

2023
**ADOPTED
ANNUAL
BUDGET**

PREPARED BY THE
FINANCE DEPARTMENT

Table of Contents

05	Letter of Transmittal
	Section 1 – Executive Summary
07	City Budget Summary
10	Schedule of Funding Sources
12	Consolidated Budget and Actual Revenues and Expenditures
13	Tax Levy and Tax Impact
15	Tax Levy Benchmarks
17	Overview of Financial Structure
18	Summary of Financial Trends
27	Schedule of Elected and Appointed Officials
28	Organizational Chart
29	Budget Process Overview
30	Summary of Departmental Full-time Equivalent Employees
31	Budget Presentation Award
	Section 2 – Department/Program Budgets
32	City Council
33	Fire Relief Association
34	Administration
35	Elections
36	Legal
37	Communications
38	Information Technology
39	Finance & Accounting
40	Central Services
41	General Insurance
42	License Center
43	Lawful Gambling
44	Police Administration
45	Police Patrol
46	Police Investigations
47	Police Community Services
48	Fire Administration

Table of Contents Continued

Section 2 – Department/Program Budgets (continued)

49	——	Fire Operations
50	——	Fire Training
51	——	Emergency Management
52	——	Public Works Administration
53	——	Streets
54	——	Street Lighting
55	——	General Building Maintenance
56	——	Central Garage
57	——	Sanitary Sewer
58	——	Water
59	——	Storm Drainage
60	——	Recycling
61	——	Pathway & Parking Lot Maintenance
62	——	Recreation Administration
63	——	Recreation Fee Activities
64	——	Recreation Non-Fee Activities
65	——	Recreation Harriet Alexander Nature Center
66	——	Recreation Roseville Skating Center
67	——	Recreation Activity Center
68	——	Recreation Park Maintenance
69	——	Park Improvement Program
70	——	Golf Course Fund
71	——	City Planning
72	——	Building Permits and Codes
73	——	Nuisance Code Enforcement
74	——	Neighborhood Enhancement Program
75	——	Geographic Information Systems

Section 3 – Strategic Plans

76	——	Debt Management Plan
78	——	Capital Improvement Plan
82	——	Financial Plan

Table of Contents Continued

	Appendix A
86	—— Mission Statement and Summary of Fiscal and Budget Policies
	Appendix B
	Overview of Legal Budgeting Requirements, Budget Process, and
97	—— Description of Funds
	Appendix C
107	—— Profile of the City of Roseville
109	—— Principal Property Taxpayers
110	—— Principal Employers
111	—— Demographic and Economic Statistics
	Appendix D
112	—— Community Aspirations and Performance Measures
	Appendix E
115	—— Glossary

Letter of Transmittal

December 5, 2022

To the Mayor and City Council,

Enclosed is the 2023 City Budget as prepared by City Staff and in accordance with City Council direction. The 2023 Budget culminates nearly a year's worth of planning, evaluation, and input from the City Council, advisory commissions, citizens, and staff. This process included over a dozen public meetings held for the purposes of soliciting input and to gauge citizen reaction to proposed program and service offerings.

Great effort has been taken to ensure that the City's core services are funded in a manner that preserves the greatest value to the community. In addition, steps have been taken to account for the changing trends and impacts that will affect both next year's and future year's budgets.

For 2023, the primary goal of the budget was to provide residents and businesses with the necessary and desired services in the most effective manner while limiting the financial burden to taxpayers. Secondary goals centered on the allocation of resources to uphold previously-identified community aspirations, and meeting the needs identified in the most recent citizen survey. Those aspirations included the following:

City of Roseville Community Aspirations

- Welcoming, inclusive, and respectful;
- Safe and law-abiding;
- Economically prosperous, with a stable and broad tax base;
- Secure in our diverse and quality housing and neighborhoods;
- Environmentally responsible, with well-maintained natural assets;
- Physically and mentally active and healthy;
- Well-connected through transportation and technology infrastructure; and
- Engaged in our community's success as citizens, neighbors, volunteers, leaders, and businesspeople.

In addition, specific *citywide* budgetary objectives were established including:

2023 Citywide Budget Objectives

- Investment in Maintaining City Programs and Workforce
- Investment in Infrastructure
- Strategic Use of Financial Reserves

For 2023, the City recognized continued strengthening of its tax base with overall market values up 12.99% during the past year and 33% over the past five years. This includes general market value appreciation across all property types as well as new housing units and commercial/retail development.

The City's overall financial condition is expected to remain strong in 2023 with steady property tax and non-tax revenues and moderate overall spending increases. The City currently holds a triple-A bond rating from both Moody's and S&P and expects to retain this in 2023 and beyond.

Despite the City's strong financial condition, on-going challenges will remain. The largest challenge will be securing additional resources for the City's asset replacement programs. While these programs are well-funded for the short and intermediate terms, the City increased levy support in 2023 and intends to re-purpose expiring debt levies over the next several years to provide greater stability over the long-term.

Finally, the 2023 Budget reflects the adopted budget and financial policies that help guide budgeting and spending decisions. These policies can be found in *Appendix A*. This document summarizes the 2023 Budget for all City programs and services and is presented in three sections.

Section 1 – Executive Summary features a summary of the budget, funding sources, tax levy and tax impact, and a summary of financial trends. The purpose of this section is to provide a broad overview of city operations as a whole.

Section 2 – Program Budgets Includes a summary of each major city program or division including goals and objectives, prior year accomplishments, and budget impact items. The purpose of this section is to provide a quick overview of the core programs and services provided by the City.

Section 3 – Strategic Financial Plans presents information regarding the City's Debt Management Plan, 20-year Capital Improvement Plan (CIP), and a 10-Year Financial Plan which play an integral part in the City's long-term financial planning as well as subsequent year's budgets.

The **appendices** include supporting documentation that is designed to provide the reader with a greater understanding of the role the budget takes in the City's operations, along with some supplemental demographic and statistical information.

We sincerely hope that residents and other interested parties will find this document useful in evaluating the City's programs and services, and overall financial condition. Supplemental information can also be obtained from the City's Finance Department.

We would like to express our thanks to all City Staff for their hard work and cooperation in preparing this budget. We would also like to express our appreciation for the guidance and direction provided by the City Council over the past year. Finally, it is an honor to serve the citizens of Roseville, whose trust and support are essential to fulfilling the commitments embedded in this budget.

Respectfully submitted,

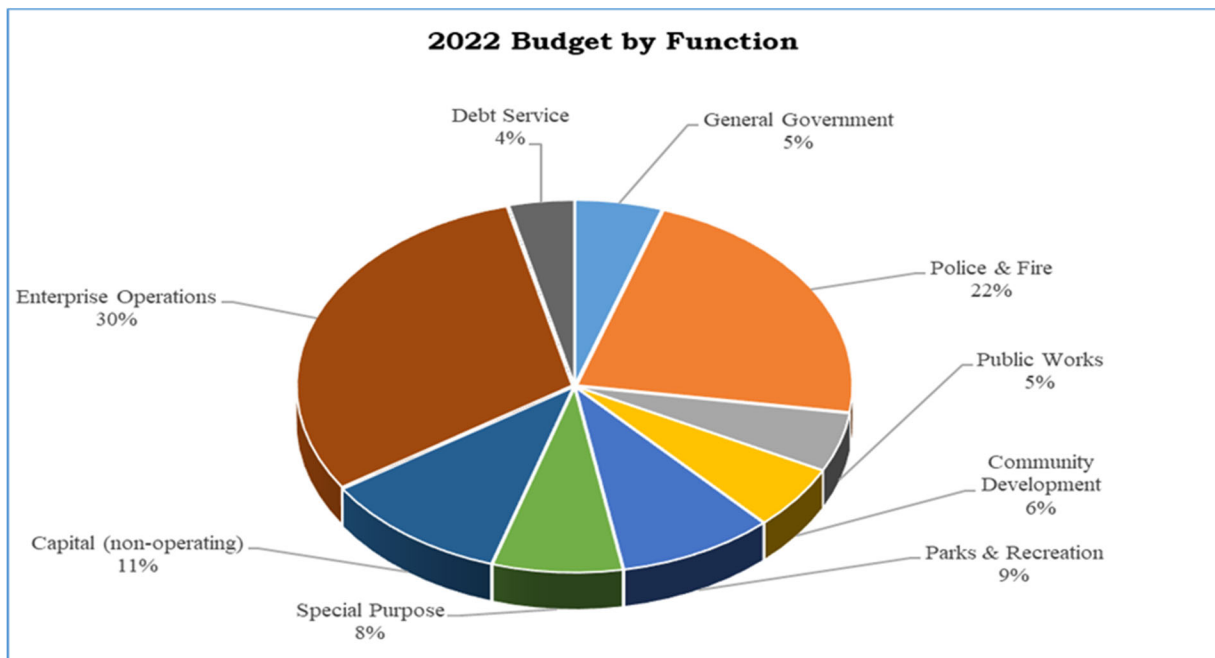

Patrick Trudgeon
City Manager


Michelle Pietrick
Finance Director

2023 City Budget Summary

The 2023 City Budget is \$61,847,500, an increase of \$2,926,536 or 5%. The combined budget for the *tax-supported funds* is \$37,596,446, an increase of \$3,725,813 or 11%.

The following graph and table provide a summary of the budget by **major program or function**.



			\$ Increase	% Increase
<u>Program or Function</u>	<u>2022</u>	<u>2023</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
General Government	\$ 2,990,322	\$ 3,192,773	\$ 202,451	6.8%
Police & Fire	13,041,144	14,344,374	1,303,230	10.0%
Public Works	3,018,285	3,176,088	157,803	5.2%
Community Development	3,292,940	2,716,179	(576,761)	-17.5%
Parks & Recreation	5,335,628	5,647,640	312,012	5.8%
Special Purpose	4,458,928	4,680,647	221,719	5.0%
Capital (non-operating)	6,408,370	8,115,315	1,706,945	26.6%
Enterprise Operations	18,136,012	17,760,769	(375,243)	-2.1%
Debt Service	2,239,335	2,213,715	(25,620)	-1.1%
Total	\$ 58,920,964	\$ 61,847,500	\$ 2,926,536	5.0%

General Government includes activities related to City Council and advisory commissions, elections, legal, general administration, finance, and central services. General government expenditures are expected to increase due to cost of living increases for personnel, a compensation and classification study and additional costs for recodification of the City Code.

Police and Fire includes the costs associated with providing police and fire protection. Police and Fire expenditures are expected to increase due to additional fire and police cadets, funding of a housing navigator in the police, paramedic pay related to the advanced life support services provided by Fire personnel, increased overtime and cost of living increases for personnel.

Public Works includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions. An increase in expenditures is expected due to cost of living increases for personnel, 1/3 of a new sustainability specialist and increased fuel costs.

Parks and Recreation includes recreation administration and programs, leisure activities, parks maintenance and the Skating Center operation. An increase in expenditures is expected due cost of living increases for personnel, increased temporary staff wages to attract more staff, and increased inflationary costs related to programs offered.

Community Development includes planning and economic development, code enforcement, geographic information systems, and Tax Increment Financing (TIF) paid to developers. Expenditures are expected to decrease in total due to lower TIF payments, however, there are increases in the other areas for electric inspection costs and cost of living increases for personnel.

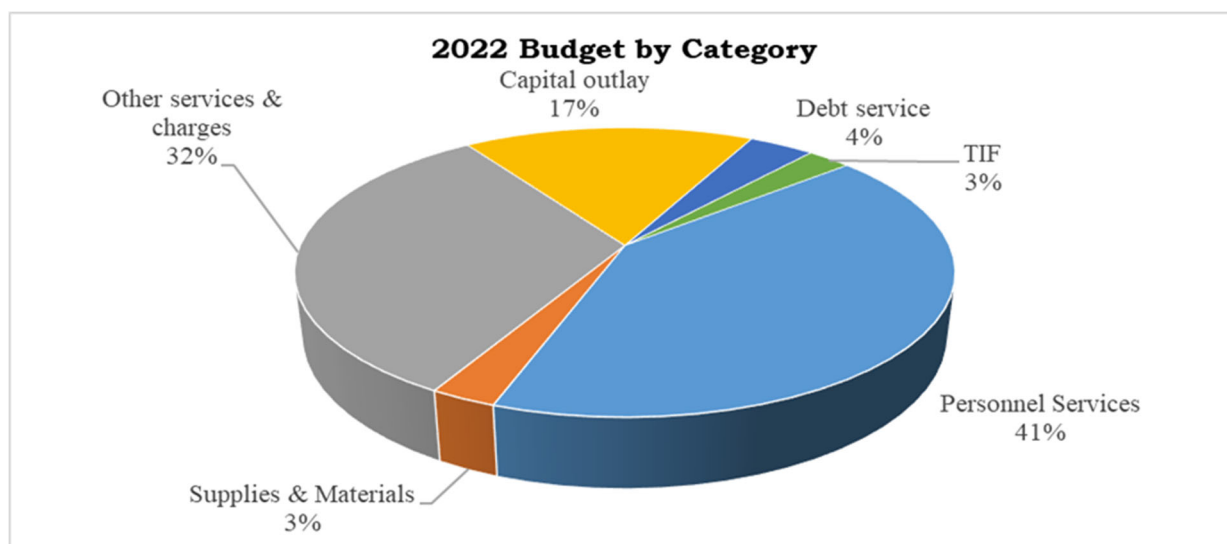
Special Purpose functions include information technology, communications, license center, and lawful gambling enforcement. Expenditures are expected to increase due to cost of living increases for personnel and an increase in the contractual services cost to Metro-INET for information technology.

Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements. An increase is expected due to parks playground replacements, costs for emerald ash borer tree removal, increased street improvement project costs and increased costs of vehicles that are scheduled for replacement. There are no increases to the operating budget as a result of these projects in 2023.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course. Overall expenditures are expected to decrease due to reprioritizing capital improvement projects based on funding availability. There are increases in personnel costs in these funds for cost of living increases but overall we are projecting a total decrease in expenditures.

Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. The decrease is related to scheduled bond payments scheduled.

The following graph and table provides a summary of the budget by **major expense category**.



Expense Category	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
Personnel Services	24,360,141	25,876,304	\$ 1,516,163	6.2%
Supplies & Materials	1,616,795	1,863,325	246,530	15.2%
Other services & charges	19,264,968	20,136,851	871,883	4.5%
Capital outlay	9,939,725	10,851,605	911,880	9.2%
Debt service	2,239,335	2,213,715	(25,620)	-1.1%
TIF	1,500,000	905,700	(594,300)	-39.6%
Total	\$ 58,920,964	\$ 61,847,500	\$ 2,926,536	5.0%

Personnel Services includes the wage, benefit, and insurance costs of employees. There is a 3% cost-of-living adjustment budgeted for city employees as well as wage step increases for eligible employees. Temporary employee wages in Parks and Recreation increased to become competitive with wages offered by other employers. The digital social media specialist was a limited term in 2022 and became a full time position in 2023. A sustainability specialist was added that is funded three ways – 1/3 to public works, 1/3 to community development, 1/3 to recycling enterprise fund.

Supplies and Materials include office supplies, motor fuel and vehicle supplies, clothing and protective gear, street repair materials, and salt/sand purchases. Increases are a result of factoring in inflationary costs.

Other Services and Charges include professional services, contractual maintenance and repair, utilities, memberships, inter-fund charges, and training and conferences. It also includes the costs attributable to the purchase of water from the City of St. Paul and wastewater treatment costs paid to the Met Council.

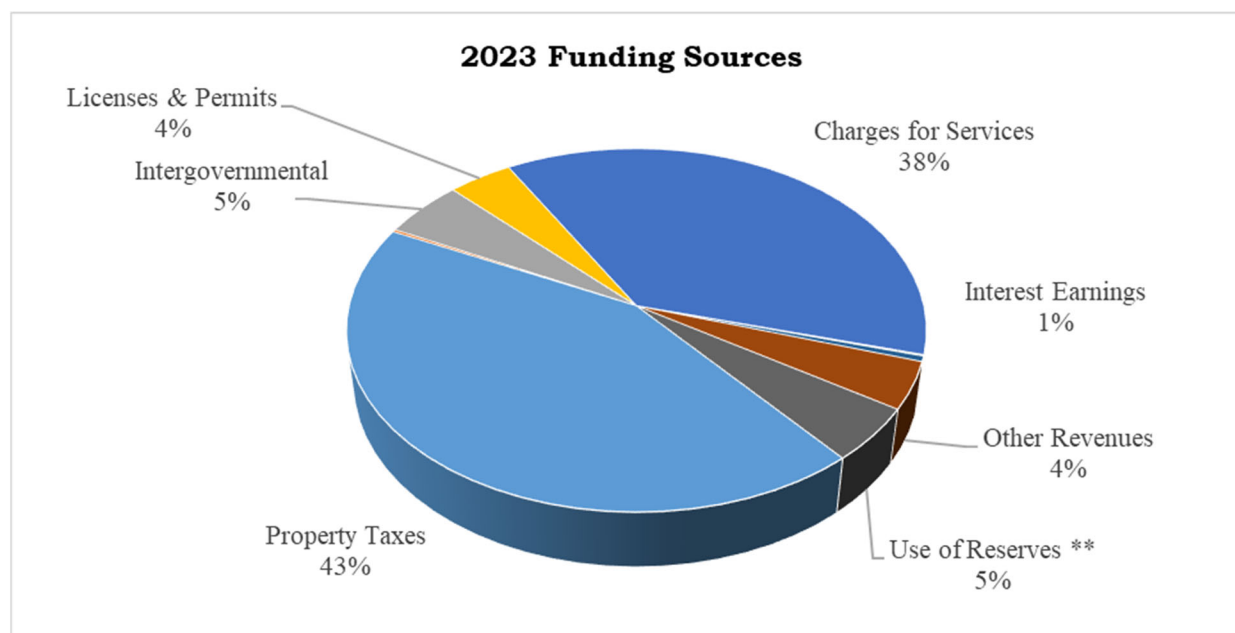
Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements. The increase is primarily related to more scheduled projects and several vehicle replacements where significant price increases have been quoted. There are no impacts to the operating budget as these are replacements.

Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects.

TIF Pay-as-you-Go refers to tax increment paid to developers as specified in Tax Increment Financing (TIF) agreements between the City and various developers. The decrease is related to lower TIF districts obligations.

Budget Funding Sources

The following graph and table summarize the funding sources for the Budget.



Funding Source	2022	2023	\$ Increase (Decrease)	% Increase (Decrease)
Property Taxes	\$25,308,114	\$26,822,889	\$ 1,514,775	6.0%
Special Assessments	195,668	137,668	(58,000)	-29.6%
Intergovernmental	3,080,284	3,191,384	111,100	3.6%
Licenses & Permits	2,486,150	2,523,870	37,720	1.5%
Charges for Services	22,531,392	23,221,119	689,727	3.1%
Court Fines	82,000	72,500	(9,500)	-11.6%
Interest Earnings	298,000	296,000	(2,000)	-0.7%
Other Revenues	2,456,671	2,590,694	134,023	5.5%
Use of Reserves **	2,482,685	2,991,376	508,691	20.5%
Total	\$58,920,964	\$61,847,500	\$ 2,926,536	5.0%

** Represents planned spending from capital replacement funds as well as operating funds.

Property Taxes include taxes levied against taxable property. The increase in property taxes is necessary to provide for increased personnel costs and to offset inflationary-type costs for day-to-day operations.

Special Assessments include assessments levied against benefiting properties for various infrastructure improvements.

Intergovernmental Revenues include MSA state aids (\$1,005,600), and police, fire, and street maintenance aid (\$1,807,000) and some minor state and federal grants. The increase is largely attributable to use of the American Rescue Plan Act Federal dollars (\$214,100) to fund positions added to the police department in 2022 to address mental health and homelessness.

Licenses & Permits include business licenses (\$469,000), right of way and erosion control permits (\$136,450) and building-related permits (\$1,918,420). An increase is expected in 2023 due to increased issuance of business licenses.

Charges for Services include wireless antenna lease revenues (\$451,000); recreation program fees (\$2,487,000); license center fees (\$2,100,000); user charges for: water (\$7,308,000), sanitary sewer (\$5,770,000), storm drainage (\$2,175,000), solid waste recycling fees (\$868,000), and greens fees for the municipal golf course (\$343,000). The increase is attributable to increased recreation program and golf course participation and programmed increases in the utility fund rates to offset increased costs and to build capital reserves.

Court Fines include fines paid for traffic violations and criminal offenses occurring within the City limits. The decrease reflects the trend of the past three years of decreases in traffic violations.

Interest Earnings include investment earnings on cash reserves. A decrease is expected in 2023 due to lower interest rates on investment holdings within the City's investment portfolio.

Other Revenues include tax increment (\$855,000), lawful gambling taxes (\$153,000), cable franchise fees (\$376,000), and inter-fund transfers.

Use of Reserves denotes the amount of reserves that is projected to be used to finance one-time capital replacements and other uses. An increase of planned uses of reserves is expected in 2023 for funding capital improvements, a compensation study and covering fuel costs based on volatile prices.

The consolidated 2023 balanced budget is shown in the following chart, along with the prior three years of actual results and the prior year's budget.

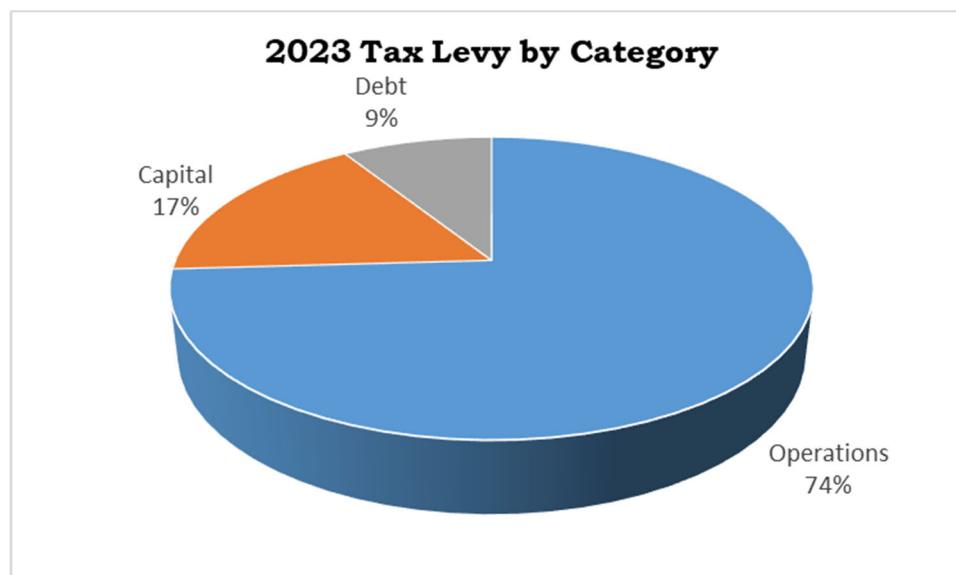
City of Roseville						
Combined Funds Financial Summary						
	2019	2020	2021	2022	2023	\$ Increase
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
General Property Taxes	\$ 21,132,512	\$ 23,349,962	\$ 24,370,936	\$ 25,308,114	\$ 26,822,889	\$ 1,514,775
Tax Increments	1,151,987	927,912	1,211,482	1,394,000	855,700	(538,300)
Intergovernmental Revenue	2,410,903	3,957,558	4,066,737	2,975,284	2,977,284	2,000
Licenses & Permits	3,292,244	2,677,923	2,491,345	2,486,150	2,523,870	37,720
Charges for Services	22,756,716	24,172,769	25,122,150	22,069,709	22,769,439	699,730
Fines and Forfeits	84,801	56,929	62,025	82,000	72,500	(9,500)
Cable Franchise Fees	384,610	379,648	385,750	379,000	376,000	(3,000)
Donations	142,187	120,298	129,730	75,000	120,000	45,000
Special Assessments	484,673	237,546	156,635	195,668	137,668	(58,000)
Investment Income	1,047,653	479,054	(277,234)	298,000	296,000	(2,000)
Gambling Taxes	41,535	30,487	37,258	33,176	33,406	230
Miscellaneous	1,163,287	1,170,725	1,075,232	749,178	725,768	(23,410)
Total Revenues	\$ 54,093,108	\$ 57,560,811	\$ 58,832,046	\$ 56,045,279	\$ 57,710,524	\$ 1,665,245
Expenditures						
Personnel Services	\$ 21,709,751	\$ 23,426,548	\$ 24,948,364	\$ 24,360,141	\$ 25,876,304	\$ 1,516,163
Supplies & Materials	1,452,198	1,301,571	1,522,945	1,616,795	1,863,325	246,530
Other Services & Charges	17,253,033	18,460,901	18,605,112	19,442,168	19,719,451	277,283
Capital Outlay	10,545,486	9,425,054	8,159,298	9,899,725	10,806,605	906,880
Debt Service	3,341,073	2,580,486	7,602,318	2,510,135	2,489,815	(20,320)
Contingency	-	-	-	-	-	-
Total Expenditures	\$ 54,301,541	\$ 55,194,561	\$ 60,838,037	\$ 57,828,964	\$ 60,755,500	\$ 2,926,536
Other Financing Sources (Uses)						
Transfers In /	\$ 2,711,684	\$ 3,258,042	\$ 1,426,730	\$ 393,000	\$ 1,472,100	\$ 1,079,100
Transfers Out	(2,800,777)	(2,655,448)	(1,799,933)	(1,092,000)	(1,092,000)	-
Sale of Assets/Bond Proceeds	22,690	5,104,633	-	-	-	-
Total Other Financing Sources	\$ (66,403)	\$ 5,707,227	\$ (373,203)	\$ (699,000)	\$ 380,100	\$ 1,079,100
Net Chg. in Fund Balance / Net Assets	(274,836)	8,073,477	(2,379,194)	(2,482,685)	(2,664,876)	
Beginning Fund Balance / Net Assets	30,228,310	29,953,474	38,026,952	35,647,758	33,165,073	
Ending Fund Balance / Net Assets	\$ 29,953,474	\$ 38,026,952	\$ 35,647,758	\$ 33,165,073	\$ 30,500,196	

Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2023 is \$26,822,889, an increase of \$1,514,775 or 6%. The increase in property taxes is necessary to fund investment in personnel, offset higher capital replacement and inflationary-type operational costs.

For 2023, the median-valued single-family home experienced a 13.12% increase in their assessed market value; rising from \$296,500 to \$335,400. The overall tax capacity valuation increased by 12.99% from \$59,664,878 to \$67,415,346. This, along with the change in property tax levy, resulted in a monthly tax increase of \$8.92 or 9.52%.

The following graph and table summarize the 2023 tax levy.



			\$ Increase	% Increase
Fund / Program	2022	2023	(Decrease)	(Decrease)
General Fund Programs	\$ 14,913,781	\$ 16,325,549	\$1,411,768	9.5%
Communications	106,500	126,890	20,390	19.1%
Parks & Recreation - Programs & Maintenance	3,035,928	3,125,230	89,302	2.9%
Pathways & Parking Lots Maintenance	255,000	255,000	-	0.0%
Boulevard Landscaping	60,000	60,000	-	0.0%
Vehicle & Equipment Replacements	1,503,000	1,603,000	100,000	6.7%
General Facility Replacement	776,000	776,000	-	0.0%
Park Improvement Program	785,000	785,000	-	0.0%
Pavement Management Program	1,120,000	1,120,000	-	0.0%
Street Lighting Replacement	21,000	21,000	-	0.0%
Debt Service	2,239,335	2,213,715	(25,620)	-1.1%
Roseville EDA	442,570	411,505	(31,065)	-7.0%
	\$ 25,258,114	\$ 26,822,889	\$1,564,775	6.2%

The Citywide tax capacity represents the taxable property value within the City. It is determined by applying the State-wide property tax formula for each parcel, then adding each parcel's tax capacity. The citywide tax capacity is then applied to the proposed levy to determine the local tax rate. The citywide tax rate for 2022 and 2023 (estimated) is 37.195% and 36.107% respectively.

To determine an individual property's tax, the local tax rate is applied to the property's net tax capacity. For example, a \$335,400 home has a tax capacity of 3,354 (335,400 multiplied by 1% which represents

the Statewide tax formula for homestead property). This tax capacity figure is then multiplied by the local tax rate.

$$3,354 \times .36107 = \$1,211$$

In 2023, a \$335,400 home will pay an estimated \$1,211 in city taxes. A similar calculation for other property valuations is shown in the tables below.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2023 tax levy, estimates provided by Ramsey County, and assuming a 13.1% increase in property valuation.

Estimated Tax Impact: Residential w Valuation Increase =			13.1%	
			\$ Increase	% Increase
<u>Value of Home</u>	<u>2022</u>	<u>2023</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
226,300	744	817	73	9.81%
311,100	1,023	1,123	100	9.78%
335,400	1,103	1,211	108	9.79%
367,700	1,209	1,328	119	9.84%
452,500	1,488	1,634	146	9.81%

* Note: Property valuations are determined by the Ramsey County Assessor's Office

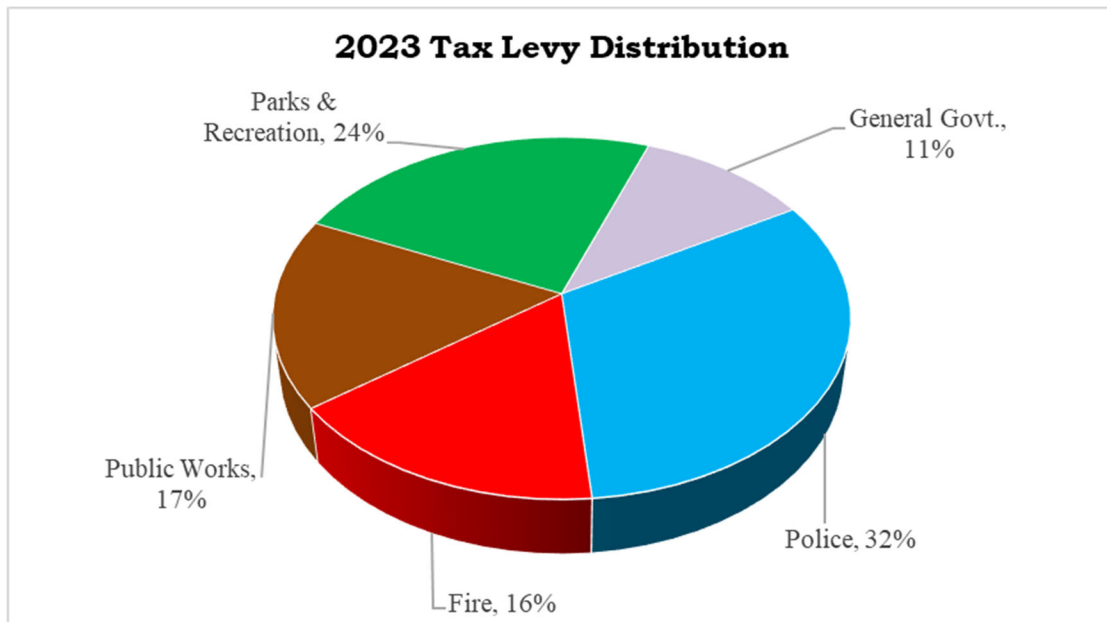
As shown above, a median-valued home of \$335,400 would see an increase of \$108 or 9.79%, holding all other factors constant.

The following table summarizes the estimated tax impact on **commercial** property, based on the 2023 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Estimated Tax Impact: Commercial				
			\$ Increase	% Increase
<u>Value of Property</u>	<u>2022</u>	<u>2023</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
500,000	3,441	3,340	(101)	-2.92%
750,000	5,300	5,145	(155)	-2.92%
1,000,000	7,160	6,951	(209)	-2.92%
2,000,000	14,599	14,172	(427)	-2.92%
3,000,000	22,038	21,393	(644)	-2.92%

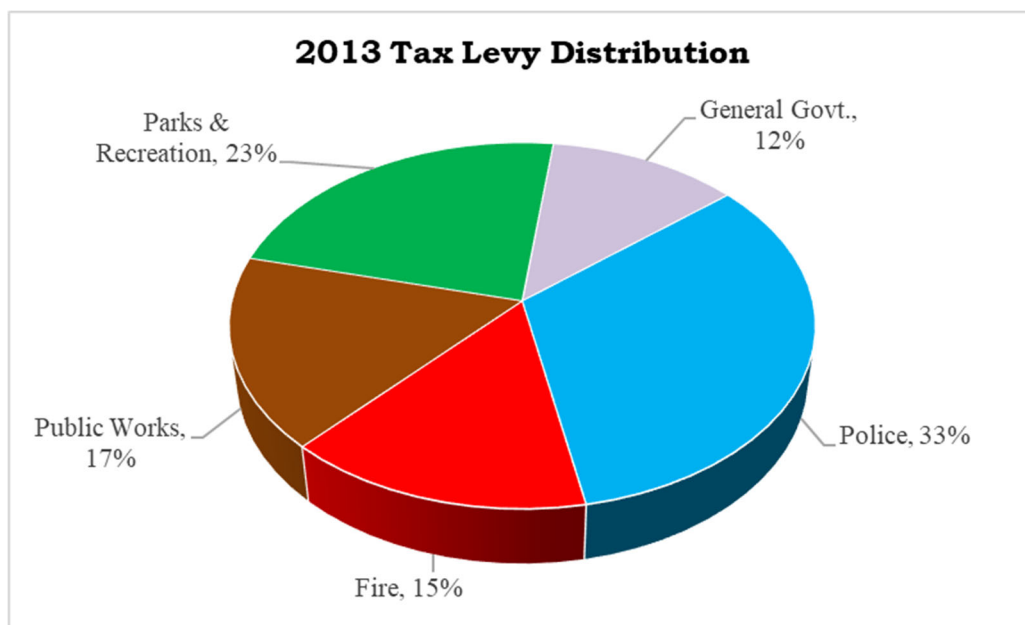
Tax Levy Benchmarks

The following graphs are presented to provide citizens with an understanding of where their property tax dollars are spent, and how current tax burdens compare to certain benchmarks. The majority of local tax monies provide funding for public safety, public works, and parks and recreation services. This can be shown in the following graph which highlights tax spending for these services as compared to other governmental services.

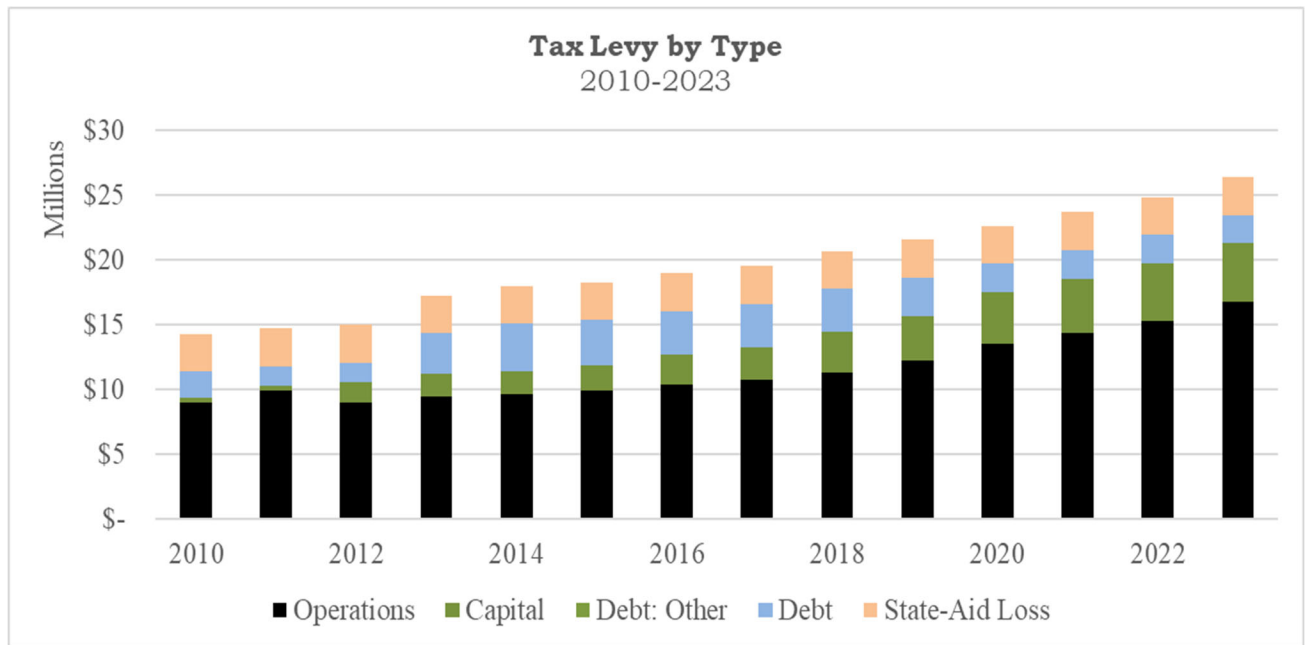


As depicted in the chart, police-related programs and services receive the highest level of tax levy support at 32% followed by Parks & Recreation at 24%. This distribution includes each function's proportionate share of debt service used to finance facilities, vehicles, and equipment.

It should be noted that this distribution represents a snapshot in time and can change from year to year depending on the timing of capital projects and other factors. The following graph depicts the same information from 2013.



We can also depict the year-by-year changes in the overall tax levy to not only gauge taxpayer impact over time, but to also demonstrate what's driving property tax changes. The following chart depicts the tax levy by type since 2010.



As show in this chart, the overall tax levy has risen significantly in the past 13 years. However, the major drivers behind these increases is due to three primary factors: 1) the loss of state-aids and other non-tax revenues, 2) the need for capital reinvestment and 3) the need for more public safety personnel.

Since 2004, the City has lost \$2.9 million *annually* in various state-aids necessitating an increase in the tax levy to maintain programs and services levels. During this same period, the tax levy needed to support capital investment (including debt-financed capital replacements) has risen from \$2.1 million per year to \$6.7 million. The public safety budget increased from \$6 million in 2004 to \$14 million in 2023 with no additional increases in non-tax levy revenues.

Overview of Financial Structure

Like most governmental units, the City of Roseville operates under a financial structure that segregates programs and services within funds or functional units. This segregation is made to ensure that legally restricted funds are used in the manner in which they're prescribed, and to account for programs whose financial activities are tracked separately for management purposes. The table below outlines the financial relationship between the City's primary programs and services.

Program or Service	Type of Fund	Fund Name
City Council	Governmental	General
Fire Relief Association	Governmental	General
Administration	Governmental	General
Elections	Governmental	General
Legal	Governmental	General
Finance	Governmental	General
Central Services	Governmental	General
General Insurance	Governmental	General
Police – all divisions	Governmental	General
Fire – all divisions	Governmental	General
Public Works Administration	Governmental	General
Streets & Street Lighting	Governmental	General
General Building Maintenance	Governmental	General
Central Garage	Governmental	General
Recreation Programs	Governmental	Recreation
Skating Center	Governmental	Recreation
City Planning	Governmental	Community Development
Economic Development	Governmental	Community Development
Building Permits & Codes	Governmental	Community Development
Geographic Information Systems	Governmental	Community Development
Communications	Governmental	Communications
Information Technology	Governmental	Information Technology
License Center	Governmental	License Center
Lawful Gambling	Governmental	Lawful Gambling
Pathway & Parking Lot Maintenance	Governmental	Pathway Maintenance
Park Maintenance	Governmental	Park Maintenance
Park Improvements	Governmental	Park Improvement
Recycling	Proprietary	Recycling
Sanitary Sewer	Proprietary	Sanitary Sewer
Water	Proprietary	Water
Storm Drainage	Proprietary	Storm Drainage
Golf Course	Proprietary	Golf Course

Summary of Financial Trends

Governmental Funds

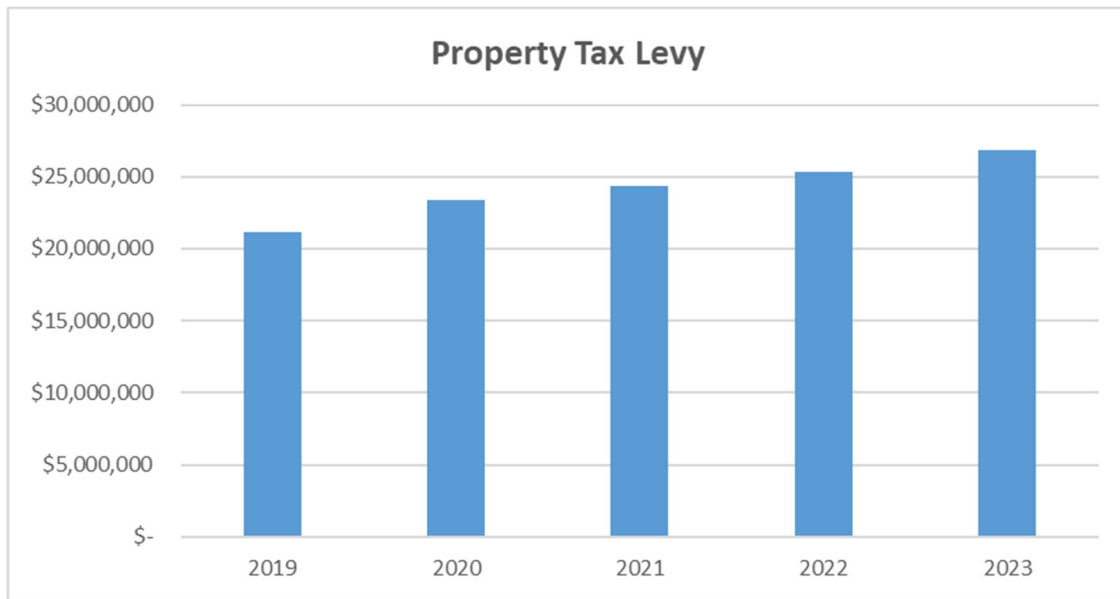
The table below shows a five-year comparison of funding sources, uses, and changes in fund balance for all governmental funds.

Governmental Funds					
	2019	2020	2021	2022	2023
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 21,132,512	\$ 23,349,962	\$ 24,370,939	\$ 25,308,114	\$ 26,822,889
Tax Increments	1,151,987	927,912	1,211,482	1,394,000	855,700
Special Assessments	260,835	206,878	136,930	190,668	135,668
Intergovernmental	2,018,399	6,562,833	5,383,692	2,975,284	3,203,884
Licenses & Permits	3,281,338	2,604,573	2,632,917	2,486,150	2,523,870
Charges for Services	7,508,093	6,858,152	8,047,735	6,201,233	6,526,390
Fines & Forfeits	84,801	56,929	62,025	82,000	72,500
Interest Earnings	539,505	580,411	(72,729)	296,000	294,000
Other Revenue	3,019,242	1,837,470	1,949,711	903,121	1,634,994
Total Sources	38,996,712	42,985,120	43,722,702	39,836,570	42,069,895
Funding Uses					
General Government	2,663,774	2,744,090	3,079,613	2,990,322	3,192,773
Public Safety	10,208,128	11,283,338	12,428,765	13,041,144	14,344,374
Public Works	2,489,676	2,627,788	2,644,033	3,018,285	3,176,088
Parks & Recreation	4,721,095	4,123,357	4,570,031	5,335,628	5,647,640
Community Development	1,357,951	1,702,230	1,654,434	1,792,940	1,810,479
Special Purpose	5,815,736	7,600,375	9,314,721	4,458,928	4,680,647
Capital Outlay	5,273,458	5,238,059	2,822,041	6,408,370	8,115,315
Debt Service	3,341,073	2,580,486	7,572,030	2,239,335	2,213,715
TIF-Related	792,802	1,702,478	623,780	1,500,000	905,700
Trust/Other Operations	12,129	12,129	-	-	-
Total Uses	36,675,822	39,614,330	44,709,448	40,784,952	44,086,731
Other Sources (Uses)					
Transfers in (out)	810,000	-	-	-	-
Refunding bonds issued	-	5,096,604	-	-	-
Sale of capital assets	205,429	173,079	28,440	-	-
Total Other Sources (Uses)	1,015,429	5,269,683	28,440	-	-
Excess of Funding Sources					
Over (Under) Funding Uses	3,336,319	8,640,473	(958,306)	(948,382)	(2,016,836)
Fund Balance - Jan 1st	35,540,555	38,876,874	47,517,347	46,559,041	45,610,659
Fund Balance - Dec 31st	\$ 38,876,874	\$ 47,517,347	\$ 46,559,041	\$ 45,610,659	\$ 43,593,823

Discussion Items

From 2018-2023, overall funding sources for the City's governmental fund operations have remained fairly stable with a few exceptions.

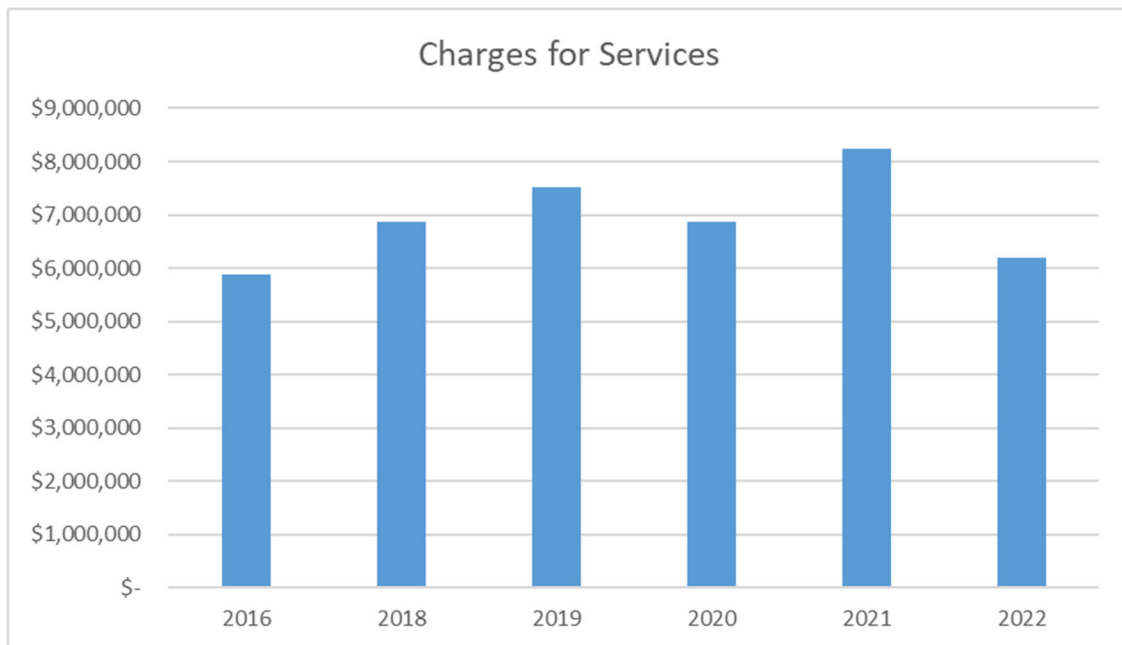
Since 2017, the City has become more reliant on the property tax to fund current operations. This has resulted in large part due to the added costs associated with the City's asset replacement programs and additional public safety staff. The City's reliance on the property tax also resulted from the decline in interest earnings and other non-tax revenue sources during this period. The chart below depicts the property tax levy for the past 5 years.



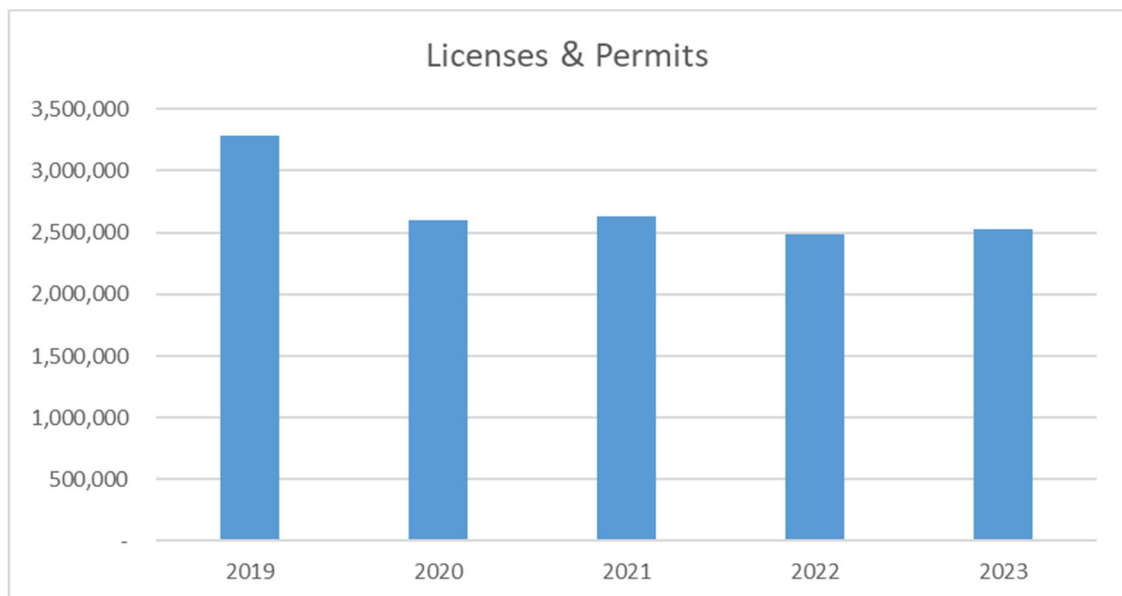
Over the next five years, it is expected that the City's tax levy will need to increase at levels that are somewhat above inflation. This will be necessary to offset expected increases in personnel-related costs and to continue strengthening the City's asset replacement funding mechanisms.

The City has realized a stabilization of its investment earnings excluding fluctuations in year-end market values, albeit at lower levels than a decade ago.

Charges for Services also remain a significant revenue source for the City, accounting for approximately 16% of total Governmental Fund revenues. These revenues include; internal service charges from the General Fund to other general purpose functions and recreation program fees. Prior to 2022, the City had joint powers agreements with 40 other municipalities to provide IT services. Starting in 2022, IT services will be provided by Metro-INET, a joint powers authority that is a separate entity, which is why the City's charges for services decreased in 2022.



Another significant revenue source for the governmental funds is licensing and permit revenues accounting for approximately 6% of total revenues. This area of revenue had been hit hard due to the COVID pandemic. The City anticipates that it will take time for this to recover. The following chart depicts this impact.



From a governmental funds expenditure standpoint, the City continues its emphasis on its core functions of public safety, public works, and parks & recreation. During the last five years, a substantial investment was made in capital assets and technology. It is expected that these core costs will continue to increase in future budget years in order to maintain service levels.

The City's special purpose operations account for a variety of stand-alone functions including the City's License Center and Information Technology (IT) Support areas. In the IT area, prior to 2022, the City provided IT support services for 45 area municipalities and other governmental agencies. In 2021, a separate JPA entity was created (Metro-INET). For 2022, the City of Roseville IT budget reflects only the Roseville share of costs for IT support, hence the large decrease in this area.

The City's debt service payments have begun to decline in recent years as older bonds have now been retired. The City does not have any current plans to issue new tax supported debt.

Overall fund balance levels in the City's governmental funds are expected to decline slightly in the next few years as a result of planned capital replacements. This follows a period of expanding cash reserves as the City systematically set aside funds to finance improvements on a pay-as-you-go basis.

Proprietary Funds

The table below shows a five-year comparison of funding sources, uses, and changes in fund balance for all proprietary funds, which includes Sanitary Sewer, Water, Storm Sewer, Recycling, and the Golf Course.

Proprietary Funds					
	2019	2020	2021	2022	2023
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 12,689	\$ 2,071	\$ 14,297	\$ -	\$ -
User Charges	15,049,649	15,624,726	16,449,974	16,330,159	16,694,729
Other Revenue	433,598	1,719,829	816,603	118,000	107,000
Total Sources	15,495,936	17,346,626	17,280,874	16,448,159	16,801,729
Funding Uses					
Personal Services	1,928,075	1,928,820	1,855,541	2,066,100	2,090,087
Supplies & Maintenance	381,888	368,008	435,212	406,590	450,850
Other Services & Charges	10,130,680	10,530,794	10,754,083	10,841,322	11,129,332
Depreciation	1,350,973	1,474,191	1,517,231	1,326,000	1,326,000
Total Uses	13,791,616	14,301,813	14,562,067	14,640,012	14,996,269
Other Sources (Uses)					
Interest Earnings	27,899	15,401	(10,152)	2,000	2,000
Sale of Assets	22,690	8,029	-	-	-
Grants / Other	540,008	229,448	1,457,764	87,500	87,500
Transfer In (out)	(801,508)	-	-	46,000	-
Total Other Sources (Uses)	(210,911)	252,878	1,447,612	135,500	89,500
Excess of Funding Sources					
Over (Under) Funding Uses	1,493,409	3,297,691	4,166,419	1,943,647	1,894,960
Net Assets - Jan 1st	38,531,123	40,024,532	43,322,223	47,488,642	49,432,289
Net Assets - Dec 31st	\$ 40,024,532	\$ 43,322,223	\$ 47,488,642	\$ 49,432,289	\$ 51,327,249

Discussion Items

Proprietary funds receive most of their funding from user fees. Funding sources for the City's proprietary operations have remained strong and are expected to continue for the next five years. Utility rate increases enacted in prior years will result in significant increases in revenues to stabilize asset replacement programs in these funds.

A significant portion of the revenues and expenditures are related to water consumption, which in turn is heavily correlated with weather conditions. This can cause significant fluctuations in water purchases and subsequent wastewater treatment charges. These expenditures are included in the 'Other Services & Charges' category.

Independent of weather impacts and water consumption, the City expects spending in its proprietary operations to increase somewhat higher than inflation in the next few years reflecting a comprehensive plan to upgrade its water distribution and sanitary sewer collection systems. Net assets of the City's proprietary operations are expected to increase steadily over the next few years as the City continues its long-term capital replacement program for the City's water and sewer infrastructure.

General Fund

The table below shows a five-year comparison of funding sources, uses, and changes in fund balance for the General Fund; the City's primary operating fund.

General Fund					
	2019	2020	2021	2022	2023
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 11,862,099	\$ 13,805,081	\$ 14,439,519	\$ 14,913,781	\$ 16,214,872
Intergovernmental	1,198,710	1,279,443	1,961,885	1,910,000	2,021,100
Licenses & Permits	543,865	403,456	544,456	454,000	469,000
Charges for Services	328,053	1,231,327	1,253,914	1,187,150	1,271,800
Fines & Forfeits	84,801	56,929	62,025	82,000	72,500
Interest Earnings	184,507	106,042	(29,202)	40,000	40,000
Other Revenue	214,554	388,887	478,884	135,820	120,963
Total Sources	14,416,589	17,271,165	18,711,481	18,722,751	20,210,235
Funding Uses					
General Government	2,663,774	2,744,090	3,079,613	2,990,322	3,192,773
Police	7,463,504	8,291,830	8,606,632	9,330,232	10,317,535
Fire	2,505,869	2,740,560	3,557,874	3,664,412	3,980,339
Fire Relief	238,755	250,948	264,259	46,500	46,500
Public Works	2,489,676	2,627,788	2,644,033	3,018,285	3,176,088
Total Uses	15,361,578	16,655,216	18,152,411	19,049,751	20,713,235
Other Sources (Uses)					
Transfer In (Out)	1,634,353	1,312,716	758,810	327,000	283,000
Total Other Sources (Uses)	1,634,353	1,312,716	758,810	327,000	283,000
Excess of Funding Sources					
Over (Under) Funding Uses	689,364	1,928,665	1,317,880	-	(220,000)
Fund Balance - Jan 1st	6,228,111	6,917,475	8,846,140	10,164,020	10,164,020
Fund Balance - Dec 31st	\$ 6,917,475	\$ 8,846,140	\$ 10,164,020	\$ 10,164,020	\$ 9,944,020

Discussion Items

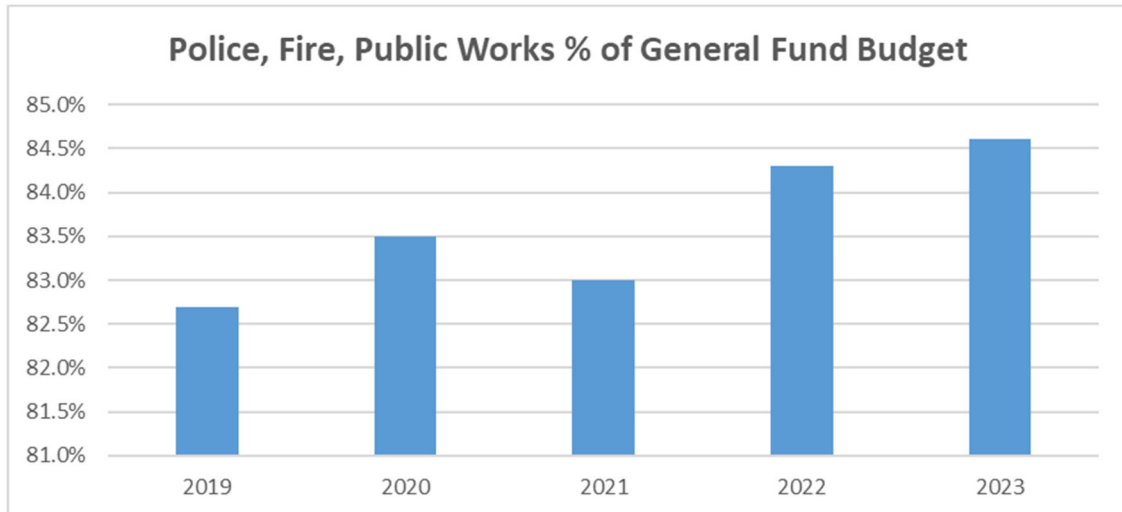
Prior to 2018, the City had relied on excess cash reserves to fund operations. A phased reduction in the use of reserves during 2018-2020, resulted in increased property tax revenues to cover the City's core functions. The City's property tax levy increased steadily during this period averaging 5.2% per year. In 2023, a 6.2% increase is primarily designated for investment in personnel and covering inflationary increases in supplies and capital investments, specifically vehicle replacements.

Beyond 2023, it is expected that the General Fund's tax levy will increase slightly above inflationary-type levels. This will be necessary to offset expected personnel-related costs and other inflationary impacts.

License and permits revenue is also expected to remain near current levels for the foreseeable future. The City is not anticipating any significant changes in the issuance of business licenses and permits, nor do we

project that the regulatory costs incurred by the City will change in any significant manner. As such, overall revenues should remain largely unchanged.

During the period of 2019-2023, the City continued to emphasize its core functions of public safety and public works. These core functions have historically accounted for approximately 82% of General Fund spending. Additional staffing in the public safety area was added in 2019 and 2020, but has been offset by vacancies. For 2022 and 2023, the City anticipates all positions will be filled, which has moved this percentage up to 84.6% of the General Fund. This is depicted in the chart below.



For budgets starting in 2020, the General Fund budget was a balanced budget where revenues equal expenditures, without use of fund reserves. It is expected that future budgets will remain balanced without using cash reserves for operations. In 2022, \$150,000 of cash reserves were budgeted to cover a community visioning project and a recodification of the city code. In 2023, \$220,000 of cash reserves were budgeted to cover a compensation study and strategic plan. These projects are anticipated to only occur every 15-20 years and are not considered part of regular operations.

Parks & Recreation Fund

The table below shows a five-year comparison of funding sources, uses, and changes in fund balance for the Parks & Recreation Fund.

Recreation Fund					
	2019	2020	2021	2022	2023
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 2,602,025	\$ 2,833,809	\$ 2,878,856	\$ 3,035,928	\$ 3,125,230
Charges for Services	2,065,995	999,058	1,952,155	2,284,700	2,486,910
Rentals	83,707	19,383	46,110	-	-
Donations	68,546	23,093	57,499	-	-
Interest Earnings	66,679	16,266	(22,174)	15,000	15,000
Other Revenue	56,973	20,405	47,258	-	-
Total Sources	4,943,925	3,912,014	4,959,704	5,335,628	5,627,140
Funding Uses					
Personnel	3,046,757	2,911,019	3,111,020	3,463,593	3,679,555
Supplies & Materials	321,185	211,508	286,674	333,380	367,625
Other Services & Charges	1,353,153	1,000,830	1,172,337	1,538,655	1,600,460
Capital Outlay	-	-	-	-	-
Total Uses	4,721,095	4,123,357	4,570,031	5,335,628	5,647,640
Other Sources (Uses)					
Transfer In (Out)	(169,985)	235,798	(79,662)	-	20,500
Total Other Sources (Uses)	(169,985)	235,798	(79,662)	-	20,500
Excess of Funding Sources					
Over (Under) Funding Uses	52,845	24,455	310,011	-	-
Fund Balance - Jan 1st	1,536,462	1,589,307	1,613,762	1,923,773	1,923,773
Fund Balance - Dec 31st	\$ 1,589,307	\$ 1,613,762	\$ 1,923,773	\$ 1,923,773	\$ 1,923,773

Discussion Items

From 2019-2023, the City's Parks & Recreation Fund has realized a steady increase in revenues at approximately 3% annually, with the exception of 2020. In 2020, programs were cancelled for a significant part of the year due to COVID restrictions, as evidenced in the drastic drop in charges for services. This fund has seen steady increases in property tax support to cover some staffing costs. User charges have rebounded from 2020 with slight increases in fees but mainly as a result of increased participation in the various programs offered.

During this same period, operating expenses increased at approximately 5% annually, with the exception of 2020 when programs were cancelled, thus leaving the Fund balance relatively strong during the past few years.

It is expected that future revenues and expenditures will increase at a level commensurate with program activity levels.

Community Development Fund

The table below shows a five-year comparison of funding sources, uses, and changes in fund balance for the Community Development Fund.

Community Development Fund					
	2019	2020	2021	2022	2023
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Licenses & Permits	\$ 2,586,833	\$ 2,177,037	\$ 1,946,888	\$ 1,895,700	\$ 1,918,420
Charges for Services	71,321	64,201	49,705	45,000	55,000
Interest Earnings	93,721	65,930	(5,912)	25,000	25,000
Other Revenue	4,297	500	2,790	-	-
Total Sources	2,756,172	2,307,668	1,993,471	1,965,700	1,998,420
Funding Uses					
Personnel	1,040,696	1,371,696	1,350,585	1,440,070	1,436,509
Supplies & Materials	8,655	8,362	8,704	13,125	12,700
Other Services & Charges	302,840	294,299	295,145	338,145	358,970
Capital Outlay	5,760	27,873	-	1,600	2,300
Total Uses	1,357,951	1,702,230	1,654,434	1,792,940	1,810,479
Other Sources (Uses)					
Transfer In (Out)	(35,000)	-	-	-	-
Total Other Sources (Uses)	(35,000)	-	-	-	-
Excess of Funding Sources					
Over (Under) Funding Uses	1,363,221	605,438	339,037	172,760	187,941
Fund Balance - Jan 1st	2,139,763	3,502,984	4,108,422	4,447,459	4,620,219
Fund Balance - Dec 31st	\$ 3,502,984	\$ 4,108,422	\$ 4,447,459	\$ 4,620,219	\$ 4,808,160

Discussion Items

During the period 2019-2023, the Community Development Fund realized decreasing overall activity, which is a result of slower development for both housing and commercial properties. It is expected that over the next several years, development will continue to take place, but at a slower pace. The Fund has a very healthy fund balance and is anticipates to remain healthy and to weather the decreasing development.

City of Roseville, Minnesota

Elected and Appointed Officials

January 1, 2023

Elected Officials

Term of Office expires *

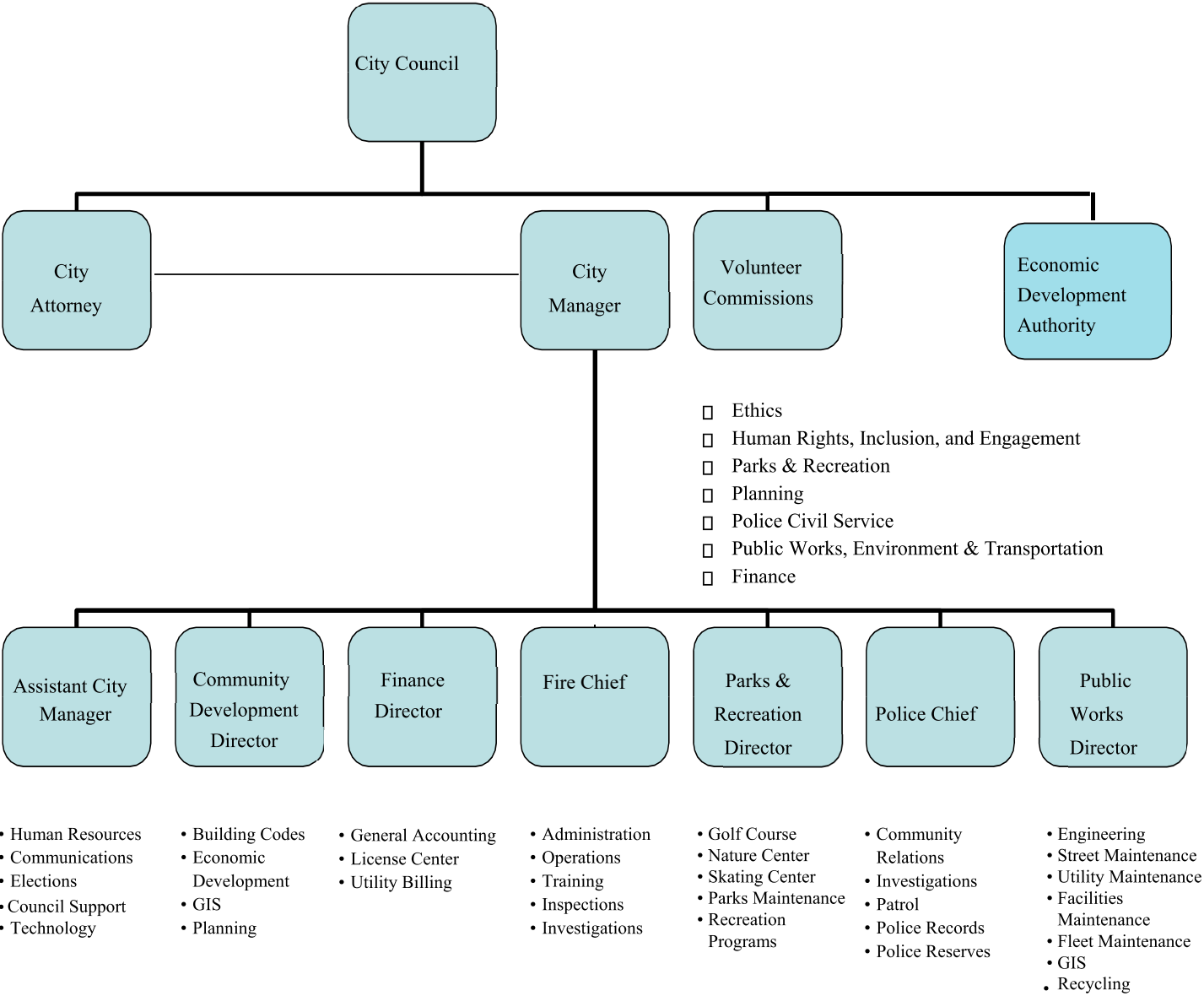
Mayor	Dan Roe	2027
Councilmember	Jason Etten	2025
Councilmember	Wayne Groff	2027
Councilmember	Robin Schroeder	2027
Councilmember	Julie Strahan	2025

* expires on the first official business day in January

Appointed Officials

City Manager	Patrick Trudgeon
Assistant City Manager	Rebecca Olson
Finance Director	Michelle Pietrick
Public Works Director	Jesse Freihammer
Police Chief	Erika Scheider
Fire Chief	David Brosnahan
Parks & Recreation Director	Matthew Johnson
Community Development Director	Janice Gundlach

City of Roseville Organizational Chart



City of Roseville

Summary of the Budget Process

Budget Process Overview

The City of Roseville adheres to a comprehensive budgeting process that typically includes City Council budgeting goal-setting sessions, an extensive review and analysis by Staff of the general needs and available resources, and the eventual submittal of the City Manager's Recommended Budget.

This year's budgeting process was designed to continue promoting transparency on where financial resources were allocated. It also ensured that the programs and services that mattered the most to the community received sufficient funding.

The City's annual budgeting process is preceded and supplemented by a number of planning processes that are used to provide general direction for the City and to designate tentative resource allocations. These planning processes include the creation of a Comprehensive Plan, Park Master Plan, and the Capital Improvement Plan. Given their size, the text of these documents has been excluded from this Budget Document, however they can be found on the City's website at: www.cityofroseville.com. These planning processes forecast the eventual impact on the City budget by projecting the capital investments and redevelopment cycles that are needed to maintain service levels and achieve overall objectives.

The submittal of the Recommended Budget is followed by a series of public presentations to the City Council that is designed to give the Council and citizens an overview of the proposed Budget, and to prepare the Council in making informed budget decisions. Budget amendments are made in conjunction with the City's independent financial audit to ensure legal compliance. These amendments are made when actual expenditures exceed budgeted amounts at the Fund level.

The calendar of key budget dates was as follows:

2023 Budget Calendar

Discussion on <i>Preliminary</i> Cash Reserve Levels.....	March 14, 2022
Establish 2023 Budget Process Calendar.....	April 25, 2022
Discussion on 2022-2023 City Council Priorities and Legislative Impacts	June 20, 2022
Receive 2023-2042 Capital Improvement Plan	July 18, 2022
Receive Preliminary EDA Budget and Tax Levy Discussion	July 18, 2022
Receive City Manager Recommended Budget	August 22, 2022
Receive Budget Recommendations from the Finance Commission.....	September 19, 2022
Adopt the 2023 Preliminary Budget & Tax Levy.....	September 26, 2022
Review Proposed 2023 Utility Rates	November 7, 2022
Review 2023 Fee Schedule	November 7, 2022
Final Budget Hearing.....	November 28, 2022
Adopt the 2023 Utility Rates and Fee Schedule	December 5, 2022
Adopt the 2023 Final Budget & Tax Levy	December 5, 2022

City of Roseville - Summary of Departmental Full-time Equivalent Employees **

<u>Division</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Administration	5.55	6.00	7.00	7.00	6.95
Elections	0.05	0.05	0.05	0.05	0.05
Communications	2.45	1.95	1.95	2.65	3.00
Total Administration	8.05	8.00	9.00	9.70	10.00
Finance	5.05	5.05	5.05	5.05	5.55
Lawful Gambling	0.10	0.10	0.10	0.10	0.10
Information Technology *	20.00	22.00	22.00	-	-
License Center	17.25	17.25	18.75	18.75	18.75
Total Finance	42.40	44.40	45.90	23.90	24.40
Police Administration	8.00	8.00	8.00	8.00	8.40
Police Patrol	38.00	41.00	45.00	47.00	48.00
Police Investigations	11.00	11.00	10.00	10.00	10.00
Police Community Svcs.	2.50	2.50	2.30	2.30	1.30
Total Police	59.50	62.50	65.30	67.30	67.70
Fire Administration	3.00	3.00	3.00	3.00	3.00
Fire Operations	15.00	18.00	24.00	24.00	24.00
Total Fire	18.00	21.00	27.00	27.00	27.00
PW Administration	7.25	7.25	7.25	7.25	7.55
Street Maintenance	6.10	6.10	6.10	6.10	6.75
Central Garage	2.00	2.00	2.00	2.00	2.00
Engineering Services	2.00	2.00	2.00	2.00	2.00
Sanitary Sewer	5.05	5.05	5.05	5.05	4.06
Water	7.15	7.15	7.15	7.15	7.12
Storm Drainage	4.20	4.20	4.20	4.20	4.57
Recycling	0.35	0.35	0.35	0.35	0.70
Total Public Works	34.10	34.10	34.10	34.10	34.75
Recreation Administration	4.65	4.65	4.65	4.65	4.65
Recreation Programs	5.35	5.35	5.35	5.35	5.35
Skating Center	5.75	5.75	5.75	5.75	5.75
Park Maintenance	9.50	9.50	9.50	9.50	9.75
Golf Course	2.00	2.00	2.00	2.00	2.00
Total Parks & Recreation	27.25	27.25	27.25	27.25	27.50
Planning	4.05	4.05	4.05	4.05	4.40
Housing & Economic Development	1.50	1.50	1.50	1.50	1.50
GIS	0.30	0.30	0.30	0.30	0.30
Rental Licensing	-	-	-	-	-
Neighborhood Enhancement	0.30	0.30	0.30	0.30	0.20
Nuisance Code Enforcement	1.25	1.25	1.55	1.55	0.95
Code Enforcement	5.60	5.60	6.30	6.30	6.00
Total Community Development	13.00	13.00	14.00	14.00	13.35
Total Citywide	202.30	210.25	222.55	203.25	204.70
* Information Technology became separate entity in 2022					
** Excludes seasonal/long-term temporary employees					



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Roseville
Minnesota**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

Department /Program: City Council
Organizational Responsibility: City Council & City Manager

Department Description

The City Council promotes the health, safety and welfare of the citizens through the formulation of policy and the passage of ordinances governing the City. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Implement Economic Development Strategies and Initiatives
- Create Inclusive Community and Governance
- Invest in Public Improvements
- Housing that meets all identified needs
- Foster Environmental Sustainability

Financial Summary

	2019	2020	2021	2022	2023	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
City Council Expenditures							
Personnel Services	\$ 44,751	\$ 44,122	\$ 44,632	\$ 49,220	49,220	\$ -	0.0%
Supplies & Materials	-	-	-			-	0.0%
Other Services & Charges	182,285	178,865	270,716	301,673	240,020	(61,653)	-20.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 227,036	\$ 222,987	\$ 315,348	\$ 350,893	\$ 289,240	\$ (61,653)	-17.6%

2023 Budget Impact Items

- Other services & charges decreased due to Community Visioning project that was budgeted in 2022.

2022 Achievements

- Established Roseville Legislative Priorities
- Approved updated zoning code
- Approved several new subdivisions adding to the diversity of housing in Roseville

Department Description

The Roseville Fire Relief Association provides for the oversight of the retirement plan available to Roseville paid-on-call firefighters. The retirement plan is separate from the City's pension plan. The City makes an annual contribution to the Association's pension fund. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Maintain adequate pension funding in accordance with the most recent actuarial study.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Fire Relief Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	238,755	250,948	264,259	46,500	46,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 238,755	\$ 250,948	\$ 264,259	\$ 46,500	\$ 46,500	\$ -	0.0%

2023 Budget Impact Items

- The amount shown above represents the City's share of the Association's Pension Fund. The Fund's unfunded liability has remained largely unchanged from the previous year.

2022 Achievements¹

- The City has maintained full actuarial funding of pension requirements.
- The City entered into an agreement that allows the City to retain a portion of Fire State Aid that will be used to offset fulltime firefighter costs.

Department Description

The Administration Department provides the City Council with information to make policy decisions and proposes recommendations concerning measures or actions considered necessary for effective and efficient operations. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Implement, track and report on identified changes related to the city's Strategic Racial Equity Action Plan, and specifically Problem Statement #2 related to hiring practices.
- Implement Racial Equity Toolkit and Racial Equity Impact Summary for Requests for Council Action (RCA's)
- Complete a Compensation and Classification Study
- Negotiate union contracts for Firefighters, and Police Officers.
- Implement Civic Clerk agenda management system for City Commissions and Council meetings.

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Administration Expenditures</u>							
Personnel Services	\$ 689,330	\$ 782,397	\$ 855,112	\$ 931,540	\$ 962,135	\$ 30,595	3.3%
Supplies & Materials	5,892	960	6,967	3,000	6,500	3,500	116.7%
Other Services & Charges	117,585	142,821	212,043	318,950	488,924	169,974	53.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 812,807</u>	<u>\$ 926,178</u>	<u>\$ 1,074,122</u>	<u>\$ 1,253,490</u>	<u>\$ 1,457,559</u>	<u>\$ 204,069</u>	<u>16.3%</u>
FTE's	5.00	5.00	5.50	7.00	7.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes funding a temporary Human Resources employee to assist with the increased workload associated with recruitment and retention.
- Other services & Charges increased due to the inclusion of a Compensation and Classification Study and increased costs associated with the Council's priority of community engagement and DEI efforts.

2022 Achievements

- Implemented a new Onboarding system.
- Successfully transitioned to a new health insurance pool and carrier.
- Updated Employee Handbook.
- Processed 284 business licenses, and responded to over 70 data practices requests.
- Completed the redistricting process redrawing precinct boundary lines and identifying polling locations.
- Implemented a new process for recruitment and onboarding of City Commissioners.

Department / Program: Elections
Organizational Responsibility: City Manager

Department Description

The Elections Department administers all federal, state, county, and municipal elections held in the City of Roseville. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Coordinate elections function with Ramsey County for the 2024 election.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Elections Expenditures</u>							
Personnel Services	\$ 5,816	\$ 6,177	\$ 7,250	\$ 6,330	\$ 5,050	\$ (1,280)	-20.2%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	52,005	69,340	97,076	97,076	97,076	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 57,821	\$ 75,517	\$ 104,326	\$ 103,406	\$ 102,126	\$ (1,280)	-1.2%
FTE's	0.05	0.05	0.05	0.05	0.05		

2023 Budget Impact Items

- Personnel services decreased due to new staff in this area who are at a lower step than the prior staff.

2022 Achievements

- Worked with Ramsey County to coordinate the 2022 primary and general elections.

Department Description

The Legal Department guides the City's decision-making with the best possible legal counsel to both the City Council and Staff. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue providing timely and thorough legal advice to the City Council and Staff.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Legal Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	361,710	370,276	381,199	405,238	395,238	(10,000)	-2.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 361,710</u>	<u>\$ 370,276</u>	<u>\$ 381,199</u>	<u>\$ 405,238</u>	<u>\$ 395,238</u>	<u>\$ (10,000)</u>	<u>-2.5%</u>
FTE's	-	-	-	-	-	-	

2023 Budget Impact Items

- The City's legal costs are reflected in service contracts with area law firms. A contractual decrease is due to a change in civil legal services.

2022 Achievements

- Issued a Request for Proposals for civil and prosecution legal services, and selected a new City Attorney for Civil services.

Department Description

The Communications Program provides timely information to residents regarding city issues, activities, and services through the use of all available media resources. The Program's activities are accounted for in Communications Fund.

2023 Goals and Objectives

- Complete a website redesign.
- Develop metrics for tracking community engagement.
- Complete Community-wide Visioning process and present findings to City Council.
- Continue evaluating and improving all communication and media produced by the City.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Communications Expenditures							
Personnel Services	\$ 1,068,833	\$ 1,371,696	\$ 1,283,703	\$ 1,440,070	\$ 1,436,509	\$ (3,561)	-0.2%
Supplies & Materials	8,655	8,362	8,626	13,125	12,700	(425)	-3.2%
Other Services & Charges	301,421	296,100	362,105	338,145	358,970	20,825	6.2%
	\$ 1,384,169	\$ 1,704,031	\$ 1,654,434	\$ 1,792,940	\$ 1,810,479	\$ 17,539	1.0%
FTE's	2.45	2.45	1.95	2.65	3.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living for city staff. It also includes a wage-step increase for eligible employees. A limited term position from 2022 was made into a permanent position in 2023.
- Other Services & Charges increase is due to increased printing costs for the City Newsletter.

2022 Achievements

- Started a Community-wide Visioning process.
- Updated and enhanced the City Newsletter, including creating QR Codes, and handling all graphics in-house

Department Description

Information Technology (IT) provides for the purchasing, installation, and support of communication and information systems in city buildings. This program previously provide service to 40 other cities and the City of Roseville. The Program's activities are accounted for in the Information Technology Fund.

2023 Goals and Objectives

- Complete full migration of the Joint Powers Authority entity (Metro-INET).
- City of Roseville is the Fiscal Agent for Metro-INET and will be separating the activity from the City's accounts.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Information Technology Fund							
Personnel Services	\$ 2,000,904	\$ 1,781,894	\$ 2,019,540	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	3,631	-	79			-	0.0%
Other Services & Charges	194,099	630,387	844,177	723,884	857,141	133,257	18.4%
Capital Outlay	315,862	216,285	272,848	113,665	49,400	(64,265)	-56.5%
	\$ 2,514,496	\$ 2,628,566	\$ 3,136,644	\$ 837,549	\$ 906,541	\$ 68,992	8.2%
FTE's	20.00	20.00	22.00	0.00	0.00		
* Employees are leased to Metro-INET during the transition to a fully segregated entity - to occur in 2022.							

2023 Budget Impact Items

- Other services & charges increased due to the IT services provided by the Joint Powers Authority entity (Metro-INET), which will be adding staff in 2023.

2022 Achievements

- Created the Joint Powers Authority entity (Metro-INET) in 2021. Worked on separation of activity from the City of Roseville in 2022. Staff Transitioned to Metro-INET in 2022.

Department Description

The Finance Department provides for the financial operations of the City and is responsible for all treasury operations, debt management, and risk management activities. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Start implementation of new financial software for the City.
- Promote cost effective and quality service to external and internal customers through continuous improvement.
- Maintain an AAA bond rating from Moody's and Standard & Poor's.
- Receive the GFOA's Financial Reporting and Budget Presentation awards.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Finance Expenditures</u>							
Personnel Services	\$ 559,723	\$ 598,015	\$ 621,550	\$ 670,830	\$ 734,920	\$ 64,090	9.6%
Supplies & Materials	3,517	2,093	3,837	3,600	3,800	200	5.6%
Other Services & Charges	76,725	63,989	80,634	76,865	86,390	9,525	12.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 639,965	\$ 664,097	\$ 706,021	\$ 751,295	\$ 825,110	\$ 73,815	9.8%
FTE's	5.55	5.05	5.05	5.05	5.55		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living and making a part time position full time. It also includes a wage-step increase for eligible employees.
- Other Services & Charges increase due to higher software maintenance costs.

2022 Achievements

- Maintained an AAA bond rating from Moody's and Standard & Poor's.
- Received the Award for Excellence in Financial Reporting for the 43rd consecutive year.
- Reevaluated and adjusted work flows to allow staff to work from home for some of their shifts.
- Processed 6,504 vendor payments, 12,978 payroll payments, 37,900 utility bills, and 38,636 cash receipts. All activity has remained consistent except utility bills dropped significantly compared to 2020. The drop is due to the change in 2021 of keeping rental properties accounts in the property owners name instead of opening/closing accounts when renters move in Roseville.

Department Description

Central Services provides an efficient and effective control point for purchasing, printing, and central store activities. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Review citywide purchasing strategies to determine where potential savings exist.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Central Services Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	25,041	17,533	17,189	27,000	25,000	(2,000)	-7.4%
Other Services & Charges	25,379	25,149	21,117	29,000	28,500	(500)	-1.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 50,420	\$ 42,682	\$ 38,306	\$ 56,000	\$ 53,500	\$ (2,500)	-4.5%
FTE's	-	-	-	-	-	-	

2023 Budget Impact Items

- Other services and charges decrease is a result of reduced printing and postage usage.

2022 Achievements

- Not applicable.

Department Description

The General Insurance Program provides for the protection of capital assets and employees. Insurance is maintained through the League of Minnesota Cities Insurance Trust. The Department's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to protect the City's assets by maintaining appropriate risk management programs and insurance coverage.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>General Insurance</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	70,000	70,000	70,000	70,000	70,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%

2023 Budget Impact Items

- No changes.

2022 Achievements

- General Fund's share of property/liability and workers compensation costs have remained flat for nine consecutive years leading up to 2022.

Department Description

The License Center serves the general public as a MN Department of Public Safety Deputy, offering State auto, drivers, and DNR licenses. It also serves as a Passport Acceptance Agency in conjunction with the U.S. State Department. The Program's activities are accounted for in the License Center Fund.

2023 Goals and Objectives

- Maintain a minimum 98% compliance rating on passport policies and procedures.
- Look for new ways to generate annual net surplus to support other City programs and services.
- Update the Annual Work Plan.
- Continue evaluating and adjusting the facility and staff to create optimal efficiencies when assisting customers.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>License Center Expenditures</u>							
Personnel Services	\$1,395,504	\$1,496,091	\$1,572,764	\$1,631,780	\$1,683,210	\$ 51,430	3.2%
Supplies & Materials	33,132	19,571	25,717	29,000	29,000	-	0.0%
Other Services & Charges	660,540	448,008	469,799	490,850	482,620	(8,230)	-1.7%
Capital Outlay	55,805	94,042	-	-	-	-	0.0%
	\$2,144,981	\$2,057,712	\$2,068,280	\$2,151,630	\$2,194,830	\$ 43,200	2.0%
FTE's	16.75	16.75	17.25	18.75	18.75		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other Services & Charges decrease is due to removing courier services that are no longer needed.

2022 Achievements

- Ongoing training and implementation of new enhancements to the MNDRIVE system for all transactions processed for the Department of Public Safety both driver and vehicle services.
- Received 100% compliance rating from the U.S. Department of State's annual audit of the Passport Center's policies and procedures.
- Continued to evaluate and adjust existing facility and staff to accommodate maximum appointments and walk-ins for both passports and license center customers.
- Maintained highest levels of flexibility with policies and procedural changes made by Department of Public Safety.
- Successful recruiting and onboarding of four staff in Passport and License Center.

Department Description

The Lawful Gambling Regulation operation provides for the regulation of lawful gambling activities within the City, in accordance with State Statutes and City Ordinance. The City has designated the North Suburban Community Foundation, with the assistance of the Roseville Donor Advisory Board, with the responsibility to allocate 10% of the net gambling profits to Roseville-based non-profit organizations. The Program's activities are accounted for in the Lawful Gambling Fund.

2023 Goals and Objectives

- Continue allocating proceeds to Roseville area organizations to support local charities, and youth scholarships and athletic programs.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Lawful Gambling Expenditures							
Personnel Services	\$ 34,630	\$ 35,485	\$ 31,327	\$ 33,359	\$ 33,176	\$ (183)	-0.5%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	157,000	92,000	225,575	75,000	75,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 191,630	\$ 127,485	\$ 256,902	\$ 108,359	\$ 108,176	\$ (183)	-0.2%
FTE's	0.20	0.20	0.20	0.20	0.20		

2023 Budget Impact Items

- Not applicable.

2022 Achievements

- Distributed over \$141,000 and \$120,000 from net proceeds to Roseville area organizations in 2021 and 2022 respectively. 2021 was slightly higher as there was a final payout that related to 2020 collections.

Division / Program Description

The Police Administration Department is responsible for ensuring continuous, innovative, and effectual public safety services by anticipating, planning, and fulfilling the needs of citizens and Department Staff. Police Administration's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Develop and implement meaningful employee retention opportunities.
- Expand recruitment efforts of police officers, cadets, community services officers, interns and volunteers.
- Enhance Community Action Team (CAT) partnership providing innovative solutions to quality of life issues.
- Build the capacity of the Multicultural Advisory Committee (MAC) within the department.
- Expand all forms of communication with continued focus on social media applications.
- Review policies and practices with the goal of increasing diversity, inclusion, and equity.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Administration Expenditures							
Personnel Services	\$ 911,713	\$ 1,019,064	\$ 853,238	\$ 919,590	\$ 1,018,160	\$ 98,570	10.7%
Supplies & Materials	16,037	12,395	18,411	18,600	21,600	3,000	16.1%
Other Services & Charges	105,593	124,918	139,739	273,475	395,750	122,275	44.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,033,343	\$ 1,156,377	\$ 1,011,388	\$ 1,211,665	\$ 1,435,510	\$ 223,845	18.5%
FTE's	9.50	8.00	8.00	8.00	8.40		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Housing Navigator position was previously funded by Americorps and Ramsey County, City picked up 40% of the cost in 2023.
- Other Services & Charges increase due to higher software and information reporting costs.

2022 Achievements

- Following a critical shooting incident, expanded wellness services and programs including an embedded mental health professional in the department and developed a peer support model.
- Secured grant funding from (1) Ramsey County to hire first Roseville homeless outreach worker, (2) MN Commerce Dept. to continue Auto Theft Prevention Specialist position for 2nd year and (3) University of MN for 34 AEDs.
- Competed second independent Portable Recording System (PRS) audit with full compliancy.
- Began enforcing new city ordinance addressing excessive police calls at lodging establishments.
- Expanded Data Transparency Initiative on the website so the public can see policies and data on traffic stops, use of force, and other police activity.

Division / Program: **Police Patrol Operations**
Organizational Responsibility: Chief of Police

Division / Program Description

The Operations Division encompasses all uniformed personnel and is the largest division of the Police Department. This division is on duty 24 hours per day. The division members are the most visible members of the department and are the first to respond to emergency situations. The Operation Division's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Increase intentional and purposeful police officer recruitment: new continuous lateral police officer program, Commitment to Diversity program, and increased outreach and engagement with local schools, colleges, universities, and within the community.
- Expand outreach to area youth in Roseville schools through RAHS School Liaison Officer (SLO) and the newly implemented districtwide middle and elementary schools SLO.
- Implementation of two full-time officers at Rosedale Center focusing on developing strong partnerships with smaller stores and staff within the mall.
- Expand participation in community engagement opportunities.
- Expand Unmanned Aerial System (UAS), also known as drones, by one and training additional UAS pilots.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Patrol Expenditures							
Personnel Services	\$4,677,687	\$5,570,990	\$6,017,915	\$5,758,130	6,330,600	\$ 572,470	9.9%
Supplies & Materials	201,946	214,542	272,205	239,000	334,500	95,500	40.0%
Other Services & Charges	484,265	455,912	591,827	593,432	651,550	58,118	9.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$5,363,898	\$6,241,444	\$6,881,947	\$6,590,562	\$7,316,650	\$ 726,088	11.0%
FTE's	37.00	38.00	41.00	46.00	48.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Added District Wide School Liaison and a full time cadet position.
- Other Services & Charges increase is due to higher dispatching costs paid to Ramsey County.

2022 Achievements

- Enhanced wellness program: mandatory mental health check-ins, increased mental health counseling and peer-to-peer resources, and increased incentives for physical and mental well-being.
- Bolstered RPD's New Hire Academy providing new recruits with classroom and hands-on training opportunities prior to beginning field training.
- Implemented Unmanned Aerial Systems program with 72 deployments in 2022.
- Trained in BolaWrap "remote handcuffs" to safely and humanely restrain subjects from a safe distance.
- In 2022 responded to 38,372 incidents, an increase of 9.7% over the previous year.

Division / Program: **Police Investigations**
Organizational Responsibility: Chief of Police

Division / Program Description

The Criminal Investigation Unit is responsible for the review, follow-up and case presentation to the County/City attorney on all criminal cases that are not resolved at the Department's Patrol Unit Level. The Investigation Unit's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Increase intentional and purposeful recruitment through fully funded year-round paid internship program
- Reinstitute a Detective Sergeant position to enhance leadership within the team.
- Further expand services to victims of sexual assault and human trafficking: RPD's sexual assault detective, a victim services partnership with Ramsey County SOS Sexual Violence Services, and the Roseville Collaboration to Fight Human Trafficking
- Increase outreach to BIPOC and other underrepresented residents.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Investigations Expenditures							
Personnel Services	\$ 740,786	\$ 481,186	\$ 439,503	\$ 1,275,000	\$ 1,325,000	\$ 50,000	3.9%
Supplies & Materials	27,281	19,385	26,175	38,000	40,500	2,500	6.6%
Other Services & Charges	23,085	16,618	21,988	26,000	26,600	600	2.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 791,152	\$ 517,189	\$ 487,666	\$ 1,339,000	\$ 1,392,100	\$ 53,100	4.0%
FTE's	9.00	9.00	10.00	10.00	10.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.

2022 Achievements

- Successfully operated a full-service police department following a worldwide pandemic and social unrest
- Added a districtwide School Liaison Officer (SLO), in addition to the high school SLO, to build relationships in the middle and elementary schools
- Developed a pilot year-round paid internship program with unused officer salaries to enhance recruitment opportunities of nontraditional law enforcement candidates and support investigations efforts, including victim outreach.
- Due to statewide reporting mandates, completed increased MN Adult Abuse Reporting Center (MAARC) reports (311 reports generated in 2022 vs 136 in 2015)

Division / Program: Police Community Services

Organizational Responsibility: Chief of Police

Division / Program Description

Community Service works in conjunction with the other divisions within the Police Department, and interacts with the City Administration. Community Service has been an excellent source for potential candidates for police officer. The Community Service Division's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to utilize Pathways to Policing grant to help fund tuition and training for non-traditional law enforcement students (RPD Community Service Officers).
- Expand Field Training Officer (FTO) program and police officer mentorship opportunities.
- Increase participation in community engagement and outreach.
- Recruit and retain a diverse candidate for newly authorized Police Cadet position.
- Formalize mentorship program to ensure retention and ease the transition from Cadet/CSO to Officer.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Community Services Expenditures							
Personnel Services	\$ 166,529	\$ 162,285	\$ 105,432	\$ 167,420	\$ 145,940	\$ (21,480)	-12.8%
Supplies & Materials	5,366	3,428	5,201	8,850	10,600	1,750	19.8%
Other Services & Charges	5,312	3,195	1,690	12,735	16,735	4,000	31.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 177,207	\$ 168,908	\$ 112,323	\$ 189,005	\$ 173,275	\$ (15,730)	-8.3%
FTE's	3.00	3.00	2.50	2.30	1.80		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reduced a .50 CSO to add additional Cadet in Patrol.

2022 Achievements

- Created Patrol sergeant position to oversee Community Services, expanding in-house training and police officer mentorship opportunities.
- Continued Pathways to Policing grant providing tuition reimbursement for non-traditional law enforcement students (RPD CSOs).
- Trained in animal cruelty investigations, less than pursuits safe driving, the use of non-lethal weapons (e.g. Tasers, BolaWrap) and report writing.
- Updated and revised CSO Field Training Officer (FTO) manual.
- In 2022, CSOs responded to 835 incidents versus 787 incidents in 2021.

Division / Program: Fire Administration
Organizational Responsibility: Fire Chief

Division / Program Description

Fire Administration assures that the community receives efficient and effective fire prevention, suppression, rescue and emergency services. The focus is on developing and implementing long-range plans that improve the quality of life for Roseville residents. The Division's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to provide excellent internal wellness initiatives, including an embedded mental health professional.
- Implement departmental benchmark system to track and evaluate performance; response times, training requirements, fire suppression, and EMS operations.
- Begin to assess and evaluate our staffing needs going into the medium and long-term future with consideration of EMS programs as well as ever-increasing call volume and demand of services.
- Enhance community outreach, collaboration, and safety education in the community in an attempt to stabilize demand of resources.
- Continue administration of Fire Department-led citywide Safety and Loss Control and Emergency Management Programs.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Fire Administration Expenditures							
Personnel Services	\$ 401,832	\$ 436,443	\$ 465,208	\$ 417,600	\$ 450,290	\$ 32,690	7.8%
Supplies & Materials	5,824	4,944	8,738	600	700	100	16.7%
Other Services & Charges	46,624	44,277	59,746	48,500	53,500	5,000	10.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 454,280	\$ 485,664	\$ 533,692	\$ 466,700	\$ 504,490	\$ 37,790	8.1%
FTE's	3.00	3.00	3.00	3.00	3.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other services & charges increase is related to higher utility costs anticipated.

2022 Achievements

- Provided training and development for new leadership team to improve readiness for the positions.
- Worked in collaboration with multiple agencies and vendors to establish an Advanced Life Support (ALS) First Response program.
- Successfully brought on-board a new Records Management System (RMS) and a Lexipol system for improved standard operating procedures and guidelines.

Division / Program Description

Fire Operations Division provides for the protection of the businesses, citizens, and visitors to Roseville through pre-emergency planning, fire suppression services, emergency medical services, water rescue, hazardous materials spill response and vehicle rescues. Division activities are accounted for in the General Fund.

2023 Goals and Objectives

- Expand on operational devices and medications to better improve the ALS First Response Program.
- Continue to educate the community and city council on the need for additional on-duty staffing.
- Work to improve the multi-family licensing program and overall fire prevention and inspections through a refocusing of duties and responsibilities.
- Continued focus on building solid programs for firefighter health and wellness.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Fire Operations Expenditures							
Personnel Services	\$ 1,702,741	\$ 2,051,125	\$ 2,746,485	\$ 2,919,112	\$ 3,168,449	\$ 249,337	8.5%
Supplies & Materials	72,220	77,170	89,406	92,000	113,000	21,000	22.8%
Other Services & Charges	133,010	162,846	146,144	147,600	152,200	4,600	3.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,907,971	\$ 2,291,141	\$ 2,982,035	\$ 3,158,712	\$ 3,433,649	\$ 274,937	8.7%
FTE's	15.00	15.00	18.00	24.00	24.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for full-time city staff. It also includes a wage-step increase for eligible employees. In addition paramedic pay was included in the 2023 budget for the Advanced Life Support program and a second cadet was added.
- Supplies & materials increased primarily due to fuel costs and increased supply costs.
- Other services & charges increased primarily due to contract vehicle and building maintenance.

2022 Achievements

- Responded effectively and with impact to a record number of emergency calls; two years in a row that Roseville Fire has experienced a call volume greater than 6200 total runs.
- Deployed an Advanced Life Support (ALS) First Response program that has the on-going goal to improve immediate health and medical needs in the community.
- Hired and trained in our first Fire Cadet position; a training position within the Fire Department geared towards equity and creating new employment opportunities within the department.

Division / Program Description

The Fire Training Division provides training and development in firefighting skills, medical skills, hazardous material handling, weapons of mass destruction and other emergency skills. This training ensures that the firefighters are efficiently and effectively able to protect lives and property. The Division's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Utilize our new benchmark system to improve training expectations and competency.
- Continue to look for cooperative training opportunities involving Ramsey County departments.
- Seek out unique training and grant opportunities.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Fire Training Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	27,354	29,286	40,194	30,500	36,000	5,500	18.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 27,354</u>	<u>\$ 29,286</u>	<u>\$ 40,194</u>	<u>\$ 30,500</u>	<u>\$ 36,000</u>	<u>\$ 5,500</u>	<u>18.0%</u>
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Other services & charges increased as a result of increased training costs for firefighters and cadets.

2022 Achievements

- Received funding for and hosted a multi-day joint active shooter training drill between the Roseville Police and Roseville Fire Departments.
- Received and used multiple grants and reimbursements through the MN Board of Fire Training and Education (MBFTE) to maintain high training opportunities.
- Exceeded all training hour and subject-matter requirements established by licensing agencies in fire and EMS.

Division / Program Description

The Emergency Management Program provides for the protection and assistance to Roseville citizens before, during, and after disasters, while maintaining the continuity of City Government. The Emergency Management Program includes volunteer police reserves. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Assist with the review and development of a revised Emergency Operations Plan (EOP).
- Continue to ensure that all city employees are trained to needed levels for position responsibilities per FEMA requirements.
- Host all city department training session in spring 2023.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Emergency Mgmt. Expenditures							
Personnel Services	\$ -	\$ 49,363	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	1,810	1,155	-	-	-	0.0%
Other Services & Charges	1,689	3,656	798	8,500	6,200	(2,300)	-27.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,689	\$ 54,829	\$ 1,953	\$ 8,500	\$ 6,200	\$ (2,300)	-27.1%
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Decreased training costs in this division to partially offset increase in the training division.

2022 Achievements

- Continued COVID19 testing lab at the Fire Station.
- Hosted Incident Command System (ICS) 300 and 400 courses for supervisory, assistant department head, and department head level positions/
- Performed an active shooter tabletop and workshop with City leadership.

Division / Program Description

Public Works Administration provides for the coordination, administration, and engineering of the City's transportation and utility infrastructure. It also provides information to the public and reviews private development plans for conformance to city and cooperative agency guidelines. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to implement the City's Comprehensive Asset Management Program into the daily work flow and Capital Improvement Plan development.
- Meet the challenge of reconstruction and rehabilitation as outlined in the 20-year Capital Improvement Plan.
- Continue to work on Energy Action Plan, B3/Green Step City and prepare for Ramsey County curbside organics pickup program.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
PW Administration Expenditures							
Personnel Services	\$ 838,284	\$ 913,377	\$ 949,653	\$ 988,530	\$ 1,019,743	\$ 31,213	3.2%
Supplies & Materials	9,338	5,305	10,076	10,900	13,150	2,250	20.6%
Other Services & Charges	32,656	24,543	27,477	58,600	59,100	500	0.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 880,278	\$ 943,225	\$ 987,206	\$ 1,058,030	\$ 1,091,993	\$ 33,963	3.2%
FTE's	7.25	7.25	7.25	7.25	7.55		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. New sustainability specialist position is partially funded in this division.

2022 Achievements

- Repaved approximately 9.5 miles of roadway, resurface 0.4 miles of pathways, installed 0.5 miles of new pathways, lined 5.9 miles of sanitary sewers, and replaced 0.5 miles of water
- Implemented city's Energy Action Plan and maintained Green Step Cities Step 5.
- Processed over 228 right-of-way permits in 2022 and 39 new erosion control permits.
- Implemented a new process and tracking system for managing leases on City towers with cellular providers.

Division / Program Description

The Streets Division provides maintenance services such as snow & ice control, pavement maintenance, right-of-way maintenance, street signage, and implementation of a proactive pavement management program for City streets, sidewalks, and pathways. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to improve pavement maintenance and streetscape and right-of-way maintenance programs.
- Continue to implement the Comprehensive Asset Management Program for assets within the street division.
- Continue to implement industry leading techniques for snow and ice control by expanding and enhancing alternatives to chloride.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Streets Expenditures</u>							
Personnel Services	\$ 626,870	\$ 611,465	\$ 669,576	\$ 671,530	\$ 726,650	\$ 55,120	8.2%
Supplies & Materials	286,867	242,234	211,328	325,450	365,100	39,650	12.2%
Other Services & Charges	292,964	363,120	82,669	149,875	149,875	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,206,701	\$ 1,216,819	\$ 963,573	\$ 1,146,855	\$ 1,241,625	\$ 94,770	8.3%
FTE's	6.10	6.10	6.10	6.10	6.75		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reallocated a portion of a sewer utilities position to Streets.
- Supplies & materials increase is due to higher supplies costs.

2022 Achievements

- Managed 21 events for snow and ice.
- Maintained over 200,000 linear feet of pavement markings and 67 marked crosswalks.
- Trimmed 20% of City boulevard trees in 2022 versus 10% in 2021.
- Processed 20,000 cubic yards of leaves at the City's Leaf Recycling Center which turned into 6,000 cubic yards of compost. Delivered 450 cubic yards of compost to residents.

Division / Program Description

Street Lighting provides for the maintenance of safe, well-lit signaled streets for the community and its visitors, customers, and guests. Xcel Energy maintains public streetlights under contract with the City. Ramsey County contractually maintains city owned intersection signal lights. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue to replace or upgrade the oldest city-owned street light system components.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Street Lighting Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	166,278	170,913	183,892	180,000	190,000	10,000	5.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 166,278</u>	<u>\$ 170,913</u>	<u>\$ 183,892</u>	<u>\$ 180,000</u>	<u>\$ 190,000</u>	<u>\$ 10,000</u>	<u>5.6%</u>
FTE's	-	-	-	-	-	-	

2023 Budget Impact Items

- Increased utilities cost anticipated in 2023 based on historical increases.

2022 Achievements

- Maintained city owned street lights and supervised the maintenance of Xcel street lights.

Division / Program: General Building Maintenance
Organizational Responsibility: Public Works Director

Division / Program Description

Building Maintenance provides general governmental building maintenance including janitorial services and HVAC maintenance. Building maintenance is continuing to be a decentralized operation with the City, and longer term planning for the implementation of a stronger program is continuing. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Meet the demand for maintenance on City facilities due to the wear and tear of use by community groups.
- Continue to input assets into the Asset Management Program for Building Maintenance and input actual condition ratings for each asset.
- Undergo isolated remodeling projects to convert City Hall areas into offices or other general use spaces to meet the evolving demands of the City's workforce.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Building Maintenance Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	23,511	32,933	24,276	26,000	26,000	-	0.0%
Other Services & Charges	337,240	326,413	363,704	390,950	398,950	8,000	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 360,751	\$ 359,346	\$ 387,980	\$ 416,950	\$ 424,950	\$ 8,000	1.9%

2023 Budget Impact Items

- Increased other services & charges reflects increased utilities costs.

2022 Achievements

- Completed work on a Pre-Design project for new facilities for the Maintenance Facility, License Center and possibly the VFW on campus.
- Completed upgrades in administration/finance offices, community development and police department.
- Completed installation of community action team room in lower level of city hall.
- Continued minor proactive and reactive repairs and maintenance on all Civic Campus facilities.

Division / Program Description

The Central Garage provides quality and effective vehicle maintenance to all City departments in a manner and cost that are competitive with outside service alternatives. The Central Garage maintains the vehicles for all departments. Direct expense of such maintenance is charged to each department. The Program's activities are accounted for in the General Fund.

2023 Goals and Objectives

- Continue focus on reducing fleet energy use and purchasing fleet fuel on a long term contract to reduce price volatility impacts on budgets.
- Meeting the demand for increasing maintenance on City equipment due to increasing utilization and extended retention schedules.
- As part of the Partners in Energy collaboration with Xcel Energy, conduct a fleet analysis and identify good candidate vehicles for replacement with electric/hybrid vehicles.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Central Garage Expenditures							
Personnel Services	\$ 183,925	\$ 191,588	\$ 196,446	\$ 206,650	\$ 217,220	\$ 10,570	5.1%
Supplies & Materials	10,520	32,119	21,670	8,500	9,000	500	5.9%
Other Services & Charges	3,801	27,307	14,878	1,300	1,300	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 198,246	\$ 251,014	\$ 232,994	\$ 216,450	\$ 227,520	\$ 11,070	5.1%
FTE's	2.00	2.00	2.00	2.00	2.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.

2022 Achievements

- Completed approximately 839 service/repair work orders in 2022 versus 800 in 2021.
- Provided maintenance services & repairs to City fleet at competitive costs and provided excellent customer service with minimal down time.
- Provided assistance to other divisions on numerous repair/maintenance projects.
- Responded to snow and ice events and other emergencies as necessary.

Division / Program Description

The Sanitary Sewer Fund provides for the maintenance of the sanitary sewer collection system to assure the public's health and general welfare. This fund also provides for the payment to the Met Council Environmental Services for treatment of wastewater generated by Roseville customers. The Program's activities are accounted for in the Sanitary Sewer Fund.

2023 Goals and Objectives

- Rehabilitate utility infrastructure in conjunction with street improvement projects and through the use of trenchless technologies to ensure uninterrupted operations and reliable infrastructure.
- Evaluate additional inflow and infiltration reduction strategies.
- Replace the Long Lake Lift Station and begin design of Dale/Owasso Lift Station.
- Complete analysis of major sewer crossings.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Sanitary Sewer Expenditures							
Personnel Services	\$ 537,213	\$ 545,260	\$ 512,436	\$ 508,230	\$ 417,230	\$ (91,000)	-17.9%
Supplies & Materials	37,328	28,133	36,882	44,700	48,700	4,000	8.9%
Other Services & Charges	4,143,782	4,142,363	3,987,118	3,911,300	4,158,169	246,869	6.3%
Capital Outlay	1,461,187	1,763,715	2,392,046	1,415,000	800,000	(615,000)	-43.5%
	<u>\$6,179,510</u>	<u>\$6,479,471</u>	<u>\$6,928,482</u>	<u>\$5,879,230</u>	<u>\$5,424,099</u>	<u>\$ (455,131)</u>	<u>-7.7%</u>
FTE's	5.05	5.05	5.05	5.05	4.06		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. A position was re-allocated to Streets and Storm Drainage divisions.
- Other Services & Charges increase primarily due to a 6% increase in wastewater treatment costs and mainline televising cost increases.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year. Decrease in Capital Outlay is due to one-year delay in sewer lining projects.
-

2022 Achievements

- Cleaned all lift stations quarterly.
- Cleaned 241,000 linear feet, or one-third, of the sanitary sewer system and all higher frequency areas.

Division / Program Description

The Water Fund provides city residents with potable water in quantities sufficient to provide fire protection and general public health. The Program's activities are accounted for in the Water Fund.

2023 Goals and Objectives

- Continue to rehabilitate utility infrastructure in conjunction with street improvement projects and through the use of trenchless technologies to ensure uninterrupted operations and the most cost effective infrastructure replacement.
- Evaluate, and replace as necessary, meters serving large volume commercial properties
- Prioritize capital expenditures to stabilize overall fund balance.
- Continue replacement of failing meter radios.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Water Expenditures</u>							
Personnel Services	\$ 618,398	\$ 618,539	\$ 575,180	\$ 716,710	\$ 735,580	\$ 18,870	2.6%
Supplies & Materials	221,459	215,868	269,695	204,000	233,500	29,500	14.5%
Other Services & Charges	5,474,416	5,775,719	6,559,361	6,450,105	6,456,105	6,000	0.1%
Capital Outlay	1,566,928	638,309	1,273,858	830,000	505,000	(325,000)	-39.2%
	\$7,881,201	\$7,248,435	\$8,678,094	\$8,200,815	\$7,930,185	\$ (270,630)	-3.3%
FTE's	7.15	7.15	7.15	7.15	7.12		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Supplies & Materials increase reflects changes for actual spending.
- Other Services & Charges increase due to a 9% increase in water purchase costs from the City of St. Paul offset by a reduction in other miscellaneous expenses based on historical trends.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year.
- Eliminated most capital watermain replacement as Ramsey County moved projects back a year.

2022 Achievements

- Distributed over 1.8 billion gallons of water to Roseville and Arden Hills utility customers.
- Performed valve exercising on approximately one quarter of all city valves.
- Replaced 739 radios on meters.
- Repaired 23 water main breaks in 2022 versus 29 breaks in 2021.
- Replaced water main on County Road B between Merrill and Lexington and on Lexington Avenue between County Road C and Woodhill.
- Flushed, inspected, and maintained 1,800 fire hydrants.

Division / Program Description

Storm Drainage division provides for the management of storm water drainage in the City; including flood control, pollution and contamination prevention, street sweeping, and the leaf-pickup program. The Program's activities are accounted for in the Storm Drainage Fund.

2023 Goals and Objectives

- Apply for watershed district, state, and/or other cost share funding for the implementation or expansion of storm water best management practices.
- Sweep all City streets at minimum bi-annually focusing on environmentally sensitive areas first with vacuum sweeper.
- Will partner with major development projects and other agency projects to expand storm water retention and water quality improvements throughout the City.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Stormwater Expenditures</u>							
Personnel Services	\$ 415,539	\$ 432,616	\$ 433,789	\$ 471,240	\$ 510,200	\$ 38,960	8.3%
Supplies & Materials	67,431	96,112	78,438	93,340	102,500	9,160	9.8%
Other Services & Charges	767,829	861,934	893,564	851,000	851,000	-	0.0%
Capital Outlay	805,269	1,233,291	1,114,785	1,205,000	1,370,000	165,000	13.7%
	<u>\$2,056,068</u>	<u>\$2,623,953</u>	<u>\$2,520,577</u>	<u>\$2,620,580</u>	<u>\$2,833,700</u>	<u>\$ 213,120</u>	<u>8.1%</u>
FTE's	4.20	4.20	4.20	4.20	4.57		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Also re-allocated a portion of a position from the sewer fund.
- Supplies & materials increase due to increased operating supplies costs.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year.

2022 Achievements

- Surveyed several ponds to analyze sediment load and water quality functional performance.
- Completed analysis of storm water asset management components.
- Partnered with Rice Creek Watershed District for funding Simpson Underground Storm Sewer installation which should reduce neighborhood funding.
- Dredged and upgraded Fairview and County Road C storm water pond.

Division / Program Description

The Solid Waste Recycling Fund's mission is to encourage and promote recycling of household materials on a community-wide basis. The Program's activities are accounted for in the Recycling Fund.

2023 Goals and Objectives

- Continue single-sort recycling and continue providing a high level of service to our residents.
- Enhance collaborative opportunities for zero waste events and other special events.
- Continue to work with Ramsey County to identify opportunities and timing for a curb side organics collection program.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Recycling Expenditures</u>							
Personnel Services	\$ 43,751	\$ 34,133	\$ 33,603	\$ 44,060	\$ 84,237	\$ 40,177	91%
Supplies & Materials	732	2,250	-	2,250	2,250	-	0%
Other Services & Charges	579,568	602,098	552,825	877,260	900,938	23,678	3%
Capital Outlay	-	-	-			-	0%
	<u>\$ 624,051</u>	<u>\$ 638,481</u>	<u>\$ 586,428</u>	<u>\$ 923,570</u>	<u>\$ 987,425</u>	<u>\$ 63,855</u>	<u>6.9%</u>
FTE's	0.35	0.35	0.35	0.35	0.70		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. New sustainability specialist position is partially funded from this fund
- Other Services & Charges increase due to increases in contractual recycling pickup charges and starting to build in costs to purchase city owned carts in the future.

2022 Achievements

- Awarded a new recycling contract for 2022 – 2024.
- Added Tapped and Uncorked City event as a Zero Waste event.
- Roseville had a diversion rate of 94% (material that is either recycled or composted and doesn't go to a landfill).
-

Division / Program Description

During the past 24 years, the City has installed 10 miles of pathways through its parks and an additional 37 miles as part of the street system. The City Council has implemented a program of methodical and intentional maintenance. This program is intended to bring existing pathways and parking lots up to an acceptable user standard and maintain that standard. The Program's activities are accounted for in the Pathway Maintenance Fund.

2023 Goals and Objectives

- Rehabilitate 1-2 miles pathway annually.
- Repave one City-owned parking lot annually.
- Perform routine pavement maintenance on all City lots and trails.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Pathway & Parking Lot Maintenance							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	11,750	34,531	22,570	20,000	28,000	8,000	-
Other Services & Charges	16,300	16,300	16,000	16,300	16,300	-	0.0%
Capital Outlay	691,013	384,099	89,308	133,700	155,700	22,000	-
	\$ 719,063	\$ 434,930	\$ 127,878	\$ 170,000	\$ 200,000	\$ 30,000	39.3%
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Increase in supplies and capital outlay due to materials cost and planned projects.

2022 Achievements

- Repaved 1 parking lot and approximately 1.5 miles of trails within the City.

Division / Program Description

Recreation Administration plans and administers a quality parks and recreation program based on the needs of the community and within the allocated resources. The Program's activities are accounted for in the Recreation Fund.

2023 Goals and Objectives

- Support city diversity, equity, and inclusion efforts in all areas through programs, facilities, special events and data collection.
- Support and participate in community visioning (EnVision Roseville) process.
- Support Parks and Recreation initiatives that reflect the City's commitment to sustainability and natural resource preservation.
- Support Roseville Parks & Recreation Community Foundations including Friends of Roseville Parks, Roseville Central Park Foundation, Friends of the OVAL Foundation and affiliated groups.
- Support Parks and Recreation Commission.
- Engage with the community to identify programs and service areas that are in demand but not being met and identify action steps and resources that would be needed for implementation.
- Support staff in implementation of Reach for Resources agreement to empower individuals of all abilities in participation in Parks and Recreation.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Recreation Admin Expenditures</u>							
Personnel Services	\$ 527,948	\$ 568,315	\$ 574,447	\$ 571,480	\$ 561,000	\$ (10,480)	-1.8%
Supplies & Materials	5,507	1,734	2,490	6,000	7,000	1,000	16.7%
Other Services & Charges	64,593	37,552	130,486	151,365	127,465	(23,900)	-15.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 598,048	\$ 607,601	\$ 707,423	\$ 728,845	\$ 695,465	\$ (33,380)	-4.6%
FTE's	4.65	4.65	4.65	4.65	4.65		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. An overall reduction is expected due to staff turnover which resulted in lower net labor costs.
- Other Services & Charges decrease due to d.

2022 Achievements

- Achieved substantial Completion of the Guidant John Rose MN OVAL renewal project on time and on budget.
- Entered into an agreement with a Tree Trust and completed the first 30% of the Accelerated Emerald Ash Borer Mitigation Program.
- Completed the Engagement and Analysis Plan for the renaming of Pocahontas Park.

Division / Program: **Recreation Fee Activities**
Organizational Responsibility: **Parks and Recreation Director**

Division / Program Description

Recreation Fee Activities provide quality opportunities in adult classes, youth recreational classes, youth sports, gymnastics, senior citizen programs, arts, volunteer opportunities, and other activities in a way that meets the needs of city residents while being self-supporting in terms of direct costs. The Program's activities are accounted for in the Recreation Fund.

2023 Goals and Objectives

- Provide safe and financially viable programs and facilities
- Review and adjust recreation programs, events, facilities, services and offerings as appropriate, with a specific eye to Roseville's changing community, to identify opportunities for greater impact in the community.
- Onboard new staff who are replacing long-time staff and empower them to utilize their expertise and "fresh eyes" to implement new programs and initiatives.
- Adjust recreation scholarship program based upon data received in 2022 to ensure that the program is achieving its goal of ensuring that historically underrepresented populations are reflected in Parks and Recreation programs.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Recreation Fee Programs Expenditures							
Personnel Services	\$ 804,077	\$ 718,803	\$ 789,429	\$ 968,588	\$ 1,068,555	\$ 99,967	10.3%
Supplies & Materials	68,274	36,208	71,659	78,180	80,700	2,520	3.2%
Other Services & Charges	414,975	254,365	412,751	520,180	559,485	39,305	7.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,287,326	\$ 1,009,376	\$ 1,273,839	\$ 1,566,948	\$ 1,708,740	\$ 141,792	9.0%
FTE's	5.10	5.35	5.35	5.35	5.35		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Seasonal staff wages were increased to compete with the market.
- Other Services & Charges increase is due to increased professional services cost for programs and increased credit card transaction fees as we have migrated away from cash transactions.

2022 Achievements

- Returned to full recreation program and service offerings in 2022.
- Completed the first full Rosefest including the Rose Parade and July 4 since 2019.
- Continued to offer high quality, effective programs without program or service reductions related to staffing and supply shortages.
- Received the Minnesota Recreation and Parks Association Award of Excellence for excellence in recreation programs.
- Achieved a 25% increase in facility rentals versus a 20% increase in 2021.
- 500 teams participated in various adult league sports versus 429 in 2021.

Division / Program: **Recreation Non-Fee Activities**
Organizational Responsibility: Parks and Recreation Director

Division / Program Description

Recreation Non- Fee Activities provides quality recreational leisure time opportunities in the area of musical entertainment, community band programs, special needs programs, summer youth programs, teen activities, and special events in a manner that encourages broad participation through a combination of partial fees, donations, and public funding. The Program's activities are accounted for in the Recreation Fund.

2023 Goals and Objectives

- Work to fully resume facilities, programing and special events as appropriate.
- Continue to provide volunteer opportunities to the community and support volunteer involvement.
- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Recreation Non-Fee Prog. Expenditures							
Personnel Services	\$ 37,744	\$ 13,869	\$ 22,470	\$ 60,685	\$ 84,650	\$ 23,965	39.5%
Supplies & Materials	13,542	3,418	6,443	27,350	29,300	1,950	7.1%
Other Services & Charges	62,778	17,537	24,366	81,120	82,870	1,750	2.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 114,064	\$ 34,824	\$ 53,279	\$ 169,155	\$ 196,820	\$ 27,665	16.4%
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Personnel increases due to adjusting seasonal staff wages to be competitive in the market.
- Other services & charges and supplies & materials increases are due to increased professional services and supplies costs for programs.

2022 Achievements

- Resumed full scale community events including the Community Bands, Discover Your Parks and July 4 Party in the Park.
- Continued to offer targeted initiatives Rec Connect program.
- Kicked off Rosefest and Discover Your Parks at Unity Park.

Division / Program: Recreation Harriet Alexander Nature Center

Organizational Responsibility: Parks and Recreation Director

Division / Program Description

To provide environmental education, recreational opportunities, and reflection for people of all ages and abilities. The Program's activities are accounted for in the Recreation Fund.

2023 Goals and Objectives

- Onboard new Nature Center Recreation Supervisor who is replacing a retiring long-time staff member and empower them to implement new programs and initiatives.
- Evaluate current HANC operations to manage financial resources and respond to community interests.
- Seek new and creative ways to connect Roseville residents to natural resources and sustainability.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Nature Center Expenditures</u>							
Personnel Services	\$ 31,459	\$ 18,095	\$ 20,541	\$ 28,990	\$ 28,990	\$ -	0.0%
Supplies & Materials	9,550	4,750	8,596	9,800	9,800	-	0.0%
Other Services & Charges	33,970	25,985	29,085	34,900	35,950	1,050	3.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 74,979</u>	<u>\$ 48,830</u>	<u>\$ 58,222</u>	<u>\$ 73,690</u>	<u>\$ 74,740</u>	<u>\$ 1,050</u>	<u>1.4%</u>
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Other services & charges increases are due to utility costs and increased programming costs.

2022 Achievements

- Successfully offered many successful, nature-based community events including the Wild Rice Festival, Tapping Time, Halloween Spooktacular and more.
- Worked to reestablish relationships with schools and other user groups following the pandemic.

Division / Program: Recreation Roseville Skating Center
Organizational Responsibility: Parks and Recreation Director

Division / Program Description

To provide; multi-purpose indoor/outdoor skating opportunities, recreational classes, senior citizen programs, and miscellaneous other activities, in a way that meets the needs of the city and state residents. The Program's activities are accounted for in the Recreation Fund.

2023 Goals and Objectives

- Complete remaining 2022/23 OVAL renewal project items (punch list).
- Continue efforts to acquire state assistance to complete all items identified in the original Guidant John Rose MN OVAL renewal project.
- Support the Friends of the OVAL in their strategic planning and reorganization efforts.
- Plan for future infrastructure needs.
- Complete previously budgeted capital projects including banquet room floor and divider wall.
- Identify funding sources that can be utilized to offset increased facility costs including energy, staffing and updates of aging infrastructure.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Skating Center Expenditures</u>							
Personnel Services	\$ 734,882	\$ 665,049	\$ 735,452	\$ 781,210	\$ 823,560	\$ 42,350	5.4%
Supplies & Materials	65,731	37,734	54,320	71,700	75,300	3,600	5.0%
Other Services & Charges	391,647	321,140	397,437	389,340	424,940	35,600	9.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,192,260	\$ 1,023,923	\$ 1,187,209	\$ 1,242,250	\$ 1,323,800	\$ 81,550	6.6%
FTE's	5.75	5.75	5.75	5.75	5.75		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Increased temporary staff wages for 2023 to be competitive.
- Other services & Charges increase is primarily due to increased utility costs.

2022 Achievements

- Achieved substantial Completion of the Guidant John Rose MN OVAL renewal project on time and on budget, funded through MN Capital Investment Funds.
- Worked with speedskating user groups to conduct a Best Value Procurement Process and acquire a safer, unique padding system for the OVAL.
- Returned to full operations including the New Year's Eve on Ice event which drew more than 2,000 participants.
- Hosted the Matt Dumba Hockey without Limits camp, a camp for children with lower incomes, at the Roseville Skating Center.
- Offered the Bird Bash Outdoor Hockey Classic at the OVAL, featuring 75 teams from across the state and more than 2,000 players and spectators.
- Supported FOR Parks in their Tapped and Uncorked Event.

Division / Program: Recreation Activity Center
Organizational Responsibility: Parks & Recreation Director

Division / Program Description

This division leases limited storage space and a dance studio at Fairview Community Center, provides temporary staff for evening and weekend open hours at City Hall Campus and includes payment to Roseville School District to satisfy contractual arrangement for maintenance and upkeep at Brimhall, Central Park Community Gymnasiums and the Gymnastic Center

2023 Goals and Objectives

- To continue to coordinate with the Roseville School District per agreement in the provision of Central Park and Brimhall Community Gymnasiums and the Roseville Gymnastic Center.
- To provide safe and adequate supervision at the City Hall Campus to open up facilities for community use as much as possible.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Activity Center Expenditures							
Personnel Services	\$ 6,670	\$ 1,347	\$ 727	\$ 12,380	\$ 12,380	\$ -	0.0%
Supplies & Materials	43	-	283	2,850	2,950	100	3.5%
Other Services & Charges	99,555	92,587	5,329	107,550	106,050	(1,500)	-1.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 106,268	\$ 93,934	\$ 6,339	\$ 122,780	\$ 121,380	\$ (1,400)	-1.1%
FTE's	-	-	-	-	-		

2023 Budget Impact Items

- Other Services & Charges decrease reflects actual costs.

2022 Achievements

- Installed new safety mats and balance beams in the Gymnastics Center in partnership with the Roseville School District and Provision of two community gymnasiums and one gymnastic center in cooperation with the Roseville School District per agreement.
- Provided community gathering spaces for affiliated groups to offer community programs.

Division / Program: Recreation Park Maintenance
Organizational Responsibility: Parks & Recreation Director

Department Description

To develop and maintain public park areas and facilities at a level that provides for safe, quality recreational experiences for all users and participants. This division includes contract maintenance and Forestry. The Program's activities are accounted for in the Park Maintenance Fund.

2023 Goals and Objectives

- Provide a high quality of maintenance for the highly used/recognized programs and facilities.
- Ensure safe conditions and proper training as a top priority for users, spectators and employees
- Continue implementation of accelerated Enhance Emerald Ash Borer Program.
- Foster Community Natural Resource Stewardship Program.
- Work to implement the department CIP/PIP.
- Evaluate, monitor and conduct the deer reduction effort as appropriate.
- Continue to implement new methods to improve pathway snow plowing and the provision of additional cross country ski trails.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Park Maintenance Expenditures							
Personnel Services	\$ 903,543	\$ 925,540	\$ 967,954	\$ 1,040,260	\$ 1,100,420	\$ 60,160	5.8%
Supplies & Materials	142,669	119,794	142,883	137,500	162,575	25,075	18.2%
Other Services & Charges	193,079	240,552	248,570	254,200	263,700	9,500	3.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,239,291	\$ 1,285,886	\$ 1,359,407	\$ 1,431,960	\$ 1,526,695	\$ 94,735	6.6%
FTE's	9.50	9.50	9.50	9.50	9.75		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Increased a .75 fte to full time in 2023.
- Supplies & Materials increase due to addition of two new parks.
- Other services & charges decrease due to higher costs to address Emerald Ash Borer infestations on public property.

2022 Achievements

- Began implementation of accelerated Emerald Ash Borer Program by removing more than 350 diseased ash and planting, more than 400 new trees and treating 80 trees.
- Began Arboretum pathway paving project.
- Installed pickleball courts at Evergreen Park and renovated the Anpétu Téča Education Center tennis courts.
- Completed Emerald Ash Borer Request for Proposals and selected vendor.
- Hosted more than 20 volunteer natural resources events
- Awarded \$125,000 Minnesota DNR grant funding for replacement of diseased Ash Trees.

Department Description

The Park Improvement Program (PIP) provides for the preservation of parks, open space, and related recreational areas. The purpose of this fund is to renew and reconstruct existing park facilities. The Program's activities are accounted for in the Park Improvement Fund.

2023 Goals and Objectives

- Complete community engagement, development and installation of identified playgrounds.
- Evaluate additional signage at Villa Park.
- Continue to implement amenity replacement program.
- Implement the department CIP/PIP and the state bond funded improvements to the Guidant John Rose Minnesota OVAL.
- Refine CIP program to ensure a City-wide plan for inclusive spaces.
- Continue to work with friends groups to infuse additional funding and improvements in City projects.
- Provide a high quality of facilities and open space for the highly used/recognized recreation programs.
- Develop an implementation plan for the Beehive asset management system.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Park Improvement Prg.</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	69,311	86,490	118,988	1,020,000	1,442,000	422,000	41.4%
	\$ 69,311	\$ 86,490	\$ 118,988	\$ 1,020,000	\$ 1,442,000	\$ 422,000	41.4%

2023 Budget Impact Items

- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure and equipment which can fluctuate from year to year.

2022 Achievements

- Completed engagement process and installation of new playgrounds at Owasso Hills Park and Pioneer Park.
- Began amenity replacement program to systematically replace outdated picnic tables and benches
- Completed resurfacing of courts at Acorn Park
- Completed Legion field restoration.
- Planted 140 trees in various parks engaging more than 100 volunteers

Division / Program Description

The golf course clubhouse provides a quality golf experience for Roseville citizens by offering superior turf and a pleasing clubhouse designed for beginners, senior citizens, youth, and those desiring a minimal time commitment. Plans for a physical upgrade to the clubhouse are being explored. The Program's activities are accounted for in the Golf Course Fund.

2023 Goals and Objectives

- To continue efforts to promote and maximize the Cedarholm Community Building and Golf Course for golf operations and as an event center for such uses as weddings, anniversaries, birthday parties, business meetings, in-house programming, etc. all year around, even during the golf season.
- Implement FOREUP online tee sheet system.
- Continue kitchen/grill vendor process to identify a long-term solution to food and beverage service.
- Begin to identify a long-term plan to address the aging golf maintenance building.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Golf Course</u>							
Personnel Services	\$ 313,169	\$ 298,273	\$ 300,533	\$ 325,860	\$ 342,840	\$ 16,980	5.2%
Supplies & Materials	55,305	31,106	63,957	62,300	63,900	1,600	2.6%
Other Services & Charges	77,870	156,896	150,587	77,657	89,120	11,463	14.8%
Capital Outlay	2,002,010	157,618		46,000	89,500	43,500	94.6%
	\$2,448,354	\$ 643,893	\$ 515,077	\$ 511,817	\$ 585,360	\$ 73,543	14.4%
FTE's	1.75	2.00	2.00	2.00	2.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other Services & Charges increased due to increased utilities and increase credit card fees, as the majority of business is done via credit card processing versus cash.

2022 Achievements

- Increased golf rounds played by 20% with a high level of satisfaction.
- Offered many recreation events including Candlelight Snowshoeing, Cookies with Kris Kringle, monthly Open Mic Night, and Golftoberfest.
- Had 25,661 rounds of golf played during 2022 which exceeded 2021.

Division / Program Description

The Planning Division's mission is to develop effective recommendations on comprehensive land use planning and zoning programs in a manner consistent with City policies. City Planning works closely with all departments, Planning Commission, Variance Board, EDA and Council in preparation and design of development projects as well as providing guidance to property owners. City Planning provides well-planned development and anticipates continued process refinement to keep up with current and increasing project demands. The Program's activities are accounted for in the Community Development Fund.

2023 Goals and Objectives

- Secure City Council adoption of the second phase of Zoning Code amendments related to Shoreland regulations and sustainability requirements and incentives.
- Track progress towards creation of missing middle housing types and identify whether various regulations are effective in the creation of more units.
- Monitor the office market and the market's impact on development/redevelopment of key parcels that are currently in transition.
- Review and implement redevelopment proposals within Twin Lakes and Rosedale Center.
- Actively participate in, and support the efforts of, the Rice and Larpenteur Alliance.
- Be mindful of equity impacts of existing zoning regulations and advance equity related goals such as participating in Just Deeds.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Planning Expenditures</u>							
Personnel Services	\$ 291,094	\$ 492,296	\$ 495,130	\$ 529,080	\$ 583,577	\$ 54,497	10.3%
Supplies & Materials	1,224	219	360	2,500	2,500	-	0.0%
Other Services & Charges	57,985	42,201	114,156	95,100	96,200	1,100	1.2%
Capital Outlay	-	-	-	500	1,150	650	130.0%
	\$ 350,303	\$ 534,716	\$ 609,646	\$ 627,180	\$ 683,427	\$ 56,247	9.0%
FTE's	4.05	4.05	4.05	4.05	4.40		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reallocated staff among Community Development divisions and eliminated 1 building inspector.

2022 Achievements

- Completed Planning Commission work on second phase of Zoning Code to align with the 2040 Comprehensive Plan, including MN Dept. of Natural Resources acceptance of revised Shoreland Overlay District and new requirements and incentives for more sustainable development.
- Completed review of various land use applications for Rosedale Center and Twin Lakes Station – site plan reviews, conditional uses and subdivision requests.
- Processed land use applications for 20 different project sites in 2022, versus 25 in 2021.
- Joined Just Deeds coalition that provides residents the ability to discharge racially restricted property covenants

Division / Program Description

The Code Enforcement Program ensures public safety and health standards related to building construction and land use are maintained for the general welfare of the community. This provides a safer community for all citizens through proper construction methods and provides for enhanced neighborhood livability and property values. The Program's activities are accounted for in the Community Development Fund.

2023 Goals and Objectives

- Continue training staff on, and expand the use of, electronic plan review (Bluebeam).
- Continue to improve existing procedures to increase efficiency and effectiveness.
- Continue to promote and refine the use of Accela permitting software to provide greater access and transparency in the permitting process for numerous city departments and the general public, with the goal of getting nearly 100% of all permits and payments done online and also creating and posting reports online related to routine public data requests.
- Provide greater opportunity for internal training to increase depth of knowledge in regards to Building Codes and to aid in succession planning.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Code Enforcement Expenditures							
Personnel Services	\$ 399,656	\$ 708,266	\$ 585,688	\$ 666,450	\$ 675,063	\$ 8,613	1.3%
Supplies & Materials	7,431	7,249	6,514	7,600	9,250	1,650	21.7%
Other Services & Charges	235,112	242,294	238,498	226,750	248,400	21,650	9.5%
Capital Outlay	5,260	27,873	-	1,100	1,150	50	4.5%
	\$ 647,459	\$ 985,682	\$ 830,700	\$ 901,900	\$ 933,863	\$ 31,963	3.5%
FTE's	4.35	5.60	5.60	6.30	6.00		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reallocated staff among Community Development divisions and eliminated 1 building inspector
- Other services & charges increased due to electrical inspector contract increase and credit card transaction fees as more business is conducted online.

2022 Achievements

- The Department issued 5,000 permits in 2022 which generated \$1.7 million in permit revenue in 2021 compared to 4,500 permits in 2021 which generated \$1.8 million in permit revenue.
- Inspections staff completed over 5,400 inspections, which is about 3% over the 10 year average.
- Valuation of construction exceeded \$104 million, consisting of 10 new single family homes, 4 new townhome units, 9 new commercial/industrial buildings, 177 commercial remodels and over 1,889 residential alteration permits. Valuation consistent with 2021, just a different mix of projects.
- Online permit creation through Accela approached 96%, with online payments exceeding 92%.

Division / Program: **Nuisance Code Enforcement**
Organizational Responsibility: Community Development Director

Division / Program Description

The Nuisance Code Enforcement Program provides for the general welfare of the community by ensuring citizens can have public nuisance issues addressed and eliminated, and, ensuring that various public safety and health standards are maintained. This provides a healthier and safer community for all citizens and provides for enhanced neighborhood livability and property values. The Program's activities are accounted for in the Community Development Fund.

2023 Goals and Objectives

- Obtain greater public awareness and compliance with city codes and ordinances through education, cooperation and enforcement.
- Minimize the negative effects of public nuisance violations upon surrounding homes and neighborhoods.
- Enhanced property values and livability of neighborhoods.
- Increase proactive measures at repeat nuisance properties.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Nuisance Code Enforcement</u>							
Personnel Services	\$ 278,919	\$ 52,103	\$ 64,111	\$ 166,230	\$ 108,847	\$ (57,383)	-34.5%
Supplies & Materials	-	-	-	2,075	-	(2,075)	-100.0%
Other Services & Charges	-	-	-	4,245	2,700	(1,545)	-36.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 278,919</u>	<u>\$ 52,103</u>	<u>\$ 64,111</u>	<u>\$ 172,550</u>	<u>\$ 111,547</u>	<u>\$ (61,003)</u>	<u>-35.4%</u>
FTE's	1.10	1.25	1.25	1.55	0.95		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reallocated staff among Community Development divisions and eliminated 1 building inspector

2022 Achievements

- Addressed over 270 public nuisance concerns brought to the City by residents with 60% of cases resolved within the initial compliance period and 100% were resolved by year-end.
- Resolution of long-standing nuisance violations at three properties as a result of diligent staff actions that were not otherwise practical and/or possible in prior years.
- With proactive education efforts, enforcement efforts, and the introduction of the Neighborhood Enhancement Program, the overall numbers of nuisance complaints received from residents continues to decline.
- Staff continues to receive, and promptly address, concerns that require immediate response in neighborhoods, such as, unguarded pools, dangerous building conditions and abandoned refrigerators.

Division / Program Description

The Neighborhood Enhancement Program raises community awareness regarding the value of keeping homes and business properties in good repair in-order to maintain quality neighborhoods, maintain profitable business areas, and, protect property values. This provides a safer community for all residents, and provides for enhanced neighborhood livability and property values. The Program's activities are accounted for in the Community Development Fund.

2023 Goals and Objectives

- Implemented the City's policy surrounding inspection of 50% of all residential, business and public properties in the City for maintenance and/or public nuisance violations semi-annually.
- Raise awareness of the importance of keeping homes and properties in good repair, which maintains quality neighborhoods and protects property values.
- Encourage residents and business owners to address building/property maintenance and nuisance issues when they are small. This approach will result in simpler, less expensive repairs.
- Conduct all visits and inspections from the public right of way.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Neighborhood Enhancement</u>							
Personnel Services	\$ 55,559	\$ 99,687	\$ 117,979	\$ 43,730	\$ 33,712	\$ (10,018)	-22.9%
Supplies & Materials	-	894	1,752	950	950	-	0.0%
Other Services & Charges	3,853	6,768	4,511	6,950	6,400	(550)	-7.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 59,412</u>	<u>\$ 107,349</u>	<u>\$ 124,242</u>	<u>\$ 51,630</u>	<u>\$ 41,062</u>	<u>\$ (10,568)</u>	<u>-20.5%</u>
FTE's	0.50	0.45	0.30	0.30	0.20		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees. Reallocated staff among Community Development divisions and eliminated 1 building inspector

2022 Achievements

- Continued utilization of a post-card mailing to inform residents of the program prior to commencing inspections, which keeps marketing and postage costs down.
- Provided education to residents and business owners about the processes of the program and explained the benefits the program intends to provide.
- Most residents, business owners, and property managers have been cooperative and have expressed support for the program.
- Inspected 4,716 residential and business properties in 2022, resulting in 613 total violations. Of all properties inspected, with 14% of residential properties and 2% of business properties had one or more violations observed. Number of inspections down, but 10% increase in the residential properties.
- The 2022 program was operated utilizing existing staff, which saved costs that would have otherwise been incurred through the hiring of a seasonal inspector.

Division / Program Description

The GIS division coordinates the intra-departmental geographic data base system. The division is responsible for improving city mapping and data management, linking GIS to permits, creating web versions of maps, and using GIS technology for long range planning. The division collaborates with other governmental units to maximize the accuracy of GIS data and to improve overall efficiency. The Program's activities are accounted for in the Community Development Fund.

2023 Goals and Objectives

- Provide ongoing administration and user support for the Accela permitting system.
- Continue updating the interactive Public Financing Dashboard on Grow Roseville that highlights development projects that have received public financing support.
- Continue publication of interactive City Development Activity map and report.
- Provide technical assistance in regards to mapping needs related to land use applications needing Variance Board and/or Planning Commission review.

Financial Summary

	2019	2020	2021	2022	2023	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
GIS Expenditures							
Personnel Services	\$ 43,605	\$ 19,344	\$ 20,795	\$ 34,580	\$ 35,310	\$ 730	2.1%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	4,471	4,837	4,940	5,100	5,270	170	3.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 48,076	\$ 24,181	\$ 25,735	\$ 39,680	\$ 40,580	\$ 900	2.3%
FTE's	0.30	0.30	0.30	0.30	0.30		

2023 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.

2022 Achievements

- Continue to maintain and update the Public Financing Dashboard on Grow Roseville's webpage, highlighting development projects that have received public finance support.
- Continued monthly publication of interactive City Development Activity map and report.
- Provided mailing and mapping support for the Neighborhood Enhancement program.
- Provided mailing and mapping support for the processing of land use applications.
- Provided mailing and mapping support for the Zoning Code and map update project.
- Created, launched and maintained an interactive mapping application for the second phase of the Zoning Code update project.

Debt Management Plan

The City's Debt Policy was affirmed by formal Council action in 2017, and is included in Appendix A. A major highlight of this policy includes confining the city's borrowing to capital improvements which have a life that is greater than or equal to the length of debt service.

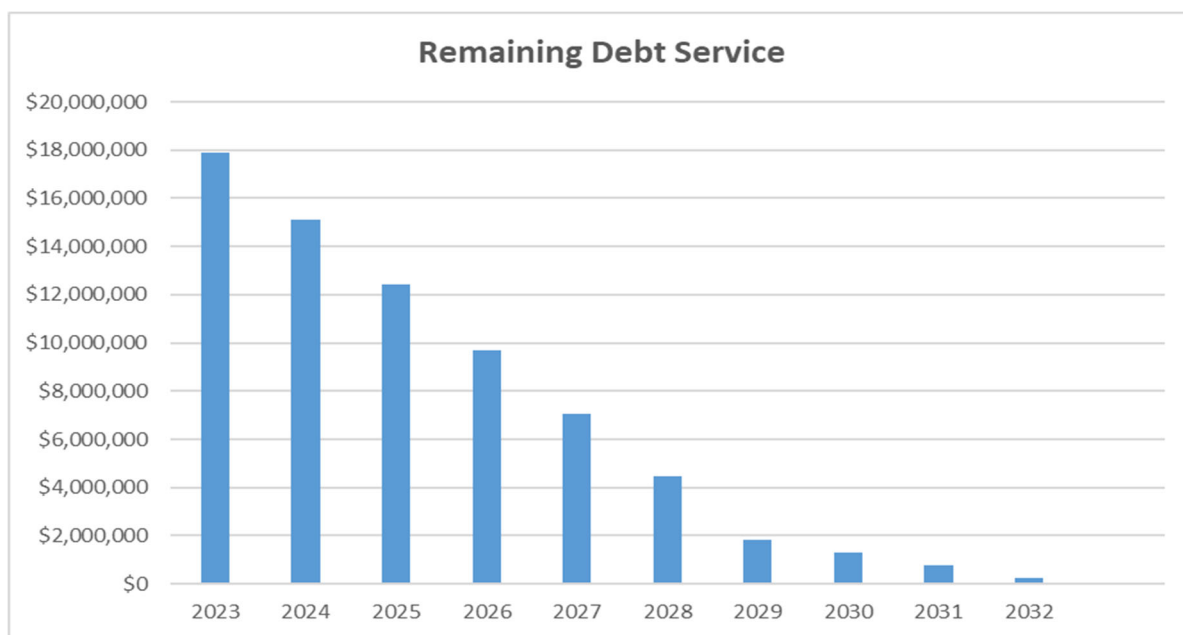
The City currently has three types of debt; 1) general obligation facility and utility debt, 2) general obligation tax increment financing debt, and 3) general obligation taxable housing debt. Facility debt accounts for the debt service on city campus facilities, as well as a park renewal program. Tax increment financing debt provides for redevelopment in the City's Twin Lakes Redevelopment Area, and the housing debt accounts for debt issued to finance a public/private partnership with a local townhome association's improvements. The city will have four general obligation debt issues outstanding at the beginning of 2022. They are depicted below.

	Principal	Net Interest	Date of Final	Eligible
<u>Description</u>	<u>Outstanding</u>	<u>Rate</u>	<u>Maturity</u>	<u>Call Date</u>
2009A Housing Bonds	295,000	5.06%	3/1/2025	3/1/2020
2012A Park Improvement	7,445,000	2.11%	3/1/2028	3/1/2023
2015A Twin Lakes TIF	2,205,000	2.47%	3/1/2032	3/1/2027
2020A Refunding & Utility Imp	6,475,000	0.57%	3/1/2031	3/1/2027
Total	\$ 16,420,000			

The following table depicts the City's combined debt service payments by year.

<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2023	2,350,000	403,369	2,753,369
2024	2,390,000	331,121	2,721,121
2025	2,465,000	262,921	2,727,921
2026	2,410,000	195,806	2,605,806
2027	2,490,000	131,706	2,621,706
2028	2,545,000	67,509	2,612,509
2029	500,000	30,738	530,738
2030	510,000	21,906	531,906
2031	515,000	12,325	527,325
2032	245,000	3,675	248,675
	\$ 16,420,000	\$ 1,461,077	\$ 17,881,077

The following graph depicts the remaining balance of the City’s outstanding debt by year.



Legal Debt Limit

Minnesota State Statutes Section 475.51 generally limits net debt to no more than three percent of the estimated market value of the taxable property within the municipality. Under State Law a number of categories of debt are excluded from the net debt calculation, one of which (private housing bonds) is a factor in the City’s calculation. The City’s debt limit is calculated as follows:

Estimated Market Value	\$ 6,465,040,300
Debt Limit (3% of total estimated market value)	193,951,209
Total Outstanding Debt	16,420,000
Less Amount Exempted from Limit	(295,000)
Total Net Debt Applicable To Limit	16,125,000
% of Allowable Limit	8%

As shown in the table, the City is only at 8% of its allowable debt limit. At this time the City does not have any plans to issue new debt.

General Obligation Pledge

The City’s general obligation pledge is associated with all outstanding bond issues. However, both the private activity housing bonds and the TIF Bonds are expected to be repaid with project-related revenues and will not require a separate tax levy.

Debt Retirement Strategy

The City maintains a relatively rapid debt retirement schedule to provide for a strong bond rating (currently Aaa Moody’s and AAA S&P) and for future debt capacity. The city’s debt on a per capita basis at the end of 2021 will be \$458. The City does not expect to issue any debt in 2023.

Capital Improvement Plan – Executive Summary

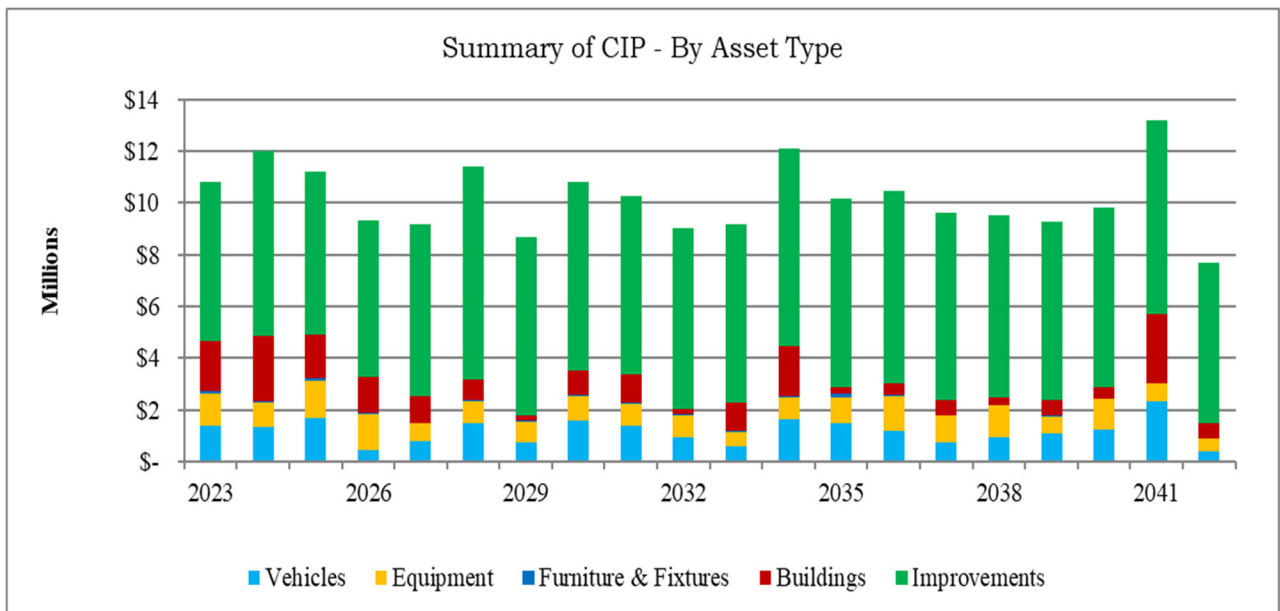
Enclosed is an executive summary of the 2023-2042 Capital Improvement Plan (CIP) as prepared in accordance with the goals and aspirations identified by the City Council, and applicable requirements set forth under federal and state mandates. The CIP also incorporates the valued contributions made by the City’s advisory commissions, and other citizen groups.

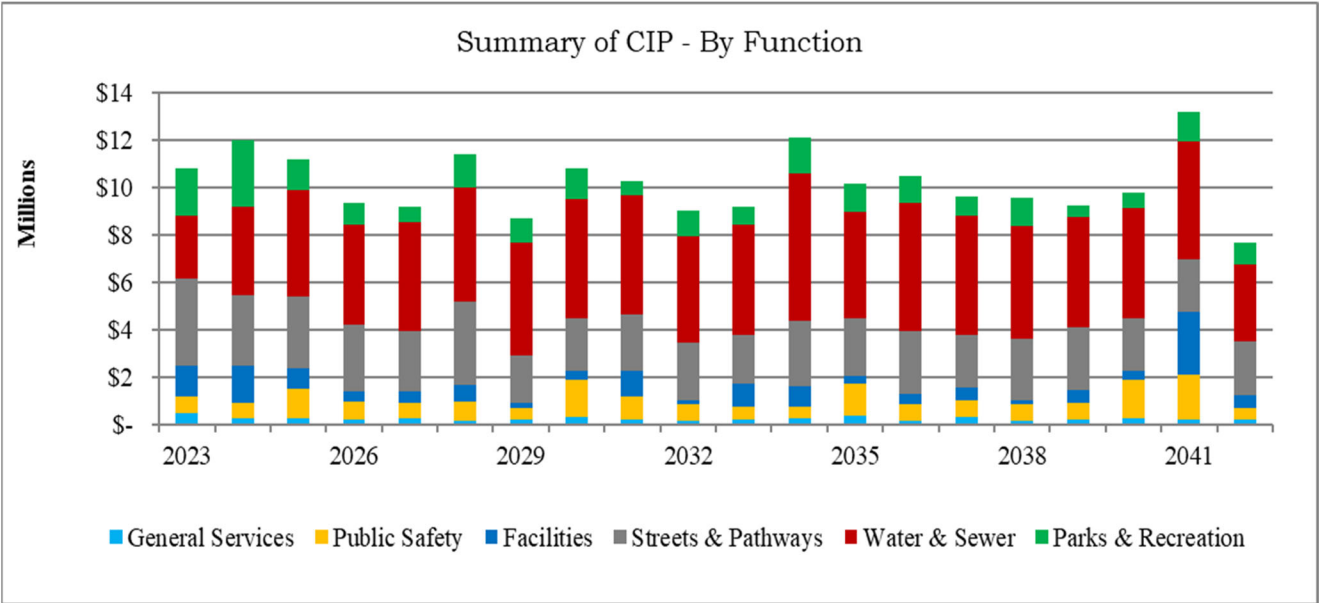
With the exception of the upcoming fiscal year, the CIP should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed financial decisions. Only after further discussion and Council approval will capital items be considered funded. However, the inclusion of these items into the CIP signals general support for meeting established service levels.

Over the next 20 years, the City expects to spend approximately \$203 million to replace existing vehicles, equipment, and infrastructure which will allow the City to maintain or enhance its programs and services. This assumes that the City will have available funding and that all existing assets will be replaced at the end of their useful lives. It’s recognized that some assets may not be replaced.

The largest asset type is the City’s public infrastructure which represents 89% of the total. The largest asset by City function is water and sewer which represents 45% of the total amount, followed by streets and pathways at 25%, and park system assets at 11%.

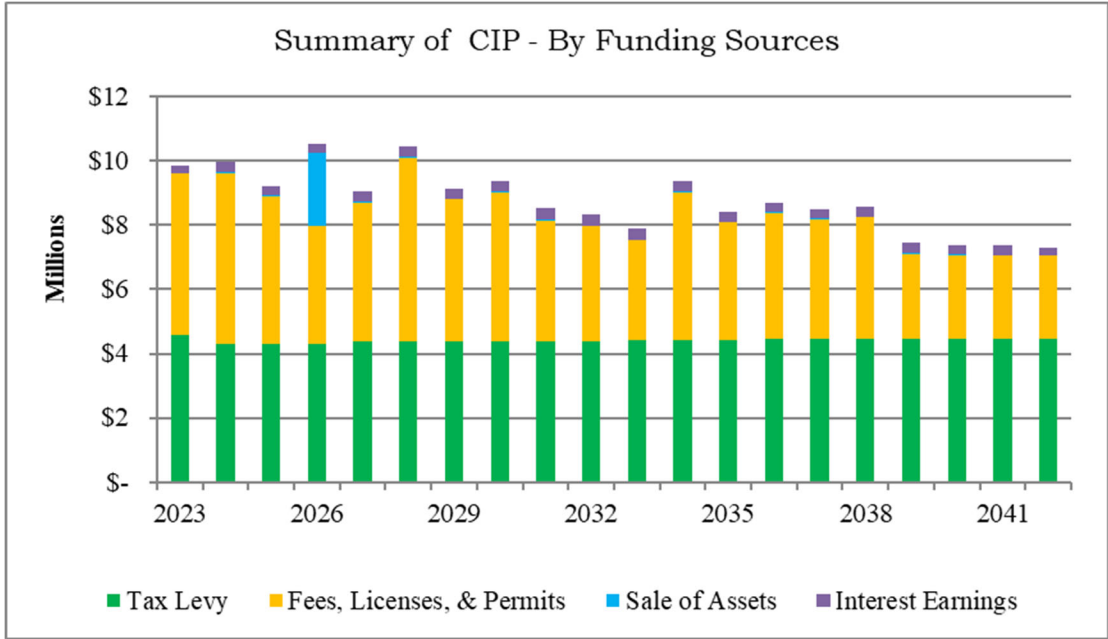
The following charts depict the City’s 20-year capital needs first by asset type and then by function.





Funding for the CIP is expected to come from numerous sources depending on the asset type. The largest single funding source for the CIP is property taxes, which represents 50% of the total amount needed. The property tax burden can be lessened if alternative funding sources are secured. The City has allocated \$500,000 from American Rescue Plan Act (ARPA) dollars to fund water infrastructure projects in 2023.

The following chart depicts the funding sources for the City’s 20-year CIP.



Major CIP Items

The CIP identifies a number of major capital items that are expected to be needed in order to sustain current programs and service levels. Over the next five years, these major items include:

- \$19 million in water and sewer infrastructure
- \$15 million in streets and pathways
- \$7 million in vehicles and equipment
- \$4 million in general facilities improvements
- \$7 million in parks & recreation-related improvements

Greater detail on these projects can be found in the full version of the Capital Improvement Plan, but a brief overview is presented below.

Five-Year Capital Improvement Plan Overview

As noted above, the largest planned capital investment over the next five years is associated with the City's water and sewer infrastructure, much of which was originally installed in the 1960's and 70's. Some segments of this original infrastructure have already been replaced or undergone re-lining procedures. The remaining improvements are expected to take place over the next 15-20 years.

Another significant investment will take place with the City's streets and pathways as these infrastructure components proceed through their normal resurfacing and replacement cycles. This includes \$8 million for the mill & overlay of neighborhood streets, as well as another \$5 million for the replacement of major thoroughfares including Municipal State-Aid streets.

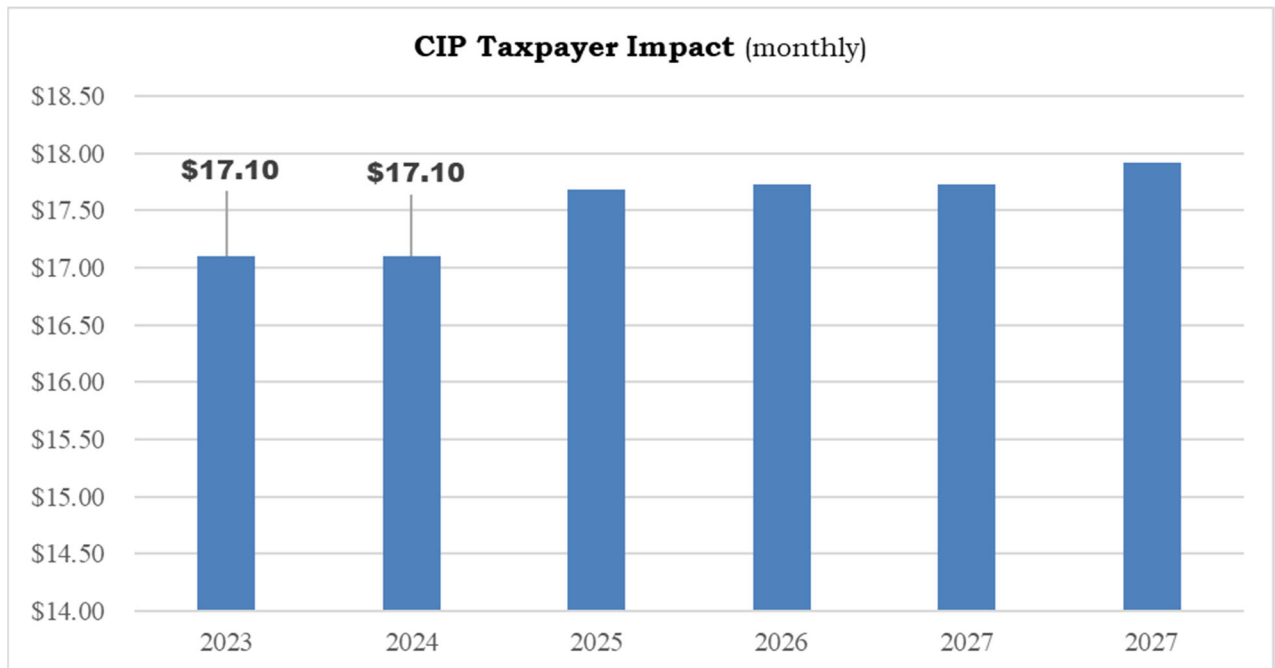
Beginning in 2022, the City will turn its attention to the remaining park system assets that were not addressed during the recent Park Renewal Program. The Skating Center received State Bonding of \$3.9 million for improvements that were completed in 2022. Over the next 5 years, playgrounds and athletic fields & court surfaces throughout the City will require \$4 million of new investment to replace aging structures and poor conditions.

As noted earlier, the City's general vehicles and equipment replacement needs are expected to total roughly 7 million over the next five years as part of City's normal asset replacement cycle.

Five-Year Financial Impact

With approximately \$52 million in new capital investments over the next five years, the CIP is expected to have an impact on property taxpayers, but not necessarily on utility customers. Significant rate increases were enacted during previous years for the City's water, sanitary sewer, and storm sewer functions to fund scheduled improvements on a pay-as-you-go basis. However, for 2023 and beyond inflationary-type rate increases will be necessary.

The impact on property taxpayers is depicted in the chart below.



The impact depicted in the chart assumes that all property tax-supported capital items will be funded through systematic increases in the annual property tax levy, and that no other alternative funding sources are captured. In addition, it assumes that all existing assets will be replaced with something similar at the end of their useful lives. Based on these assumptions, the typical single-family homeowner will be paying \$17.10 per month in 2023 and 2024 (holding all other factors constant) increasing to \$17.92 in 2027.

As the City continues to refine the Capital Improvement Plan, funding sources may change as grants and State funding options are pursued. The goal is to keep property tax increases to a minimum and any expiring debt levies will be re-purposed to fund the Capital Improvement Plan, per City policy. With these re-purposed levies, the CIP will be financially sustainable holding all other factors constant.

Financial Plan – Executive Summary

Enclosed is an executive summary of the 2023-2032 Financial Plan as prepared in accordance with the goals and aspirations identified by the City Council. Similar to the Capital Improvement Plan (CIP), the Financial Plan should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed financial decisions.

While the CIP addresses the City's long-term capital needs, the Financial Plan focuses on day-to-day operations. The Plan makes the distinction between *general-purpose* operations and enterprise/special purpose or *business-type* activities. General Purpose operations are typically supported by property taxes and include the following functions:

- Public Safety (Police and Fire)
- Public Works (Streets and Engineering)
- General Government (Administration, Finance & Communications)
- Parks & Recreation
- Information Technology

In contrast, business-type functions are generally supported by fees and permits and include the following functions:

- Water
- Sanitary Sewer
- Storm Sewer
- Golf Course
- Recycling
- Community Development
- License Center

Each of these separate operational categories is discussed in greater detail below.

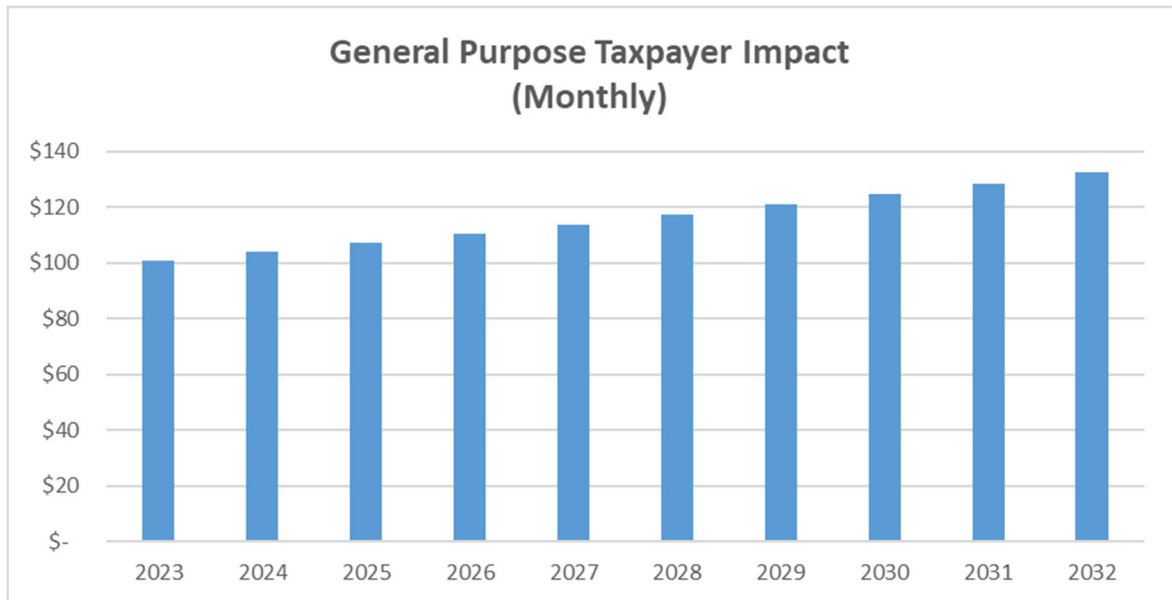
General Purpose Operations

Over the next 10 years, the City's *general purpose* operations are projected to collectively grow 3.9% per year, from \$19.6 million in estimated expenditures in 2023 to \$27.2 million in 2032. This assumes that the City will continue providing the same programs and service levels as it currently does. The projections incorporate increases in personnel, supplies & materials, and other operating costs including technology-related equipment.

These projections also include the following annual assumptions:

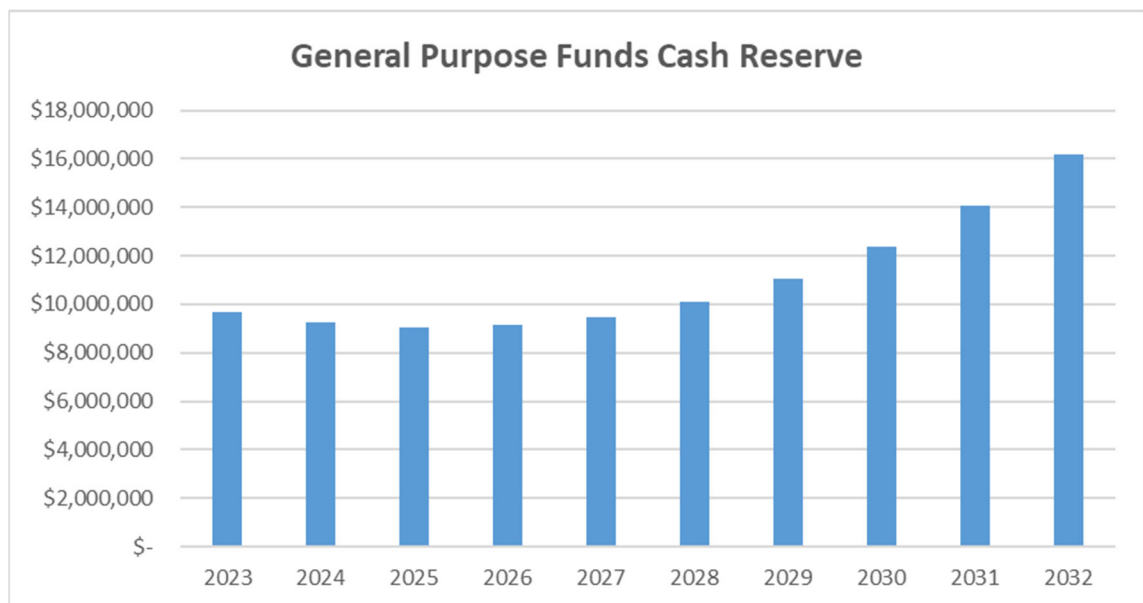
- 3.0% increase in personnel costs
- 2.0% increase in supplies & other charges, and technology-related equipment
- 4.0% growth in property tax revenues
- 2-2.5% growth in non-tax revenues
- 2.0% earnings on investments

As suggested above, there will be an increasing reliance on property taxes to sustain *general purpose* operations due to projected lower growth in non-tax revenues. As a result, the impact on taxpayers is projected to increase more rapidly than the inflation rate. The impact on single-family homeowners is depicted in the chart below.



The impacts depicted in the chart assumes that operations will be funded through existing revenue sources and that no other alternative funding sources will be available. And again, it also assumes that the City will continue providing the same programs and service levels as it currently does.

A gradual increase in cash reserves is expected over the next few years reflecting planned tax levy increases to provide for asset replacement and to maintain proper cash reserve levels. Projected cash reserve levels for the City's *general purpose* operations is depicted below.



Business-Type Operations

As highlighted earlier, the City's *business-type* functions include a number of functions that are provided to all residents and property owners including water and sewer services. However, they also include a number of functions that are somewhat voluntary in nature where residents make a conscious decision whether to utilize those services. These include the City's community development, and license center functions.

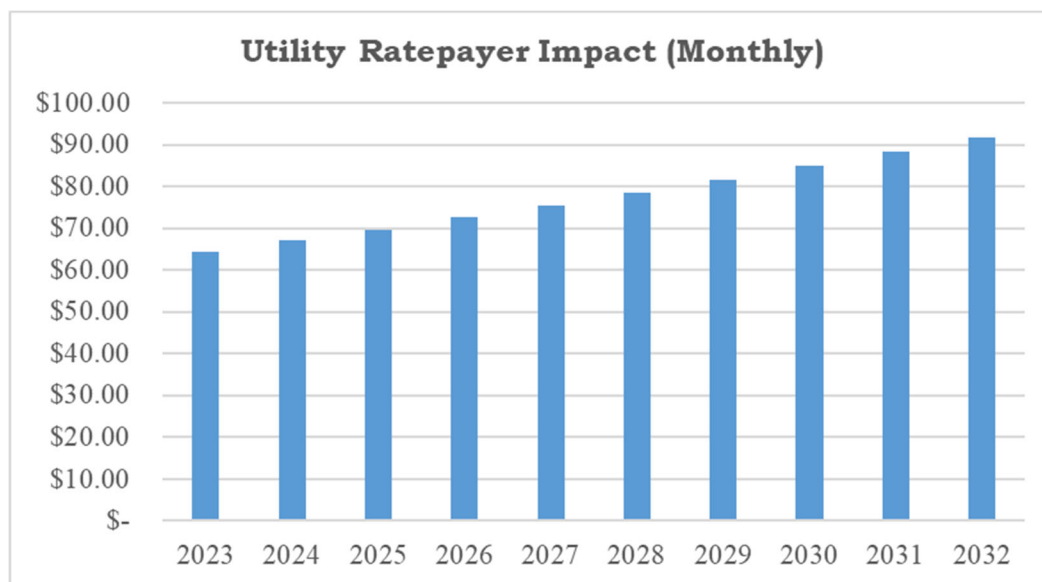
Over the next 10 years, the City's *business-type* operations are projected to collectively grow 2.4% per year, from \$17.6 million in estimated expenditures in 2023 to \$21.8 million in 2032. This assumes that the City will continue providing the same programs and service levels as it currently does. The projections incorporate increases in personnel, supplies & materials, and other operating costs including technology-related equipment.

These projections also include the following annual assumptions:

- 3.0% increase in personnel
- 2.0% increase in supplies & other charges
- 2-5.0% growth in fees & permits
- 2.0% earnings on investments

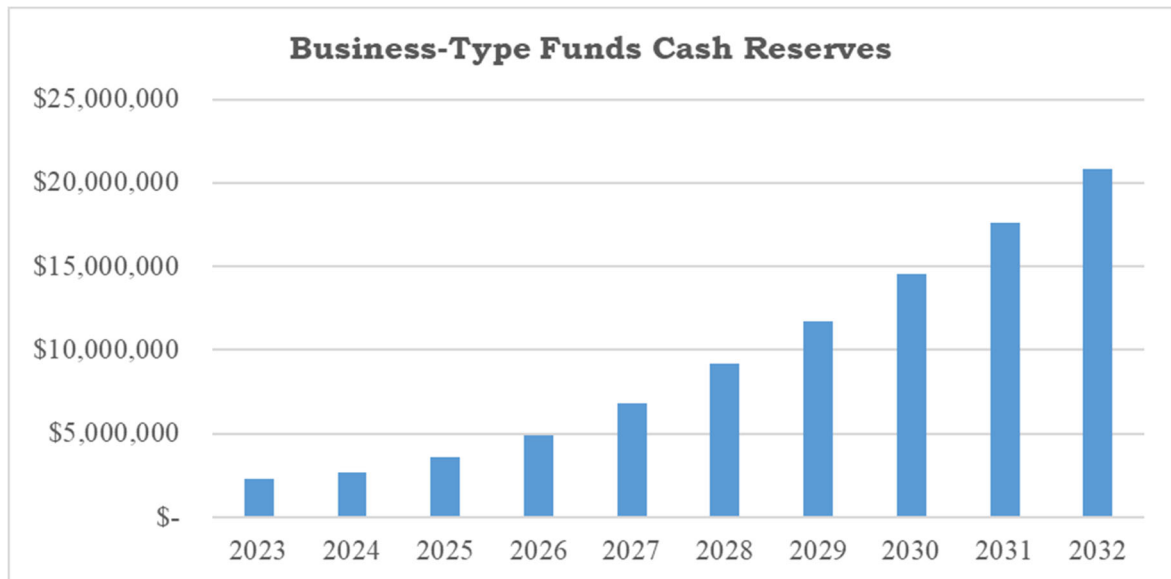
As suggested above, there will be an increasing reliance on fees & permits to sustain *business-type* operations due to projected lower growth in non-fee/permit revenues. Due to the diverse functions captured in the *business-type* operations, the impact on citizens and taxpayers will vary dependent on the fee-based services that are utilized. As a result, only the water, sewer, stormwater, & recycling operational impact for single-family homes will be measured.

The Utility rates (water, sewer, stormwater & recycling) operational impact on single-family homeowners is depicted in the chart below.



As shown in the chart, a typical single-family home can expect to pay approximately 4.2% more each year in their utility bills to sustain current operations. The City has a utility rate study done and updated every two years so the rate increase may moderate in the future years.

Projected cash reserve levels for the City's *business-type* operations is depicted below.



City of Roseville, Minnesota Mission Statement

To provide ethical, efficient, and responsive local government in support of community aspirations, guided by policies of the City Council, and implemented by professional staff, to ensure that Roseville remains strong, vibrant, and sustainable for current and future generations.

City of Roseville, Minnesota

Fiscal Policies

The following set of fiscal policies provides a framework to guide the City's budget and financial planning.

- Operating Budget Policy – revised 4-10-2017
- Debt Policy – revised 4-10-2017
- Revenue Policy – revised 4-10-2017
- Capital Investment Policy – revised 5-6-2019
- Operating Fund Reserve Policy – updated 9-20-2021

Each of these policies is explained in greater detail below.

Operating Budget Policy *(revised 4/10/2017)*

Purpose

The purpose of the City's Operating Budget Policy is to ensure that the City's annual operating expenditures are based on a stable stream of revenues. The policies are designed to encourage a long-term perspective to avoid pursuing short-term benefits at the expense of future impacts. The intent of this policy is to enable a sustainable level of services, expenditures, property tax levies, and other revenue sources including fee revenue.

Scope

This policy applies most critically to those programs funded through the property tax, as fluctuations in this revenue source can have substantial impacts.

Policy

- The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses. Specifically, accruing future year's revenues shall be prohibited. Practices to be avoided include postponing expenditures, rolling over short-term debt, and drawing down reserves beyond targeted levels to balance the operating budget.
- The operating budget will provide for adequate maintenance and periodic replacement of capital equipment.
- A proportionate share of the administrative and general government costs incurred by the general operating fund of the City shall be borne by all funds as is practicable. Such administrative charges shall be predetermined and budgeted annually
- New programs or proposals shall be reviewed in detail by City staff and both a policy and fiscal analysis shall be prepared prior to budgetary inclusion, and provided to the City Council for review
- A request for a program or service expansion or reduction must be supported by an analysis of public policy implications of the change
- A request for new personnel must be supported by an analysis demonstrating the need for the position based on workload measures, comparative staffing levels, and City and department priorities
- A request for purchase of new (additional) capital equipment must be supported by an analysis demonstrating that the value of the benefits of the equipment is greater than the cost of the equipment over its expected life
- As specified under City Code section 103.05 all general purchases and/or contracts in excess of \$10,000 must be separately approved by the Council

In recognition of industry-recommended budgeting practices, the City has established the following budget controls:

- The City will maintain a budgetary control system to ensure adherence to the budget
- The Finance Department will prepare regular reports comparing actual expenditures to budgeted amounts as part of the budgetary control system. These reports shall be distributed to the City Council on a periodic basis.
- Department heads shall be primarily responsible for maintaining expenditures within approved budget guidelines that are consistent with approved financial policies

Implementation

The budget as approved meets the above criteria and as a result, the above policies are considered to be implemented

Debt Policy *(revised 4/10/2017)*

Purpose

- To define the role of debt in the City's total financial strategy so as to avoid using debt in a manner that weakens the City's overall financial condition.
- To establish limits on the amount of City debt which will allow for manageable debt service costs.
- To maintain the best possible Moody's and Standard and Poor's credit rating

Policy

- The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues. The City shall not use debt for the purchase of vehicles and other rolling stock
- When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project
- The City will try to keep the average maturity of general obligation bonds at or below ten years
- As published in the Annual Budget document, the City will strive to keep the direct debt per capita and direct debt as a percent of estimated market value at or below the median set out by the credit rating agencies
- Total general obligation debt shall not exceed two percent of the market value of taxable property as required by State law
- The City shall not use debt for current operations
- The City will maintain good communications about its financial condition with credit rating agencies
- The City will follow a policy of full disclosure on every financial report and bond prospectus
- Refinancing or bond refunding will only be undertaken when there is significant economic advantage to the City, and when it does not conflict with other fiscal or credit policies
- The maintenance of the best possible credit rating shall be a major factor in all financial decisions. For the purposes of issuing debt, bond rating categories shall be used as a means of assessing the City's financial condition.

Implementation

The debt management section of this approved Budget and Capital Improvement Program demonstrate compliance toward achieving the city's debt policy.

Revenue Policy *(revised 4/10/2017)*

Purpose

- To provide a diversified and strong set of revenues to ensure a stable revenue system for City programs and services
- To match revenues with similar uses to ensure adequate funding for the various City services and programs over the long-term

Policy

- The City will try to maintain a diversified and stable revenue system and to shelter it from short run fluctuations in any one revenue source
- Absent any outside legal restrictions, all Federal, State, County, or other governmental financial aids, should be formally designated, by resolution, towards a specific program or service. General purpose aids shall only be used for capital or non-recurring expenditures and not for on-going operations.
- Each year the City will recalculate the full costs of activities supported by user fees, to identify the impact of inflation and other cost changes, and will set those fees as appropriate. Fees will be established and adopted annually on the Fee Schedule.
- The City will set fees and user charges for each enterprise fund, such as water and sewer, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the estimated replacement cost of capital assets and each fund's share of the administrative and general government costs incurred by the general operating fund
- Absent public policy reasons to the contrary, the City will set fees and user charges for non-enterprise funds, at a level that fully supports the total direct and indirect cost of the activity. Indirect costs include the cost of annual straight life depreciation of capital assets

Implementation

The Budget accurately allocates the revenues and expenditures of City programs and services.

Capital Investment Policy *(revised 9/19/2022)*

The purpose of the City's Capital Investment Policy is to ensure future capital improvements and replacements are made when needed in a manner which is both fiscally and operationally prudent. The Policy also outlines the general process for considering higher-cost capital asset additions or replacement of existing assets that feature substantial changes from their original size, functionality, or purpose.

The goal of this policy is to provide a stable funding mechanism for the City's infrastructure by setting aside specific resources on a periodic basis. This will ease the burden on present and future taxpayers, without significant fluctuations in annual property tax levies.

It is not the intent of the Capital Improvement Plan to fund major new facilities, which have not had the original funding established either through tax increment, general taxes, bonding or other such sources. The replacement funds and corresponding fund interest earnings are expected to be only for replacement purposes.

Scope

All City departments are included in this Policy

Policy

- The City will develop a 20-year Plan for capital investments and update it at least every 2 years.
- All capital investments shall be made in accordance with an adopted Capital Improvement Plan or in conjunction with a strategic or other long-term planning process.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Future operational costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The City will provide ongoing preventative maintenance and upkeep on all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The City should periodically review and follow industry-recommended replacement schedules for all City capital assets.
- The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval.
- The City will determine the least costly financing and acquisition method for all new projects.
- For future development or redevelopment proposals that require public infrastructure and/or public financing assistance and/or City support services, a fiscal analysis shall be prepared identifying the project sources and uses. The analysis should also demonstrate the costs and benefits of the project. The cost of this analysis shall be borne by the developer.
- The City will establish departmental Vehicle and Equipment Replacement Funds. The City will appropriate monies to them annually to provide for timely replacement of vehicles and equipment.

The amount will be maintained at an amount equal to the proportion of useful life expired multiplied by estimated replacement cost.

- The City will establish a Building Capital Fund, and will appropriate funds to it annually to provide for timely preservation of all buildings supported by general governmental funding. Only preservation which meets the capitalization threshold shall be paid for out of this fund. Preservation includes major items such as roof repair and HVAC replacement.
- The City shall establish a Street Infrastructure Replacement Fund to provide for the general replacement of streets and related infrastructure throughout the community. The annual MSA capital allocation, will be included as a part of the source of funds for computing the adequacy of this fund. This fund has been formally categorized by the Council as a permanent fund, whereby the interest proceeds are only used for the stated purpose. This fund will maintain five to ten years of construction projects in reserves as identified in the City's approved Capital Improvement Plan.
- The City shall establish a Park Improvement Capital Fund to provide for the general replacement of parks and related infrastructure throughout the community. The funding should equal the proportion of useful life expired multiplied by estimated replacement cost for all park system assets.
- Within each enterprise fund, the City shall establish a funding mechanism to provide for the general replacement of related infrastructure throughout the community. The funding should equal the proportion of useful life expired multiplied by estimated replacement cost for all enterprise fund system assets.
- From time to time the City Council shall establish additional replacement funds as the need becomes apparent.
- The Finance Commission will annually oversee and report to the City Council a review and analysis of planned capital investments and related reserve balances. The purpose of such analysis will be to gauge the health and sustainability of City reserves related to capital investments for the short (1-3 year), medium (4-9 years), and long term (10+ years). It will also take into account related borrowing and repayment costs.
- Capital Replacements should be considered using the following priority guidelines (in order):
 - 1) Projects necessary for the public's health and safety, or to meet legal mandates.
 - 2) Projects that responsibly preserve or replace existing assets to either extend remaining service life or to create efficiency.
 - 3) Projects that expand existing assets or services in order to benefit the Public Good.
 - 4) Projects that purchase new assets or services in order to benefit the Public Good.
- Higher-cost capital asset additions or replacement of existing assets that feature substantial changes from their original size, functionality, or purpose should be as separate Council actions with detailed fiscal analysis.

Definitions

Capital assets – Assets which cost \$10,000 or more and have a useful life of two or more years.

Capital Improvement Plan – A comprehensive 20 year outlook itemizing all capital assets and their replacement funding requirements. The plan will take into account useful asset lives and salvage values.

Replacement Cost– In today’s dollars, the cost to replace the asset. If it is expected the retired asset will have a salvage value, the estimated salvage value should be deducted from the expected replacement cost.

Asset Life – The number of years which is the asset is in use, also known as the useful life of a capital asset.

Bonding – The amount of debt incurred to obtain capital assets.

Capital Asset Maintenance – Expenditures which protect the City’s investment in capital assets and provide for ongoing upkeep.

Equipment – A tangible capital asset which does not qualify as a vehicle, building, street, or park asset. Examples are mowers, tools, etc.

MSA Capital Allocation – Municipal State Aid is money the City receives from the State to help pay for maintenance of MSA-designated streets. MSA streets are collector or arterial streets that interconnect to other cities or major thoroughfares.

Enterprise Fund – A separate accounting and financial reporting mechanism for municipal services for which they are primarily fee supported. Examples are Water, Sewer, and Golf Course.

General Governmental Fund – A separate accounting and financial reporting mechanism for spending in which a property tax is generally levied. Examples are police, fire, streets, parks and recreation.

Enterprise Fund System Asset – Assets which support enterprise services such as water, sewer, and golf course.

Park System Asset – All assets within city parks excluding buildings. Examples would be trails, equipment, and courts.

Implementation

The City shall use replacement funds to assist in the replacement of equipment, vehicles, and capital building maintenance. New equipment or buildings are to be funded from new dollars, unless they are designated to replace currently owned assets. Funds may be used up to the amount of the replacement funds set aside for that particular asset. Any additional funding shall be from new sources.

Operating Fund Reserve Policy *(revised 9/20/2021)*

Purpose

- To provide a cushion against unexpected revenue and income interruptions
- To provide working capital by ensuring sufficient cash flow to meet the City's needs throughout the year
- To provide funds to address unexpected or unplanned events

Policy

- The City will maintain a general fund reserve of 35-50% of the general fund's total annual operating budget. This ensures that the City has adequate funds on hand to provide for operations between bi-annual property tax collection periods. Any surplus beyond the required general fund reserve may be transferred to another reserve fund with a funding shortfall
- The City will strive to create a reserve in the Recreation Fund to 20-30% of the annual recreation budget. This reserve will provide a cash flow cushion and reduce the inter-fund borrowing expense to the Recreation Fund. Because of more frequent cash inflows, a 25% reserve will be adequate to support the daily cash needs of the fund
- The Community Development Fund is supported solely by building permit fees and charges. Because the economic environment has a major effect on this Fund, a fund balance of 25-50 % of the annual budget is a reasonable target. It is expected that as economic downturns take place, this reserve will provide for a transition period during which the Council will be able to assess and to better match operations with the economic need
- City enterprise funds shall have operating cash reserves sufficient to provide for monthly cash flow, and for a reasonable level of equipment and infrastructure replacement. Major reconstruction or system upgrades, may need to be funded from enterprise revenue bonds. Annual utility rate reviews will be made in regard to projected operating expenses and capital improvements. The Council will, on an annual basis, establish rates in accordance to operating cost recovery and the projected capital improvements. A minimum cash reserve level of 25% of the operating budget is a target that the City of Roseville will strive to maintain, though major capital projects may cause periodic deviations from this reserve level.
- The Communications Fund has greater cash flow variability than in prior years and now receives a small amount of property tax levy support. The Fund is expected to operate with reserve balances of 10-30% of the annual operating budget
- The License Center fund has consistently demonstrated strong cash flows which allowed for a lower overall reserve level. Based on the experiences of 2020, these fund reserves may need to be increased in the future. At this time the License Center fund will operate with balances of 10-15% of the annual operating budget.
- The Information Technology fund will operate with positive reserve balances of 10-15% which will eventually be eliminated once Metro-INET is fully established at which time, the IT function will simply be a division of the General Fund.
- Capital Project funds are identified in the Capital investment policy. Annual property tax levies supply funding for the various projects and fund balances increase over time to pay for equipment and infrastructure projects, the balances then drop and rebuild over time to cover the next projects.
- For the EDA, its General Operating Fund should maintain a reserve level of 35% of the annual budget to ensure that it has sufficient funds to provide for operations in-between property tax collection periods

- In the event the minimum fund balance drops below prescribed levels, the City shall dedicate new incoming property tax or program revenues (where applicable) in an amount sufficient to bring fund balance levels back into compliance within three fiscal years
- Unless otherwise directed by the City Council, monies held in individual Funds shall be expended first from restricted fund balances, second from committed fund balances, then from assigned fund balances, before using unassigned fund balance

Implementation

All fund reserves shall be reviewed each year at the time of the annual budget preparation and during the annual audit for the purpose of complying with this policy. Budgets shall be prepared on an "All Resources" basis, so that the City Council and Community can readily discern the current and projected management of all reserves.

If aggregate unrestricted reserves in the tax-supported operating funds are outside of targeted goals, the Council is advised to create a plan to get reserves into targeted goal ranges by committing reserve funds, using aggregate excess reserves to reduce the levy, or making appropriate budget or tax levy adjustments. With the creation of the Cash Reserve Fund, certain funds will have their reserves swept if they exceed the high target range, see the next section.

Cash Reserve Fund

The City has established a Cash Reserve Fund that will take the excess cash reserves from selected funds that are over the maximum reserve levels as defined under this policy, less funds needed for capital expenditures or funds donated to the City. The following funds are subject to the Cash Reserve Fund policy:

- General Fund (unrestricted portion)
- Parks and Recreation Fund
- Communication Fund
- Information Technology Fund
- License Center Fund

As part of the annual audit, the excess funds above the maximum reserve level at December 31 of the previous year (less funds needed for capital expenditures and funds donated to these accounts) shall be transferred to the Cash Reserve Fund before the books are closed for that particular year. The funds transferred to the Cash Reserve Fund shall be tracked on an annual basis and reported to the Finance Commission and approved by the City Council by April of the subsequent year.

Any expenditures from the Cash Reserve Fund must be authorized by the City Council.

City of Roseville, Minnesota

Annual Budget Process, Legal and Policy Requirements, and Description of Funds

The City adopts an annual budget for the General and selected Special Revenue funds that are prepared on the modified accrual basis of accounting. The adopted budget indicates the amount that can be expended by each fund based on detailed budget estimates for individual expenditure accounts.

Budget Process (General)

The formal budget process begins in the spring of each year. At that time the budget materials and guidelines are distributed to the various department heads. Informally, aspects of the upcoming budget are discussed throughout the year with the City Council, Staff and residents.

Departmental budgets are submitted to the Finance Department where they are compiled, verified and put into a format for the City Manager's review. The City Manager meets with each department to review submitted budgets. When the final review is completed, a proposed budget document is prepared and submitted to the City Council.

The City Council conducts a series of budget meetings over the next several months, allowing for citizen participation and Staff presentations.

As required by State Statute, the City Council must then take a formal action to approve a proposed budget and tax levy before September 30th. Staff submits the proposed budget to the County Auditor who then compiles all tax data from all levying entities for preparation of a parcel specific mailing to each county property taxpayer by mid-November.

The City schedules a 'Truth-in-Taxation' hearing between the end of November and December 20th, at which time the city's taxpayers are invited to attend and express their opinions regarding the proposed tax levy and budget. The city council approves the final budget and levy for the succeeding year at a subsequent meeting.

Budget Amendments

Periodically, it becomes necessary to modify the adopted budget during the fiscal year. When there is no effect on the total budget, the procedure for modification from one line item within a budget to another line-item is an application by the department head to the City Manager or designee.

Modifications that affect the total budget on a fund basis are only approved by the action of the City Council. The City Council, under Minnesota State Statutes Section 412.731, can modify or amend the budget at any time if funds are available. Budget appropriations are at the fund level.

Fund Accounting

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the Comprehensive Annual Financial Report (CAFR) into three broad fund categories and six generic fund types as follows:

Governmental Funds Subject to Financial Planning and Appropriation

General Fund - the General fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes.

Governmental Funds Subject to Financial Planning, but not Subject to Appropriation

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Other Funds Subject to Financial Planning and Appropriation (Proprietary Funds)

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. With these, the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City has five Enterprise Funds: Water Utility Fund, Sewer Utility Fund, Storm Drainage Fund, Golf Course Fund, and Solid Waste Recycling.

Internal Service funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City. The City has two Internal Service Funds including the Workers' Compensation Self-Insurance Fund which accounts for the City's Workers' compensation claims, and the Risk Management Fund which accounts for all of the City's general insurance costs.

Basis of Accounting

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The city considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, special assessments, licenses, interest revenue and charges for services. State aids held by the state at year-end on behalf of the government also are recognized as revenue. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has

a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due and accumulated unpaid vacation and compensatory time off which are recognized when paid.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unbilled utility service receivables are recorded at year-end.

Basis of Budgeting

The City adopts an annual budget for the general and special revenue funds that are prepared on the modified accrual basis of accounting. This is consistent with the City's basis of accounting for governmental funds. Proprietary funds are budgeted on an accrual basis which is also consistent with the City's basis of accounting for those fund types.

The adopted budget indicates the amount that can be expended by each fund based on detailed budget estimates for individual expenditure accounts. Management may make budget modifications within the fund level. All budget revisions at the fund level must be authorized by the City Council at the request of the City Manager. The Council, under *Minnesota Statutes*, Section 412.731, can modify or amend the budget if funds are available. All supplemental appropriations are financed either by transfers from the contingency section of the general fund budget or by revenues received in excess of the budgeted amounts. All budget amounts lapse at the end of the year to the extent they have not been expended. The level which expenditures may not legally exceed appropriations is at the fund level.

Long Range Planning - Capital Improvement Program (CIP) Overview

As part of the annual budget and the long range planning process, the city also updates a 20-year Capital Improvement Program (CIP).

The Capital Improvement Program process is on-going throughout the year, as the City Council studies and approves various projects. The document preparation is an affirmation of those approvals as well as a projection of potential projects that may be approved within the 20-year period.

The general guideline for CIP inclusion would be equipment of a capital nature, and construction project cost generally in excess of \$10,000. Items may appear in the CIP that are under the minimum amount, but they are evaluated on the basis of the substance of the expenditure.

Budget Procedures (Specific)

A budget calendar is developed in early February of each year with the departmental budget material going out to departments in March or early April.

Prior to departmental distribution, the Council typically sets overall goals for the City Management team to aid in their budget preparation. Those goals typically consist of:

- Infrastructure goals
- City service goals
- City performance goals
- City property tax goals

These goals are then to be incorporated to the greatest extent possible within each department's submittal.

In early April the budget materials are distributed to all departments. The budgetary requests are then returned to the Finance Department for compilation and preparation for the City Manager review.

The Finance Department usually meets with each department during the preparation process to work out any details or clarifications. Areas which cannot be resolved or are particularly affected by management policy are set aside for a meeting with the City Manager.

Upon final resolution of the major issues, the City Manager, with the assistance of the Finance Department presents the recommended budget to the City Council. The presentation is intended to provide the Council with the type of information, to assure that Council policy direction is being followed with particular emphasis on the Council's objectives set for the budget year.

Finance Compilation and Preparation Procedures.

The City Finance Director prepares an estimate of revenues including the property tax revenue based on the Council's tax objectives for the budget year.

A review of the budget submittals, include an allocation of capital requests with respect to funding: e.g. items which are replacement in nature and could be funded from the respective replacement funds, or items which are new and would require a property tax levy for a first time purchase. In addition, requests are reviewed in light of departmental goals, City Manager policy directions and the City Council's overall objectives.

The objective is to have a balanced budget to be presented to the City Council and that the budget has been prepared to not negatively affect net reserve operating balances or to create future financial obligations for which the Council is not prepared to meet.

Description of Funds

The City maintains a number of major and minor funds for recording the fiscal transactions and to meet legal accounting requirements. Within each fund, there may be a number of sub-funds, which are used during the fiscal year to assist in monitoring and managing allocations, grants or specific projects. At year-end, all sub-funds are rolled up into the primary fund for reporting purposes.

Below are general descriptions of the fund-types and a brief description of each fund within each type.

Fund Type: General Fund

The ***General Fund*** provides for accounting of general governmental functions related to the City's statutory obligations. Those functions include; public works, fire services, police services, city council, city administration, finance, insurance and legal. This fund has been designated a major fund for reporting purposes

The major sources of revenue for the general fund consist of property taxes, intergovernmental revenues, fines and forfeits, federal and state grants, investment income and charges for services rendered to citizens and to other city functions.

Expenditures for the general fund operations include; wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses of funds. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

Fund Type: Special Revenue

Special Revenue Funds include funds in which revenues are collected for specific purposes and expenditures for those specific purposes are recorded.

The ***Parks & Recreation Fund*** accounts for resources and payments related to the parks and recreation functions of the City. This fund has been designated a major fund for reporting purposes

Revenues generally consist of property tax dollars levied specifically for parks and recreation as well as fees and charges collected from users of the city's parks and recreation facilities. Other revenues include; investment income, donations and other miscellaneous revenues sources.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing parks and recreational services, supplies, and other charges. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

This fund is composed of the Recreation Fund and the Parks Maintenance Fund.

The ***Community Development Fund*** accounts for resources and payments related to the building safety inspection and land use functions of the City. This fund has been designated a major fund for reporting purposes

Revenues generally consist of fees and charges collected from users of the city's building inspection and permits as well as fees collected for land use and zoning changes. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing community development and inspection services, supplies, and other charges. Certain capital expenditures

are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

It is expected that this fund is to be self-supporting.

The ***Communications Fund*** accounts for resources and payments related to the city's communication functions including the periodic newsletters and cable television of city meetings. This fund has been designated a minor fund for reporting purposes

Revenues generally consist of franchise fees collected from the cable television users. Other revenues include; investment income, and other miscellaneous revenues sources. Starting in 2021 a portion of property tax revenue was dedicated into this fund as franchise fees have started to decrease.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing communication services, supplies, and other charges.

It is expected that this fund is to be self-supporting with a small amount of property tax levy support.

The ***Information Technology Fund*** accounts for resources and payments related to the information technology functions of the City. This fund has been designated a minor fund for reporting purposes

Revenues generally consist of rents collected from wireless tower leases. Prior to 2022, this fund also had intergovernmental revenues collected from other cities for services rendered, this now goes to a separate entity. Other revenues include investment income, and other miscellaneous revenues sources.

Expenditures recorded include contractual services paid to Metro-INET for services rendered to Roseville. Prior to 2022, wages, salaries and employee benefits for staff directly providing information technology services, supplies, and other charges were part of the fund. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

The ***License Center Fund*** accounts for resources and payments related to the State License Center of the City. This fund has been designated a minor fund for reporting purposes

Revenues generally consist of fees collected from the State Motor Vehicle licenses and from issuance of licenses from the Department of Natural Resources. Other revenues include investment income and other miscellaneous revenues sources.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing license services, supplies, and other charges. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

It is expected that this fund is to be self-supporting including payment of management and resource fees to the City's general fund.

The ***Lawful Gambling Fund*** accounts for resources and payments related to the enforcement and management of charitable gambling within the City. This fund has been designated a minor fund for reporting purposes

Revenues generally consist of taxes collected from city licensed charitable gambling organizations. Other revenues include; investment income, and other miscellaneous revenues sources. A portion of the

Revenues are set aside with the Roseville Community Fund to provide for grants to non-gambling groups within the Community.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing accounting and enforcement services, supplies, and other charges.

It is expected that this fund is to be self-supporting.

Fund Type: Debt Service

Debt Service Funds include funds which revenues are collected for the retirement of city incurred debt and from which interest, principal payments and other related expenses in relation to outstanding debt are paid.

The ***General Obligation Improvement Bonds*** accounts for resources and payments related to the payment of general obligation debt issued for special assessments are collected and property taxes levied. This fund has been designated a major fund for reporting purposes

Revenues generally consist of property taxes collected and special assessments from benefited property. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include bond interest payments, bond principal payments and other expenses related to debt management.

It is expected that this fund is to be self-supporting from the related tax levies and the special assessments.

Fund Type: Capital Projects

Capital Project Funds include funds in which revenues are collected for the construction and replacement of city facilities, equipment and infrastructure.

The ***Vehicle and Equipment Revolving Fund(s)*** accounts for resources and payments related to the replacement of furniture, fixtures and equipment within the city departments. This fund has been designated as part of a major fund (Revolving Improvements) for reporting purposes

Revenues generally consist of property taxes collected from levies specified for vehicles and equipment, investment income, and other miscellaneous revenues sources. Expenditures recorded include certain capital expenditures if they have been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing a previously depreciated asset.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***General Building Improvement and Replacement Fund*** accounts for resources and payments related to the replacement and major repair of buildings and structures within the city departments. This fund has been designated as part of a major fund (Revolving Improvements) for reporting purposes

Revenues generally consist of property taxes collected from levies specified for improvements, investment income, and other miscellaneous revenues sources. Expenditures recorded include certain capital repairs and improvements on buildings and structures (general governmental) if they have been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing a previously depreciated asset.

It is expected that this fund be kept at an amount approximately equal to the accumulated depreciation recorded for buildings and structures in the general fixed assets.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***Pathways Maintenance Fund*** accounts for resources and payments related to the pathway maintenance program which began in 2000. This fund has been designated as part of a major fund (Revolving Improvements) for reporting purposes

Revenues generally consist of property taxes collected from levies specified for maintenance. Other revenues include; investment income, and other miscellaneous revenues sources. Expenditures recorded include certain capital expenditures for existing pathways.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***Boulevard Streetscape Maintenance Fund*** accounts for resources and payments related to the boulevard maintenance program which began in 2000. This fund has been designated as part of a major fund (Revolving Improvements) for reporting purposes

Revenues generally consist of property taxes collected from levies specified for maintenance. Other revenues include investment income, and other miscellaneous revenues sources. Expenditures recorded include certain maintenance expenditures for maintaining existing boulevard landscapes.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***Tax Increments Pay-As-You-Go Fund*** accounts for resources and payments related to the tax increment pay-as-you-go districts. This fund has been designated as a major fund for reporting purposes

Revenues generally consist of property taxes collected from levies specified for maintenance. Other revenues include investment income, and other miscellaneous revenues sources.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***Parks Improvement Program Fund*** accounts for resources and payments related to the Park Improvement Program (PIP). The intent of this fund is not to add new assets but to primarily replace those park assets, which have completed their useful life. This fund has been designated as a minor fund for reporting purposes

Revenues generally consist of a property tax levy specifically for park improvements. Other revenues include, investment income, allocations from the Parks and Recreation Infrastructure Fund and other miscellaneous revenues sources. Expenditures recorded include certain capital expenditures for park improvement replacement in accordance with the City's Park Improvement Program.

It is expected that this fund is to be self-supporting from the related revenue sources.

The ***Street Infrastructure Replacement Fund*** accounts for resources and payments related to the Pavement Management Program (PMP). This fund has been designated as a minor fund for reporting purposes

Revenues generally consist of property tax revenues and Municipal State Aid revenues. Other revenues include; investment income, and special assessment revenues sources. Expenditures recorded include

certain capital expenditures for street improvements in accordance with the City's Paving Management Program.

It is expected that this fund is to be self-supporting from the related revenue sources.

Fund Type: Internal Service Funds

Internal Service Funds are funds which account for specific service operations of the City which are provided to other departments and divisions of the City.

The ***Worker's Compensation Fund*** accounts for revenues and expenditures related to servicing the City's Worker Compensation needs.

Revenues primarily consist of fees collected from user departments and property tax levies, when needed. Other revenues include; investment income, and other miscellaneous revenues sources. Expenditures recorded include medical payments and compensation payments to workers who qualify for worker's compensation benefits. This fund is not part of the budgeted funds.

The ***Risk Management Fund*** accounts for revenues and expenditures related to servicing the City's general insurance and risk management needs.

Revenues primarily consist of fees collected from user departments and property tax levies, when needed. Other revenues include investment income, and other miscellaneous revenues sources. Expenditures recorded include payments for liabilities within the City's deductible limit and payments to the City's insurance carrier, League of Minnesota Insurance Trust. This fund is not part of the budgeted funds.

Fund Type: Proprietary Funds

Enterprise Funds are funds which account for specific operations of the City in a manner similar to the private sector. All Enterprise Funds have been designated major funds for reporting purposes.

The ***Sewer Fund*** accounts for revenues and expenditures related to City's sewer distribution system operations.

Revenues primarily consist of sewer fees collected from system users. Other revenues include; investment income, and other miscellaneous revenues sources. Expenditures recorded include sewer system operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses. Major expenditures also include waste treatment fees to the Metropolitan Council Department of Environmental Services and certain capital expenditures for maintaining the system.

The ***Water Fund*** accounts for revenues and expenditures related to City's water distribution system operations. Revenues primarily consist of water fees collected from system users. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include sewer system operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses. Major expenditures also include the purchase of wholesale water from the St. Paul Regional Water System Authority and certain capital expenditures for maintaining the system.

The ***Golf Fund*** accounts for revenues and expenditures related to City's nine-hole golf course and the Cedarholm Community Building.

Revenues primarily consist of greens fees collected from course users. Other revenues include; investment income, room rental charges and other miscellaneous revenues sources. Expenditures recorded include golf course operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses and certain capital expenditures for maintaining the course in a reasonable condition.

The ***Storm Drainage Fund*** accounts for revenues and expenditures related to City's storm drainage distribution system operations.

Revenues primarily consist of storm drainage fees collected from system users. Other revenues include; investment income, and other miscellaneous revenues sources. Expenditures recorded include storm system operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses and certain capital expenditures for maintaining the system.

The ***Recycling Fund*** accounts for revenues and expenditures related to the City's recycling operations.

Revenues primarily consist of recycling fees collected from system users and grants from by Ramsey County. Other revenues include; investment income, and other miscellaneous revenues sources. Expenditures recorded include recycling operating expenditures, collection fees paid to the contracted hauler\collector and certain capital expenditures for maintaining the system.

Fund Type: Agency Funds

Agency Funds are funds used to report resources held by the City in a purely custodial capacity.

The ***Cemetery Fund*** accounts for the fiscal activities of a cemetery under the ownership of the Islamic Cemetery Association. Revenues consist of interest earnings on investments. Expenditures include general grounds maintenance.

The first non-Indians settled in the Roseville area in 1843, six years before Minnesota became a territory. In 1850 Rose Township was established, named after Isaac Rose, one of the first white settlers, who conducted the area survey. Rose Township included the areas now known as Roseville, Lauderdale, and Falcon Heights, as well as parts of present day St. Paul and Minneapolis.

Farms and nurseries dominated the area until the 1930s when commercial development arrived, attracted by the wide-open space, convenient location, and the railroad. At the same time, people began leaving the inner cities for the more spacious, less congested lifestyle of the suburbs.

By 1948 the township form of government could no longer accommodate the area's rapid growth. Roseville incorporated as a village in May of 1948, followed by Falcon Heights and Lauderdale, which led to Rose Township ceasing to exist.

Roseville's population and commercial development grew dramatically during the 1950's and 1960's. The City then turned its focus from planning to redevelopment and preservation. Today Roseville is a mixed land use community with a strong residential base and vibrant retail. It has become the commercial hub of the northeastern metro area.

This area is considered to be a major population and economic growth area in the state, and among one of the highly ranked economic growth areas in the country. The City of Roseville currently occupies a land area of 13.7 square miles and serves a population of 35,306. Roseville is a completely developed community and is bordered on all sides by other incorporated communities.

The City of Roseville has operated under the council-manager form of government since 1974. Policy-making and legislative authority are vested in a city council consisting of the mayor and four other members. The city council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the city manager. The city manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the city government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms, with three council members elected every four years and the mayor and one council member elected in staggered four-year terms. The council and mayor are elected at large.

The City of Roseville provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; water and sewer services and recreational activities and cultural events.

Supplemental demographic and statistical information is shown below.

City of Roseville, Minnesota								
PRINCIPAL PROPERTY TAXPAYERS								
Current Year and Ten Years Ago								
		2021				2011		
			Percentage of				Percentage of	
	Taxes		Total Taxes		Taxes		Total Taxes	
Taxpayer	Levied	Rank	Levied		Levied	Rank	Levied	
PPF Rtl Rosedale Shopping Ctr LLC	\$ 1,371,174	1	5.68%	\$	598,184	2	4.07%	
St Paul Fire And Marine Ins Co	498,178	2	2.06%		437,780	3	2.98%	
Gateway Washington Inc	411,286	3	1.70%		425,678	4	2.90%	
Wilcal Crossroads LLC	394,160	4	1.63%		308,371	5	2.10%	
Rosedale Commons LP	347,094	5	1.44%					
Rosedale Square LLC	288,781	6	1.20%					
Magellan Pipeline Co LP	284,811	7	1.18%					
Arrow Lexington Apartments LLC	282,222	8	1.17%					
Meritex industrial Portfolio LLC	270,603	9	1.12%					
Rosedale Marketplace Associate	224,355	10	0.93%					
Compass Retail, Inc.	-	-	-		826,040	1	5.62%	
Williams Bros Pipeline	-	-	-		245,188	7	1.67%	
Target Corporation	-	-	-		196,295	9	1.34%	
JTL Roseville Corp Center LLC	-	-	-		265,436	6	1.81%	
KPERS Realty Holding #41 Inc.					216,734	8	1.47%	
CSM Investors Inc.	-	-	-		194,527	10	1.32%	
	\$ 4,372,664		18.10%	\$	3,714,233		25.28%	

[illegible]

City of Roseville, Minnesota							
DEMOGRAPHIC AND ECONOMIC STATISTICS							
Last Ten Fiscal Years							
Fiscal Year	Population (1)	Estimated Personal Income (2)	Per Capita Personal income (3)	School Enrollment District #623 (4)	School Enrollment District #621 (4)	Unemployment Rate (5)	
2012	33,807	\$ 1,644,947,199	\$ 48,657	6,804	9,948	4.4%	
2013	34,486	1,590,632,264	46,124	7,587	10,236	4.3%	
2014	34,476	1,604,133,804	46,529	7,397	10,504	3.2%	
2015	35,306	1,660,052,814	47,019	7,507	10,759	3.0%	
2016	35,244	1,707,818,508	48,457	7,580	11,145	3.0%	
2017	35,836	1,784,095,260	49,785	7,581	11,285	2.5%	
2018	35,796	1,871,808,636	52,291	7,531	11,389	2.4%	
2019	36,272	1,992,566,048	54,934	8,255	11,655	2.6%	
2020	36,644	2,036,783,452	55,583	7,276	11,715	4.1%	
2021	35,566	2,082,638,262	58,557	7,205	11,499	2.1%	

City of Roseville Community Aspirations: 2021 Results & Accomplishments

Each year, the Mayor of Roseville presents a State of the City Address to highlight various results and accomplishments over the past year. These achievements are summarized in the spirit of the City's Mission Statement and in the context of the City's Community Aspirations, both of which are identified in other sections of this document. The State of the City Address is typically given in late February of each year. As of the date of this publication, the results and accomplishments for the most recent year have not yet been compiled. The results of the previous year grouped by community aspiration category are shown below.

Welcoming, inclusive, and respectful

- The city adopted and started implementation of a Strategic Racial Equity Action Plan (or SREAP) which will measure and prioritize 1) diversity in hiring and recruitment for City jobs; 2) diversify City boards and commission; and 3) use an Equity lens in all City decision-making across the organization. Guiding this process is the City's new Equity and Inclusion Manager.
- Another effort to improve the welcoming and inclusive nature of Roseville has been an effort to review potentially offensive naming of any city parks. Pocahontas Park was the first one that was examined and through engagement of neighbors, residents and representative of local indigenous groups, the Parks and Recreation commission has made recommendations to change the name.
- Roseville Parks and Recreation continued the Creative Crossroad program of summer entertainment at Central Park featuring performers from a wide variety of nations and cultures that represent our increasingly diverse population.

Safe and law-abiding

- Fire Department received a federal SAFER grant which covers 3 years of salary for 6 firefighters. The department now is able to provide for fully-staffed response to up to 3 simultaneous calls at all times on all shifts. The use of the grant funding has now transitioned the department to wholly full-time and allows for the city to transition funding on the tax levy over the 3 years.
- The Roseville police department established a Community Action Team (CAT) with the addition of 3 new officers in 2021. In addition to the 3 officers, a Housing Navigator was added to the CAT, which was funded by AmeriCorps. The Housing Navigator works specifically with homeless persons and connects them to shelters, services and more permanent housing. Ramsey County funded a social worker on-staff as part of the CAT, to help connect people with a variety of social services and provided follow up that can keep people from repeated encounters with law enforcement. The City will fund a second social worker in 2022-2024, using a portion of the Federal ARPA funds that were received.
- The creation of the CAT has allowed officers on duty to increase focus on responding to developing trends in criminal activity which recently included mass shoplifting incidents in retail areas and increased car-jacking events in Roseville.

Economically prosperous, with a stable and broad tax base

- Retail and food establishments have continued to slowly recover from the COVID-19 pandemic, a significant challenge has been hiring and retaining enough staff to stay fully operational. The City's Economic Development Authority used some of the City's ARPA funds to support the Choose Roseville campaign which brought resources to local small businesses to help with advertising, social media and hiring. 19 businesses received assistance in 2021 and the program continues through 2022.

- Zoning code changes were made to incorporate more mixes of uses across the City. Traditionally commercial areas may now include high density residential as part of a commercial development or as infill or replacement of portions of existing commercial sites. A small decrease in required lot sizes in the residential districts allows for addition of certain limited types of denser housing.
- Issued more than 4600 permits for new and remodel construction, both commercial and residential totaling a contribution of over \$107 million to the local tax base. This is slightly more than the 4100 permits issued in 2020, for a valuation of \$160 million.

Secure in our diverse and quality housing and neighborhoods

- An effort by the City to increase affordable home ownership and affordable single family homes in Roseville has been the creation by the EDA of a local land trust. In partnership with Twin Cities Habitat for Humanity, the land trust can purchase and renovate or replace low-price single family housing, selling the homes as affordable, with an underlying lease on the land itself to maintain those affordability requirements through subsequent owners.
- Twin Lakes Station development, which will provide 200-300 affordable senior housing units in one building and a comparable number of affordable family housing units in their second building broke ground in 2021 and started leasing units at the end of 2022.
- The City revocation of rental licenses at the Marion Street/The Brittany apartments in 2020 resulted in the owners implementing major improvements to ensure safe housing of these affordable units and their rental licenses were restored in mid-2021.
- City implemented a licensing program to regulate short-term rentals of residential properties in 2021.

Environmentally responsible, with well-maintained natural assets

- The City has implemented an accelerated mitigation plan to address Emerald Ash Borer. The mitigation plan includes aggressive removal and replacement of diseased trees, with some targeted treatment as appropriate. A variety of trees will be planted to replace those removed.
- As part of the commitment to restoration of the tree canopy, volunteers were able to plant about 140 trees throughout City parks in 2021.
- The City achieve GreenStep Cities Step 5 status, the highest level that can be attained in this voluntary municipal sustainability tracking and rating program in 2021.
- The City completed the Xcel Energy's Partners in Energy Program with the adoption of the City's Energy Action Plan. The plan strives for residents and businesses to decrease energy usage and use cleaner sources of energy.

Physically and mentally active and healthy

- Plans were approved to replace tennis courts at Evergreen Park with pickleball courts which has been a highly requested item from residents. To maintain tennis facilities in the area, the City partnered with Roseville Area Schools to upgrade the tennis courts at Anpetu Teca Education Center.
- The city was able to substantially upgrade the inclusive playground at Central Park Victoria West thanks to a very large donation to the Friends of Roseville Parks. The enhanced play area now includes numerous inclusive elements for all abilities, whether they be related to physical mobility, dexterity, vision or hearing impairments, .
- Roseville parks and recreation programs had to pause, regroup and re-start due to the pandemic under changing parameters of CDC and State guidance. The City's Cedarholm golf course saw a 20% increase in golf rounds over 2020.

Well-connected through transportation and technology infrastructure

- As part of the Oasis apartment development west of County Road C & Snelling, the City converted the original open stormwater ditch to an underground pipe with a trail on top. This not only addressed future costs to maintain the old ditch but also added a trail connection through this area.

Phase 2 of this pathway connection, north of Terrace Drive to Oasis Park is planned for 2022. Further connections were made in the pathway system in 2021, including along Rice Street and Lexington Avenue, which help link multi-family residential areas with transit connections and the rest of the pathway system.

- Developed a refined master plan for expansion of public works storage, provision for a long-term license center and providing space for city staffing and storage needs, along with potential other programming needs in the future, including more green space. Improving the functionality of our maintenance activities will indirectly improve connections in our community by providing more capable and timely responses to infrastructure maintenance needs.

Engaged in our community's success as citizens, neighbors, volunteers, leaders, and businesspeople

- The former communications function of the City's Administration Department was reorganized as Community Engagement as we try to engage people rather than just communicating with them.
- One measure to determine how engaged our residents and businesses are in our community, is the amount of volunteering that occurs. The city had 625 unique individual volunteers lend their time and talents to the city. 280 or 40% were first-time volunteers. In total, volunteers donated 6500 hours of their time, representing nearly \$185,000 of in-kind work, or the equivalent of 3 full time employees. Volunteers included advisory commission and committee members, tree planters, buckthorn haulers, phone answerers, and a host of other tasks that keep the City running and serving our community.
- The last community visioning project occurred in 2005/2006, in an effort to further engage and include residents the City will undertake a Community Visioning project in 2022.

Glossary of Terms

Accrual – An accounting practice of matching expenses with related revenues. Generally, expenses are reflected when the obligation is incurred, while revenue is reflected when earned, not when payment is received.

Appropriation – an appropriation represents a specific amount of money formally designed for a particular purpose.

Assessment – Refers to a financial lien placed by the City against a property to pay for the property's fair share of any street or utility improvement.

Asset – generally refers to property, plant, or equipment that has an extended useful life and therefore can be relied upon to assist in the provision of programs or services beyond the current calendar year.

Audit – an examination of city records and accounts by an external source to check their validity and accuracy.

Balanced Budget – A budget adopted by the City Council and authorized by resolution where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Bonds – A method of borrowing (similar to a loan) used by the City to finance the construction or reconstruction of City facilities or infrastructure. See also, 'Debt Service'.

Budget – Refers to the City's planned use available monies for the upcoming fiscal year. The budget is considered 'balanced' when expected revenues are equivalent to planned expenditures.

Capital Improvement Plan - A long-term projection of all planned capital replacements of City facilities, street and utility infrastructure, vehicles and rolling stock, and other improvements.

Charges for Services include administrative charges between funds, wireless antenna lease revenues, recreation program fees, user charges for; water, sanitary sewer, storm drainage, and solid waste recycling fees, and greens fees for the municipal golf course.

Community Development includes planning and economic development, code enforcement, and geographic information systems.

Comprehensive Plan - A defined land use and zoning plan that was developed and placed into Roseville's City ordinances.

Debt Management Plan – A schedule of the City's debt service payments and an overview of the general principles that governs the issuance of City debt.

Debt Service – Refers to the principle and interest paid on bonds used to finance City facility and infrastructure improvement projects.

Depreciation - The systematic allocation of the cost of an asset over its useful life.

Economic Development Authority (EDA) – is a separate legal entity approved by the Council and charged with furthering economic development and the various housing programs of the City.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course operations. They are specifically segregated from other City Funds due to their unique revenue stream and accounting practices.

Financial Plan – refers to the long-term financial picture based on the general direction of the City, 10-Year Capital Improvement Plan, and general budgeting decisions. The Plan also forecasts financial impacts on residents based on projected trends.

Fines & Forfeits include fines paid for traffic violations and criminal offenses occurring within the City limits.

Fiscal Disparities – is a wealth-sharing tool, somewhat unique to Minnesota that represents the portion of Commercial/Industrial property value added since 1974. This captured property value is shared amongst municipalities within the Twin Cities Metropolitan Area.

Full-time Equivalent – or FTE, represents a calculation of total staffing resources using the conversion that each full-time employee who works 40 hours per week, or 2,080 per year, would equal 1.0 FTE. An employee that works only 20 hours per week would equate to 0.50 FTE.

Fund – a separate account of assets, liabilities, revenues, and expenditures that was created for legal or management purposes, as a mean of segregating specific financial activity from other governmental operations.

Fund Balance – represents the cumulative reserves (surplus monies) that have been realized within the City's general and special-purpose operations and are available for future appropriations.

General Fund – the primary fund for the City of Roseville, which includes most State, or County mandated functions that are supported primarily by property taxes.

General Government – refers to those programs and services that are associated with general centralized City functions. They include, but are not limited to; Administration, Legal, Finance, Elections, and City Council expenditures.

Geographic Information Systems (GIS) – refers to the study of relationships between geographic parcels or areas. It is primarily used in the City's Community Development Program.

Governmental Funds – refers to the fund group that is used to account for the City's general operations. These operations are normally supported by taxes and intergovernmental revenues.

Inflation – A general measure of the change in prices and/or the costs of providing programs and services.

Infrastructure – Refers to City facilities, streets, parks, and utilities that have a useful life of at least ten (10) years.

Interest Earnings include investment earnings on cash reserves.

Inter-fund Charges – Represent administrative support charges that are assessed by internal service functions against other city functions to more accurately represent the true cost of providing City programs and services.

Intergovernmental Revenue – Includes Federal, State, or local monies received from other public entities.

Joint Powers Agreements (JPA) – Agreements entered into by public entities that are mutually beneficial. The JPA typically involves a contractual relationship whereby one entity provides a service to another in exchange for payment.

Lawful Gambling - Charitable gambling done by non-profit organization that is regulated by the State of Minnesota and the City of Roseville. The City of Roseville taxes gross revenues at 1% and gross profits at 10%.

Licenses & Permits include business licenses, building-related permits and fees, and licenses and fees collected at the License Center.

Net Assets - represents the cumulative reserves (surplus monies) that have been realized within the City's business-type operations (proprietary funds) and are available for future appropriations.

Operating Fund – a fund type that typically accounts for the on-going and day-to-day activities of specific programs or services. The General Fund is the primary operating fund of the City.

Other Services and Charges include professional services, contractual maintenance and repair, utilities, memberships, inter-fund charges, and training and conferences. It also includes the costs attributable to the purchase of water from the City of St. Paul and wastewater treatment costs paid to the Met Council.

Park Master Plan – Refers to the City's long-range plan for developing and redeveloping the Park system including facilities, trails, and natural amenities.

Parks and Recreation includes recreation administration and programs, leisure activities, and the Skating Center operation.

Pavement Management Program – Refers to the City's long-range plan for repairing and reconstruction local streets.

Permanent Fund - a fund which have been legally established where only the investment income may be used for which the Fund was established.

Personal Services includes the wage, benefit, and insurance costs of employees.

Personnel Costs – See 'Personal Services'.

Public Safety includes the costs associated with providing police and fire protection.

Public Works includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions.

Property Taxes include taxes levied against taxable property.

Proprietary Funds – refers to the fund group that is used to account for the City’s business-type operations. These operations are normally supported by user fees and operate more like a private business would.

Reserves – monies held in interest-bearing accounts that are set aside for some future purpose, but are not necessarily needed in the current fiscal year. Reserves are also referred to as ‘fund balance’ or ‘sinking funds’.

Sinking Funds – See ‘Reserves’.

Special Assessment - A charge made against certain properties to defray all or part of the cost of a specific capital improvement that benefits primarily those properties.

Special Purpose functions include information technology, communications, license center, lawful gambling enforcement, and parks maintenance.

State Aid monies refer to a variety of both general and specific aids provided by the State of Minnesota. It includes funding for police training, fire equipment, street maintenance and repair, and others.

Supplies and Materials include office supplies, motor fuel and vehicle supplies, clothing and protective gear, street repair materials, and salt/sand purchases.

Tax Capacity – a formula used to represent the taxable property value of a parcel(s) within the City and is used to determine the local tax rate.

Tax Levy – See ‘Property Taxes’.

Tax Increment Financing (TIF) - A method of financing by which improvements made in a designated area are paid by the taxes generated from the added taxable value of the improvements.

Trust Operations includes endowment funds used to offset general taxes, and to maintain the City-owned Roseville Lutheran Cemetery. A decrease in available funds will result due to falling interest rates, which in turn generate less interest earnings. The principle endowment of these funds remains intact.

User Fees – Refers to charges paid by end users for the purchase of City services. User fees are typically associated with recreational programs and water and sewer services..

Variance Board – is a Council-appointed Board charged with the task of reviewing requests by Roseville landowners for variances under the City’s Land Use Code(s).

Vehicle Replacement Program – Through departmental depreciation charges, the City establishes a Vehicle Replacement Fund that is used to replace City vehicles at the end of their useful life. For each vehicle class, a replacement schedule is determined based on the vehicle’s use, and expected wear and tear.