Skating Center Personnel Services	\$	718,166	\$	710,739	\$	735,230	\$	762,340	\$	27,110	3.7%
Supplies & Materials	Φ	69,298	Φ	69,336	Φ	70,500	Φ	73,500	Ф	3,000	4.3%
Other Services & Charges		398,508		382,194		373,240		385,440		12,200	3.3%
Capital Outlay		-						-		,	0.0%
•	\$	1,185,972	\$	1,162,269	\$	1,178,970	\$	1,221,280	\$	42,310	3.6%

Parks & Recreation Maintenance		2017 Actual		2018 Actual		2019 Budget		2020 Budget		\$\$ <u>Increase</u>	% <u>Incr.</u>
Personnel Services Supplies & Materials Other Services & Charges Capital Outlay	\$	851,744 122,697 147,661	\$	893,836 143,480 222,165	\$	953,440 129,500 266,970	\$	989,610 129,500 276,970	\$	36,170 - 10,000	3.8% 0.0% 3.7% 0.0%
1 2	\$	1,122,102	\$	1,259,481	\$	1,349,910	\$	1,396,080	\$	46,170	3.4%
Total Parks & Recreation F	und	[									
Personnel Services	\$	2,925,904	\$	3,027,858	\$	3,187,265	\$	3,308,725	\$	121,460	3.8%
Supplies & Materials		280,163		285,713		321,270		327,755		6,485	2.0%
Other Services & Charges		1,225,145		1,282,684		1,435,000		1,474,310		39,310	2.7%
Capital Outlay		-		-		-		-		-	0.0%
	\$	4,431,211	\$	4,596,256	\$	4,943,535	\$	5,110,790	\$	167,255	3.4%
Information Technology Fu	nd										
Personnel Services	\$	1,745,495	\$	1,847,779	\$	2,169,440	\$	2,529,260	\$	359,820	16.6%
Supplies & Materials		11,184		6,917		31,000		6,900	·	(24,100)	-77.7%
Other Services & Charges		652,844		470,212		778,320		511,090		(267,230)	-34.3%
Capital Outlay		229,984		36,270		317,475		-		(317,475)	-100.0%
	\$	2,639,507	\$	2,361,178	\$	3,296,235	\$	3,047,250	\$	(248,985)	-7.6%
Blvd Landscaping Fund											
Personnel Services	\$	_	\$	_	\$	6,910	\$	6,910	\$	_	0.0%
Supplies & Materials		-		-		24,000		43,000		19,000	79.2%
Other Services & Charges		64,649		66,867		39,090		22,000		(17,090)	-43.7%
Capital Outlay	\$	64,649	\$	66,867	\$	70,000	\$	71,910	\$	1,910	0.0% 2.7%
	Ф	04,049	Ф	00,807	Ф	70,000	Ф	/1,910	Ф	1,910	2.170
Debt Service Fund											
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		-		-		-		-		-	0.0%
OSC - Debt: #27		830,500		829,550		765,000		-		(765,000)	-100.0%
OSC - Debt: #28		331,893		640,136		-		-		-	0.0%
OSC - Debt: #29		108,238		109,969		-		-		-	0.0%
OSC - Debt: #31		800,493		796,931		835,000		835,000		-	0.0%
OSC - Debt: #32		1,360,050		1,356,100		1,375,000		1,375,000		-	0.0%
OSC - Debt: #33 (TIF)		-		_				-		-	0.0%
	\$	3,431,173	\$	3,732,686	\$	2,975,000	\$	2,210,000	\$	(765,000)	-25.7%

		2017	2018	2019	2020	\$\$	(	%
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<b>Budget</b>	<u>Increase</u>	<u>Ir</u>	icr.
Total: All Tax-Supported Fu	nd	S						
Personnel Services	\$	15,465,060	\$ 16,413,695	\$ 17,391,095	\$ 19,096,560	\$ 1,705,465		9.8%
Supplies & Materials		939,632	966,511	1,082,045	1,126,130	44,085		4.1%
Other Services & Charges		8,402,041	8,527,800	8,199,775	7,300,100	(899,675)		-11.0%
Capital Outlay: Ops		229,984	36,270	317,475	-	(317,475)	-	100.0%
Total: Operations	\$	25,036,716	\$ 25,944,277	\$ 26,990,390	\$ 27,522,790	\$ 532,400		2.0%
Vehicles & Equipment	\$	1,196,816	\$ 1,143,371	\$ 1,025,430	\$ 2,095,860	\$ 1,070,430		104.4%
General Facilities		154,467	98,606	618,400	5,473,400	4,855,000		785.1%
Pathways & Parking Lots		254,656	128,915	700,000	350,000	(350,000)		-50.0%
Street Lighting		-	15,684	20,000	65,000	45,000		225.0%
Park Improvements		15,715	76,645	556,500	1,215,000	658,500		118.3%
Pavement Management		4,253,592	2,594,353	1,100,000	1,200,000	100,000		9.1%
Total: Capital	\$	5,875,246	\$ 4,057,574	\$ 4,020,330	\$ 10,399,260	\$ 6,378,930		158.7%
Total: Combined	\$	30,911,962	\$ 30,001,851	\$ 31,010,720	\$ 37,922,050	6,911,330		22.3%

		2017 Actual		2018 Actual		2019 Budget		2020 Budget	<u>]</u>	\$\$ ncrease	% Incr.
CD - Planning						<del></del> _					
Personnel Services	\$	331,609	\$	341,848	\$	492,720	\$	507,540	\$	14,820	3.0%
Supplies & Materials		383		1,116		14,000		4,500		(9,500)	-67.9%
Other Services & Charges		189,239		99,953		122,625		129,400		6,775	5.5%
Capital Outlay		-		-		1,000		500		(500)	-50.0%
	\$	521,231	\$	442,917	\$	630,345	\$	641,940	\$	11,595	1.8%
CD - Housing & Econ Development			Ф	00.705	Ф		Ф		Φ.		0.00/
Personnel Services	\$	-	\$	88,725	\$	-	\$	-	\$	=	0.0%
Supplies & Materials		-		955		_		-		_	0.0% 0.0%
Other Services & Charges/Other Capital Outlay		-		933		-		-		_	0.0%
Capital Outlay	\$		\$	89,680	\$	<del>-</del>	\$		\$		0.0%
CD - Code Enforcement	Ф	-	Ф	69,000	Ф	-	Ф	-	Ф	-	0.076
Personnel Services	\$	393,753	\$	392,256	\$	555,420	\$	602,910	\$	47,490	8.6%
Supplies & Materials	Ψ	7,410	Ψ	6,419	Ψ	15,500	Ψ	15,500	Ψ	-7,470	0.0%
Other Services & Charges		229,007		199,276		218,075		227,700		9,625	4.4%
Capital Outlay		20,613		4,347		24,000		26,500		2,500	10.4%
Cupital Gallay	\$	650,783	\$	602,298	\$	812,995	\$	872,610	\$	59,615	7.3%
CD - GIS	Ψ	050,705	Ψ	002,270	Ψ	012,773	Ψ	072,010	Ψ	23,013	7.570
Personnel Services	\$	76,020	\$	41,593	\$	32,510	\$	33,050	\$	540	1.7%
Supplies & Materials	Ψ		4	472	Ψ	-	4	-	Ψ.	-	0.0%
Other Services & Charges		3,981		3,983		5,100		5,100		_	0.0%
Capital Outlay		- ,				_		-		_	0.0%
1	\$	80,001	\$	46,048	\$	37,610	\$	38,150	\$	540	1.4%
CD - Neighborhood Enhancement		,		,		,					
Personnel Services	\$	83,212	\$	75,893	\$	_	\$	-	\$	_	0.0%
Supplies & Materials		39		-		1,450		1,450		-	0.0%
Other Services & Charges		1,437		1,516		6,700		6,700		-	0.0%
Capital Outlay		=		-		500		=		(500)	-100.0%
	\$	84,688	\$	77,409	\$	8,650	\$	8,150	\$	(500)	-5.8%
CD - Rental Licensing											
Personnel Services	\$	112,913	\$	102,424	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		1,444		-		-		-		-	0.0%
Other Services & Charges		10		-		-		-		_	0.0%
Capital Outlay	_	-	_	-		_	_	-	_	_	0.0%
	\$	114,367	\$	102,424	\$	-	\$	-	\$	-	0.0%
Community Development Fu	ınd	1									
Personnel Services	\$	997,507	\$	1,042,740	\$	1,080,650	\$	1,143,500	\$	62,850	5.8%
Supplies & Materials		9,276		8,007		30,950		21,450		(9,500)	-30.7%
Other Services & Charges		423,674		305,683		352,500		368,900		16,400	4.7%
Capital Outlay		20,613		-		25,500		27,000		1,500	5.9%
Capital Outlay	\$	1,451,070	\$	4,347 1,360,776	\$	1,489,600	\$	1,560,850	\$	71,250	4.8%
EDA Fund											
Personnel Services	\$	197,226	\$	205,340	\$	214,760	\$	227,900	\$	13,140	6.1%
Supplies & Materials		248		-		200		-		(200)	-100.0%
Other Services & Charges		11,819		112,366		207,700		210,050		2,350	1.1%
Capital Outlay		-		_		1,000		_		(1,000)	-100.0%
	\$	209,293	\$	317,706	\$	423,660	\$	437,950	\$	14,290	3.4%
	Φ	209,293	Φ	517,700	Φ	<del>-</del> 23,000	Φ	737,930	Φ	17,270	3.470

		2017 <u>Actual</u>		2018 Actual		2019 Budget		2020 Budget	ı	\$\$ <u>Increase</u>	% <u>Incr.</u>
Communications Fund											
Personnel Services	\$	235,477	\$	241,604	\$	290,390	\$	234,260	\$	(56,130)	-19.3%
Supplies & Materials		1,789		6,904		2,000		2,000		-	0.0%
Other Services & Charges		224,955		244,623		242,000		247,050		5,050	2.1%
Capital Outlay		-		-		22,000		20,000		(2,000)	-9.1%
	\$	462,221	\$	493,131	\$	556,390	\$	503,310	\$	(53,080)	-9.5%
License Center Fund											
Personnel Services	\$	1,290,559	\$	1,346,690	\$	1,381,880	\$	1,437,540	\$	55,660	4.0%
Supplies & Materials	•	19,501	,	25,865	•	17,000	•	24,000	Ţ	7,000	41.2%
Other Services & Charges		594,567		803,184		438,950		462,750		23,800	5.4%
Capital Outlay		-		60,463		4,800		111,200		106,400	2216.7%
1	\$	1,904,627	\$	2,236,202	\$	1,842,630	\$	2,035,490	\$	192,860	10.5%
Duning and Complete Daniel											
Engineering Services Fund Personnel Services	\$	205 526	ø	221 251	ф	220 440	Φ	244.040	or or	14.600	C 40/
	Э	205,536 260	\$	221,351 883	\$	229,440 1,500	\$	244,040	\$	14,600	6.4% 0.0%
Supplies & Materials						-		1,500		2 225	
Other Services & Charges		30,996 23,382		83,574		15,375		18,700		3,325	21.6% 0.0%
Capital Outlay	\$	260,174	\$	305,808	\$	246,315	\$	264,240	\$	17,925	7.3%
	Ψ	200,171	Ψ	303,000	Ψ	210,313	Ψ	201,210	Ψ	17,523	7.570
Lawful Gambling Fund											
Personnel Services	\$	3,405	\$	34,630	\$	7,350	\$	7,580	\$	230	3.1%
Supplies & Materials		-		-		-		-		-	0.0%
Other Services & Charges		142,452		157,000		100,000		100,000		-	0.0%
Capital Outlay		-		-		-		-		-	0.0%
	\$	145,857	\$	191,630	\$	107,350	\$	107,580	\$	230	0.2%
MSA Fund											
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		-		-	0.0%
Other Services & Charges		-		-		-		-		-	0.0%
Capital Outlay		-		-		1,295,000		908,000		(387,000)	-29.9%
	\$	-	\$	-	\$	1,295,000	\$	908,000	\$	(387,000)	-29.9%
Water Fund											
Personnel Services	\$	614,042	\$	613,073	\$	670,180	\$	698,280	\$	28,100	4.2%
Supplies & Materials	Ψ	155,373	Ψ	193,643	Ψ	162,200	Ψ	162,200	Ψ	-	0.0%
Other Services & Charges		5,860,974		5,470,383		5,682,200		5,726,000		43,800	0.8%
Capital Outlay		-		-		1,170,000		1,089,000		(81,000)	-6.9%
1	\$	6,630,389	\$	6,277,099	\$	7,684,580	\$	7,675,480	\$	(9,100)	-0.1%

		2017 <u>Actual</u>		2018 <u>Actual</u>		2019 Budget		2020 Budget	-	\$\$ <u>Increase</u>	% <u>Incr.</u>
Sanitary Sewer Fund											
Personnel Services	\$	476,565	\$	512,889	\$	491,720	\$	512,420	\$	20,700	4.2%
Supplies & Materials		54,711		41,170		46,150		45,400		(750)	-1.6%
Other Services & Charges		3,713,435		3,868,802		4,116,465		4,147,150		30,685	0.7%
Capital Outlay		-		-		1,645,000		1,521,000		(124,000)	-7.5%
	\$	4,244,711	\$	4,422,861	\$	6,299,335	\$	6,225,970	\$	(73,365)	-1.2%
Stormwater Fund											
Personnel Services	\$	359,723	\$	394,082	\$	425,650	\$	451,780	\$	26,130	6.1%
Supplies & Materials		50,439		52,628		84,400		88,340		3,940	4.7%
Other Services & Charges		745,229		777,549		768,300		804,300		36,000	4.7%
Capital Outlay		_		-		1,085,000		1,446,000		361,000	33.3%
	\$	1,155,391	\$	1,224,259	\$	2,363,350	\$	2,790,420	\$	427,070	18.1%
Recycling Fund											
Personnel Services	\$	30,161	\$	32,048	\$	38,410	\$	39,790	\$	1,380	3.6%
Supplies & Materials	Ф	711	Ф	420	Ф	2,000	Ф	3,000	Ф	1,000	50.0%
Other Services & Charges		488,421		538,484		521,710		600,230		78,520	15.1%
Capital Outlay		-100,-121		220,707		321,710		000,230		70,520	0.0%
Capital Odday	\$	519,293	\$	570,952	\$	562,120	\$	643,020	\$	80,900	14.4%
	Ψ	317,273	Ψ	370,332	Ψ	302,120	Ψ	0.13,020	Ψ	00,200	11.170
Golf Course Fund											
Personnel Services	\$	247,353	\$	287,074	\$	300,740	\$	318,200	\$	17,460	5.8%
Supplies & Materials		38,043		49,623		63,500		61,700		(1,800)	-2.8%
Other Services & Charges		63,604		67,229		116,400		65,975		(50,425)	-43.3%
Capital Outlay		729,563		68,382		30,000		-		(30,000)	-100.0%
	\$	1,078,563	\$	472,308	\$	510,640	\$	445,875	\$	(64,765)	-12.7%
Roseville Cemetary Fund											
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Supplies & Materials		-		-		-		-		-	0.0%
Other Services & Charges		-		6,000		2,000		2,000		-	0.0%
Capital Outlay		-		_		-		-		-	0.0%
	\$	-	\$	6,000	\$	2,000	\$	2,000	\$	-	0.0%
TIF Fund											
Personnel Services	\$	_	\$	_	\$	_	\$	-	\$	_	0.0%
Supplies & Materials		_		_		_		<del>-</del>		_	0.0%
Other Services & Charges		1,019,418		485,642		1,101,000		1,101,000		-	0.0%
Capital Outlay		-		-		-		-		-	0.0%
- •	\$	1,019,418	\$	485,642	\$	1,101,000	\$	1,101,000	\$	-	0.0%

		2017	2018	2019 Budget	2020 Budget	\$\$ Ingrass	% In an
Safety & Loss Control		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>lncr.</u>
Personnel Services	\$	-	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials		-	-	-	-	-	0.0%
Other Services & Charges		19,208	7,955	12,450	12,300	(150)	-1.2%
Capital Outlay		-	-	-	-	-	0.0%
	\$	19,208	\$ 7,955	\$ 12,450	\$ 12,300	\$ (150)	-1.2%
Total: All Non Tax-Supporte	d F	unds					
Personnel Services	\$	4,657,554	\$ 4,931,521	\$ 5,131,170	\$ 5,315,290	\$ 184,120	3.6%
Supplies & Materials		330,351	379,143	409,900	409,590	(310)	-0.1%
Other Services & Charges		13,338,751	12,928,474	13,677,050	13,866,405	189,355	1.4%
Capital Outlay		773,558	133,192	5,278,300	5,122,200	(156,100)	-3.0%
Total: Operations	\$	19,100,214	\$ 18,372,329	\$ 24,496,420	\$ 24,713,485	\$ 217,065	0.9%

**City of Roseville**2020 Tax-Supported Operating Budget & Tax Levy Reconciliation (excludes EDA Activity)

2019 Adopted Budget / Levy	<u>E</u> \$	Operating Budget Expenditures 26,990,390	Tax Levy <u>Revenues</u> \$ 21,551,650	<u>Notes</u>
2020 Proposed Subtractions				
S1: Reduced costs for one-time spending		-	-	See Appendix S1
S2: Reduced costs for supplies & materials		(34,265)	(34,265)	See Appendix S2
S3: Reduced costs for contractual services, other charges		(441,695)	(441,695)	See Appendix S3
S4: Reduced costs for labor: position reductions		-	-	See Appendix S4
S5: Reduced costs for labor: health insurance & benefits		-	-	
S6: Reduced costs for debt service		(765,000)	(765,000)	Re-purposed towards CIP, GF
S7: Reduced levy due to increased non-tax revenues		-	(568,680)	General, Park & Rec, IT
S8: Reduced contributions to capital reserve funds		(317,475)	-	IT Op. capital moved to CIP
Total Subtractions	\$	(1,558,435)	\$ (1,809,640)	
2020 Proposed Additions				
A1: Increased costs for one-time spending		-	-	See Appendix A1
A2: Increased costs for supplies & materials		78,350	78,350	See Appendix A2
A3: Increased costs for contractual services, other charges		307,020	307,020	See Appendix A3
A4: Increased costs for labor: cost-of-living adjustment		340,917	340,917	
A5: Increased costs for labor: wage steps (net)		123,856	123,856	
A6: Increased costs for labor: new positions/classifications		1,007,400	1,007,400	See Appendix A6
A7: Increased costs for labor: health insurance & benefits (net)		233,292	233,292	
A8: Increased costs for debt service		-	-	
A9: Increased contributions to capital replacement funds		-	565,000	
A10: Make up of use of reserves for general tax relief in previous years		-	340,805	
A11: Increased levy due to decline of non-tax revenues		-	-	
Total Additions	\$	2,090,835	\$ 2,996,640	
Proposed for 2020 (Before Tax Relief Measures)	\$	27,522,790	\$ 22,738,650	
\$ Change		532,400	1,187,000	
% Change		2.0%	5.5%	
Less Use of Reserves for Property Tax Relief			\$ -	
Note: Per Cash Reserve Policy, reserves may be used for tax				
relief if over target levels, or they may be allocated for other funds				
Proposed for 2020 (After Tax Relief)	\$	27,522,790	\$ 22,738,650	
\$ Change	-	532,400	1,187,000	
% Change		2.0%	5.5%	

**City of Roseville**Reduced Costs for One-Time Spending

		T-11	Profession		Other	Т.	1	C
City Council	\$	Telephone - \$	Services - \$	Trainin	<u>Othe</u> - \$	<u>Tot</u> - \$	: <u>a1</u>	Cor
Human Rights Commission	Φ	<b>-</b> Þ	- \$	- J	- J	- <b>p</b>	-	
Ethics Commission		-	-	-	-	-	-	
Administration		-	-	-	-	-	-	
Elections		-	-	-	-	-	-	
Legal			-	-	-	-	-	
Nuisance Code Enforcement		-	-	-	-	-	-	
		-	-	-	-	-	-	
Finance Department		- ,	-	-	-	-	-	
Central Services		-	-	-	-	-	-	
General Insurance		-	-	=	-	-	-	
Police Administration		-	-	-	-	-	-	
Police Patrol Operations		-	-	-	-	-	-	
Police Investigations		-	-	-	-	-	-	
Police Community Services		-	-	-	-	-	-	
Fire Administration		-	-	-	-	-	-	
Fire Prevention		-	-	-	-	-	-	
Fire Operations		-	-	=	-	-	-	
Fire Emergency Management		=	-	-	-	-	-	
Fire Training		=	-	-	-	-	-	
Fire Relief Association		-	-	-	-	-	-	
Public Works Administration		-	-	-	-	-	-	
Street Department		-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	
Building Maintenance		-	-	-	-	-	-	
Central Garage			-	-	-	-	-	
Parks & Recreation Administration			-	-	-	-	-	
Recreation Fee Activities			-	-	-	-	-	
Recreation Non-fee Activities		-	_	_	-	-	-	
Recreation Nature Center			_	_	_	_	_	
Recreation Activity Center			-	_	_	_	-	
Skating Center			_	_	_	_	-	
Information Technology			_	_	_	_	_	
Park Maintenance			_	_	_	_	_	
Boulevard Landscaping			_	_	_	_	_	
	\$	- \$	- \$	- \$	- \$	- \$	<del></del>	

Reduced Costs for Supplies & Materials

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Other	Total	Comments
City Council	\$ - 5		\$ -	\$ supplies -	\$ -	\$ -		Comments Adjusted based on prior-year actuals
Human Rights Commission	φ	p -	φ -	<b>.</b>	φ -	Φ -	Φ -	Adjusted based on prior-year actuals
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	
	-	-	-	-	(500)	-	(500)	A directed based on anion years actuals
Finance Department Central Services	-	-	-	-	(300)	-	(300)	Adjusted based on prior-year actuals
	-	-	-	-	-	-	-	
General Insurance Police Administration	-	-	-	-	(500)	-	(500)	A 45
	-	-	-	(5,000)	(500)	-		Adjusted based on prior-year actuals
Police Patrol Operations	-	(2.000)	-	(5,000)	-	-		Adjusted based on prior-year actuals
Police Investigations	-	(2,000)	-	-	-	-		Adjusted based on prior-year actuals
Police Community Services	- (4.50)	(3,000)	50	-	-	-		Adjusted based on prior-year actuals
Fire Administration	(150)	-	-	-	-	-	(150)	Adjusted based on prior-year actuals
Fire Prevention	-	-	-	-	-	-	-	
Fire Operations	-	-	-	-	-	-	-	
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	-	
Street Department	=	=	=	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	-	-	-	
Recreation Fee Activities	1,735	-	-	-	-	-	1,735	
Recreation Non-fee Activities	-	-	-	-	(800)	-	(800)	Adjusted based on prior-year actuals
Recreation Nature Center	-	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	-	
Skating Center	-	-	-	-	-	-	-	
Information Technology	(600)	-	-	-	(23,500)	-	(24,100)	
Parks Maintenance	-	-	-	-	-	-	-	
Boulevard Landscaping		-	-	-	_	-	-	_
	\$ 985	\$ (5,000)	\$ 50	\$ (5,000)	\$ (25,300)	\$ -	\$ (34,265)	

City of Roseville Reduced Costs for Contractual Services, Other Charges

	Professional						Contr. Maint.	Contract		Training/			
	Services	Telephone	Transportation		Advertising	Utilities	Vehicles	Maintenance	Rental	Conferences		Other	Total Comments
City Council	\$ (600)	\$ -	S -	\$ - :	\$ -	S -	\$ -	\$ -	\$ -	\$ (1,500	) \$ - :	\$ (600) \$	(2,700) Adjusted based on prior-year actuals
Human Rights Commission	-	-	-	-	-	-	-	-	-		-	-	-
Ethics Commission	(500)	-	-	-	-	-	-	-	-		-	-	(500) Ethics training reduction
Administration	(3,800)	-	-	-	-	-	-	-	-		-	(2,500)	(6,300) Medical Svcs., Transportation
Elections	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Nuisance Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance Department	(5,000)	-	-	-	-	-	-	-	-	-	-	-	(5,000) Moved to contract maint.
Central Services	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Patrol Operations	(32,905)	-	-	-	-	-	-	-	-	-	-	-	(32,905) Decreased K9 unit & dispatch
Police Investigations	-	-	-	-	-	-	-	(500)	-	-	-	-	(500)
Police Community Services	(3,250)	-	-	-	-	-	-	-	-	-	-	-	(3,250) Adjusted based on prior-year actuals
Fire Administration	-	-	-	-	-	-	-	-	-		(1,000)	(500)	(1,500) Adjusted based on prior-year actuals
Fire Prevention	-	-	-	-	-	-	-	-	-		-	-	-
Fire Operations	-	(5,000)	-	-	-	-	(3,000)	-	-		-	-	(8,000) Adjusted based on prior-year actuals
Fire Emergency Management	-	-	-	-	-	-	-	(500)	-		-	-	(500) Adjusted based on prior-year actuals
Fire Training	-	-	-	-	-	-	-	-	-		-	-	-
Fire Relief Association	-	-	-	-	-	-	-	-	-		-	-	-
Public Works Administration	-	-	(500)	-	-	-	(300)	-	-	(2,300	) -	-	(3,100) Adjusted based on prior-year actuals
Street Department	-	-	-	-	-	-	-	-	-		-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-		-	-	-
Building Maintenance	-	-	-	-	-	(6,000)	-	-	-		-	-	(6,000)
Central Garage	-	-	-	-	-	-	-	-	-	(200	) -	-	(200) Adjusted based on prior-year actuals
Parks & Recreation Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation Fee Activities	-	-	-	-	-	-	-	-	-		(300)	-	(300) Adjusted based on prior-year actuals
Recreation Non-fee Activities	-	-	-	(150)	-	-	-	-	-		-	-	(150) Adjusted based on participation levels
Recreation Nature Center	-	-	-	-	-	-	-	-	-		-	(1,000)	(1,000) Adjusted based on prior-year actuals
Recreation Activity Center	-	-	-	-	-	-	-	(3,000)	-		-	-	(3,000) Adjusted based on prior-year actuals
Skating Center	-	-	-	(2,000)	-	-	-	-	-		-	-	(2,000) Adjusted based on prior-year actuals
Information Technology	-	-	(2,950)	-	-	-	-	(267,185)	-	(5,680	) -	(71,885)	(347,700) Incl. reallocations to capital
Parks Maintenance	-	-	-	-	-	-	-	-	-		-		-
Boulevard Landscaping		-	-	-	_	_	_	(17,090)	-		-	-	(17,090)
	\$ (46,055)	\$ (5,000)	\$ (3,450)	\$ (2,150)	\$ -	\$ (6,000)	\$ (3,300)	\$ (288,275)	S -	\$ (9,680	\$ (1,300)	\$ (76,485) \$	(441,695)

Reduced Costs for Labor: Position Reductions

	Regular <u>Wages</u>	Overtime	Temp Employees	Employee Pension	Employee Insurance	Total	
City Council	\$ -		\$ -	\$ -	\$ -	\$	-
Human Rights Commission	_	-	-	-	-	•	_
Ethics Commission	_	_	_	_	_		_
Administration	_	_	_	_	_		_
Elections	_	_	_	_	_		_
Legal	_	_	_	_	_		_
Nuisance Code Enforcement	_	_	_	_	_		_
Finance Department	_	_	_	_	_		_
Central Services	_	_	_	_	_		_
General Insurance	_	_	_	_	_		_
Police Administration	_	_	_	_	_		_
Police Patrol Operations	_	_	_	_	_		_
Police Investigations	_	_	_	_	_		_
Police Community Services	_	_	_	_	_		_
Fire Administration	_	_	_	_	_		_
Fire Prevention	_	_	_	_	_		_
Fire Operations	_	_	_	_	_		_
Fire Emergency Management	_	_	_	_	_		_
Fire Training	_	_	_	_	_		_
Fire Relief Association	-	-	-	-	-		_
Public Works Administration	_	_	_	_	_		_
Street Department	-	-	-	-	-		_
Street Lighting	-	-	-	-	-		_
Building Maintenance	_	_	_	_	_		_
Central Garage	-	-	-	-	_		_
Parks & Recreation Administration	-	_	-	-	-		-
Recreation Fee Activities	-	_	-	-	-		-
Recreation Non-fee Activities	-	_	-	-	-		-
Recreation Nature Center	-	-	-	-	_		_
Recreation Activity Center	-	-	-	-	_		_
Skating Center	-	-	-	-	_		_
Information Technology	-	-	-	-	_		_
Parks Maintenance	-	-	-	-	-		-
Boulevard Landscaping	-	-	-	-	-		_
1 &	\$ -	\$ -	\$ -	\$ -	\$ -	\$	<del></del>

Increased Costs for One-Time Spending

			Profes					
		Telep	hone Serv	vices Trai	ning Ot	her To	otal	Com
City Council	\$ - \$	- \$	- \$	- \$	- \$	-	-	
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	
Finance Department	-	-	-	-	-	-	-	
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	-	-	-	
Police Patrol Operations	-	-	-	-	-	-	-	
Police Investigations	-	-	-	-	-	-	-	
Police Community Services	-	-	-	-	-	-	-	
Fire Administration	-	-	-	-	-	-	-	
Fire Prevention	-	-	-	-	-	-	-	
Fire Operations	-	-	-	-	-	-	-	
Fire Emergency Management	-	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	-	
Street Department	-	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	-	-	-	
Recreation Fee Activities	-	-	-	-	-	-	-	
Recreation Non-fee Activities	_	_	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	-	
Recreation Activity Center	_	-	-	-	-	-	-	
Skating Center	-	-	-	-	-	-	-	
Information Technology	-	-	-	-	-	-	-	
Parks Maintenance	-	-	-	-	-	-	-	
Boulevard Landscaping	-	-	-	-	-	-	-	
1 0	\$ - \$	- \$	- \$	- \$	- \$	- \$		

Increased Costs for Supplies & Materials

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ supplies -	\$ <u>supplies</u> -	\$ -	Adjusted based on prior-year actuals
Human Rights Commission	Ф -	Φ -	φ -	Φ -	ъ -	<b>.</b>	Adjusted based on prior-year actuals
Ethics Commission	_	_	_	_	_	_	
Administration	_	_	_	_	_		
Elections	_	_	_	_	_		
Legal	_	_	_	_	_	_	
Nuisance Code Enforcement	_	_	_	_	_	_	
Finance Department	_	_	_	_	_	_	
Central Services	_	_	_	_	_	_	
General Insurance	_	_	_	_	_	_	
Police Administration	_	_	300	_	_	300	Adjusted based on prior-year actuals
Police Patrol Operations	-	5,000	22,600	-	-	27,600	Add'l for new officers
Police Investigations	-		750	_	-	750	Adjusted based on prior-year actuals
Police Community Services	-	-	-	_	-	_	J 1 J
Fire Administration	-	_	-	-	-	-	
Fire Prevention	-	_	-	-	-	-	
Fire Operations	-	1,500	-	-	-	1,500	Adjusted based on prior-year actuals
Fire Emergency Management	-	-	-	-	-	-	
Fire Training	-	-	-	-	-	-	
Fire Relief Association	-	-	-	-	-	-	
Public Works Administration	-	50	100	-	-	150	Adjusted based on prior-year actuals
Street Department	-	=	-	-	22,700	22,700	Add'l maint. Requirements
Street Lighting	-	=	-	-	-	-	
Building Maintenance	-	_	-	-	-	-	
Central Garage	-	-	800	-	-	800	Adjusted based on prior-year actuals
Parks & Recreation Administration	-	-	-	-	200	200	Adjusted based on prior-year actuals
Recreation Fee Activities	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	
Recreation Activity Center	-	-	250	-	2,100	2,350	Add'l for new dance studio
Skating Center	-	-	-	-	3,000	3,000	Adjusted based on prior-year actuals
Information Technology	-	-	-	-	-	-	
Parks Maintenance	-	-	-	-	-	-	
Boulevard Landscaping		-	-	_	19,000	19,000	<del>_</del>
	\$ -	\$ 6,550	\$ 24,800	\$ -	\$ 47,000	\$ 78,350	

### Attachment D

City of Roseville Increased Costs for Contractual Services

	Professional Services	Telephone T		Printing	Advertising	Utilities	Contr. Maint. Vehicles	Contract Maintenance	Rental	Training/	Membership	Minor Equipment	Othe		Total	Comments
City Council	S -	S - S		S -	S -	\$ -	S -	\$ -	S -	\$ -	\$ 5,275			730 :		Adjusted based on prior-year actuals
Human Rights Commission					, -				-		9 3,273		9	750 .	5 0,005	Adjusted based on prior-year actuals
Ethics Commission																
Administration								43,300		930				760	44 990	HRIS System
Elections								43,500		750				-	44,770	Their System
Legal	11.070													-	11.070	Add'l per contract
Nuisance Code Enforcement	11,070														11,070	Add i per contract
Finance Department								7,100			50				7 150	Software maint. (partial offset by prof svcs)
Central Services								7,100			50				7,130	Software maint. (partial offset by prof sves)
General Insurance																
Police Administration	18,000							5,265		1,125	400			100	24,890	Mental Health outreach, Invest, Software
Police Patrol Operations	10,000	4,050						5,205		18,350	400	500		150		Add'l training
Police Investigations	600	1,000								1,725	100	200		50		Add'Itraining request
Police Community Services	-									1,725	100		4	,500	4,500	
Fire Administration	_	_	_	_	_	2,000	_	_	_	_	_	_	•	-	2,000	
Fire Prevention	_	_	_	_	_	_,	_	_	_	_	-	_		-	_,	
Fire Operations	5,000	_	_	_	_	_	_	10,000	_	_	-	_		-	15.000	Add'l medical exams, contract svcs
Fire Emergency Management	-,	_	_	_	_	_	_	,	_	_	-	_		-	,	, , , , , , , , , , , , , , , , , , , ,
Fire Training	_	_	_	_	-	_	-	1,500	-	_	-	-		-	1,500	Add'l contract services
Fire Relief Association		_	_	_	_	-	_	-	-	-	-	_		-	-	
Public Works Administration	3,000	-	_	_	_	-	_	_	-	-	-	_		335	3,335	Adjusted based on participation levels
Street Department	-	-	_	_	_	-	_	_	11,500	-	500	_		175	12,175	Truck-mounted spray patcher
Street Lighting	-	-	-	-	-	1,000	-	-		-	-	-		-	1,000	
Building Maintenance	17,250	-	-	-	-		-	3,600	-	-	-	-		-	20,850	Adjusted based on prior-year actuals
Central Garage	200	200	-	-	-	-	-		-	-	-	-		-	400	Adjusted based on participation levels
Parks & Recreation Administration	-	-	-	-	-	-	-	-	-	-	-	-		-		
Recreation Fee Activities	9,600	-	1,150	100	-	-	-	-	1,175	-	-	-	5.	,000	17,025	Adjusted based on participation levels
Recreation Non-fee Activities	2,150	-	-	-	-	-	-	-	600	-	-	-	1.	,785	4,535	Adjusted based on participation levels
Recreation Nature Center	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Recreation Activity Center	-	-	-	-	-	-	-	-	-	-	-	-		-	-	
Skating Center	200	-	-	-	-	7,000	-	6,000	-	-	1,000	-		-	14,200	Adjusted based on prior-year actuals
Information Technology	-	60,270	-	-	-	-	-	-	-	-	-	-	20.	,200	80,470	Adjusted based on prior-year actuals
Parks Maintenance	-	-	-	-	-	10,000	-	-	-	-	-	-		-	10,000	Adjusted based on prior-year actuals
Boulevard Landscaping														-		_
	\$ 67,070	\$ 64,520 5	\$ 1,150	\$ 100	\$ -	\$ 20,000	S -	\$ 76,765	\$ 13,275	\$ 22,130	\$ 7,725	\$ 500	\$ 33.	,785	\$ 307,020	

Increased Costs for Labor: New Positions

	Regular	Overtime	Temp Employees	Employee Pension	Employee Insurance	Total	Comments
City Council	<u>Wages</u> \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Comments
Human Rights Commission	Ψ -	ψ -	<u>-</u>	Ψ _	Ψ -	Ψ -	
Ethics Commission	_	_	_	_	_	_	
Administration	51,600	_	_	7,820	7,590	67 010	Add'l 0.50 FTE from Comm. Budget
Elections	-	_	_	7,020	7,550	-	rida 1 0.3 0 1 12 from Comm. Badger
Legal	_	_	_	_	_	_	
Nuisance Code Enforcement	_	_	_	_	_	_	
Finance Department	_	_	_	_	_	_	
Central Services	_	_	_	_	_	_	
General Insurance	_	_	_	_	_	_	
Police Administration	1,100	_	_	170	10	1 280	Pay Reclass: Dept. Asst.
Police Patrol Operations	287,200	_	_	55,000	45,320		5 Add'l Officers (1 funded by County)
Police Investigations	2,200	_	_	330	10		Pay Reclass: Investigative Aide
Police Community Services	-,	_	_	-	-	_,	,
Fire Administration	4,160	_	_	640	_	4.800	Pay Reclass: Dept. Asst.
Fire Prevention	-	-	-	-	-	-	, i
Fire Operations	200,870	(3,670)	(47,000)	38,470	33,090	221,760	3 NEW FT Firefighters
Fire Emergency Management		-	-	, <u>-</u>			č
Fire Training	=	-	-	_	-	_	
Fire Relief Association	-	-	-	-	-	-	
Public Works Administration	-	-	-	-	-	-	
Street Department	-	-	-	-	-	-	
Street Lighting	-	-	-	-	-	-	
Building Maintenance	-	-	-	-	-	-	
Central Garage	-	-	-	-	-	-	
Parks & Recreation Administration	-	-	-	-	-	-	
Recreation Fee Activities	-	-	-	-	-	-	
Recreation Non-fee Activities	-	-	-	-	-	-	
Recreation Nature Center	-	-	-	-	-	-	
Recreation Activity Center	-	-	-	-	-	-	
Skating Center	-	=	-	-	-	-	
Information Technology	250,400	-	-	37,950	34,140	322,490	3 Add'l positions (no levy impact)
Parks Maintenance	-	-	-	-	-	-	
Boulevard Landscaping			-				_
	\$ 797,530	\$ (3,670)	\$ (47,000)	\$ 140,380	\$ 120,160	\$ 1,007,400	

Increased Contributions to Capital Replacement Funds

	Equipme	<u>ent</u>	Other		<u>Total</u>		Comments
General Vehicle & Equipment Replacements	\$	- \$		- \$		-	
IT Equipment Replacement		-		-		-	
General Facility Replacement		-		-		-	
Park Improvement Program		-		-		-	
Pavement Management Program		-		-		-	
Information Technology		-		-		-	
		-		-			
	\$	- \$		- \$		-	

City of Roseville

General Fund Program Operating Budget by Division (Function)

Updated 8/05/19

			2019 Bu	udg	et					2020 B	udg	et		
		Program	Program		Net	C	Cost		Program		Program		Net	Cost
Operating Division		Revenue	<u>Cost</u>		Cost	Rec	overy	]	Revenue		Cost		<u>Cost</u>	Recovery
City Council		\$ 6,300	\$ 238,455	\$	232,155		3%	\$	6,650	\$	241,300	\$	234,650	3%
Administration		12,750	821,530		808,780		2%		13,250		951,740		938,490	1%
Elections		-	75,150		75,150		0%		-		75,410		75,410	0%
Legal		127,300	369,935		242,635		34%		111,150		381,005		269,855	29%
Nuisance Code Enforc.		-	129,940		129,940		0%		-		135,450		135,450	0%
Finance Department		129,250	699,300		570,050		18%		134,250		734,330		600,080	18%
Central Services		-	59,600		59,600		0%		-		59,600		59,600	0%
General Insurance		-	70,000		70,000		0%		-		70,000		70,000	0%
Police		795,400	7,670,875		6,875,475		10%		913,580		8,364,925		7,451,345	11%
Fire		140,000	2,381,410		2,241,410		6%		197,000		2,740,560		2,543,560	7%
Fire Relief		225,000	223,000		(2,000)		101%		230,000		223,000		(7,000)	103%
Public Works Admin		10,000	946,565		936,565		1%		15,000		988,245		973,245	2%
Street Department		340,000	1,247,890		907,890		27%		378,000		1,320,695		942,695	29%
Street Lighting		-	183,000		183,000		0%		-		184,000		184,000	0%
Building Maintenance		50,000	399,300		349,300		13%		50,000		414,150		364,150	12%
Central Garage		-	189,670		189,670		0%		-		198,430		198,430	0%
N/A: PERA State Aid		24,435	-		(24,435)				24,435		-		(24,435)	
N/A: Univ NW PILOT		23,000	-		(23,000)				23,440		-		(23,440)	
N/A: Admin Charges		890,000	-		(890,000)				939,000		=		(939,000)	
N/A: LC Contribution		177,000	_		(177,000)				177,000		-		(177,000)	
N/A: Fed Grants		67,775	_		(67,775)				65,000		-		(65,000)	
N/A: Nuis. Code Reimb.		-	-		-				135,450		-		(135,450)	
N/A: Interest Earnings		30,000	-		(30,000)				30,000		-		(30,000)	
N/A: Property Taxes		12,316,605	-	(1	2,316,605)			1	3,639,635		-	(	13,639,635)	
	Total	\$ 15,364,815	\$ 15,705,620	\$	340,805	(a)		\$ 1	7,082,840	\$ 1	17,082,840	\$	-	

#### Comments:

<sup>(</sup>a) Overall Net Cost represents the amount of cash reserves used (added to) to provide for the budget.

<sup>(</sup>b) Cost Recovery percentage reflects the portion of the operating division's budget recovered by program-related revenues.

#### City of Roseville

Parks & Recreation Program Operating Budget by Division (Function) *Updated 8/05/19* 

		2019 B	udg	et				2020 B	udg	et	
	Program	Program		Net	С	ost	Program	Program		Net	Cost
Operating Division	Revenue	<u>Cost</u>		Cost	Rec	<u>overy</u>	Revenue	Cost		<u>Cost</u>	Recovery
Administration	\$ -	\$ 618,385	\$	618,385		0%	\$ -	\$ 637,280	\$	637,280	0%
Recreation: Fee Programs	1,061,290	1,452,250		390,960		73%	1,072,925	1,505,830		432,905	71%
Recreation: Non-Fee	35,750	157,135		121,385		23%	32,400	162,405		130,005	20%
Nature Center	46,500	69,125		22,625		67%	47,500	70,275		22,775	68%
Activity Center	-	117,760		117,760		0%	-	117,640		117,640	0%
Skating Center	1,059,950	1,178,970		119,020		90%	1,103,950	1,221,280		117,330	90%
Parks & Rec. Maintenance	-	1,349,910		1,349,910		0%	-	1,396,080		1,396,080	0%
Golf Course	401,725	510,640		108,915		79%	411,500	445,875		34,375	92%
N/A: Interest Earnings	15,000	-		(15,000)			15,000	-		(15,000)	
N/A: Property Taxes	2,725,045	-		(2,725,045)			2,839,015	-		(2,839,015)	
	\$ 5,345,260	\$ 5,454,175	\$	108,915	(a)		\$ 5,522,290	\$ 5,556,665	\$	34,375	

#### Comments:

<sup>(</sup>a) Overall Net Cost represents the amount of cash reserves used (added to) to provide for the budget.

<sup>(</sup>b) Cost Recovery percentage reflects the portion of the operating division's budget recovered by program-related revenues.

#### City of Roseville

Special Purpose Program Operating Budget by Division (Function) *Updated 8/05/19* 

		2019 B	udge	et				2020 B	udg	et	
	Program	Program		Net	Cost		Program	Program		Net	Cost
Operating Division	Revenue	<u>Cost</u>		Cost	Recovery		Revenue	<u>Cost</u>		Cost	Recovery
Community Development	\$ 1,712,075	\$ 1,489,600	\$	(222,475)	115%	9	\$ 1,678,260	\$ 1,560,850	\$	(117,410)	108%
Information Tech.	3,070,045	3,296,235		226,190	93%		3,094,245	3,047,250		(46,995)	102%
Communications	473,500	556,390		82,890	85%		392,000	503,310		111,310	78%
License Center	1,780,300	1,842,630		62,330	97%		1,913,300	2,035,490		122,190	94%
Engineering Services	246,315	246,315		-	100%		264,240	264,240		-	100%
Lawful Gambling	107,350	107,350		-	100%		107,580	107,580		-	100%
Water	7,334,580	7,684,580		350,000	95%		7,308,000	7,675,480		367,480	95%
Sanitary Sewer	5,899,335	6,299,335		400,000	94%		5,656,000	6,225,970		569,970	91%
Storm Sewer	1,933,460	2,363,350		429,890	82%		2,010,995	2,790,420		779,425	72%
Recycling	538,060	562,120		24,060	96%		653,300	643,020		(10,280)	102%
	Total \$23,095,020	\$ 24,447,905	\$	1,352,885	(a)	9	\$ 23,077,920	\$ 24,853,610	\$	1,775,690	

#### Comments:

- (a) Overall Net Cost represents the amount of cash reserves used (added to) to provide for the budget.
- (b) Cost Recovery percentage reflects the portion of the operating division's budget recovered by program-related revenues.
- \*\* Some divisions include capital-related costs.

Combined Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 19,998,869	\$ 20,419,929	\$ 20,532,693	\$ 21,551,650	\$ 23,105,170	\$ 1,553,520	7.2%
Tax Increments	1,677,742	1,191,202	922,055	995,000	995,000	-	0.0%
Intergovernmental Revenue	3,727,376	2,588,000	2,098,383	5,107,635	5,199,420	91,785	1.8%
Licenses & Permits	2,566,855	2,180,014	2,173,873	1,860,235	1,888,435	28,200	1.5%
Gambling Taxes	93,815	58,581	38,018	7,350	7,580	230	3.1%
Charges for Services	20,352,856	20,900,271	21,832,216	21,088,525	21,234,490	145,965	0.7%
Fines and Forfeits	107,229	90,045	97,415	134,000	117,000	(17,000)	-12.7%
Cable Franchise Fees	449,920	452,123	403,224	470,000	391,000	(79,000)	-16.8%
Rentals	59,251	70,998	-	-	=	=	0.0%
Donations	191,683	217,657	214,940	100,000	100,000	=	0.0%
Special Assessments	302,063	258,787	162,200	55,000	219,230	164,230	298.6%
Investment Income	(98,374)	436,983	104,534	355,950	197,000	(158,950)	-44.7%
Miscellaneous	389,907	461,403	688,859	521,850	183,190	(338,660)	-64.9%
Total Revenues	\$ 49,819,192	\$ 49,325,993	\$ 49,268,410	\$ 52,247,195	\$ 53,637,515	\$ 1,390,320	2.7%
Expenditures							
Personnel Services	\$ 19,363,661	\$ 20,343,905	\$ 21,380,872	\$ 22,300,595	\$ 24,308,060	\$ 2,007,465	9.0%
Supplies & Materials	1,351,165	1,336,959	1,331,722	1,467,745	1,492,720	24,975	1.7%
Other Services & Charges	23,302,854	18,923,930	15,507,793	19,148,035	19,119,415	(28,620)	-0.1%
Capital Outlay	4,909,513	6,806,723	5,169,074	8,895,105	15,106,460	6,211,355	69.8%
Debt Service	3,508,823	3,549,204	3,609,550	2,975,000	2,210,000	(765,000)	-25.7%
Contingency	-	_	_	-	-	-	0.0%
Total Expenditures	\$ 52,436,016	\$ 50,960,721	\$ 46,999,011	\$ 54,786,480	\$ 62,236,655	\$ 7,450,175	13.6%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 2,855,900	\$ 2,967,951	\$ 4,357,621	\$ 1,292,000	\$ 1,404,810	\$ 112,810	8.7%
Transfers Out	(2,578,845)		(2,197,909)	(297,000)	(302,000)	(5,000)	1.7%
Sale of Assets	11,761	24,673	1,982	(257,000)	(302,000)	(5,000)	0.0%
Total Other Financing Sources		\$ (750,986)		\$ 995,000	\$ 1,102,810	\$ 107,810	10.8%
Total Other I maneing Sources	Ψ 200,010	ψ (750,700)	Ψ 2,101,001	Ψ	Ψ 1,102,010	Ψ 107,010	10.070
Net Chg. in Fund Balance / Net Assets	(2,328,008)	(2,385,714)	4,431,093	(1,544,285)	(7,496,330)		
Beginning Fund Balance / Net Assets	47,447,588	45,119,581	42,733,867	42,733,867	41,189,582		
Ending Fund Balance / Net Assets	\$ 45,119,581	\$ 42,733,867	\$ 47,164,960	\$ 41,189,582	\$ 33,693,252		

Tax-Supported Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
Revenues	<u>Actual</u>	Actual	<u>Actual</u>	Budget	Budget	(Decrease)	(Decr.)
General Property Taxes	\$ 19,998,869	\$ 20,419,929	\$ 20,532,693	\$ 21,551,650	\$ 22,641,770	\$ 1,090,120	5.1%
Tax Increments	-	-	-	=	=	=	0.0%
Intergovernmental Revenue	2,418,599	2,069,260	1,974,135	3,725,135	3,953,520	228,385	6.1%
Licenses & Permits	484,004	544,957	496,416	343,000	365,000	22,000	6.4%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	4,411,007	4,710,046	5,107,341	2,989,800	3,090,455	100,655	3.4%
Fines and Forfeits	107,229	90,045	97,415	134,000	117,000	(17,000)	-12.7%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	59,251	70,998	-	-	-	-	0.0%
Donations	81,666	102,270	41,401	=	=	=	0.0%
Special Assessments	246,050	130,549	162,200	=	164,230	164,230	0.0%
Investment Income	(62,103)	325,884	58,130	236,000	107,000	(129,000)	-54.7%
Miscellaneous	271,479	265,325	628,327	428,000	56,440	(371,560)	-86.8%
Total Revenues	\$ 28,016,050	\$ 28,729,263	\$ 29,098,058	\$ 29,407,585	\$ 30,495,415	\$ 1,087,830	3.7%
Expenditures							
Personnel Services	\$ 14,800,035	\$ 15,656,994	\$ 16,613,695	\$ 17,384,185	\$ 18,992,770	\$ 1,608,585	9.3%
Supplies & Materials	981,040	1,011,185	966,511	1,058,045	1,083,130	25,085	2.4%
Other Services & Charges	4,845,166	5,243,295	5,456,365	5,975,685	5,555,010	(420,675)	-7.0%
•						,	176.0%
Capital Outlay Debt Service	4,516,436	5,573,184	3,850,639	3,617,805	9,984,260	6,366,455	
	3,508,823	3,549,204	3,609,550	2,975,000	2,210,000	(765,000)	-25.7%
Contingency	e 20 (51 500	e 21 022 0 <i>C</i> 2	e 20.406.760	e 21.010.720	e 27.925.170	e ( 014 450	0.0%
Total Expenditures	\$ 28,651,500	\$ 31,033,862	\$ 30,496,760	\$ 31,010,720	\$ 37,825,170	\$ 6,814,450	22.0%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 2,578,845	\$ 2,039,718	\$ 2,507,621	\$ 1,292,000	\$ 1,404,810	\$ 112,810	8.7%
Transfers Out	(1,137,077)	(1,654,968)	(389,221)	-	-	-	0.0%
Sale of Assets	3,351	-	_	-	-	-	0.0%
<b>Total Other Financing Sources</b>	\$ 1,445,119	\$ 384,750	\$ 2,118,400	\$ 1,292,000	\$ 1,404,810	\$ 112,810	8.7%
Net Chg. in Fund Balance	809,669	(1,919,849)	719,698	(311,135)	(5,924,945)		
Beginning Fund Balance	24,283,579	25,093,248	23,173,399	23,893,097	23,581,962		
Ending Fund Balance	\$ 25,093,248	\$ 23,173,399	\$ 23,893,097	\$ 23,581,962	\$ 17,657,017		

Non Tax-Supported Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 463,400	\$ 463,400	0.0%
Tax Increments	1,677,742	1,191,202	922,055	995,000	995,000	-	0.0%
Intergovernmental Revenue	1,308,777	518,740	124,248	1,382,500	1,245,900	(136,600)	-9.9%
Licenses & Permits	2,082,851	1,635,057	1,677,457	1,517,235	1,523,435	6,200	0.4%
Gambling Taxes	93,815	58,581	38,018	7,350	7,580	230	3.1%
Charges for Services	15,941,850	16,190,225	16,724,875	18,098,725	18,144,035	45,310	0.3%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	449,920	452,123	403,224	470,000	391,000	(79,000)	-16.8%
Rentals	-	-	-	-	-	-	0.0%
Donations	110,017	115,387	173,539	100,000	100,000	-	0.0%
Special Assessments	56,013	128,238	-	55,000	55,000	-	0.0%
Investment Income	(36,271)	111,099	46,404	119,950	90,000	(29,950)	-25.0%
Miscellaneous	118,428	196,078	60,532	93,850	126,750	32,900	35.1%
Total Revenues	\$ 21,803,143	\$ 20,596,730	\$ 20,170,352	\$ 22,839,610	\$ 23,142,100	\$ 302,490	1.3%
E 19							
Expenditures	Φ 4.562.625	Φ 4.606.011	Φ 4767177	Φ 4.01.6.410	Ф. 5.215.200	Ф 200.000	0.10/
Personnel Services	\$ 4,563,625	\$ 4,686,911	\$ 4,767,177	\$ 4,916,410	\$ 5,315,290	\$ 398,880	8.1%
Supplies & Materials	370,125	325,774	365,211	409,700	409,590	(110)	0.0%
Other Services & Charges	18,457,688	13,680,635	10,051,428	13,172,350	13,564,405	392,055	3.0%
Capital Outlay	393,078	1,233,539	1,318,435	5,277,300	5,122,200	(155,100)	-2.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	<u>-</u>	<u>-</u>	-	<u>-</u>	-	0.0%
Total Expenditures	\$ 23,784,516	\$ 19,926,859	\$ 16,502,251	\$ 23,775,760	\$ 24,411,485	\$ 635,725	2.7%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	\$ 277,055	\$ 928,233	\$ 1,850,000	\$ -	\$ -	\$ -	0.0%
Transfers Out	(1,441,768)	(2,088,642)			(302,000)	(5,000)	1.7%
Sale of Assets	8,410	24,673	1,982	(257,000)	(202,000)	(2,000)	0.0%
Total Other Financing Sources	•			\$ (297,000)	\$ (302,000)	\$ (5,000)	1.7%
-							
Net Chg. in Fund Balance / Net Assets	(3,137,677)	(465,865)	3,711,395	(1,233,150)	(1,571,385)		
	22.164.000	20.026.222	10.500.465	22 271 072	22.020.712		
Beginning Fund Balance / Net Assets	23,164,009	20,026,332	19,560,467	23,271,863	22,038,713		
Ending Fund Balance / Net Assets	\$ 20,026,332	\$ 19,560,467	\$ 23,271,863	\$ 22,038,713	\$ 20,467,328		

### General Fund Financial Summary

_		2016		2017		2018		2019	2020	\$ Increase	% Incr.
Revenues	_	<u>Actual</u>	_	<u>Actual</u>	_	<u>Actual</u>	_	Budget	Budget	(Decrease)	(Decr.)
General Property Taxes	\$	11,919,681	\$	12,032,298	\$	11,523,078	\$	12,316,605	\$ 13,542,755	\$ 1,226,150	10.0%
Tax Increments		-		-		-		-	-	-	0.0%
Intergovernmental Revenue		1,213,476		1,107,228		1,208,340		1,094,210	1,376,765	282,555	25.8%
Licenses & Permits		484,004		544,957		496,416		343,000	365,000	22,000	6.4%
Gambling Taxes		-		-		<del>-</del>		<del>-</del>	<del>-</del>	<del>-</del>	0.0%
Charges for Services		535,975		285,867		284,886		327,000	382,000	55,000	16.8%
Fines and Forfeits		107,229		90,045		97,415		134,000	117,000	(17,000)	-12.7%
Cable Franchise Fees		-		-		-		-	-	=	0.0%
Rentals		-		-		_		-	-	-	0.0%
Donations		15,705		33,680		41,401		-	-	-	0.0%
Special Assessments		-		-		11		-	-	-	0.0%
Investment Income		(38,581)		86,208		32,006		30,000	30,000	-	0.0%
Miscellaneous		57,894		64,576		58,452		53,000	56,440	3,440	6.5%
Total Revenues	\$	14,295,383	\$	14,244,859	\$	13,742,005	\$	14,297,815	\$ 15,869,960	\$ 1,572,145	11.0%
Expenditures											
Personnel Services	\$	10,453,453	\$	10,919,268	\$	11,738,058	\$	12,027,480	\$ 13,154,785	\$ 1,127,305	9.4%
Supplies & Materials		580,575		718,035		673,881		705,775	748,475	42,700	6.1%
Other Services & Charges		2,975,101		2,983,810		3,059,120		2,972,365	3,082,700	110,335	3.7%
Capital Outlay		19,061		_		_		_	_	-	0.0%
Debt Service		_		_		_		_	_	-	0.0%
Contingency		_		_		_		_	_	-	0.0%
Total Expenditures	\$	14,028,190	\$	14,621,113	\$	15,471,059	\$	15,705,620	\$ 16,985,960	\$ 1,280,340	8.2%
Other Financing Sources (Uses)											
Transfers In	\$	1,164,000	\$	1,068,825	\$	1,965,553	\$	1,067,000	\$ 1,116,000	\$ 49,000	4.6%
Transfers Out		(230,000)		(1,654,968)		(219,221)		_	_	-	0.0%
Sale of Assets		3,351		_		_		_	_	-	0.0%
Total Other Financing Sources	\$	937,351	\$	(586,143)	\$	1,746,332	\$	1,067,000	\$ 1,116,000	\$ 49,000	4.6%
Net Change in Fund Balance		1,204,544		(962,397)		17,278		(340,805)	-		
Beginning Fund Balance		5,968,686		7,173,230		6,210,833		6,228,111	5,887,306		
Ending Fund Balance	\$	7,173,230	\$	6,210,833	\$	6,228,111	\$	5,887,306	\$ 5,887,306		

# City of Roseville Attachment E

Recreation Fund Financial Summary

D.		2016		2017		2018		2019		2020		§ Increase	% Incr.
Revenues	ф	Actual	ф	Actual	Φ.	Actual	ф	<u>Budget</u>	Φ.	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	1,241,745	\$	1,276,581	\$	1,330,842	\$	1,375,135	\$	1,442,935	\$	67,800	4.9%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		<del>-</del>		-		<del>-</del>				-	0.0%
Charges for Services		1,931,179		2,050,264		2,226,108		2,203,490		2,256,775		53,285	2.4%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		59,251		70,998		-		-		-		-	0.0%
Donations		65,961		68,590		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		(1,993)		16,751		2,723		15,000		15,000		-	0.0%
Miscellaneous		38,439		40,409		-		-		-		-	0.0%
Total Revenues	\$	3,334,581	\$	3,523,593	\$	3,559,673	\$	3,593,625	\$	3,714,710	\$	121,085	3.4%
Expenditures													
Personnel Services	\$	1,985,868	\$	2,074,160	\$	2,134,022	\$	2,233,825	\$	2,319,115	\$	85,290	3.8%
Supplies & Materials		174,099		157,466		142,233		191,770		198,255		6,485	3.4%
Other Services & Charges		972,395		1,077,484		1,060,519		1,168,030		1,197,340		29,310	2.5%
Capital Outlay		_		_		-		_		_		-	0.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	3,132,362	\$	3,309,110	\$	3,336,774	\$	3,593,625	\$	3,714,710	\$	121,085	3.4%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		202,219		214,483		222,899		-		-			
Beginning Fund Balance		960,572		1,162,791		1,377,274		1,600,173		1,600,173			
Ending Fund Balance	\$	1,162,791	\$	1,377,274	\$	1,600,173	\$	1,600,173	\$	1,600,173			

Park Maintenance Fund Financial Summary

	2016	2017	2018	2019	2020		Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	Budget	<u>Budget</u>	(	Decrease)	(Decr.)
General Property Taxes	\$ 1,196,810	\$ 1,236,805	\$ 1,257,615	\$ 1,349,910	\$ 1,396,080	\$	46,170	3.4%
Tax Increments	-	-	-	-	-		-	0.0%
Intergovernmental Revenue	102,531	-	-	-	-		-	0.0%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	-	-	-	-	-		-	0.0%
Fines and Forfeits	-	-	-	-	-		-	0.0%
Cable Franchise Fees	-	-	-	-	-		-	0.0%
Rentals	-	-	-	-	-		-	0.0%
Donations	-	-	-	-	-		-	0.0%
Special Assessments	(37)	-	4,252	-	-		-	0.0%
Investment Income	(1,123)	(1,034)	(1,016)	-	-		-	0.0%
Miscellaneous	-	2,600	135	-	-		-	0.0%
Total Revenues	\$ 1,298,182	\$ 1,238,371	\$ 1,260,986	\$ 1,349,910	\$ 1,396,080	\$	46,170	3.4%
Expenditures								
Personnel Services	\$ 829,502	\$ 918,070	\$ 893,836	\$ 953,440	\$ 989,610	\$	36,170	3.8%
Supplies & Materials	113,901	124,500	143,480	129,500	129,500		-	0.0%
Other Services & Charges	220,602	232,970	222,165	266,970	276,970		10,000	3.7%
Capital Outlay	_	_	-	-	_		_	0.0%
Debt Service	_	_	-	-	_		_	0.0%
Contingency	-	_	-	-	_		-	0.0%
Total Expenditures	\$ 1,164,005	\$ 1,275,540	\$ 1,259,481	\$ 1,349,910	\$ 1,396,080	\$	46,170	3.4%
Other Financing Sources (Uses)								
Transfers In	\$ _	\$ _	\$ _	\$ _	\$ _	\$	-	0.0%
Transfers Out	_	_	_	_	_		-	0.0%
Sale of Assets	_	_	_	_	_		_	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	134,177	(37,169)	1,505	-	-			
Beginning Fund Balance	20,964	155,141	117,972	119,477	119,477			
Ending Fund Balance	\$ 155,141	\$ 117,972	\$ 119,477	\$ 119,477	\$ 119,477			

Information Technology Fund Financial Summary

	2016	)		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	<u>Actua</u>			<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<u>Budget</u>	(	Decrease)	(Decr.)
	\$ 25'	7,021	\$	198,086	\$	197,271	\$	200,000	\$	-	\$	(200,000)	-100.0%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		2,630,925		2,576,755		(54,170)	-2.1%
Licenses & Permits		-		-		_		_		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services	1,943	3,853		2,365,040		2,596,347		459,310		451,680		(7,630)	-1.7%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income	(.	3,429)		9,901		2,195		6,000		2,000		(4,000)	-66.7%
Miscellaneous		-		_		446,557		-		_		-	0.0%
Total Revenues	\$ 2,19	7,445	\$	2,573,027	\$	3,242,370	\$	3,296,235	\$	3,030,435	\$	(265,800)	-8.1%
Expenditures													
-	\$ 1,53	1,212	\$	1,745,496	\$	1,847,779	\$	2,169,440	\$	2,529,260	\$	359,820	16.6%
Supplies & Materials		5,567		11,184	•	6,917	•	31,000	•	6,900	-	(24,100)	-77.7%
Other Services & Charges		5,327		629,726		903,095		778,320		511,090		(267,230)	-34.3%
Capital Outlay		2,639		229,984		36,270		317,475		-		(317,475)	-100.0%
Debt Service		_		-		-				_		-	0.0%
Contingency		_		_		_		_		_		_	0.0%
Total Expenditures	\$ 2,12	5,745	\$	2,616,390	\$	2,794,061	\$	3,296,235	\$	3,047,250	\$	(248,985)	-7.6%
Other Financing Sources (Uses)													
. ,	\$ 12:	5,000	\$	127,862	\$	130,837	•	_	\$	63,810	2	63,810	0.0%
Transfers Out	Ψ 12.	-	Ψ	127,002	Ψ	(170,000)	Ψ	_	Ψ	05,010	Ψ	05,010	0.0%
Sale of Assets		_		_		(170,000)		_		_		_	0.0%
Total Other Financing Sources	\$ 12:	5,000	\$	127,862	\$	(39,163)	\$	-	\$	63,810	\$	63,810	0.0%
Net Change in Fund Balance	190	5,700		84,499		409,146		-		46,995			
Beginning Fund Balance	844	4,302		1,041,002		1,125,501		1,534,647		1,534,647			
		1,002	\$	1,125,501	\$	1,534,647	\$	1,534,647	\$	1,581,642			

Debt Service Funds Financial Summary

_		2016		2017		2018		2019		2020		§ Increase	% Incr.
Revenues	Φ.	Actual	ф	Actual	Φ.	Actual	Φ.	Budget	Φ.	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	3,291,852	\$	3,298,135	\$	3,284,556	\$	2,975,000	\$	2,210,000	\$	(765,000)	-25.7%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		41,986		40,844		35,430		-		-		-	0.0%
Investment Income		(23,446)		25,362		10,586		10,000		10,000		-	0.0%
Miscellaneous		_		_		-		_		_		-	0.0%
Total Revenues	\$	3,310,392	\$	3,364,341	\$	3,330,572	\$	2,985,000	\$	2,220,000	\$	(765,000)	-25.6%
Expenditures													
Personnel Services	\$	-	\$	_	\$	-	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		-		_		_		_	0.0%
Other Services & Charges		_		_		-		_		_		_	0.0%
Capital Outlay		_		_		_		_		_		-	0.0%
Debt Service		3,508,823		3,549,204		3,609,550		2,975,000		2,210,000		(765,000)	-25.7%
Contingency		_		_		-		<u> </u>		-			0.0%
Total Expenditures	\$	3,508,823	\$	3,549,204	\$	3,609,550	\$	2,975,000	\$	2,210,000	\$	(765,000)	-25.7%
Other Financing Sources (Uses)													
Transfers In / Bond Premium	\$	658,127	\$	118,031	\$	186,231	\$	_	\$	_	\$	-	0.0%
Transfers Out		(401,718)		_		_		_		_		-	0.0%
Debt Issuance / Other		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	256,409	\$	118,031	\$	186,231	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		57,978		(66,832)		(92,747)		10,000		10,000			
Beginning Fund Balance		2,635,521		2,693,499		2,626,667		2,533,920		2,543,920			
Ending Fund Balance	\$	2,693,499	\$	2,626,667	\$	2,533,920	\$	2,543,920	\$	2,553,920			

Vehicle & Equipment Funds Financial Summary

_		2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	Ф	Actual	Ф	Actual	Ф	Actual	Ф	Budget	Ф	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	1,152,642	\$	1,187,527	\$	1,176,719	\$	1,193,000	\$	1,343,000	\$	150,000	12.6%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		_		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		_		-		-		-		-		-	0.0%
Special Assessments		_		-		-		-		-		-	0.0%
Investment Income		18,632		30,664		11,728		15,000		15,000		-	0.0%
Miscellaneous		175,146		157,740		123,183		25,000		_		(25,000)	-100.0%
Total Revenues	\$	1,346,420	\$	1,375,931	\$	1,311,630	\$	1,233,000	\$	1,358,000	\$	125,000	10.1%
Expenditures													
Personnel Services	\$	-	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		_		_		_	0.0%
Other Services & Charges		_		_		_		_		_		_	0.0%
Capital Outlay		1,451,737		919,425		1,143,371		1,025,430		2,095,860		1,070,430	104.4%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	1,451,737	\$	919,425	\$	1,143,371	\$	1,025,430	\$	2,095,860	\$	1,070,430	104.4%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out		_		_		_		_		_		_	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		(105,317)		456,506		168,259		207,570		(737,860)			
Beginning Fund Balance		2,448,708		2,343,391		2,799,897		2,968,156		3,175,726			
Ending Fund Balance	\$	2,343,391	\$	2,799,897	\$	2,968,156	\$	3,175,726	\$	2,437,866			

Building Replacement Fund Financial Summary

D.		2016		2017		2018		2019		2020	\$ Increase	% Incr.
Revenues	ф	Actual	ф	Actual	ф	Actual	Ф	Budget	Ф	Budget	Decrease)	(Decr.)
General Property Taxes	\$	182,881	\$	209,971	\$	415,254	\$	776,000	\$	776,000	\$ -	0.0%
Tax Increments		-		-		74.075		-		-	_	0.0%
Intergovernmental Revenue		-		-		74,275		-		-	-	0.0%
Licenses & Permits		-		-		-		-		-	-	0.0%
Gambling Taxes		-		-		-		-		-	-	0.0%
Charges for Services		-		-		-		-		-	-	0.0%
Fines and Forfeits		-		-		-		-		-	-	0.0%
Cable Franchise Fees		-		-		-		-		-	-	0.0%
Rentals		-		-		-		-		-	-	0.0%
Donations		-		-		-		-		-	-	0.0%
Special Assessments		-		-		-		-		-	-	0.0%
Investment Income		2,299		(2,735)		(1,017)		3,000		3,000	-	0.0%
Miscellaneous		-		-		-		-		-	 -	0.0%
Total Revenues	\$	185,180	\$	207,236	\$	488,512	\$	779,000	\$	779,000	\$ -	0.0%
Expenditures												
Personnel Services	\$	-	\$	_	\$	-	\$	-	\$	-	\$ -	0.0%
Supplies & Materials		_		_		_		-		-	_	0.0%
Other Services & Charges		_		_		_		-		-	_	0.0%
Capital Outlay		207,403		154,467		_		618,400		5,473,400	4,855,000	785.1%
Debt Service		_		_		_		_		_	-	0.0%
Contingency		_		_		_		_		_	-	0.0%
Total Expenditures	\$	207,403	\$	154,467	\$	-	\$	618,400	\$	5,473,400	\$ 4,855,000	785.1%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	500,000	\$	_	\$	_	\$	_	\$ -	0.0%
Transfers Out		_		_		_		-		-	_	0.0%
Sale of Assets		_		_		_		_		_	-	0.0%
Total Other Financing Sources	\$	-	\$	500,000	\$	-	\$	-	\$	-	\$ -	0.0%
Net Change in Fund Balance		(22,223)		552,769		488,512		160,600		(4,694,400)		
Beginning Fund Balance		223,327		201,104		753,873		1,242,385		1,402,985		
Ending Fund Balance	\$	201,104	\$	753,873	\$	1,242,385	\$	1,402,985	\$	(3,291,415)		

Pathway Maintenance Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	(Decrease)	(Decr.)
General Property Taxes	\$ 177,938	\$ 242,656	\$ 241,657	\$ 245,000	\$ 245,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	1,373	1,650	(995)	1,500	1,500	-	0.0%
Miscellaneous	-	-	-	350,000	_	(350,000)	0.0%
Total Revenues	\$ 179,311	\$ 244,306	\$ 240,662	\$ 596,500	\$ 246,500	\$ (350,000)	-58.7%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	85,898	-	_	-	-	-	0.0%
Other Services & Charges	106,438	254,656	128,915	700,000	350,000	(350,000)	-50.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 192,336	\$ 254,656	\$ 128,915	\$ 700,000	\$ 350,000	\$ (350,000)	-50.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	_	-	-	-	0.0%
Sale of Assets	_	_	_	-	_	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(13,025)	(10,350)	111,747	(103,500)	(103,500)		
Beginning Fund Balance	124,366	111,341	100,991	212,738	109,238		
Ending Fund Balance	\$ 111,341	\$ 100,991	\$ 212,738	\$ 109,238	\$ 5,738		

Street Lighting Fund Financial Summary

	201	6	2017	2018	2018	2020		S Increase	% Incr.
Revenues	Actu		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$ 1	4,828	\$ 14,856	\$ 20,713	\$ 21,000	\$ 21,000	\$	-	0.0%
Tax Increments		-	-	-	-	-		-	0.0%
Intergovernmental Revenue		-	-	-	-	-		-	0.0%
Licenses & Permits		-	-	-	-	-		-	0.0%
Gambling Taxes		-	-	-	-	-		-	0.0%
Charges for Services		-	-	-	-	-		-	0.0%
Fines and Forfeits		-	-	-	-	-		-	0.0%
Cable Franchise Fees		-	-	-	-	-		-	0.0%
Rentals		-	-	-	-	-		-	0.0%
Donations		-	-	-	-	-		-	0.0%
Special Assessments		-	-	-	-	-		-	0.0%
Investment Income		661	877	432	500	500		-	0.0%
Miscellaneous		_	-	-	-	-		-	0.0%
Total Revenues	\$ 1	5,489	\$ 15,733	\$ 21,145	\$ 21,500	\$ 21,500	\$	-	0.0%
Expenditures									
Personnel Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$	_	0.0%
Supplies & Materials		-	-	-	-	-		_	0.0%
Other Services & Charges		-	-	15,684	20,000	65,000		45,000	225.0%
Capital Outlay		-	-	-	-	-		-	0.0%
Debt Service		-	-	-	-	-		-	0.0%
Contingency		_	-	_	_	_		_	0.0%
Total Expenditures	\$	-	\$ -	\$ 15,684	\$ 20,000	\$ 65,000	\$	45,000	225.0%
Other Financing Sources (Uses)									
Transfers In	\$	_	\$ _	\$ _	\$ _	\$ _	\$	-	0.0%
Transfers Out		-	-	-	_	-		-	0.0%
Sale of Assets		-	-	-	-	-		-	0.0%
Total Other Financing Sources	\$	-	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	1	5,489	15,733	5,461	1,500	(43,500)			
Beginning Fund Balance	5	4,676	70,165	85,898	91,359	92,859			
Ending Fund Balance		-	\$ 85,898	\$ 91,359	\$ 92,859	\$ 49,359			

Boulevard Maintenance Fund Financial Summary

_		2016		2017		2018		2019		2020	\$ Increase	% Incr.
Revenues	Φ.	Actual Actual	Φ.	Actual 126	Φ.	Actual 101	Φ.	Budget	Φ.	Budget	Decrease)	(Decr.)
General Property Taxes	\$	59,313	\$	59,426	\$	59,181	\$	60,000	\$	60,000	\$ -	0.0%
Tax Increments		-		-		-		-		-	-	0.0%
Intergovernmental Revenue		-		-		-		-		-	-	0.0%
Licenses & Permits		-		-		-		-		-	-	0.0%
Gambling Taxes		-		-		-		-		-	-	0.0%
Charges for Services		-		-		-		-		-	-	0.0%
Fines and Forfeits		-		-		-		-		-	-	0.0%
Cable Franchise Fees		-		-		-		-		-	-	0.0%
Rentals		-		-		-		-		-	-	0.0%
Donations		-		-		-		-		-	=	0.0%
Special Assessments		-		-		-		-		-	=	0.0%
Investment Income		(459)		3,713		1,635		2,000		2,000	-	0.0%
Miscellaneous		-		-		-		-		-	-	0.0%
Total Revenues	\$	58,853	\$	63,139	\$	60,816	\$	62,000	\$	62,000	\$ -	0.0%
Expenditures												
Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$ _	0.0%
Supplies & Materials		_		-		-		-		_	_	0.0%
Other Services & Charges		65,303		64,649		66,867		70,000		71,910	1,910	2.7%
Capital Outlay		-		-		-		-		-	_	0.0%
Debt Service		_		-		-		-		_	_	0.0%
Contingency		-		-		-		-		-	_	0.0%
Total Expenditures	\$	65,303	\$	64,649	\$	66,867	\$	70,000	\$	71,910	\$ 1,910	2.7%
Other Financing Sources (Uses)												
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$ _	0.0%
Transfers Out		_		_		_		_		_	_	0.0%
Sale of Assets		_		_		_		_		_	_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	0.0%
Net Change in Fund Balance		(6,449)		(1,510)		(6,051)		(8,000)		(9,910)		
Beginning Fund Balance		260,382		253,933		252,423		246,372		238,372		
Ending Fund Balance	\$	253,933	\$	252,423	\$	246,372	\$	238,372	\$	228,462		

Street Infrastructure Replacement Fund Financial Summary

D		2016		2017		2018		2019		2020 De 1		\$ Increase	% Incr.
Revenues	Ф	Actual	Ф	Actual	ф	Actual 402	ф	Budget	Ф	Budget	-	(Decrease)	(Decr.)
General Property Taxes	\$	306,449	\$	465,502	\$	621,402	\$	630,000	\$	820,000	\$	190,000	30.2%
Tax Increments		1 102 502		062.022		(01.520		-		-		-	0.0%
Intergovernmental Revenue		1,102,592		962,032		691,520		-		-		-	0.0%
Licenses & Permits		-		_		_		-		_		-	0.0%
Gambling Taxes		-		- 0.075		_		_		_		-	0.0%
Charges for Services		-		8,875		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		=	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		204,101		89,705		122,507		-		164,230		164,230	#DIV/0!
Investment Income		(14,535)		148,378		-		150,000		25,000		(125,000)	-83.3%
Miscellaneous / Developer Fee		-		-		=		=		-		=	0.0%
Total Revenues	\$	1,598,607	\$	1,674,492	\$	1,435,429	\$	780,000	\$	1,009,230	\$	229,230	29.4%
Expenditures													
Personnel Services	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Supplies & Materials		_		_		_		_		_		=	0.0%
Other Services & Charges		_		_		_		_		_		=	0.0%
Capital Outlay		2,755,755		4,253,593		2,594,353		1,100,000		1,200,000		100,000	9.1%
Debt Service		_		_		_		_		-			0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	2,755,755	\$	4,253,593	\$	2,594,353	\$	1,100,000	\$	1,200,000	\$	100,000	9.1%
Other Financing Sources (Uses)													
Transfers In	\$	631,718	\$	225,000	\$	225,000	\$	225,000	\$	225,000	\$	_	0.0%
Transfers Out		(505,359)		_		_	Ť	_	•	_	•	_	0.0%
Sale of Assets		-		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	126,359	\$	225,000	\$	225,000	\$	225,000	\$	225,000	\$	-	0.0%
Net Change in Fund Balance		(1,030,789)		(2,354,101)		(933,924)		(95,000)		34,230			
Beginning Fund Balance		10,385,250		9,354,461		7,000,360		6,066,436		5,971,436			
Ending Fund Balance	\$	9,354,461	\$	7,000,360	\$	6,066,436	\$	5,971,436	\$	6,005,666			

Park Improvement Program Fund Financial Summary

D.		2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	Ф	Actual 700	Ф	Actual	Ф	Actual 405	Ф	Budget	Ф	Budget	_	Decrease)	(Decr.)
General Property Taxes	\$	197,709	\$	198,086	\$	404,405	\$	410,000	\$	785,000	\$	375,000	91.5%
Tax Increments		-		_		_		-		-		_	0.0%
Intergovernmental Revenue		-		_		_		-		-		_	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		_		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		_	0.0%
Special Assessments		-		-		-		-		-		_	0.0%
Investment Income		(1,502)		6,149		(147)		3,000		3,000		-	0.0%
Miscellaneous		-		-		-		-		-		-	0.0%
Total Revenues	\$	196,206	\$	204,235	\$	404,258	\$	413,000	\$	788,000	\$	375,000	90.8%
Expenditures													
Personnel Services	\$	_	\$	_	\$	_	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		-		_		_		-		-		-	0.0%
Other Services & Charges		-		-		-		-		-		-	0.0%
Capital Outlay		19,841		15,715		76,645		556,500		1,215,000		658,500	118.3%
Debt Service		_		_		_		-		_		-	0.0%
Contingency		_		_		_		-		_		-	0.0%
Total Expenditures	\$	19,841	\$	15,715	\$	76,645	\$	556,500	\$	1,215,000	\$	658,500	118.3%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out		_		_		_		_		_	•	_	0.0%
Sale of Assets		_		_		_		_		_		_	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		176,366		188,520		327,613		(143,500)		(427,000)			
Beginning Fund Balance		356,825		533,191		721,711		1,049,324		905,824			
Ending Fund Balance	\$	533,191	\$	721,711	\$	1,049,324	\$	905,824	\$	478,824			

Community Development Fund Financial Summary

Revenues		2016 Actual		2017		2018 Actual		2019 Budget		2020 Budget		Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	<u>Actual</u>	\$	Actual	\$	Budget	\$	Budget	\$ [1	<u>Decrease</u>	0.0%
Tax Increments	Φ	-	Φ	_	Φ	-	Φ	_	Ф	_	Ф	-	0.0%
Intergovernmental Revenue		255,597		200,902		_		_		_		-	0.0%
Licenses & Permits		1,929,899		1,417,479		1,538,173		1,390,235		1,390,235		-	0.0%
Gambling Taxes		1,929,899		1,417,479		1,336,173		1,390,233		1,390,233		-	0.0%
Charges for Services		_		_		109,007		273,175		239,900		(33,275)	-12.2%
Fines and Forfeits		_		_		109,007		273,173		239,900		(33,273)	0.0%
Cable Franchise Fees		-		_		-		_		_		-	0.0%
Rentals		_		_		_		_		_		-	0.0%
Donations		_		_		_		_		_		-	0.0%
Special Assessments		-		_		-		_		_		-	0.0%
Investment Income		(3,852)		30,531		10,426		25,000		25,000		-	0.0%
Miscellaneous		22,365		41,674		3,794		23,125		23,125		-	0.0%
Total Revenues	\$	2,204,009	\$	1,690,586	\$	1,661,400	\$	1,711,535	\$	1,678,260	\$	(33,275)	-1.9%
Total Revenues	Ψ	2,204,007	Ψ	1,070,500	Ψ	1,001,400	Ψ	1,711,555	Ψ	1,070,200	Ψ	(33,273)	-1.570
Expenditures													
Personnel Services	\$	1,179,724	\$	1,141,046	\$	1,042,740	\$	1,080,650	\$	1,143,500	\$	62,850	5.8%
Supplies & Materials	4	7,224	Ψ	26,210	Ψ.	8,007	Ψ	30,950	•	21,450	Ψ	(9,500)	-30.7%
Other Services & Charges		233,087		375,775		270,318		352,500		368,900		16,400	4.7%
Capital Outlay		2,028		22,500		4,347		25,500		27,000		1,500	5.9%
Debt Service		_,-,		,		-						-,	0.0%
Contingency		_		_		_		_		_		_	0.0%
Total Expenditures	\$	1,422,063	\$	1,565,531	\$	1,325,412	\$	1,489,600	\$	1,560,850	\$	71,250	4.8%
1		, ,		, ,		, ,		, ,		, ,		,	
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	-	0.0%
Transfers Out		(45,000)		(45,177)		(35,375)		_		_		-	0.0%
Sale of Assets		775		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	(44,225)	\$	(45,177)	\$	(35,375)	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		737,721		79,878		300,613		221,935		117,410			
Beginning Fund Balance		1,021,551		1,759,272		1,839,150		2,139,763		2,361,698			
Ending Fund Balance	\$	1,759,272	\$	1,839,150	\$	2,139,763	\$	2,361,698	\$	2,479,108			

### EDA General Fund Financial Summary

		2016			2017		2018			2019		2020		\$ Increase	% Incr.
Revenues		<u>Actual</u>			<u>Actual</u>		<u>Actual</u>			<u>Budget</u>		<b>Budget</b>	9	(Decrease)	(Decr.)
General Property Taxes	\$		-	\$	-	. ;	\$	-	\$	-	\$	463,400	\$	463,400	0.0%
Tax Increments			-		-			-		-		-		-	0.0%
Intergovernmental Revenue			-		-			-		-		-		-	0.0%
Licenses & Permits			-		-			-		-		-		-	0.0%
Gambling Taxes			-		-			-		-		_		_	0.0%
Charges for Services			-		-			-		-		-		-	0.0%
Fines and Forfeits			-		-			-		-		-		-	0.0%
Cable Franchise Fees			-		-			-		-		-		-	0.0%
Rentals			-		-			-		-		-		-	0.0%
Donations			-		-			-		-		-		-	0.0%
Special Assessments			-		-			-		-		-		-	0.0%
Investment Income			-		-			-		-		-		-	0.0%
Miscellaneous			-		-			-		-		23,125		23,125	0.0%
Total Revenues	\$		-	\$	-	. ;	\$	-	\$	-	\$	486,525	\$	486,525	#DIV/0!
Expenditures															
Personnel Services	\$			\$			\$	_	\$	214,760	\$	227,900	\$	13,140	6.1%
Supplies & Materials	Ψ			Ψ		,	Ψ		Ψ	200	Ψ	227,700	Ψ	(200)	-100.0%
Other Services & Charges			_					_		207,700		210,050		2,350	1.1%
Capital Outlay					_			_		1,000		210,030		(1,000)	-100.0%
Debt Service										1,000				(1,000)	0.0%
Contingency			_		_			_		_		_		_	0.0%
Total Expenditures	\$		_	\$		. ;	\$	_	\$	423,660	\$	437,950	\$	14,290	3.4%
-										,		,		,	
Other Financing Sources (Uses)															
Transfers In	\$		-	\$	-	. :	\$	-	\$	-	\$	-	\$	-	0.0%
Transfers Out			-		-			-		-		-		-	0.0%
Sale of Assets			-		-			-		-		-		_	0.0%
Total Other Financing Sources	\$		-	\$	-	. :	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance			-		-	3		-		(423,660)		48,575			
Beginning Fund Balance			-		-			-		200,000		(223,660)			
Ending Fund Balance	\$		-	\$	-	. ;	\$ 200,000	)	\$	(223,660)	\$	(175,085)			

# Communications Fund Financial Summary

	2016	2017	2018	2019	2020	9	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	0.0%
Tax Increments	-	-	-	-	-		-	0.0%
Intergovernmental Revenue	-	-	-	-	-		-	0.0%
Licenses & Permits	-	-	-	-	-		-	0.0%
Gambling Taxes	-	-	-	-	-		-	0.0%
Charges for Services	-	-	-	-	-		-	0.0%
Fines and Forfeits	-	-	-	-	-		-	0.0%
Cable Franchise Fees	449,920	452,123	403,224	470,000	391,000		(79,000)	-16.8%
Rentals	-	-	-	-	-		-	0.0%
Donations	-	-	-	-	-		-	0.0%
Special Assessments	-	-	-	-	-		-	0.0%
Investment Income	(891)	5,092	3,355	3,500	1,000		(2,500)	-71.4%
Miscellaneous	-	-	-	-	_		-	0.0%
Total Revenues	\$ 449,029	\$ 457,215	\$ 406,579	\$ 473,500	\$ 392,000	\$	(81,500)	-17.2%
Expenditures								
Personnel Services	\$ 234,895	\$ 235,479	\$ 241,604	\$ 290,390	\$ 234,260	\$	(56,130)	-19.3%
Supplies & Materials	4,937	1,789	6,904	2,000	2,000		-	0.0%
Other Services & Charges	224,934	207,955	227,623	242,000	247,050		5,050	2.1%
Capital Outlay	_	-	_	22,000	20,000		(2,000)	-9.1%
Debt Service	_	-	_	_	_		-	0.0%
Contingency	_	_	_	-	_		-	0.0%
Total Expenditures	\$ 464,766	\$ 445,223	\$ 476,131	\$ 556,390	\$ 503,310	\$	(53,080)	-9.5%
Other Financing Sources (Uses)								
Transfers In	\$ _	\$ _	\$ _	\$ _	\$ _	\$	-	0.0%
Transfers Out	(17,000)	(17,000)	(17,000)	_	_		-	0.0%
Sale of Assets	_	_	_	_	_		-	0.0%
Total Other Financing Sources	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ -	\$ -	\$	-	0.0%
Net Change in Fund Balance	(32,737)	(5,008)	(86,552)	(82,890)	(111,310)			
Beginning Fund Balance	469,353	436,616	431,608	345,056	262,166			
Ending Fund Balance	\$ 436,616	\$ 431,608	\$ 345,056	\$ 262,166	\$ 150,856			

# License Center Fund Financial Summary

D.		2016		2017		2018		2019		2020		Increase	% Incr.
Revenues	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Budget</u>	ф	<u>Budget</u>		Decrease)	(Decr.)
General Property Taxes Tax Increments	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0% 0.0%
		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		1 700 072		1 602 014		1 705 026		1 769 200		1.011.200		1.42.000	8.1%
Charges for Services Fines and Forfeits		1,700,073		1,692,014		1,785,836		1,768,300		1,911,300		143,000	
Cable Franchise Fees		-		-		-		-		-		-	0.0% 0.0%
		-		-		-		-		-		-	
Rentals Donations		-		-		-		-		-		-	0.0%
		-		-		-		-		-		-	0.0% 0.0%
Special Assessments Investment Income		(4.066)		16,178		4,736		12,000		2 000		(10,000)	-83.3%
Miscellaneous		(4,966)		10,178		4,/30		12,000		2,000		(10,000)	0.0%
Total Revenues	•	1,695,107	\$	1,708,192	\$	1,790,572	\$	1,780,300	\$	1,913,300	\$	133,000	7.5%
Total Revenues	Ф	1,093,107	Ф	1,700,192	Ф	1,790,372	Ф	1,780,300	Φ	1,913,300	Φ	133,000	7.570
Expenditures													
Personnel Services	\$	1,189,040	\$	1,290,559	\$	1,346,690	\$	1,381,880	\$	1,437,540	\$	55,660	4.0%
Supplies & Materials		16,781		19,501		25,865		17,000		24,000		7,000	41.2%
Other Services & Charges		138,263		272,376		128,195		141,950		160,750		18,800	13.2%
Capital Outlay		_		_		56,575		4,800		111,200		106,400	2216.7%
Debt Service		-		_		-		-		-		-	0.0%
Contingency		-		-		_		-		-		-	0.0%
Total Expenditures	\$	1,344,084	\$	1,582,436	\$	1,557,325	\$	1,545,630	\$	1,733,490	\$	187,860	12.2%
Other Financing Sources (Uses)													
Transfers In	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	Ψ.	(422,000)	Ψ	(322,190)	Ψ	(759,875)	Ψ.	(297,000)	•	(302,000)	4	(5,000)	1.7%
Sale of Assets		(.22,000)		(==,1>0)		(105,010)		-		(202,000)		(2,000)	0.0%
Total Other Financing Sources	\$	(422,000)	\$	(322,190)	\$	(759,875)	\$	(297,000)	\$	(302,000)	\$	(5,000)	1.7%
N. Cl		(70.077)		(106.424)		(50( (20)		(62.220)		(100 100)			
Net Change in Fund Balance		(70,977)		(196,434)		(526,628)		(62,330)		(122,190)			
Beginning Fund Balance		1,243,903		1,172,926		976,492		449,864		387,534			
Ending Fund Balance	\$	1,172,926	\$	976,492	\$	449,864	\$	387,534	\$	265,344			

City of Roseville Attachment E

Engineering Services Fund Financial Summary

Revenues		2016 Actual		2017 Actual		2018 Actual		2019 Budget		2020 Budget		S Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	Actual	\$	Actual	\$	Budget	\$	<u>Duager</u>	\$	-	0.0%
Tax Increments	Ψ		Ψ	_	Ψ		ψ	_	φ		Ψ	_	0.0%
Intergovernmental Revenue		_		_		_		_		_		_	0.0%
Licenses & Permits		152,752		217,578		139,284		127,000		133,200		6,200	4.9%
Gambling Taxes		132,732		217,576		137,204		127,000		133,200		0,200	0.0%
Charges for Services		315,183		94,237		26,565		107,315		119,040		11,725	10.9%
Fines and Forfeits		515,105		J-1,237		20,505		107,515		117,040		11,725	0.0%
Cable Franchise Fees		_		_		_		_		_		_	0.0%
Rentals		_		_		_		_		_		_	0.0%
Donations		_		_		_		_		_		_	0.0%
Special Assessments		_		_		_		_		_		_	0.0%
Investment Income		(1,653)		13,824		7,209		10,000		10,000		_	0.0%
Miscellaneous		22,600		1,947		-,=0>		2,000		2,000		_	0.0%
Total Revenues	\$	488,882	\$	327,586	\$	173,058	\$	246,315	\$	264,240	\$	17,925	7.3%
Expenditures													
Personnel Services	\$	201,543	\$	205,536	\$	221,351	\$	229,440	\$	244,040	\$	14,600	6.4%
Supplies & Materials		2,097		260		883		1,500		1,500		, -	0.0%
Other Services & Charges		16,029		30,996		83,576		15,375		18,700		3,325	21.6%
Capital Outlay		21,992		23,382		_		_		_		-	0.0%
Debt Service		_		_		_		_		_		-	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	241,661	\$	260,174	\$	305,810	\$	246,315	\$	264,240	\$	17,925	7.3%
Other Financing Sources (Uses)													
Transfers In	\$	-	\$	_	\$	-	\$	-	\$	_	\$	-	0.0%
Transfers Out		_		_		_		_		_		-	0.0%
Sale of Assets		_		_		_		_		_		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		247,221		67,412		(132,752)		-		-			
Beginning Fund Balance		623,387		870,608		938,020		805,268		805,268			
Ending Fund Balance	\$	870,608	\$	938,020	\$	805,268	\$	805,268	\$	805,268			

Lawful Gambling Fund Financial Summary

Revenues		2016 Actual		2017 Actual		2018 Actual		2019 Budget		2020 Budget		Increase Decrease)	% Incr. (Decr.)
General Property Taxes	\$	Actual	\$	Actual	\$	Actual -	\$	Duaget	\$	<u>Budget</u> -	\$	-	0.0%
Tax Increments	Ψ	_	Φ		Ψ	_	Φ		Φ	_	Ψ	_	0.0%
Intergovernmental Revenue		_		_		_		_		_		_	0.0%
Licenses & Permits		200		_		_		_		_		_	0.0%
Gambling Taxes		93,815		58,581		38,018		7,350		7,580		230	3.1%
Charges for Services		-		-		50,010		-		7,500		250	0.0%
Fines and Forfeits		_		_		_		_		_		_	0.0%
Cable Franchise Fees		_		_		_		_		_		_	0.0%
Rentals		_		_		_		_		_		_	0.0%
Donations		110,017		115,387		123,539		100,000		100,000		_	0.0%
Special Assessments		_		_		-				_		_	0.0%
Investment Income		(263)		1,443		1,154		_		_		_	0.0%
Miscellaneous		_		-		- -		_		_		_	0.0%
Total Revenues	\$	203,769	\$	175,411	\$	162,711	\$	107,350	\$	107,580	\$	230	0.2%
Expenditures													
Personnel Services	\$	3,365	\$	3,405	\$	34,630	\$	7,350	\$	7,580	\$	230	3.1%
Supplies & Materials		-		_		-		-		_		-	0.0%
Other Services & Charges		161,901		142,452		157,000		100,000		100,000		-	0.0%
Capital Outlay		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		_		-		-		-		_		-	0.0%
Total Expenditures	\$	165,266	\$	145,857	\$	191,630	\$	107,350	\$	107,580	\$	230	0.2%
Other Financing Sources (Uses)													
Transfers In	\$	-	\$	-	\$	-	\$	-	\$	-	\$	_	0.0%
Transfers Out		-		-		-		-		-		-	0.0%
Sale of Assets		_		_		-		-		-		-	0.0%
Total Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Net Change in Fund Balance		38,503		29,554		(28,919)		-		-			
Beginning Fund Balance		42,615		81,118		110,672		81,753		81,753			
Ending Fund Balance	\$	81,118	\$	110,672	\$	81,753	\$	81,753	\$	81,753			

# MSA Program Fund Financial Summary

	201	6	2017	2018	2019		2020		\$ Increase	% Incr.
Revenues	Act	<u>ıal</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>		<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	0.0%
Tax Increments		-	-	-	-		-		-	0.0%
Intergovernmental Revenue		-	-	-	1,295,000		1,158,400		(136,600)	-10.5%
Licenses & Permits		-	-	-	-		-		-	0.0%
Gambling Taxes		-	-	-	-		-		-	0.0%
Charges for Services		-	_	-	-		-		-	0.0%
Fines and Forfeits		-	_	-	-		-		-	0.0%
Cable Franchise Fees		-	-	-	-		-		-	0.0%
Rentals		-	_	-	-		-		-	0.0%
Donations		-	-	-	-		-		-	0.0%
Special Assessments		-	-	-	-		-		-	0.0%
Investment Income		-	_	-	-		-		-	0.0%
Miscellaneous		_	-	_	-		_		-	0.0%
Total Revenues	\$	-	\$ -	\$ -	\$ 1,295,000	\$	1,158,400	\$	(136,600)	0.0%
Expenditures										
Personnel Services	\$	_	\$ _	\$ _	\$ _	\$	_	\$	-	0.0%
Supplies & Materials		_	_	_	_		_		-	0.0%
Other Services & Charges		_	_	_	_		_		-	0.0%
Capital Outlay		_	_	_	1,295,000		908,000		(387,000)	-29.9%
Debt Service		_	_	_	_		-		-	0.0%
Contingency		_	-	-	-		_		-	0.0%
Total Expenditures	\$	-	\$ -	\$ -	\$ 1,295,000	\$	908,000	\$	(387,000)	0.0%
Other Financing Sources (Uses)										
Transfers In	\$	_	\$ _	\$ _	\$ _	\$	_	\$	_	0.0%
Transfers Out		_	_	_	_		_		_	0.0%
Sale of Assets		_	_	_	_		_		_	0.0%
<b>Total Other Financing Sources</b>	\$	-	\$ -	\$ -	\$ -	\$	-	\$	-	0.0%
Net Change in Fund Balance		-	-	-	-		250,400			
Beginning Fund Balance	_	-	_	357,320	357,320	_	357,320			
Ending Fund Balance	\$	-	\$ 357,320	\$ 357,320	\$ 357,320	\$	607,720			

## City of Roseville Attachment E

Water Fund Financial Summary

D	2016		2017		2018		2019		2020		S Increase	% Incr.
Revenues	<u>Actual</u>	\$	<u>Actual</u>	Φ	<u>Actual</u>	Ф	<u>Budget</u>	\$	<u>Budget</u>	<u>(</u> \$	Decrease)	(Decr.)
General Property Taxes Tax Increments	-	Þ	-	\$	-	\$	-	•	-	Þ	-	0.0% 0.0%
	2 209		150		-		-		-		-	
Intergovernmental Revenue	2,208		150		-		-		-		-	0.0%
Licenses & Permits	-		-		-		-		-		-	0.0% 0.0%
Gambling Taxes	-		-		- ( (44.052		7 224 590		7 209 000		(26.590)	-0.4%
Charges for Services Fines and Forfeits	6,675,524		6,557,086		6,644,952		7,334,580		7,308,000		(26,580)	0.0%
Cable Franchise Fees	-		-		-		-		-		-	0.0%
Rentals	-		-		-		-		-		-	0.0%
	-		-		-		-		-		-	0.0%
Donations	-		-		-		-		-		-	0.0%
Special Assessments	(2.092)		22.970		2.000		-		-		-	
Investment Income Miscellaneous	(3,982)		22,870		2,090		-		-		-	0.0%
Total Revenues 5	12,410 6 6,686,160	\$	56,329 6,636,435	\$	4,951 6,651,993	\$	7,334,580	\$	7,308,000	\$	(26,580)	-0.4%
Total Revenues 3	0,080,100	Ф	0,030,433	Ф	0,031,993	Ф	7,334,380	Ф	7,308,000	Ф	(20,380)	-0.470
Expenditures												
Personnel Services		\$	643,488	\$	623,116	\$	670,180	\$	698,280	\$	28,100	4.2%
Supplies & Materials	177,085		155,373		193,643		162,200		162,200		-	0.0%
Other Services & Charges	5,191,004		5,140,163		4,749,436		5,682,200		5,726,000		43,800	0.8%
Capital Outlay	-		335,811		353,044		1,170,000		1,089,000		(81,000)	-6.9%
Debt Service	-		-		-		-		-		-	0.0%
Contingency	_		-		-		-		-		-	0.0%
Total Expenditures S	5,977,512	\$	6,274,835	\$	5,919,239	\$	7,684,580	\$	7,675,480	\$	(9,100)	-0.1%
Other Financing Sources (Uses)												
Transfers In	-	\$	_	\$	_	\$	-	\$	_	\$	-	0.0%
Transfers Out	(385,000)		(385,000)		(385,000)		-		_		-	0.0%
Sale of Assets	1,625		11,673		_		_		_		-	0.0%
Total Other Financing Sources S	(383,375)	\$	(373,327)	\$	(385,000)	\$	-	\$	-	\$	-	0.0%
Net Change in Assets	325,273		(11,727)		347,754		(350,000)		(367,480)			
Beginning Net Assets Prior Period Adjustment	10,300,833		10,626,106		10,614,379		10,962,133		10,612,133			
Ending Net Assets	10,626,106	\$	10,614,379	\$	10,962,133	\$	10,612,133	\$	10,244,653			

## City of Roseville Attachment E

Sewer Fund Financial Summary

D.		2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Budget</u>	¢.	<u>Budget</u>	-	(Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0% 0.0%
Tax Increments		1.705		117		-		-		-		-	
Intergovernmental Revenue		1,705		117		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		4 000 202		5 270 629		- - 450,020		- 5 000 225		- - -		(2.42, 22.5)	0.0%
Charges for Services		4,808,303		5,270,628		5,458,020		5,899,335		5,656,000		(243,335)	-4.1%
Fines and Forfeits		-		_		-		-		_		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		_		-		-		_		-	0.0%
Donations		-		_		-		-		_		-	0.0%
Special Assessments		(1.522)		15.400		- (4.672)		-		_		-	0.0%
Investment Income		(1,533)		15,400		(4,673)		-		_		-	0.0%
Miscellaneous  Total Revenues	ď	4,808,475	Φ	5,286,145	ď	5,453,347	ø	5,899,335	\$	<i>5 (5(</i> 000	¢.	(242,225)	0.0% -4.1%
Total Revenues	Þ	4,808,473	\$	3,280,143	\$	3,433,347	\$	3,899,333	Þ	5,656,000	\$	(243,335)	-4.1%
Expenditures													
Personnel Services	\$		\$	499,533	\$	523,616	\$	491,720	\$	512,420	\$	20,700	4.2%
Supplies & Materials		49,915		43,211		41,170		46,150		45,400		(750)	-1.6%
Other Services & Charges		2,932,848		3,056,228		3,164,946		4,116,465		4,147,150		30,685	0.7%
Capital Outlay		369,058		383,593		418,733		1,645,000		1,521,000		(124,000)	-7.5%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		_		_		_		-		-		-	0.0%
Total Expenditures	\$	3,815,857	\$	3,982,565	\$	4,148,465	\$	6,299,335	\$	6,225,970	\$	(73,365)	-1.2%
Other Financing Sources (Uses)													
Transfers In / Capital Contributions	\$	277,055	\$	_	\$	_	\$	-	\$	_	\$	-	0.0%
Transfers Out		(285,000)		(285,114)		(285,124)		-		_		-	0.0%
Sale of Assets		_		_		_		-		_		-	0.0%
Total Other Financing Sources	\$	(7,945)	\$	(285,114)	\$	(285,124)	\$	-	\$	-	\$	-	0.0%
Net Change in Assets		984,673		1,018,466		1,019,758		(400,000)		(569,970)			
Beginning Net Assets Prior Period Adjustment		10,759,128		11,743,801		12,762,267		13,782,025		13,382,025			
Ending Net Assets	\$	11,743,801	\$	12,762,267	\$	13,782,025	\$	13,382,025	\$	12,812,055			

Golf Course Fund Financial Summary

Danasanas	2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	<u>Actual</u>	ø	<u>Actual</u>	ф	<u>Actual</u>	ø	<u>Budget</u>	\$	<u>Budget</u>	_	Decrease)	(Decr.)
General Property Taxes Tax Increments	-	\$	-	\$	-	\$	-	•	-	\$	-	0.0% 0.0%
	676		45		-		-		-		-	
Intergovernmental Revenue	6/6		45		-		-		_		-	0.0%
Licenses & Permits	-		-		-		-		_		-	0.0%
Gambling Taxes	200.546		264.474		257 220		-		222.000		-	0.0%
Charges for Services	290,546		264,474		257,339		333,000		333,000		-	0.0%
Fines and Forfeits	-		-		-		-		-		-	0.0%
Cable Franchise Fees	-		-		-		-		-		-	0.0%
Rentals	-		-		<del>-</del>		-		-		-	0.0%
Donations	-		-		50,000		-		-		-	0.0%
Special Assessments	-		<del>-</del>		-		-		-		-	0.0%
Investment Income	(145)		(2,439)		7,774		-		-		-	0.0%
Miscellaneous	42,676		23,966		48,566		68,725		78,500		9,775	14.2%
Total Revenues S	333,753	\$	286,046	\$	363,679	\$	401,725	\$	411,500	\$	9,775	2.4%
Expenditures												
Personnel Services	246,441	\$	256,188	\$	297,292	\$	300,740	\$	318,200	\$	17,460	5.8%
Supplies & Materials	35,617		28,280		35,694		63,500		61,700		(1,800)	-2.8%
Other Services & Charges	58,619		73,405		108,607		116,400		65,975		(50,425)	-43.3%
Capital Outlay	_		9,792		6,921		30,000		_		(30,000)	-100.0%
Debt Service	_		_		_		_		_		-	0.0%
Contingency	_		_		_		_		_		-	0.0%
Total Expenditures S	340,677	\$	367,665	\$	448,514	\$	510,640	\$	445,875	\$	(64,765)	-12.7%
Other Financing Sources (Uses)												
Transfers In	-	\$	927,927	\$	1,850,000	\$	_	\$	_	\$	_	0.0%
Transfers Out	(20,000)		(20,076)		(20,083)		_		_		_	0.0%
Sale of Assets	-		-		-		_		_		_	0.0%
Total Other Financing Sources 5	(20,000)	\$	907,851	\$	1,829,917	\$	-	\$	-	\$	-	0.0%
Net Change in Assets	(26,924)		826,232		1,745,082		(108,915)		(34,375)			
Beginning Net Assets Prior Period Adjustment	523,275		496,351		1,322,583		3,067,665		2,958,750			
Ending Net Assets	496,351	\$	1,322,583	\$	3,067,665	\$	2,958,750	\$	2,924,375			

Stormwater Fund Financial Summary

D.		2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Actual</u>	ф	<u>Budget</u>	Ф	<u>Budget</u>		(Decrease)	(Decr.)
General Property Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments		1 400		102		20,600		-		-		-	0.0%
Intergovernmental Revenue		1,490		102		38,600		_		_		_	0.0%
Licenses & Permits		-		-		-		_		_		_	0.0%
Gambling Taxes		1 706 024		1 017 005		2.016.000		1 022 460		2.010.005		77.525	0.0%
Charges for Services		1,796,024		1,917,805		2,016,090		1,933,460		2,010,995		77,535	4.0%
Fines and Forfeits		-		-		-		_		_		_	0.0%
Cable Franchise Fees		-		-		-		_		-		_	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		(5.000)	0.0%
Investment Income		(3,654)		6,917		272		5,000		-		(5,000)	-100.0%
Miscellaneous	Ф	2,703	Ф	29,839	Ф	3,221	Φ.	1 020 160	Φ.	-	Φ.		0.0%
Total Revenues	\$	1,796,563	\$	1,954,663	\$	2,058,183	\$	1,938,460	\$	2,010,995	\$	72,535	3.7%
Expenditures													
Personnel Services	\$	399,376	\$	379,749	\$	403,452	\$	425,650	\$	451,780	\$	26,130	6.1%
Supplies & Materials		75,328		50,439		52,625		84,400		88,340		3,940	4.7%
Other Services & Charges		853,152		348,874		337,832		768,300		804,300		36,000	4.7%
Capital Outlay		_		458,461		478,815		1,085,000		1,446,000		361,000	33.3%
Debt Service		_		_		_		<u>-</u>		<u>-</u>		· -	0.0%
Contingency		_		_		_		_		_		-	0.0%
Total Expenditures	\$	1,327,856	\$	1,237,523	\$	1,272,724	\$	2,363,350	\$	2,790,420	\$	427,070	18.1%
Other Financing Sources (Uses)													
Transfers In / Capital Contributions	\$	-	\$	-	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out		(100,000)		(100,000)		(100,000)		_		_		_	0.0%
Sale of Assets		6,010		13,000		1,982		_		_		-	0.0%
Total Other Financing Sources	\$	(93,990)	\$	(87,000)	\$	(98,018)	\$	-	\$	-	\$	-	0.0%
Net Change in Assets		374,717		630,140		687,441		(424,890)		(779,425)			
Beginning Net Assets		11,909,692		9,332,764		9,962,904		10,650,345		10,225,455			
Prior Period Adjustment Ending Net Assets	\$	(2,951,645) 9,332,764	\$	9,962,904	\$	10,650,345	\$	10,225,455	\$	9,446,030			
Litering 1 tot 1 1550to	Ψ	),JJ2,10T	Ψ	>,>∪2,>∪⊤	Ψ	10,000,070	Ψ	10,223,733	Ψ	2,770,030			

**City of Roseville**Recycling Fund Financial Summary

D.	2016		2017		2018		2019		2020		Increase	% Incr.
Revenues	<u>Actual</u>	ф	<u>Actual</u>	Ф	<u>Actual</u>	Ф	<u>Budget</u>	ф	<u>Budget</u>		Decrease)	(Decr.)
General Property Taxes \$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Tax Increments	- 04 454		- 07.407		- 05.640		- 07.500		- 07.500		_	0.0%
Intergovernmental Revenue	84,454		87,487		85,648		87,500		87,500		-	0.0%
Licenses & Permits	-		-		-		-		-		-	0.0%
Gambling Taxes	256105		-		-		-		-		-	0.0%
Charges for Services	356,197		393,981		427,066		449,560		565,800		116,240	25.9%
Fines and Forfeits	-		-		-		-		-		_	0.0%
Cable Franchise Fees	-		-		_		-		-		-	0.0%
Rentals	-		-		-		-		-		_	0.0%
Donations	-		-		-		-		-		-	0.0%
Special Assessments	-		-		-		-		-		- (1.000)	0.0%
Investment Income	(135)		(28)		1,448		1,000		-		(1,000)	0.0%
Miscellaneous	15,674	Φ.	42,323	Ф		Ф	-	Φ.	-	Φ.	-	0.0%
Total Revenues \$	456,190	\$	523,763	\$	514,162	\$	538,060	\$	653,300	\$	115,240	21.4%
Expenditures												
Personnel Services \$	35,782	\$	31,928	\$	32,686	\$	38,410	\$	39,790	\$	1,380	3.6%
Supplies & Materials	1,141		711		420		2,000		3,000		1,000	50.0%
Other Services & Charges	443,995		473,419		518,485		521,710		600,230		78,520	15.1%
Capital Outlay	_		_		_		_		_		-	0.0%
Debt Service	_		_		_		_		_		_	0.0%
Contingency	_		_		_		-		_		_	0.0%
Total Expenditures \$	480,918	\$	506,058	\$	551,591	\$	562,120	\$	643,020	\$	80,900	14.4%
Other Financing Sources (Uses)												
Transfers In \$	_	\$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out	(15,000)	Ψ	(15,000)	Ψ	(20,000)	Ψ	_	•	_	4	_	0.0%
Sale of Assets	(10,000)		(10,000)		(20,000)		_		_		_	0.0%
Total Other Financing Sources \$	(15,000)	\$	(15,000)	\$	(20,000)	\$	-	\$	-	\$	-	0.0%
Not Change in Agests	(20.729)		2.705		(57.420)		(24.060)		10.290			
Net Change in Assets	(39,728)		2,705		(57,429)		(24,060)		10,280			
Beginning Net Assets	163,407		123,679		126,384		68,955		44,895			
Ending Net Assets \$	*	\$	126,384	\$	68,955	\$	44,895	\$	55,175			

# City of Roseville

Cemetery/Safety & Loss Control Fund Financial Summary

D	2016		2017		2018		2019		2020		\$ Increase	% Incr.
Revenues	Actual \$	- \$	<u>Actual</u>	\$	Actual -	\$	<u>Budget</u>	\$	<u>Budget</u>	_	Decrease)	(Decr.) 0.0%
General Property Taxes Tax Increments	•	- \$	-	<b>D</b>	-	4	-	•	-	\$	-	0.0%
		-	_		-		-		_		-	0.0%
Intergovernmental Revenue		-	-		-		-		-		-	
Licenses & Permits		-	-		-		-		-		-	0.0% 0.0%
Gambling Taxes		-	-		-		-		-		-	
Charges for Services	•	_	-		-		-		-		-	0.0%
Fines and Forfeits		-	_		_		-		_		-	0.0%
Cable Franchise Fees		-	_		_		-		_		-	0.0%
Rentals		-	-		-		-		-		=	0.0%
Donations		_	-		-		-		_		-	0.0%
Special Assessments	× 4.46	-	-		-		-		-		- (11 150)	0.0%
Investment Income	(149	")	1,311		665		12,450		1,000		(11,450)	-92.0%
Miscellaneous	Φ (1.46	- -	-	Φ.	-	Φ.	-	Φ.	-	Ф	- (11 150)	0.0%
Total Revenues	\$ (149	9) \$	1,311	\$	665	\$	12,450	\$	1,000	\$	(11,450)	-92.0%
Expenditures												
Personnel Services	\$	- \$	_	\$	-	\$	-	\$	_	\$	-	0.0%
Supplies & Materials		_	_		-		-		_		-	0.0%
Other Services & Charges	2,000	)	9,309		6,000		14,450		14,300		(150)	-1.0%
Capital Outlay		-	_		-		-		_		-	0.0%
Debt Service		_	_		-		_		_		-	0.0%
Contingency (Comp Study)		_	_		-		_		_		-	0.0%
Total Expenditures	\$ 2,000	\$	9,309	\$	6,000	\$	14,450	\$	14,300	\$	(150)	-1.0%
Other Financing Sources (Uses)												
Transfers In	\$	- \$	_	\$	_	\$	_	\$	_	\$	_	0.0%
Transfers Out		-	_	Ψ	_	Ψ	_	•	_	4	_	0.0%
Sale of Assets		_	_		_		_		_		_	0.0%
Total Other Financing Sources	\$	- \$	-	\$	-	\$	-	\$	_	\$	-	0.0%
Net Change in Fund Balance	(2,149	))	(7,998)		(5,335)		(2,000)		(13,300)			
Beginning Fund Balance	91,243	}	89,094		81,096		75,761		73,761			
Ending Fund Balance	\$ 89,094		81,096	\$	75,761	\$	73,761	\$	60,461			

**City of Roseville**Tax Increment Financing Funds Financial Summary

Damanas	2016		2017		2018		2019		2020	\$ Increase	% Incr.
Revenues	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Actual</u>	\$	<u>Budget</u>	\$	<u>Budget</u>	(Decrease) \$ -	(Decr.)
General Property Taxes Tax Increments	1,677,742	Þ	1,191,202	Ф	922,055	Ф	995,000	•	995,000	\$ -	0.0% 0.0%
					922,033		993,000		993,000	-	
Intergovernmental Revenue Licenses & Permits	962,647		229,937		-		-		-	-	0.0% 0.0%
	-		-		-		-		-	-	0.0%
Gambling Taxes	-		-		-		-		-	-	
Charges for Services	-		-		-		-		-	-	0.0%
Fines and Forfeits Cable Franchise Fees	-		-		-		-		_	-	0.0%
	-		-		-		-		_	-	0.0%
Rentals	_		_		-		-		_	-	0.0%
Donations	56.012		120.220		-		-		-	-	0.0%
Special Assessments	56,013		128,238		- 11.040		55,000		55,000	_	0.0%
Investment Income	(15,048)		-		11,948		51,000		51,000	-	0.0%
Miscellaneous / Developer Fee	- 2 (01 254	Ф	1.540.277	Ф	- 024.002	Ф	1 101 000	Ф	1 101 000	<b>-</b>	0.0%
Total Revenues \$	2,681,354	\$	1,549,377	\$	934,003	\$	1,101,000	\$	1,101,000	\$ -	0.0%
Expenditures											
Personnel Services	-	\$	_	\$	_	\$	_	\$	_	\$ -	0.0%
Supplies & Materials	_		_		_		_		_	-	0.0%
Other Services & Charges	8,201,856		3,549,683		299,410		1,101,000		1,101,000	_	0.0%
Capital Outlay	<u>-</u>		_		-		<u>-</u>		<u>-</u>	-	0.0%
Debt Service	_		_		_		_		_	-	0.0%
Contingency	_		_		_		_		_	-	0.0%
Total Expenditures \$	8,201,856	\$	3,549,683	\$	299,410	\$	1,101,000	\$	1,101,000	\$ -	0.0%
Other Financing Sources (Uses)											
Transfers In	_	\$	306	\$		\$		\$		\$ -	0.0%
Transfers Out	(152,768)	Φ	(899,085)	Φ	(186,231)	Φ	_	Φ	_	φ - -	0.0%
Sale of Assets / Bonds	(132,708)		(899,083)		(160,231)		_		_	-	0.0%
Total Other Financing Sources	(152,768)	Ф	(898,779)	•	(186,231)	•		\$			0.0%
Total Other Financing Sources	(132,708)	Ф	(090,779)	Ф	(100,231)	Ф	<del>-</del>	Þ	-	Φ -	0.076
Net Change in Fund Balance	(5,673,270)		(2,899,085)		448,362		-		-		
Beginning Fund Balance	12,259,273		6,586,003		3,686,918		4,135,280		4,135,280		
Ending Fund Balance		\$	3,686,918	\$	4,135,280	\$	4,135,280	\$	4,135,280		