

ROSEVILLE
REQUEST FOR COUNCIL ACTION

Date: December 2, 2019
Item No.: 7.c

Department Approval



City Manager Approval



Item Description: Adopt a Final 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 <i>Preliminary</i> 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 [** NOTE - Prelim. Discussion on 9/23/19]	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 City Council is now asked to adopt a final 2020 Tax Levy and Budget.

State Statute requires all cities in excess of 2,500 in population, to adopt a final tax levy by December 30th for the upcoming fiscal year. The final levy amount must not exceed the preliminary levy that was established in September. However, the Council has discretion in modifying the budget at any time.

At the September 23, 2019 City Council meeting, the Council adopted a 2020 preliminary, not-to-exceed tax levy and a preliminary budget. A summary is presented below.

18 **2020 Preliminary Tax Levy & Budget**

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

23
 24 This is independent of the impacts that will result from a higher EDA Levy and utility rate increases. The
 25 combined effect of all three (as recommended) are depicted in the table below.

26

	<u>2019</u>	<u>2020</u>	<u>\$ Chg.</u>
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

27
 28
 29 The Council is reminded that the recommended tax levy increase of \$1,090,120 noted above, includes
 30 \$340,805 to eliminate our reliance on the use of cash reserves to balance the budget – a practice that
 31 began in 2016.

32
 33 The overall 2020 City Manager Recommended Budget is \$62,538,655, an increase of \$7,031,515 from
 34 the previous year. The Budget for the property tax-supported programs is \$37,825,170, an increase of
 35 \$6,814,450 or 21.9%. The majority of this increase is due to higher capital replacements including \$5
 36 million in planned improvements at the OVAL.

37
 38 A summary and reconciliation of the 2020 Recommended Tax Levy & Tax-Supported Operating Budget
 39 is included in *Attachment D*. The proposed increase in the Tax Levy is summarized on the following
 40 table.

41

	City Manager Recommended Budget
<u>Tax Levy Impact Item</u>	<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

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 43

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
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	1,090,120
	% Levy Increase	5.1%

44

45 **POLICY OBJECTIVE**

46 Adopting the final budget and tax levy is required under Mn State Statutes.

47 **FINANCIAL IMPACTS**

48 See above.

49 **STAFF RECOMMENDATION**

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

52 **REQUESTED COUNCIL ACTION**

53 The Council is asked to take the following separate actions:

54

- 55 a) Motion to approve the attached Resolution to adopt the 2020 Final Tax Levy
- 56 b) Motion to approve the attached Resolution to adopt the 2020 Final Debt Levy
- 57 c) Motion to approve the attached Resolution to adopt the 2020 Final Budget

58

Prepared by: Jason Schirmacher, Interim Finance Director
 Attachments: A: Resolution to adopt the 2020 Final Tax Levy
 B: Resolution to adopt the 2020 Final Debt Levy
 C: Resolution to adopt the 2020 Final Budget
 D: Summary and Reconciliation of the 2020 Budget & Tax Levy
 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 2nd day of December, 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 FINAL 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>	<u>Amount</u>
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)
) 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 2nd of December, 2019 with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 2nd day of December, 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 2nd day of December, 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 Scheduled	Additions or Reductions	Certified Debt Levy
<u>Bond Issue</u>	<u>Levy Amount</u>	<u>Reductions</u>	<u>Debt Levy</u>
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 2nd day of December, 2019, with the original thereof on file in my office.

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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 2nd day of December 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 FINAL 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 2nd day of December, 2019, with the original thereof on file in my office.

WITNESS MY HAND officially as such Manager this 2nd day of December, 2019.

Patrick Trudgeon
City Manager

Seal

City of Roseville

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

	Operating Budget <u>Expenditures</u>	Tax Levy <u>Revenues</u>	<u>Notes</u>
2019 Adopted Budget / Levy	\$ 26,990,390	\$ 21,551,650	
2020 Proposed Subtractions			
S1: Reduced costs for one-time spending	-	-	See Appendix S1
S2: Reduced costs for supplies & materials	(36,000)	(36,000)	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	\$ (1,560,170)	\$ (1,811,375)	
2020 Proposed Additions			
A1: Increased costs for one-time spending	-	-	See Appendix A1
A2: Increased costs for supplies & materials	80,085	80,085	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	910,520	910,520	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	\$ 1,995,690	\$ 2,901,495	
Proposed for 2020 (Before Tax Relief Measures)	\$ 27,425,910	\$ 22,641,770	
\$ Change	435,520	1,090,120	
% Change	1.6%	5.1%	
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)	\$ 27,425,910	\$ 22,641,770	
\$ Change	435,520	1,090,120	
% Change	1.6%	5.1%	

City of Roseville

Reduced Costs for One-Time Spending

Attachment D

Appendix S1

		Telephone	Professional Services	Training	Other	Total	Comments
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		-	-	-	-	-	
Park Maintenance		-	-	-	-	-	
Boulevard Landscaping		-	-	-	-	-	
	\$	-	\$	-	\$	-	

City of Roseville

Reduced Costs for Supplies & Materials

Attachment D

Appendix S2

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Other	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	-	
Administration	-	-	-	-	-	-	-	
Elections	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	
Nuisance Code Enforcement	-	-	-	-	-	-	-	
Finance Department	-	-	-	-	(500)	-	(500)	Adjusted based on prior-year actuals
Central Services	-	-	-	-	-	-	-	
General Insurance	-	-	-	-	-	-	-	
Police Administration	-	-	-	-	(500)	-	(500)	Adjusted based on prior-year actuals
Police Patrol Operations	-	-	-	(5,000)	-	-	(5,000)	Adjusted based on prior-year actuals
Police Investigations	-	(2,000)	-	-	-	-	(2,000)	Adjusted based on prior-year actuals
Police Community Services	-	(3,000)	50	-	-	-	(2,950)	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	-	-	-	-	-	-	-	
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)	Adjusted based on prior-year actuals
Parks Maintenance	-	-	-	-	-	-	-	
Boulevard Landscaping	-	-	-	-	-	-	-	
	\$ (750)	\$ (5,000)	\$ 50	\$ (5,000)	\$ (25,300)	\$ -	\$ (36,000)	

City of Roseville

Reduced Costs for Contractual Services, Other Charges

	Professional Services	Telephone	Transportation	Printing	Advertising	Utilities	Contr. Maint. Vehicles	Contract Maintenance	Rental	Training/Conferences	Memberships	Other	Total	Comments
City Council	\$ (600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (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)	Adjusted based on prior-year actuals
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)	Adjusted based on prior-year actuals
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)	Adjusted based on prior-year actuals
	\$ (46,055)	\$ (5,000)	\$ (3,450)	\$ (2,150)	\$ -	\$ (6,000)	\$ (3,300)	\$ (288,275)	\$ -	\$ (9,680)	\$ (1,300)	\$ (76,485)	\$ (441,695)	

City of Roseville

Increased Costs for One-Time Spending

Attachment D

Appendix A1

				Telephone	Professional Services	Training	Other	Total	Comments
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		-		-		-		-	-
	\$	-	\$	-	\$	-	\$	-	-

City of Roseville

Increased Costs for Supplies & Materials

Attachment D

Appendix A2

	Office Supplies	Motor Fuel	Clothing	Vehicle Supplies	Operating Supplies	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	-	-	
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	-	-	-	-	-	-	
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	1,735	-	-	-	-	1,735	Adjusted based on prior-year actuals
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	Adjusted based on prior-year actuals
	\$ 1,735	\$ 6,550	\$ 24,800	\$ -	\$ 47,000	\$ 80,085	

City of Roseville

Increased Costs for Contractual Services

	Professional Services	Telephones	Transportation	Printing	Advertising	Utilities	Contr. Maint. Vehicles	Contract Maintenance	Rental	Training/ Conferences	Memberships	Minor Equipment	Other	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,275	\$ -	\$ 730	\$ 6,005	Adjusted based on prior-year actuals
Human Rights Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	43,300	-	930	-	-	760	44,990	HRIS System
Elections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	11,070	-	-	-	-	-	-	-	-	-	-	-	-	11,070	Add'l per contract
Nuisance Code Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance Department	-	-	-	-	-	-	-	7,100	-	-	50	-	-	7,150	Software maint. (partial offset by prof svcs
Central Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Administration	18,000	-	-	-	-	-	-	5,265	-	1,125	400	-	100	24,890	Mental Health outreach, Invest. Software
Police Patrol Operations	-	4,050	-	-	-	-	-	-	-	18,350	400	500	150	23,450	Add'l training
Police Investigations	600	-	-	-	-	-	-	-	-	1,725	100	-	50	2,475	Add'l training request
Police Community Service	-	-	-	-	-	-	-	-	-	-	-	-	4,500	4,500	Add'l \$4,500 skills reimb
Fire Administration	-	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000	Adjusted based on prior-year actuals
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 patches
Street Lighting	-	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	Adjusted based on participation levels
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	\$ 1,150	\$ 100	\$ -	\$ 20,000	\$ -	\$ 76,765	\$ 13,275	\$ 22,130	\$ 7,725	\$ 500	\$ 33,785	\$ 307,020	

City of Roseville

Increased Costs for Labor: New Positions

Attachment D

Appendix A6

	Regular Wages	Overtime	Temp Employees	Employee Pension	Employee Insurance	Total	Comments
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Human Rights Commission	-	-	-	-	-	-	
Ethics Commission	-	-	-	-	-	-	
Administration	51,600	-	-	7,820	7,590	67,010	Add'l 0.50 FTE from Comm. Budget
Elections	-	-	-	-	-	-	
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	215,400	-	-	41,250	33,990	290,640	3 Add'l Officers (1 funded by County)
Police Investigations	2,200	-	-	330	10	2,540	Pay Reclass: Investigative Aide
Police Community Services	-	-	-	-	-	-	
Fire Administration	4,160	-	-	640	-	4,800	Pay Reclass: Dept. Asst.
Fire Prevention	-	-	-	-	-	-	
Fire Operations	200,870	(3,670)	(47,000)	38,470	33,090	221,760	3 NEW FT Firefighters
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	250,400	-	-	37,950	34,140	322,490	3 Add'l positions (no levy impact)
Parks Maintenance	-	-	-	-	-	-	
Boulevard Landscaping	-	-	-	-	-	-	
	\$ 725,730	\$ (3,670)	\$ (47,000)	\$ 126,630	\$ 108,830	\$ 910,520	

City of Roseville

Attachment E

Combined Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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)	(3,743,610)	(2,197,909)	(297,000)	(302,000)	(5,000)	1.7%
Sale of Assets	11,761	24,673	1,982	-	-	-	0.0%
Total Other Financing Sources	\$ 288,816	\$ (750,986)	\$ 2,161,694	\$ 995,000	\$ 1,102,810	\$ 107,810	10.8%
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		

City of Roseville

Attachment E

Tax-Supported Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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%
Capital Outlay	4,516,436	5,573,184	3,850,639	3,617,805	9,984,260	6,366,455	176.0%
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	\$ 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%
Total Other Financing Sources	\$ 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		

City of Roseville

Attachment E

Non Tax-Supported Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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%
Expenditures							
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	-	-	-	-	-	-	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)	(1,808,688)	(297,000)	(302,000)	(5,000)	1.7%
Sale of Assets	8,410	24,673	1,982	-	-	-	0.0%
Total Other Financing Sources	\$ (1,156,303)	\$ (1,135,736)	\$ 43,294	\$ (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)		
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		

City of Roseville

Attachment E

General Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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	-	-	-	-	-	-	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

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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	-	-	-	-	-	-	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		

City of Roseville

Attachment E

Park Maintenance Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

Information Technology Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 257,021	\$ 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	1,943,853	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	\$ 2,197,445	\$ 2,573,027	\$ 3,242,370	\$ 3,296,235	\$ 3,030,435	\$ (265,800)	-8.1%
Expenditures							
Personnel Services	\$ 1,531,212	\$ 1,745,496	\$ 1,847,779	\$ 2,169,440	\$ 2,529,260	\$ 359,820	16.6%
Supplies & Materials	26,567	11,184	6,917	31,000	6,900	(24,100)	-77.7%
Other Services & Charges	505,327	629,726	903,095	778,320	511,090	(267,230)	-34.3%
Capital Outlay	62,639	229,984	36,270	317,475	-	(317,475)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,125,745	\$ 2,616,390	\$ 2,794,061	\$ 3,296,235	\$ 3,047,250	\$ (248,985)	-7.6%
Other Financing Sources (Uses)							
Transfers In	\$ 125,000	\$ 127,862	\$ 130,837	\$ -	\$ 63,810	\$ 63,810	0.0%
Transfers Out	-	-	(170,000)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 125,000	\$ 127,862	\$ (39,163)	\$ -	\$ 63,810	\$ 63,810	0.0%
Net Change in Fund Balance	196,700	84,499	409,146	-	46,995		
Beginning Fund Balance	844,302	1,041,002	1,125,501	1,534,647	1,534,647		
Ending Fund Balance	\$ 1,041,002	\$ 1,125,501	\$ 1,534,647	\$ 1,534,647	\$ 1,581,642		

City of Roseville

Attachment E

Debt Service Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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	-	-	-	-	-	-	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		

City of Roseville

Attachment E

Vehicle & Equipment Funds Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

Building Replacement Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 182,881	\$ 209,971	\$ 415,254	\$ 776,000	\$ 776,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	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)		

City of Roseville

Attachment E

Pathway Maintenance Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

Street Lighting Fund Financial Summary

	2016	2017	2018	2018	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 14,828	\$ 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	\$ 15,489	\$ 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	15,489	15,733	5,461	1,500	(43,500)		
Beginning Fund Balance	54,676	70,165	85,898	91,359	92,859		
Ending Fund Balance	\$ 70,165	\$ 85,898	\$ 91,359	\$ 92,859	\$ 49,359		

City of Roseville

Attachment E

Boulevard Maintenance Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

Street Infrastructure Replacement Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 306,449	\$ 465,502	\$ 621,402	\$ 630,000	\$ 820,000	\$ 190,000	30.2%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,102,592	962,032	691,520	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	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)	-	-	-	-	-	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		

City of Roseville

Attachment E

Park Improvement Program Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

Community Development Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Charges for Services	-	-	109,007	273,175	239,900	(33,275)	-12.2%
Fines and Forfeits	-	-	-	-	-	-	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%
Expenditures							
Personnel Services	\$ 1,179,724	\$ 1,141,046	\$ 1,042,740	\$ 1,080,650	\$ 1,143,500	\$ 62,850	5.8%
Supplies & Materials	7,224	26,210	8,007	30,950	21,450	(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%
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		

City of Roseville

Attachment E

EDA General Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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	-	-	-	200	-	(200)	-100.0%
Other Services & Charges	-	-	-	207,700	210,050	2,350	1.1%
Capital Outlay	-	-	-	1,000	-	(1,000)	-100.0%
Debt Service	-	-	-	-	-	-	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	-	-	-	(423,660)	48,575		
Beginning Fund Balance	-	-	-	200,000	(223,660)		
Ending Fund Balance	\$ -	\$ -	\$ 200,000	\$ (223,660)	\$ (175,085)		

City of Roseville

Attachment E

Communications Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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		

City of Roseville

Attachment E

License Center Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,700,073	1,692,014	1,785,836	1,768,300	1,911,300	143,000	8.1%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(4,966)	16,178	4,736	12,000	2,000	(10,000)	-83.3%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 1,695,107	\$ 1,708,192	\$ 1,790,572	\$ 1,780,300	\$ 1,913,300	\$ 133,000	7.5%
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	(422,000)	(322,190)	(759,875)	(297,000)	(302,000)	(5,000)	1.7%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (422,000)	\$ (322,190)	\$ (759,875)	\$ (297,000)	\$ (302,000)	\$ (5,000)	1.7%
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

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	152,752	217,578	139,284	127,000	133,200	6,200	4.9%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	315,183	94,237	26,565	107,315	119,040	11,725	10.9%
Fines and Forfeits	-	-	-	-	-	-	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	-	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		

City of Roseville

Attachment E

Lawful Gambling Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	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	-	-	-	-	-	-	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		

City of Roseville

Attachment E

MSA Program Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	2,208	150	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	6,675,524	6,557,086	6,644,952	7,334,580	7,308,000	(26,580)	-0.4%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(3,982)	22,870	2,090	-	-	-	0.0%
Miscellaneous	12,410	56,329	4,951	-	-	-	0.0%
Total Revenues	\$ 6,686,160	\$ 6,636,435	\$ 6,651,993	\$ 7,334,580	\$ 7,308,000	\$ (26,580)	-0.4%
Expenditures							
Personnel Services	\$ 609,423	\$ 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	\$ 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	\$ (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	10,300,833	10,626,106	10,614,379	10,962,133	10,612,133		
Prior Period Adjustment	-	-	-	-	-		
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

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,705	117	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Investment Income	(1,533)	15,400	(4,673)	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 4,808,475	\$ 5,286,145	\$ 5,453,347	\$ 5,899,335	\$ 5,656,000	\$ (243,335)	-4.1%
Expenditures							
Personnel Services	\$ 464,036	\$ 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	10,759,128	11,743,801	12,762,267	13,782,025	13,382,025		
Prior Period Adjustment	-	-	-	-	-		
Ending Net Assets	\$ 11,743,801	\$ 12,762,267	\$ 13,782,025	\$ 13,382,025	\$ 12,812,055		

City of Roseville

Attachment E

Golf Course Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	676	45	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Donations	-	-	50,000	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	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	\$ 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	\$ 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	\$ (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	523,275	496,351	1,322,583	3,067,665	2,958,750		
Prior Period Adjustment	-	-	-	-	-		
Ending Net Assets	\$ 496,351	\$ 1,322,583	\$ 3,067,665	\$ 2,958,750	\$ 2,924,375		

City of Roseville

Attachment E

Stormwater Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,490	102	38,600	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Investment Income	(3,654)	6,917	272	5,000	-	(5,000)	-100.0%
Miscellaneous	2,703	29,839	3,221	-	-	-	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	-	-	-	-	-	-	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	(2,951,645)	-	-	-	-		
Ending Net Assets	\$ 9,332,764	\$ 9,962,904	\$ 10,650,345	\$ 10,225,455	\$ 9,446,030		

City of Roseville

Recycling Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	84,454	87,487	85,648	87,500	87,500	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	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	-	-	-	-	-	-	0.0%
Investment Income	(135)	(28)	1,448	1,000	-	(1,000)	0.0%
Miscellaneous	15,674	42,323	-	-	-	-	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)	(15,000)	(20,000)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (15,000)	\$ (15,000)	\$ (20,000)	\$ -	\$ -	\$ -	0.0%
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	\$ 123,679	\$ 126,384	\$ 68,955	\$ 44,895	\$ 55,175		

City of Roseville

Cemetery/Safety & Loss Control Fund Financial Summary

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
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	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(149)	1,311	665	12,450	1,000	(11,450)	-92.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ (149)	\$ 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	-	-	-	-	-	-	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

	2016	2017	2018	2019	2020	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	1,677,742	1,191,202	922,055	995,000	995,000	-	0.0%
Intergovernmental Revenue	962,647	229,937	-	-	-	-	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	56,013	128,238	-	55,000	55,000	-	0.0%
Investment Income	(15,048)	-	11,948	51,000	51,000	-	0.0%
Miscellaneous / Developer Fee	-	-	-	-	-	-	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	-	-	-	-	-	-	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)	(899,085)	(186,231)	-	-	-	0.0%
Sale of Assets / Bonds	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (152,768)	\$ (898,779)	\$ (186,231)	\$ -	\$ -	\$ -	0.0%
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	\$ 6,586,003	\$ 3,686,918	\$ 4,135,280	\$ 4,135,280	\$ 4,135,280		