



2006 Budget and Capital Improvement Plan

2006 Budget
2006-2010 Capital Improvement Plan
Adopted December 19, 2005

Prepared by the Department of Finance

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Letter of Transmittal

December 19, 2005

To the Mayor and City Council,

Enclosed is the 2006 City Budget as prepared by City Staff, in accordance with City Council actions. The 2006 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.

Preparing the 2006 Budget remained challenging on many fronts. While the City did make some budgetary cuts in 2005 in response to the loss of \$700,000 in state-aid, new spending obligations and inflationary impacts placed added pressure on the property tax levy and other funding sources.

The following table identifies all pre-existing obligations that will come on line in 2006. These items are the result of Council-approved decisions made in prior years, and/or reflect the resources necessary to maintain current service levels. They include:

Pre-existing Spending Obligations

Item / Description	Amount
3 % COLA for 2006	\$ 212,000
1% COLA for mid-year '05 adjustment	35,000
Wage step increases for union & non-salaried staff	117,000
Add'l elections costs ('06 is a general election)	25,000
Add'l audit services contract	6,000
Add'l Legal representation costs	7,700
Wellness program	8,200
General insurance premiums	10,000
Police records management system	25,000
800 mhz. radio maintenance (police & fire)	11,000
Additional Police Dispatch costs	95,000
City Hall, PW, FS #1 utilities and custodial	10,000
Nature Center utilities and custodial	2,000
Street lighting	3,000
Additional Gymnasium costs	26,000
Skating Center capital improvements	43,500
Co Road C Streetscapes	25,000
Total new obligations	\$ 661,400

These budgetary impacts will affect multiple programs and services citywide.

Throughout the past year, the City Council held numerous discussions on the 2006 budget, during which they identified their spending plan and appropriate level of taxation. On December 19, 2005 the City Council adopted the 2006 Budget which included the following general principles:

- 1) The 2006 Budget would be financed by a maximum property tax levy increase of 5% from the previous year
- 2) The 2006 Budget for general fund programs would be partially funded through the use of \$128,000 in city reserves
- 3) The 2006 Budget will require the delay of some capital replacements in favor of other program service inputs

The following budget document summarizes the 2006 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. This section also denotes programs and services that will continue to be maintained at the current level of service, along with a few programs that given the City's financial challenges, will receive less emphasis. 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 Debt Management Plan, the City's 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.

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 be obtained from the City's Finance Department.

City of Roseville – 2006 Budget

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,

Neal Beets
City Manager

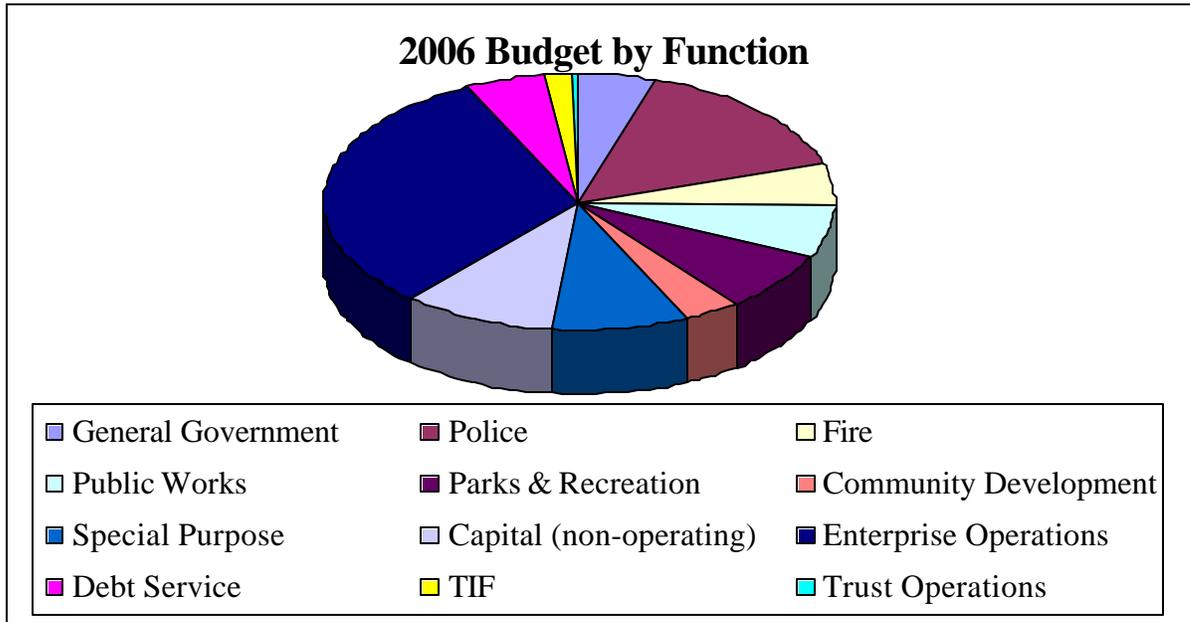
Christopher K. Miller
Finance Director

City of Roseville – 2006 Budget

2006 Budget Summary

The 2006 Budget is \$33,125,190, an increase of \$440,760 or 1.4%. The combined budget for the tax-supported funds is \$14,902,175, an increase of \$680,910 or 4.8%. The budget increases reflect inflationary-type increases in some programs as well as new spending obligations.

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



Program or Function	2005 Budget	2006 Budget	\$ Increase (decrease)	% Increase (decrease)
General Government	\$ 1,426,430	\$ 1,583,085	\$ 156,655	11.0 %
Public Safety	6,312,595	6,823,375	510,780	8.1 %
Public Works	2,090,500	2,208,575	118,075	5.7 %
Parks & Recreation	2,322,065	2,460,195	138,130	6.0 %
Community Development	1,046,000	1,177,500	131,500	12.6 %
Special Purpose	2,540,915	2,870,910	329,995	13.0 %
Capital Outlay (non-oper.)	3,167,600	3,177,475	9,875	0.3 %
Enterprise Operations	10,393,825	10,434,575	40,750	0.4 %
Debt Service	1,625,000	1,625,000	-	0.0 %
TIF Pay-as-you-Go	1,500,000	600,000	(900,000)	(60.0) %
Trust Operations	259,500	164,500	(95,000)	(36.6) %
Total	\$ 32,684,430	\$ 33,125,190	\$ 440,760	1.4 %

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 higher election and inflationary-type costs.

Public Safety includes the costs associated with providing police and fire protection. Overall operating costs are expected to increase as a result of a new records management system, new 800 mhz radio system, higher dispatching costs, and other inflationary-type costs.

Public Works includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions. In addition to increasing wage and healthcare costs, additional monies have been budgeted for pedestrian safety improvements.

Parks and Recreation includes recreation administration and programs, leisure activities, and the Skating Center operation. Consistent with other programs, wage, healthcare, and energy costs have placed greater pressures on overall operating costs.

Community Development includes planning and economic development, code enforcement, and geographic information systems. Expenditures are expected to increase due to increasing personnel costs and other inflationary-type costs.

Special Purpose functions include information technology, communications, license center, lawful gambling enforcement, and parks maintenance. In addition to increasing wage and healthcare costs, the budget increase is attributable to the expected addition of 2 IT support positions. These new positions will be funded by new joint powers agreements approved in 2005.

Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as infrastructure improvements. While some vehicle capital replacements will be delayed, overall spending will remain approximately the same.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course. Added personnel costs 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, a 4% increase in wastewater treatment costs through the Metropolitan Council Environmental Services (MCES) Division. These added costs will be somewhat offset by a reduction in improvements in the City's Stormwater system.

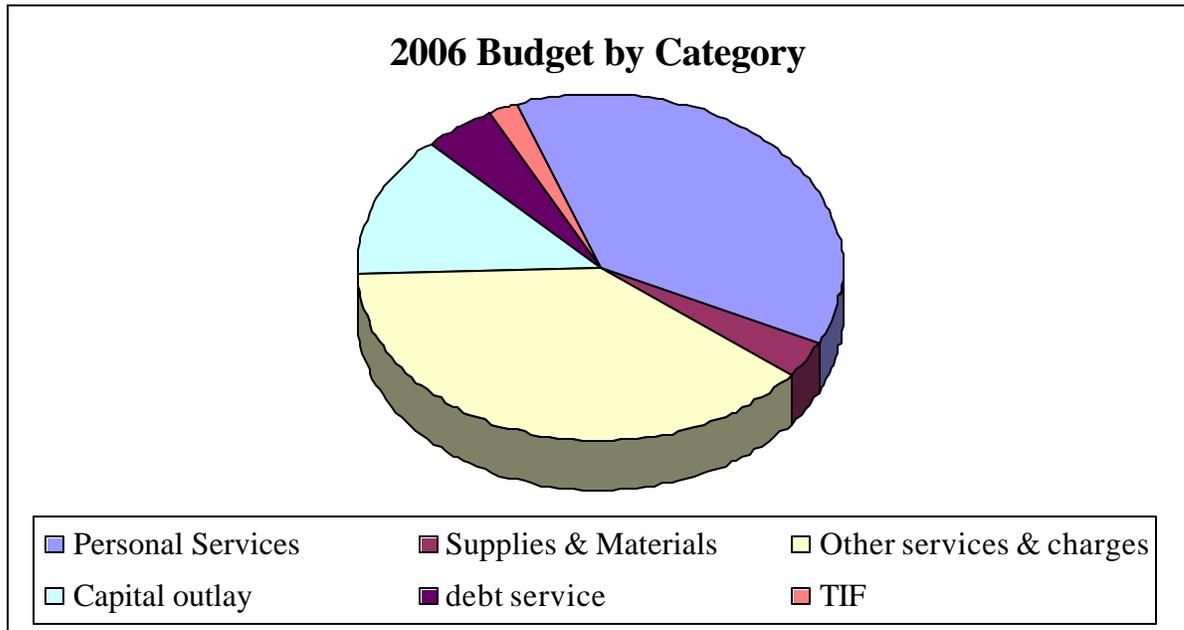
Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. Debt service costs are expected to remain fairly constant for the next several years.

TIF Pay-as-you-Go refers to tax increment paid to developers as specified in Tax Increment Financing (TIF) agreements between the City and various developers. The decrease in TIF pay-as-you-go will result due to the termination of various developer agreements for which all city obligations have been met.

Trust Operations includes endowment funds used to offset general taxes, and to maintain a City-owned 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.

City of Roseville – 2006 Budget

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



Type of Expense	2005 Budget	2006 Budget	\$ Increase (decrease)	% Increase (decrease)
Personal Services	\$ 11,896,400	\$ 12,498,000	\$ 601,600	5.1 %
Supplies & Materials	1,100,000	1,155,110	55,110	5.0 %
Other Services & Charges	12,200,000	12,836,605	636,605	5.2 %
Capital Outlay	4,363,030	4,410,475	47,445	1.1 %
Debt Service	1,625,000	1,625,000	-	0.0 %
TIF Pay-as-you-Go	1,500,000	600,000	(900,000)	(60.0) %
Total	\$ 32,684,430	\$ 33,125,190	\$ 440,760	1.4 %

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 3.0% in 2006. In addition, planned step increases for eligible employees have also been budgeted.

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 2006 reflective of anticipated increase in service inputs including fuel.

Other Services and Charges include professional services, contractual maintenance and repair, utilities, memberships, interfund charges, and training and conferences. The increase is largely attributable to the added costs necessary to purchase wholesale water from St. Paul, and to pay for added wastewater treatment costs to the Met Council.

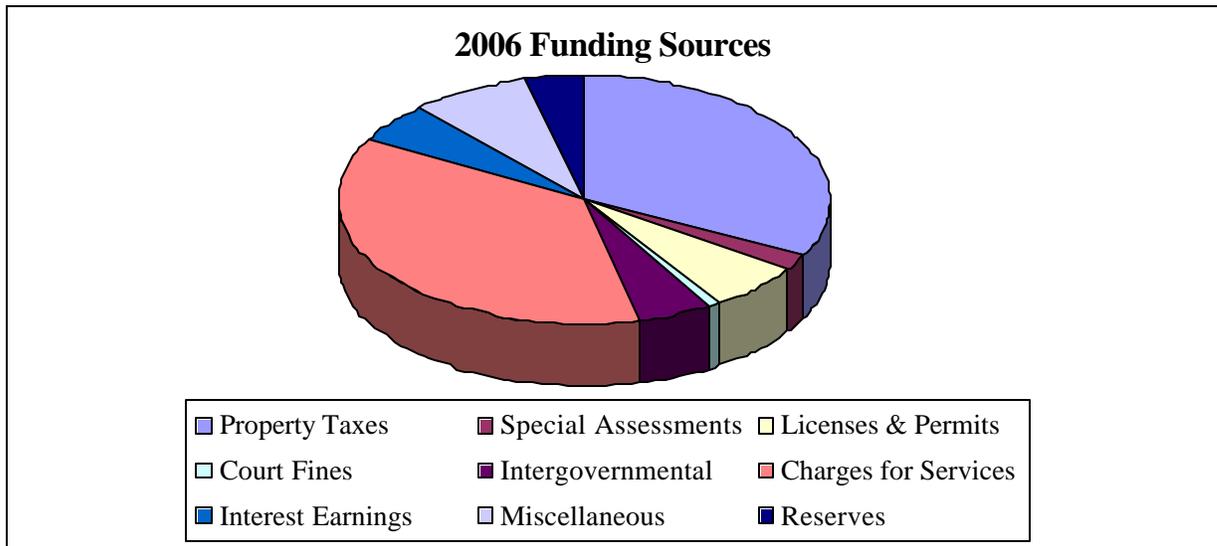
Capital Outlay includes both new and scheduled replacement purchases of vehicles and equipment, water meters, and infrastructure improvements. A substantial decrease will result due to the completion of the renovation of City Hall in 2004.

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 fairly constant for the next several years.

TIF Pay-as-you-Go refers to tax increment paid to developers as specified in Tax Increment Financing (TIF) agreements between the City and various developers. The decrease in TIF pay-as-you-go will result due to the termination of various developer agreements for which all city obligations have been met.

Budget Funding Sources

The following graph and table summarizes the funding sources for the 2006 Budget.



Funding Source	2005 Budget	2006 Budget	\$ Increase (decrease)	% Increase (decrease)
Property Taxes	\$ 10,637,965	\$ 11,169,865	\$ 531,900	5.0 %
Tax Increments	1,500,000	600,000	(900,000)	(60.0) %
Special Assessments	600,000	500,000	(100,000)	(16.7) %
Intergovernmental Rev.	1,655,500	2,221,560	566,060	34.2 %
Licenses & Permits	2,073,700	2,170,250	96,550	4.7 %
Charges for Services	11,996,845	12,277,195	280,350	2.3 %
Fines & Forfeits	217,400	215,020	(2,380)	(1.1) %
Interest Earnings	1,732,795	1,391,695	(341,100)	(19.8) %
Other Revenues	987,880	940,895	(46,985)	(4.8) %
Use of Reserves *	1,282,345	1,638,710	356,365	27.8 %
Total	\$ 32,684,430	\$ 33,125,190	\$ 440,760	1.4 %

* 2006 Budget includes \$1.5 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 new obligations and inflationary-type increases.

Tax Increments include anticipated tax increments collected and remitted to developers as specified in TIF agreements. The decrease in TIF pay-as-you-go will result due to the termination of various developer agreements for which all city obligations have been met.

Special Assessments include assessments levied against benefiting properties for various infrastructure improvements. A decrease is expected as many prepaid assessments have been realized in the past few years, allowing the City to retire public improvement debt several years early.

Intergovernmental Revenues include state aids, monies received under joint powers agreements, and Community Development Block Grant funds.

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

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. An increase is shown reflecting anticipated fee increase for business-type activities.

Fines & Forfeits include fines paid for traffic violations and criminal offenses occurring within the City limits. No significant changes are expected.

Interest Earnings include investment earnings on cash reserves. Due to the reduction in overall city reserves, and expected market conditions, the overall investment earnings are expected to decrease.

Other Revenues include lawful gambling taxes, cable franchise fees, and interfund transfers. A decrease is reflected as a result of decreased operating transfers into the General Fund. These transfers were designed to help transition some programs and services from other city funds to the General Fund.

Use of Reserves denotes the amount of reserves that is projected to be used to finance one-time capital replacements and other uses. The increase is largely attributable to the need for reserves to provide for general fund programs and services.

City of Roseville – 2006 Budget

Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2006 is \$11,169,865, an increase of \$531,900 or 5.0%. The increase in property taxes will offset spending increases for inflation and new obligations.

With the proposed tax levy and estimated increases in the City’s tax base, an average-valued home of \$185,000 that experienced a 15% valuation increase the following year, would see an increase of \$52 or 11.5% in their local property taxes.

The following table summarizes the 2006 tax levy.

Program or Service	2005 Actual Levy	2006 Actual Levy	\$ Increase (decrease)	% Increase (decrease)
General Fund	\$ 6,974,965	\$ 7,573,950	\$ 598,985	8.6 %
Parks & Recreation	660,000	721,330	61,330	9.3 %
Parks Maintenance	838,000	863,045	25,045	3.0 %
Park Improvements	150,000	150,000	-	0.0 %
Pathways Maintenance	140,000	142,000	2,000	1.4 %
Streetscape Improvements	25,000	50,000	25,000	100.00 %
General Vehicle Replacement	225,000	44,540	(180,460)	(80.2) %
General Debt Service	1,625,000	1,625,000	-	0.0 %
Total	\$ 10,637,965	\$ 11,169,865	\$ 531,900	5.0 %

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 following table summarizes the local tax rate.

	2005 Actual	2006 Estimated
Gross Net Tax Capacity	47,540,388	50,000,000
Less Fiscal Disparities	(7,496,659)	(7,000,000)
Less Tax Increment Value	(2,474,824)	(2,000,000)
Net Tax Capacity for Levy	37,568,905	41,000,000
Net Tax Levy *	9,106,465	9,638,365
Local Tax Rate	24.239 %	23.508 %

* Less fiscal disparity distribution.

To determine an individual property’s tax, the local tax rate is applied to the property’s net tax capacity.

City of Roseville – 2006 Budget

The following table summarizes the estimated tax impact on **residential** homes, based on the 2006 proposed tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Value of Home	2005 Actual	2006 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 135,000	\$ 327	\$ 317	\$ (10)	(3.0) %
160,000	388	376	(12)	(3.0) %
185,000	448	435	(14)	(3.0) %
210,000	509	494	(15)	(3.0) %
235,000	570	552	(17)	(3.0) %

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

As shown above, an average-valued home of \$185,000 would see a decrease of \$14 or 3.0%, holding all other factors constant.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2006 proposed tax levy and budget, estimates provided by Ramsey County, and assuming a 15% increase in property valuation.

Value of Home	2005 Actual	2006 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 135,000 *	\$ 327	\$ 365	\$ 38	11.5 %
160,000	388	433	45	11.5 %
185,000	448	500	52	11.5 %
210,000	509	568	59	11.5 %
235,000	570	635	66	11.5 %

* Original value shown. 2006 Impact reflects a 15% valuation increase.

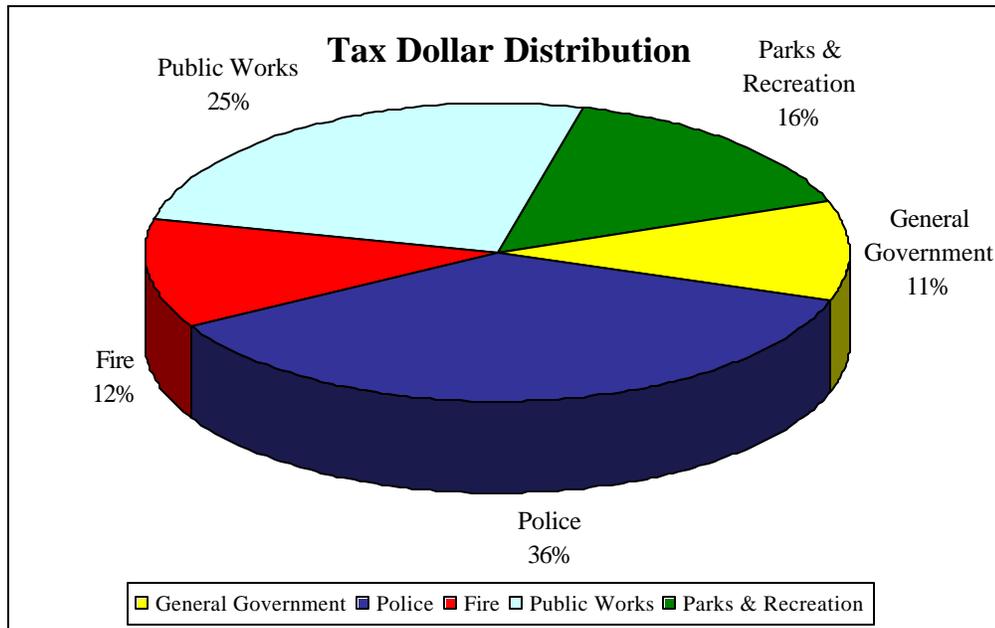
The following table summarizes the estimated tax impact on **commercial** property, based on the 2006 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Value of Property	2005 Actual	2006 Estimated	\$ Increase (decrease)	% Increase (decrease)
\$ 150,000	\$ 545	\$ 529	\$ (16)	(3.0) %
300,000	1,273	1,234	(38)	(3.0) %
500,000	2,242	2,175	(68)	(3.0) %
1,000,000	4,666	4,525	(141)	(3.0) %
2,000,000	9,514	9,227	(287)	(3.0) %

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.



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.

The following chart shows a comparison of 2005 (the most recent year for which data is readily available) local property taxes for similar sized cities within the Twin Cities Metropolitan Area.

2005 Local Property Taxes

City *	City Taxes
Brooklyn Center	\$ 934
Cottage Grove	723
Richfield	719
Inver Grove Heights	706
St. Louis Park	692
Maplewood	633
Oakdale	632
Fridley	622
Lakeville	580
Andover	577
Shoreview	471
Roseville	454

* For cities within the Twin Cities Metropolitan Area, serving
Populations between 25,000 – 45,000; and for a home valued at \$185,000

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.

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 4th out of 56 cities. Over the last 10 years, Roseville’s tax burden has remained approximately 30% less than the average for this peer group.

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 – 2006 Budget

Summary of Financial Trends

Governmental Funds

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

Funding Sources	2002	2003	2004	2005	2006
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 7,870,430	\$ 8,031,962	\$ 9,249,016	\$ 10,637,965	\$ 11,169,865
Tax Increments	2,827,790	2,509,792	2,521,708	1,499,800	600,000
Special Assessments	920,038	885,226	843,496	600,000	500,000
Intergovernmental	2,075,741	1,412,762	1,340,443	1,590,500	2,156,560
Licenses & Permits	1,813,263	2,017,417	1,936,887	2,073,700	2,170,250
Charges for Services	3,092,152	2,956,205	2,773,918	2,719,320	2,857,920
Fines & Forfeits	203,353	181,567	147,140	217,400	215,020
Interest Earnings	2,667,321	1,322,877	1,236,808	1,405,795	1,204,695
Other Revenue	1,053,074	995,247	791,448	1,546,125	1,816,305
Total Sources	22,523,162	20,313,055	20,840,864	22,290,605	22,690,615
Funding Uses					
General Government	1,712,672	1,597,790	1,675,630	1,426,430	1,583,085
Public Safety	5,570,040	5,984,321	6,281,298	6,312,595	6,823,375
Public Works	1,645,242	1,573,348	1,709,263	2,090,500	2,208,575
Parks & Recreation	3,112,957	2,913,099	3,078,500	2,322,065	2,460,195
Community Development	1,543,160	1,467,002	959,970	1,046,000	1,177,500
Special Purpose	1,106,793	1,281,232	1,406,277	2,540,915	2,870,910
Capital Outlay	2,094,542	8,517,160	7,621,146	3,167,600	3,177,475
Debt Service	6,194,029	2,120,237	2,103,194	1,625,000	1,625,000
TIF Pay-as-you-go	1,118,300	1,462,118	1,416,795	1,500,000	600,000
Trust Operations	259,000	67,422	43,447	259,500	164,500
Total Uses	24,356,735	26,983,729	26,295,520	22,290,605	22,690,615
Other Sources (Uses)					
Early Debt Retirement	(355,000)	-	-	-	-
Bond Proceeds	-	9,700,000	-	-	-
Sale of capital assets	-	1,308,908	72,354	-	-
Other	-	-	(1,273,993)	-	-
Total Other Sources (Uses)	(355,000)	11,008,908	(1,201,639)	-	-
Excess of Funding Sources Over (Under) Funding Uses					
	(2,188,573)	4,338,234	(6,656,295)	-	-
Fund Balance - Jan 1st	29,543,219	27,354,646	31,692,880	25,036,585	25,036,585
Fund Balance - Dec 31st	\$ 27,354,646	\$ 31,692,880	\$ 25,036,585	\$ 25,036,585	\$ 25,036,585

Discussion Items

From 2002-2006, overall funding sources for the City's governmental fund operations remained fairly stable with a few exceptions.

The City's tax levy increased substantially in 2002, to offset 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 City's reliance on property taxes has increased in recent years as a result of lost state-aid and stagnant non-tax revenues. Beyond 2006, 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 new obligations that will come on-line in the future and to replace non-recurring revenues that were used to provide for 2006 operations.

After several years of decline, special assessments are expected to level off in 2006. 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 2006 and beyond. Over the next 10 years, it is anticipated that assessment revenue will remain relatively unchanged.

Interest earnings are also expected to remain fairly unchanged from '04 actual levels. While the economy continues to be relatively strong in many regards, long-term interest rates remain far below what was realized in previous years. However, most economic forecasts suggest that while long-term interest rates have remained low, they are not expected to decline further. As a result, the City does not expect significant changes in investment income for 2006.

The City does expect fairly strong increases in licenses and permit revenues in '06 and beyond. Building permit revenue is expected to increase as several major redevelopment projects get underway. These projects are expected to occur at a fairly even pace over the next five years. In addition, the City's License Center operation continues to see strong growth in multiple service areas including passports and auto dealer licensing.

From 2002-2006, the City continued to emphasize its core functions of public safety and public works. In 2006, a substantial investment will be made in police and fire information and communication systems including a new records management system and conversion to the 800mhz radio system. Higher dispatching costs are also expected to be realized in 2006.

The public works area is realizing higher operating costs due to higher energy costs and service input costs such as fuel. In addition, added pedestrian safety measures will require additional funds in 2006. 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 16 area municipalities and other governmental agencies. The City expects these IT partnerships to continue growing in future budget years.

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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 2010.

From 2002-2006, fund balance in the governmental funds declined by \$2.3 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, as well as an unexpected mid-year loss of state aid during that same time. 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 trend 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.

	2002	2003	2004	2005	2006
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 13,653	\$ 19,115	\$ 9,895	\$ -	\$ -
User Charges	7,124,008	7,614,250	7,615,762	9,277,525	9,419,275
Other Revenue	27,030	71,242	13,892	112,000	112,000
Total Sources	7,164,691	7,704,607	7,639,549	9,389,525	9,531,275
Funding Uses					
Personal Services	951,415	1,053,800	1,059,192	1,128,650	1,187,600
Supplies & Maintenance	117,134	127,465	128,209	144,650	148,900
Other Services & Charges	6,656,512	6,000,032	6,363,645	6,895,725	7,064,075
Depreciation	988,966	628,344	651,110	801,000	801,000
Total Uses	8,714,027	7,809,641	8,202,156	8,970,025	9,201,575
Other Sources (Uses)					
Interest Earnings	523,927	317,371	236,689	327,000	187,000
Sale of Assets	558	(40,248)	-	-	-
Grants / Other	117,992	395,475	32,741	-	-
Transfer In	24,200	-	-	-	-
Total Other Sources (Uses)	666,677	672,598	269,430	327,000	187,000
Excess of Funding Sources Over (Under) Funding Uses	(882,659)	567,564	(293,177)	746,500	516,700
Net Assets - Jan 1st	35,224,163	34,341,504	31,400,751	25,890,766	26,637,266
Prior Period Adjustment	-	(3,508,317)	(5,216,808)	-	-
Net Assets - Dec 31st	\$ 34,341,504	\$ 31,400,751	\$ 25,890,766	\$ 26,637,266	\$ 27,153,966

Discussion Items

From 2002-2006 funding sources for the City's Proprietary operations increased an average of 8% per year. This was due to a stable number of City water and sewer customers, along with general rate increases that were necessary to finance planned capital replacements. Proprietary operations are funded almost entirely by user charges, which are currently at rate averages for peer communities. For 2006 and beyond, the City expects to increase rates and subsequently realize revenues, at a level that is slightly higher than the expected inflation rate.

City of Roseville – 2006 Budget

This will be necessary to continue funding improvements to the City’s water system infrastructure. Golf Course operations have remained fairly steady throughout the past five years and are expected to maintain current use levels.

Operating expenses from 2002-2006 have remained fairly steady overall. While the City has incurred additional costs for the wholesale water it purchases, and its water treatment costs, these have been somewhat offset in recent years by lower depreciation costs that resulted from a re-valuation of utility assets. The City expects future operating costs to be at a level that is slightly higher than the expected inflation rate reflective of added capital replacement activity.

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	2002 <u>Actual</u>	2003 <u>Actual</u>	2004 <u>Actual</u>	2005 <u>Budget</u>	2006 <u>Budget</u>
Property Taxes	\$ 5,277,722	\$ 5,644,219	\$ 5,980,478	\$ 6,974,965	\$ 7,573,950
Intergovernmental	1,350,235	816,446	825,190	790,000	847,000
Licenses & Permits	244,550	244,091	247,682	272,500	265,500
Charges for Services	1,222,213	1,119,439	1,009,498	924,390	925,390
Fines & Forfeits	203,353	181,567	147,140	217,400	215,020
Interest Earnings	546,781	297,407	(154,202)	315,270	315,270
Other Revenue	107,051	95,469	71,162	335,000	345,000
Total Sources	8,951,905	8,398,638	8,126,948	9,829,525	10,487,130
Funding Uses					
General Government	1,712,671	1,597,790	1,675,630	1,397,165	1,530,085
Police	4,077,839	4,175,669	4,616,709	4,558,640	5,015,810
Fire	1,113,300	1,322,171	1,214,719	1,405,285	1,458,895
Fire Relief	330,341	486,481	449,870	348,670	348,670
Public Works	1,562,330	1,573,348	1,709,263	2,090,500	2,208,575
Other	119,492	160,827	72,848	29,265	53,000
Total Uses	8,915,973	9,316,286	9,739,039	9,829,525	10,615,035
Other Sources (Uses)					
Transfer In (Out)	217,608	1,761,000	137,195	-	-
Other	-	-	(81,390)	-	-
Total Other Sources (Uses)	217,608	1,761,000	55,805	-	-
Excess of Funding Sources Over (Under) Funding Uses	253,540	843,352	(1,556,286)	-	(127,905)
Fund Balance - Jan 1st	4,653,546	4,907,086	5,750,438	4,194,152	4,194,152
Fund Balance - Dec 31st	\$ 4,907,086	\$ 5,750,438	\$ 4,194,152	\$ 4,194,152	\$ 4,066,247

Discussion Items

During the period 2002-2006, overall funding sources for the City's General fund operations increased at an average of 4% annually. The City's tax levy increased substantially in 2002, to offset the loss in homestead credit state-aid (shown as Intergovernmental revenue). 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 City's reliance on property taxes has increased in recent years as a result of lost state-aid and stagnant non-tax revenues. Beyond 2006, 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 new obligations that will come on-line in the future and to replace non-recurring revenues that were used to fund 2006 operations.

Interest earnings and other non-tax revenues are expected to remain fairly unchanged from '06 levels. As noted above, despite a relatively strong economy, long-term interest rates remain far below what was realized in previous years. However, most economic forecasts suggest that while long-term interest rates have remained low, they are not expected to decline further. As a result, the City does not expect significant increases or decreases in investment income.

Licenses and permits revenue is also expected to remain at 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.

As noted earlier, from 2002-2006, the City continued to emphasize its core functions of public safety and public works. In 2006, a substantial investment will be in police and fire information systems including a new records management system and conversion to the 800mhz radio system. Higher dispatching costs are also expected to be realized in 2006. Also, the public works area is realizing higher operating costs due to higher energy costs and service input costs such as fuel. In addition, added pedestrian safety measures will require additional funds in 2006. It is expected that these higher costs will continue in future budget years in order to maintain service levels.

Higher public safety and public works-related costs have been somewhat offset by lower general administrative costs. From 2002-2006, general administrative costs actually declined by 11%.

Since 2002, the General Fund balance has declined by \$840,000 or 17%. This was mostly due to the mid-year loss of state aid, but it nonetheless presents a concern for on-going fiscal stability. During 2006, the City expects to conduct a broad discussion on overall reserve levels to ensure that are adequate and sufficient to meet the City's long-term needs.

City of Roseville – 2006 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	2002 <u>Actual</u>	2003 <u>Actual</u>	2004 <u>Actual</u>	2005 <u>Budget</u>	2006 <u>Budget</u>
Property Taxes	\$ 1,006,764	\$ 1,127,615	\$ 1,202,815	\$ 1,498,000	\$ 1,584,375
Charges for Services	1,476,809	1,455,991	1,400,578	1,629,430	1,738,865
Rentals	30,301	30,197	42,645	-	-
Donations	21,956	28,650	36,706	-	-
Interest Earnings	5,485	7,599	12,477	4,925	4,925
Other Revenue	165,045	80,658	66,128	32,635	-
Total Sources	2,706,360	2,730,710	2,761,349	3,164,990	3,328,165
Funding Uses					
Personnel	1,900,699	1,884,926	2,015,126	2,001,650	2,077,435
Supplies & Materials	244,013	211,250	241,974	250,265	259,750
Other Services & Charges	912,057	816,923	821,400	885,075	922,480
Capital Outlay	44,419	77,831	29,398	28,000	68,500
Total Uses	3,101,188	2,990,930	3,107,898	3,164,990	3,328,165
Other Sources (Uses)					
Transfer In (Out)	123,378	261,010	1,479,393	-	-
Other	-	-	(4,023)	-	-
Total Other Sources (Uses)	123,378	261,010	1,475,370	-	-
Excess of Funding Sources Over (Under) Funding Uses	(271,450)	790	1,128,821	-	-
Fund Balance - Jan 1st	(868,015)	(1,139,465)	(1,138,675)	(9,854)	(9,854)
Fund Balance - Dec 31st	\$ (1,139,465)	\$ (1,138,675)	\$ (9,854)	\$ (9,854)	\$ (9,854)

Discussion Items

From 2002-2006, the City's Recreation Fund realized a steady increase in revenues at approximately 6% annually. This was primarily 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 4% per year keeping pace with inflation and activity levels.

During this same period, operating expenses increased at approximately 2% 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.

City of Roseville – 2006 Budget

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.

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	2002 <u>Actual</u>	2003 <u>Actual</u>	2004 <u>Actual</u>	2005 <u>Budget</u>	2006 <u>Budget</u>
Licenses & Permits	\$ 804,983	\$ 957,793	\$ 748,131	\$ 905,000	\$ 880,000
Charges for Services	201,324	171,470	25,327	-	-
Interest Earnings	15,255	(32,323)	(2,164)	30,000	10,000
Other Revenue	17,030	20,219	38,078	15,000	-
Total Sources	1,038,592	1,117,159	809,372	950,000	890,000
Funding Uses					
Personnel	831,507	745,574	783,571	807,900	946,500
Supplies & Materials	14,696	8,689	14,134	11,760	22,010
Other Services & Charges	486,717	332,946	162,265	226,340	208,990
Capital Outlay	34,967	13,442	4	-	-
Total Uses	1,367,887	1,100,651	959,974	1,046,000	1,177,500
Other Sources (Uses)					
Transfer In (Out)	22,164	(169,857)	(84)	-	45,000
Other	-	-	(4,477)	-	-
Total Other Sources (Uses)	22,164	(169,857)	(4,561)	-	45,000
Excess of Funding Sources Over (Under) Funding Uses					
	(307,131)	(153,349)	(155,163)	(96,000)	(242,500)
Fund Balance - Jan 1st	649,068	341,937	188,588	33,425	(62,575)
Fund Balance - Dec 31st	\$ 341,937	\$ 188,588	\$ 33,425	\$ (62,575)	\$ (305,075)

Discussion Items

During the period 2002-2006, the Community Development Fund realized a general downturn in overall activity. Overall revenues declined by 4% during this period reflecting less building-related revenues. Overall expenditures during this same period declined by approximately 3%, reflecting the same overall downturn.

The City's Community Development Fund has experienced recurring operating deficits during the last few years as redevelopment within the City has slowed. Beginning in 2004, the City began evaluating the resources allocated to this function to determine whether changes are needed. Included within this evaluation will be a projection of future development over the next five years, accompanied by a commensurate staffing plan. It is expected that beginning in 2007, expected development at several major redevelopment areas will begin. It is projected that the accumulated deficit will be alleviated by 2008.

City of Roseville, Minnesota

Elected and Appointed Officials

January 1, 2006

Elected Officials

		Term of Office expires *
Mayor	Craig Klausung	2007
Councilmember	Dean Maschka	2007
Councilmember	Tom Kough	2009
Councilmember	Amy Ihlan	2011
Councilmember	Tammy Pust	2009

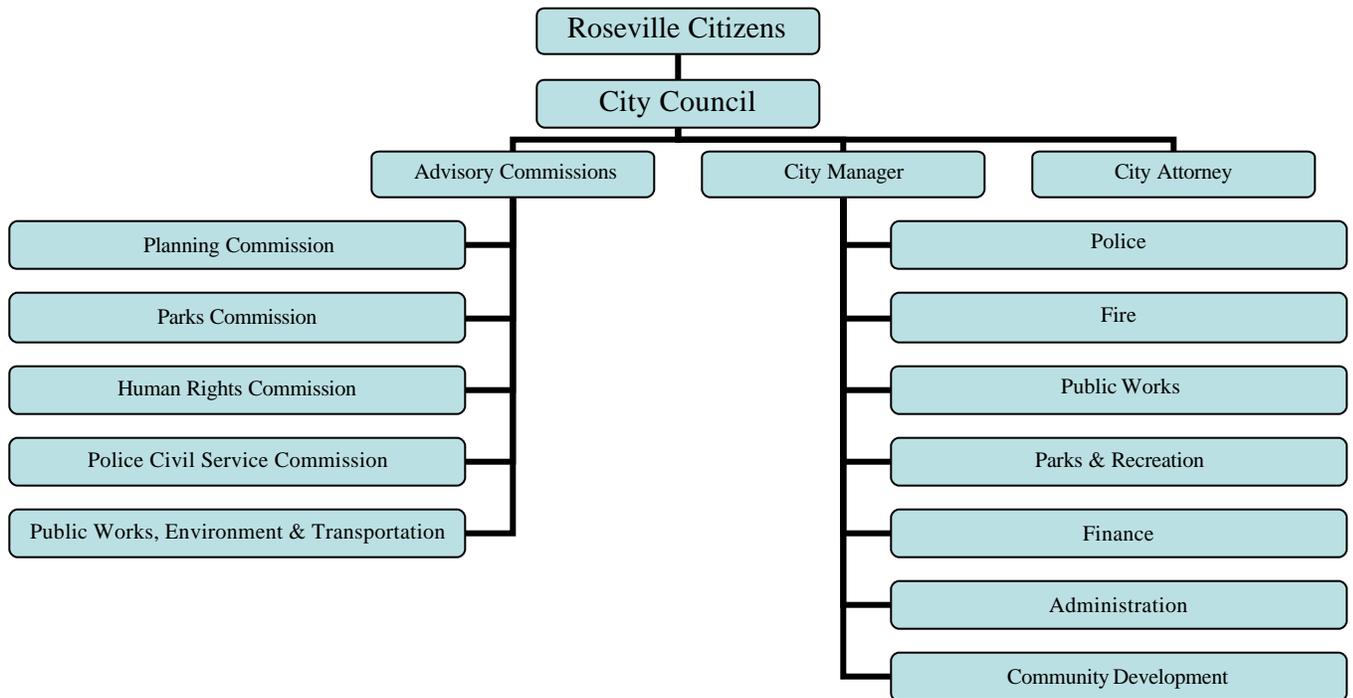
* expires on the first official business day in January

Appointed Officials

City Manager	Neal J. Beets
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	Dennis Welsch

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 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 is as follows:

Budget Calendar

Submittal of financial summaries and budget worksheets to Department Heads.....	May 6, 2005
City Council budget goal-setting meeting.....	June 13, 2005
Departmental budget requests submitted to the City Manager.....	June 17, 2005
Submittal of the City Manager’s Recommended Budget to Council.....	July 11, 2005
Overview presentation of the City Manager’s Recommended Budget.....	July 11, 2005
Presentation of the Administrative and Finance Budgets	July 18, 2005
Presentation of the Public Safety Budgets	August 8, 2005
Presentation of the Public Works and Parks & Recreation Budgets.....	August 22, 2005
Presentation of the Community Development Budgets	August 22, 2005
Adopt the 2006 Preliminary Budget.....	September 12, 2005
Continued Council discussion on the Preliminary Budget.....	September 19, 2005
Continued Council discussion on the Preliminary Budget.....	September 26, 2005
Continued Council discussion on the Preliminary Budget.....	October 10, 2005
Continued Council discussion on the Preliminary Budget.....	November 14, 2005
Truth-in-Taxation Hearing.....	December 5, 2005
Adopting the 2006 Final Budget.....	December 19, 2005

City of Roseville
Summary of Full-time Equivalent Regular Employees

Department / Function	2004	2005	2006
Administration	3.50	3.50	3.50
Communications	2.00	2.00	2.00
Finance	5.00	5.00	5.50
Information Technology	3.00	4.00	6.00
License Center	13.00	13.75	13.75
Lawful Gambling	1.00	1.00	0.50
Police Administration	5.00	5.00	5.00
Police Operations	40.00	40.00	40.00
Police Investigations	10.00	10.00	11.00
Police Community Services	2.00	1.50	1.50
Fire Administration	2.50	2.50	2.50
Fire Prevention	2.00	2.00	2.00
Public Works Administration	7.75	7.75	7.75
Street Maintenance	8.50	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	7.25	6.25	6.25
Nature Center	1.00	1.00	1.00
Activity Center	1.00	0.00	0.00
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	1.50
Code Enforcement	1.00	1.00	1.00
Geographic Information Systems	5.90	5.90	5.90
Total	159.65	157.90	160.40

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.

2006 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	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 42,108	\$ 42,130	\$ 42,130	\$ 42,130	\$	%
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	88,873	130,900	109,895	120,900	11,005	10.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 130,981	\$ 173,030	\$ 152,025	\$ 163,030	\$ 11,005	7.2 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Increase reflects higher expected contractual costs for the Recording Secretary and independent financial audit

2004/2005 Achievements

- Approved conceptual plans to redevelop the Twin Lakes Area

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.

2006 Goals and Objectives

- Increase the Commission’s visibility in the community including upgrading their presence on the City’s website
- Rejuvenate citywide Bias Response Team

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	618	871	1,250	1,250	-	0.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 618	\$ 871	\$ 1,250	\$ 1,250	\$ -	0.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable

2004/2005 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.

2006 Goals and Objectives

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

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	486,481	449,870	348,670	348,670	-	0.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 486,481	\$ 449,870	\$ 348,670	\$ 348,670	\$ -	0.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable

2004/2005 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.

2006 Goals and Objectives

- Continue supporting and implementing all Council goals and directives
- Establish “Roseville Clean and Beautiful” Day where the entire City, business, schools, and service organizations spend the day picking up litter and beautifying the City

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 277,027	\$ 298,864	\$ 306,200	\$ 322,950	\$ 16,750	5.5 %
Supplies & Materials	1,616	815	2,000	2,000	-	0.0 %
Other Services & Charges	49,293	48,032	82,950	84,120	1,170	1.4 %
Capital Outlay	-	-	200	-	(200)	(100)%
Total	\$ 327,936	\$ 347,711	\$ 391,350	\$ 409,070	\$ 17,720	4.5 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	3.50	3.50	3.50	3.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases.

2004/2005 Achievements

- Successful Clean-up Day
- Assumed responsibility for maintaining the City Code in-house

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.

2006 Goals and Objectives

- Continue transition efforts to new re-districting requirements

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 19,922	\$ 5,446	\$ 800	\$ 400	\$ (400)	(50.0) %
Supplies & Materials	2,844	2,067	1,855	2,655	800	43.1 %
Other Services & Charges	17,437	46,667	31,450	57,350	25,900	82.4 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 40,203	\$ 54,180	\$ 34,105	\$ 60,405	\$ 26,300	77.1 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Increase is due to 2006 being a general election year

2004/2005 Achievements

- Successfully informed voters of new voting precincts created due to re-districting
- Fairly smooth election despite statewide ballot challenges in the U.S. Senatorial election
- 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.

2006 Goals and Objectives

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

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	-	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	246,436	242,575	259,670	267,365	7,695	3.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 246,436	\$ 242,575	\$ 259,670	\$ 267,365	\$ 7,695	3.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Contractual escalation in fees

2004/2005 Achievements

- Sought and obtained legal opinions regarding campaign finance issues and land use moratoria

Department / Program: Communications
Organizational Responsibility: City Manager

Department Description

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

2006 Goals and Objectives

- Continue evaluating and improving the Roseville Wrap, News Fax, City website, Roseville Cable Channel 16, and other vehicles for communicating with residents
- Continue evaluating and improving cable casting of public meetings
- Assist and guide City Departments in their public communication efforts through the use of newsletters, press releases, video productions and brochures
- Conduct a statistically valid citizen survey

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 134,149	\$ 145,552	\$ 151,150	\$ 160,000	\$ 8,850	5.9 %
Supplies & Materials	4,805	6,697	7,000	7,000	-	0.0 %
Other Services & Charges	151,265	130,410	118,090	117,590	(500)	(0.4) %
Capital Outlay	22,458	48,600	2,000	8,500	6,500	325.0 %
Total	\$ 312,677	\$ 331,259	\$ 278,240	\$ 293,090	\$ 14,850	5.3 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Capital outlay increase is for replacement equipment in cable broadcast equipment

2004/2005 Achievements

- Received Award of Excellence and Awards of Merit from the Minnesota Association of Governmental Communicators
- Successfully conveyed information to the Public about the Voter Referendum for expanding City Hall and Public Works facilities
- Received Municipal Access Producer of the Year Award from CTV
- Produced National Night Out video that contributed to the City of Roseville winning national recognition for participation and support of National Night Out

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.

2006 Goals and Objectives

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

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	235,178	299,456	246,000	302,500	56,500	23.0 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 235,178	\$ 299,456	\$ 246,000	\$ 302,500	\$ 56,500	23.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Increase is attributable to higher contractual costs. '05 Budget amount was set too low

2004/2005 Achievements

- Successfully added multi-family complexes to the City’s recycling program
- Successfully implemented a new recycling services contract for 2003-2005
- 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

2006 Goals and Objectives

- Continue review feasibility and potential benefits of multi-year budgeting
- Research and design a sustainable asset replacement program
- Research and design performance measures, benchmarks, and standards
- Explore partnership opportunities with area cities for Finance/Risk Management functions
- Develop a 5-year strategic plan for the Finance Division

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 354,277	\$ 357,342	\$ 361,800	\$ 417,100	\$ 55,300	15.3 %
Supplies & Materials	3,485	3,459	3,700	3,700	-	0.0 %
Other Services & Charges	30,336	28,199	29,065	30,765	1,700	5.8 %
Capital Outlay	-	-	-	-	-	- %
Total	\$ 388,098	\$ 389,000	\$ 394,565	\$ 451,565	\$ 57,000	14.4 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	6.0	5.0	5.0	5.5

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases, as well as a 0.5 FTE transfer from the Lawful Gambling Fund
- Increase in ‘Other Services & Charges’ due to added training monies

2004/2005 Achievements

- Received the Award for Excellence in Financial Reporting for the 24th consecutive year
- Received the Distinguished Budget Presentation Award for the 7th consecutive year
- Streamlined operations and reduced staffing which generated over \$65,000 in annual savings

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.

2006 Goals and Objectives

- Review citywide purchasing strategies to determine whether potential savings exist

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	34,896	39,973	31,300	31,300	-	0.0 %
Other Services & Charges	84,568	78,033	82,900	86,100	3,200	3.9 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 119,464	\$ 118,006	\$ 114,200	\$ 117,400	\$ 3,200	2.8 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Normal increases in supplies and materials

2004/2005 Achievements

- Implemented Internet Protocol (IP) Telephony phone system; producing operational savings of over \$50,000 annually

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.

2006 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 Workers Compensation costs by 10%

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	100,000	50,000	50,000	60,000	10,000	20.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 100,000	\$ 500,000	\$ 50,000	\$ 60,000	\$ 10,000	20.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable

2004/2005 Achievements

- Conducted a review of the City’s Risk Management Program that demonstrated that the City could retain more risk and reduce overall insurance costs

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.

2006 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
- Establish a dedicated revenue source for the replacement of existing IT assets
- Study the feasibility of incorporating the City’s GIS Program with the IT Function to enable Roseville to leverage its current investment in GIS, and to share expertise with partnering cities.

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 187,810	\$ 224,512	\$ 286,600	\$ 440,000	\$ 153,400	53.5 %
Supplies & Materials	3,659	5,644	4,400	5,600	1,200	27.3 %
Other Services & Charges	16,782	54,832	35,000	46,500	11,500	32.9 %
Capital Outlay	109,384	65,393	60,000	75,000	15,000	25.0 %
Total	\$ 317,638	\$ 350,381	\$ 386,000	\$ 567,100	\$ 181,100	46.9 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	3.00	3.00	6.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Overall increase is attributable to the addition of 2 FTE Positions that are expected to be added in 2006. An offsetting revenue source is tied to the position

2004/2005 Achievements

- Added four (4) additional Joint Powers Agreements
- Established 24x7x365 service to the City and other business partners
- Implemented technological solutions that generated on-going savings of \$80,000 annually

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.

2006 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 \$5,000 in net annual revenue
- Conduct a 5-year space needs study and begin negotiations to renew/extend lease agreement

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 577,531	\$ 637,233	\$ 643,100	\$ 695,000	\$ 51,900	8.1 %
Supplies & Materials	9,150	10,957	9,000	11,000	2,000	22.2 %
Other Services & Charges	247,914	236,937	244,100	298,750	54,650	22.4 %
Capital Outlay	34,983	-	-	20,000	20,000	n/a
Total	\$ 869,578	\$ 885,127	\$ 896,200	\$1,024,750	\$ 128,550	14.3 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	12.00	12.00	13.75	13.75

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Addition to ‘Other Services & Charges’ reflects rent increases and a higher operating transfer to other programs and services
- ‘Capital Outlay’ includes monies for a tentative plan to add 1,000 s.f. of office space at the License Center

2004/2005 Achievements

- Maintained second highest volume in the State for all Deputy Registrar Offices
- Implemented Passport services which generated over \$100,000 in net annual proceeds
- Added two (2) additional car/truck dealership licensing accounts
- Generated \$170,000 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.

2006 Goals and Objectives

- Continue monitoring all lawful gambling activities
- Conduct an evaluation of the City’s role in lawful gambling regulation and the dissemination of lawful gambling profits

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 41,835	\$ 43,508	\$ 46,550	\$ 22,000	\$(24,550)	(52.7) %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	101,427	79,830	91,000	96,000	5,000	5.5 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 143,262	\$ 123,338	\$ 137,550	\$ 118,000	\$ (19,550)	(14.2) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	1.00	1.00	1.00	0.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases, which is offset by a transfer of 0.5 FTE to the Finance Department
- Increase in ‘Other Services & Charges’ represent added oversight expenses for additional gambling operations. The additional cost is offset by added fees

2004/2005 Achievements

- Distributed over \$60,000 to Roseville-area organizations
- Maintained over \$450,000 in an endowment fund for future donations

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.

2006 Goals and Objectives

- Revise department policies and procedures manual
- Work with the City Fire Marshall and City Inspectors to address quality of life issues in the City
- Ensure departmental personnel are receiving all required and necessary training
- Ensure successful transition to new records management system, new wireless field reporting capability, and a new 800 MHz radio system

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 224,343	\$ 242,075	\$ 335,600	\$ 347,000	\$ 11,400	3.4 %
Supplies & Materials	18,856	19,015	14,295	18,905	4,610	32.2 %
Other Services & Charges	29,342	30,533	67,635	91,055	23,420	34.6 %
Capital Outlay	176	-	-	5,000	5,000	n/a
Total	\$ 272,718	\$ 291,623	\$ 417,530	\$ 461,960	\$ 44,430	10.6 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	4.00	4.00	5.00	5.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Other Services & Charges’ is attributable to added software support costs related to the new records management system

2004/2005 Achievements

- Developed a mass dispensing site security plan with the MN Department of Health
- Successful implementation of a new records management system
- Successful implementation of a new wireless field reporting system
- Devised and implemented an ordinance relating to amplified sound from motor vehicles

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.

2006 Goals and Objectives

- Aggressively enforce traffic laws to reduce traffic accidents
- Increase the number of traffic enforcement officers
- Establish a commercial patrol unit
- Continue focused narcotics, burglary, and theft from auto enforcement
- Establish career enhancement training program for new officers and sergeants

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 2,683,991	\$ 3,061,730	\$ 2,898,000	\$3,100,000	\$ 202,000	7.0 %
Supplies & Materials	82,489	90,959	116,225	120,225	4,000	3.4 %
Other Services & Charges	235,695	271,294	259,320	375,615	116,295	44.8 %
Capital Outlay	47,696	27,571	27,940	67,385	39,445	141.2 %
Total	\$ 3,049,871	\$ 3,451,554	\$ 3,301,485	\$3,624,840	\$ 322,840	9.8 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	39.00	40.00	40.00	40.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- ‘Other Services & Charges’ increase is due to higher police dispatch costs

2004/2005 Achievements

- Three commercial vehicle inspections per year
- Implementation of a traffic enforcement unit
- Increased use of Varda alarm systems
- Officer completion of a drug recognition enforcement program

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.

2006 Goals and Objectives

- Implement a monthly cable television program highlighting recent criminal investigations, patrol activities, and crime prevention tips
- Coordinate an aggressive crime prevention program with the Parks and Recreation Department to lower criminal activity in the City’s Parks
- Strive for 100% participation in the Neighborhood Watch Program

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 621,126	\$ 649,604	\$ 653,200	\$ 712,000	\$ 58,800	9.0 %
Supplies & Materials	21,875	33,002	34,070	34,070	-	0.0 %
Other Services & Charges	17,757	10,666	22,030	21,330	(700)	(3.2) %
Capital Outlay	2,622	22,107	-	21,250	21,250	n/a
Total	\$ 663,380	\$ 715,379	\$ 709,300	\$ 788,650	\$ 79,350	11.2 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	10.00	10.00	10.00	11.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases, and one additional FTE (partially offset by federal funding)

2004/2005 Achievements

- FBI recognition to Investigator Guy on “Operation Ice Pick” fraud investigation and successful prosecution
- Special Investigations Unit Officer provided specialized training to department members on drug awareness/search warrants/level updates
- Investigator received “Excellence in Performance” Award from the MN Association of Women Police
- Successful completion of the 8th Annual Citizen’s Academy
- Successful completion of the Department’s nationally recognized National Night Out program

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.

2006 Goals and Objectives

- Improved accuracy and efficiency of citations issued
- Increased follow-up on animal complaints
- Continue to expedite the effective disposal of forfeited vehicles and property

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 129,469	\$ 108,481	\$ 81,200	\$ 87,300	\$ 6,100	7.5 %
Supplies & Materials	5,855	8,499	7,200	7,500	300	4.2 %
Other Services & Charges	8,262	6,401	11,055	11,055	-	0.0 %
Capital Outlay	997	-	-	10,900	10,900	n/a
Total	\$ 144,583	\$ 123,381	\$ 99,455	\$ 116,755	\$ 17,300	17.4 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	1.50	1.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Capital Outlay’ due to added laptop and report writer software for CSO vehicle

2004/2005 Achievements

- Alleviated reduction in stored and forfeited vehicles and property
- Hired and trained three new Community Service Officers
- Proposed revision of the City’s Dangerous Animal Ordinance

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.

2006 Goals and Objectives

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

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	270	32	1,500	1,500	-	0.0 %
Other Services & Charges	3,735	664	4,670	4,720	100	1.1 %
Capital Outlay	16,212	14,785	14,000	16,000	2,000	14.3 %
Total	\$ 20,217	\$ 15,481	\$ 20,170	\$ 22,220	\$ 2,100	10.2 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable.

2004/2005 Achievements

- Successful update and revision of the Emergency Management Plan
- Completion of NIMS training for all First Responders per federal mandate

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.

2006 Goals and Objectives

- Continue providing increased safety efforts for the water recreational season

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 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	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable

2004/2005 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.

2006 Goals and Objectives

- Update the Strategic Plan and Standards
- Continue officer development program by having 80% of fire officers attend 8 hours of leadership training
- Evaluate daytime v. nighttime firefighter availability and develop a plan to address critical daytime staffing issues

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 304,887	\$ 224,558	\$ 225,650	\$ 238,500	\$ 12,850	5.7 %
Supplies & Materials	6,567	4,703	7,000	5,800	(1,200)	(17.1) %
Other Services & Charges	86,988	77,256	20,200	19,900	(300)	(1.5) %
Capital Outlay	4,054	-	-	-	-	0.0 %
Total	\$ 402,496	\$ 306,517	\$ 252,800	\$ 264,200	\$ 11,350	4.5 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.50	2.50	2.50	2.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases

2004/2005 Achievements

- Increased the staffing program coverage to nearly 85% of all available shifts
- Reduced operating costs with the implementation of the supervisor-driven dispatching protocol
- Reduced the Fire Department fleet from 5 fire engines to 4, reducing maintenance costs
- Conducted 2 leadership academies for current/future leaders
- Implemented Strategic Plan and new operating Standards

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.

2006 Goals and Objectives

- Reduce response time to fire and medical emergencies to less than 4 minutes for 90% of critical calls.
- Continue development of a firefighter Health & Wellness program to achieve the highest possible safety for firefighters.
- Transition to on-shift training, reducing overall training expenses
- Respond to injury accidents

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 296,625	\$ 421,491	\$ 516,530	\$ 649,970	\$ 133,440	25.8 %
Supplies & Materials	68,059	73,798	61,500	49,000	(12,500)	(20.3) %
Other Services & Charges	172,362	148,005	245,500	188,500	(57,000)	(23.2) %
Capital Outlay	86,424	9,156	30,000	32,600	2,600	8.7 %
Total	\$ 623,472	\$ 652,452	\$ 853,530	\$ 920,070	\$ 66,540	7.8 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Personnel costs include a pay increase for paid-on-call firefighters
- Decrease in ‘Supplies & Materials’ due to lower vehicle supplies
- Decrease in ‘Other Services & Charges’ due to lower depreciation charges for the replacement of fire vehicles and equipment

2004/2005 Achievements

- Implemented turn-out gear replacement program to ensure the highest level of firefighter protection
- Implemented firefighter immunization program
- Implemented health and safety program including physical examinations
- Place new weapons of mass destruction equipment/trailer into service

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.

2006 Goals and Objectives

- Continue provide joint first responder training program for Roseville police and firefighters

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 75,000	\$ 54,644	\$ 107,005	\$ 101,700	\$ (5,305)	(5.0) %
Supplies & Materials	2,500	3,986	2,200	1,800	(400)	(18.2) %
Other Services & Charges	39,500	23,237	14,500	14,325	(175)	(1.2) %
Capital Outlay	-	-	-	-	-	%
Total	\$ 117,000	\$ 81,867	\$ 123,705	\$ 117,825	\$ (5,880)	(4.8) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Personnel costs include a pay increase for paid-on-call firefighters

2004/2005 Achievements

- Organized and conducted first-ever Leadership Academy for supervisory personnel
- Implemented an Officer Development Program
- 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.

2006 Goals and Objectives

- Reduce the number and severity of fires in Roseville by increasing inspections of businesses by 5%
- Complete 100 pre-incident plans for high hazard commercial and industrial buildings
- Utilize on-duty shift crews to conduct 75 fire prevention inspection and 30 fire safety education programs in 2005
- Revise the fee schedule for a variety of inspection and permit activities

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 135,171	\$ 139,898	\$ 143,900	\$ 152,300	\$ 8,400	5.8 %
Supplies & Materials	4,989	4,924	2,800	1,000	(1,800)	(64.3) %
Other Services & Charges	29,877	29,061	28,500	3,500	(25,000)	(87.7) %
Capital Outlay	-	-	-	-	-	%
Total	\$ 170,037	\$ 173,883	\$ 175,200	\$ 156,800	\$ (18,400)	(10.5) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Decrease in ‘Other Services & Charges’ attributable to the elimination of an administrative service charge

2004/2005 Achievements

- Completed placarding of high hazard buildings
- 3,950 resident contacts through fire department activities
- Conducted 63 child passenger safety seat installations
- Completed 1,876 inspections, plan reviews and pre-plan
- Implemented computerized pre-incident planning system in fire apparatus
- Received Life Safety Achievement Award from International Fire Chiefs Association

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.

2006 Goals and Objectives

- Establish joint engineering service agreements with area communities
- Meet the demand of unfunded mandates in water quality, erosion control, inflow/infiltration

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 469,251	\$ 521,710	\$ 527,000	\$ 571,800	\$ 44,800	8.5 %
Supplies & Materials	8,884	4,979	5,900	6,100	200	3.4 %
Other Services & Charges	22,583	15,807	27,300	49,200	21,900	80.2 %
Capital Outlay	-	-	9,000	3,100	(5,900)	(65.6) %
Total	\$ 500,718	\$ 542,496	\$ 569,200	\$ 630,200	\$ 61,000	10.7 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	7.00	7.00	7.00	7.00

2005 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Other Services & Charges’ includes \$25K for a citywide traffic model

2004/2005 Achievements

- Delivered project management, design, and construction services for Civic Center Project Site work, and Larpenteur Avenue pathway
- Provided engineering services for mill and overlay projects and several drainage improvements
- Assisted 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.

2006 Goals and Objectives

- Complete crack sealing and seal coating of 14 miles of City streets
- Complete snow & ice control operations within 10-12 hours following a snowfall event
- Maintain high pavement rating despite diminished resources
- Respond to public inquiries, complaints, or requests for service within 24 hours

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 452,425	\$ 516,369	\$ 490,500	\$ 511,800	\$ 21,300	4.3 %
Supplies & Materials	232,019	211,942	229,925	231,000	1,075	0.5 %
Other Services & Charges	111,983	100,850	170,475	185,275	14,800	8.7 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 796,427	\$ 829,161	\$ 890,990	\$ 928,075	\$ 37,175	4.2 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	8.00	8.00	7.00	7.00

2005 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Other Services & Charges’ due to added \$15,000 for pedestrian safety improvements

2004/2005 Achievements

- Completed all street maintenance programs on time and within budgets
- Completed tree trimming along 15% 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 1.5 miles of pathway and one city parking lot

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.

2006 Goals and Objectives

- Consider establishing a street light utility

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	172,074	190,846	176,300	181,600	5,300	3.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 172,074	\$ 190,846	\$ 176,300	\$ 181,600	\$ 5,300	3.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2005 Budget Impact Items

- Not applicable

2004/2005 Achievements

- Initiated a Lamp Replacement Program to replace existing lamps with more efficient LED lamps. Lamps will be replaced at City-paid intersection lights

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.

2006 Goals and Objectives

- Develop a more centralized preventative maintenance program for city facilities
- Evaluate maintenance services needs resulting from increased use of City facilities
- Maintain emphasis on energy reduction programs and procedures
- Continue to provide clean, comfortable, and safe environment for staff and the public

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	9,883	24,318	16,600	20,000	3,400	20.5 %
Other Services & Charges	161,764	244,527	304,500	314,400	9,900	3.3 %
Capital Outlay	-	(772)	4,800	1,200	(3,600)	(75.0) %
Total	\$ 171,647	\$ 268,073	\$ 325,900	\$ 335,600	\$ 9,700	3.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Increase attributable to the additional operating costs related to the expanded City Hall and Public Works facilities

2004/2005 Achievements

- Provided building maintenance services at a reasonable cost to the public
- Maintained a clean environment for city staff and the public
- Replaced existing HVAC unit at City Hall to more efficient equipment
- Remediated significant mold infestation in Fire Station #1, and prepared a portion of the building for convenience and safe use by community groups
- Worked to minimize disruption to all city operations and functions through the City Center construction

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.

2006 Goals and Objectives

- Continue to provide timely and cost effective fleet maintenance services that minimizes out of service time
- Evaluate new vehicle purchases with other divisions to ensure best value and compatibility with other fleet vehicles/equipment

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 111,933	\$ 132,121	\$ 123,700	\$ 127,300	\$ 3,600	2.9 %
Supplies & Materials	(6,006)	10,752	2,100	2,200	100	4.8 %
Other Services & Charges	(1,800)	3,886	400	400	-	0.0 %
Capital Outlay	3,337	-	2,000	3,200	1,200	60.0 %
Total	\$ 107,464	\$ 146,759	\$ 128,200	\$ 133,100	\$ 4,900	3.8 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases

2004/2005 Achievements

- Completed nearly 1,000 service/repair work orders
- Provided services & repairs to City fleet at competitive costs and provided excellent customer service
- Provided assistance to other divisions on numerous repair/maintenance projects

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.

2006 Goals and Objectives

- Complete preventative maintenance programs for 13 sewage & 4 storm water lift stations
- Strive to reduce infiltration into the system to a cost effective level
- Meet or exceed jetting & cleaning of 1/3 of the sewer system and known historical mainline trouble locations
- Identify problem lines for development of a capital improvement program

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 360,652	\$ 380,554	\$ 406,000	\$ 429,500	\$ 23,500	5.8 %
Supplies & Materials	26,256	28,890	26,200	26,950	750	2.9 %
Other Services & Charges	2,128,262	2,396,123	2,668,300	2,729,900	61,600	2.3 %
Capital Outlay	-	1,244	355,000	312,000	(43,000)	(12.1) %
Total	\$ 2,515,170	\$ 2,806,811	\$ 3,455,500	\$3,498,350	\$ 42,850	1.2 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	6.15	6.15	6.15	6.15

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in 'Other Services & Charges' reflects the increase in wastewater treatment costs
- 'Capital Outlay' provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year

2004/2005 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, and through the Pavement Management Program
- Implemented small valve exercise/maintenance program

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.

2006 Goals and Objectives

- Provide utility customers with safe potable drinking water for a reasonable price
- Perform proactive maintenance programs that improve system reliability and reduce operating costs

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 309,844	\$ 283,844	\$ 306,100	\$ 316,800	\$ 10,700	3.5 %
Supplies & Materials	28,415	40,039	31,500	32,450	950	3.0 %
Other Services & Charges	3,767,475	3,592,757	4,152,050	4,207,850	55,800	1.3 %
Capital Outlay	36,933	21,859	255,000	346,000	91,000	35.7 %
Total	\$ 4,142,707	\$ 3,938,499	\$ 4,744,650	\$4,903,100	\$ 158,450	3.3 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	5.15	5.15	5.15	5.15

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Other Services & Charges’ reflects the potential rate increase in the purchase of bulk water from the City of St. Paul
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year

2004/2005 Achievements

- Distributed nearly 2.0 billion gallons of water to Roseville and Arden Hills utility customers
- Repaired 27 water main leaks
- Flushed, inspected, and maintained 1,750 fire hydrants
- Responded to over 4,000 locate requests from Gopher State One Call
- Completed all annual major maintenance programs on schedule and within budget
- Upgraded Arden Hills Meter Pits to newer technology

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.

2006 Goals and Objectives

- Sweep all City streets bi-annually focusing on environmentally sensitive areas
- Improve and upgrade at least two storm ponding areas per year
- Continue catch basin repair and cleaning program
- Continue storm sewer inspection an inventory program
- Implement Phase II stormwater pollution prevention program as mandated by USEPA

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 173,709	\$ 178,985	\$ 202,000	\$ 211,500	\$ 9,500	4.7 %
Supplies & Materials	47,307	31,972	40,950	42,300	1,350	3.3 %
Other Services & Charges	674,575	594,405	539,350	542,500	3,150	0.6 %
Capital Outlay	-	(3,449)	790,000	575,000	(215,000)	(27.2) %
Total	\$ 895,589	\$ 801,913	\$ 1,572,300	\$1,371,300	\$ (201,000)	(12.8) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	3.17	3.4	3.4	3.4

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year

2004/2005 Achievements

- Completed two sections of structure inspections and data entry
- Resolved several backyard drainage issues
- Completed 2nd generation Stormwater Management Plan

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

Division / Program Description

During the past 22years, 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.

2006 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	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	3,548	3,205	12,000	12,000	-	0.0 %
Other Services & Charges	104,609	62,357	128,000	130,000	2,000	1.4 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 108,157	\$ 65,562	\$ 140,000	\$ 142,000	\$ 2,000	1.4 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable.

2004/2005 Achievements

- Repaved nearly 2.0 miles in Central Park between Lexington and Victoria
- Reconstructed Rosebrook Park vehicle lots
- Reconstructed Bruce Russell Park

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.

2006 Goals and Objectives

- To seek cooperation and partnerships between agencies, county and state, public and private, and other enterprises which are involved in the leisure service sector
- In addition to the many special projects, continue operation of the entire department without interruption despite the overwhelming requirements of the many special programs, events and facility needs including the Skating Center/Oval
- Develop and test matrix models for assigning cost/benefits to services
- To continue to research future sports field needs and trends

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 459,301	\$ 470,831	\$ 493,900	\$ 516,000	\$ 22,100	4.5 %
Supplies & Materials	9,009	9,774	5,600	6,500	900	16.1 %
Other Services & Charges	66,687	68,592	90,570	89,370	(1,200)	(1.3) %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 534,998	\$ 549,197	\$ 590,070	\$ 611,870	\$ 21,800	3.7 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	7.50	7.50	7.50	7.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases

2004/2005 Achievements

- Awarded NRPA Re-accreditation reaching 100% of the 156 national standards
- Minnesota Recreation and Parks (MRPA) award of excellence for “Rose of Many Colors”
- Secured \$19,000 in operational grants
- Created a Ladyslipper Park Master Plan
- Successful relocation of Departmental operations to City Hall

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.

2006 Goals and Objectives

- Assess all facility fees to plan for future maintenance costs and recoup where possible.
- Pursue non-traditional revenue sources within city policies, i.e., sponsorships and partnerships.
- Continue to strive for participation increases.
- Evaluate current level of program offerings, information service, safe recreation areas and facilities.

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 190,517	\$ 240,328	\$ 203,145	\$ 235,115	\$ 31,970	15.7 %
Supplies & Materials	62,118	69,256	80,500	77,085	(3,415)	(4.2) %
Other Services & Charges	213,360	230,654	244,495	247,230	2,735	1.1 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 465,995	\$ 540,238	\$ 528,140	\$ 559,430	\$ 31,290	5.9 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	0.50	0.50	0.50	0.50

2006 Budget Impact Items

- Market rate of program offerings.
- School district maintenance contract on gymnasiums ending in March 2003
- Overall increase is offset by additional program revenues

2004/2005 Achievements

- Entered into collaborative programs with the YMCA, Ramsey Co. Library, Roseville Schools and the North Suburban Youth Foundation
- Hosting of Rosefest with over 25,000 participants and spectators in 45 different areas
- New special events including BB and Blues, movie in the park, pets on parade
- Facilitated the 40th Anniversary celebrations for the Roseville Community Band and Central Park Foundation

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.

2006 Goals and Objectives

- Survey similar local facilities to evaluate current rate structure.
- Search for new program locations to eliminate or reduce the need to temporarily relocate activity spaces.
- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 36,347	\$ 50,803	\$ 33,765	\$ 38,905	\$ 5,140	15.2 %
Supplies & Materials	16,442	16,681	19,035	18,460	(575)	3.0 %
Other Services & Charges	16,924	20,070	23,915	26,260	2,345	10.0 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 69,713	\$ 87,554	\$ 76,715	\$ 83,625	\$ 6,910	9.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Market rate of program offerings.

2004/2005 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
- Secured NSYF as a \$4,500 sponsor for the OVAL Teen event
- Secured \$3,000 in scholarship funds

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.

2006 Goals and Objectives

- To reassess the purpose and mission of the Nature Center and determine appropriate level of City contribution
- To increase volunteer participation and improve overall volunteer program
- Continue to explore and execute relationships with the Arboretum and the Wildlife Rehabilitation Center
- Strive for increased program revenues through other avenues such as rentals

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 61,740	\$ 64,845	\$ 70,500	\$ 73,300	\$ 2,800	4.0 %
Supplies & Materials	3,131	4,428	4,000	4,000	-	0.0 %
Other Services & Charges	12,407	10,169	8,300	11,150	2,850	34.3 %
Capital Outlay	-	-	-	-	-	0.0 %
Total	\$ 77,278	\$ 79,442	\$ 82,800	\$ 88,450	\$ 5,650	6.8 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	1.00	1.00	1.00	1.0

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Market rate of program offerings

2004/2005 Achievements

- Hosted Halloween special event with 450 participants
- Conducted first ever Wild Rice Festival generating \$4,000 in revenues
- Implemented contract with Central Park Elementary School offering classes to kindergartner and first grade students
- Hosted the thirteenth annual Earth Day celebration with a few hundred visitors
- Built on the relationship with the Muriel Sahlin Arboretum and the Wildlife Rehabilitation Center volunteers and committees
- Partnered with Ramsey Center for the Arts

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.

2006 Goals and Objectives

- Increase room rental revenues by including banquet facilities by 10%
- Implement a computer software system for billing and monitoring
- Evaluate and assess season lengths versus cost of operations
- Increase sponsorship revenues by 10%

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 557,362	\$ 567,978	\$ 593,295	\$ 593,310	\$ 15	0.0 %
Supplies & Materials	49,920	60,304	70,590	71,225	635	0.9 %
Other Services & Charges	302,625	263,041	307,680	309,680	2,000	0.7 %
Capital Outlay	50,963	24,634	25,000	68,500	43,500	174.0 %
Total	\$ 960,871	\$ 915,957	\$ 996,565	\$1,042,715	\$ 46,150	4.6 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	6.00	6.00	6.00	6.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Slight reduction in temporary wages
- Utility costs and weather uncertainties

2004/2005 Achievements

- Banquet room rentals up 25%
- Skate park users up 10%
- Ice show revenues up 5%
- Replaced Skating Center parking lot lights
- Staging of major events, including; New Years Eve, National Long Track, Ice Show, and World Junior Championships

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.

2006 Goals and Objectives

- Review full annual maintenance calendar to ensure timeliness of routine tasks
- Continue to develop and research an environmentally friendly program to control weeds in turf areas
- Research automated maintenance tracking system
- Develop full maintenance schedule for all ball fields in system
- Develop new on site training program for part and full time employees

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 567,506	\$ 574,248	\$ 589,800	\$ 608,700	\$ 18,900	3.2 %
Supplies & Materials	70,750	74,185	71,115	82,480	11,365	16.0 %
Other Services & Charges	157,592	194,960	179,010	176,790	(2,220)	(1.2) %
Capital Outlay	18,546	-	3,000	-	(3,000)	(100) %
Total	\$ 814,394	\$ 843,393	\$ 842,925	\$ 867,970	\$ 25,045	3.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	10.25	10.25	9.25	9.25

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Increase in ‘Supplies & Materials’ due to higher motor fuel and other supply costs

2004/2005 Achievements

- Conducted a city-wide Dutch Elm and Oak Wilt survey and inspection program
- Coordinated Boy Scout projects throughout the City saving \$10,000 in supply and labor costs
- Began major development of Muriel Sahlin Arboretum
- Improved staff communication with regular meetings regarding projects and recreation
- Repaired Rosebrook Pool main drain
- Organized 30 volunteer groups for the “Adopt-a-Park” program

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.

2006 Goals and Objectives

- Remove section of Nature Center boardwalk
- Upgrade park amenities and landscaping
- Continue park signage replacement program

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0 %
Supplies & Materials	-	-	-	-	-	0.0 %
Other Services & Charges	-	-	-	-	-	0.0 %
Capital Outlay	195,565	158,638	150,000	150,000	-	0.0 %
Total	\$ 195,565	\$ 158,638	\$ 150,000	\$ 150,000	\$ -	0.0 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	-	-	-	-

2006 Budget Impact Items

- Not applicable

2004/2005 Achievements

- Improvements to the Muriel Sahlin Arboretum
- Improvements to the Nature Center retaining wall
- Various/numerous projects to improve maintenance as outlined in annual report
- Continued replacement of park identification and regulation signs

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.

2006 Goals and Objectives

- To continue to assess the golf industry and market and stay competitive
- Develop an administrative plan for league registration
- Increase league and tournament play by 10%
- Maintain costs at market level
- Increase wintertime rental revenues

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 73,180	\$ 92,787	\$ 99,200	\$ 108,500	\$ 9,300	9.4 %
Supplies & Materials	20,727	18,386	21,000	21,300	300	1.4 %
Other Services & Charges	52,238	38,989	47,875	43,775	(4,100)	(8.6) %
Capital Outlay	1,036	-	2,800	-	(2,800)	(100) %
Total	\$ 147,181	\$ 150,163	\$ 170,875	\$ 173,575	\$ 2,700	1.6 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	1.0	1.0	1.0	1.0

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Revenue fluctuations due to changing golfing market
- Reduction in ‘Other Services & Charges’ reflects reallocated administrative charges

2004/2005 Achievements

- Increased marketing opportunities to include the WRAP, local newspaper ads, as well as coupon offerings
- Installed new clubhouse lighting and remodeled pro shop
- Increased league members by 10%
- Increased corporate golf outings by 20%
- Course financial strength despite overall golf industry

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.

2006 Goals and Objectives

- Explore the use of perennial gardens
- Review overall maintenance procedures and practices
- Investigate replacement of fertilizer spreader
- Continue to assess and investigate organic fertilizer use

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 136,373	\$ 123,018	\$ 115,350	\$ 121,300	\$ 5,950	5.2 %
Supplies & Materials	18,927	22,121	25,000	25,900	900	3.6 %
Other Services & Charges	75,335	69,919	43,150	38,550	(4,600)	(10.7) %
Capital Outlay	2,300	-	21,000	-	(21,000)	(100) %
Total	\$ 232,936	\$ 215,058	\$ 204,500	\$ 185,750	\$ (18,750)	(9.2) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	1.50	1.50	1.50	1.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Weather conditions
- Reduction in ‘Other Services & Charges’ reflects reduced administrative service charges

2004/2005 Achievements

- Expansion of organic fertilizer use to several tees
- Additional Tee markers with Cedarholm logo
- Painted and sealed Club House
- Installed handicap access ramp for clubhouse with in-house staff

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.

2006 Goals and Objectives

- Work to achieve consensus on community planning projects; review 80-100 cases annually
- Reorganize staff positions to become more efficient
- Provide Staff support to the Planning Commission, Variance Board, HRA, and City Council
- Work with developers on major projects including: Twin Lakes, Presbyterian Homes, Mastell Trucking site, Rosedale and larger residential renovation projects
- Add a Community Development Specialist to assist in planning cases

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 154,932	\$ 153,195	\$ 164,800	\$ 218,000	\$ 53,200	32.3 %
Supplies & Materials	115	461	-	450	450	n/a
Other Services & Charges	40,644	38,460	38,020	37,670	(350)	(0.9) %
Capital Outlay	2,566	4	-	-	-	0.0 %
Total	\$ 198,257	\$ 192,120	\$ 202,820	\$ 256,120	\$ 53,300	26.3 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	2.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases, as well a staffing position change to add a Planning Associate, and eliminate the Dept. Asst. position.

2004/2005 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.
- Completed rewrite of selected application procedures and staff reports/presentation formats.
- Coordinated the work of the Variance Board (consists of 3 planning commission members)
- Contributed to the Twin Lakes Stakeholder Panel process and McCarron’s Neighborhood Master Plan.

Division / Program: **Economic Development/Housing**
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.

2006 Goals and Objectives

- Encourage community collaboration for economic growth.
- Strengthen relationships with the business community via the business link program.
- Facilitate redevelopment to create diverse productive jobs, tax base, and quality living environment.
- Pursue the continued implementation of the Twin Lakes Master Plan, McCarrons Neighborhood Master Plan, Hamline Shopping Center, Mastell Truck site, and the HRA Housing Plan.

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 164,183	\$ 167,954	\$ 171,500	\$ 183,000	\$ 11,500	6.7 %
Supplies & Materials	3,664	6,250	6,500	6,500	-	0.0 %
Other Services & Charges	180,244	28,733	54,990	47,390	(7,600)	(13.8) %
Capital Outlay	1,305	-	-	-	-	0.00 %
Total	\$ 349,398	\$ 202,977	\$ 232,990	\$ 236,890	\$ 3,900	1.7 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	2.00	2.00	2.00	1.50

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases

2004/2005 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
- Received increase recognition from the development community regarding the online development mapping of available redevelopment areas and leased office and industrial space and partnership with the Minnesota Commercial Property Exchange program
- Contributed to the process of requesting Twin Lakes Special Legislation, Twin Lakes Stakeholder Process the McCarrons Neighborhood Master Plan, HRA Housing Plan, and neighborhood meetings

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.

2006 Goals and Objectives

- Provide residents and contractors with prompt, responsive permit issuance and inspection services
- Supply informational assistance to residents on home improvement and land use issues
- Significantly reduce the number of land use violations visible from the public way, through education and cooperation
- Increase the efficiency of office/field operations and in field data recording
- With the HRA and City Council, help implement housing maintenance and rental licensing

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 353,591	\$ 384,221	\$ 395,200	\$ 488,500	\$ 93,300	23.6 %
Supplies & Materials	4,909	5,870	5,260	5,260	-	0.0 %
Other Services & Charges	115,340	84,489	123,530	123,930	400	0.3 %
Capital Outlay	5,279	-	-	-	-	0.0 %
Total	\$ 479,119	\$ 474,582	\$ 523,990	\$ 617,690	\$ 93,700	17.9 %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	5.90	5.90	6.00	7.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases, as well as a new code officer position to be reimbursed by the HRA

2004/2005 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”
- Increased on-line capabilities, changes to database software, and improved the quality of hand-out materials and web displays
- Reviewed over 450 complaint cases annually and resolved 100% of those cases
- 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.

2006 Goals and Objectives

- Maintain user friendly department web pages
- Complete the installation of Permit Works features and its translation to other databases
- Collaborate with Ramsey County GIS on data sharing
- Continue the implementation of department-wide laser fiche document tracking system
- Reduce role of GIS to provide technical support within the department

Budget Category	2003 Actual	2004 Actual	2005 Budget	2006 Budget	\$ Increase (decrease)	% Incr. (decr.)
Personnel Services	\$ 72,865	\$ 79,693	\$ 76,400	\$ 57,000	\$ (19,400)	(25.4) %
Supplies & Materials	-	58	-	-	-	0.0 %
Other Services & Charges	6,718	10,542	9,800	9,800	-	0.0 %
Capital Outlay	4,292	-	-	-	-	0.0 %
Total	\$ 83,875	\$ 90,293	\$ 86,200	\$ 66,800	\$ (19,400)	(22.5) %

Human Resource Allocation	2003 Actual	2004 Actual	2005 Budget	2006 Budget
Full-Time Equivalent Positions	1.10	1.10	1.00	1.00

2006 Budget Impact Items

- Personnel costs include 3.0% COLA on wages, along with planned wage step increases
- Realign staff position from GIS Coordinator to GIS Technician

2004/2005 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
- Increased GIS city-wide capabilities from 16 to 30 since 1998; including emergency mgt.
- Created digital files for city access and 225 different map themes, all accessible online
- Implemented a new version of online web based mapping systems (Civixplorer) with links to Roseville data and County parcel based data

City of Roseville – 2006 Budget

Debt Management Plan

The City of Roseville revised its debt policy in 1998. 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 general taxes. The city will have five general obligation debt issues outstanding in the beginning of 2006. The following schedule depicts the City's outstanding debt as of 01/01/2006.

Description	Principle Outstanding	Net Interest Rate	Date of Final Maturity	Eligible Call Date
Series 1994	\$ 125,000	4.21 %	03/01/2006	3/01/2001
Series 20	225,000	4.55 %	03/01/2006	3/01/2001
Series 23	1,520,000	4.90 %	03/01/2012	3/01/2004
Series 25	1,715,000	4.24 %	03/01/2014	3/01/2006
Series 27	9,535,000	3.72 %	3/01/2019	3/01/2013
Total	\$ 13,120,000			

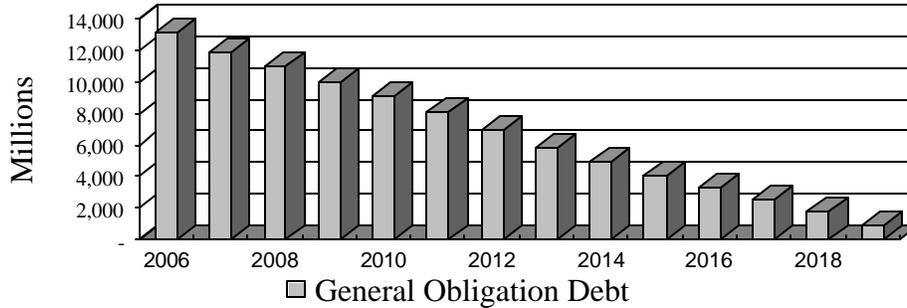
The following table depicts the City's debt service payments by year.

Year	Principle	Interest	Total
2006	\$ 1,240,000	\$ 443,871	\$ 1,688,871
2007	905,000	411,328	1,331,328
2008	940,000	385,271	1,320,271
2009	950,000	357,021	1,342,021
2010	1,010,000	325,319	1,325,319
2011	1,020,000	290,111	1,350,111
2012	1,085,000	251,146	1,351,146
2013	1,130,000	213,364	1,108,364
2014	920,000	177,490	1,112,490
2015	970,000	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	\$ 13,120,000	\$ 3,274,330	\$ 16,394,330

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	\$ 3,247,056,900
Debt Limit (2% of total estimated market value)	64,941,138
Total Outstanding Debt	13,120,000
Less amount backed by special assessments	(3,585,000)
Total net debt applicable to limit	\$ 9,535,000

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 2005 will be \$389. The debt repayment schedule remains on a rapid 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.

Impact on Operations

The City’s property tax levy has stabilized at \$1,625,000 annually and is expected to remain at this level until 2012. Absent the issuance of any additional property tax-supported debt, the debt levy is expected to slowly decline beginning in 2013 to a level of \$875,000 in 2015. All existing debt will be retired no later than 2019.

Future Debt Issuance

The City has no plans to issue new property tax-supported debt. In conjunction with potential new redevelopment, the City may issue non-general obligation tax increment bonds in 2007 or later.

Capital Improvement Plan

The following tables summarize the 2006-2010 Capital Improvement Plan (CIP). Capital expenditures includes the replacement of vehicles and other rolling stock, equipment, building repairs, and infrastructure improvements that have an initial value of at least \$500 and a useful life of at least 2 years.

Capital items are crucial to the City's ability to deliver programs and services. Providing police and fire protection, maintaining streets and parks, and providing water and sewer services all require substantial capital investments. These capital investments include police squad cars, fire trucks, recreational facilities, and water and sewer infrastructure which provide a benefit to the entire community. Capital investments in City streets allow citizens to reach their work, shopping, and entertainment destinations in a safe and effective manner.

The planned capital expenditures for the current year (2006) 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 2006, purchases or projects are included in the CIP if they are expected to occur and for which cost estimates can be reasonably obtained. Under current budgetary restraints, 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 expertly quantified beyond next year. The additional net operating costs resulting from 2006 CIP items, is approximately \$50,000. Beyond 2006, the operating budget impacts are expected to remain relatively unchanged, as the overwhelming majority of all capital replacements are funded through pre-established sinking funds, which are currently at prescribed levels. The City does not anticipate any non-routine capital expenditures, in other words, the City expects that all purchases will be made on a regular purchasing schedule for each item's respective life cycle.

City of Roseville – 2006 Budget

CIP - Citywide Summary by Department

<u>Department</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications	8,500	14,000	5,000	4,500	2,000	34,000
General Facilities	118,500	15,000	8,000	-	-	141,500
Finance	-	-	-	-	-	-
Information Systems	195,000	72,500	72,500	72,500	72,500	485,000
Police	232,510	249,720	281,280	206,250	197,200	1,166,960
Fire	32,600	128,500	166,500	115,500	312,000	755,100
License Center	20,000	13,400	18,200	9,100	14,600	75,300
Public Works Administration	23,100	3,100	3,100	3,100	3,100	35,500
Streets	145,000	233,000	158,000	75,000	-	611,000
Community Development	57,000	23,400	23,400	17,000	17,000	137,800
Pavement Management Program	2,100,000	3,450,000	1,450,000	1,450,000	1,450,000	9,900,000
Pathways and Trails	142,000	392,000	142,000	142,000	142,000	960,000
Water	346,000	241,000	270,000	195,000	170,000	1,222,000
Sanitary Sewer	312,000	325,000	416,000	290,000	260,000	1,603,000
Storm Drainage	575,000	285,000	250,000	250,000	250,000	1,610,000
Park Maintenance	199,000	52,725	30,000	75,000	5,000	361,725
Park Improvements	150,000	340,000	340,000	350,000	350,000	1,530,000
Skating Center	68,500	1,007,500	258,000	140,500	585,500	2,060,000
Golf Course	-	93,500	43,000	26,800	25,000	188,300
	-	-	-	-	-	-
Total	\$ 4,724,710	\$ 6,939,345	\$ 3,934,980	\$ 3,422,250	\$ 3,855,900	\$ 22,877,185

City of Roseville – 2006 Budget

CIP - Citywide Summary by Type

<u>Capital Asset Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	226,500	1,085,000	357,500	36,500	87,000	1,792,500
Vehicles	778,975	610,895	648,855	388,775	188,775	2,616,275
Equipment	496,735	473,950	401,125	465,975	1,046,625	2,884,410
Furniture & Fixtures	10,500	8,500	10,500	9,000	16,500	55,000
Improvements	3,212,000	4,761,000	2,517,000	2,522,000	2,517,000	15,529,000
Total	\$ 4,724,710	\$ 6,939,345	\$ 3,934,980	\$ 3,422,250	\$ 3,855,900	\$ 22,877,185

CIP - Citywide Summary by Funding Source

<u>Funding Source</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 420,235	\$ 578,425	\$ 640,025	\$ 645,075	\$ 832,525	\$ 3,116,285
Special assessments	-	-	-	-	-	-
Building depreciation charges	107,500	1,087,500	266,000	140,500	585,500	2,187,000
Vehicle depreciation charges	513,975	514,895	492,855	333,775	188,775	2,044,275
Equipment depreciation charges	127,000	7,725	5,000	5,000	5,000	149,725
User fees - utility operations	1,233,000	944,500	979,000	761,800	705,000	4,623,300
User fees - special purpose operations	143,500	106,300	102,100	86,100	89,100	527,100
General obligation bonds	79,500	-	-	-	-	79,500
MSA Revenues	1,500,000	700,000	700,000	700,000	700,000	4,300,000
Other	600,000	3,000,000	750,000	750,000	750,000	5,850,000
Total	\$ 4,724,710	\$ 6,939,345	\$ 3,934,980	\$ 3,422,250	\$ 3,855,900	\$ 22,877,185

City of Roseville – 2006 Budget

CIP - Communications

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
		\$	\$	\$	\$	\$	\$
Projection systems	E	-	-	-	-	-	-
Drop down screens	E	-	-	-	-	-	-
Training room camera system	E	-	-	-	-	-	-
Control room computers, hardware	E	8,000	-	1,000	-	1,000	10,000
Training room audio system	E	-	-	-	-	-	-
Hardware installation	E	-	-	-	-	-	-
Software upgrades and additions	E	-	1,000	1,000	1,000	1,000	4,000
Audio board replacement	E	-	-	-	-	-	-
Scan converter replacement	E	500	-	-	-	-	500
Digital conversion cards	E	-	4,000	-	-	-	4,000
Control room monitor replacement	E	-	-	3,000	-	-	3,000
Audio mixer replacement	E	-	-	-	1,000	-	1,000
Replace Mobile LCD projector	E	-	-	-	2,500	-	2,500
Add 4th camera for Chambers	E	-	8,000	-	-	-	8,000
DVD recorder	E	-	1,000	-	-	-	1,000
		-	-	-	-	-	-
Total		\$ 8,500	\$ 14,000	\$ 5,000	\$ 4,500	\$ 2,000	\$ 34,000

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
		\$	\$	\$	\$	\$	\$
Land	L	-	-	-	-	-	-
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	8,500	14,000	5,000	4,500	2,000	34,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 8,500	\$ 14,000	\$ 5,000	\$ 4,500	\$ 2,000	\$ 34,000

City of Roseville – 2006 Budget

<u>Description</u>	Summary by Funding Source					
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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	8,500	14,000	5,000	4,500	2,000	34,000
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 8,500	\$ 14,000	\$ 5,000	\$ 4,500	\$ 2,000	\$ 34,000

City of Roseville – 2006 Budget

CIP - General Facilities

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Fire Station #1 improvements	B	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Fire Station #2 improvements	B	15,000	-	8,000	-	-	23,000
Fire Station #3 improvements	B	24,000	-	-	-	-	24,000
Miscellaneous	B	79,500	-	-	-	-	79,500
		-	-	-	-	-	-
Total		\$ 118,500	\$ 15,000	\$ 8,000	\$ -	\$ -	\$ 141,500

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	118,500	15,000	8,000	-	-	141,500
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 118,500	\$ 15,000	\$ 8,000	\$ -	\$ -	\$ 141,500

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	39,000	15,000	8,000	-	-	62,000
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	79,500	-	-	-	-	79,500
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 118,500	\$ 15,000	\$ 8,000	\$ -	\$ -	\$ 141,500

City of Roseville – 2006 Budget

CIP - Information Technology

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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	2,500	2,500	2,500	2,500	15,000
WAN equipment	E	28,000	28,000	28,000	28,000	28,000	140,000
WAN licenses	E	20,000	20,000	20,000	20,000	20,000	100,000
Other	E	120,000	-	-	-	-	120,000
		-	-	-	-	-	-
Total		\$ 195,000	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 485,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	195,000	72,500	72,500	72,500	72,500	485,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 195,000	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 485,000

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	120,000	-	-	-	-	120,000
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	75,000	72,500	72,500	72,500	72,500	365,000
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 195,000	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 485,000

City of Roseville – 2006 Budget

CIP - Police							
<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Office equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office furniture	F	-	-	-	-	-	-
Marked squad cars (6) - 4 in '06	V	114,515	171,775	171,775	171,775	171,775	801,615
Unmarked vehicles (1 in '06)	V	22,660	45,320	45,320	-	-	113,300
CSO Vehicle	V	-	-	32,960	-	-	32,960
Community relations vehicle	V	-	-	-	-	-	-
Visabars (2)	V	2,800	2,800	2,800	-	-	8,400
New squad (add to fleet)	V	-	-	-	-	-	-
Speed notification unit	E	-	-	-	-	-	-
15 control boxes	E	9,000	-	-	-	-	9,000
New laptop/writer for new squad	E	10,900	-	-	-	-	10,900
PC's for squad room	E	5,000	-	-	-	-	5,000
New K-9	E	7,500	-	-	-	-	7,500
Laptops/printer for Investigations	E	21,250	-	-	-	-	21,250
Laptops/writer for CSO Vehicle	E	10,900	-	-	-	-	10,900
Radar units	E	3,000	3,000	3,000	-	-	9,000
Radio equipment	E	-	3,090	3,090	3,090	3,090	12,360
Outdoor warning siren (1)	E	16,000	16,000	16,000	16,000	16,000	80,000
Long guns (squads)	E	-	-	-	-	-	-
Sidearms (officers)	E	-	-	-	-	-	-
Non-lethal weapons	E	-	-	-	6,000	-	6,000
PBT's (2)	E	-	1,400	-	1,400	-	2,800
Stop sticks (2)	E	-	-	-	1,000	-	1,000
Truck scales	E	-	-	-	-	-	-
Rear transport seats (2)	E	-	-	-	650	-	650
Tactical gear	E	3,000	-	-	-	-	3,000
Defibrillators (2)	E	5,985	5,985	5,985	5,985	5,985	29,925
Oxygen regulator sets (3)	E	-	350	350	350	350	1,400
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 232,510	\$ 249,720	\$ 281,280	\$ 206,250	\$ 197,200	\$ 1,166,960

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	139,975	219,895	252,855	171,775	171,775	956,275
Equipment	E	92,535	29,825	28,425	34,475	25,425	210,685
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 232,510	\$ 249,720	\$ 281,280	\$ 206,250	\$ 197,200	\$ 1,166,960

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 92,535	\$ 29,825	\$ 28,425	\$ 34,475	\$ 25,425	\$ 210,685
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	139,975	219,895	252,855	171,775	171,775	956,275
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 232,510	\$ 249,720	\$ 281,280	\$ 206,250	\$ 197,200	\$ 1,166,960

City of Roseville – 2006 Budget

CIP - Fire							
<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Station #1 improvements	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Station #2 improvements	B	-	-	-	-	-	-
Station #3 improvements	B	-	-	-	-	-	-
Fire Station access control	B	-	65,000	-	-	-	65,000
Office furniture	F	-	4,000	-	4,000	-	8,000
Office equipment	E	-	-	-	5,000	-	5,000
Thermal imaging cameras	E	-	9,000	-	9,000	-	18,000
Radios (10), radio alert system	E	-	-	-	-	-	-
800 MHz radios	E	-	-	-	-	10,000	10,000
Pagers (16)	E	8,000	8,000	8,000	8,000	8,000	40,000
Turnout gear	E	8,000	40,000	40,000	40,000	-	128,000
Fire hose replacement	E	4,000	-	4,000	-	4,000	12,000
SCBA's	E	-	-	-	-	280,000	280,000
Video equipment for station #1	E	2,100	-	-	-	-	2,100
Defibrillator replacement	E	2,500	2,500	2,500	2,500	2,500	12,500
Firefighter excersize equipment	E	-	-	10,000	-	-	10,000
Helmets	E	-	-	-	12,000	-	12,000
Mobile data computers	E	-	-	60,000	-	-	60,000
Cold water rescue suit	E	-	-	2,000	-	-	2,000
Ventilation fans	E	-	-	-	-	7,500	7,500
Rescue equipment	E	8,000	-	-	35,000	-	43,000
Training equipment	E	-	-	-	-	-	-
Turnout gear washer	E	-	-	-	-	-	-
Deputy Chief vehicle	V	-	-	-	-	-	-
Fire Marshall vehicle	V	-	-	-	-	-	-
Replace Engine #31	V	-	-	-	-	-	-
Utility vehicles (2)	V	-	-	40,000	-	-	40,000
Mobile fire education center	V	-	-	-	-	-	-
Ladder Truck	V	-	-	-	-	-	-
Trailer 24 ft	V	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 32,600	\$ 128,500	\$ 166,500	\$ 115,500	\$ 312,000	\$ 755,100

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	65,000	-	-	-	65,000
Vehicles	V	-	-	40,000	-	-	40,000
Equipment	E	32,600	59,500	126,500	111,500	312,000	642,100
Furniture & Fixtures	F	-	4,000	-	4,000	-	8,000
Improvements	I	-	-	-	-	-	-
Total		\$ 32,600	\$ 128,500	\$ 166,500	\$ 115,500	\$ 312,000	\$ 755,100

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 32,600	\$ 63,500	\$ 126,500	\$ 115,500	\$ 312,000	\$ 650,100
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	65,000	-	-	-	65,000
Vehicle depreciation charges	-	-	40,000	-	-	40,000
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 32,600	\$ 128,500	\$ 166,500	\$ 115,500	\$ 312,000	\$ 755,100

City of Roseville – 2006 Budget

CIP - License Center

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Office equipment	E	\$ -	\$ 7,400	\$ 12,200	\$ 3,100	\$ 8,600	\$ 31,300
Office furniture	F	-	-	-	-	-	-
Computer equipment	E	-	6,000	6,000	6,000	6,000	24,000
Lease space improvements	F	20,000	-	-	-	-	20,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 20,000	\$ 13,400	\$ 18,200	\$ 9,100	\$ 14,600	\$ 75,300

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	13,400	18,200	9,100	14,600	55,300
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	20,000	-	-	-	-	20,000
Total		\$ 20,000	\$ 13,400	\$ 18,200	\$ 9,100	\$ 14,600	\$ 75,300

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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	20,000	13,400	18,200	9,100	14,600	75,300
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 20,000	\$ 13,400	\$ 18,200	\$ 9,100	\$ 14,600	\$ 75,300

City of Roseville – 2006 Budget

CIP - Public Works Administration

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Survey equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auto CAD Equipment	E	3,100	3,100	3,100	3,100	3,100	15,500
Office furniture	F	-	-	-	-	-	-
Replace vehicle #307	V	20,000	-	-	-	-	20,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 23,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 35,500

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	20,000	-	-	-	-	20,000
Equipment	E	3,100	3,100	3,100	3,100	3,100	15,500
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 23,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 35,500

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 15,500
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	20,000	-	-	-	-	20,000
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 23,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,100	\$ 35,500

City of Roseville – 2006 Budget

CIP - Streets

Description	Type	2006	2007	2008	2009	2010	Total
Office equipment	E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office furniture	F	-	-	-	-	-	-
Salt/sand spreaders	E	-	-	-	-	-	-
Zero-turn mower (1/4 share)	E	2,000	-	-	-	-	2,000
Self-propelled paver (3-way split)	E	-	-	-	-	-	-
Sign equipment	E	-	-	-	-	-	-
#??? Sign truck (chassis only)	V	-	-	-	-	-	-
#101 Wheel loader	V	-	-	-	-	-	-
#102 3/4 ton pickup w/ plow	V	-	-	18,000	-	-	18,000
#106 Dump w/ plow	V	-	118,000	-	-	-	118,000
#109 3-ton dump w/ plow	V	-	115,000	-	-	-	115,000
#112 3-ton dump w/ plow	V	-	-	-	-	-	-
#116 4x4 pickup	V	-	-	-	-	-	-
#119 Skidsteer loader w/ attachment	V	-	-	-	-	-	-
#121 Road grader	V	-	-	-	-	-	-
#122 Wheel loader w/ plow	V	-	-	140,000	-	-	140,000
#124 Oil distribution body	V	-	-	-	75,000	-	75,000
#125 5-ton Dump (tandem)	V	135,000	-	-	-	-	135,000
#135 5-ton trailer (1/2 cost)	V	-	-	-	-	-	-
#137 Melter	V	-	-	-	-	-	-
#140	V	-	-	-	-	-	-
#143 Portable line striper	V	8,000	-	-	-	-	8,000
#309 Suburban 4WD	V	-	-	-	-	-	-
	V	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 145,000	\$ 233,000	\$ 158,000	\$ 75,000	\$ -	\$ 611,000

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	143,000	233,000	158,000	75,000	-	609,000
Equipment	E	2,000	-	-	-	-	2,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 145,000	\$ 233,000	\$ 158,000	\$ 75,000	\$ -	\$ 611,000

Summary by Funding Source

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments		-	-	-	-	-	-
Building depreciation charges		-	-	-	-	-	-
Vehicle depreciation charges		143,000	233,000	158,000	75,000	-	609,000
Equipment depreciation charges		2,000	-	-	-	-	2,000
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 145,000	\$ 233,000	\$ 158,000	\$ 75,000	\$ -	\$ 611,000

City of Roseville – 2006 Budget

CIP - Community Development

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Office furniture	F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Scanning of building files	E	-	6,000	6,000	-	-	12,000
Scanning of microfiche	E	40,000	-	-	-	-	40,000
Digital camera	E	-	400	400	-	-	800
Inspection vehicles	V	17,000	17,000	17,000	17,000	17,000	85,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 57,000	\$ 23,400	\$ 23,400	\$ 17,000	\$ 17,000	\$ 137,800

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	17,000	17,000	17,000	17,000	17,000	85,000
Equipment	E	40,000	6,400	6,400	-	-	52,800
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 57,000	\$ 23,400	\$ 23,400	\$ 17,000	\$ 17,000	\$ 137,800

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	17,000	17,000	17,000	17,000	17,000	85,000
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	-	-	-	-	-
User fees - special purpose operations	40,000	6,400	6,400	-	-	52,800
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 57,000	\$ 23,400	\$ 23,400	\$ 17,000	\$ 17,000	\$ 137,800

City of Roseville – 2006 Budget

CIP - Pavement Management Program

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Mill & overlay - local streets	I	\$ 600,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 3,600,000
Reconstruction - local streets	I	-	-	-	-	-	-
Reconstruction - MSA streets	I	1,500,000	700,000	700,000	700,000	700,000	4,300,000
James Addition to Co. Road C	I	-	-	-	-	-	-
Co. Road C (Snelling to Fairview)	I	-	-	-	-	-	-
Terminal Road realignment	I	-	2,000,000	-	-	-	2,000,000
Larpenteur Ave (Oxford to Dale St.)	I	-	-	-	-	-	-
Co. Road C (Oxford to Fairview)	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 2,100,000	\$ 3,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 9,900,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	2,100,000	3,450,000	1,450,000	1,450,000	1,450,000	9,900,000
Total		\$ 2,100,000	\$ 3,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 9,900,000

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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	1,500,000	700,000	700,000	700,000	700,000	4,300,000
Other	600,000	2,750,000	750,000	750,000	750,000	5,600,000
Total	\$ 2,100,000	\$ 3,450,000	\$ 1,450,000	\$ 1,450,000	\$ 1,450,000	\$ 9,900,000

City of Roseville – 2006 Budget

CIP - Pathways

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Pathway maintenance	I	\$ 142,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 710,000
NE Diagonal trail	I	-	250,000	-	-	-	250,000
	I	-	-	-	-	-	-
	I	-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 142,000	\$ 392,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 960,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	142,000	392,000	142,000	142,000	142,000	960,000
Total		\$ 142,000	\$ 392,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 960,000

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 142,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 710,000
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	-	250,000	-	-	-	250,000
Total	\$ 142,000	\$ 392,000	\$ 142,000	\$ 142,000	\$ 142,000	\$ 960,000

City of Roseville – 2006 Budget

CIP - Water							
<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Water main replacement	I	\$ 200,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 500,000
Elevated storage tank inspection	B	-	-	-	-	-	-
Booster station building maintenance	B	-	10,000	-	-	-	10,000
Replace genset & trsfr switch @ booster	B	-	-	100,000	-	-	100,000
Mechanical seals for Pump #5	B	4,000	-	-	-	-	4,000
Water meter replacement	E	45,000	45,000	45,000	45,000	45,000	225,000
Automated Meter Reading System	E	50,000	50,000	50,000	50,000	50,000	250,000
200hp ASD for pump	E	-	-	-	-	-	-
Replace/Upgrade SCADA system	E	-	-	-	-	-	-
200hp ASD for pump	E	-	-	-	-	-	-
Zero-turn mower (1/4 cost)	E	2,000	-	-	-	-	2,000
New motors & soft starters (P1 & P2)	E	-	25,000	-	-	-	25,000
Water Truck (1/2 cost)	V	45,000	-	-	-	-	45,000
#205 4x4 pickup w/ plow	V	-	-	-	-	-	-
#208 Meter van	V	-	20,000	-	-	-	20,000
#210 4x4 pickup	V	-	-	-	-	-	-
#225 Cat Back-hoe (1/2 wtr, 1/2 storm)	V	-	-	-	-	-	-
#230 Dakota	V	-	16,000	-	-	-	16,000
#234 4x4 Pickup	V	-	-	-	25,000	-	25,000
Self-propelled paver (3-way split)	V	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 346,000	\$ 241,000	\$ 270,000	\$ 195,000	\$ 170,000	\$ 1,222,000

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	4,000	10,000	100,000	-	-	114,000
Vehicles	V	45,000	36,000	-	25,000	-	106,000
Equipment	E	97,000	120,000	95,000	95,000	95,000	502,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	200,000	75,000	75,000	75,000	75,000	500,000
Total		\$ 346,000	\$ 241,000	\$ 270,000	\$ 195,000	\$ 170,000	\$ 1,222,000

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>	
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Special assessments	-	-	-	-	-	-	
Building depreciation charges	-	-	-	-	-	-	
Vehicle depreciation charges	-	-	-	-	-	-	
Equipment depreciation charges	-	-	-	-	-	-	
User fees - utility operations	346,000	241,000	270,000	195,000	170,000	1,222,000	
User fees - special purpose operations	-	-	-	-	-	-	
General obligation bonds	-	-	-	-	-	-	
MSA revenues	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Total		\$ 346,000	\$ 241,000	\$ 270,000	\$ 195,000	\$ 170,000	\$ 1,222,000

City of Roseville – 2006 Budget

CIP - Sanitary Sewer

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Sewer main repairs	I	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Sewer main lining	I	100,000	100,000	100,000	100,000	100,000	500,000
I & I reduction	I	100,000	100,000	100,000	100,000	100,000	500,000
Lift station repairs/upgrades	B	10,000	10,000	10,000	10,000	10,000	50,000
Retrofit Fulham Lift Station	B	-	50,000	-	-	-	50,000
Retrofit Wagner Lift Station	B	50,000	-	-	-	-	50,000
Replace/Upgrade SCADA system	E	-	-	-	-	-	-
Mini camera for televising	E	-	-	-	-	-	-
Replace 1990 air compressor	E	-	15,000	-	-	-	15,000
Mainline televising system	E	-	-	-	-	-	-
Zero-turn mower (1/4 cost)	E	2,000	-	-	-	-	2,000
#201 Jetter/Vactor	V	-	-	-	-	-	-
#202 1-ton with dump box/plow	V	-	-	-	30,000	-	30,000
#206 1-ton service truck	V	-	-	-	-	-	-
#213 Extend-a-jet replacement	V	-	-	-	-	-	-
#220 Towmaster trailer - 10 ton	V	-	-	6,000	-	-	6,000
Self-propelled paver (3-way split)	V	-	-	-	-	-	-
Add single axle jetter to fleet	V	-	-	150,000	-	-	150,000
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 312,000	\$ 325,000	\$ 416,000	\$ 290,000	\$ 260,000	\$ 1,603,000

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	-	-	-	-	-	-
Buildings	B	60,000	60,000	10,000	10,000	10,000	150,000
Vehicles	V	-	-	156,000	30,000	-	186,000
Equipment	E	2,000	15,000	-	-	-	17,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	250,000	250,000	250,000	250,000	250,000	1,250,000
Total		\$ 312,000	\$ 325,000	\$ 416,000	\$ 290,000	\$ 260,000	\$ 1,603,000

City of Roseville – 2006 Budget

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	312,000	325,000	416,000	290,000	260,000	1,603,000
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 312,000	\$ 325,000	\$ 416,000	\$ 290,000	\$ 260,000	\$ 1,603,000

City of Roseville – 2006 Budget

CIP - Storm Drainage

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Pond improvements	I	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 700,000
Storm sewer replacement	I	200,000	100,000	100,000	100,000	100,000	600,000
B2 Pathway improvements	I	-	-	-	-	-	-
Leaf site improvements	I	50,000	-	-	-	-	50,000
Replace/Upgrade SCADA system	E	-	-	-	-	-	-
Zero-turn mower (1/4 cost)	E	2,000	-	-	-	-	2,000
Skidsteer grapple bucket	E	3,000	-	-	-	-	3,000
Compost Turning Attachment	V	95,000	-	-	-	-	95,000
#115 flail mower type	V	-	20,000	-	-	-	20,000
#126 Street sweeper	V	125,000	-	-	-	-	125,000
#130 Steamer	V	-	15,000	-	-	-	15,000
#135 5-ton trailer (1/2 cost)	V	-	-	-	-	-	-
#136 1-ton dump	V	-	-	-	-	-	-
#225 Cat Back-hoe (1/2 wtr, 1/2 storm)	V	-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 575,000	\$ 285,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,610,000

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	220,000	35,000	-	-	-	255,000
Equipment	E	5,000	-	-	-	-	5,000
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	350,000	250,000	250,000	250,000	250,000	1,350,000
Total		\$ 575,000	\$ 285,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,610,000

City of Roseville – 2006 Budget

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	575,000	285,000	250,000	250,000	250,000	1,610,000
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 575,000	\$ 285,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,610,000

City of Roseville – 2006 Budget

CIP - Park Maintenance

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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	-	-	-	-	-	-
Toro Gang Mower (16')	E	-	-	-	-	-	-
Push Mowers	E	-	-	-	-	-	-
#520 Single axle trailer	E	-	2,725	-	-	-	2,725
Tow master trailer	E	-	-	-	-	-	-
15 Passenger van	V	32,000	-	-	-	-	32,000
Holder snow machine	V	-	-	-	-	-	-
### Mitsubishi utility truck	V	35,000	-	-	-	-	35,000
#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	52,000	-	-	-	-	52,000
Utility grader	V	-	45,000	-	-	-	45,000
New Holland tractor loader	V	75,000	-	-	-	-	75,000
New John Deere Tractor	V	-	-	25,000	-	-	25,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 199,000	\$ 52,725	\$ 30,000	\$ 75,000	\$ 5,000	\$ 361,725

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	194,000	45,000	25,000	70,000	-	334,000
Equipment	E	5,000	7,725	5,000	5,000	5,000	27,725
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	-	-	-	-	-	-
Total		\$ 199,000	\$ 52,725	\$ 30,000	\$ 75,000	\$ 5,000	\$ 361,725

Summary by Funding Source

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments		-	-	-	-	-	-
Building depreciation charges		-	-	-	-	-	-
Vehicle depreciation charges		194,000	45,000	25,000	70,000	-	334,000
Equipment depreciation charges		5,000	7,725	5,000	5,000	5,000	27,725
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 199,000	\$ 52,725	\$ 30,000	\$ 75,000	\$ 5,000	\$ 361,725

City of Roseville – 2006 Budget

CIP - Park Improvements

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Park signs	I	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000
Amenities	I	5,000	10,000	10,000	10,000	-	35,000
Older youth baseball field upgrades	I	10,000	35,000	25,000	-	-	70,000
Playground Equipment replacement	I	35,000	35,000	50,000	50,000	25,000	195,000
Nature Boardwalk/Skate repairs	I	10,000	50,000	50,000	50,000	50,000	210,000
Tennis court repairs	I	35,000	25,000	25,000	25,000	-	110,000
Bennett Lake lighting	I	20,000	50,000	50,000	50,000	50,000	220,000
Athletic field upgrades	I	20,000	40,000	40,000	40,000	-	140,000
Landscaping upgrades	I	5,000	25,000	-	-	-	30,000
Natural resource restoration	I	-	21,000	21,000	21,000	21,000	84,000
Lexington Park building	I	-	-	-	50,000	50,000	100,000
Replace bridges	I	-	15,000	15,000	-	-	30,000
Central Park Plaza improvements	I	-	-	50,000	50,000	50,000	150,000
Arboretum parking lot expansion	I	-	-	-	-	100,000	100,000
Shelter kitchen equipment replace	I	-	10,000	-	-	-	10,000
Skate Center repairs	I	-	4,000	4,000	4,000	4,000	16,000
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ 150,000	\$ 340,000	\$ 340,000	\$ 350,000	\$ 350,000	\$ 1,530,000

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	-	-	-	-	-
Vehicles	V	-	-	-	-	-	-
Equipment	E	-	-	-	-	-	-
Furniture & Fixtures	F	-	-	-	-	-	-
Improvements	I	150,000	340,000	340,000	350,000	350,000	1,530,000
Total		\$ 150,000	\$ 340,000	\$ 340,000	\$ 350,000	\$ 350,000	\$ 1,530,000

City of Roseville – 2006 Budget

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ 150,000	\$ 340,000	\$ 340,000	\$ 350,000	\$ 350,000	\$ 1,530,000
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	\$ 150,000	\$ 340,000	\$ 340,000	\$ 350,000	\$ 350,000	\$ 1,530,000

City of Roseville – 2006 Budget

CIP - Skating Center

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Banquet Room flooring	B	\$ 5,000	\$ -	\$ 18,000	\$ -	\$ -	\$ 23,000
Banquet Room window treatments	B	1,500	-	9,000	-	-	10,500
Arena compressor replacement	B	7,000	5,000	10,000	5,000	-	27,000
Arena lights	B	-	3,000	5,000	3,000	3,000	14,000
Rubber floor repairs	B	5,000	4,000	4,000	4,000	-	17,000
Arena Chiller insulation	B	10,000	-	-	-	-	10,000
Entryway improvements	B	-	225,000	-	-	-	225,000
Arena condenser replacement	B	-	50,000	-	-	-	50,000
Arena refrigeration system	B	-	265,000	-	-	-	265,000
Arena plexiglass and dasher board	B	-	135,000	-	-	-	135,000
Arena ceiling painting	B	-	-	85,000	-	-	85,000
Oval lights	B	3,000	3,500	3,500	3,500	35,000	48,500
Oval compressor replacement	B	5,000	10,000	10,000	10,000	10,000	45,000
Scoreboard maintenance	B	5,000	5,000	5,000	1,000	4,000	20,000
Replace Oval scoreboard	B	-	225,000	-	-	-	225,000
North parking lot lights	B	-	-	75,000	-	-	75,000
Kaivac Cleaning machine	B	2,500	-	-	-	-	2,500
Ammonia suit	E	3,500	-	-	-	-	3,500
Replace Arena Zamboni	E	-	-	-	100,000	-	100,000
Replace sound system	E	-	50,000	-	-	-	50,000
Skate park equipment	E	4,500	20,000	5,000	10,000	5,000	44,500
Oval pad repairs	E	3,500	4,000	4,000	4,000	12,000	27,500
Oval artificial turf	E	-	-	-	-	500,000	500,000
Electric ice edger	E	-	-	4,000	-	-	4,000
Ice show curtain replacement	E	2,500	-	10,000	-	-	12,500
Banquet room chairs	F	10,500	-	10,500	-	10,500	31,500
Banquet room tables	F	-	3,000	-	-	6,000	9,000
		-	-	-	-	-	-
Total		\$ 68,500	\$ 1,007,500	\$ 258,000	\$ 140,500	\$ 585,500	\$ 2,060,000

City of Roseville – 2006 Budget

Summary by Type

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	44,000	930,500	224,500	26,500	52,000	1,277,500
Vehicles	V	-	-	-	-	-	-
Equipment	E	14,000	74,000	23,000	114,000	517,000	742,000
Furniture & Fixtures	F	10,500	3,000	10,500	-	16,500	40,500
Improvements	I	-	-	-	-	-	-
Total		\$ 68,500	\$ 1,007,500	\$ 258,000	\$ 140,500	\$ 585,500	\$ 2,060,000

Summary by Funding Source

<u>Description</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments		-	-	-	-	-	-
Building depreciation charges		68,500	1,007,500	258,000	140,500	585,500	2,060,000
Vehicle depreciation charges		-	-	-	-	-	-
Equipment depreciation charges		-	-	-	-	-	-
User fees - utility operations		-	-	-	-	-	-
User fees - special purpose operations		-	-	-	-	-	-
General obligation bonds		-	-	-	-	-	-
MSA revenues		-	-	-	-	-	-
Other		-	-	-	-	-	-
Total		\$ 68,500	\$ 1,007,500	\$ 258,000	\$ 140,500	\$ 585,500	\$ 2,060,000

City of Roseville – 2006 Budget

CIP - Golf Course

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Maintenance shop replacement	B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Remodel restrooms	B	-	-	15,000	-	-	15,000
Replace furnace / AC	B	-	-	-	-	25,000	25,000
General Clubhouse improvements	B	-	4,500	-	-	-	4,500
Course improvements, landscaping	I	-	4,000	-	-	-	4,000
seal parking lot	I	-	-	-	-	-	-
Irrigation system improvements/clocks	I	-	-	-	5,000	-	5,000
Greens covers	I	-	-	10,000	-	-	10,000
Gas pump	E	-	-	-	-	-	-
Tee mowers / zero turn	E	-	8,500	-	16,800	-	25,300
Computer equipment	E	-	-	-	-	-	-
Fairway mower	E	-	50,000	-	-	-	50,000
Cushman	E	-	-	18,000	-	-	18,000
Pickup truck	V	-	25,000	-	-	-	25,000
Clubhouse furniture	F	-	1,500	-	5,000	-	6,500
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		\$ -	\$ 93,500	\$ 43,000	\$ 26,800	\$ 25,000	\$ 188,300

Summary by Type

<u>Description</u>	<u>Type</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
Land	L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	B	-	4,500	15,000	-	25,000	44,500
Vehicles	V	-	25,000	-	-	-	25,000
Equipment	E	-	58,500	18,000	16,800	-	93,300
Furniture & Fixtures	F	-	1,500	-	5,000	-	6,500
Improvements	I	-	4,000	10,000	5,000	-	19,000
Total		\$ -	\$ 93,500	\$ 43,000	\$ 26,800	\$ 25,000	\$ 188,300

City of Roseville – 2006 Budget

Summary by Funding Source

<u>Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Building depreciation charges	-	-	-	-	-	-
Vehicle depreciation charges	-	-	-	-	-	-
Equipment depreciation charges	-	-	-	-	-	-
User fees - utility operations	-	93,500	43,000	26,800	25,000	188,300
User fees - special purpose operations	-	-	-	-	-	-
General obligation bonds	-	-	-	-	-	-
MSA revenues	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ -	\$ 93,500	\$ 43,000	\$ 26,800	\$ 25,000	\$ 188,300

Appendix A -

List of Capital Replacement Needs that Lack Available Funding

<u>Department</u>	<u>Amount</u>
Fire - mobile data computers	\$ 65,000
Fire - SCBA's	300,000
Parks - Nature Boardwalk/Skate repairs	350,000
Parks - Lexington Park Building	450,000
Parks - Central Park Plaza improvements	155,000
Parks - Arboretum parking lot expansion	75,000
Skating Center - Arena refrigeration system	200,000
Skating Center - Arena dashboards and plexiglass	175,000
Skating Center - entryway improvements	175,000
Skating Center - replace oval scoreboard	200,000
Golf Course - Replace maintenance shop	300,000
Golf Course - Clubhouse improvements	600,000
	-
Total	\$ 3,045,000

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 Government operations:

	2006	2007	2008	2009	2010	Avg. Annual Increase
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	
General Government	\$ 1,583,085	\$ 1,630,578	\$ 1,679,495	\$ 1,729,880	\$ 1,781,776	3.1%
Police	5,015,810	5,216,442	5,425,100	5,642,104	5,867,788	4.2%
Fire	1,458,895	1,517,251	1,577,941	1,641,058	1,706,701	4.2%
Fire Relief	348,670	348,670	348,670	348,670	348,670	0.0%
Public Works	2,208,575	2,296,918	2,388,795	2,484,347	2,583,720	4.2%
Parks & Recreation Programs	2,460,195	2,558,603	2,660,947	2,767,385	2,878,080	4.2%
Park Maintenance	867,970	902,689	938,796	976,348	1,015,402	4.2%
Park Improvements	150,000	150,000	150,000	150,000	150,000	0.0%
Vehicle & Equipment Replacement	616,975	616,975	616,975	616,975	616,975	0.0%
Debt	1,625,000	1,625,000	1,625,000	1,625,000	1,625,000	0.0%
Total	\$ 16,335,175	\$ 16,863,125	\$ 17,411,719	\$ 17,981,767	\$ 18,574,113	3.4%

The City’s general operation expenditures are expected to average approximately \$17,430,000 over the next five years, an increase of 3.4% annually. The increase is based upon expected increases of approximately 4% in most labor-intensive programs, largely tied to expected cost-of-living and healthcare expenses for employees. These cost increases should be offset somewhat by stable expenditures in the City’s vehicle and equipment replacement items and debt service payments which 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 the inflation rate. Funding for new programs or services will add to the tax burden. Non-tax revenue sources for the City’s general operations are expected to remain fairly constant.

City of Roseville – 2006 Budget

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

	2006	2007	2008	2009	2010	Avg. Annual
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Increase</u>
Community Development	\$ 1,177,500	\$ 1,212,825	\$ 1,249,210	\$ 1,286,686	\$ 1,325,287	3.1%
Information Technology	567,100	612,468	661,465	714,383	771,533	9.0%
Communications	293,090	304,814	317,006	329,686	342,874	4.2%
License Center	1,024,750	1,065,740	1,108,370	1,152,704	1,198,813	4.2%
Lawful Gambling	118,000	120,360	122,767	125,223	127,727	2.1%
Total	\$ 3,180,440	\$ 3,316,207	\$ 3,458,818	\$ 3,608,682	\$ 3,766,233	4.6%

The City’s special purpose operations are expected to average approximately \$3,466,000 over the next five years, an increase of 4.6% per year.

The increase is attributable to an estimated inflationary increase of approximately 4% in most labor-intensive programs, largely tied to expected cost-of-living and healthcare expenses for employees. The 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 9% 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:

	2006	2007	2008	2009	2010	Avg. Annual
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Increase</u>
Buildings / Facilities	\$ 118,500	\$ 122,055	\$ 125,717	\$ 129,488	\$ 133,373	3.1%
Pathways & Trails	192,000	197,760	203,693	209,804	216,098	3.1%
Street construction	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	0.0%
Total	\$ 2,410,500	\$ 2,419,815	\$ 2,429,409	\$ 2,439,292	\$ 2,449,470	0.4%

The City’s infrastructure replacement operations are expected to average approximately \$2,429,000 over the next five years, an increase of 0.4% per year. There are no immediate plans to make any significant additions or renovations to city facilities or pathways and trails. In addition, the City’s existing Pavement Management Program calls for fairly steady levels of construction activity.

The spending increases for pathway maintenance are expected to be offset by a 3% inflationary increase in the property tax levy. Street construction will be funded by the City’s existing MSA allotment and expected earnings from the existing Infrastructure Replacement Fund.

City of Roseville – 2006 Budget

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

	2006	2007	2008	2009	2010	Avg. Annual
	<u>Budget</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Increase</u>
Sanitary Sewer	\$ 3,498,350	\$ 3,673,268	\$ 3,856,931	\$ 4,049,777	\$ 4,252,266	5.4%
Water	4,903,100	5,148,255	5,405,668	5,675,951	5,959,749	5.4%
Storm Sewer	1,371,300	1,439,865	1,511,858	1,587,451	1,666,824	5.4%
Recycling	302,500	311,575	320,922	330,550	340,466	3.1%
Golf Course	359,325	370,105	381,208	392,644	404,423	3.1%
Total	\$ 10,434,575	\$ 10,943,067	\$ 11,476,587	\$ 12,036,374	\$ 12,623,729	5.2%

The City’s business-type operations are expected to average approximately \$11,502,000 over the next five years, an increase of 5.2% per year. Beginning in 2006, the City expects to embark on a systematic plan to make planned improvements to the water distribution and sewer collection system. As such, slightly higher-than-inflation expenses are expected to occur in these areas. The City’s Golf Course and Recycling operations are expected to increase at inflationary levels.

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 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 problems. The policies will enable a stable level of services, expenditures, and property tax levies.

Scope

These policies apply most critically to those programs funded through the property tax, because it is most difficult to deal with fluctuations in this revenue source.

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 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 department priorities
- ❑ A request for purchase of new (additional) capital equipment must be supported by a net present value analysis demonstrating the present value of the benefits of the equipment is greater than the cost of the equipment over the expected life of the equipment

The City has become more dependent on local government aid in recent years as the state has controlled local levies and replaced them with increased local government aid. This has replaced a more stable revenue source (property taxes) with a less stable one. One way to deal with this instability is to develop a budget reserve that can be used if local government aid is significantly reduced without adequate notice.

- ❑ 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.
- ❑ 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 have been 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 property tax levy.

Scope

All departments and 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 enact an annual capital budget based on the multi-year Capital Improvement Plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be identified and included in capital budget projections
- 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

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 way that weakens other parts of the financial structure of the City
- To provide for limits on debt to avoid potential pitfalls in servicing the debt
- 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 called for by State law
- The City shall not use long-term 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

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 the City
- ❑ To match similar sources and uses of revenues and thus to ensure adequate funding for the various City services and programs over the long-term
- ❑ To ensure equitable funding among City programs and services

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
- ❑ The City will establish all user charges and fees at a level related to the cost of providing the services
- ❑ 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
- ❑ The City will automatically revise user fees, with review by the Council, to adjust for inflation and changes in desired outcomes
- ❑ 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
- ❑ The City will set fees for other user activities, such as recreation programs, at a level to move toward supporting 100 percent of the direct and indirect cost of the activities

Implementation

The Budget accurately and equitably allocates the costs of city services and the financing is predicated on a level of revenues to adequately cover those costs.



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 as it is found necessary and 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. The funding should equal the amount of accumulated depreciation recorded on all general governmental buildings including annual fund interest earnings
- ❑ 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 established as a permanent fund under GASB 34
- ❑ From time to time the City Council shall establish additional replacement funds as the need and funding ability becomes available

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. 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 100% of the annual budget is a reasonable goal. 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, gambling, etc are expected to operate with positive reserve balances of at least 25% of the annual operating budget. However, as many of these funds are for a short duration or are supporting specific projects, those balances may be above or below that limit in any given year. 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 has provided a fund which has been dedicated to providing an ongoing tax reduction to Roseville property taxpayers. The projection and business plan is to reduce the required tax levy increase by approximately 2/3 annually. This Fund is a permanent fund under GASB 34

Implementation

All fund reserves shall be reviewed each year at the time of the annual budget preparation. 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: Tele-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 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: 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 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: Revolving Equipment 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: Revolving Vehicle Replacement 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.

Description: *Tax Reduction Fund* accounts for endowment funds from investment capital gains which have been set aside for the long-term purpose of specifically keeping the tax levy low for Roseville taxpayers while still meeting the basic resource needs to maintain city services. 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 City's General 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. 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.

City of Roseville – 2006 Budget

**City of Roseville
Principal Property Taxpayers
December 31, 2004
(amounts expressed in whole dollars)**

<u>Taxpayer</u>	<u>2004</u>			<u>1995</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Compass Retail, Inc.	4,153,382	1	11.20%	-	-	
Bradley Operating LP	1,268,170	2	3.42%	868,214	3	2.07%
M & J Crossroads LP	972,860	3	2.62%	711,402	5	1.69%
North Prior LLC	784,554	4	2.12%	-	-	
First Security Bank Trustee	662,404	5	1.79%	-	-	
Rosedale Commons LP	617,776	6	1.67%	-	-	
The May Dept. Stores	598,762	7	1.61%	-	-	
Meritex Enterprises, Inc.	514,782	8	1.39%	-	-	
MN Industrial Properties LP	503,364	9	1.36%	-	-	
Williams Bros Pipeline	502,312	10	1.35%	461,469	10	1.10%
Equitable Life Assurance Society of the United States	-	-		3,909,910	1	9.31%
Dayton-Hudson Corp.	-	-		988,539	2	2.35%
Tanurb Developments, Inc.	-	-		764,532	4	1.82%
Space Center Enterprises	-	-		608,011	6	1.45%
Roseville Properties	-	-		542,908	7	1.29%
Everest Investments	-	-		534,926	8	1.27%
NCR Corporation	-	-		507,041	9	1.21%
	10,578,366		28.53%	9,896,952		23.56%

City of Roseville – 2006 Budget

**City of Roseville
Principal Employers
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2004</u>			<u>1995</u>		
	<u>Employees</u>	<u>Ran k</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Ran k</u>	<u>Percentage of Total City Employment</u>
MN Dept. of Transportation	1,500	1	3.96%	450	8	1.27%
Beltman Group	956	2	2.52%	-	-	-
Unisys	900	3	2.37%	-	-	-
Health Span Home Care	800	4	2.11%	600	3	1.69%
McGough Construction	800	5	2.11%	-	-	-
Target	700	6	1.85%	500	6	1.41%
Sara Lee Baking Company	500	7	1.32%	-	-	-
MN Dept. of Education	500	8	1.32%	-	-	-
JC Penny	400	9	1.05%	500	5	1.41%
Veritas	400	10	1.05%	-	-	-
Dayton's	-	-	-	800	1	2.26%
NCR Comten	-	-	-	750	2	2.12%
MN State Lottery	-	-	-	525	4	1.48%
Advance Circuits	-	-	-	500	7	1.41%
Deltak Unit of Jason	-	-	-	335	9	0.95%
Stone Container	-	-	-	330	10	0.93%
Total	7,456		19.66%	5,290		14.94%

Source: Minnesota Department of Employment and Economic Development

**City of Roseville
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population (1)	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)
1995	33,942	897,765,900	26,450	6,712	11,700	1.9%
1996	34,014	949,840,950	27,925	6,794	11,773	1.9%
1997	34,194	980,581,338	28,677	6,826	11,799	1.6%
1998	34,306	1,048,803,032	30,572	6,766	11,767	1.2%
1999	34,548	1,080,488,700	31,275	6,795	11,617	1.2%
2000	33,690	1,125,043,860	33,394	6,705	11,426	2.5%
2001	33,949	1,171,070,755	34,495	6,738	11,095	2.5%
2002	34,100	1,214,232,800	35,608	6,638	10,742	3.1%
2003	34,080	1,252,780,800	36,760	6,522	10,316	3.2%
2004	34,080	1,222,142,880	35,861	6,255	10,006	3.8%

(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.

(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 figure is an estimate for the State of Minnesota provided by the Bureau of Economic Analysis as there are no other relevant estimates available.

(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 Bureau of Economic Analysis.

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 5-year projection of all planned capital replacements of City facilities, street and utility infrastructure, vehicles and rolling stock, and other improvements.

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

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.

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.

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

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

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%.

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.

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

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

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.

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 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.

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).