



2008 Budget and Capital Improvement Plan

2008 Budget
2008-2012 Capital Improvement Plan
Adopted December 17, 2007

Prepared by the Department of Finance

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Letter of Transmittal

December 17, 2007

To the Mayor and City Council,

Enclosed is the 2008 City Budget as prepared by City Staff, in accordance with City Council actions. The 2008 Budget culminates nearly a year's worth of planning, evaluation, and input from the City Council, advisory commissions, and citizens. 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.

To the greatest extent possible, new technologies and efficiencies have been incorporated into our service delivery process. However, several challenges remain that will have a significant impact on the 2008 Budget. They include:

- Rising fuel and energy costs
- Maintaining a competitive employee compensation and benefit package
- Strengthening the City's asset replacement funding mechanisms
- Strengthening cash reserves
- Positioning the City to implement recommendations set forth in the Imagine Roseville 2025 process

With the exception of the challenge pertaining to the Imagine Roseville 2025 process, all of these impacts have been on-going for the past several years. Each of these impacts is addressed in greater detail below.

Many of the City's largest service inputs - such as fuel and energy related costs are outpacing general inflation. For example, the City spends over \$500,000 annually for fuel and energy costs alone. Also, in an effort to attract and retain high-performing employees, the City makes great effort to ensure that the City's compensation and benefit package is commensurate with peer communities. To that end, the City has budgeted for an employee cost-of-living adjustment (COLA) of 3.5%. Personnel-related costs represent the single highest cost input into the City's service delivery process.

The City's asset replacement funding mechanisms, while generally strong, do not have sufficient revenue streams to replace the City's park system assets or city facilities at the optimal time. Added funding has been included in the 2008 Budget to strengthen our ability to replace assets at the end of their useful lives. Additional emphasis will be needed in 2009 and beyond.

The City's cash reserves, while strong overall, are somewhat below target levels in a few of the City's key operating funds. In 2007, the City Council affirmed recommended reserve levels and took initial steps to strengthen selected funds including the establishment of a dedicated tax levy for this purpose.

The 2008 Budget attempts to begin positioning the City to incorporate the goals and strategies that were identified in the recently completed Imagine Roseville 2025 visioning process. This 6-month process resulted in the citizen recommendation of the following goals:

- 1) Roseville is a welcoming community that appreciates differences and fosters diversity
- 2) Roseville is a desirable place to live, work, and play
- 3) Roseville has a strong and inclusive sense of community
- 4) Roseville residents are invested in their community
- 5) Roseville is a safe community
- 6) Roseville housing meets community needs
- 7) Roseville is an environmentally healthy community
- 8) Roseville has world-renowned parks, open space, and multi-generational recreation programs and facilities
- 9) Roseville supports the health and wellness of community members
- 10) Roseville supports high quality, lifelong learning
- 11) Roseville has a comprehensive, safe, efficient, and reliable transportation system
- 12) Roseville has well-maintained, efficient, and cost-effective public infrastructure
- 13) Roseville has technology that gives us a competitive advantage
- 14) Roseville has a growing, diverse, and stable revenue base
- 15) Roseville responsibly funds programs, services, and infrastructure to meet long-term needs

It is expected that these goals will guide future budget decisions and in all likelihood will require significant financial resources. The Council has developed a narrowed list of short, medium, and long-term goals. More detailed plans should emerge following additional priority-setting meetings which are scheduled for 2008.

Finally, the 2008 Budget reflects newly-adopted budget and financial policies that help guide budgeting and spending decisions. These policies can be found in Appendix A of this document.

The following budget document summarizes the 2008 Budget for all City programs and services. The information 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 department including goals and objectives, prior year accomplishments, and budget impact items. The purpose of this section is to provide a quick overview of the individual programs and services being provided by the City.

Section 3 – Strategic Plan presents information regarding the City’s Debt Management Plan, 5-year Capital Improvement Plan (CIP), and a 5-Year Financial Plan which play an integral part in the City’s long-term financial planning as well as next year’s budget.

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

City of Roseville – 2008 Budget

The remaining portions of this budget document provide greater detail on the funding sources and uses. We sincerely hope that all interested parties will find this document useful in evaluating the City's programs and services. 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 in fulfilling the promises embedded in this budget.

Respectfully submitted,

William J. Malinen
City Manager

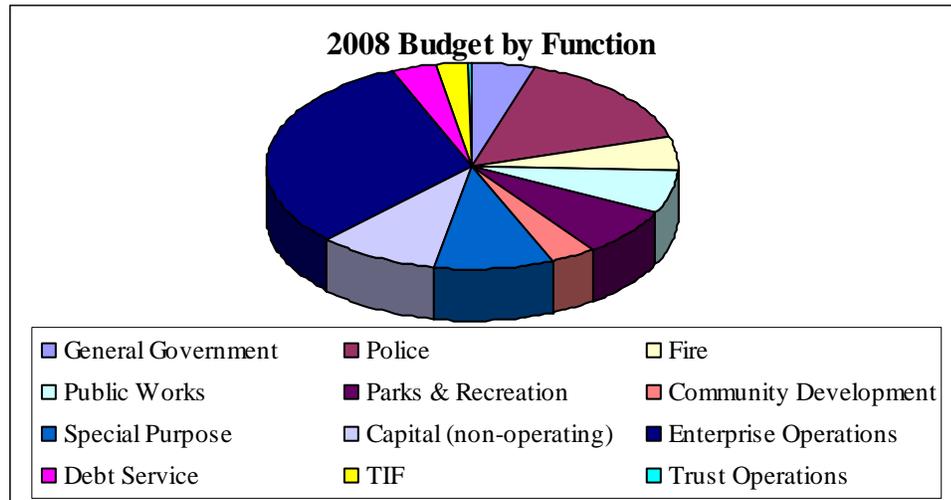
Christopher K. Miller
Finance Director

City of Roseville – 2008 Budget

2008 Budget Summary

The 2008 Budget is \$35,873,895, an increase of \$3,225,096 or 9.9%. The combined budget for the tax-supported funds is \$15,690,995, an increase of \$ 1,122,556 or 7.4%.

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



Program or Function	2007 Budget	2008 Budget	\$ Increase (decrease)	% Increase (decrease)
General Government	\$ 1,605,944	\$ 1,759,695	\$ 153,751	9.6 %
Public Safety	6,919,870	7,514,680	594,810	8.6 %
Public Works	2,274,065	2,427,875	153,810	6.8 %
Parks & Recreation	2,543,010	2,617,605	74,595	2.9 %
Community Development	1,118,575	1,302,245	183,670	16.4 %
Special Purpose	3,057,010	3,453,665	396,655	13.0 %
Capital Outlay (non-oper.)	2,286,000	3,303,855	1,017,855	44.5 %
Enterprise Operations	10,554,825	11,204,775	649,950	6.2 %
Debt Service	1,335,000	1,335,000	-	0.0 %
TIF Pay-as-you-Go	900,000	900,000	-	0.0 %
Trust Operations	54,500	54,500	-	0.0 %
Total	\$ 32,648,799	\$ 35,873,895	\$ 3,225,096	9.9 %

General Government includes activities related to City Council and Commissions, elections, legal, general administration, finance, and central services. General government expenditures are expected to increase due to increasing wage, healthcare, insurance, and other inflationary-type costs.

Public Safety includes the costs associated with providing police and fire protection. Public safety expenditures are expected to increase due to increasing wage, healthcare, and other inflationary-type costs, as well as added equipment replacements.

Public Works includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions. In addition to increasing wage and healthcare costs, additional appropriations were made to offset higher-than-inflation fuel and energy-related costs.

Parks and Recreation includes recreation administration and programs, leisure activities, and the Skating Center operation. Consistent with other departments, wage, healthcare, and energy costs have placed greater pressures on overall operating costs. A portion of the additional costs are offset by program fees.

Community Development includes planning and economic development, code enforcement, and geographic information systems. Expenditures are expected to increase due to increasing wage, healthcare, insurance, and other inflationary-type costs. In addition, a one-time appropriation of \$150,000 has been included to revise the City's Comprehensive Plan.

Special Purpose functions include information technology, communications, license center, lawful gambling enforcement, and parks maintenance. In addition to increasing wage and healthcare costs, the increase is attributable to the expected addition of one License Center position. The additional position will be funded by agent fees generated through the issuance of passports.

Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course. Added wage, healthcare and contractual services will place added pressure on these operating budgets. This includes a projected 4% increase in costs related to the purchase of wholesale water from St. Paul, and a 4% increase in wastewater treatment costs through the Metropolitan Council Environmental Services (MCES) Division.

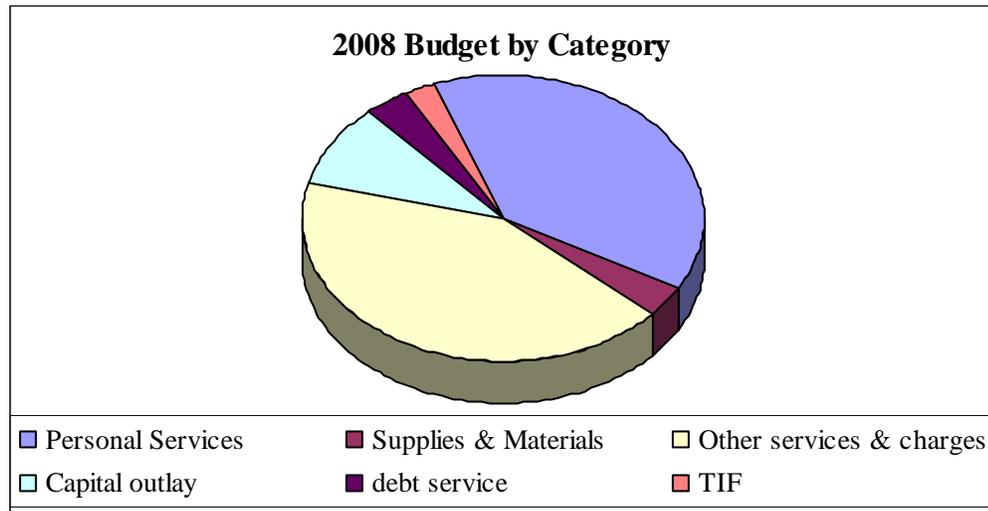
Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. Debt service costs are expected to remain constant until 2011.

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.

Trust Operations includes endowment funds used to offset general taxes, and to maintain the City-owned Roseville Lutheran Cemetery.

City of Roseville – 2008 Budget

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



Type of Expense	2007 Budget	2008 Budget	\$ Increase (decrease)	% Increase (decrease)
Personal Services	\$ 13,089,000	\$ 13,879,352	\$ 790,352	6.0 %
Supplies & Materials	1,221,551	1,282,650	61,099	5.0 %
Other Services & Charges	12,727,748	15,173,078	2,445,290	19.2 %
Capital Outlay	3,375,500	3,303,855	(71,645)	(2.1) %
Debt Service	1,335,000	1,335,000	-	- %
TIF Pay-as-you-Go	900,000	900,000	-	- %
Total	\$ 32,648,799	\$ 35,873,895	\$ 3,225,096	9.9 %

Personal Services includes the wage, benefit, and insurance costs of employees. In an effort to attract and retained highly qualified employees, the City’s Compensation Plan provides for a cost of living adjustment (COLA) of 3.5%. In addition, health and dental insurance premiums charged to the City are expected to increase by 10%.

Supplies and Materials include office supplies, motor fuel and vehicle supplies, clothing and protective gear, street repair materials, and salt/sand purchases. An increase is estimated for 2008 reflective of anticipated increases in service inputs including fuel and energy-related costs.

Other Services and Charges include professional services, contractual maintenance and repair, utilities, memberships, interfund 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.

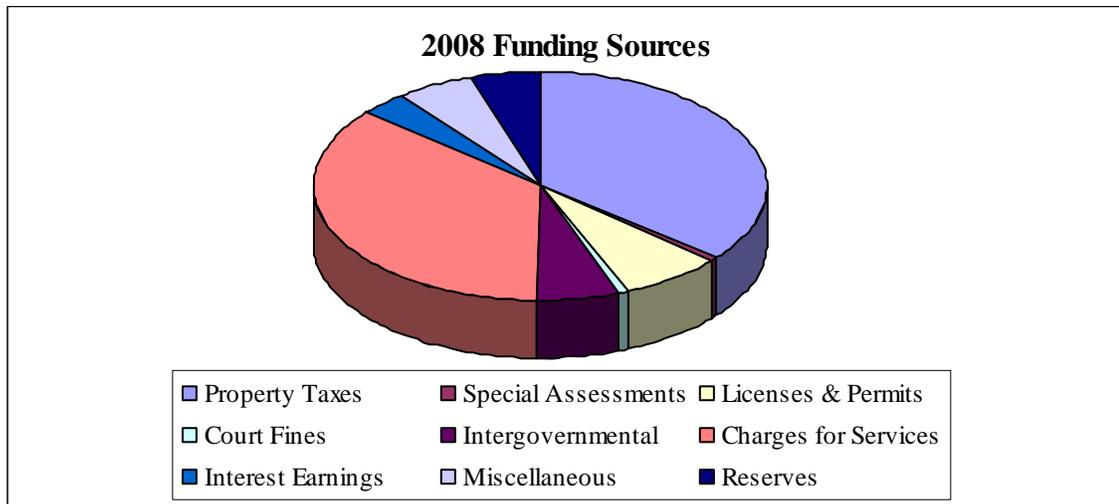
Capital Outlay includes both new and scheduled replacement purchases of vehicles and equipment, water meters, and infrastructure improvements.

Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. Debt service costs are expected to remain constant until 2011.

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 increase in TIF pay-as-you-go will result due to the added value created within existing TIF districts.

Budget Funding Sources

The following graph and table summarizes the funding sources for the 2008 Budget.



Funding Source	2007 Budget	2008 Budget	\$ Increase (decrease)	% Increase (decrease)
Property Taxes	\$ 11,696,360	\$ 12,896,360	\$ 1,200,000	10.3 %
Special Assessments	150,000	150,000	-	0.0 %
Intergovernmental Rev.	1,384,102	2,120,620	736,518	53.2 %
Licenses & Permits	2,501,380	2,599,250	97,870	3.9 %
Charges for Services	12,453,499	12,847,830	394,331	3.2 %
Fines & Forfeits	215,020	283,000	67,980	31.6 %
Interest Earnings	1,161,489	1,176,465	14,976	1.3 %
Other Revenues	1,827,464	2,048,650	221,186	12.1 %
Use of Reserves *	1,259,485	1,751,720	492,235	39.1 %
Total	\$ 32,648,799	\$ 35,873,895	\$ 3,225,096	9.9 %

* The 2008 Budget includes approximately \$1.75 million in planned spending from capital replacement funds

Property Taxes include taxes levied against taxable property. The increase in property taxes will offset spending increases for inflation and healthcare, and help fund new initiatives.

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

Intergovernmental Revenues include state aids (\$750,000), police, fire, and street maintenance aid (\$899,000) and monies received under joint powers agreements (\$396,000). The increase is expected due to additional construction of MSA-related streets, and added revenues from Joint Powers Agreements related to the City's IT support functions.

City of Roseville – 2008 Budget

Licenses & Permits include business licenses (\$302,000), building-related permits and fees (\$1,100,000), and licenses and fees collected at the License Center (\$1,195,000). Business license revenue and License Center fees have been adjusted to reflect current and expected activity levels. Building permit fees are expected to remain fairly constant.

Charges for Services include administrative charges between funds (\$875,000), wireless antenna lease revenues (\$275,000), recreation program fees (\$1,785,000), user charges for; water (\$5,242,000), sanitary sewer (\$3,399,000), storm drainage (\$700,000), solid waste recycling fees (\$219,750), and greens fees for the municipal golf course (\$350,000). An increase is shown reflecting approved fee increases for business-type activities.

Fines & Forfeits include fines paid for traffic violations and criminal offenses occurring within the City limits. An increase is expected due to increased prosecution efforts.

Interest Earnings include investment earnings on cash reserves.

Other Revenues include tax increment (\$900,000), lawful gambling taxes (\$150,000), cable franchise fees (\$319,000), and interfund transfers.

Use of Reserves denotes the amount of reserves that is projected to be used to finance one-time capital replacements and other uses.

Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2008 is \$12,896,360, an increase of \$1,200,000 or 10.3%. The increase in property taxes will offset spending increases for wages, healthcare, and inflation, and strengthen the City’s asset replacement programs.

With the proposed tax levy and estimated increases in the City’s tax base, an average-valued home of \$235,000 would see an increase of \$24 or 4.5% in their local property taxes, holding all other factors constant (i.e. with no valuation increase).

The following table summarizes the 2008 tax levy.

Program or Service	2007 Actual Levy	2008 Actual Levy	\$ Increase (decrease)	% Increase (decrease)
General Fund	\$ 7,882,370	\$ 8,854,025	\$ 971,655	12.3 %
Parks & Recreation	784,045	832,335	48,290	6.2 %
Parks Maintenance	893,405	955,000	61,595	6.9 %
Park Improvements	175,000	215,000	40,000	22.9 %
Pathways Maintenance	146,000	140,000	(6,000)	(4.1) %
Streetscape Improvements	60,000	60,000	-	0.0 %
General Vehicle Replacement	130,540	140,000	9,460	7.2 %
General Debt Service	1,625,000	1,625,000	-	0.0 %
Total	\$ 11,696,360	\$ 12,896,360	\$ 1,200,000	10.3 %

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 2007 and 2008 (estimated) is 23.014% and 24.053% respectively.

To determine an individual property’s tax, the local tax rate is applied to the property’s net tax capacity. For example, a \$235,000 home has a tax capacity of 2,350 (235,000 multiplied by 1% - the Statewide tax formula for homestead property). This tax capacity figure is then multiplied by the local tax rate.

$$2,350 \times .24053 = \$565$$

In 2008 a \$235,000 home will pay an estimated \$565 in city taxes. A similar calculation for other property valuations is shown in the tables below.

City of Roseville – 2008 Budget

The following table summarizes the estimated tax impact on **residential** homes, based on the 2008 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Value of Home	2007 Actual	2008 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 175,000	\$ 403	\$ 421	\$ 18	4.5 %
200,000	460	481	21	4.5 %
235,000	541	565	24	4.5 %
275,000	633	661	29	4.5 %
300,000	690	722	31	4.5 %

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

As shown above, an average-valued home of \$235,000 would see an increase of \$24 or 4.5%, holding all other factors constant.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2008 tax levy and budget, estimates provided by Ramsey County, and assuming a 5% increase in property valuation.

Value of Home	2007 Actual	2008 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 175,000 *	\$ 403	\$ 442	\$ 39	9.7 %
200,000	460	505	45	9.7 %
235,000	541	594	53	9.7 %
275,000	633	695	62	9.7 %
300,000	690	758	67	9.7 %

* Original value shown. 2008 Impact reflects a 5% valuation increase.

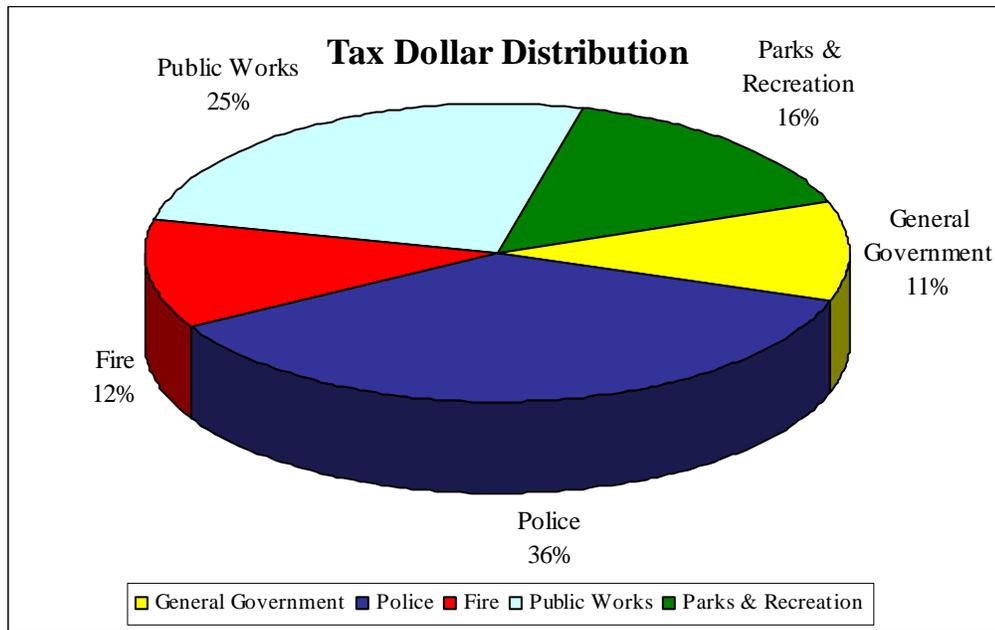
The following table summarizes the estimated tax impact on **commercial** property, based on the 2008 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Value of Property	2007 Actual	2008 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 200,000	\$ 5748	\$ 782	\$ 34	4.5 %
300,000	1,208	1,263	55	4.5 %
500,000	2,129	2,225	96	4.5 %
1,000,000	4,430	4,630	200	4.5 %
2,000,000	9,033	9,441	408	4.5 %

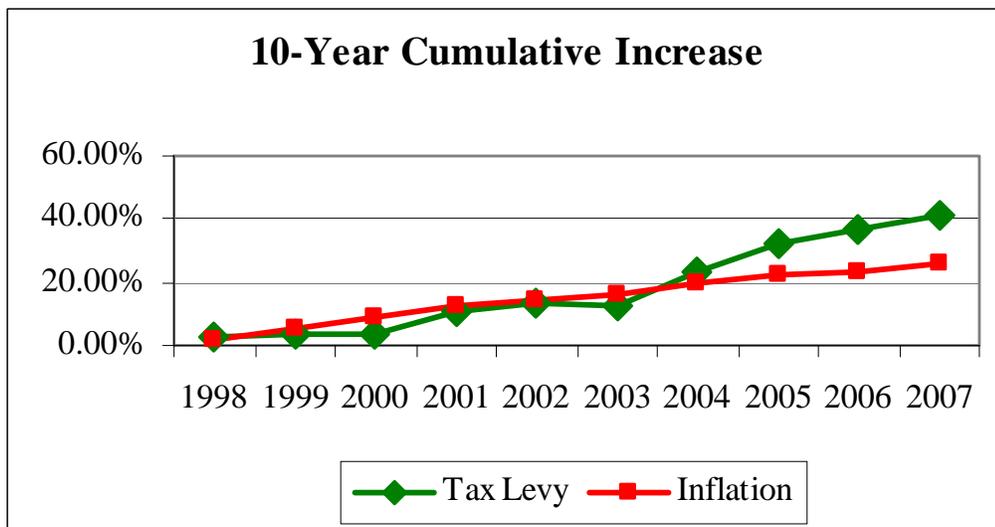
Tax Levy Benchmarks

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 (police & fire), 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.



A 10-year summary of the tax levy increases as compared to the local inflation rate is shown below.



City of Roseville – 2008 Budget

For most of the last 10 years, the increase in the tax levy remained near the inflation rate. Beginning in 2005 the tax levy increase has exceeded the local inflation rate. This is largely the result of higher-than inflation personnel costs and other service inputs such as fuel and energy-related costs. In addition, the City has had to increase its levy to offset reductions in state-aid.

Another benchmark that is oftentimes used is a comparison of local property taxes among comparable cities. Although the comparison somewhat masks local needs and preferences, it nonetheless provides a general picture of each City’s tax burden.

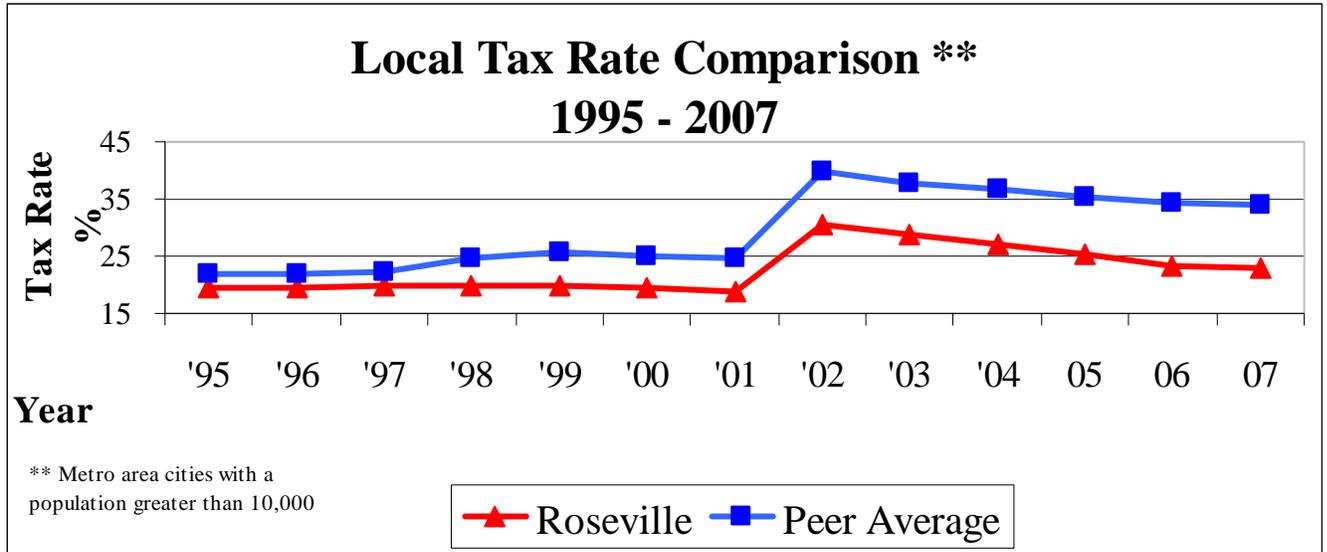
2007 Local Property Taxes

City *	City Taxes
Savage	\$ 1,179
Brooklyn Center	1,041
Inver Grove Heights	873
Richfield	841
Cottage Grove	840
St. Louis Park	816
Maplewood	751
Shakopee	751
Fridley	737
Andover	731
Oakdale	684
Shoreview	548
Roseville	541

* For cities within the Twin Cities Metropolitan Area, serving Populations between 25,000 – 45,000; and for a home valued at \$235,000

As shown in the table, Roseville has the lowest property tax burden amongst cities within the metro area that serve a population between 25,000 and 45,000. Even with the property tax levy increase of 10.3%, Roseville would still remain the lowest taxed City for this comparison group.

If an expanded comparison were made to include all cities in the metro area that serve a population in excess of 10,000, Roseville would rank 6th out of 60 cities. The tax burden on Roseville homeowners has consistently remained below the average for this peer group. This is summarized in the chart below.



In 1995, Roseville’s tax rate was 12% lower than the peer average. In 2000, Roseville’s tax rate was 22% lower than the average. Today, we’re 32% lower.

City of Roseville – 2008 Budget

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 programs and services.

Program or Service	Type of Fund	Fund Name
City Council	Governmental	General
Human Rights	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
Community Development - all	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

City of Roseville – 2008 Budget

Summary of Financial Trends

Governmental Funds

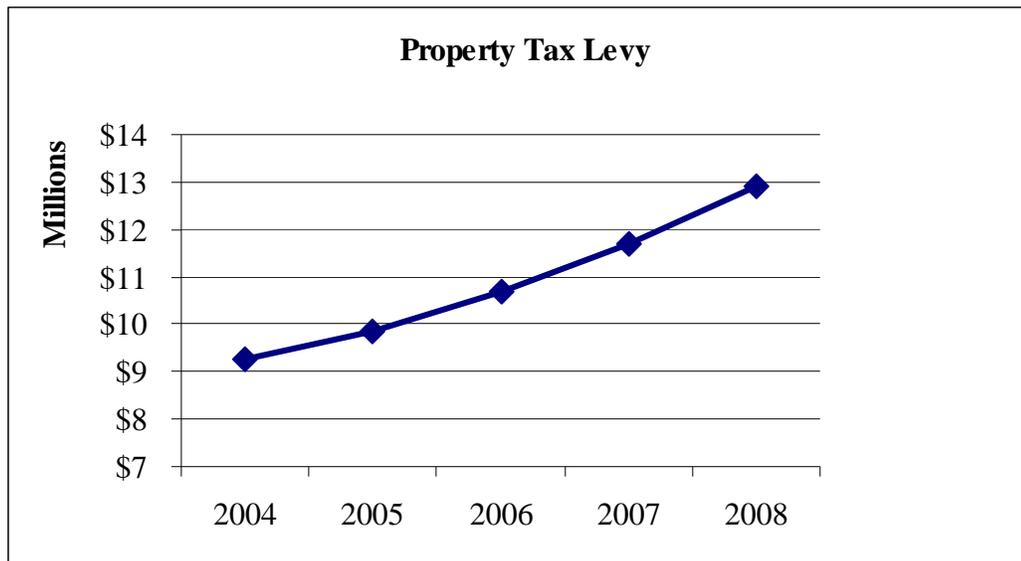
The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for all governmental funds.

	2004	2005	2006	2007	2008
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 9,249,016	\$ 9,866,249	\$ 10,684,683	\$ 11,696,360	\$ 12,896,360
Tax Increments	2,521,708	2,350,538	2,535,830	900,000	900,000
Special Assessments	843,496	628,237	561,329	150,000	150,000
Intergovernmental	1,340,443	2,245,915	1,160,324	1,309,102	2,045,620
Licenses & Permits	1,936,887	2,363,280	2,620,323	2,501,380	2,599,250
Charges for Services	2,773,918	2,844,007	3,610,219	2,902,699	2,935,750
Fines & Forfeits	147,140	195,814	255,585	215,020	283,000
Interest Earnings	1,236,808	641,583	1,205,188	449,489	940,465
Other Revenue	791,448	1,690,568	4,192,854	1,969,924	1,918,675
Total Sources	20,840,864	22,826,191	26,826,335	22,093,974	24,669,120
Funding Uses					
General Government	1,675,630	1,729,063	1,860,332	1,605,944	1,809,695
Public Safety	6,281,298	6,445,851	7,038,424	6,919,870	7,514,680
Public Works	1,709,263	1,780,147	1,933,040	2,274,065	2,427,875
Parks & Recreation	3,078,500	3,015,485	3,358,817	2,543,010	3,788,745
Community Development	959,970	982,960	994,850	1,118,575	1,302,245
Special Purpose	1,406,277	1,745,588	2,020,363	3,057,010	4,086,380
Capital Outlay	7,621,146	2,981,084	5,543,286	2,286,000	1,500,000
Debt Service	2,103,194	1,537,566	1,688,871	1,335,000	1,335,000
TIF Pay-as-you-go	1,416,795	822,829	920,529	900,000	900,000
Trust Operations	43,447	-	-	54,500	4,500
Total Uses	26,295,520	21,040,573	25,358,512	22,093,974	24,669,120
Other Sources (Uses)					
Early Debt Retirement	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Sale of capital assets	72,354	63,704	24,270	-	-
Other	(1,273,993)	-	839,898	-	-
Total Other Sources (Uses)	(1,201,639)	63,704	864,168	-	-
Excess of Funding Sources Over (Under) Funding Uses	(6,656,295)	1,849,322	2,331,991	-	-
Fund Balance - Jan 1st	31,692,880	25,036,585	26,885,907	29,217,898	29,217,898
Fund Balance - Dec 31st	\$ 25,036,585	\$ 26,885,907	\$ 29,217,898	\$ 29,217,898	\$ 29,217,898

Discussion Items

From 2004-2008, overall funding sources for the City's governmental fund operations remained fairly stable with a few exceptions.

Since 2004, the City has become more reliant on the property tax to fund current operations. This has resulted in large part due to the loss in Homestead Credit State-Aid. This was an intended effect resulting from the State Legislature's decision to remove the homestead credit reimbursement to help finance the State's takeover of the general education (per pupil) funding. In 2004, the tax levy was increased to accommodate new debt service on voter-approved bonds issued the previous year. The growth in the property tax levy is depicted below.



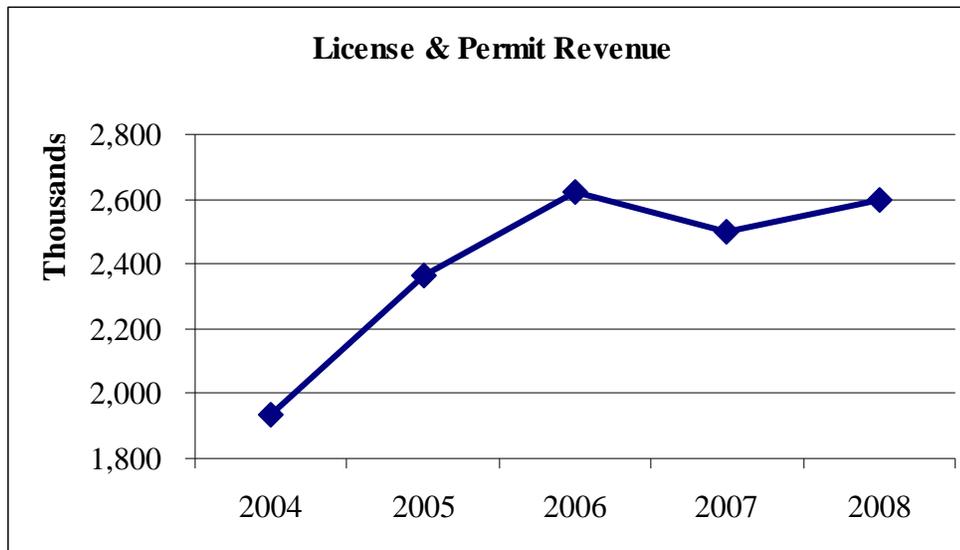
From 2009-2012, it is expected that the City's tax levy will need to increase at levels that are slightly above inflation. This will be necessary to offset expected increases in personnel-related costs and to strengthen the City's asset replacement funding mechanisms. Beginning in 2012 the City will be able to reduce the portion of the levy that is set aside to pay debt service.

Special assessments are expected to continue to decline in 2007. Beginning in the mid 80's, the City embarked on a comprehensive street replacement program which resulted in a substantial amount of new assessment activity. These assessments have largely been paid off resulting in lower assessment revenues for 2008 and beyond.

The City expects to continue to see fluctuations in investment earnings in the coming years. While cash reserve levels are expected to remain relatively unchanged, price fluctuations on portfolio holdings and required accounting practices have resulted in market or 'on-paper' adjustments each year. 100% of the principal investment remains intact.

The City has realized steady growth in its license and permits revenues during the past 5 years and expects that to continue in '08 and beyond. Building permit revenue is expected to increase as several major redevelopment projects get underway. In addition, the City's License Center operation continues to see strong growth in multiple service areas including passports and auto dealer licensing.

License and permit revenue is depicted below. It should be noted that the year 2007 depicts the amount that was originally budgeted for. Preliminary figures indicate that the actual amounts will be significantly higher.



From 2004-2008, the City continued to emphasize its core functions of public safety and public works. In 2006, a substantial investment was made in police and fire information and communication systems including a new records management system and conversion to the 800mhz radio system. The public works area is realizing higher operating costs due to higher energy costs and service input costs such as fuel. It is expected that these higher costs will continue 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 Support areas. As noted above, the License Center continues to experience steady growth. Likewise, the IT area has seen substantial growth in recent years as the City has not only emphasized greater investment in IT for its own needs, but it also provides IT support services for 18 area municipalities and other governmental agencies. The City expects these IT partnerships to continue growing in future years.

The City's debt service payments dropped dramatically in 2003 due to the early retirement of improvement bonds issued in the early 90's. Debt service payments leveled off in 2005, and the City expects these costs to remain unchanged through 2011.

From 2004-2008, fund balance in the governmental funds declined by \$2.5 million. This largely resulted from the planned spending of reserves to finance a portion of the City Hall and Public Works expansion in 2003 and 2004.

City of Roseville – 2008 Budget

Fund balance levels are expected to remain unchanged in future fiscal years. However, it is recognized that changing priorities and unforeseen events may require the use of City reserves.

Proprietary Funds

The table below shows a 5-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.

	2004	2005	2006	2007	2008
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 9,895	\$ 9,976	\$ 9,213	\$ -	\$ -
User Charges	7,615,762	7,869,196	8,352,987	9,550,800	9,912,080
Other Revenue	13,892	-	95,860	12,000	99,500
Total Sources	7,639,549	7,879,172	8,458,060	9,562,800	10,011,580
Funding Uses					
Personal Services	1,059,192	1,064,970	1,208,111	1,259,400	1,291,950
Supplies & Maintenance	128,209	149,964	165,739	153,250	163,400
Other Services & Charges	6,363,645	6,576,423	7,008,737	7,318,075	7,729,425
Depreciation	651,110	670,822	712,631	801,000	832,000
Total Uses	8,202,156	8,462,179	9,095,218	9,531,725	10,016,775
Other Sources (Uses)					
Interest Earnings	236,689	117,453	177,813	112,000	186,000
Sale of Assets	-	-	-	-	-
Grants / Other	32,741	98,613	64,216	-	-
Transfer In	-	-	-	-	-
Total Other Sources (Uses)	269,430	216,066	242,029	112,000	186,000
Excess of Funding Sources Over (Under) Funding Uses	(293,177)	(366,941)	(395,129)	143,075	180,805
Net Assets - Jan 1st	31,400,751	25,890,766	25,523,825	25,128,696	25,271,771
Prior Period Adjustment	(5,216,808)	-	-	-	-
Net Assets - Dec 31st	\$ 25,890,766	\$ 25,523,825	\$ 25,128,696	\$ 25,271,771	\$ 25,452,576

Discussion Items

Proprietary funds receive most of their funding sources from user fees. Funding sources for the City's Proprietary operations remain stable as the City's water and sewer customers continue their strong presence. A significant portion of the revenues and expenditures are related to water consumption, which in turn is heavily correlated with weather conditions. Typically, the City budgets for dry conditions which results in higher water purchases and customer consumption. However, 2004-2005 represented relatively wet summer seasons which resulted in lower-than-expected consumption.

Independent of weather impacts and water consumption, the City expects spending in its proprietary operations to increase slightly higher than inflation in the next few years reflecting a comprehensive plan to begin upgrading its water distribution and sanitary sewer collection systems. Net assets of the City's proprietary operations are expected to remain fairly steady over the next couple of years.

City of Roseville – 2008 Budget

General Fund

The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for the General Fund; the City's primary operating fund.

Funding Sources	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Budget</u>	2008 <u>Budget</u>
Property Taxes	\$ 5,980,478	\$ 6,468,383	\$ 7,244,962	\$ 7,882,370	\$ 8,854,025
Intergovernmental	825,190	830,390	896,118	935,000	899,000
Licenses & Permits	247,682	289,307	322,444	312,500	302,400
Charges for Services	1,009,498	970,824	1,142,105	900,000	875,000
Fines & Forfeits	147,140	195,814	255,585	215,020	283,000
Interest Earnings	(154,202)	(63,550)	170,368	304,989	268,825
Other Revenue	71,162	162,073	158,201	250,000	270,000
Total Sources	8,126,948	8,853,241	10,189,783	10,799,879	11,752,250
Funding Uses					
General Government	1,675,630	1,729,063	1,860,332	1,547,795	1,679,695
Police	4,616,709	4,703,179	5,034,595	5,089,960	5,532,855
Fire	1,214,719	1,391,802	1,655,159	1,481,240	1,681,825
Fire Relief	449,870	350,870	348,670	348,670	300,000
Public Works	1,709,263	1,780,147	1,933,040	2,274,065	2,427,875
Other	72,848	-	-	58,149	80,000
Total Uses	9,739,039	9,955,061	10,831,796	10,799,879	11,702,250
Other Sources (Uses)					
Transfer In (Out)	137,195	147,827	1,973,674	-	-
Other	(81,390)	-	827,650	-	-
Total Other Sources (Uses)	55,805	147,827	2,801,324	-	-
Excess of Funding Sources Over (Under) Funding Uses					
	(1,556,286)	(953,993)	2,159,311	-	50,000
Fund Balance - Jan 1st	5,750,438	4,194,152	3,240,159	5,399,470	5,399,470
Fund Balance - Dec 31st	\$ 4,194,152	\$ 3,240,159	\$ 5,399,470	\$ 5,399,470	\$ 5,449,470

Discussion Items

During the period 2004-2008 overall funding sources for the City's General fund operations increased at an average of 8% annually. The City's tax levy increased substantially during this period. A portion of the increase was to offset the loss in homestead credit state-aid resulting from the State Legislature's decision to remove the homestead credit reimbursement to help finance the State's takeover of the general education (per pupil) funding. In 2004, the tax levy was increased to accommodate new debt service on voter-approved bonds issued the previous year.

Beyond 2008, it is expected that the City's tax levy will need to increase at levels that are slightly higher than expected inflation. This will be necessary to offset personnel-related costs.

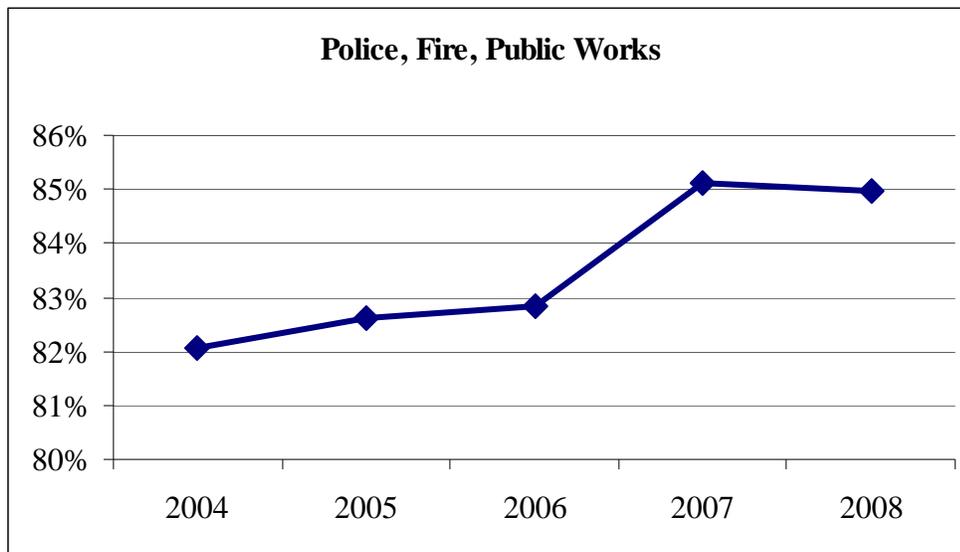
City of Roseville – 2008 Budget

As noted earlier, the City expects to continue to see fluctuations in investment earnings in the coming years. While cash reserve levels are expected to remain relatively unchanged, price fluctuations on portfolio holdings and required accounting practices have resulted in market or ‘on-paper’ adjustments each year. 100% of the principal investment remains intact.

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.

From 2004-2008, the City continued to emphasize its core functions of public safety and public works. In 2006, a substantial investment was made in police and fire information systems including a new records management system and conversion to the 800 MHz radio system. Also, the public works area is realizing higher operating costs due to higher energy costs and service input costs such as fuel. It is expected that these higher costs will continue in future budget years in order to maintain service levels.

Reflecting the emphasis described above, as a percentage of the General Fund, Police, Fire, and Public Works costs have steadily increased during the past 5 years. This is depicted below.



Higher public safety and public works-related costs have been somewhat offset by lower general administrative costs. From 2004-2008, general administrative costs remained largely unchanged.

Since 2004, the General Fund balance has declined by approximately \$300,000 or 6%. This was due to the use of reserves to offset the loss of state aid.

City of Roseville – 2008 Budget

Recreation Fund

The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for the Recreation Fund.

Funding Sources	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Budget</u>	2008 <u>Budget</u>
Property Taxes	\$ 1,202,815	\$ 1,388,625	\$ 1,515,555	\$ 1,677,450	\$ 1,787,335
Charges for Services	1,400,578	1,418,980	1,610,987	1,752,641	1,785,270
Rentals	42,645	51,134	71,329	-	-
Donations	36,706	67,105	27,977	-	-
Interest Earnings	12,477	6,284	19,141	-	-
Other Revenue	66,128	86,117	80,536	6,324	-
Total Sources	2,761,349	3,018,245	3,325,525	3,436,415	3,572,605
Funding Uses					
Personnel	2,015,126	1,984,166	2,072,255	2,158,155	2,218,080
Supplies & Materials	241,974	243,750	249,999	265,050	262,290
Other Services & Charges	821,400	775,132	905,413	1,010,710	1,049,675
Capital Outlay	29,398	12,437	131,150	2,500	44,000
Total Uses	3,107,898	3,015,485	3,358,817	3,436,415	3,574,045
Other Sources (Uses)					
Transfer In (Out)	1,479,393	-	96,100	-	-
Other	(4,023)	-	-	-	1,440
Total Other Sources (Uses)	1,475,370	-	96,100	-	1,440
Excess of Funding Sources Over (Under) Funding Uses	1,128,821	2,760	62,808	-	-
Fund Balance - Jan 1st	(1,138,675)	(9,854)	(7,094)	55,714	55,714
Fund Balance - Dec 31st	\$ (9,854)	\$ (7,094)	\$ 55,714	\$ 55,714	\$ 55,714

Discussion Items

From 2004-2008, the City's Recreation Fund realized a steady increase in revenues at approximately 7% annually. This was largely due to a significant increase in the portion of the property tax dedicated for parks and recreation activities. Prior year financials clearly indicated that current service levels could not be maintained by user charges alone. User charges have increased at approximately 7% per year keeping pace with inflation and activity levels.

During this same period, operating expenses increased at approximately 4% annually. This reflected a dedicated effort to find new cost efficiencies and eliminate some smaller programs that were underutilized.

It is expected that future revenues and expenditures will increase at a commensurate level to account for activity levels and operating costs. The Recreation Fund had experienced recurring operating deficits during the late 1990's and early 2000's. Beginning in 2003, the City adopted a more conservative revenue forecast methodology that has more accurately represented the Fund's financial activities. In late 2004, citing the revised methodology and economic realities, the City Council agreed to transfer monies in from other parks and recreation-related funds to erase the accumulated deficit.

City of Roseville – 2008 Budget

Community Development Fund

The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for the Community Development Fund.

Funding Sources	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Budget</u>	2008 <u>Budget</u>
Licenses & Permits	\$ 748,131	\$ 1,008,834	\$ 1,137,555	\$ 1,108,575	\$ 1,101,575
Charges for Services	25,327	40,916	3,626	-	-
Interest Earnings	(2,164)	12,506	34,095	10,000	10,000
Other Revenue	38,078	24,386	26,096	-	-
Total Sources	809,372	1,086,642	1,201,372	1,118,575	1,111,575
Funding Uses					
Personnel	783,571	783,345	784,944	875,600	906,000
Supplies & Materials	14,134	8,210	11,856	13,950	13,850
Other Services & Charges	162,265	191,405	195,673	212,025	365,395
Capital Outlay	4	-	2,377	17,000	17,000
Total Uses	959,974	982,960	994,850	1,118,575	1,302,245
Other Sources (Uses)					
Transfer In (Out)	(84)	-	(600)	-	-
Other	(4,477)	-	-	-	-
Total Other Sources (Uses)	(4,561)	-	(600)	-	-
Excess of Funding Sources Over (Under) Funding Uses					
	(155,163)	103,682	205,922	-	(190,670)
Fund Balance - Jan 1st	188,588	33,425	137,107	343,029	343,029
Fund Balance - Dec 31st	\$ 33,425	\$ 137,107	\$ 343,029	\$ 343,029	\$ 152,359

Discussion Items

During the period 2004-2008, the Community Development Fund realized a substantial fluctuation in overall activity which was indicative of changing market conditions for both housing and commercial development. It is expected that beginning in 2008, development at several major areas will begin, which should stabilize the Fund's operations.

City of Roseville, Minnesota

Elected and Appointed Officials

January 1, 2008

Elected Officials

		Term of Office expires *
Mayor	Craig Klausung	2011
Councilmember	Tom Kough	2009
Councilmember	Amy Ihlan	2011
Councilmember	Tammy Pust	2009
Councilmember	Dan Roe	2011

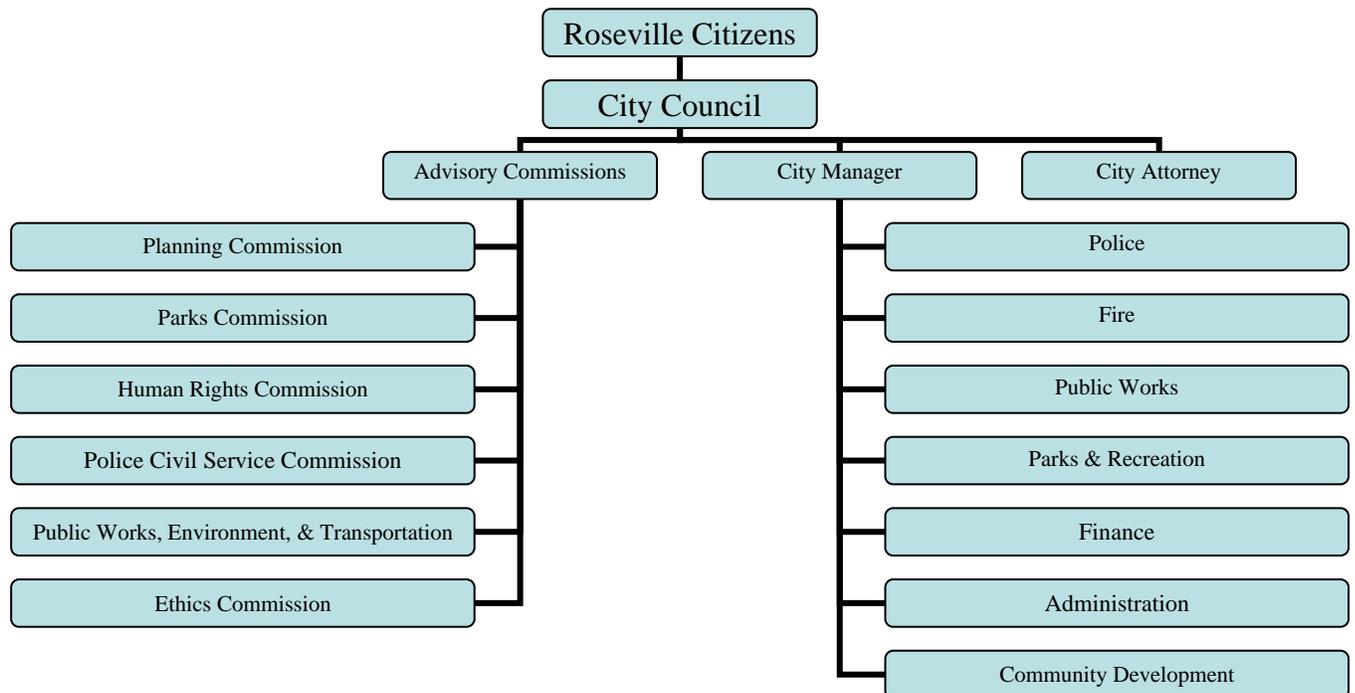
* expires on the first official business day in January

Appointed Officials

City Manager	William J. Malinen
Finance Director	Christopher K. Miller
Public Works Director	Duane Schwartz
Police Chief	Carol Sletner
Fire Chief	Rich Gasaway
Parks & Recreation Director	Lonnie Brokke
Community Development Director	Patrick Trudgeon

City of Roseville, Minnesota

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 an initial Council budgeting goal-setting session(s), 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 to the City Council.

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, Master Park 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.ci.roseville.mn.us. 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:

2008 Budget Calendar

Preliminary discussion of the Administrative and Finance programs	July 16th, 2007
Preliminary discussion of the Police and Fire programs	July 16th, 2007
Preliminary discussion of the Public Works and Recreation programs.....	July 16th, 2007
Preliminary discussion of the Community Development & HRA programs	July 16th, 2007
Council discussion on goals, strategies and priorities	July 23rd, 2007
Initial Council deadline for submitting Budget suggestions or requests	July 23rd, 2007
Staff Report on Council Budget suggestions or requests.....	August 13th, 2007
Presentation of the City Manager’s Recommended Budget.....	August 20th, 2007
Council discussion on the City Manager’s Recommended Budget.....	August 27th, 2007
Adopt the 2008 Preliminary Budget	September 10th, 2007
Final Council deadline for submitting Budget requests.....	October 15th, 2007
Council discussion on the Final Budget.....	October 22nd, November 12th, 2007
Adopt the 2008 Water & Sewer Rates & Fee Schedule	November 26th, 2007
Truth-in-Taxation Hearing.....	December 3rd, 2007
Adopt the 2008 Final Budget.....	December 17th, 2007

City of Roseville – 2008 Budget

City of Roseville Summary of Departmental Full-time Equivalent Employees

Department / Function	2006	2007	2008
Administration	3.50	3.75	3.75
Elections	0.00	0.25	0.25
Communications	2.00	1.25	1.25
Recycling	0.00	0.50	0.50
Finance	5.50	5.50	5.50
Information Technology	6.00	7.00	7.00
License Center	13.75	13.75	14.75
Lawful Gambling	0.50	0.50	0.50
Police Administration	5.00	5.00	5.00
Police Operations	40.00	40.00	40.00
Police Investigations	11.00	11.00	12.00
Police Community Services	1.00	1.50	1.00
Fire Administration	2.50	2.50	3.00
Fire Prevention	2.00	2.00	2.00
Fire Operations	0.00	3.00	3.00
Public Works Administration	7.75	7.75	7.75
Street Maintenance	7.50	7.50	7.50
Central Garage	2.00	2.00	2.00
Sanitary Sewer	5.16	5.16	5.16
Water	6.17	6.17	6.17
Storm Drainage	3.42	3.42	3.42
Recreation Administration	7.50	7.50	7.50
Recreation Fee Activities	0.50	0.50	0.50
Recreation Non-Fee Activities	1.00	1.00	1.00
Park Maintenance	6.25	6.25	6.25
Nature Center	1.00	1.00	1.00
Skating Center	6.00	6.00	6.00
Golf Course Clubhouse	1.00	1.00	1.00
Golf Course Maintenance	1.50	1.50	1.50
Planning	2.00	2.00	2.00
Economic Development	2.00	2.00	2.00
Code Enforcement	1.00	1.00	1.00
Geographic Information Systems	5.90	5.90	5.90
Total	160.40	164.65	166.15

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.

2008 Goals and Objectives

- Continue evaluating redevelopment of the Twin Lakes area
- Address the unique service issues and housing needs for young families as well as senior citizens.
- Build relationships with community groups and governmental entities

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 41,757	\$ 41,322	\$ 42,130	\$ 42,680	\$ 550	1.3 %
Supplies & Materials	-	241	-	-	-	0.0 %
Other Services & Charges	56,972	134,251	119,135	159,275	40,140	33.7 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 98,729	\$ 175,814	\$ 161,265	\$ 201,955	\$ 40,690	25.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Includes \$20,000 for participation in a performance measurement system
- Includes \$10,000 for Councilmember conferences and training

2006/2007 Achievements

- Conducted Imagine Roseville 2025 community visioning process

Department / Program: Human Rights Commission
Organizational Responsibility: City Council & City Manager

Department Description

The Human Rights Commission works for equal opportunity employment, non-discrimination in housing and public accommodations, and the fostering of a diverse community. The Program’s activities are accounted for in the General Fund.

2008 Goals and Objectives

- Increase the Commission’s visibility in the community including upgrading their presence on the City’s website

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	871	861	2,250	2,250	-	0.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 871	\$ 861	\$ 2,250	\$ 2,250	\$ -	0.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Not applicable

2006/2007 Achievements

- Increased participation in the middle school essay contest
- Participated in Roseville Area Schools Diversity Goal Setting

Department / Program: Fire Relief Association
Organizational Responsibility: City Council & Finance Director

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.

2008 Goals and Objectives

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

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	350,870	348,670	348,670	300,000	(48,670)	(14.0) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 350,870	\$ 348,670	\$ 348,670	\$ 300,000	\$ (48,670)	(14.0) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Not applicable

2006/2007 Achievements

- Full actuarial funding of pension requirements

Department / Program: Administration
Organizational Responsibility: City Manager

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.

2008 Goals and Objectives

- Establish Imagine Roseville 2025 action plan
- Evaluate quality of services
- Establish performance measures

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 312,606	\$ 306,079	\$ 349,000	\$ 373,000	\$ 24,000	6.9 %
Supplies & Materials	4,334	2,410	2,000	2,100	100	5.0
Other Services & Charges	62,395	54,915	84,850	79,840	(5,010)	(5.9) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 379,335	\$ 363,404	\$ 435,850	\$ 454,940	\$ 19,090	4.4 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	3.50	3.50	3.75	3.75

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Successfully coordinated Imagine Roseville 2025 process
- Redesigned City website
- Successfully promoted OVAL bonding bill request
- Conducted in-house searches for senior managers saving \$120,000

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.

2008 Goals and Objectives

- Continue transition efforts to new re-districting requirements

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 1,475	\$ 1,750	\$ 21,500	\$ 23,700	\$ 2,200	10.2 %
Supplies & Materials	297	1,796	1,330	2,200	870	65.4 %
Other Services & Charges	29,968	38,150	29,300	34,950	5,650	19.3 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 31,737	\$ 41,696	\$ 52,130	\$ 60,850	\$ 8,720	16.7 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	0.25	0.25

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Successfully informed voters of new voting precincts created due to re-districting
- Adopted new polling locations for two districts to provide better access

Department / Program: **Legal**
Organizational Responsibility: **City Manager**

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.

2008 Goals and Objectives

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

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	-	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	255,863	264,614	268,000	278,200	10,200	3.8 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 255,863	\$ 264,614	\$ 268,000	\$ 278,200	\$ 10,200	3.8 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Contractual escalation in fees

2006/2007 Achievements

- Not applicable

Division / Program: Recycling
Organizational Responsibility: City Manager

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.

2008 Goals and Objectives

- Continue expanding the recycling program at multi-family complexes
- Continue overseeing the recycling and clean-up day contracts
- Continue coordinated programs with Ramsey County including publicity about the Household Hazardous Waste Program and yard waste compost sites

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ 40,000	\$ 44,300	\$ 4,300	10.8 %
Supplies & Materials	58	-	-	-	-	0.0 %
Other Services & Charges	345,976	366,769	365,700	425,450	59,750	16.3 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 346,034	\$ 366,769	\$ 405,700	\$ 469,750	\$ 64,050	15.8 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	0.5	0.5

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Net costs with revenue sharing will be \$384,750

2006/2007 Achievements

- Successfully added multi-family complexes to the City’s recycling program
- Successfully implemented a new recycling services contract for 2006-2010 which includes an expansion of the types of material collected and revenue sharing
- Completed a pilot program to measure the effectiveness of various collection methods
- Received an Award of Excellence for informative recycling brochures

Department / Program: Finance Department
Organizational Responsibility: Finance Director

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

2008 Goals and Objectives

- Continue review feasibility and potential benefits of multi-year and/or outcome-based budgeting
- Research and design performance measures, benchmarks, and standards
- Explore partnership opportunities with area cities for Finance/Risk Management functions
- Revise the Finance Division’s 5-year strategic plan

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 379,357	\$ 419,955	\$ 444,000	\$ 474,000	\$ 30,000	6.8 %
Supplies & Materials	2,495	2,036	2,700	2,700	-	0.0 %
Other Services & Charges	25,618	30,793	32,000	33,830	1,830	5.7 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 407,470	\$ 452,784	\$ 478,700	\$ 510,530	\$ 31,830	6.6 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	5.0	5.5	5.5	5.5

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Received the Award for Excellence in Financial Reporting for the 26th consecutive year
- Received the Distinguished Budget Presentation Award for the 9th consecutive year
- Developed a departmental employee training program to identify core competencies needed to successfully perform all departmental functions

Department / Program: Central Services
Organizational Responsibility: Finance Director

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.

2008 Goals and Objectives

- Review citywide purchasing strategies to determine whether potential savings exist

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	29,067	25,903	32,000	32,000	-	0.0 %
Other Services & Charges	49,988	41,127	57,600	56,720	(880)	(1.5) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 79,056	\$ 67,030	\$ 89,600	\$ 88,720	\$ (880)	(1.0) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Not applicable

2006/2007 Achievements

Not applicable

Department / Program: General Insurance
Organizational Responsibility: Finance Director

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.

2008 Goals and Objectives

- Continue to protect the City’s assets by maintaining appropriate risk management programs and insurance coverage
- Evaluate and identify improvements to the City’s policies and practices to reduce Works Compensation costs by 10%

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	50,000	60,000	60,000	80,000	20,000	33.3 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 50,000	\$ 60,000	\$ 60,000	\$ 80,000	\$ 20,000	33.3 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Increase is due to higher insurance premium costs to the City’s General Fund programs and services

2006/2007 Achievements

- Not applicable

Department / Program: Information Technology
Organizational Responsibility: Finance Director

Department Description

The Information Technology provides for the purchasing, installation, and support of communication and information systems in city buildings. The Program’s activities are accounted for in the Information Technology Fund.

2008 Goals and Objectives

- Continue exploring additional Joint Powers Agreements with over governmental agencies
- Continue developing a 5-year Technology Plan
- Identify possible sites within the City for new communications towers

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 295,727	\$ 433,831	\$ 545,000	\$ 598,000	\$ 53,000	9.7 %
Supplies & Materials	3,478	6,273	5,600	7,100	1,500	26.8 %
Other Services & Charges	41,970	79,270	58,560	102,000	43,440	74.2 %
Capital Outlay	161,857	155,204	75,000	115,000	40,000	53.3 %
Total	\$ 503,032	\$ 674,578	\$ 684,160	\$ 822,100	\$ 137,940	20.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	3.00	3.00	7.00	7.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Increase in ‘Other Services & Charges’ reflects the need to acquire higher internet bandwidth to accommodate heavy growth in internet-based applications.

2006/2007 Achievements

- Added four (4) additional Joint Powers Agreements
- Established 24x7x365 service to the City and other business partners

Department / Program: License Center
Organizational Responsibility: Finance Director

Department Description

The License Center serves the general public as a MN Department of Public Safety Deputy, offering State auto, drivers, and DNR licenses. The License Center operation provides approximately \$160,000 in funds to support other City services. The Program’s activities are accounted for in the License Center Fund.

2008 Goals and Objectives

- Establish two (2) additional car/truck dealership licensing accounts to generate an additional \$10,000 in net annual revenue
- Increase passport revenue by 3% generating an additional \$8,000 in net annual revenue
- Assess long-term facility options for a new License Center
- Update the License Center Strategic Plan

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 670,573	\$ 717,448	\$ 725,000	\$ 824,000	\$ 99,000	13.7 %
Supplies & Materials	12,601	13,839	14,000	15,000	1,000	7.1 %
Other Services & Charges	247,453	324,545	341,305	366,275	24,970	7.3 %
Capital Outlay	57,543	32,341	-	-	-	0.0 %
Total	\$ 988,171	\$ 1,088,175	\$ 1,080,305	\$1,205,275	\$ 124,970	11.6 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	13.75	13.75	13.75	14.75

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums, and a request to add 1 FTE position
- Addition to ‘Other Services & Charges’ reflects rent increases and a higher operating transfer to other programs and services

2006/2007 Achievements

- Maintained second highest volume in the State for all Deputy Registrar Offices
- Implemented Passport services which generated over \$150,000 in net annual proceeds
- Generated \$220,000 annually in net annual proceeds to support other City programs and services

Department / Program: Lawful Gambling
Organizational Responsibility: Finance Director

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.

2008 Goals and Objectives

- Continue monitoring all lawful gambling activities

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 35,726	\$ 20,581	\$ 25,600	\$ 25,600	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	113,369	131,099	105,000	124,000	19,000	18.1 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 149,095	\$ 151,680	\$ 130,600	\$ 149,600	\$ 19,000	14.5 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.00	0.50	0.50	0.50

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Increase in ‘Other Services & Charges’ represents added collections and subsequent transfers of lawful gambling profits. These monies are turned over to the North Suburban Community Fund

2006/2007 Achievements

- Distributed over \$80,000 to Roseville-area organizations.
- Maintained over \$525,000 in a permanent endowment fund.

Division / Program: Police Administration
Organizational Responsibility: Chief of Police

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.

2008 Goals and Objectives

- Exchange information with Code Enforcement on problem residents or properties; initiate a neighborhood by neighborhood survey of code violations in conjunction with Code Enforcement
- Utilize the department’s website to educate citizens on current code issues, changes, and reminders due to seasonal weather changes
- Expand the Citizen’s Emergency Response Team (CERT)
- Use all forms of communication to continue to encourage citizens to keep themselves and property secure

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 319,480	\$ 357,653	\$ 368,500	\$ 400,000	\$ 31,500	8.5 %
Supplies & Materials	14,616	19,452	19,565	19,680	115	0.6 %
Other Services & Charges	74,844	86,542	90,475	93,640	3,165	3.5 %
Capital Outlay	8,298	2,398	-	1,500	1,500	n/a
Total	\$ 417,238	\$ 466,045	\$ 478,540	\$ 514,820	\$ 36,280	7.6 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	5.00	5.00	5.00	5.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Successful full department conversion to 800 MHz
- Hired six officers, one civilian, two Community Service Officers
- Internally promoted two employees
- Chief Sletner elected president Ramsey County Chiefs of Police Association
- Year-end evaluations revised; addition of department 360° evaluation

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.

2008 Goals and Objectives

- Assign an additional School Liaison Officer to the Roseville School District
- Have another dedicated traffic enforcement unit to handle citizen complaints
- Expand Crime Impact Teams—more specialization, more planned/proactive activities
- Implement electronic citation module in all squads
- Increase participation in park and community events
- Renew interest/involvement in the Police Explorers Program

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 2,896,232	\$ 3,176,768	\$ 3,155,000	\$3,376,540	\$ 221,540	7.0 %
Supplies & Materials	142,594	171,095	148,400	172,485	24,085	16.2 %
Other Services & Charges	285,019	296,472	273,010	275,575	2,565	0.9 %
Capital Outlay	23,648	31,575	-	47,125	47,125	n/a
Total	\$ 3,347,493	\$ 3,675,910	\$ 3,576,410	\$3,871,725	\$ 295,315	10.4 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	40.00	40.00	40.00	40.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Introduced successful Lemonade/Hot Cocoa Stand Program
- All officers in possession of and trained in the use of non-lethal weapons (tasers)
- Several officers participated in the Fitness Commitment Challenge
- Sex offender address checks are completed in 2007
- Sgt. Eric Christensen received MN Chiefs of Police Distinguished Service Award posthumously
- Officers work various Dept of Public Safety traffic enforcement details: Safe & Sober, Click It or Ticket, Operation Nightcap, and commercial vehicle inspections

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.

2008 Goals and Objectives

- Implement a year-round park patrol
- Encourage a network of user groups among law enforcement levels in the seven county metro area
- Design a diversion program for juveniles
- Continue to expand Neighborhood Watch program
- Institute virtual meetings to share information between municipalities, counties, states, etc.

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 665,546	\$ 683,326	\$ 830,200	\$ 957,200	\$ 127,000	15.3 %
Supplies & Materials	39,812	28,684	39,935	46,705	6,770	17.0 %
Other Services & Charges	14,490	21,322	22,565	23,910	1,345	6.0 %
Capital Outlay	333	17,222	-	-	-	0.0 %
Total	\$ 720,181	\$ 750,554	\$ 892,700	\$1,027,815	\$ 135,115	15.1 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	10.00	11.00	11.00	12.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Includes a reclassification of the Lead CSO from Community Services to Investigations

2006/2007 Achievements

- Reclassification of Property Room Manager/Lead CSO position to Property Room Technician/Investigative Aide
- Assignment of new Case Coordinator Sgt. Erika Scheider
- Sgt. Scheider and Inv. Ganley develop a new procedure to store electronic evidence
- 10th Annual Citizen’s Academy is held

Division / Program: Community Service
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.

2008 Goals and Objectives

- Return complement of CSO's from two to four
- Reinstate CADET program
- Implement a Blight Enforcement Program

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 102,450	\$ 97,770	\$ 97,200	\$ 76,550	\$ (20,650)	(21.2) %
Supplies & Materials	6,230	2,941	8,125	8,410	285	3.5 %
Other Services & Charges	8,727	9,815	11,450	11,850	400	3.5 %
Capital Outlay	-	10,112	-	-	-	0.0 %
Total	\$ 117,527	\$ 120,638	\$ 116,755	\$ 96,810	\$ (19,965)	(17.1) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.50	1.50	1.50	1.00

2008 Budget Impact Items

- Elimination of replacement CSO vehicle
- Includes a reclassification of the Lead CSO from Community Services to Investigations
- Includes 2 additional part-time CSO positions

2006/2007 Achievements

- Hired and trained one CSO
- Acquired additional humane equipment for use in animal control

Division / Program: **Emergency Management**
Organizational Responsibility: **Chief of Police**

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.

2008 Goals and Objectives

- Complete revision of Emergency Operations Plan
- Increase the number of Police Reserve Officers
- Continue annual readiness training and exercises
- Continue upgrade of one emergency warning siren annually

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	1,454	1,837	2,060	1,735	(325)	(15.8) %
Other Services & Charges	754	1,258	5,015	18,050	13,035	259.9 %
Capital Outlay	15,979	16,693	16,560	-	(16,560)	(100) %
Total	\$ 18,188	\$ 19,788	\$ 23,635	\$ 19,785	\$ (3,850)	(16.3) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Not applicable.

2006/2007 Achievements

- Addition of 130 decibel emergency/severe weather siren
- Participate in mass dispensing of medication exercise
- Participate monthly in county-wide EOP planning and updating
- Maintain compliance for all city employees in National Incident Management training

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

Division / Program Description

The Lake Patrol Program provides for supplemental support to the Ramsey County Sheriff’s Office for enforcement of recreational water use at Lake Owasso and Lake Josephine. The Program’s activities are accounted for in the General Fund.

2008 Goals and Objectives

- Continue providing increased safety efforts for the water recreational season

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	-	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	1,900	1,900	1,900	1,900	-	0.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	0.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Not applicable

2006/2007 Achievements

- Not applicable

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.

2008 Goals and Objectives

- Evaluate opportunities to relocate and reduce the number of fire stations and reduce the amount of fire apparatus serving the city
- Address staffing and supervision challenges with solutions that ensure consistent provision of fire and medical services
- Address benefit issues for part-time firefighters, ensuring fire department is a competitive part-time employer in the Roseville market
- Implement programs to recover operating costs by billing responsible parties for services provided, in compliance with applicable statutes

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 229,985	\$ 53,370	\$ 255,635	\$ 301,000	\$ 45,365	17.7 %
Supplies & Materials	3,759	5,283	4,700	4,400	(300)	(6.4) %
Other Services & Charges	69,623	66,892	18,300	18,100	(200)	(1.1) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 303,367	\$ 325,545	\$ 278,635	\$323,500	\$ 44,865	16.1 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	2.50	2.50	2.50	3.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums, as well as an increase of 0.5 FTE for administrative assistant position.

2007 Achievements

- Updated the Strategic Plan and Standard Operating Guidelines
- Improved quality of service and lowered response times by providing 24 hour-a-day on-duty staffing
- Increase efficiency by having on-duty shift crews handle 99.8% of all calls for service and reduced all-calls to 34.
- Implemented program to respond with advanced EMTs to all medical calls for service (3,359 calls in 2007)

Division / Program: Fire Operations
Organizational Responsibility: Fire Chief

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.

2008 Goals and Objectives

- Train personnel on operation of new breathing apparatus
- Continue development of a firefighter Health & Wellness program to achieve the highest possible safety for firefighters and residents

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 504,923	\$ 696,676	\$ 687,730	\$ 850,185	\$ 162,455	23.6 %
Supplies & Materials	91,013	71,791	50,000	59,000	9,000	18.0 %
Other Services & Charges	189,817	144,971	179,925	177,840	(2,085)	(1.2) %
Capital Outlay	28,966	26,863	63,800	55,300	(8,500)	(13.3) %
Total	\$ 814,719	\$ 940,301	\$ 981,455	\$1,142,325	\$ 160,870	16.4 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	3.0	3.0

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums for full-time firefighters; and a \$.50 per hour wage increase for paid-on-call firefighters
- Decrease in 'Other Services & Charges' due to lower depreciation charges for the replacement of fire vehicles and equipment

2007 Achievements

- Provided physical exams to all firefighters.
- Implemented program to respond to all medical calls, increasing call volume from 917 emergency responses in 2006 to 4,127 emergency responses in 2007.
- Transitioned to 800 Mega Hertz radio system.
- Transitioned dispatch to countywide system.
- Secured \$254,777 federal grant to purchase self-contained breathing apparatus.

Division / Program: Fire Training
Organizational Responsibility: Fire Chief

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.

2008 Goals and Objectives

- Transition to conducting medical training on-shift
- Continue provide joint first responder training program for Roseville police and firefighters
- Transition to conducting firefighter training on-shift

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 64,794	\$ 73,688	\$ 26,200	\$ 30,500	\$ 4,300	16.4 %
Supplies & Materials	2,711	1,116	1,800	1,800	-	0.0 %
Other Services & Charges	33,080	24,412	26,450	10,600	(15,850)	(59.9) %
Capital Outlay	-	-	-	-	-	%
Total	\$ 100,585	\$ 99,216	\$ 54,450	\$ 42,900	\$ (11,550)	(21.2) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Personnel costs include a \$.50 per hour wage increase for paid-on-call firefighters

2007 Achievements

- Transitioned to provide firefighting training on-shift
- Organized and conducted fifth annual Leadership Academy for supervisory personnel
- Conducted free medical and safety training for police, public works and parks personnel
- Trained personnel in technical rescue for high angle, low angle, confined space and trench rescue

Division / Program: Fire Prevention
Organizational Responsibility: Fire Chief

Division / Program Description

The Fire Prevention Division’s goal is to decrease the occurrence of fires and promote fire and accident prevention safety throughout the community with education, investigation, inspection, and enforcement. Inspections are in addition to time spent in plan review and related educational programming with schools. The Division’s activities are accounted for in the General Fund.

2008 Goals and Objectives

- Implement program to assist Roseville seniors with minor home chores
- Complete 700 pre-incident plans for high hazard commercial and industrial buildings with the assistance of on-duty shift personnel

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 143,084	\$ 157,729	\$ 162,000	\$ 169,000	\$ 7,000	4.3 %
Supplies & Materials	3,930	1,892	1,200	1,400	200	16.7 %
Other Services & Charges	29,117	1,928	3,500	2,700	(800)	(22.9) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 176,131	\$ 161,549	\$ 166,700	\$ 173,100	\$ 6,400	3.8 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2007 Achievements

- Through the department’s Heart Safe Community Initiative, replaced 22 automatic external defibrillators (AEDs) in city facilities and police/fire vehicles.
- Conducted 226 plan reviews and issued 305 permits.
- Conducted 711 fire safety inspections.
- Generated \$34,792 in fee revenue.

Division / Program: Public Works Administration
Organizational Responsibility: Public Works Director

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.

2008 Goals and Objectives

- Continue fostering our engineering services agreements with other adjacent communities where this type of arrangement can result in win-win results. The objective for our staff is to help offset costs of overhead to reduce demand on the City’s tax levy.
- Meet the demand of unfunded mandates in water quality, erosion control, inflow/infiltration reduction, and infrastructure replacement in the most cost effective measure possible.
- Meet the challenge of securing funding for the reconstruction of infrastructure despite declining state aid revenues and energy cost related increases in construction projects.

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 545,067	\$ 617,975	\$ 606,500	\$ 651,000	\$ 44,500	7.3 %
Supplies & Materials	4,952	7,185	6,350	7,650	1,300	20.5 %
Other Services & Charges	20,761	21,987	36,990	38,100	1,110	3.0 %
Capital Outlay	2,742	3,628	-	-	-	(100) %
Total	\$ 573,522	\$ 650,775	\$ 649,840	\$ 696,750	\$ 46,910	7.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	7.00	7.00	7.00	7.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Delivered project management, design, and construction services for So. Owasso Blvd. and Roselawn Ave. reconstruction
- Provided engineering services for mill and overlay projects, several drainage improvements, and County Road C streetscape design
- Cooperated with other divisions and departments with technical assistance

Division / Program: **Streets**
Organizational Responsibility: **Public Works Director**

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.

2008 Goals and Objectives

- Evaluate our pavement maintenance programs in light of energy driven cost escalation and increasing demands of streetscape and right-of-way maintenance needs. Find cost effective ways to maintain the infrastructure and pavement ratings within the constraints of the available budget

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 501,383	\$ 464,374	\$ 533,500	\$ 547,500	\$ 14,000	2.6 %
Supplies & Materials	256,819	251,442	241,925	298,300	56,375	23.3 %
Other Services & Charges	173,294	203,164	172,525	182,500	9,975	5.8 %
Capital Outlay	-	-	-	-	-	n/a
Total	\$ 931,496	\$ 918,980	\$ 947,950	\$1,028,300	\$ 80,350	8.5 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	7.00	7.00	7.00	7.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Increase in supplies and materials due to higher fuel-related costs

2006/2007 Achievements

- Completed all street maintenance programs on time and within budgets
- Completed tree trimming along 20% of boulevards & corrected several visibility issues
- Met or exceeded snow and ice control policy goals at expected service levels
- Met pavement management goals, resurveyed 20% of street network
- Reconstructed .5 miles of pathway and two city parking lots

Division / Program:

Street Lighting

Organizational Responsibility: Public Works Director

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.

2008 Goals and Objectives

- Consider establishing a street light utility

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	141,469	159,912	187,950	193,500	5,550	3.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 141,469	\$ 159,912	\$ 187,950	\$ 193,500	\$ 5,550	3.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Budget reflects higher energy costs

2006/2007 Achievements

Evaluation of older city owned lighting for future replacement project.

Division / Program: **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.

2008 Goals and Objectives

- Focus on reducing energy use or using energy wisely through management systems and policy and through purchasing energy efficient equipment
- Meeting the demand for maintenance on City facilities due to the tremendous increase in after hours use by community groups and paying customers

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 5,342	\$ 4,713	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	19,016	21,023	20,700	21,500	800	3.9 %
Other Services & Charges	309,161	286,600	325,250	331,900	6,650	2.0 %
Capital Outlay	-	-	1,000	3,000	2,000	200 %
Total	\$ 333,519	\$ 312,336	\$ 346,950	\$ 356,400	\$ 9,450	2.7 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Increase attributable to the higher costs of energy and its impacts on the cost of goods and services

2006/2007 Achievements

- Provided building maintenance services at a reasonable cost to the public
- Maintained a clean environment for city staff and the public
- Evaluated janitorial services contract for cost containment
- Worked to minimize disruption to all city operations and functions with maintenance program

Division / Program: **Central Garage**
Organizational Responsibility: **Public Works Director**

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.

2008 Goals and Objectives

- Focus on reducing energy use or using energy wisely through management systems and policy and through purchasing energy efficient vehicles and equipment
- Meeting the demand for increasing maintenance on City equipment due to increasing utilization and extended retention schedules

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 129,947	\$ 129,443	\$ 134,500	\$ 137,500	\$ 3,000	2.2 %
Supplies & Materials	1,312	10,810	2,250	3,000	750	33.3 %
Other Services & Charges	2,401	4,885	425	425	-	0.0 %
Capital Outlay	-	2,653	4,200	12,000	7,800	185.7 %
Total	\$ 133,660	\$ 147,791	\$ 141,375	\$ 152,925	\$ 11,550	8.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Completed approximately 1,000 service/repair work orders
- Provided 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: **Sanitary Sewer**
Organizational Responsibility: **Public Works Director**

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.

2008 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

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 358,793	\$ 412,934	\$ 449,000	\$ 436,000	\$ (13,000)	(2.9) %
Supplies & Materials	23,418	27,684	27,950	30,550	2,600	9.3 %
Other Services & Charges	2,390,910	2,849,101	2,811,950	2,971,900	159,950	5.7 %
Capital Outlay	(22,771)	183,653	399,500	471,000	71,500	17.9 %
Total	\$ 2,750,350	\$ 3,473,372	\$ 3,688,400	\$3,909,450	\$ 221,050	6.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	6.15	6.15	6.15	6.15

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- ‘Capital Outlay’ provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment, which can fluctuate from year to year
- Implementation of inflow/infiltration reduction per Met Council required surcharge program
- Includes \$15,000 for a rate study

2006/2007 Achievements

- Monitored/maintained 13 sanitary and 4 stormwater lift stations
- Cleaned one-third of the sanitary sewer system and all higher frequency areas
- Repaired/replaced several sewer line problem areas as identified by maintenance staff through the Pavement Management Program and rehabilitation lining program
- Replaced computerized system monitoring equipment

Division / Program: **Water**
Organizational Responsibility: **Public Works Director**

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.

2008 Goals and Objectives

- Rehabilitate utility infrastructure in conjunction with street improvement projects and through the use of trenchless technologies to ensure uninterrupted operations
- Replace aged infrastructure at the water pumping station. Move slowly into automated meter reading for commercial accounts using technology that may integrate into other City network efforts

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 302,108	\$ 308,582	\$ 332,800	\$ 333,800	\$ 1,000	0.3 %
Supplies & Materials	53,320	63,720	33,650	42,200	8,550	25.4 %
Other Services & Charges	3,859,883	4,097,673	4,313,550	4,511,800	198,250	4.6 %
Capital Outlay	20,045	419,549	318,000	286,000	(32,000)	(10.1) %
Total	\$ 4,235,357	\$ 4,889,524	\$ 4,998,000	\$5,173,800	\$ 175,800	3.5 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	5.15	5.15	5.15	5.15

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year
- ‘Other Services’ includes contracting residential meter reading to free staff hours for more technical maintenance activities
- Includes \$15,000 for a rate study

2006/2007 Achievements

- Distributed nearly 2.0 billion gallons of water to Roseville and Arden Hills utility customers
- Repaired over 35 water main leaks
- Flushed, inspected, and maintained 1,750 fire hydrants
- Responded to nearly 4,000 utility locate requests from Gopher State One Call
- Completed all annual major maintenance programs in a timely manner
- Replaced computerized system monitoring equipment

Division / Program: **Storm Drainage**
Organizational Responsibility: **Public Works Director**

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.

2008 Goals and Objectives

- Sweep all City streets bi-annually focusing on environmentally sensitive areas first
- Improve at least two storm ponding areas per year removing sediment resulting in improved water
- Continue catch basin repair and cleaning program
- Continue storm sewer inspection an inventory program as required by NPDES permit
- Implement revised Watershed District rules as mandated

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 189,033	\$ 262,278	\$ 209,500	\$ 224,200	\$ 14,700	7.0 %
Supplies & Materials	50,949	46,431	43,950	45,050	1,100	2.5 %
Other Services & Charges	420,857	492,221	546,175	570,425	24,250	4.4 %
Capital Outlay	136,665	249,286	372,000	487,000	115,000	30.9 %
Total	\$ 797,500	\$ 1,050,216	\$ 1,171,625	\$1,326,675	\$ 155,050	13.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	3.4	3.4	3.4	3.4

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year
- Includes \$15,000 for a rate study

2006/2007 Achievements

- Continued structure inspections and updating of infrastructure records utilizing GPS and GIS
- Worked with residents resolving backyard drainage issues

Division / Program: Pathway & Parking Lot Maintenance
Organizational Responsibility: Public Works Director

Division / Program Description

During the past 22 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.

2008 Goals and Objectives

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

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	14,946	96,009	12,340	10,000	(2,340)	(19.0) %
Other Services & Charges	170,540	49,153	133,660	130,000	(3,660)	(2.7) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 186,138	\$ 145,162	\$ 146,000	\$ 140,000	\$ (6,000)	(4.1) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Account for increasing energy cost related impacts.

2006/2007 Achievements

- Rehabilitated over 5.0 miles of pathway pavement including County Road B-2, County Road C and other segments
- Reconstructed Rosebrook Park and Villa Park vehicle lots

Division / Program: **Recreation Administration**
Organizational Responsibility: **Director of Parks and Recreation**

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.

2008 Goals and Objectives

- To seek cooperation and partnerships between agencies, county and state, public, private and non-profit, and other enterprises which are involved in the leisure service sector
- To seek outside, non-traditional funding sources
- Develop a department training and succession program
- Successfully and effectively implement “best value” procurement method in replacing the refrigeration system at the indoor arena with a “full” geothermal system
- Pursue future geothermal site master plan for city hall campus facilities
- To begin parks and recreation system master planning updating efforts

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 503,944	\$ 558,165	\$ 573,000	\$ 586,000	\$ 13,000	2.3 %
Supplies & Materials	6,886	6,522	6,700	7,100	400	6.0 %
Other Services & Charges	81,507	63,616	92,870	96,500	3,630	3.9 %
Capital Outlay	-	-	2,500	-	(2,500)	(100) %
Total	\$ 592,338	\$ 628,303	\$ 675,070	\$ 689,600	\$ 14,530	2.2 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	7.50	7.50	7.50	7.50

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Begin to develop staff training program

2006/2007 Achievements

- MRPA Award of Excellence for Roseville Skating Center Task Force, Friends of the OVAL Foundation
- Recreation Agreement and Outstanding Board and Commission Member to Richard Jacobson, Parks and Recreation Chair
- NRPA Great Lakes Region Partnership Award for the Roseville Skating Center Task Force Project
- Secured bonding bill inclusion
- Completed geothermal feasibility study for indoor arena refrigeration system replacement

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

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.

2008 Goals and Objectives

- To maintain or increase the # of youth participants in our youth athletics, enrichment and arts programs.
- Expand marketing efforts to try to attract new participants for the programs.
- Expand health and wellness initiative to include web site exposure, etc.
- Pursue non-traditional revenue sources within city policies, i.e., sponsorships and partnerships.
- Evaluate current level of program offerings; service, safe facilities and program areas, etc

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 216,590	\$ 196,428	\$ 242,135	\$ 244,580	\$ 2,445	1.0 %
Supplies & Materials	74,824	63,364	80,830	79,355	(1,475)	(1.8) %
Other Services & Charges	210,123	258,195	245,660	250,105	4,445	1.8 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 531,537	\$ 517,987	\$ 568,625	\$ 574,040	\$ 5,415	1.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	0.50	0.50	0.50	0.50

2008 Budget Impact Items

- Market rate and inflationary factors related to program offerings

2006/2007 Achievements

- Expanded pre-school aged program offerings per community input with overwhelming success
- Research areas to expand community health and wellness experiences
- Expanded Adult soccer program to include summer men’s & co-rec leagues and fall co-rec leagues
- Revised summer special events scheduling to provide community opportunities throughout the summer rather than targeting only Rosefest dates, resulting in increased participation and community support
- Solicited \$7500 in Summer Entertainment funding,
- Created improved marketing materials to highlight annual special event offerings and city-wide community facilities

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

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.

2008 Goals and Objectives

- Continue to provide volunteer opportunities to the community
- Continue to survey similar local facilities to evaluate current rate structure.
- Initiated additional partnerships to create additional youth/teen activities
- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 44,800	\$ 56,850	\$ 22,495	\$ 28,000	\$ 5,505	24.5 %
Supplies & Materials	16,319	18,613	10,105	12,110	2,005	19.8 %
Other Services & Charges	22,527	30,017	23,600	23,535	(65)	(0.3) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 83,646	\$ 105,480	\$ 56,200	\$ 63,645	\$ 7,445	6.3 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Market rate of program offerings.
- Volunteer involvement

2006/2007 Achievements

- Summer entertainment series in Central Park with 40 concerts held through the summer for residents’ enjoyment
- Hosted July 4th celebration in Central Park with over 20,000 participants and spectators throughout the day
- Successful summer of festivals

Division / Program: **Harriet Alexander Nature Center**
Organizational Responsibility: **Director of Parks and Recreation**

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.

2008 Goals and Objectives

- To establish new revenue sources through additional school contracts for programming
- To evaluated current program effectiveness
- To increase volunteer participation and improve overall volunteer program
- To consider the HANC planning committee recommendations
- Strive for increased program revenues through other avenues such as rentals
- To work with FORHANC to build a sustaining funding mechanism

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 64,224	\$ 71,017	\$ 78,000	\$ 82,600	\$ 4,600	5.9 %
Supplies & Materials	4,415	4,003	4,000	4,000	-	0.0 %
Other Services & Charges	12,989	12,715	19,860	21,760	1,900	9.6 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 81,628	\$ 87,735	\$ 101,860	\$ 108,360	\$ 6,500	6.4 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.00	1.00	1.00	1.0

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Utility costs escalating
- Facility costs escalating due to age of building

2006/2007 Achievements

- Secured grant funding from the North Suburban Youth Foundation to support curriculum writing and program development
- Assisted Central Park School staff in securing grant funding to allow for continued experiences in grades K-2
- Developed programming options for expanded opportunities
- Enhanced marketing efforts with the creation of a volunteer PR committee resulting in; expanded school mailings to institutions in a 5-7 mile radius of Roseville (1700 teachers)
- Collaborated with the WRC to host a nature center open house with educational activities
- Established a volunteer HANC planning committee

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

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.

2008 Goals and Objectives

- Continue to monitor use of temporary employees and maximize efficiencies
- Build Novice Speed Skating and Youth Bandy programs to capacity based on ice needs.
- Manage utility costs without negatively impacting ice quality or patron comfort.
- Continue to consider/implement the RSC- OVAL task force recommendations
- Successfully reschedule user groups at the indoor arena when replacement of rink with a “full” geothermal system occurs
- Successfully replace rink with “full” geothermal system

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 544,330	\$ 543,853	\$ 611,500	\$ 618,700	\$ 7,200	1.2 %
Supplies & Materials	57,726	56,951	67,500	59,525	(7,975)	(11.8) %
Other Services & Charges	244,263	306,861	356,130	350,835	(5,295)	(1.5) %
Capital Outlay	9,759	124,964	-	44,000	44,000	0.0 %
Total	\$ 856,077	\$ 1,032,629	\$ 1,035,130	\$1,073,060	\$ 37,930	3.7 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	6.00	6.00	6.00	6.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Revenue reduction due to shutdown because of indoor rink floor replacement

2006/2007 Achievements

- Successful financial year
- Hosted 2006 World Women's Bandy Championships
- Hosted 2006 & 2007 National Long Track Speedskating Competition
- Hosted over 35,000 daily skaters resulting in over \$175,000 in daily skating admissions
- Assisted in the geothermal feasibility study
- Began design and construction on front entry and restroom improvements
- Hosted Gus Macker Basketball tournament with more than 10,000 participants and spectators over one weekend

Division / Program: 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

2008 Goals and Objectives

- To retain the storage and dance studio space for 2008 and beyond
- To continue to cooperate and 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

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 16,925	\$ 13,456	\$ 14,125	\$ 14,800	\$ 675	4.8 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	29,312	73,174	92,000	94,100	2,100	2.3 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 46,238	\$ 86,631	\$ 106,125	\$ 108,900	\$ 2,775	2.6 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	0	0	0	0

2008 Budget Impact Items

- Energy cost control
- Unanticipated maintenance costs
- Insurance and telephone costs allocated directly to Activity Center this year

2006/2007 Achievements

- Provision of storage space for Parks and Recreation and affiliated groups and studio space for the Roseville Parks and Recreation School of Dance.
- Provision of two major gymnasiums and one gymnastic Center in cooperation with the Roseville School District per agreement
- Continue to increase utilization of City Hall Campus for community citizens and community groups
- Continue to have City Hall Campus available for our citizens to gather
- Continue to have space available to assist affiliated groups to offer community programs

Department / Program: 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.

2008 Goals and Objectives

- Provide high quality, safe, clean and well groomed park and play areas and timely and effective service
- Insure safe conditions as a top priority for users and employees of the Parks and Recreation System
- Improve level of Park maintenance with available resources
- Increase use of volunteers for various projects
- Continue to assess and investigate organic fertilizer use

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 562,303	\$ 582,132	\$ 616,900	\$ 643,400	\$ 26,500	4.3 %
Supplies & Materials	71,422	77,545	94,465	100,200	5,753	6.1 %
Other Services & Charges	150,184	129,704	182,040	212,540	30,500	16.8 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 783,909	\$ 789,381	\$ 893,405	\$ 956,140	\$ 62,735	7.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	8.25	7.25	7.25	7.25

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Utility and fuel costs escalating

2006/2007 Achievements

- Updated and revised playground safety inspection program
- Developed maintenance and cleaning logs for department facilities
- Completed 2 new playground installations (Autumn Grove and sandcastle Parks) including removal of retired equipment
- Coordinated and supervised Five Eagle Scout Projects
- Rebuilt retaining wall in Muriel Sahlin Arboretum
- Increased use of volunteers on various park projects. i.e. eagle scouts, adopt a park

Department / Program: Park Improvement Program
Organizational Responsibility: Parks & Recreation Director

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.

2008 Goals and Objectives

- To establish a 5-10 year parks and recreation all inclusive capital improvement plan
- To establish a 5-10 year project priority listing
- Develop a photo presentation on state of the parks, grounds and facilities
- To focus on safety and aesthetics as a high priority
- To work with FORPARKS to replace playground at Central Park Dale Street with leveraged funds

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	-	-	-	-	-	0.0 %
Capital Outlay	111,838	220,286	175,000	215,000	40,000	22.9 %
Total	\$ 111,838	\$ 220,286	\$ 175,000	\$ 215,000	\$ 40,000	22.9 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	-	-	-	-

2008 Budget Impact Items

- Increase of \$40,000 to address additional needed maintenance projects – i.e. playground replacements, fence and tennis court repairs and replacement, lighting, etc. as evaluated and prioritized

2006/2007 Achievements

- Managed four park rebuild and replacement projects
- Completed 5 year park ID sign replacement project
- Completed shoreland restoration project at the Frog Pond in Central park with DNR grant funding
- Completed Natural Resource Restoration Project at Reservoir woods Park with DNR grant funding
- Completed Boulevard Tree Replacement (phase one) planting as a component of the Re-Leaf Grant
- Completed Park Atlas Mapping Project, end product is a full library of maps for each park in system
- Initiated Street Tree inventory updates using volunteers and interns for data collection – to continue
- Conducted initial staff feasibility study for geo-thermal retrofit for Arena chiller system and other City applications
- Completed playground replacements at Sandcastle and Autumn Grove Park

Division / Program:

Golf Course Clubhouse

Organizational Responsibility: Parks & Recreation Director

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.

2008 Goals and Objectives

- Increase revenue from ladies league participation by 3%
- Add special events to increase non-traditional revenue by 3%
- Increase rounds during typically non-busy times with specials catered to family participation.
- To continue to assess the golf industry and market and stay competitive
- Maintain fees at market level

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 90,718	\$ 104,905	\$ 107,500	\$ 111,000	\$ 3,500	3.3 %
Supplies & Materials	17,681	20,887	21,400	22,800	1,400	6.5 %
Other Services & Charges	33,244	40,673	43,650	43,800	150	0.3 %
Capital Outlay	-	-	2,000	1,000	(1,000)	(50.0) %
Total	\$ 141,642	\$ 166,465	\$ 174,550	\$ 178,600	\$ 4,050	2.3 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.0	1.0	1.0	1.0

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Enterprise fund managed as revenue is generated
- Weather conditions

2006/2007 Achievements

- Increased Ladies League membership by 1% to 627, including over 30 new members, rounds played increased 5 %, Ladies League revenues increased over 10% from 2005
- Increased Junior League participation 20%
- Annual rounds played in 2006 & 2007 was 32,000
- Maintained growing operations with reduced staffing costs
- Replaced alarm system in clubhouse

Division / Program: **Golf Course Maintenance**
Organizational Responsibility: **Parks & Recreation Director**

Division / Program Description

Golf course maintenance provides Roseville citizens with a golf recreational facility that is maintained with quality and managed with excellent customer service. Maintenance and playability will be very important to keeping this course competitive in the coming years. Plans for a physical upgrade to the maintenance facility are being explored. The Program’s activities are accounted for in the Golf Course Fund.

2008

- Strive to provide a positive experience while playing golf with turf conditions and landscaping to enhance the golfers experiences while playing at Cedarholm.
- Continue to manage the golf course budget to get the best possible value for our golfers fees, including doing projects and repairs by are own staff with out using private contractors.
- Develop a plan to replace some of the older equipment presently being used at Cedarholm.
- Replace entrance signs to be consistent with park signage
- Continue to assess and investigate organic fertilizer use

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 124,319	\$ 119,412	\$ 120,600	\$ 142,650	\$ 22,050	18.3 %
Supplies & Materials	16,900	20,037	26,300	27,800	1,500	5.7 %
Other Services & Charges	61,537	34,984	38,080	38,050	-	0.0 %
Capital Outlay	1,738	8,216	11,600	23,000	11,400	98.3 %
Total	\$ 204,494	\$ 182,649	\$ 196,550	\$ 231,500	\$ 34,950	17.8 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.50	1.50	1.50	1.50

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Weather conditions

2006/2007 Achievements

- Completed four major landscaping improvements;
- Re-roofed shop utilizing golf course shop
- Sheet rock and painted inside of maintenance shop
- Installed new sidewalk and large cement pad at 6th tee
- Developed plans for course signage, installed new sign on Highway 36
- Replaced numerous storm damaged trees

Division / Program: **City and Project Planning**
Organizational Responsibility: **Community Development Director**

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, HRA 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.

2008 Goals and Objectives

- Provide staff support to the Planning Commission, Variance Board, DRC, RHRA, and City Council
- Work with developers on major projects including: Twin Lakes, Presbyterian Homes, Mastell Trucking site, Har Mar Mall, and larger residential renovation projects
- Continued training/education in the planning field and affiliation/association with planning organizations/groups such as the Minnesota Chapter of the American Planning Association, the Sensible Land Use Coalition, and the Urban land Institute
- Update the Comprehensive Plan

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 152,644	\$ 192,836	\$ 187,250	\$ 188,000	\$ 750	0.4 %
Supplies & Materials	35	381	450	400	(50)	(11.1) %
Other Services & Charges	37,240	38,881	55,475	208,025	152,550	275 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 189,939	\$ 232,098	\$ 243,175	\$ 396,425	\$ 153,250	63.0 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Includes a one-time appropriation of \$150,000 for the update of the Comprehensive Plan
- Minimal increase in personnel costs due to employee turnover resulting in lower wages

2006/2007 Achievements

- Provided over 90 project reviews/reports for Commissions, Variance Board, DRC, HRA and/or Council
- Contributed to the Comprehensive Plan annual update process and Code updates
- Coordinated the Development Review Committee and setback permit process

Division / Program: **Economic Development**
Organizational Responsibility: **Community Development Director**

Division / Program Description

The Economic Development Program’s mission is to manage and encourage new development and redevelopment in Roseville, pursuant to the City Council’s guidelines. The budget year of 2006 will continue to focus on housing and the redevelopment of major business parks and mixed use neighborhood plans. The retention and communication with businesses will be reduced to reflect limited funding and staff resources. Existing partnerships will be strengthened. The Program’s activities are accounted for in the Community Development Fund.

2008 Goals and Objectives

- Update the Economic Development Division’s strategic plan (in coordination with outcomes of the community visioning process) and define an implementation strategy to advance community goals and objectives
- Encourage interdepartmental and intergovernmental collaboration and teaming to advance multifaceted projects to spur economic development, redevelopment, and revitalization projects
- Investigate commercial corridor redevelopment and revitalization strategies
- Facilitate redevelopment

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 165,014	\$ 113,276	\$ 179,350	\$ 158,000	\$ (21,350)	(11.9) %
Supplies & Materials	2,547	5,832	6,500	6,500	-	0.0 %
Other Services & Charges	38,234	27,137	32,935	31,680	(1,255)	(3.8) %
Capital Outlay	-	-	-	-	-	0.00 %
Total	\$ 205,795	\$ 146,245	\$ 218,785	\$ 196,180	\$ (22,605)	(10.3) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Decrease in personnel costs due to employee turnover resulting in lower wages

2006/2007 Achievements

- Continued Community Business Contact and Follow-up in the Business Link program
- Continued to administer the use of \$800,000 in Brownfield redevelopment grants
- Implemented Phase I of the Arona/Hamline Neighborhood Master Plan and approved Phase II

Division / Program: **Building Permits and Codes**
Organizational Responsibility: **Community Development Director**

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 City expects to maintain a high level of public-encouraged redevelopment and construction in 2005 through the various housing programs, business redevelopment, and residential remodeling/improvements. The Program’s activities are accounted for in the Community Development Fund.

2008 Goals and Objectives

- Provide residents and contractors with prompt and responsive plan review, permit issuance, and inspection services
- Supply informational assistance to residents on home improvement and land use issues
- Reduce significantly the number of land use code violations, visible from the public right-of-way, through education and cooperation
- Work cooperatively with the Roseville HRA and the City Council to maintain Roseville’s housing stock and property values

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 389,372	\$ 417,022	\$ 445,000	\$ 495,000	\$ 50,000	11.2 %
Supplies & Materials	5,599	5,741	7,000	6,900	(100)	(1.4) %
Other Services & Charges	102,495	122,150	116,390	119,595	3,175	2.7 %
Capital Outlay	-	-	17,000	17,000	-	0.0 %
Total	\$ 497,465	\$ 544,913	\$ 585,390	\$ 638,465	\$ 53,075	9.1 %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	5.90	6.00	6.00	6.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums

2006/2007 Achievements

- Performed an average of 7,800 inspections and issued 1,600 permits totaling an average of \$55 million in new value
- Improved Insurance Service Organization Building Code rating from “5” to “4”
- Installed Permit Works software

Division / Program: Geographic Information Systems
Organizational Responsibility: Community Development Director

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.

2008 Goals and Objectives

- Assist (as time permits) Engineering, Police, and other City Departments in the use of property database, GIS, and web technologies
- Participate in the MetroGIS address standardization working group and pilot project
- Continue the transition to using the ESRI geodatabase as the storage mechanism for city GIS data
- Update and support the Roseville and Ramsey County GIS online mapping site
- Assist in the expansion of content in the city’s Laserfiche repository
- Assist in the preparation of documents, maps and studies for the 2008 update of the City Comprehensive Plan

Budget Category	2005 Actual	2006 Actual	2007 Budget	2008 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 76,296	\$ 61,809	\$ 64,000	\$ 65,000	\$ 1,000	1.6 %
Supplies & Materials	29,	-	-	50	50	n/a
Other Services & Charges	13,436	7,406	7,225	6,125	(1,100)	(15.2) %
Capital Outlay	-	2,377	-	-	-	0.0 %
Total	\$ 89,761	\$ 71,592	\$ 71,225	\$ 71,175	\$ (50)	(0.1) %

Human Resource Allocation	2005 Actual	2006 Actual	2007 Budget	2008 Budget
Full-Time Equivalent Positions	1.10	1.00	1.00	1.00

2008 Budget Impact Items

- Personnel costs include 3.5% COLA on wages, and a 10% increase in health/dental premiums
- Minimal increase in personnel costs due to employee turnover resulting in lower wages

2006/2007 Achievements

- Provided support to City Departments, I35W Coalition, and Ramsey County User Groups
- Formatted Comprehensive Plan on CD-Rom; mapping for 90+ planning/zoning projects
- Included and added to the access to city maps, demography, and economic development opportunities on the City’s website

City of Roseville – 2008 Budget

Debt Management Plan

The City of Roseville revised its debt policy in 2007. A major highlight of this policy includes confining the city's borrowing to capital improvements. Those improvements must have a life that is greater than or equal to the length of debt retirement.

The City currently has two types of debt; 1) general obligation improvement debt, and 2) general obligation facility debt. Improvement debt is used for financing the city's street improvement program. The debt service is supported by approximately 25% special assessment of benefited properties and 75% from property taxes. The city will have three general obligation debt issues outstanding at the beginning of 2008. The following schedule depicts the City's outstanding debt as of 01/01/2008.

Description	Principal Outstanding	Net Interest Rate	Date of Final Maturity	Eligible Call Date
Series 23	1,105,000	4.90 %	03/01/2012	3/01/2004
Series 25	1,395,000	4.24 %	03/01/2014	3/01/2006
Series 27	8,455,000	3.72 %	3/01/2019	3/01/2013
Total	\$ 10,955,000			

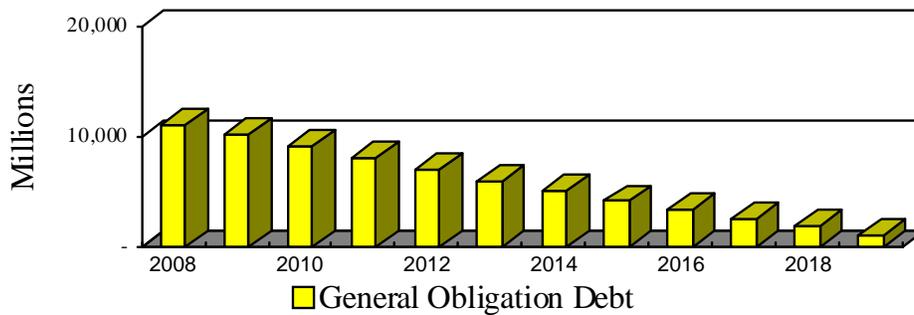
The following table depicts the City's debt service payments by year.

Year	Principal	Interest	Total
2008	935,000	385,271	1,320,271
2009	985,000	357,021	1,342,021
2010	1,000,000	325,319	1,325,319
2011	1,060,000	290,111	1,350,111
2012	1,100,000	251,146	1,351,146
2013	895,000	213,364	1,108,364
2014	935,000	177,490	1,112,490
2015	740,000	145,221	885,221
2016	770,000	116,524	886,524
2017	805,000	86,004	891,004
2018	845,000	53,406	898,406
2019	885,000	18,253	903,253
Total	\$ 10,955,000	\$ 2,419,130	\$ 13,374,130

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

Legal Debt Limit

Outstanding Bonded Debt Schedule



Minnesota State Statutes Section 475.51 generally limits net debt to no more than two percent of the estimated market value of the taxable property within the municipality. A number of categories of debt are not included within the net debt calculation. The City’s debt limit is calculated as follows:

Estimated market value	\$ 4,530,527,000
Debt Limit (2% of total estimated market value)	90,610,540
Total Outstanding Debt	10,955,000
Less amount backed by special assessments	(2,500,000)
Total net debt applicable to limit	\$ 8,455,000

As the table above indicates, the City is well below its allowable debt limit.

Debt Retirement Strategy

The City has established and is maintaining a rapid debt retirement schedule to provide both a better bond rating in the future (currently Aa1 Moody’s and AA S&P) and to provide for future debt capacity. The city’s debt on a per capita basis at the end of 2007 will be \$322. The debt repayment schedule remains on a steady pace and the city is well below the median debt level as established by the rating agencies. The median level is currently at \$750 for cities the size of Roseville.

Capital Improvement Plan

The following tables summarize the 2008-2012 Capital Improvement Plan (CIP). The planned capital expenditures for the current year (2008) have been incorporated into the Budget. The remaining years are provided as estimates for planning purposes only. Only after incorporation within successive budgets or as approved separately by the City Council will these items be considered funded.

Beyond 2008, purchases or projects are included in the CIP if they are somewhat expected to occur and for which cost estimates can be reasonably obtained. Under current budgetary restraints, it is recognized that the annual budget could not absorb all of the purchases noted in the CIP. Each individual purchase or project will be evaluated at a subsequent date, at which time it will be determined if it is financially feasible.

Many of the items contained in the CIP will require on-going operational costs and in some cases produce operational savings. However, given the speculative nature of latter-year purchases, the exact costs cannot be reasonably quantified beyond next year. The additional net operating costs resulting from 2008 CIP items are approximately \$20,000. This relatively small impact is the result of the City's practice to establish sinking funds (asset replacement funds) through annual depreciation charges, which minimizes the impact on on-going operating budgets. The additional amount, albeit small, reflects general price increases for the planned replacement of the City's vehicle fleet and infrastructure.

Major capital projects for 2008 include:

- 1) \$700,000 renovation of the Skating Center
- 2) \$1,500,000 mill and overlay for selected neighborhood and MSA streets
- 3) \$205,000 for water meter replacements and an automated meter reading system
- 4) \$350,000 for sewer line repairs and replacements
- 5) \$350,000 for stormwater system improvements

Funding for all projects will be provided for with sinking funds (reserve funds) that have been systematically set aside over a number of years.

With the exception of the automated meter reading system, all of the expenditures are designed to replace existing infrastructure or in the case of the Skating Center; make improvements that were prescribed in the original design of the facility. The automated meter reading system will allow the City to read commercial water meters using radio frequency technology which is expected to save the City tens of thousands of dollars annually.

City of Roseville – 2008 Budget

CIP - Citywide Summary by Department

<u>Department</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	12,450	11,000	4,750	11,000	1,250	40,450
General Facilities	725,000	659,000	659,000	659,000	-	2,702,000
Finance	-	-	-	-	-	-
Information Systems	115,000	115,000	115,000	115,000	115,000	575,000
Police	301,480	256,440	400,160	214,040	315,620	1,487,740
Fire	90,300	57,000	61,000	132,500	510,000	850,800
License Center	12,000	12,000	12,000	12,000	12,000	60,000
Public Works Administration	-	45,000	25,000	35,000	20,000	125,000
Streets	308,000	323,000	517,000	153,000	325,000	1,626,000
Community Development	17,000	17,000	17,000	-	-	51,000
Pavement Management Program	1,500,000	1,800,000	1,850,000	1,900,000	1,900,000	8,950,000
Pathways and Trails	140,000	160,000	160,000	160,000	160,000	780,000
Water	286,000	285,000	385,000	730,000	207,500	1,893,500
Sanitary Sewer	471,000	431,000	505,000	385,000	385,000	2,177,000
Storm Drainage	487,000	395,000	310,000	550,000	800,000	2,542,000
Park Maintenance	68,000	195,000	5,000	5,000	5,000	278,000
Park Improvements	215,000	1,711,000	1,756,000	3,286,000	246,000	7,214,000
Skating Center	44,000	197,000	298,500	171,500	899,500	1,610,500
Golf Course	24,000	79,000	68,800	35,550	26,000	233,350
	-	-	-	-	-	-
Total	\$ 4,816,230	\$ 6,748,440	\$ 7,149,210	\$ 8,554,590	\$ 5,927,870	\$ 33,196,340

CIP - Citywide Summary by Type

<u>Capital Asset Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	811,000	803,500	1,164,000	1,354,000	110,000	4,242,500
Vehicles	887,855	777,775	767,895	604,775	1,542,855	4,581,155
Equipment	456,875	677,665	711,815	353,765	1,074,515	3,274,635
Furniture & Fixtures	500	13,500	26,500	15,500	11,500	67,500
Improvements	2,660,000	4,476,000	4,479,000	6,226,550	3,189,000	21,030,550
Total	\$ 4,816,230	\$ 6,748,440	\$ 7,149,210	\$ 8,554,590	\$ 5,927,870	\$ 33,196,340

City of Roseville – 2008 Budget

CIP - Citywide Summary by Funding Source

<u>Funding Source</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ 458,925	\$ 2,097,665	\$ 2,335,265	\$ 3,575,765	\$ 483,765	\$ 8,951,385
Special assessments	-	-	-	-	-	-
Building depreciation charges	769,000	856,000	957,500	830,500	899,500	4,312,500
Vehicle depreciation charges	642,855	661,775	600,895	404,775	1,092,855	3,403,155
Equipment depreciation charges	42,000	5,000	5,000	5,000	5,000	62,000
User fees - utility operations	1,268,000	1,190,000	1,268,800	1,700,550	1,418,500	6,845,850
User fees - special purpose operations	135,450	138,000	131,750	138,000	128,250	671,450
General obligation bonds	-	-	-	-	-	-
MSA Revenues	700,000	1,000,000	1,000,000	1,000,000	1,000,000	4,700,000
Other	800,000	800,000	850,000	900,000	900,000	4,250,000
Total	\$ 4,816,230	\$ 6,748,440	\$ 7,149,210	\$ 8,554,590	\$ 5,927,870	\$ 33,196,340

City of Roseville – 2008 Budget

CIP - Communications

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Projection systems	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drop down screens	E	-	-	-	-	-	-
Non-linear editing system	E	9,000	-	-	-	-	9,000
Control room computers, hardware	E	1,500	-	1,000	-	-	2,500
Training room audio system	E	-	-	-	-	-	-
Hardware installation	E	-	-	-	-	-	-
Software upgrades and additions	E	1,000	1,000	1,000	1,000	1,000	5,000
Audio board replacement	E	-	-	-	-	-	-
Scan converter replacement	E	-	-	-	-	-	-
Digital conversion cards	E	-	-	-	-	-	-
Control room monitor replacement	E	300	-	-	-	-	300
Audio mixer replacement	E	-	-	-	-	-	-
Replace Mobile LCD projector	E	-	-	2,500	-	-	2,500
Add 5th camera for Chambers	E	-	-	-	10,000	-	10,000
DVD recorder	E	250	-	250	-	250	750
DVD printer	E	400	-	-	-	-	400
Switcher replacement	E	-	10,000	-	-	-	10,000
		-	-	-	-	-	-
Total		\$ 12,450	\$ 11,000	\$ 4,750	\$ 11,000	\$ 1,250	\$ 40,450

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	12,450	11,000	4,750	11,000	1,250	40,450
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 12,450	\$ 11,000	\$ 4,750	\$ 11,000	\$ 1,250	\$ 40,450

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	12,450	11,000	4,750	11,000	1,250	40,450
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 12,450	\$ 11,000	\$ 4,750	\$ 11,000	\$ 1,250	\$ 40,450

City of Roseville – 2008 Budget

CIP - General Facilities

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Fire Station #1 improvements	B	\$ -	\$ 245,000	\$ 245,000	\$ 245,000	\$ -	\$ 735,000
Fire Station #2 improvements	B	-	219,000	219,000	219,000	-	657,000
Fire Station #3 improvements	B	-	195,000	195,000	195,000	-	585,000
Furniture & fixture replacements	B	25,000	-	-	-	-	25,000
Arena refrigeration system	B	700,000	-	-	-	-	700,000
Miscellaneous	B	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 725,000	\$ 659,000	\$ 659,000	\$ 659,000	\$ -	\$ 2,702,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	725,000	659,000	659,000	659,000	-	2,702,000
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 725,000	\$ 659,000	\$ 659,000	\$ 659,000	\$ -	\$ 2,702,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	725,000	659,000	659,000	659,000	-	2,702,000
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 725,000	\$ 659,000	\$ 659,000	\$ 659,000	\$ -	\$ 2,702,000

City of Roseville – 2008 Budget

CIP - Information Technology

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Office equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office furniture	E	-	-	-	-	-	-
Computer replacements	E	22,000	22,000	22,000	22,000	22,000	110,000
Printer replacements	E	5,000	5,000	5,000	5,000	5,000	25,000
WAN equipment	E	44,000	44,000	44,000	44,000	44,000	220,000
WAN licenses	E	40,000	40,000	40,000	40,000	40,000	200,000
Other	E	4,000	4,000	4,000	4,000	4,000	20,000
		-	-	-	-	-	-
Total		\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 575,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	115,000	115,000	115,000	115,000	115,000	575,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 575,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	4,000	-	-	-	-	4,000
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	111,000	115,000	115,000	115,000	115,000	571,000
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 575,000

City of Roseville – 2008 Budget

CIP - Police							
<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Office equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office furniture	F	-	5,000	15,000	-	-	20,000
Marked squad cars (6)	V	171,775	171,775	171,775	171,775	171,775	858,875
Unmarked vehicles (2 in '08)	V	45,320	-	45,320	-	45,320	135,960
CSO Vehicle	V	32,960	-	-	-	32,960	65,920
Visabars (2)	V	2,800	-	2,800	-	2,800	8,400
New squad (add to fleet)	V	-	-	-	-	-	-
Laptop for new squad	V	-	-	-	-	-	-
New vehicle for park patrol	V	-	-	-	-	-	-
New comm. relations vehicle (add to fleet)	V	-	-	-	-	-	-
New squad (add to fleet)	V	-	-	-	-	-	-
New squad (add to fleet)	V	-	-	-	-	-	-
New vehicle for park patrol	E	-	-	-	-	-	-
Laptop replacements for fleet	E	-	-	85,000	-	-	85,000
PC's for squad room	E	-	-	-	-	-	-
Computers for Police Admin	E	-	5,000	5,000	5,000	5,000	20,000
Laptops/printer for Investigations	E	-	-	-	-	-	-
Laptops/writer for CSO Vehicle	E	-	-	-	-	-	-
Radar units	E	3,000	3,000	3,000	3,000	3,000	15,000
Radio equipment	E	3,090	3,090	3,090	3,090	3,090	15,450
Outdoor warning siren (1)	E	-	17,140	17,140	17,140	17,140	68,560
New K-9	E	-	-	8,000	-	-	8,000
Tabletop display	E	1,500	-	-	-	26,500	28,000
Non-lethal weapons	E	-	6,000	-	6,000	-	12,000
PBT's (2)	E	-	1,400	-	-	-	1,400
Stop sticks (2)	E	1,000	1,000	1,000	1,000	1,000	5,000
Digital camera for squads	E	6,000	-	-	-	-	6,000
Rear transport seats (2)	E	700	700	700	700	700	3,500
Tactical gear	E	30,000	-	-	-	-	30,000
6 Squad surveillance cameras	E	-	36,000	36,000	-	-	72,000
7 Quick ticket auto citation software	E	-	-	-	-	-	-
Defibrillators (2)	E	2,985	5,985	5,985	5,985	5,985	26,925
Oxygen regulator sets (3)	E	350	350	350	350	350	1,750
		-	-	-	-	-	-
Total		\$ 301,480	\$ 256,440	\$ 400,160	\$ 214,040	\$ 315,620	\$ 1,487,740

City of Roseville – 2008 Budget

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	252,855	171,775	219,895	171,775	252,855	1,069,155
Equipment	E	48,625	79,665	165,265	42,265	62,765	398,585
Furniture & Fixtures	F	-	5,000	15,000	-	-	20,000
Improvements	I	-	-	-	-	-	-
Total		\$ 301,480	\$ 256,440	\$ 400,160	\$ 214,040	\$ 315,620	\$ 1,487,740

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ 48,625	\$ 84,665	\$ 180,265	\$ 42,265	\$ 62,765	\$ 418,585
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	252,855	171,775	219,895	171,775	252,855	1,069,155
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 301,480	\$ 256,440	\$ 400,160	\$ 214,040	\$ 315,620	\$ 1,487,740

City of Roseville – 2008 Budget

CIP - Fire

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Station #1 improvements	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station #2 improvements	B	-	-	-	-	-	-
Station #3 improvements	B	-	-	-	-	-	-
Fire Station access control	B	-	-	-	-	-	-
Office furniture	F	500	4,000	1,000	-	1,000	6,500
Office equipment	E	-	2,000	-	2,000	-	4,000
Thermal imaging cameras	E	-	-	-	-	9,000	9,000
Radios (10), radio alert system	E	-	-	-	-	-	-
800 MHz radios	E	-	-	10,000	-	-	10,000
Pagers (16)	E	-	8,000	8,000	8,000	-	24,000
Turnout gear	E	40,000	40,000	-	-	-	80,000
Fire hose replacement	E	-	-	4,000	-	-	4,000
Mobile data computers	E	-	-	25,000	-	-	25,000
Air monitoring system	E	1,000	-	3,000	-	2,500	6,500
Defibrillator replacement	E	-	-	2,500	2,500	2,500	7,500
Firefighter excersize equipment	E	-	-	-	20,000	-	20,000
Helmets	E	4,800	-	-	-	-	4,800
Station Alerting system	E	-	-	-	-	-	-
EMS Training manequin	E	5,000	-	-	-	-	5,000
Ventilation fans	E	-	-	7,500	-	-	7,500
Rescue/ATR equipment	E	4,000	3,000	-	45,000	-	52,000
Training equipment	E	-	-	-	-	-	-
Turnout gear washer	E	-	-	-	10,000	-	10,000
Deputy Chief vehicle	V	-	-	-	-	-	-
Fire Marshall vehicle	V	-	-	-	45,000	-	45,000
Replace Engine #31	V	-	-	-	-	450,000	450,000
Utility vehicle	V	35,000	-	-	-	45,000	80,000
Mobile fire education center	V	-	-	-	-	-	-
Ladder Truck	V	-	-	-	-	-	-
Trailer 24 ft	V	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 90,300	\$ 57,000	\$ 61,000	\$ 132,500	\$ 510,000	\$ 850,800

City of Roseville – 2008 Budget

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	35,000	-	-	45,000	495,000	575,000
Equipment	E	54,800	53,000	60,000	87,500	14,000	269,300
Furniture & Fixtures	F	500	4,000	1,000	-	1,000	6,500
Improvements	I	-	-	-	-	-	-
Total		\$ 90,300	\$ 57,000	\$ 61,000	\$ 132,500	\$ 510,000	\$ 850,800

Summary by Funding Source

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes		\$ 55,300	\$ 57,000	\$ 61,000	\$ 87,500	\$ 15,000	\$ 275,800
Special assessments		-	-	-	-	-	-
Building depreciation charges		-	-	-	-	-	-
Vehicle depreciation charges		35,000	-	-	45,000	495,000	575,000
Equipment depreciation charges		-	-	-	-	-	-
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 90,300	\$ 57,000	\$ 61,000	\$ 132,500	\$ 510,000	\$ 850,800

City of Roseville – 2008 Budget

CIP - License Center

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Office equipment	E	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 4,500
Office furniture	F	-	-	-	-	-	-
Computer equipment	E	11,100	11,100	11,100	11,100	11,100	55,500
Lease space improvements	F	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	12,000	12,000	12,000	12,000	12,000	60,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	12,000	12,000	12,000	12,000	12,000	60,000
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 60,000

City of Roseville – 2008 Budget

CIP - Public Works Administration

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Survey equipment	E	\$ -	\$ 30,000	\$ 25,000	\$ -	\$ -	\$ 55,000
Auto CAD Equipment	E	-	-	-	-	-	-
Plotter	E	-	15,000	-	-	-	15,000
Office furniture	F	-	-	-	-	-	-
Replace vehicle #303	V	-	-	-	35,000	-	35,000
Replace vehicle #302	V	-	-	-	-	20,000	20,000
		-	-	-	-	-	-
Total		\$ -	\$ 45,000	\$ 25,000	\$ 35,000	\$ 20,000	\$ 125,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	35,000	20,000	55,000
Equipment	E	-	45,000	25,000	-	-	70,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ -	\$ 45,000	\$ 25,000	\$ 35,000	\$ 20,000	\$ 125,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ 45,000	\$ 25,000	\$ -	\$ -	\$ 70,000
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	35,000	20,000	55,000
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ -	\$ 45,000	\$ 25,000	\$ 35,000	\$ 20,000	\$ 125,000

City of Roseville – 2008 Budget

CIP - Streets

Description	Type	2008	2009	2010	2011	2012	Total
Office equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office furniture	F	-	-	-	-	-	-
Pedestrian lighting	E	-	-	-	-	-	-
Zero-turn mower (1/4 share)	E	-	-	-	-	-	-
Self-propelled paver (4-way split)	E	-	30,000	-	-	-	30,000
Replace plate compactor	E	-	-	3,000	-	-	3,000
Sign equipment & signs	E	-	10,000	150,000	-	-	160,000
#??? Sign truck (chassis only)	V	-	-	-	-	-	-
#101 Wheel loader	V	-	-	-	-	-	-
#102 3/4 ton pickup w/ plow	V	17,000	-	-	-	-	17,000
#104 1-ton pickup	V	-	-	-	26,000	-	26,000
#105 3/4 ton pickup	V	-	-	-	22,000	-	22,000
#106 Dump w/ plow	V	-	133,000	133,000	-	-	266,000
#109 3-ton dump w/ plow	V	-	-	-	-	-	-
#112 3-ton dump w/ plow	V	140,000	-	-	-	-	140,000
#116 4x4 pickup	V	-	-	-	-	-	-
#117 Cat Roller	V	-	-	-	55,000	-	55,000
#119 Skidsteer loader w/ attachment	V	-	-	-	-	-	-
#121 Road grader	V	-	150,000	-	-	-	150,000
#122 Wheel loader w/ plow	V	145,000	-	-	-	-	145,000
#123 F80 Patch truck	V	-	-	90,000	-	-	90,000
#124 Oil distribution body/chassis	V	-	-	125,000	-	-	125,000
#125 5-ton Dump (tandem)	V	-	-	-	-	-	-
#135 5-ton trailer (1/2 cost)	V	-	-	-	-	-	-
#137 Melter	V	-	-	-	-	-	-
#140	V	-	-	-	-	-	-
#141 roller	V	-	-	16,000	-	-	16,000
#143 Portable line striper	V	-	-	-	-	-	-
#144 3-ton dumptruck	V	-	-	-	-	150,000	150,000
#309 Suburban 4WD	V	-	-	-	-	150,000	150,000
#150 1-ton dump with plow	V	-	-	-	50,000	-	50,000
#156 3/4 ton pickup	V	-	-	-	-	25,000	25,000
Electronic message arrowboard (1/4)	V	-	-	-	-	-	-
Replace tree chipper	V	-	-	-	-	-	-
#601 Skidsteer replacement (1/4)	V	-	-	-	-	-	-
Sheepsfoot compactor (1/4)	V	-	-	-	-	-	-
Vacuum sweeper (split 6 ways)	V	6,000	-	-	-	-	6,000
		-	-	-	-	-	-
Total		\$ 308,000	\$ 323,000	\$ 517,000	\$ 153,000	\$ 325,000	\$ 1,626,000

City of Roseville – 2008 Budget

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	308,000	283,000	364,000	153,000	325,000	1,433,000
Equipment	E	-	40,000	153,000	-	-	193,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 308,000	\$ 323,000	\$ 517,000	\$ 153,000	\$ 325,000	\$ 1,626,000

Summary by Funding Source

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes		\$ -	\$ 40,000	\$ 153,000	\$ -	\$ -	\$ 193,000
Special assessments		-	-	-	-	-	-
Building depreciation charges		-	-	-	-	-	-
Vehicle depreciation charges		308,000	283,000	364,000	153,000	325,000	1,433,000
Equipment depreciation charges		-	-	-	-	-	-
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 308,000	\$ 323,000	\$ 517,000	\$ 153,000	\$ 325,000	\$ 1,626,000

City of Roseville – 2008 Budget

CIP - Community Development

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Office furniture	F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning of building files	E	-	-	-	-	-	-
Scanning of microfiche	E	-	-	-	-	-	-
Digital camera	E	-	-	-	-	-	-
Inspection vehicles	V	17,000	17,000	17,000	-	-	51,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 51,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	17,000	17,000	17,000	-	-	51,000
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 51,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	17,000	17,000	17,000	-	-	51,000
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 51,000

City of Roseville – 2008 Budget

CIP - Pavement Management Program

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Mill & overlay - local streets	I	\$ 800,000	\$ 800,000	\$ 850,000	\$ 900,000	\$ 900,000	\$ 4,250,000
Reconstruction - local streets	I	-	-	-	-	-	-
Reconstruction - MSA streets	I	700,000	1,000,000	1,000,000	1,000,000	1,000,000	4,700,000
James Addition to Co. Road C	I	-	-	-	-	-	-
Co. Road B@ (Lex. To Rice)	I	-	-	-	-	-	-
Terminal Road realignment	I	-	-	-	-	-	-
Larpenteur Ave (Oxford to Dale St.)	I	-	-	-	-	-	-
Co. Road C (Oxford to Fairview)	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
Total		\$ 1,500,000	\$ 1,800,000	\$ 1,850,000	\$ 1,900,000	\$ 1,900,000	\$ 8,950,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	1,500,000	1,800,000	1,850,000	1,900,000	1,900,000	8,950,000
Total		\$ 1,500,000	\$ 1,800,000	\$ 1,850,000	\$ 1,900,000	\$ 1,900,000	\$ 8,950,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA Revenues	700,000	1,000,000	1,000,000	1,000,000	1,000,000	4,700,000
Other	800,000	800,000	850,000	900,000	900,000	4,250,000
Total	\$ 1,500,000	\$ 1,800,000	\$ 1,850,000	\$ 1,900,000	\$ 1,900,000	\$ 8,950,000

City of Roseville – 2008 Budget

CIP - Pathways

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Pathway maintenance	I	\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 780,000
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 780,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	140,000	160,000	160,000	160,000	160,000	780,000
Total		\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 780,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 780,000
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA Revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 140,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 780,000

City of Roseville – 2008 Budget

CIP - Water

Description	Type	2008	2009	2010	2011	2012	Total
Water main replacement	I	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 600,000
Elevated storage tank repainting	B	-	-	-	500,000	-	500,000
Booster station building maintenance	B	-	-	-	-	-	-
Booster station/valve repairs	B	10,000	25,000	25,000	25,000	-	85,000
Replace genset & trsfr switch @ booster	B	-	-	100,000	-	-	100,000
Water meter replacement	E	55,000	55,000	55,000	55,000	55,000	275,000
Automated Meter Reading System	E	50,000	50,000	50,000	-	-	150,000
200hp ASD for pump	E	-	-	-	-	-	-
Replace/Upgrade SCADA system (1/3)	E	-	-	-	-	-	-
Electronic message board (4-way)	E	5,000	-	-	-	-	5,000
Shop sweeper (6-way split)	E	6,000	-	-	-	-	6,000
#226 emergency generator	E	-	-	-	-	2,500	2,500
New motors and soft starters	E	-	25,000	-	-	-	25,000
Water Truck (1/2 cost)	V	-	-	-	-	-	-
#205 4x4 pickup w/ plow	V	-	-	-	-	-	-
#208 Meter van	V	-	-	-	-	-	-
#210 4x4 pickup	V	-	-	-	-	-	-
#225 Cat Back-hoe (1/2 wtr, 1/2 storm)	V	-	-	30,000	-	-	30,000
#230 Dakota	V	-	-	-	-	-	-
#234 4x4 Pickup	V	-	-	25,000	-	-	25,000
#360 Backhoe (3-way split)	V	60,000	-	-	-	-	60,000
#520 trailer (1/2)	V	-	-	-	-	-	-
#601 Skidsteer (1/4)	V	-	-	-	-	-	-
Self-propelled paver (4-way split)	V	-	30,000	-	-	-	30,000
		-	-	-	-	-	-
Total		\$ 286,000	\$ 285,000	\$ 385,000	\$ 730,000	\$ 207,500	\$ 1,893,500

Summary by Type

Description	Type	2008	2009	2010	2011	2012	Total
Land	L	-	-	-	-	-	-
Buildings	B	10,000	25,000	125,000	525,000	-	685,000
Vehicles	V	60,000	30,000	55,000	-	-	145,000
Equipment	E	116,000	130,000	105,000	55,000	57,500	463,500
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	100,000	100,000	100,000	150,000	150,000	600,000
Total		\$ 286,000	\$ 285,000	\$ 385,000	\$ 730,000	\$ 207,500	\$ 1,893,500

City of Roseville – 2008 Budget

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	286,000	285,000	385,000	730,000	207,500	1,893,500
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 286,000	\$ 285,000	\$ 385,000	\$ 730,000	\$ 207,500	\$ 1,893,500

City of Roseville – 2008 Budget

CIP - Sanitary Sewer

Description	Type	2008	2009	2010	2011	2012	Total
Sewer main repairs	I	\$ 50,000	\$ 50,000	\$ 60,000	\$ 75,000	\$ 75,000	\$ 310,000
Sewer main lining	I	150,000	150,000	150,000	200,000	200,000	850,000
I & I reduction	I	150,000	150,000	150,000	100,000	100,000	650,000
Lift station repairs/upgrades	B	50,000	10,000	100,000	10,000	10,000	180,000
Retrofit Fulham Lift Station	B	-	-	-	-	-	-
Retrofit Wagner Lift Station	B	-	-	-	-	-	-
Replace/Upgrade SCADA system	E	-	-	-	-	-	-
Electronic message board (4-way)	E	5,000	-	-	-	-	5,000
Shop sweeper (6-way split)	E	6,000	-	-	-	-	6,000
Replace 1990 air compressor	E	-	-	15,000	-	-	15,000
Mainline televising system	E	-	-	-	-	-	-
Zero-turn mower (1/4 cost)	E	-	-	-	-	-	-
#201 Jetter/Vactor	V	-	-	-	-	-	-
#202 1-ton with dump box/plow	V	-	35,000	-	-	-	35,000
#206 1-ton service truck	V	-	-	-	-	-	-
#213 Extend-a-jet replacement	V	-	-	-	-	-	-
#220 Towmaster trailer - 10 ton	V	-	6,000	-	-	-	6,000
#360 Backhoe (4-way split)	V	60,000	-	-	-	-	60,000
#225 Backhoe (4-way split)	V	-	-	30,000	-	-	30,000
#601 Skidsteer (1/4)	V	-	-	-	-	-	-
Self-propelled paver (4-way split)	V	-	30,000	-	-	-	30,000
Add single axle jetter to fleet	V	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 471,000	\$ 431,000	\$ 505,000	\$ 385,000	\$ 385,000	\$ 2,177,000

City of Roseville – 2008 Budget

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	50,000	10,000	100,000	10,000	10,000	180,000
Vehicles	V	60,000	71,000	30,000	-	-	161,000
Equipment	E	11,000	-	15,000	-	-	26,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	350,000	350,000	360,000	375,000	375,000	1,810,000
Total		\$ 471,000	\$ 431,000	\$ 505,000	\$ 385,000	\$ 385,000	\$ 2,177,000

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	471,000	431,000	505,000	385,000	385,000	2,177,000
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 471,000	\$ 431,000	\$ 505,000	\$ 385,000	\$ 385,000	\$ 2,177,000

City of Roseville – 2008 Budget

CIP - Storm Drainage

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Pond improvements	I	\$ 250,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 950,000
Storm sewer replacement/PMP	I	100,000	100,000	100,000	150,000	150,000	600,000
B2 Pathway improvements	I	-	-	-	-	-	-
Leaf site improvements	I	-	100,000	-	-	-	100,000
Replace/Upgrade SCADA system	E	-	-	-	-	-	-
Self propelled paver (4-way split)	E	-	30,000	-	-	-	30,000
Shop sweeper (6-way split)	E	6,000	-	-	-	-	6,000
Cement mixer	E	6,000	-	-	-	-	6,000
Skidsteer grapple bucket	E	-	-	-	-	-	-
Electronic message board(4-way)	V	5,000	-	-	-	-	5,000
#115 flail mower type	V	10,000	-	-	-	-	10,000
#126 Street sweeper	V	-	-	-	-	-	-
#130 Steamer	V	-	15,000	-	-	-	15,000
#132 Elgin sweeper	V	-	-	-	-	150,000	150,000
#135 5-ton trailer (1/2 cost)	V	-	-	-	-	-	-
#136 1-ton dump	V	50,000	-	-	-	-	50,000
#139 Vacall	V	-	-	-	200,000	-	200,000
#145 3-ton dumptruck	V	-	-	-	-	150,000	150,000
#147 3-ton dumptruck	V	-	-	-	-	150,000	150,000
#225 Cat Back-hoe (1/2 wtr, 1/2 storm)	V	-	-	60,000	-	-	60,000
#360 Back-hoe (3-way split)	V	60,000	-	-	-	-	60,000
#520 trailer (1/2)	V	-	-	-	-	-	-
Sheepsfoot compactor (1/4)	V	-	-	-	-	-	-
#601 Skidsteer (1/4)	V	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 487,000	\$ 395,000	\$ 310,000	\$ 550,000	\$ 800,000	\$ 2,542,000

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	125,000	15,000	60,000	200,000	450,000	850,000
Equipment	E	12,000	30,000	-	-	-	42,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	350,000	350,000	250,000	350,000	350,000	1,650,000
Total		\$ 487,000	\$ 395,000	\$ 310,000	\$ 550,000	\$ 800,000	\$ 2,542,000

City of Roseville – 2008 Budget

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	487,000	395,000	310,000	550,000	800,000	2,542,000
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 487,000	\$ 395,000	\$ 310,000	\$ 550,000	\$ 800,000	\$ 2,542,000

City of Roseville – 2008 Budget

CIP - Park Maintenance

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Holder snow machine	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park video security system	E	5,000	5,000	5,000	5,000	5,000	25,000
Toro Groundmaster #2	E	33,000	-	-	-	-	33,000
Toro Gang Mower (16')	E	-	-	-	-	-	-
Push Mowers	E	-	-	-	-	-	-
#520 Single axle trailer	E	-	-	-	-	-	-
Tow master trailer	E	-	-	-	-	-	-
15 Passenger van	V	-	-	-	-	-	-
M-T sidewalk machine	V	-	120,000	-	-	-	120,000
### Mitsubishi utility truck	V	-	-	-	-	-	-
#503 Dodge 3/4-ton pickup	V	-	-	-	-	-	-
### Dodge ram truck	V	-	-	-	-	-	-
#500 Chevrolet 1/2-ton pickup	V	-	-	-	-	-	-
#502 pickup	V	-	-	-	-	-	-
#504 Chevrolet Blazer	V	-	35,000	-	-	-	35,000
#505 Chevrolet 1/2-ton pickup	V	-	-	-	-	-	-
#506 Chevrolet 1-ton dump	V	-	35,000	-	-	-	35,000
#509 Chevrolet 3/4-ton 4x4 pickup	V	-	-	-	-	-	-
#515 1/2-ton pickup	V	-	-	-	-	-	-
Water truck (1/2 cost)	V	-	-	-	-	-	-
Utility grader	V	-	-	-	-	-	-
New Holland tractor loader	V	-	-	-	-	-	-
New John Deere Tractor	V	30,000	-	-	-	-	30,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 68,000	\$ 195,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 278,000

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	30,000	190,000	-	-	-	220,000
Equipment	E	38,000	5,000	5,000	5,000	5,000	58,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 68,000	\$ 195,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 278,000

City of Roseville – 2008 Budget

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	30,000	190,000	-	-	-	220,000
Equipment depreciation charges	38,000	5,000	5,000	5,000	5,000	58,000
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 68,000	\$ 195,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 278,000

City of Roseville – 2008 Budget

CIP - Park Improvements

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Park signs	I	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenities	I	5,000	10,000	10,000	10,000	10,000	45,000
Youth baseball field upgrades	I	5,000	-	-	-	-	5,000
Playground Equipment replacement	I	110,000	100,000	120,000	120,000	120,000	570,000
Nature Boardwalk/Skate repairs	I	5,000	10,000	10,000	10,000	10,000	45,000
Tennis court repairs & lighting	I	35,000	25,000	50,000	50,000	50,000	210,000
Bennett Lake lighting	I	15,000	300,000	-	-	-	315,000
Athletic field upgrades	I	10,000	1,000,000	800,000	20,000	20,000	1,850,000
Landscaping upgrades	I	5,000	10,000	10,000	10,000	10,000	45,000
Natural resource restoration	I	-	21,000	21,000	21,000	21,000	84,000
Lexington Park & other buildings	I	-	50,000	500,000	2,000,000	-	2,550,000
Replace bridges	I	30,000	120,000	30,000	30,000	-	210,000
Central Park Plaza amphitheatre	I	30,000	-	-	-	-	30,000
Central Park Plaza improvements	I	-	50,000	50,000	1,000,000	-	1,100,000
Arboretum parking lot expansion	I	-	-	150,000	-	-	150,000
Shelter kitchen equipment replace	I	-	10,000	-	10,000	-	20,000
Skate Center repairs	I	-	5,000	5,000	5,000	5,000	20,000
Reductions to be determined	I	(35,000)	-	-	-	-	(35,000)
Total		\$ 215,000	\$ 1,711,000	\$ 1,756,000	\$ 3,286,000	\$ 246,000	\$ 7,214,000

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	215,000	1,711,000	1,756,000	3,286,000	246,000	7,214,000
Total		\$ 215,000	\$ 1,711,000	\$ 1,756,000	\$ 3,286,000	\$ 246,000	\$ 7,214,000

City of Roseville – 2008 Budget

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ 215,000	\$ 1,711,000	\$ 1,756,000	\$ 3,286,000	\$ 246,000	\$ 7,214,000
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 215,000	\$ 1,711,000	\$ 1,756,000	\$ 3,286,000	\$ 246,000	\$ 7,214,000

City of Roseville – 2008 Budget

CIP - Skating Center

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Banquet Room flooring	B	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Banquet Room window treatments	B	-	-	-	-	-	-
Arena compressor replacement	B	-	-	-	-	-	-
Arena lights	B	12,500	-	-	-	-	12,500
OVAL Lobby Rubber floor repairs	B	-	10,500	-	-	-	10,500
Arena Chiller insulation	B	-	-	-	-	-	-
Arena exist door replacement	B	8,500	-	-	-	-	8,500
Arena plexiglass and dasher board	B	-	-	-	-	-	-
Arena ceiling painting	B	-	-	-	85,000	-	85,000
Banquet Addition Roof	B	-	-	-	-	100,000	100,000
Oval lobby roof	B	-	-	-	40,000	-	40,000
Oval compressor replacement	B	-	12,000	10,000	10,000	-	32,000
OVAL protective netting	B	5,000	7,000	5,000	-	-	17,000
Replace Oval scoreboard	B	-	-	250,000	-	-	250,000
North parking lot lights	B	-	25,000	-	-	-	25,000
Kaivac Cleaning machine	B	-	-	-	-	-	-
Rental skates	E	2,500	3,000	-	3,000	-	8,500
Replace Arena Zamboni	E	-	-	-	-	100,000	100,000
Replace Arena Zamboni batteries	E	7,500	-	-	-	-	7,500
Replace sound system	E	-	60,000	-	-	-	60,000
Skate park equipment	E	-	15,000	15,000	15,000	-	45,000
Oval pad repairs	E	8,000	8,000	8,000	8,000	89,000	121,000
Oval artificial turf	E	-	-	-	-	600,000	600,000
Electric ice edger	E	-	4,000	-	-	-	4,000
Ice show curtain replacement	E	-	8,000	-	-	-	8,000
Banquet room chairs	F	-	4,500	4,500	4,500	4,500	18,000
Banquet room tables	F	-	-	6,000	6,000	6,000	18,000
		-	-	-	-	-	-
Total		\$ 44,000	\$ 197,000	\$ 298,500	\$ 171,500	\$ 899,500	\$ 1,610,500

City of Roseville – 2008 Budget

Summary by Type

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	26,000	94,500	265,000	135,000	100,000	620,500
Vehicles	V	-	-	-	-	-	-
Equipment	E	18,000	98,000	23,000	26,000	789,000	954,000
Furniture & Fixtures	F	-	4,500	10,500	10,500	10,500	36,000
Improvements	I	-	-	-	-	-	-
Total		\$ 44,000	\$ 197,000	\$ 298,500	\$ 171,500	\$ 899,500	\$ 1,610,500

Summary by Funding Source

<u>Description</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments		-	-	-	-	-	-
Building depreciation charges		44,000	197,000	298,500	171,500	899,500	1,610,500
Vehicle depreciation charges		-	-	-	-	-	-
Equipment depreciation charges		-	-	-	-	-	-
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 44,000	\$ 197,000	\$ 298,500	\$ 171,500	\$ 899,500	\$ 1,610,500

City of Roseville – 2008 Budget

CIP - Golf Course

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Maintenance shop replacement	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Remodel restrooms / club house	B	-	15,000	-	-	-	15,000
Replace furnace / AC	B	-	-	-	25,000	-	25,000
General Clubhouse roof replace	B	-	-	15,000	-	-	15,000
Course improvements, landscaping	I	-	-	3,000	-	3,000	6,000
seal parking lot	I	-	-	-	5,550	-	5,550
Irrigation system improvements/clocks	I	-	5,000	-	-	-	5,000
Greens covers	I	5,000	-	-	-	5,000	10,000
Gas pump & tank	E	-	-	12,000	-	-	12,000
Tee mowers / zero turn	E	-	-	16,800	-	-	16,800
Computer equipment	E	1,000	4,000	-	-	-	5,000
Fairway mower	E	-	55,000	-	-	-	55,000
Cushman	E	18,000	-	-	-	18,000	36,000
Pickup truck	V	-	-	22,000	-	-	22,000
Clubhouse furniture	F	-	-	-	5,000	-	5,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 24,000	\$ 79,000	\$ 68,800	\$ 35,550	\$ 26,000	\$ 233,350

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	15,000	15,000	25,000	-	55,000
Vehicles	V	-	-	22,000	-	-	22,000
Equipment	E	19,000	59,000	28,800	-	18,000	124,800
Furniture & Fixtures	F	-	-	-	5,000	-	5,000
Improvements	I	5,000	5,000	3,000	5,550	8,000	26,550
Total		\$ 24,000	\$ 79,000	\$ 68,800	\$ 35,550	\$ 26,000	\$ 233,350

City of Roseville – 2008 Budget

Summary by Funding Source

<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	24,000	79,000	68,800	35,550	26,000	233,350
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 24,000	\$ 79,000	\$ 68,800	\$ 35,550	\$ 26,000	\$ 233,350

5-Year Financial Plan

The 5-Year Financial Plan has been developed to identify the revenue and expenditures that are expected to occur based upon the City’s current operations and known obligations. Like the Capital Improvement Plan (CIP), the 5-year Financial Plan is considered a management tool for planning purposes only and is not intended to provide absolute direction on how the City’s resources are expected to be allocated.

The 5-Year Financial Plan is focused on the City’s overall operations, rather than individual programs and services.

The following table depicts the projected expenditures in the City’s General operations:

	2007	2008	2009	2010	2011	Avg. Annual Increase
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	
General Government	\$ 1,605,944	\$ 1,654,122	\$ 1,703,746	\$ 1,754,858	\$ 1,807,504	3.1%
Police	5,089,960	5,293,558	5,505,301	5,725,513	5,954,533	4.2%
Fire	1,481,240	1,540,490	1,602,109	1,666,194	1,732,841	4.2%
Fire Relief	348,670	348,670	348,670	348,670	348,670	0.0%
Public Works	2,274,065	2,365,028	2,459,629	2,558,014	2,660,334	4.2%
Parks & Recreation Programs	2,543,010	2,644,730	2,750,520	2,860,540	2,974,962	4.2%
Park Maintenance	893,405	929,141	966,307	1,004,959	1,045,157	4.2%
Park Improvements	175,000	175,000	175,000	175,000	175,000	0.0%
Vehicle & Equipment Replacement	615,000	615,000	615,000	615,000	615,000	0.0%
Debt	1,335,000	1,335,000	1,335,000	1,335,000	1,335,000	0.0%
Total	\$ 16,361,294	\$ 16,900,740	\$ 17,461,281	\$ 18,043,748	\$ 18,649,003	3.5%

The City’s general operations are expected to increase 3.5% annually over the next five years. The increase is attributable to an estimated inflationary increase of approximately 3.5% in most programs, largely tied to expected cost-of-living and healthcare increases for employees. The City’s vehicle and equipment replacement schedule should remain stable over the next five years. Finally, the City does not have any immediate plans to issue new debt. Debt service payments are expected to remain the same through 2010.

Because the City’s general operations are funded in large part by property taxes, the City expects the overall property tax levy to increase at 3.5% - 4.5% during this period. Non-tax revenue sources for the City’s general operations are expected to remain fairly constant.

City of Roseville – 2008 Budget

The following table depicts the projected expenditures in the City’s Special Purpose operations:

	2008	2009	2010	2011	2012	Avg. Annual Increase
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	
Community Development	\$ 1,302,245	\$ 1,328,290	\$ 1,354,856	\$ 1,381,953	\$ 1,409,592	2.1%
Information Technology	822,100	863,205	906,365	951,684	999,268	5.4%
Communications	320,550	333,372	346,707	360,575	374,998	4.2%
License Center	1,205,275	1,253,486	1,303,625	1,355,770	1,410,001	4.2%
Lawful Gambling	149,600	152,592	155,644	158,757	161,932	2.1%
Total	\$ 3,799,770	\$ 3,930,945	\$ 4,067,197	\$ 4,208,739	\$ 4,355,791	3.7%

The City’s special purpose operations are expected to increase 3.7% annually over the next five years. The increase is attributable to an estimated inflationary increase of approximately 3.5% in most programs, largely tied to expected cost-of-living and healthcare increases for employees. The notable exception is the City’s Information Technology function which is expected to expand significantly in the next few years. The IT function is expected to grow by approximately 5.4% per year over the next five years as the City continues to enter into new business partnerships and expands its overall emphasis on IT.

The spending increases are expected to be offset by added revenues from IT business partnerships, cable franchise fees, and agent fees collected at the City’s License Center.

The following table depicts the projected expenditures in the City’s Infrastructure replacement operations:

	2008	2009	2010	2011	2012	Avg. Annual Increase
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	
Buildings / Facilities	\$ 725,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	-21.6%
Pathways & Trails	200,000	206,000	212,180	218,545	225,102	3.1%
Street construction	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%
Total	\$ 2,425,000	\$ 1,806,000	\$ 1,812,180	\$ 1,818,545	\$ 1,825,102	-6.2%

The City’s infrastructure replacement operations are expected to decline in 2009 and then remain fairly constant through 2012. Aside from the scheduled replacement of the Ice Arena refrigeration system, no new major facility expansions or improvements are anticipated.

The spending increases for pathway maintenance are expected to be offset by a corresponding increase in the property tax levy. Street construction will be funded by the City’s existing MSA allotment and earnings from the existing Infrastructure Replacement Fund.

City of Roseville – 2008 Budget

The following table depicts the projected expenditures in the City's Business-type operations:

	2008	2009	2010	2011	2012	Avg. Annual
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Increase</u>
Sanitary Sewer	\$ 3,909,450	\$ 4,104,923	\$ 4,310,169	\$ 4,525,677	\$ 4,751,961	5.4%
Water	5,173,800	5,432,490	5,704,115	5,989,320	6,288,786	5.4%
Storm Sewer	1,326,675	1,393,009	1,462,659	1,535,792	1,612,582	5.4%
Recycling	384,750	396,293	408,181	420,427	433,040	3.1%
Golf Course	410,100	422,403	435,075	448,127	461,571	3.1%
Total	\$ 11,204,775	\$ 11,749,117	\$ 12,320,199	\$ 12,919,343	\$ 13,547,940	5.2%

The City's business-type operations are expected to increase annually by 5.2 % over the next five years. Due to planned infrastructure improvements in the water, sanitary sewer, and storm drainage operations, budget increases will be somewhat higher at 5.4% respectively. The spending increases will be offset by an increase in user fees.

City of Roseville, Minnesota
Mission Statement

To provide the Citizens of Roseville with an ethical local government structure which ensures the Community's public safety, health, quality of life, and general welfare in a manner that is accountable to both 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. The policies are separated into three categories:

- ❑ Budget Policies—these policies are more typically directly related to budgeting guidelines and specific details
- ❑ City Operational Policies—these policies apply to general directions and methods, which may not be specific to the budget but do have an ultimate impact on the process since the budget is a reflection of the Council's community goals and priorities
- ❑ Special Program Policies—the City may have special programs, which require specific policies not normally covered in the previous categories but have significant impacts on the annual budget.

Budget Policies

The City's Budget Policies were revised in 2007 and include:

- a) Operating Budget Policy
- b) Capital Improvement Policy
- c) Debt Policy
- d) Revenue Policy
- e) Capital Replacement Policy
- f) Operating Fund Reserve Policy

Operational Policies

The City's Operational Policies include:

- a) Open Government Policy
- b) Community Participation Policy
- c) Collaboration Policy
- d) Community Technology Policy
- e) Legislative Program Policy
- f) Professional Services Policy
- g) Accounting & Auditing Policy
- h) Investment Policy

Special Program Policies

The City's Special Program Policies include:

- a) Housing Policy
- b) Pavement Management Policy
- c) Park Improvement Policy
- d) Revenue Policy

Each of these policies is explained in greater detail below.

Operating Budget Policy

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, and property tax levies.

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 using reserves to balance the operating budget
- The operating budget will provide for adequate maintenance of capital plant and equipment, and for their orderly replacement.
- 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 its 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 \$5,000 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

Capital Improvement Policy

Purpose

The purpose of the City's Capital Improvement Policy is to ensure that capital expenditures are well planned and enable the city to replace capital items when needed, without requiring significant fluctuations in the property tax levy.

Scope

All departments and City funds are included in the Five-Year Capital Improvement Program (CIP). The CIP identifies the timing and financing of all capital items.

Policy

- All capital improvements shall be made in accordance with an adopted Capital Improvement Program
- The City will develop a five-year Plan for capital improvements and update it annually
- 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 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 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.

Implementation

The Capital Improvement Program has been updated to reflect capital expenditures through the next five years.

Debt Policy

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
- 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

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 increases, 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 cost of annual straight life depreciation 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 Replacement Policy

Purpose

The Roseville City Council has set in place a stable funding mechanism for much of the city's infrastructure. The intent of the Council in having Replacement Policies is to provide for easing the burden on both present and future taxpayers and to assure the replacement of the city's infrastructure in a manner that is both fiscally and operationally prudent.

The primary purpose of this policy is to have specific resources set aside on a periodic basis, to create funding for the major equipment and infrastructure needs of the community, without encountering major tax increases for maintenance and replacement.

It is not the intent of the City Council to fund major new facilities, which have not had the original funding established either through tax increment, general taxes or other such sources. The replacement funds are expected to be only for replacement purposes. (See the Implementation section below)

Policy

- ❑ The City will establish a General Vehicle Replacement Fund and a Fire Vehicle Replacement Fund. The City will appropriate funds to them annually to provide for timely replacement of vehicles. The amount will be maintained at an amount equal to the accumulated depreciation including annual fund interest earnings to provide for vehicle replacement
- ❑ The City will establish a General Plant Replacement Fund to provide for non-vehicular equipment replacement; i.e., mowers, tools, etc. Funding should equal the amount of accumulated depreciation recorded on all general governmental equipment including annual fund interest earnings
- ❑ The City will establish a Building Replacement Fund, and will appropriate funds to it annually to provide for timely maintenance of all buildings and plants supported by general governmental funding. Maintenance 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 funding should equal the amount of accumulated depreciation recorded on all general governmental streets and related structures including annual fund interest earnings. The annual MSA capital allocation, will be included as 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 only the interest proceeds are used each year for the stated purpose. The original principal amount remains intact
- ❑ The City shall establish a Park Improvement Fund to provide for the general replacement of parks and related infrastructure throughout the community. The funding should equal the amount of accumulated depreciation recorded on 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 amount of accumulated depreciation recorded on all enterprise fund system assets.
- ❑ From time to time the City Council shall establish additional replacement funds as the need and funding ability becomes available
- ❑ The City should periodically review and follow industry-recommended replacement schedules for all City capital assets.

Implementation

The City shall use replacement funds to assist in the replacement of equipment, vehicles, and building maintenance. New equipment or buildings are to be funded from new dollars, unless they are designated to replace currently depreciated assets. Funds from the replacement funds may be used up to the amount available from depreciation of the replaced asset. Any additional funding shall be from new sources.

Operating Fund Reserve Policy

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

Policy

- ❑ The City will maintain a general fund reserve of 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 equal 25% 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
- ❑ All other operational funds e.g. License Center, Information Technology, etc are expected to operate with positive reserve balances of 10-25% of the annual operating budget. Each operational fund shall be reviewed on an annual basis to assure the fund balance is in line with the fund's objectives
- ❑ A one time capital gain on the City's treasury portfolio in 1998 has provided for a Taxpayer Reduction fund which has been dedicated to providing an ongoing tax reduction to Roseville property taxpayers. The intent of this fund is to transfer the annual interest earnings to the General Fund to partially reduce the necessary tax levy. This Fund has been formally categorized by the Council as a permanent fund, whereby only the interest proceeds are used each year for the stated purpose. The original principal amount remains intact

Implementation

All fund reserves shall be reviewed each year at the time of the annual budget preparation 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.

Open Government Policy

The City has always had the policy of openness and disclosure. To ensure that city related groups such as commissions, committees, associations, and joint powers organizations are aware and reflect this openness, it is understood that any policy-making which directly impacts the fiscal health of the community is expected to be disclosed properly and timely to the public. This policy includes disclosure in both the spirit of openness and within the requirements of the appropriate state statutes.

Policy

Coverage

- ❑ The City will conduct the governmental fiscal and budgetary policy deliberations in a public space, preferably either in City Hall, or other city halls, libraries, etc. and in a space which is accessible.
- ❑ The proceedings are to be broadcast or recorded in either video or voice mode.
- ❑ The City will prepare and provide summaries of proposed and final documents related to fiscal issues, which will be presented and discussed in an open meeting setting as described above.
- ❑ All City committees, commissions, joint power organizations and other groups on which any person from the city staff or any member of the City Council is either requested or is required to serve and establishes fiscal policies regarding City Funds, will adhere to the same open government procedures and process outlined above.
- ❑ Committees, commissions and other groups which do not make fiscal policy regarding City Funds, are expected to provide for at least a 72 hour advance meeting notice, to hold the meetings at locations which are readily accessible to all.

Proceedings of Required Groups

- ❑ Copies of minutes and either a video or audio tape of fiscal policy deliberations shall be kept on file with the City Manager's office for at least a 1-year period of time.
- ❑ Where possible reports, budgets and other approved documents shall be kept at an accessible place in City Hall, at the Roseville Branch of the Ramsey County Library, and where feasible and practical, as part of the City's web page.

Implementation

This policy will become effective upon formal approval of the City Council and shall be in force and considered as part of the City's fiscal policies.

Community Participation Policy

Purpose

While the City Council is elected to represent the community in making choices of public safety, public works and the providing of general governmental services, the Council will make every effort to involve the community in the decision-making process where major community interests are concerned and where state and local statutes permit.

It has been the practice of the Council, and will continue to be, to appoint commissions, task forces, and other work groups from the community to explore and present ideas and alternatives with regard to issues, which are of importance to the community.

In addition, any expenditure of funds in excess of \$3 million of local property tax dollars and which involves community facilities will be brought to the community in the form of a referendum.

Scope

The scope of the policy is to actively involve the community in those major facilities issues which include the addition of parks, pathways, public facilities, zoning, neighborhood development issues, and any other areas deemed appropriate.

Policy

The City of Roseville will endeavor to involve representative citizen groups, including student representation, in the discussion and advising on issues which require more input as to the wishes and needs of the community than can be provided by staff, consultants, or the City Council. It is the intent of the Council that all study groups, commissions, and committees will consist of at least 5 members unless otherwise specified by statute.

Implementation

The City Council will work with staff to assist in defining those issues which require more community guidance and input. Those issues will be presented to representative community work group to assist in the ascertaining the need, fact-finding, and determining feasible alternatives, before the City Council deliberates a final resolution of those issues.

Collaboration Policy

Purpose

The intent of this policy is to make clear to staff and the community that the City Council encourages the searching out of opportunities to join with other governments, schools, and private organizations both for-profit and non-profit, to provide needed services to the community.

It is expected that those services will be of high value to the community and ultimately a wiser use of all resources including but not limited to property taxes, human resources and existing city infrastructure.

Scope

The scope of the policy is not to limit the areas of collaboration and cooperation as to encourage reasonable exploration of any and all areas where Roseville taxpayers and other organizations can mutually benefit.

Policy

The City of Roseville encourages staff to seek out and bring forward, areas and ideas which may be explored and discussed in a public manner so that our community may benefit in both an improved quality of life and a better economic use of all resources.

Implementation

The City will work with other communities, public entities and applicable private parties to search out, review, fund and implement where feasible, any areas of cooperation or collaboration which would prove to be significant benefit to all parties and which would fulfill the above stated policy of the City of Roseville.

Community Technology Policy

Purpose

With the explosive growth in computer and related technology, it is of critical importance that the Citizens of Roseville not be excluded from the benefits that access to internet communications and information can accrue.

It is the intent of this Policy, to establish that the City Council of the City of Roseville recognizes the importance of emerging technology and will make every effort to assure that the citizens of Roseville have reasonable access and service where technically feasible and financially viable.

Scope

The scope of this policy is to include a wide range of technologies. Those technologies may consist of a combination of existing infrastructure and the use of new and developing infrastructure. The City will strive to keep up-to-date and current as is reasonably possible in knowing what applications may exist. The City will additionally review the potential and available resources which may be needed to provide better public service and community access.

Policy

The City of Roseville will strive to provide an ever-improving system of public safety and service. In the current environment of growing technology options, the City will explore and find those systems or providers of systems, which will:

- Provide current service at better value
- Explore the potential to provide improved ways of providing basic city services in ways that will enhance and better protect the community
- Allow the citizens of Roseville to continue to have technology access to the internet regarding information and communications

Implementation

The City will work with other communities, public entities and applicable private parties to search out, review, fund and implement where feasible, any new technology or application of current technology which would fulfill the above stated technology policy of the City of Roseville.

City legislative Program Policy

Purpose

Because cities are a creation of the state, municipal rights and responsibilities usually require legislative support to amend, add to or to eliminate those duties. It is the intent of the City Council of the City of Roseville to approach such issues in a positive and proactive manner and to support changes which it believes to be in the best interest of the community. It is the intent of the Council to take steps which make it very clear to all parties, what the City's position is on any proposed changes and how staff has been directed to respond.

Scope

The scope of this policy is to include specific, well thought-out changes initiated by the Council and issues which have been brought forth by citizens or groups representing cities such as the National League of Cities, League of Minnesota Cities, the Legislative Municipal Commission, and the Association of Metropolitan Cities. The Council will also intend to review and respond appropriately to any ad hoc issues, which may arise at the 11th hour of a legislative, congressional or county session.

Policy

It is the policy of the City of Roseville to provide a positive role of leadership on legislative issues which may affect the Community and to articulate clearly what that position, if any, may be.

Implementation

The City Council of the City of Roseville will meet at least once annually, in an open work session or in an official meeting, to discuss any legislative issues which may be deemed to affect the Community and requires a stated position. In addition to initiated legislation, discussion will include any pending or proposed legislative issues which may be at the County, State, or National Level. The intent of the annual session is to outline the Council's official position of such issues and to instruct staff in their related work.

The Council may meet at other times as may be required to respond to legislative or county issues which arise on a non-scheduled basis.

Professional Services Policy

Background

The City of Roseville retains outside professional services in the areas of:

- Legal (Prosecution, Civil, Economic Development, and Bond Counsel)
- Appraisal
- Planning and Landscape Design
- Audit
- Engineering, Architectural, and Environmental

Agreements for the above services have been through contracts either for specific projects or services, or a given period of time. For legal services, written agreements are completed annually.

Purpose

It is desirable to amend the current methods of selecting and retaining consulting services to:

- Consolidate significant professional service policies into one uniform policy
- Provide Citywide consistency in the procedure of selecting and retaining professional services
- Ensure public confidence in process integrity by limiting the amount of time professional services are provided
- Ensure a fresh perspective and new approach to professional services
- Ensure a regular, consistent fiscal review of professional services

Policy

It is the policy of the City to employ a consistent practice for selecting and retaining professional services. Contracts for professional services shall be for three (3) years, and include a review process. Consulting firms shall be engaged for a period of not more than two (2) consecutive three (3) year periods. After six (6) years, they shall not be allowed to renew consulting services for a period of three (3) years. If deemed in the City's best interests, the City Manager may continue professional services for longer than six (6) years. If the need arises, the City Manager may solicit proposals and select firms for special projects or services. Contracts will be reviewed on a case by case basis.

Selection of all firms shall be approved by the City Council.

Consulting firms:

- Shall commit to the principles of the Professional Code of Ethics for their profession and the City of Roseville Code of Ethics for Public Officials
- May contact only designated Roseville City staff
- Will not represent any individual or corporation involved in litigation against the City of Roseville

Procedure

1. The City Manager or designated staff will invite firms to submit proposals for providing professional services to the City of Roseville. The proposals shall include the following:
 - Description of firm
 - Technical qualifications
 - Work experience
 - Prior city experience
 - References
 - Fee schedule for all personnel
2. The City Manager will appoint a Selection Committee that will interview firms, if necessary. The Committee will recommend to the City Council that firms are to be selected. A proposed contract will be included with the recommendation.
3. The City Council will select the firms and approve the contracts at a regular Council meeting.

Implementation

All service areas will be on the same time cycle effective in 2000. This can best accommodate overlap and service areas, and provide additional consistency.

Accounting & Auditing Policy

Purpose

To ensure accurate and consistent accounting practices that conform to generally accepted accounting principles to ensure public confidence in and ensure the integrity of the City's financial system.

Policy

- ❑ The City will establish and maintain a high standard of accounting practices.
- ❑ The accounting system will maintain records on a basis consistent with accepted standards for local government accounting as established by State law and GAAFR.
- ❑ Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- ❑ Where possible, the reporting system will also provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- ❑ An independent public accounting firm shall be engaged to perform an annual audit of all accounts, funds, and activities, and will publicly issue a financial opinion.
- ❑ Independent accounting firms shall be engaged for a period of not more than three years, selected through an open request for proposal process, and shall not be allowed to renew the City's account for more than three years.

Implementation

The City has earned the GFOA Excellence in Financial Reporting award for the past 23 years (1979 - 2001).

Investment Policy

Purpose

To ensure the most efficient use of the City's idle funds, and to ensure the best return on these funds while making only those investments allowed by law.

Policy

- The City will make a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the City will pool cash from several different funds for investment purposes.
- The City will invest 99 percent of its idle cash on a continual basis.
- The City will obtain the best possible return on all cash investments. Such investments will only be those legally permissible under Minnesota law.
- The accounting system will provide regular information concerning cash position and investment performance.
- The City will make arrangements for banking services on a contractual basis for a specified period of three years, with specified fees for each service rendered.
- The City includes interest earnings and investment summaries as part of the Comprehensive Annual Financial Report (CAFR).

Implementation

See Investment and Portfolio procedures.

Investment and Portfolio Procedures

Scope

These investment and portfolio procedures apply to the activities of the City with regard to investing the financial assets of all funds, including the following:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Special Assessment Funds
- Internal Service Funds
- Trust and Agency Funds

Objectives

Funds of the City will be invested in accordance with Minnesota Statutes, 1999 fiscal policies and these administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio. The market rate of return shall be to the same rate as the target portfolio. Investments shall be made based on statutory and policy constraints.

Funds held for future capital projects (i.e. bond proceeds) shall be invested to produce enough income to offset increases in construction costs due to inflation. Where possible, prepayment funds for long-term

debt service shall be invested to ensure a rate of return at least equal to the interest being paid on the bonds.

Delegation of Authority

The finance director is designated as investment officer of the City and is responsible for investment decisions and activities, under the direction of the City manager.

Prudence

The standard of prudence to be applied by the investment officer shall be the "prudent investor" rule. This rule states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

Monitoring and Adjusting the Portfolio

The investment officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments and will adjust the portfolio accordingly.

Internal Controls

The Finance Director shall establish a system of internal controls, which shall be reviewed annually by an independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions. Investments shall be done on a pooled funds basis with interest allocated on a cash balance method. Those internal controls shall consist of competitive bids on investments, and division of duties among the staff.

- Investments made by investment officer
- Records maintenance by a finance staff member other than investment officer
- Review and reconciliation by the assistant finance director

Portfolio Management

Under the 1999 Fiscal Policies, it shall be the City's procedure to restrict investments to only Repurchase Agreements with national or state chartered banks, U.S. Treasury and U.S. Government Agencies.

The procedures shall consist of yield curve analysis and implemented with the appropriate purchase of the above investments.

Maturity scheduling shall be within those investments and in a manner that will maximize yield and liquidity and minimize interest rate risk.

Competitive Selection of Investment Instruments

Before the City invests any surplus funds, a competitive "bid" process shall be conducted. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, bids will be requested for instruments that meet the maturity requirement. If no specific maturity is required, a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous. Bids will be requested from financial institutions for various options with regards to term and instrument. The City will accept the bid that provides the highest rate of return within the maturity required and within the parameters of these procedures.

Bids for purchases through the treasury auctions are not required.

Records will be kept of the bids offered, the bids accepted and a brief explanation of the decision that was made regarding the investment.

Settlement

All settlements of investments shall be on a "Delivery vs. Payment" (DVP) basis. Physical delivery shall be avoided if at all possible, with book-entry being the preferred method of safekeeping.

Safekeeping and Collateralization

All investment securities purchased by the City shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity and other pertinent information.

Reporting Requirements

The investment officer shall generate daily and monthly reports for management purposes. The annual investment report shall be completed on a time-weighted basis and shall be included as part of the Comprehensive Annual Financial Report to the City Council. The target portfolio shall be the U.S. Government Bond Yield Index for the comparable period.

Housing Policy

Purpose

The City of Roseville’s Housing Improvement Plan (the “Housing Plan”) is a document established to guide planning and policies related to providing a community rich in housing quality and choices for all residents. The Housing Plan is reviewed and revised annually by the City Council to ensure that the programs established are effectively and efficiently serving the current housing needs of the community. It is understood that as housing structures age and the market needs change so will the programs and policies in the Housing Plan. The main components of the Housing Plan include the VISION OF Vista 2002 and goals and policies of the City’s Comprehensive Plan and Livable Communities Action Plan. Each program within the Housing Plan strives to meet the current needs of the community by collaborating with other agencies and filling gaps that might exist within more traditional housing programs.

- ❑ Roseville has over 15,000 housing units of which 59 percent are detached single-family, owner/occupied homes. The second largest category of housing in Roseville is the combination of apartments and condominiums that make up 36 percent of the housing units in the City. Townhomes represent almost five percent of the housing units in the community. Over 70 percent of all housing units are owner-occupied. There are approximately 100 mobile homes remaining in Roseville, most of which are at least 20 years in age. The annual overall turnover rate for single family residents is less than three percent (3%) while the rental multifamily turnover rate is nearly 30 percent per year. The number of housing units built prior to 1950 in Roseville represents nine percent (8%) of the entire housing stock. Many of these units offer affordable housing opportunities, or at least, since they are generally on large lots, an opportunity to redevelop the housing/lot into a number of housing sites. The housing stock built in Roseville prior to 1960 (40 or more years old) is 37 percent of the total. In the housing boom years from 1960 to 1970, almost 30 percent of the dwelling units in the community were constructed. Some structural or maintenance repair work is required of each home after 20 years of use; in Roseville 85% of the homes are over 20 years of age. From 1970 to 1979, Roseville added another 2,726 units, 18 percent of the current housing. Slightly more than 16% of the housing has been constructed since 1980. The housing in the community (38 percent of the land area) represents 65 percent of the total private sector investment in Roseville and pays 49 percent of the property taxes.
- ❑ The following principles are useful to guide in the planning and economic development efforts for the community as it pertains to housing. The guiding principles help orient discussion, analysis and decision-making regarding policies and strategies that are used to complete the Roseville Housing Improvement Plan.

The Roseville Housing Improvement Plan:

- ❑ is consistent with the comprehensive plan by providing a variety of housing for all residents;
- ❑ encourages community self-reliance, collaboration with other housing providers and education to create and retain housing value;
- ❑ uses expert “coaches” to start the programs; and
- ❑ Remains small and incremental, not creating large bureaucratic staff-driven programs.

Housing Goals

The City will consider the following four housing goals when evaluating current and future housing programs:

- ❑ Roseville will strive to provide a variety of housing types (owner occupied and rental) that balances affordability, maintains quality of housing and the urban environment has access to public infrastructure, services and employment and enhances neighborhood viability.
- ❑ Continuously strive to improve the quality of approximately 200 existing units which are below the average physical condition and less than 75 percent of the median value of housing units within the community (currently 55 single family and 160 multi-family units).
- ❑ Fill the gaps in the city's housing portfolio by providing housing for all stages of the life cycle such as the needs for entry level housing and more affordable senior housing. Specifically, assist in the provision of entry level family housing to regenerate the community, schools and our neighborhoods.
- ❑ Meet the Metropolitan Livable Communities Act benchmarks, and city indexes (subject to market conditions and resource availability) as outlined in Roseville's action plan for the period from 1996 to 2010.

Implementation

The following strategies have been developed and are annually refined as part of the Comprehensive Planning process and work plan review. These strategies strive to achieve maximum housing diversity and regeneration of housing stock by encouraging private investment, discouraging deferred maintenance and disinvestment, stabilizing property values and strengthening neighborhoods.

- ❑ Enhance relationships with School Districts, Social Service offices, Churches and Charitable organizations to provide continuous funding and services for the preservation and enhancement of Roseville's neighborhoods and to retain a minimum of 2400 to 2600 households with school aged children.
- ❑ When reviewing new housing developments, evaluate the proposal based upon its fit into the existing housing mix and encourage housing quality, accessibility and affordability. Create Planned Unit Developments (PUDs) that offer a mix of housing types including single family, townhome, and condominium housing.
- ❑ Enhance Roseville's public infrastructure. Provide accessibility from housing to local parks and services, schools, churches, transit and employment. Support state legislation that enables communities to establish road and housing infrastructure/neighborhood revitalization impact fees on new development in the community.
- ❑ Encourage adequate transition between residential neighborhoods and business developments using the Border and Buffers Program.
- ❑ Strengthen the city's relationship with local banks with housing rehabilitation and reinvestment programs in local neighborhoods.

- ❑ Work with rental property owners to encourage continuous improvements that contribute to the quality living environment of its tenants and the sustainability of mixed-use neighborhoods. Strengthen tenant/landlord relationships and upkeep of rental properties through education, inspections, permits, and rehabilitation loan programs.
- ❑ Support housing programs that fund housing renovations and improvements for single family homes with grants and low or deferred interest rate loans.
- ❑ Create an education environment that promotes quality housing renovation and housing assistance through the Home & Garden show and technical assistance.
- ❑ Adopt a housing preservation code in coordination with other communities along the I-35W Corridor.
- ❑ Work with the Police Department Neighborhood Watch Program to provide information about Roseville's residential inspection and code enforcement program and provide rehabilitation information at neighborhood meetings.
- ❑ Support affordable senior housing through the use of tax increment financing, Ramsey County Home Funds, HUD, Minnesota Housing Finance programs, and Federal Home Loan Bank dollars.
- ❑ Work with developers to utilize tax credit programs and revenue bonds to reduce the cost of financing for affordable housing.
- ❑ Annually review and revise Roseville's Livable Communities Action Plan.
- ❑ When appropriate, submit applications for Livable Communities Demonstration Account grants where the proposed projects provide a mix of housing choices.

Pavement Management Program

Purpose

The City was finding in the late 70's and early 80's that the community's streets were deteriorating at a steady rate and under the current policy, the problem streets would continue to increase.

Scope

To begin to bring the City's streets back up to standard, a program was undertaken to reconstruct all 28 miles of "problem" streets within an 8-year period.

Policy

The City Council set out in 1986, a paving management program to reduce and maintain the problem streets of the Community to be no more than 10% of the City's total street mileage.

Implementation

The City Council has undertaken and nearly completed the current scope of work needed to bring city streets up to a standard where the overall rating is approximately 80% where 100% is the highest rating a street can receive.

Park Improvement Program

Purpose

Because of the effectiveness of the Paving Management Program, the City began to look at the community's park system to set standards of development, and redevelopment.

Scope

Over the years, the emphasis had been on parkland purchase and development. Because of the age and the newer park facility technology and materials, the City Council established a goal of renewing and updating the City's park system over the next 25 years.

Policy

The City Council has established a Park Improvement Program to better bring the existing Park facilities into a safe and attractive condition.

Implementation

Beginning in 1991, the City has implemented a Park Improvement Program and has dedicated \$150,000-\$250,000 of property tax dollars each year to that end. In addition, additional funds have been made available as they become available.

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 citizens.

The submitted 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 weeks, 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 15th. 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.

By State Statute, the City must then schedule a “Truth-in-Taxation” hearing between the end of November and December 20, 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 may then, at a subsequent meeting, approve the final budget and levy for the succeeding year.

Budget Amendments

Periodically, during an operating year, it becomes necessary to modify the adopted budget. 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 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 but not Subject to 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 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, they are: 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. Proprietary funds are budgeted on an accrual basis. 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 5-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 5-year period.

The general guideline for CIP inclusion would be equipment of a capital nature, and construction project cost generally in excess of \$2,000. 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 early April.

Prior to departmental distribution, the Council at a work session usually sets overall goals for the City Management team to aid in their budget preparation. Those goals usually 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 City Finance team 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 affirm.

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 prime 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

Description: 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

General Description: Special Revenue: Funds in which revenues are collected for specific purposes and expenditures for those specific purposes are recorded.

Description: Recreation and Parks 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 and it is expected to be self-supporting.

Description: 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.

Description: 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.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing communication 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.

Description: 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 and intergovernmental revenues collected from other cities for services rendered. Other revenues include an annual allocation from the city's license center, investment income, and other miscellaneous revenues sources.

Expenditures recorded include wages, salaries and employee benefits for staff directly providing information technology 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).

Combined with an annual license center allocation, it is expected that this fund is to be self-supporting.

Description: 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 and to the Information Technology fund.

Description: Charitable 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

General Description: Debt Service: Funds in 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.

Description: 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

General Description: Capital Projects: Funds in which revenues are collected for the construction and replacement of city facilities, equipment and infrastructure.

Description: Equipment Revolving Fund 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 equipment, from depreciation charges to various operating departments. Other revenues include; 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.

Description: 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, from depreciation charges to various operating departments. Other revenues include; 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.

Description: Vehicle Revolving Fund accounts for resources and payments related to the replacement of vehicles and heavy licensed equipment within the city departments. This fund has been designated a minor fund for reporting purposes

Revenues generally consist of property taxes collected from levies specified for vehicles, from depreciation charges to various operating departments. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include replacement of vehicles and heavy licensed equipment if they had been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing previously depreciated asset.

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

Description: 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.

Description: Pathways Construction Fund accounts for resources and payments related to the pathway additions program. 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 pathways construction. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include construction of new pathways in accordance with the pathways plan.

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

Description: 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.

Description: Economic 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.

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.

Description: 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.

Description: *Special Assessment Construction Fund* accounts for resources and payments related to the Paving Management Program (PMP). This fund has been designated as a minor fund for reporting purposes

Revenues generally consist of allocations from the Infrastructure Replacement Fund. Other revenues include; investment income, and other miscellaneous 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: Permanent Funds

General Description: *Permanent Funds*: Funds which have been legally established as funds from which only the investment income may be used for which the Fund was established.

Description: *Infrastructure Replacement Fund* accounts for endowment funds set aside for the long-term replacement and maintenance of the City streets. This fund has been designated as a major fund for reporting purposes

Revenues generally consist of investment income.

Expenditures are limited to approximately 2/3 of the annual investment income to be allocated to the Special Assessment Construction Fund

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

Fund Type: Internal Service Funds

Description: *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.

Description: *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.

Fund Type: Trust Funds

General Description: Trust Funds: Funds which account for specific operations for which the City has a fiduciary responsibility and the funds are held in trust for a third party.

Description: Investment Trust Fund accounts for revenues and expenditures related to the investment activities for a not-for-profit organization devoted to providing cable television oversight for a group of communities.

Revenues consist of payments received from the licensed cable company, investment income and other miscellaneous revenues.

Expenditures from the trust are only transfers to the agency's general account upon request. No direct expenditures are made from the trust.

Fund Type: Proprietary Funds

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

General Description: Proprietary (Enterprise) Funds: 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.

Description: 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.

Description: 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.

Description: Golf Fund accounts for revenues and expenditures related to City's 9-Hole golf course.

Revenues primarily consist of greens fees collected from course users. Other revenues include; investment income, 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.

Description: 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.

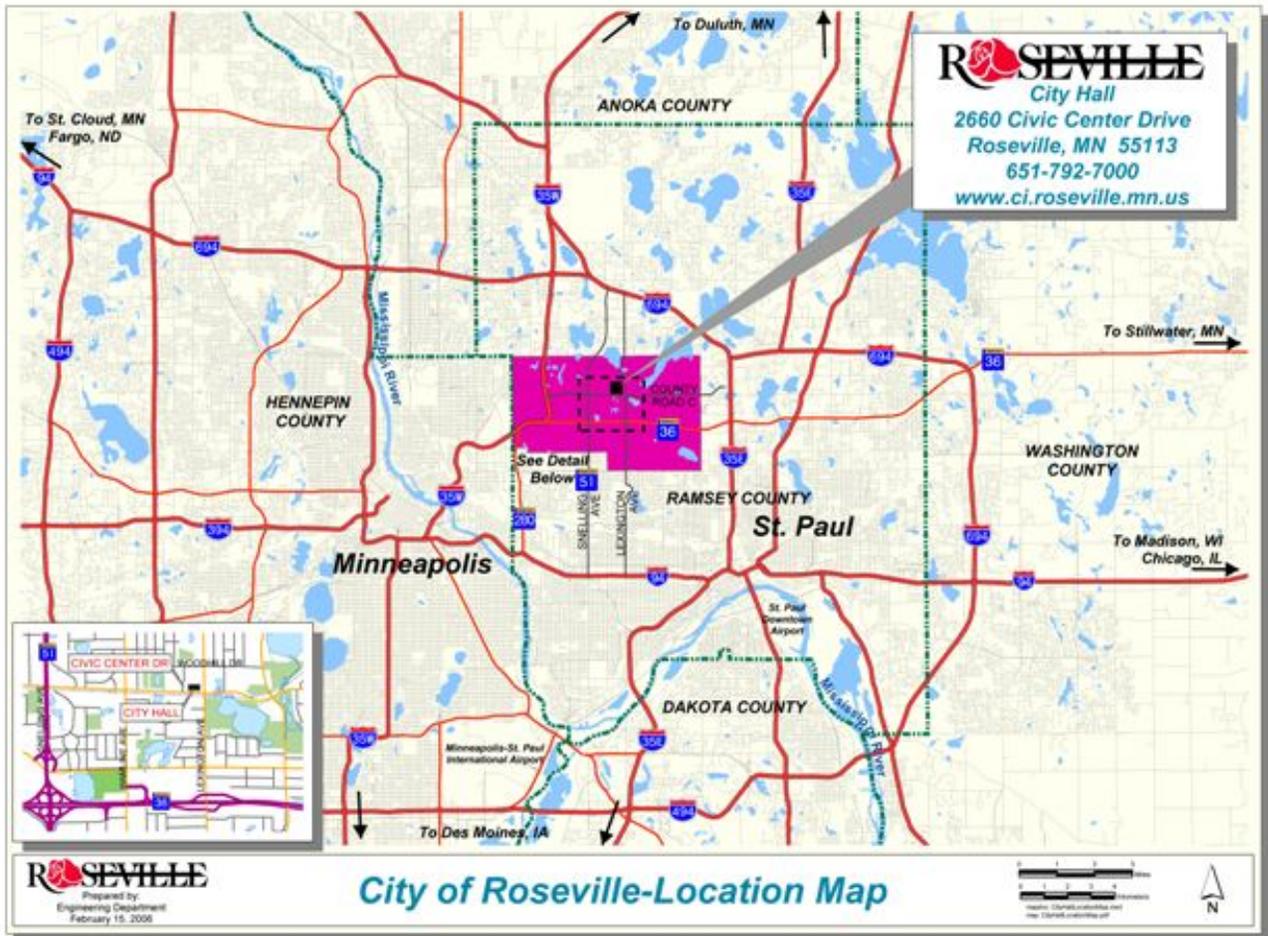
Description: Recycling Fund accounts for revenues and expenditures related to the City's recycling operations.

Revenues primarily consist of recycling fees collected from system users and grants from assessments collected 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.

Profile of the City of Roseville

The City of Roseville, incorporated in 1948, is a suburban community bordering both Minneapolis and St Paul Minnesota in the eastern part of the state. A map of Roseville's location is shown below.



This area is considered to be the 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 33,690. The City of Roseville is empowered to levy a property tax on both real and personal properties located within its boundaries. While it also is empowered by state statute to extend its corporate limits by annexation, 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.

The annual budget serves as the foundation for the City of Roseville's financial planning and control. All departments and agencies of the City of Roseville submit requests for appropriation to the city manager in May of each year. The city manager uses these requests as the starting point for developing a proposed budget. The city manager then presents this proposed budget to the council for review prior to August 1st. The council is required to hold public hearings on the proposed budget and to adopt a final budget by no later than December 31, the close of the City of Roseville's fiscal year.

Supplemental demographic and statistical information is shown below.

City of Roseville – 2008 Budget

City of Roseville
Principal Property Taxpayers
December 31, 2006 Compared To December 31, 1997
 (amounts expressed in whole dollars)

<u>Taxpayer</u>	<u>2006</u>			<u>1997</u>		
	<u>Taxes Levied</u>	<u>Rank</u>	<u>Percentage of Total Taxes Levied</u>	<u>Taxes Levied</u>	<u>Rank</u>	<u>Percentage of Total Taxes Levied</u>
Compass Retail, Inc.	369,555	1	3.31%	-	-	-
Bradley Operating LP	149,628	2	1.34%	589,467	2	4.50%
M & J Crossroads LP	119,142	3	1.07%	132,942	6	1.02%
AEW Capital Management LP	77,605	4	0.69%	-	-	-
Unisys Corp.	74,536	5	0.67%	-	-	-
Tanurb Developments, Inc.	71,691	6	0.64%	135,712	5	1.04%
Williams Bros Pipeline	68,914	7	0.62%	84,905	10	0.65%
JLT Roseville Corporate Center	60,201	8	0.54%	-	-	-
Rosedale Commons LP	58,265	9	0.52%	-	-	-
The May Department Stores	57,329	10	0.51%	-	-	-
Equitable Life Assurance	-	-	-	694,048	1	5.30%
Dayton Hudson Corp.	-	-	-	163,779	3	1.25%
Space Center Enterprises	-	-	-	144,509	4	1.10%
Roseville Properties	-	-	-	85,976	9	0.66%
Everest Investments	-	-	-	92,982	7	0.71%
NCR Corporation	-	-	-	90,005	8	0.69%
	1,106,865		9.91%	2,214,324		16.92%

Source: Ramsey County

City of Roseville – 2008 Budget

City of Roseville Principal Employers Current Year and Nine Years Ago

<u>Employer</u>	<u>2006</u>			<u>1997</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
McGough Construction	800	1	3.64%	-	-	-
Unisys	800	2	3.64%	1250	1	3.57%
Presbyterian Homes Housing	560	3	2.55%	-	-	-
Roseville Area Schools	547	4	2.49%	-	-	-
Marshall Fields	531	5	2.41%	-	-	-
Northwestern College	500	6	2.27%	-	-	-
Sara Lee Baking Company	500	7	2.27%	-	-	-
Target	500	8	2.27%	500	8	1.43%
Veritas	500	9	2.27%	-	-	-
MN Dept. of Transportation	450	10	2.05%	450	10	1.29%
Dayton's	-	-	-	800	2	2.29%
AT&T Global Information	-	-	-	750	3	2.14%
Micron	-	-	-	725	4	2.07%
Health Span Home Care	-	-	-	600	5	1.71%
MN State Lottery	-	-	-	525	6	1.50%
JC Penny	-	-	-	500	7	1.43%
Advance Circuits	-	-	-	500	9	1.43%
Total	5,688		25.85%	6,600		18.86%

Sources: Minnesota Department of Employment and Economic Development
Annual Dunn & Bradstreet Report

City of Roseville – 2008 Budget

City of Roseville Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal		Estimated (2) Personal Income (amounts expressed in whole dollars)	Per Capita Personal income (3)	School Enrollment District #623 (4)	School Enrollment District #621 (4)	Unemployment Rate (5)
Year	Population (1)					
1997	34,194	\$ 980,581,338	28,677	6,826	11,799	1.7%
1998	34,306	1,048,803,032	30,572	6,766	11,767	1.4%
1999	34,548	1,080,488,700	31,275	6,795	11,617	1.6%
2000	33,690	1,125,043,860	33,394	6,705	11,426	2.4%
2001	33,949	1,171,070,755	34,495	6,738	11,095	3.2%
2002	34,100	1,214,232,800	35,608	6,638	10,742	3.9%
2003	34,080	1,252,780,800	36,760	6,522	10,316	3.8%
2004	34,080	1,232,435,040	36,163	6,255	10,006	3.8%
2005	33,882	1,263,459,780	37,290	6,383	10,456	3.4%
2006	33,882	1,311,639,984	38,712	6,396	9,929	3.4%

- (1) Population and per capita income figures, other than census year, are estimates provided by the Metropolitan Council. The last census was taken in the year 2000.
- (2) This estimated personal income number is calculated by taking the per capita personal income of Ramsey County and multiplying it by the City population. Also see note (3) regarding the Per Capita Personal Income figures.
- (3) The per capita personal income used is for that of Ramsey County, in which the city resides, the smallest region applicable to the City that this information is available for. In addition, the 2004 - 2006 figures are an estimate for the State of Minnesota provided by the Bureau of Economic Analysis as there were no other relevant estimates available at the time of this report.
- (4) The City is served by two independent school districts.
District #623 covers approximately 67% of the City, while District #621 covers approximately 33% of the City. Accordingly, not all students enrolled in District #621 live in the City of Roseville.
Information is provided by the Roseville and Moundsview School Districts.
- (5) Annual average unemployment provided by the Minnesota Department of Employment & Economic Development

Glossary of Terms

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.

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.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course operations.

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.

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 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.

Homestead Credit Aid – general purpose State aid designed to give property tax relief to homeowners. The aid is provided to the City after a corresponding deduction is made to a homeowner’s property tax bill.

Housing & Redevelopment Authority (HRA) – is a separate legal entity approved by the Council and charged with furthering the various housing programs of the City.

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 3% 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, interfund 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.

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.

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).