



# 2013 Budget and Capital Improvement Plan

2013 Budget  
2012-2032 Capital Improvement Plan  
Adopted December 3, 2012

**Prepared by the Department of Finance**

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## Letter of Transmittal

December 3, 2012

To the Mayor and City Council,

Enclosed is the 2013 City Budget as prepared by City Staff, in accordance with City Council direction. The 2013 Budget culminates nearly two years' worth of planning, evaluation, and input from the City Council, advisory commissions, citizens and staff. Great effort has been taken to ensure that the City's core services are funded in a manner that preserves the greatest value to the community. In addition, steps have been taken to account for the changing trends and impacts that will affect both next year's and future year's budgets.

For 2013, the City continued its priority-based budgeting approach that is designed to better equate service levels with spending decisions. This process was also designed to reflect employee time spent analyses and give greater transparency on where financial resources are allocated. In addition, it ensures that the programs and services that were more highly desired by the community receive sufficient funding.

This process included over a dozen public meetings held for the purposes of soliciting input and to gauge citizen reaction to proposed service offerings - a specific objective outlined in the City's Imagine Roseville 2025 (IR2025) long-term visioning process.

For 2013, the City projects a stabilization of city revenues including interest earnings and other non-tax revenues that support the City's Police, Fire, Public Works, and Parks & Recreation functions. Some of these revenue sources had been stagnant or intermittent during the past few years.

A significant property tax levy increase was enacted to fund added debt service costs associated with bonds that were issued to finance the construction of a new fire station and a parks renewal program. Small tax levy increases were also enacted to strengthen the City's equipment replacement programs, and to address rising operational costs. Despite this increase, Roseville residents will still pay less for city services than most peer cities.

Despite an overall strengthening in the City's financial condition, the City expects to face a number of financial challenges for 2013 and beyond. They include:

- ❖ Maintaining a competitive employee compensation and benefit package
- ❖ Continuing to strengthen the City's asset replacement funding mechanisms
- ❖ Establishing on-going funding to implement the recommendations set forth in the Imagine Roseville 2025 process

All of these impacts have been on-going for the past several years. Each of these impacts is addressed in greater detail below.

## City of Roseville – 2013 Budget

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In an effort to attract and retain high-performing employees, the City makes great effort to ensure that the City's compensation and benefit package is commensurate with peer communities. While many employee positions are at comparable levels, a number of them remain below the marketplace. The City budgeted for a 2% employee cost-of-living adjustment (COLA) in 2013, and will be completing an employee compensation and classification analysis to gauge the City's position within the market.

For 2013, the City made significant strides in strengthening most of its asset replacement funding mechanisms; especially with regard to general equipment and facilities, and utility infrastructure. Funding for these asset categories are near sustainable levels and should only require inflationary-type increases in the future. Additional efforts will be needed to strengthen the City's streets and pathways. Beginning in 2013, the City will have initiated a 4-year Parks Renewal Program that will systematically replace much of the City's park system assets that were constructed in the 1970's, and 80's. The Program will entail an investment of \$19 million.

The 2013 Budget attempts to continue incorporating the goals and strategies that were identified in the IR2025 visioning process completed in 2007. This process resulted in the citizen recommendation of the following goals:

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

During the past few years, the City has achieved some short term objectives outlined in the IR2025 process. In early 2012, the City Council developed an action plan to achieve longer-range goals. However, given current economic conditions future appropriations for IR2025 initiatives will be especially challenging. It does however, remain an important guideline for determining services and service levels.

In 2012, the City Council also adopted a new mission statement and community aspirations which also drive budgetary decisions. Those aspirations include:

- ❖ Welcoming, inclusive, and respectful;
- ❖ Safe and law-abiding;
- ❖ Economically prosperous, with a stable and broad tax base;
- ❖ Secure in our diverse and quality housing and neighborhoods;

- ❖ Environmentally responsible, with well-maintained natural assets;
- ❖ Physically and mentally active and healthy;
- ❖ Well-connected through transportation and technology infrastructure; and
- ❖ Engaged in our community's success as citizens, neighbors, volunteers, leaders, and businesspeople.

Finally, the 2013 Budget reflects the adopted budget and financial policies that help guide budgeting and spending decisions. These policies are affirmed each year and can be found in Appendix A.

This document summarizes the 2013 Budget for all City programs and services. The information is presented in three sections.

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

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

**Section 3 – Strategic Financial Plans** presents information regarding the City's Debt Management Plan, 20-year Capital Improvement Plan (CIP), and a 10-Year Financial Plan which play an integral part in the City's long-term financial planning as well as subsequent year's budget. It also contains a summary of the City's performance measures that have been developed.

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

The remaining portions of this budget document provide greater detail on the funding sources and uses. We sincerely hope that all interested parties will find this document useful in evaluating the City's programs and services. Supplemental information can also be obtained from the City's Finance Department.

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

Respectfully submitted,

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William J. Malinen  
City Manager

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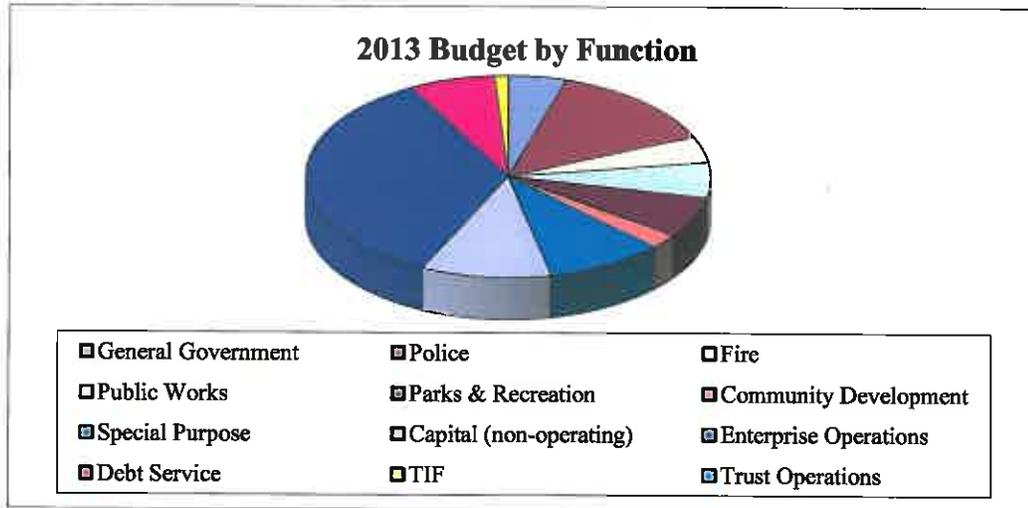
Christopher K. Miller  
Finance Director

# City of Roseville – 2013 Budget

## 2013 Budget Summary

The 2013 Budget is \$45,435,010, an increase of \$3,985,256 or 9.6%. The combined budget for the tax-supported funds is \$21,781,042, an increase of \$2,313,482 or 11.9%.

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



<u>Program or Function</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Government	\$ 1,996,216	\$ 2,086,384	\$ 90,168	4.5%
Police	6,126,277	6,307,291	181,014	3.0%
Fire	1,816,766	1,899,850	83,084	4.6%
Public Works	2,472,438	2,543,412	70,974	2.9%
Parks & Recreation	2,915,443	2,983,592	68,149	2.3%
Community Development	1,051,535	1,045,990	(5,545)	-0.5%
Special Purpose	3,876,152	4,297,966	421,814	10.9%
Capital (non-operating)	4,511,000	4,696,000	185,000	4.1%
Enterprise Operations	14,689,427	15,930,025	1,240,598	8.4%
Debt Service	1,490,000	3,140,000	1,650,000	110.7%
TIF	500,000	500,000	-	0.0%
Trust Operations	4,500	4,500	-	0.0%
<b>Total</b>	<b>\$ 41,449,754</b>	<b>\$ 45,435,010</b>	<b>\$ 3,985,256</b>	<b>9.6%</b>

**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 added personnel costs including a 2% cost-of-living adjustment for employees.

**Police and Fire** includes the costs associated with providing police and fire protection. Police and Fire expenditures are expected to increase due to added personnel costs including a 2% cost-of-living adjustment for employees. The increase is also attributable to higher City contributions to the Fire Relief Pension Plan.

**Public Works** includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions. An increase in expenditures is expected due to added personnel costs including a 2% cost-of-living adjustment for employees.

## City of Roseville – 2013 Budget

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**Parks and Recreation** includes recreation administration and programs, leisure activities, and the Skating Center operation. An increase in expenditures is expected due to added personnel costs including a 2% cost-of-living adjustment for employees.

**Community Development** includes planning and economic development, code enforcement, and geographic information systems. Expenditures are expected to decrease slightly due to adjusted staffing levels. This will be partially offset by a 2% cost-of-living adjustment for employees.

**Special Purpose** functions include information technology, communications, license center, lawful gambling enforcement, and parks maintenance. Staffing increases in the IT function and the License Center along with a 2% cost-of-living adjustment for employees will result in higher costs for these functions.

**Capital Outlay** includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements. An increase is expected due to higher capital replacements.

**Enterprise Operations** includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course. Added contractual service costs will result in added pressure on these operating budgets. This includes a projected 3.0% increase in costs related to the purchase of wholesale water from St. Paul, and a 5.0% increase in wastewater treatment costs through the Metropolitan Council Environmental Services (MCES) Division.

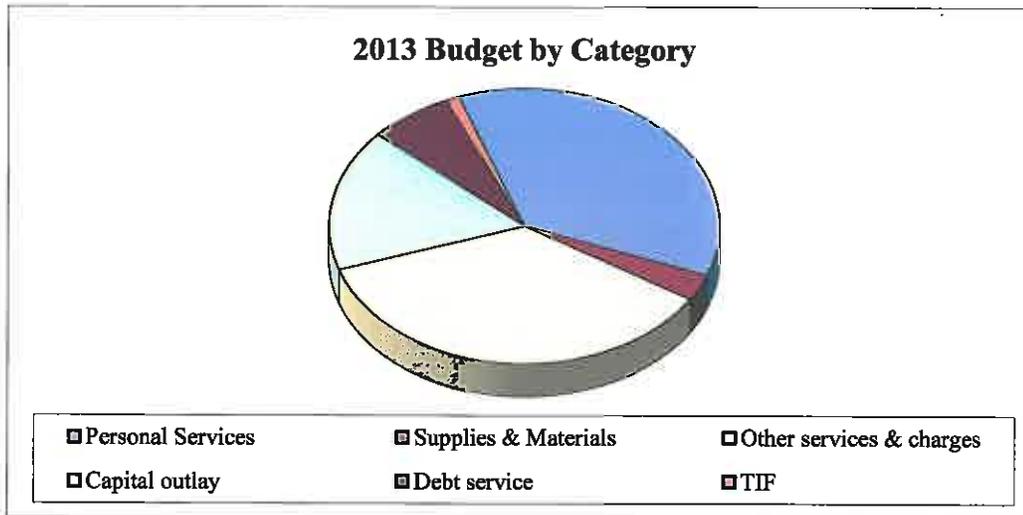
**Debt Service** includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. A significant increase is expected in 2013, due to the issuance of additional bonds used to finance the construction of a new fire station and a park renewal program.

**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. No change is expected for 2013.

**Trust Operations** includes funds set aside to maintain a City-owned Cemetery.

## City of Roseville – 2013 Budget

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



<u>Expense Category</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Personal Services	15,980,084	16,506,207	\$ 526,123	3.3%
Supplies & Materials	1,377,811	1,407,310	29,499	2.1%
Other services & charges	15,238,985	16,341,525	1,102,540	7.2%
Capital outlay	6,862,874	7,539,968	677,094	9.9%
Debt service	1,490,000	3,140,000	1,650,000	110.7%
TIF	500,000	500,000	-	0.0%
<b>Total</b>	<b>\$ 41,449,754</b>	<b>\$ 45,435,010</b>	<b>\$ 3,985,256</b>	<b>9.6%</b>

**Personal Services** includes the wage, benefit, and insurance costs of employees. For 2013, personnel costs will rise due a 2% cost-of-living adjustment for employees, along with wage step increases for eligible employees. It also includes additional staffing in the IT and License Center divisions.

**Supplies and Materials** include office supplies, motor fuel and vehicle supplies, clothing and protective gear, street repair materials, and salt/sand purchases. An increase in funding was appropriated to offset inflationary costs.

**Other Services and Charges** include professional services, contractual maintenance and repair, utilities, memberships, interfund charges, and training and conferences. It also includes the costs attributable to the purchase of water from the City of St. Paul and wastewater treatment costs paid to the Met Council. The City is expecting a 3.0-5.0% increase in rates paid to St. Paul and the Met Council for these services.

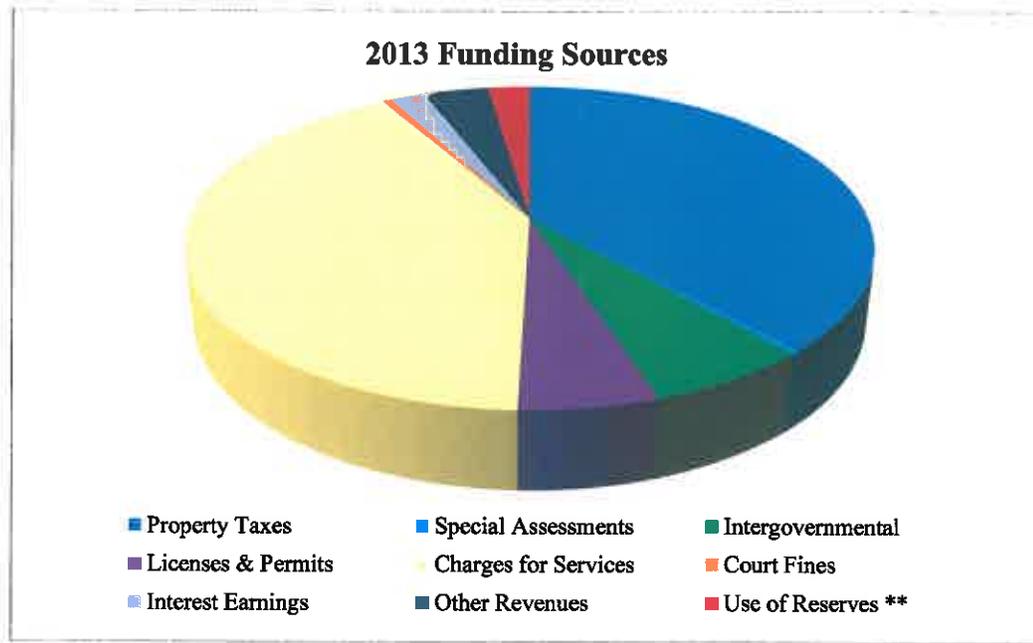
**Capital Outlay** includes both new and scheduled replacement purchases of vehicles and equipment, water meters, and infrastructure improvements. An increase is expected due to higher capital replacements.

**Debt Service** includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. A significant increase is expected in 2013, due to the issuance of additional bonds used to finance the construction of a new fire station and a park renewal program.

**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. No change is expected in 2013.

## Budget Funding Sources

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



<u>Funding Source</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Property Taxes	\$ 14,962,294	\$ 17,269,826	\$ 2,307,532	15.4%
Special Assessments	150,000	150,000	-	0.0%
Intergovernmental	2,856,340	2,985,518	129,178	4.5%
Licenses & Permits	2,413,224	2,512,681	99,457	4.1%
Charges for Services	17,417,575	18,747,981	1,330,406	7.6%
Court Fines	220,000	220,000	-	0.0%
Interest Earnings	868,498	856,839	(11,659)	-1.3%
Other Revenues	1,443,167	1,629,361	186,194	12.9%
Use of Reserves **	1,118,656	1,062,804	(55,852)	-5.0%
<b>Total</b>	<b>\$ 41,449,754</b>	<b>\$ 45,435,010</b>	<b>\$ 3,985,256</b>	<b>9.6%</b>

\*\* Represents planned spending from capital replacement funds

**Property Taxes** include taxes levied against taxable property. The increase in property taxes is largely attributable to the higher debt service costs associated with the bonds used to finance the construction of a new fire station and a park renewal program. An increase was also necessary to strengthen the City's asset replacement funding mechanisms, and to offset inflationary impacts.

**Special Assessments** include assessments levied against benefiting properties for various infrastructure improvements. No change is expected in 2013.

## City of Roseville – 2013 Budget

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**Intergovernmental Revenues** include MSA state aids (\$1,050,000), police, fire, and street maintenance aid (\$900,000) and monies received under joint powers agreements (\$775,000). The increase is expected due to added revenues from Joint Powers Agreements related to the City's IT support functions.

**Licenses & Permits** include business licenses (\$260,000), building-related permits and fees (\$1,000,000), and licenses and fees collected at the License Center (\$1,100,000). Business license fees and building permit fees are expected to increase due to increased fee amounts and stronger construction activity.

**Charges for Services** include administrative charges between funds (\$930,000), wireless antenna lease revenues (\$325,000), recreation program fees (\$1,950,000), user charges for; water (\$6,015,000), sanitary sewer (\$3,990,000), storm drainage (\$895,000), solid waste recycling fees (\$435,000), and greens fees for the municipal golf course (\$370,000). An increase is shown reflecting higher water and sewer fees.

**Court Fines** include fines paid for traffic violations and criminal offenses occurring within the City limits. No changes are expected in 2013.

**Interest Earnings** include investment earnings on cash reserves. Minimal change is expected in 2013.

**Other Revenues** include tax increment (\$500,000), lawful gambling taxes (\$150,000), cable franchise fees (\$335,000), and inter-fund transfers.

**Use of Reserves** denotes the amount of reserves that is projected to be used to finance one-time capital replacements and other uses. A reduction of planned uses of reserves is expected in 2013.

## City of Roseville – 2013 Budget

### Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2013 is \$17,269,826; an increase of \$2,307,532 or 15.4%. The increase in property taxes is largely attributable to the higher debt service costs associated with the bonds used to finance the construction of a new fire station and a park renewal program. An increase was also necessary to strengthen the City's asset replacement funding mechanisms, and to offset inflationary impacts.

With the proposed tax levy and estimated changes in the City's tax base, a median-valued home of \$188,000 would see an increase of \$60 or 8.7% in their local property taxes.

The following table summarizes the 2013 tax levy.

<u>Fund / Program</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund Programs	\$ 9,857,699	\$ 10,258,611	\$ 400,912	4.1%
Parks & Recreation - Programs	1,029,175	1,055,215	26,040	2.5%
Parks & Recreation - Maintenance	974,420	1,020,000	45,580	4.7%
Pathways & Parking Lots Maintenance	150,000	150,000	-	0.0%
Boulevard Landscaping	60,000	60,000	-	0.0%
General Vehicle Replacements	737,000	737,000	-	0.0%
General Equipment Replacements	452,000	537,000	85,000	18.8%
IT Equipment Replacement	50,000	125,000	75,000	150.0%
General Facility Replacement	122,000	122,000	-	0.0%
Park Improvement Program	40,000	40,000	-	0.0%
Street Lighting Replacement	-	25,000	25,000	n/a
Debt Service - Street Replacement	310,000	310,000	-	0.0%
Debt Service - City Hall, Public Works Buiding	825,000	825,000	-	0.0%
Debt Service - Ice Arena	355,000	355,000	-	0.0%
Debt Service - Fire Station, Park Renewal I	-	835,000	835,000	n/a
Debt Service - Park Renewal Phase II	-	815,000	815,000	n/a
	<u>\$14,962,294</u>	<u>\$17,269,826</u>	<u>\$2,307,532</u>	<u>15.4%</u>

The Citywide tax capacity represents the taxable property value within the City. It is determined by applying the State-wide property tax formula for each parcel, then adding each parcel's tax capacity. The citywide tax capacity is then applied to the proposed levy to determine the local tax rate. The citywide tax rate for 2012 and 2013 (estimated) is 33.186% and 39.517% respectively.

To determine an individual property's tax, the local tax rate is applied to the property's net tax capacity. For example, an \$188,000 home has a tax capacity of 1,880 (188,000 multiplied by 1% - the Statewide tax formula for homestead property). This tax capacity figure is then multiplied by the local tax rate.

$$1,880 \times .39517 = \$743$$

In 2013 an \$188,000 home will pay an estimated \$743 in city taxes. A similar calculation for other property valuations is shown in the tables below.

## City of Roseville – 2013 Budget

The following table summarizes the estimated tax impact on **residential** homes, based on the 2013 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

<u>Value of Home</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
160,000	531	632	101	19.08%
180,000	597	711	114	19.08%
206,300	685	815	131	19.08%
220,000	730	869	139	19.08%
240,000	796	948	152	19.08%

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

As shown above, a median-valued home of \$206,000 would see an increase of \$131 or 19.08%, holding all other factors constant. However, most single-family homes in Roseville will experience a decline in value of 8.7%.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2013 tax levy and budget, estimates provided by Ramsey County, and assuming an 8.7% decrease in property valuation – the typical change for 2013.

<u>Value of Home</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
146,080	531	577	46	8.72%
164,340	597	649	52	8.72%
188,352	685	744	60	8.72%
200,860	730	794	64	8.72%
219,120	796	866	69	8.72%

\* Original value shown. 2013 Impact reflects an 8.7% valuation decrease.

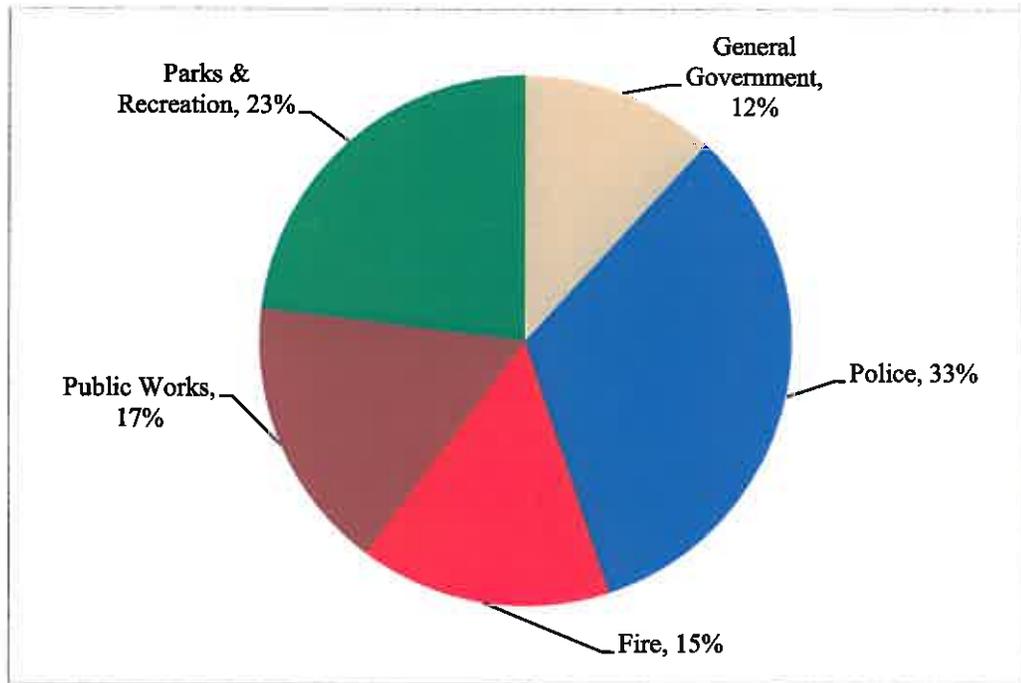
The following table summarizes the estimated tax impact on **commercial** property, based on the 2013 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

<u>Value of Property</u>	<u>2012</u>	<u>2013</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
200,000	1,079	1,284	206	19.08%
300,000	1,742	2,075	332	19.08%
500,000	3,070	3,655	586	19.08%
1,000,000	6,388	7,607	1,219	19.08%
2,000,000	13,026	15,511	2,485	19.08%

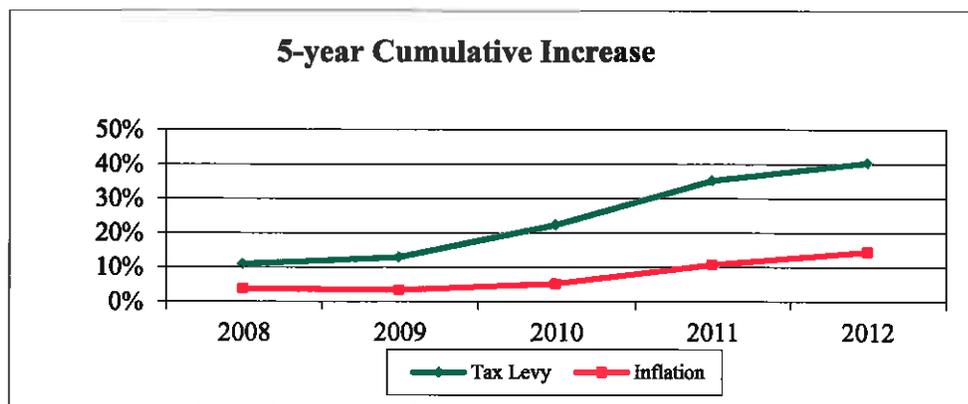
## Tax Levy Benchmarks

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.

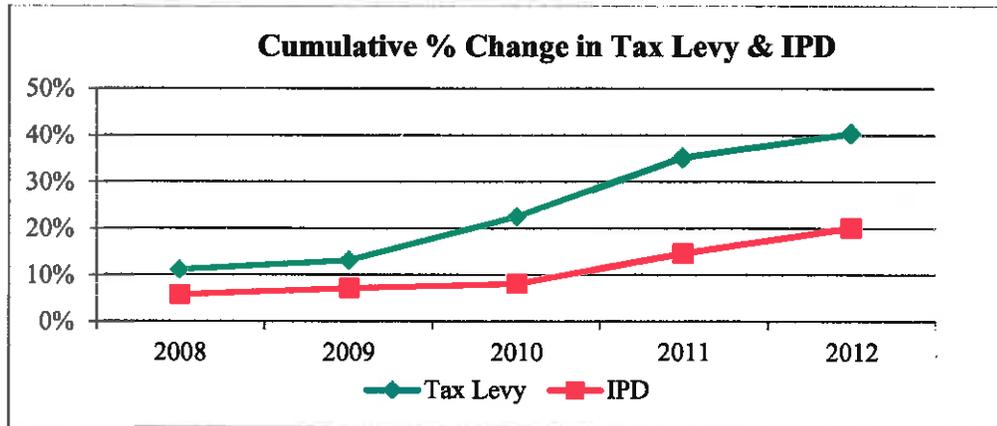
The majority of local tax monies provide funding for police & fire, public works, and parks and recreation services. This can be shown in the following graph which highlights tax spending for these services as compared to other governmental services.



A 5-year cumulative summary of the tax levy increases as compared to the local inflation rate is shown below. The local inflation rate represents the price increase for a typical household's purchases.



A similar comparison can be made using the Implicit Price Deflator (IPD) for state and local governments. The IPD measures the amounts paid for service inputs specific to governmental operations which oftentimes includes supplies, materials, or other costs that are unique and therefore less comparable to a household's purchase. A 5-year cumulative summary of the tax levy increases as compared to the IPD is shown below.



Over the past 5 years, the increase in the tax levy has outpaced the inflation rate. This is largely the result of higher-than inflation personnel costs and other service inputs such as fuel and energy-related costs. In addition, the City has had to increase its levy to offset reductions in state-aid, interest earnings, and other non-tax revenues. Added capital replacements have also played a factor in the past couple of years.

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.

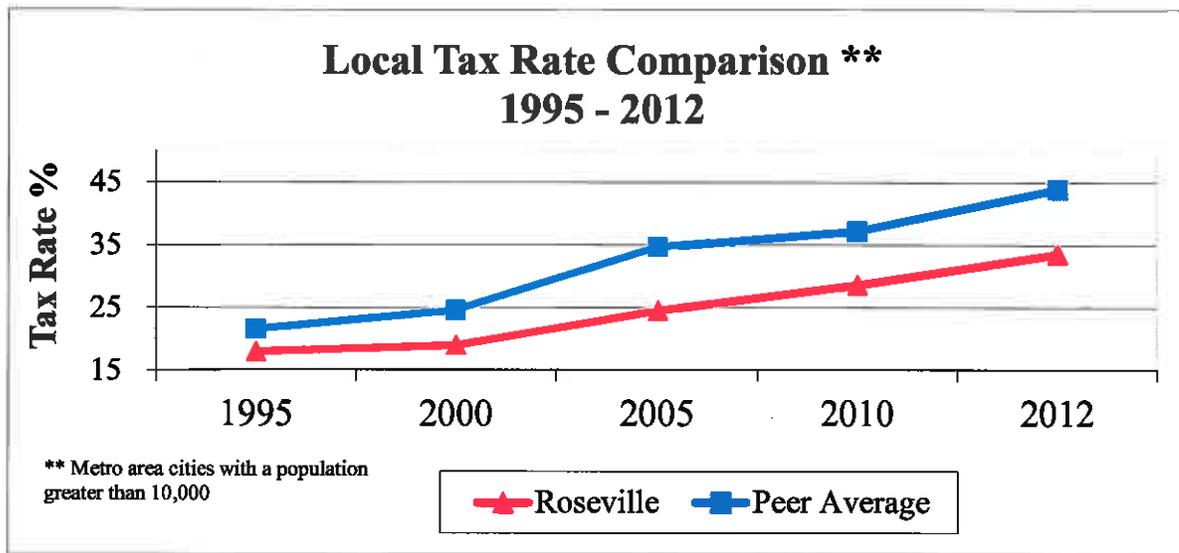
### 2012 Local Property Taxes

City *	City Taxes
Brooklyn Center	\$ 1,197
Richfield	1,131
Savage	951
Inver Grove Heights	844
Maplewood	820
Andover	786
Cottage Grove	768
Fridley	737
Oakdale	730
Shakopee	682
<b>Roseville</b>	<b>622</b>
Shoreview	618

\* For cities within the Twin Cities Metropolitan Area, serving a population between 25,000-45,000; and for a home valued at \$186,000

As shown in the above table, Roseville has the second 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 have the 13th lowest taxes out of 62 cities. The tax burden on Roseville homeowners has consistently remained below the average for this peer group. This is summarized in the chart below.



In 1995, Roseville’s tax rate was 17% lower than the peer average. In 2000, Roseville’s tax rate was 23% lower than the average. Today, we’re 24% lower.

**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
City Planning	Governmental	Community Development
Economic Development	Governmental	Community Development
Building Permits & Codes	Governmental	Community Development
Geographic Information Systems	Governmental	Community Development
Communications	Governmental	Communications
Information Technology	Governmental	Information Technology
License Center	Governmental	License Center
Lawful Gambling	Governmental	Lawful Gambling
Pathway & Parking Lot Maintenance	Governmental	Pathway Maintenance
Park Maintenance	Governmental	Park Maintenance
Park Improvements	Governmental	Park Improvement
Recycling	Proprietary	Recycling
Sanitary Sewer	Proprietary	Sanitary Sewer
Water	Proprietary	Water
Storm Drainage	Proprietary	Storm Drainage
Golf Course	Proprietary	Golf Course

## City of Roseville – 2013 Budget

### Summary of Financial Trends

#### Governmental Funds

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

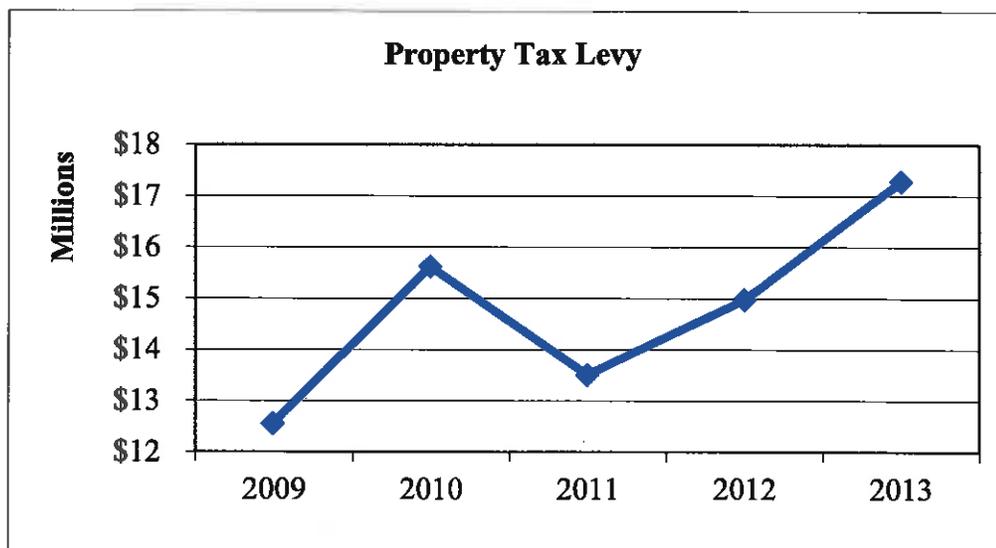
#### Governmental

	2009	2010	2011	2012	2013
<b>Funding Sources</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 12,553,187	\$ 15,611,387	\$ 13,501,068	\$ 14,962,294	\$ 17,269,826
Tax Increments	3,288,562	3,325,555	1,592,214	500,000	500,000
Special Assessments	1,542,127	530,263	294,793	150,000	150,000
Intergovernmental	2,832,876	2,541,246	3,299,041	2,791,340	2,920,518
Licenses & Permits	2,361,215	2,456,688	3,230,311	2,413,224	2,512,681
Charges for Services	3,771,316	3,097,871	3,597,695	3,164,068	3,235,756
Fines & Forfeits	197,556	197,556	226,845	220,000	220,000
Interest Earnings	634,035	634,035	668,048	714,498	702,839
Other Revenue	1,969,453	2,558,463	1,819,182	675,903	999,761
<b>Total Sources</b>	<b>29,150,327</b>	<b>30,953,064</b>	<b>28,229,197</b>	<b>25,591,327</b>	<b>28,511,381</b>
<b>Funding Uses</b>					
General Government	4,189,210	1,995,536	2,033,499	1,996,216	2,086,384
Public Safety	7,393,069	8,150,166	7,798,186	7,943,043	8,207,141
Public Works	2,082,023	2,361,351	2,278,830	2,472,438	2,543,412
Parks & Recreation	3,505,680	3,638,237	3,622,854	3,904,863	4,008,105
Community Development	1,225,516	1,678,499	1,421,924	1,051,535	1,045,990
Special Purpose	2,239,476	2,525,664	2,552,320	2,886,732	3,273,453
Capital Outlay	2,442,829	3,359,509	3,572,395	4,511,000	4,696,000
Debt Service	1,471,650	1,692,205	1,832,532	1,490,000	3,140,000
TIF-Related	7,747,262	9,912,452	789,724	500,000	500,000
Trust Operations	4,500	4,500	4,500	4,500	4,500
<b>Total Uses</b>	<b>32,301,215</b>	<b>35,318,119</b>	<b>25,906,764</b>	<b>26,760,327</b>	<b>29,504,985</b>
<b>Other Sources (Uses)</b>					
Transfers in (out)	-	25,000	25,000	-	-
Bond Proceeds (net)	1,195,355	-	9,990,000	-	-
Sale of capital assets	-	62,978	42,597	-	-
Other	130,174	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>1,325,529</b>	<b>87,978</b>	<b>10,057,597</b>	<b>-</b>	<b>-</b>
<b>Excess of Funding Sources Over (Under) Funding Uses</b>	<b>(1,825,359)</b>	<b>(4,277,077)</b>	<b>12,380,030</b>	<b>(1,169,000)</b>	<b>(993,604)</b>
Fund Balance - Jan 1st	34,706,186	32,880,827	28,603,750	40,983,780	39,814,780
Fund Balance - Dec 31st	\$ 32,880,827	\$ 28,603,750	\$ 40,983,780	\$ 39,814,780	\$ 38,821,176

### Discussion Items

From 2009-2013, overall funding sources for the City's governmental fund operations have remained fairly stable with a few exceptions.

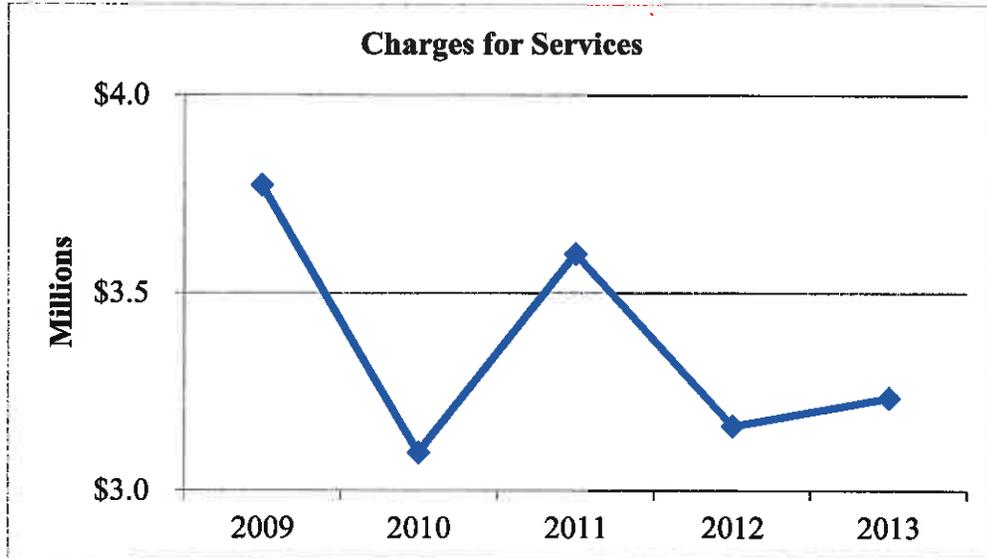
Since 2009, the City has become more reliant on the property tax to fund current operations. This has resulted in large part due to the loss in Homestead Credit State-Aid reimbursement. This was an intended effect resulting from the State Legislature's decision to remove the homestead credit reimbursement to help finance the State's takeover of the general education (per pupil) funding. The City's reliance on the property tax also resulted from the decline in interest earnings and other non-tax revenue sources. For 2013, the increase in the tax levy was necessary to pay for added inflationary-type costs and to pay for added debt service costs related to the bonds issued to finance the construction of a new fire station and park renewal program.



Over the next 5 years, it is expected that the City's tax levy will need to increase at levels that are above inflation. This will be necessary to offset expected increases in personnel-related costs and to continue improving the City's asset replacement funding mechanisms.

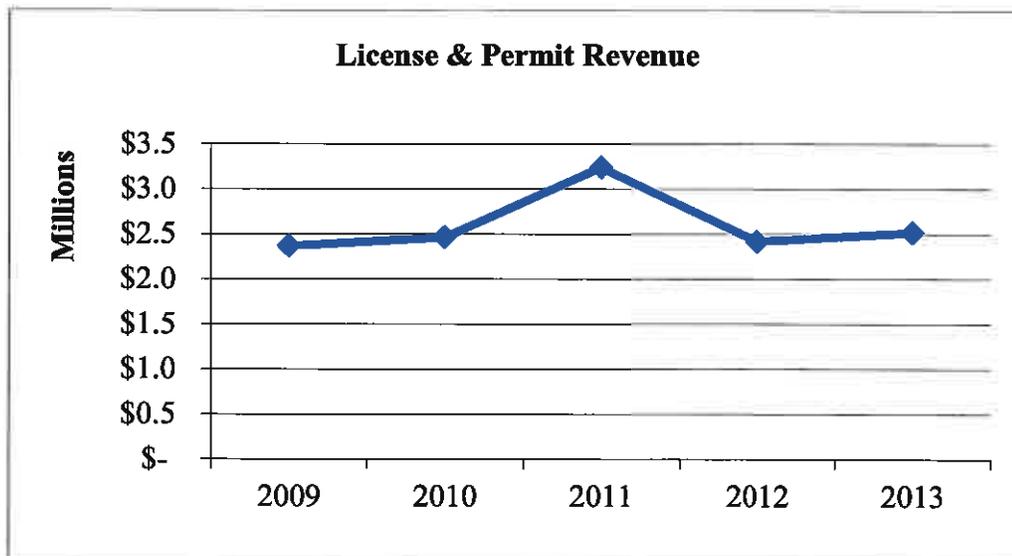
The City expects to see stabilizing investment earnings over the next few years – albeit at lower levels than five or six years ago. While cash reserve levels are expected to remain relatively unchanged, long-term interest rates remain near low historical levels.

Charges for Services also remain a significant revenue source for the City, accounting for approximately 11% of total Governmental Fund revenues. These revenues include; internal service charges from the General Fund to other general purpose functions, IT-related charges collected from joint partnerships, and recreation program fees. These revenues are expected to grow at inflationary-type levels in the future. They are depicted below.



Although some fluctuations have occurred, the City has generally maintained its license and permits revenues during the past 5 years and expects that to continue in 2013 and beyond. Building permit revenue is expected to remain fairly steady as several major redevelopment projects get underway in the City’s Twin Lakes Redevelopment Area.

The City’s License Center operation is expected to remain stable at current levels. License and permit revenue is shown below.



From 2009-2013, the City continued to emphasize its core functions of public safety and public works. During this period, a substantial investment was made in police and fire information and communication systems including new records management systems. The public works area is realizing higher operating costs due to higher energy costs and service input costs such as fuel. It is expected that these costs will continue to increase in future budget years in order to maintain service levels.

## City of Roseville – 2013 Budget

The City's special purpose operations account for a variety of stand-alone functions including the City's License Center and Information Technology (IT) Support areas. As noted above, the License Center continues to experience relative stability despite a challenging economic environment. 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 28 area municipalities and other governmental agencies. The City expects these IT partnerships to continue for the foreseeable future.

The City's debt service payment have remained fairly steady over the past 4 years, but is expected to increase significantly in 2013 due to recent bond issuance for a new fire station and park renewal program.

From 2009-2013, fund balance in the governmental funds has remained relatively unchanged other than fluctuations related to the City's Tax Increment Financing (TIF) Districts. Many of these districts have been closed in recent years requiring the City to return any surplus monies.

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

### Proprietary Funds

The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for all proprietary funds, which includes Sanitary Sewer, Water, Storm Sewer, Recycling, and the Golf Course.

#### Proprietary Funds

	2009	2010	2011	2012	2013
<b>Funding Sources</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 5,996	\$ 10,256	\$ 9,572	\$ -	\$ -
User Charges	9,623,942	9,564,067	10,226,239	14,253,507	15,512,225
Other Revenue	70,578	718,550	204,230	194,600	194,600
<b>Total Sources</b>	<b>9,700,516</b>	<b>10,292,873</b>	<b>10,440,041</b>	<b>14,448,107</b>	<b>15,706,825</b>
<b>Funding Uses</b>					
Personal Services	1,297,475	1,431,313	1,433,211	1,513,865	1,549,595
Supplies & Maintenance	173,097	210,233	243,332	222,852	229,025
Other Services & Charges	8,325,192	7,974,076	8,268,384	9,283,710	9,847,405
Depreciation	788,851	811,784	809,835	1,340,000	1,640,000
<b>Total Uses</b>	<b>10,584,615</b>	<b>10,427,406</b>	<b>10,754,762</b>	<b>12,360,427</b>	<b>13,266,025</b>
<b>Other Sources (Uses)</b>					
Interest Earnings	135,664	176,315	123,786	154,000	154,000
Sale of Assets	-	(69,299)	-	-	-
Grants / Other	75,349	390,963	321,125	-	-
Transfer In (out)	(25,000)	(25,000)	(25,000)	-	-
<b>Total Other Sources (Uses)</b>	<b>186,013</b>	<b>472,979</b>	<b>419,911</b>	<b>154,000</b>	<b>154,000</b>
<b>Excess of Funding Sources Over (Under) Funding Uses</b>	<b>(698,086)</b>	<b>338,446</b>	<b>105,190</b>	<b>2,241,680</b>	<b>2,594,800</b>
Net Assets - Jan 1st	24,898,041	24,199,955	24,538,401	24,643,591	26,885,271
Prior Period Adjustment	-	-	-	-	-
<b>Net Assets - Dec 31st</b>	<b>\$ 24,199,955</b>	<b>\$ 24,538,401</b>	<b>\$ 24,643,591</b>	<b>\$ 26,885,271</b>	<b>\$ 29,480,071</b>

### Discussion Items

Proprietary funds receive most of their funding from user fees. Funding sources for the City's Proprietary operations remain stable as the City's water and sewer customers continue their strong presence. Utility rate increases enacted in 2012 and 2013 will result in significant increases in revenues.

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

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

## City of Roseville – 2013 Budget

### General Fund

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

#### General Fund

Funding Sources	2009	2010	2011	2012	2013
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 8,513,538	\$ 11,403,529	\$ 9,919,451	\$ 9,857,699	\$ 10,258,611
Intergovernmental	818,042	851,127	965,809	874,000	874,000
Licenses & Permits	333,531	321,388	393,220	306,000	311,500
Charges for Services	1,199,698	1,278,737	1,319,202	965,000	985,000
Fines & Forfeits	197,556	213,787	226,715	220,000	220,000
Interest Earnings	71,144	174,721	53,202	83,998	82,826
Other Revenue	141,953	246,703	178,350	105,000	105,000
<b>Total Sources</b>	<b>11,275,462</b>	<b>14,489,992</b>	<b>13,055,949</b>	<b>12,411,697</b>	<b>12,836,937</b>
<b>Funding Uses</b>					
General Government	1,954,234	2,000,036	2,033,499	1,996,216	2,086,384
Police	5,743,800	6,206,740	5,866,002	6,126,277	6,307,291
Fire	1,440,041	1,577,924	1,619,177	1,561,766	1,599,850
Fire Relief	209,228	365,502	313,017	255,000	300,000
Public Works	2,082,023	2,361,351	2,278,830	2,472,438	2,543,412
Other	-	-	-	-	-
<b>Total Uses</b>	<b>11,429,326</b>	<b>12,511,553</b>	<b>12,110,525</b>	<b>12,411,697</b>	<b>12,836,937</b>
<b>Other Sources (Uses)</b>					
Transfer In (Out)	18,281	83,707	(370,793)	-	-
Other	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>18,281</b>	<b>83,707</b>	<b>(370,793)</b>	<b>-</b>	<b>-</b>
<b>Excess of Funding Sources Over (Under) Funding Uses</b>					
	(135,583)	2,062,146	574,631	-	-
Fund Balance - Jan 1st	3,710,096	3,574,513	5,636,659	6,211,290	6,211,290
Fund Balance - Dec 31st	\$ 3,574,513	\$ 5,636,659	\$ 6,211,290	\$ 6,211,290	\$ 6,211,290

### Discussion Items

During the period 2009-2013, overall funding sources for the City's General fund operations increased at an average of 3% annually. The City's tax levy increased substantially during this period averaging 5% per year. A portion of the increase was to offset state-aid reductions made in 2009-2011. In 2013, the increase was specifically designated for added personnel and inflationary-type costs.

A significant increase in tax revenues and fund balance resulted in 2010 due to the receipt of the City's share of surplus tax increment from closed tax increment financing districts.

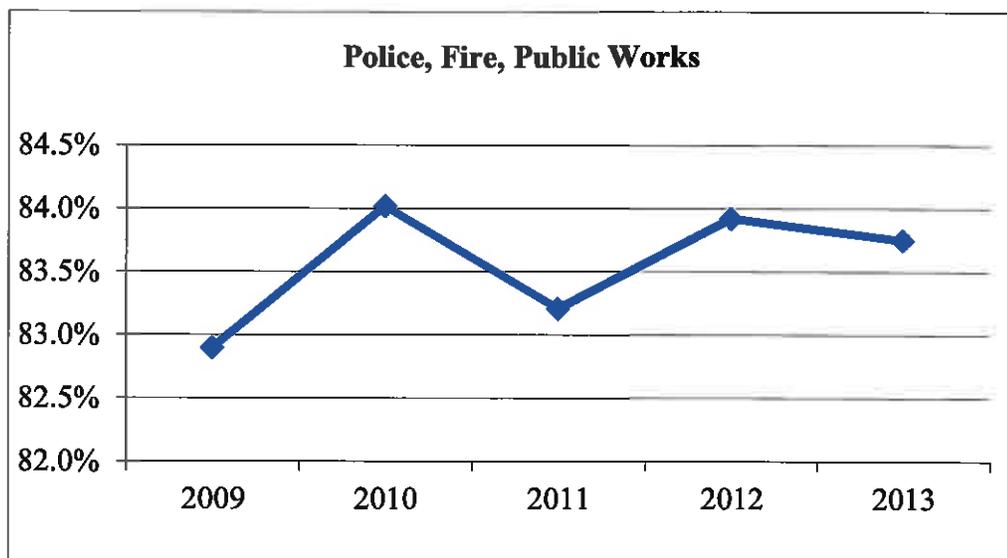
Beyond 2013, it is expected that the General Fund's tax levy will increase at inflationary-type levels. This will be necessary to offset expected personnel-related costs and other inflationary impacts.

As noted earlier, the City expects to continue to see fluctuations in investment earnings in the coming years. While cash reserve levels are expected to remain relatively unchanged, long-term interest rates remain near low historical levels.

License and permits revenue is also expected to remain near current levels for the foreseeable future. The City is not anticipating any significant changes in the issuance of business licenses and permits, nor do we project that the regulatory costs incurred by the City will change in any significant manner. As such, overall revenues should remain largely unchanged.

From 2009-2013, the City continued to emphasize its core functions of public safety and public works. During this period, a substantial investment was made in police and fire information systems including a new records management system. Also, the public works area is realizing higher operating costs due to higher energy-related costs and service input costs such as fuel. It is expected that these costs will continue to increase in future budget years in order to maintain service levels.

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



Higher public safety and public works-related costs have been somewhat offset by lower general administrative costs, which have experienced slower growth overall since 2009.

Since 2010, the General Fund balance increased by over \$500,000. The use of General Fund reserves during this period to offset declines in state aid; was more than offset by the capture of surplus tax increment. It is expected that future budgets will remain balanced.

## City of Roseville – 2013 Budget

### Recreation Fund

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

#### Recreation Fund

	2009	2010	2011	2012	2013
<b>Funding Sources</b>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 1,775,497	\$ 1,805,048	\$ 1,776,498	\$ 2,003,595	\$ 2,075,215
Charges for Services	1,659,638	1,686,169	1,773,767	1,879,768	1,921,877
Rentals	54,737	59,910	56,888	-	-
Donations	67,671	59,278	36,476	-	-
Interest Earnings	6,606	16,635	11,351	15,000	4,513
Other Revenue	63,749	78,763	75,655	6,500	6,500
<b>Total Sources</b>	<b>3,627,898</b>	<b>3,705,803</b>	<b>3,730,635</b>	<b>3,904,863</b>	<b>4,008,105</b>
<b>Funding Uses</b>					
Personnel	2,301,156	2,364,757	2,339,522	2,516,014	2,568,314
Supplies & Materials	211,817	254,095	275,172	273,740	281,983
Other Services & Charges	986,447	1,009,531	998,291	1,100,109	1,157,808
Capital Outlay	6,260	9,854	9,869	15,000	-
<b>Total Uses</b>	<b>3,505,680</b>	<b>3,638,237</b>	<b>3,622,854</b>	<b>3,904,863</b>	<b>4,008,105</b>
<b>Other Sources (Uses)</b>					
Transfer In (Out)	-	-	(52,200)	-	-
Other	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(52,200)</b>	<b>-</b>	<b>-</b>
Excess of Funding Sources Over (Under) Funding Uses	122,218	67,566	55,581	-	-
Fund Balance - Jan 1st	398,547	520,765	588,331	643,912	643,912
Fund Balance - Dec 31st	\$ 520,765	\$ 588,331	\$ 643,912	\$ 643,912	\$ 643,912

### Discussion Items

From 2009-2013, the City's Recreation Fund realized a steady, but small increase in revenues at approximately 3% annually. This was somewhat due to a significant increase in the portion of the property tax dedicated for parks and recreation activities. User charges have increased at approximately 5% per year keeping pace with inflation and activity levels.

During this same period, operating expenses increased at approximately 3% annually, leaving the Recreation Fund balance relative unchanged during the past few years.

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

## City of Roseville – 2013 Budget

### Community Development Fund

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

#### Community Development Fund

Funding Sources	2009	2010	2011	2012	2013
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Licenses & Permits	\$ 1,001,418	\$ 776,230	\$ 1,244,651	\$ 986,699	\$ 1,015,886
Charges for Services	134,261	135,965	143,894	-	-
Interest Earnings	4,282	(5,884)	4,809	-	-
Other Revenue	24,149	448,285	374,662	133,500	136,500
<b>Total Sources</b>	<b>1,164,110</b>	<b>1,354,596</b>	<b>1,768,016</b>	<b>1,120,199</b>	<b>1,152,386</b>
<b>Funding Uses</b>					
Personnel	1,018,586	1,035,419	820,735	800,710	820,735
Supplies & Materials	10,351	10,416	16,055	15,740	16,055
Other Services & Charges	177,815	632,664	209,200	205,085	209,200
Capital Outlay	18,764	-	-	30,000	-
<b>Total Uses</b>	<b>1,225,516</b>	<b>1,678,499</b>	<b>1,045,990</b>	<b>1,051,535</b>	<b>1,045,990</b>
<b>Other Sources (Uses)</b>					
Transfer In (Out)	-	-	-	-	-
Other	2,440	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>2,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Funding Sources Over (Under) Funding Uses</b>					
	(58,966)	(323,903)	722,026	68,664	106,396
Fund Balance - Jan 1st	199,940	140,974	(182,929)	539,097	607,761
<b>Fund Balance - Dec 31st</b>	<b>\$ 140,974</b>	<b>\$ (182,929)</b>	<b>\$ 539,097</b>	<b>\$ 607,761</b>	<b>\$ 714,157</b>

#### Discussion Items

During the period 2009-2013, the Community Development Fund realized some fluctuation in overall activity which was indicative of changing market conditions for both housing and commercial development. It is expected that over the next several years, development at several major areas will take place, which will maintain stability in the Fund's operations.

## City of Roseville, Minnesota

### Elected and Appointed Officials

January 1, 2013

#### Elected Officials

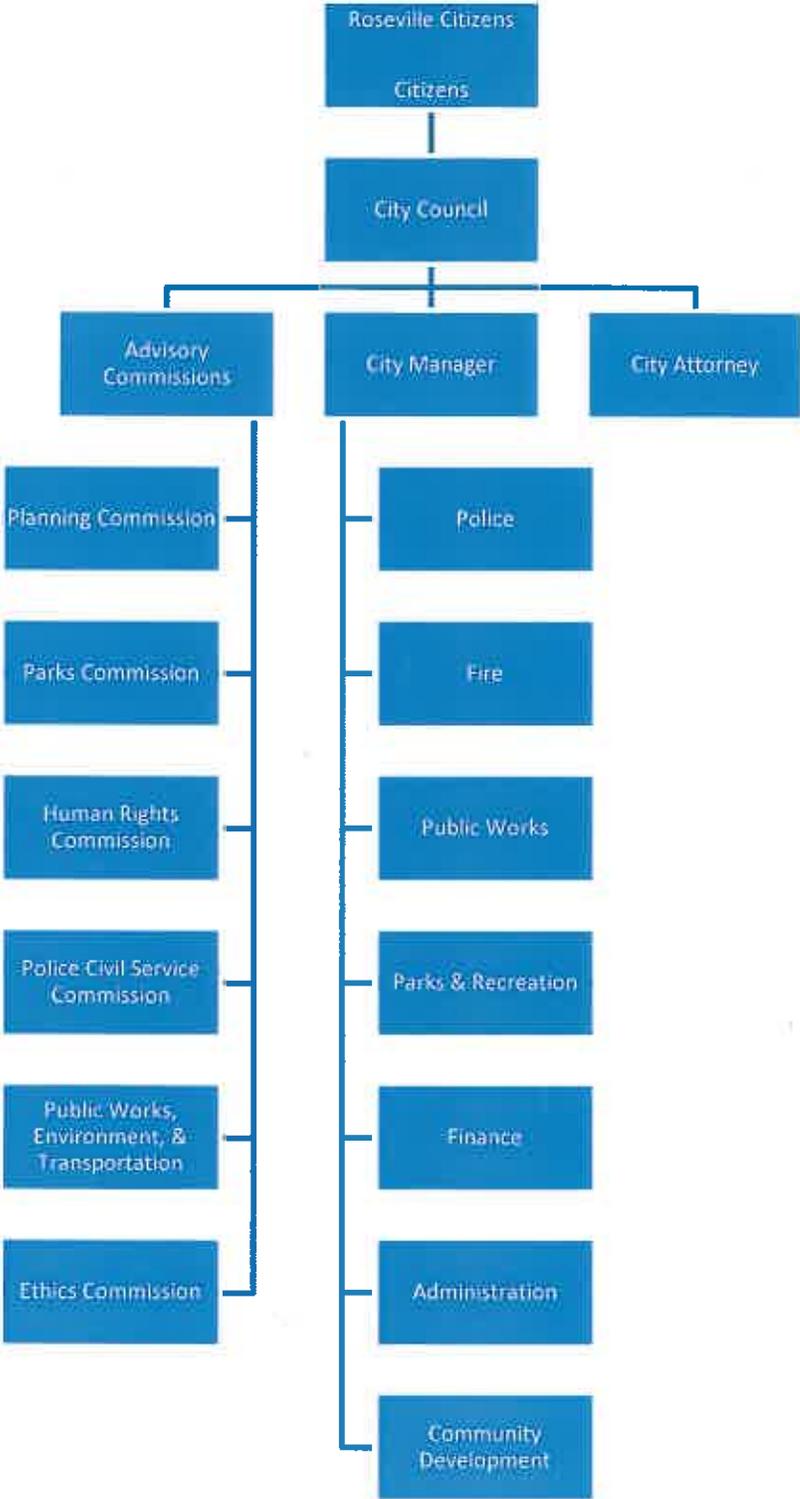
		Term of Office expires *
Mayor	Dan Roe	2015
Councilmember	Bob Willmus	2015
Councilmember	Tam McGehee	2015
Councilmember	Jason Etten	2017
Councilmember	Lisa Laliberte	2017

\* expires on the first official business day in January

#### Appointed Officials

City Manager	William J. Malinen
Finance Director	Christopher K. Miller
Public Works Director	Duane Schwartz
Police Chief	Rick Mathwig
Fire Chief	Tim O'Neill
Parks & Recreation Director	Lonnie Brokke
Community Development Director	Patrick Trudgeon

# City of Roseville, Minnesota Organizational Chart



City of Roseville  
Summary of the Budget Process

**Budget Process Overview**

The City of Roseville adheres to a comprehensive budgeting process that typically includes 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.

This year’s budgeting process continued a program-based budgeting approach that was designed to give greater transparency on where financial resources were allocated. It also ensured through a prioritization process, that that the programs and services that mattered the most to the community received sufficient funding.

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

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

The calendar of key budget dates was as follows:

**2013 Budget Calendar**

Review budget goals and priorities.....	February 28th, 2012
Present the City Manager Recommended Budget .....	August 13th, 2012
Public Hearing on the City Manager Recommended Budget.....	August 27th, 2012
Receive Updated Recommendations from the CIP Subcommittee .....	September 10th, 2012
Adopt the 2013 Preliminary Budget .....	September 10th, 2012
Review 2013 Preliminary Budget.....	October 15th, 2012
Review 2013 Preliminary Budget.....	November 19th, 2012
Adopt the 2013 Final Budget.....	December 3rd, 2012
Adopt the 2013 Water & Sewer Rates & Fee Schedule .....	December 10th, 2012

## City of Roseville – 2013 Budget

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

<u>Division</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Administration	3.75	3.75	3.75
Elections	0.25	0.15	0.15
Communications	1.42	1.52	1.52
Recycling	0.33	0.33	0.33
Total Administration	5.75	5.75	5.75
Finance	5.90	5.90	5.90
Lawful Gambling	0.10	0.10	0.10
Information Technology	8.50	9.50	10.50
License Center	14.25	14.25	14.25
Total Finance	28.75	29.75	30.75
Police Administration	9.00	9.00	9.00
Police Patrol	38.00	37.00	37.00
Police Investigations	9.00	9.00	9.00
Police Community Svcs.	1.00	2.00	2.00
Total Police	57.00	57.00	57.00
Fire Administration	2.65	2.00	2.00
Fire Prevention	2.00	2.00	2.00
Fire Operations	3.35	2.00	2.00
Total Fire	8.00	6.00	6.00
PW Administration	7.25	7.25	7.25
Street Maintenance	7.00	7.00	7.00
Central Garage	2.22	2.22	2.22
Building Maintenance	-	-	-
Sanitary Sewer	3.71	3.71	3.71
Water	7.54	7.54	7.54
Storm Drainage	4.03	4.03	4.03
Total Public Works	31.75	31.75	31.75
Recreation Administration	4.89	4.89	4.89
Recreation Programs	4.36	4.36	4.36
Recreation Fee Activities	-	-	-
Recreation Non-Fee	-	-	-
Nature Center	-	-	-
Skating Center	5.75	5.75	5.75
Park Maintenance	7.25	7.25	7.25
Golf Course	1.75	1.75	1.75
Total Parks & Recreation	24.00	24.00	24.00
Planning	2.69	2.69	2.69
Economic Development	0.43	0.43	0.43
GIS	0.83	0.83	0.83
Code Enforcement	5.95	5.95	5.95
Total Community Development	9.90	9.90	9.90
Total Citywide	165.15	164.15	165.15



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Roseville  
Minnesota**

For the Fiscal Year Beginning

**January 1, 2012**

*Christopher P. Movill*      *Jeffrey R. Egan*

President

Executive Director

## City of Roseville – 2013 Budget

**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.

### 2013 Goals and Objectives

- Continue 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.
- Incorporate results of survey and census data to assess needs of community as establish budget priorities.

### Financial Summary

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 41,165	\$ 40,536	\$ 40,044	\$ 42,879	\$ 42,885	\$ 6	0.0%
Supplies & Materials	135	-	-	-	-	-	0.0%
Other Services & Charges	134,730	127,004	137,979	145,161	153,230	8,069	5.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 176,030	\$ 167,540	\$ 178,023	\$ 188,040	\$ 196,115	\$ 8,075	4.3%
FTE's	-	-	-	-	-		

### 2013 Budget Impact Items

- Other Services & Charges increase due to added professional memberships.

### 2011/2012 Achievements

- Continued Imagine Roseville 2025 emphasis.
- Adopted 20 year Capital Investment Plan
- Approved first biennial budget (2012-2013)

**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.

**2013 Goals and Objectives**

- Increase the Commission’s visibility in the community including upgrading their presence on the City’s website.
- Strengthen youth participation in commission activities and created a Facebook presence to bring greater attention to human rights issues.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	3,179	1,451	1,412	2,000	2,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 3,179</b>	<b>\$ 1,451</b>	<b>\$ 1,412</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>0.0%</b>
FTE's	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Obtained grant funding for Commission activities.
- Conducted three community meetings; two to discuss human rights, and one to discuss civic engagement.

## City of Roseville – 2013 Budget

**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.

### 2013 Goals and Objectives

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

### Financial Summary

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	209,228	365,502	313,017	255,000	300,000	45,000	17.6%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 209,228</b>	<b>\$ 365,502</b>	<b>\$ 313,017</b>	<b>\$ 255,000</b>	<b>\$ 300,000</b>	<b>\$ 45,000</b>	<b>17.6%</b>
FTE's	-	-	-	-	-		

### 2013 Budget Impact Items

- The amount shown above represents the City's share of the Association's Pension Fund. The Fund's unfunded liability has increased during the past year requiring additional contributions.

### 2011/2012 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.

**2013 Goals and Objectives**

- Improve on-line benefits packets review and forms.
- Develop Human Resources Information System (HRIS)
- Increase the availability of Laserfiche documents to the public.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 438,750	\$ 447,576	\$ 451,746	\$ 428,657	\$ 439,375	\$ 10,718	2.5%
Supplies & Materials	1,639	547	777	1,500	1,530	30	2.0%
Other Services & Charges	33,856	36,772	45,261	61,798	63,040	1,242	2.0%
Capital Outlay	1,069	-	-	-	40,000	40,000	0.0%
<b>Total</b>	<b>\$ 475,314</b>	<b>\$ 484,895</b>	<b>\$ 497,784</b>	<b>\$ 491,955</b>	<b>\$ 543,945</b>	<b>\$ 51,990</b>	<b>10.6%</b>
FTE's	3.75	3.75	3.75	3.75	3.75		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Capital Outlay amount represents that cost associated with purchasing a Human Resources Information System.

**2011/2012 Achievements**

- Obtained a 1% health insurance premium decrease resulting in budget savings.
- Successfully negotiated with a collective bargaining unit to transition to paid-time-off program.
- Enhanced citizen outreach through the Roseville University program and other venues.
- Increased number of council and commission documents on Laserfiche.

**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.

**2013 Goals and Objectives**

- Coordinate elections function with Ramsey County.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 21,838	\$ 33,294	\$ 23,515	\$ 4,975	\$ 5,100	\$ 125	2.5%
Supplies & Materials	45	644	6	150	155	5	3.3%
Other Services & Charges	4,923	40,571	5,207	55,000	55,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 26,806	\$ 74,509	\$ 28,727	\$ 60,125	\$ 60,255	\$ 130	0.2%
FTE's	0.25	0.25	0.25	0.15	0.15		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Implemented statewide voter registration system to process absentee ballots.
- Trained eight election judges to assist with voter registration system.
- Transferred elections function to Ramsey County via Agreement.

**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.

**2013 Goals and Objectives**

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

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	295,912	288,940	291,380	302,220	311,290	9,070	3.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 295,912</b>	<b>\$ 288,940</b>	<b>\$ 291,380</b>	<b>\$ 302,220</b>	<b>\$ 311,290</b>	<b>\$ 9,070</b>	<b>3.0%</b>
FTE's	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Increase reflects higher costs as specified in legal services contracts.

**2011/2012 Achievements**

- Led organizational ethics training.

**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.

**2013 Goals and Objectives**

- Successfully complete AV equipment planning, purchasing and installation.
- Launch and maintain City social media sites.
- Continue evaluating and improving the Roseville City News, News Update, City website, Roseville Cable Channel 16, and other vehicles for communicating with residents
- Work with City Departments to develop communications plans for their public communication efforts, and help where appropriate with developing newsletter articles, news releases, video productions and brochures.
- Begin production of short videos highlighting the work of City crews.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 119,890	\$ 124,060	\$ 136,462	\$ 165,510	\$ 169,650	\$ 4,140	2.5%
Supplies & Materials	1,134	450	6,606	2,500	2,550	50	2.0%
Other Services & Charges	173,463	169,718	189,841	188,725	192,495	3,770	2.0%
Capital Outlay	3,773	5,527	3,076	10,000	10,003	3	0.0%
Total	<u>\$ 298,260</u>	<u>\$ 299,755</u>	<u>\$ 335,985</u>	<u>\$ 366,735</u>	<u>\$ 374,698</u>	<u>\$ 7,963</u>	<u>2.2%</u>
FTE's	1.25	1.25	1.42	1.52	1.52		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Other Services & Charges increase due to higher City contributions towards a consortium of cable franchise regulating cities.

**2011/2012 Achievements**

- Produced six city newsletters, 52 News updates and other communications which resulted in numerous stories in daily and weekly newspapers and local television newscasts.
- Successfully completed a resident survey.
- Successfully added additional features to the website.
- Won an Upper Midwest Regional Emmy.
- Received awards from the National Association of Government Communicators, NATOA and the Minnesota Association of Government Communicators.

**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.

**2013 Goals and Objectives**

- Enhance collaborative opportunities for zero waste events and other special events.
- Explore opportunities to have additional material collection events.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 42,687	\$ 45,719	\$ 32,236	\$ 31,581	\$ 32,375	\$ 794	2.5%
Supplies & Materials	273	772	704	400	405	5	1.3%
Other Services & Charges	453,754	426,182	492,521	492,910	498,915	6,005	1.2%
Capital Outlay	6,180	6,562	2,121	-	-	-	0
Total	\$ 502,895	\$ 479,235	\$ 527,582	\$ 524,891	\$ 531,695	\$ 6,804	1.3%
FTE's	0.50	0.50	0.33	0.33	0.33		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Other Services & Charges represents the costs associated with the recycling pickup contract.

**2011/2012 Achievements**

- Coordinated four zero-waste events for which more than 97% of waste generated was recycled or composted.
- Collaborated with Ramsey County, Roseville Area Schools, and Cable Access TV on a recycling video that won an Upper Midwest Regional Emmy.
- Held a successful rain barrel and compost bin sale.
- Successfully completed an RFP process for the next Clean Up Day contract.
- Earned more than \$170,000 in revenue share from the sale of our recyclables.
- Gave presentations to Roseville Library reading program, Passport to Play program.
- Conducted bin distribution event in conjunction with Night to Unite.

**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.

**2013 Goals and Objectives**

- Continue refining the City’s 2-year budget process and program-based budgeting.
- Refine established performance measures, benchmarks, and standards.
- Update the 10-Year Financial Plan and 20-Year Capital Improvement Plan.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 506,623	\$ 477,975	\$ 508,716	\$ 551,328	\$ 565,078	\$ 13,750	2.5%
Supplies & Materials	3,501	2,417	938	3,002	3,090	88	2.9%
Other Services & Charges	28,083	32,302	61,690	45,670	46,590	920	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 538,206</b>	<b>\$ 512,694</b>	<b>\$ 571,344</b>	<b>\$ 600,000</b>	<b>\$ 614,758</b>	<b>\$ 14,758</b>	<b>2.5%</b>
FTE's	5.50	5.75	5.90	5.90	5.90		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Received the Award for Excellence in Financial Reporting for the 32nd consecutive year.
- Received the Distinguished Budget Presentation Award for the 13th consecutive year.
- Coordinated the Update of the Citywide Strategic Plan and priority-based budgeting process.
- Coordinated the development of the City’s first 20-Year Capital Improvement Plan (CIP). Prior year CIP was 5-10 years.

**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.

**2013 Goals and Objectives**

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

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	17,823	20,852	21,749	19,500	19,890	390	2.0%
Other Services & Charges	39,096	39,507	48,302	41,500	42,330	830	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 56,920</b>	<b>\$ 60,358</b>	<b>\$ 70,051</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 1,220</b>	<b>2.0%</b>
<b>FTE's</b>	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

Not applicable.

**Department / Program:** General Insurance  
**Organizational Responsibility:** Finance Director

**Department Description**

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

**2013 Goals and Objectives**

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

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	80,000	80,000	84,000	60,290	61,500	1,210	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 80,000	\$ 80,000	\$ 84,000	\$ 60,290	\$ 61,500	\$ 1,210	2.0%
FTE's	-	-	-	-	-		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Transitioned to a new third-party administrator achieving \$10,000 in annual savings.

**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.

**2013 Goals and Objectives**

- Continue exploring additional Joint Powers Agreements with over governmental agencies.
- Continue developing a long-term Technology and Staffing Plan.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 613,291	\$ 718,432	\$ 716,449	\$ 874,600	\$ 986,480	\$ 111,880	12.8%
Supplies & Materials	13,217	23,728	47,279	9,000	9,265	265	2.9%
Other Services & Charges	131,711	160,054	134,031	171,761	186,350	14,589	8.5%
Capital Outlay	130,145	129,823	111,748	192,871	379,965	187,094	0.0%
<b>Total</b>	<b>\$ 888,364</b>	<b>\$ 1,032,037</b>	<b>\$ 1,009,506</b>	<b>\$ 1,248,232</b>	<b>\$ 1,562,060</b>	<b>\$ 313,828</b>	<b>25.1%</b>
FTE's	7.00	8.50	8.50	9.50	10.50		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff, as well as the addition of 1.0 FTE.
- Increase in ‘Other Services & Charges’ reflects higher contract maintenance charges for network monitoring and fiber locates.
- Capital Outlay is increasing due to additional equipment replacements that have reached the end of their useful life.

**2011/2012 Achievements**

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

## City of Roseville – 2013 Budget

**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.

### 2013 Goals and Objectives

- Assess long-term facility options for a new License Center.
- Update the License Center Strategic Plan.

### Financial Summary

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Personal Services	\$ 819,431	\$ 842,373	\$ 863,021	\$ 903,500	\$ 966,100	\$ 62,600	6.9%
Supplies & Materials	8,792	8,786	10,426	11,600	11,615	15	0.1%
Other Services & Charges	187,231	197,796	186,743	215,425	217,580	2,155	1.0%
Capital Outlay	9,976	769	2,147	-	-	-	0.0%
Total	\$ 1,025,430	\$ 1,049,724	\$ 1,062,337	\$ 1,130,525	\$ 1,195,295	\$ 64,770	5.7%
FTE's	14.75	14.25	14.25	14.25	14.25		

### 2013 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff, plus the addition of 1.0 FTE in the budget. The License Center is authorized for 14.25 FTE's, but the position was unfilled from 2010-2012.

### 2011/2012 Achievements

- Maintained second highest volume in the State for all Deputy Registrar Offices.
- Generated \$75,000 in net annual proceeds to support other City programs and services.
- Processed Driver Vehicle Services at an accuracy rate of 99.5%.
- Successfully completed a U.S. State Department audit of all passport operations, receiving high marks on 98.5% of all policies and procedures.

**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.

**2013 Goals and Objectives**

- Continue monitoring all lawful gambling activities.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ -	\$ 26,033	\$ 2,942	\$ 6,240	\$ 6,400	\$ 160	2.6%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	119,594	163,588	147,471	135,000	135,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 119,594	\$ 189,621	\$ 150,413	\$ 141,240	\$ 141,400	\$ 160	0.1%
FTE's	0.50	0.25	0.10	0.10	0.10		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Distributed over \$150,000 to Roseville-area organizations in 2011.
- Maintained over \$780,000 in a permanent endowment fund.

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- Exchange information with Code Enforcement on repeat nuisance properties; initiate a neighborhood by neighborhood survey of code violations in conjunction with Code Enforcement
- Utilize the department’s website to educate citizens on current code issues, changes, and reminders due to seasonal weather changes
- Apply real time statistical information to increase intelligence based policing services
- Use all forms of communication to continue to encourage citizens to keep themselves and property secure
- Expand use of department volunteers (i.e. reserve officers, park patrollers, interns, block captains etc.)
- Implement the Domestic Violence Lethality Assessment Tool, a countywide effort

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 276,410	\$ 284,285	\$ 646,957	\$ 798,100	\$ 818,055	\$ 19,955	2.5%
Supplies & Materials	14,539	8,704	11,691	20,795	21,215	420	2.0%
Other Services & Charges	72,572	61,302	70,354	96,766	98,880	2,114	2.2%
Capital Outlay	77	-	2,948	-	-	-	0
<b>Total</b>	<b>\$ 363,598</b>	<b>\$ 354,291</b>	<b>\$ 731,950</b>	<b>\$ 915,661</b>	<b>\$ 938,150</b>	<b>\$ 22,489</b>	<b>2.5%</b>
FTE's	5.00	4.00	9.00	9.00	9.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Mentored high school students interested in law enforcement
- Converted to new mobile system in squad cars
- Converted to electronic citations and submission to court
- Restructured Department which resulted in immediate and future cost savings
- IMPACT unit was successfully integrated into Department
- JAG grant funding used to support IMPACT unit’s prostitution crime impact team details; 85 prostitution related investigations resulting in 47 arrests in 2012
- Initiated partnership with Ramsey County Attorney’s Office offering training to Roseville hoteliers entitled “Making a Difference: Ways to Prevent Sex Trafficking”

**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.

**2013 Goals and Objectives**

- Increase traffic enforcement activities
- Increase utilization of Adopt a Speed Board Program and Radar Trailer to address citizen traffic concerns and continue the collaboration with the Public Works Department.
- Increase participation in community engagement opportunities
- Increase utilization of Repeat Nuisance to address nuisance properties and continue to grow the collaboration with the Code Enforcement Department
- Continue development of partnerships with major retailers and hotels
- Initiate bait car program
- Utilize the data collected from ALPR system to aid investigations
- Continue proactive efforts to reduce criminal incidents at retail establishments through the use of the Trespass forms

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 3,927,348	\$ 4,072,077	\$ 3,676,814	\$ 3,523,415	\$ 3,617,570	\$ 94,155	2.7%
Supplies & Materials	142,855	183,146	200,506	210,555	213,835	3,280	1.6%
Other Services & Charges	250,615	411,854	482,123	392,595	427,311	34,716	8.8%
Capital Outlay	271	23,223	25,022	-	-	-	0.0%
<b>Total</b>	<b>\$ 4,321,089</b>	<b>\$ 4,690,300</b>	<b>\$ 4,384,465</b>	<b>\$ 4,126,565</b>	<b>\$ 4,258,716</b>	<b>\$ 132,151</b>	<b>3.2%</b>
FTE's	42.00	42.00	38.00	37.00	37.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- ‘Other services & charges increase due to higher dispatching costs.

**2011/2012 Achievements**

- Through grant funding, officers worked various traffic enforcement details (i.e. Safe & Sober, Click It or Ticket, Operation Nightcap, etc.)
- In 2012 (as of Dec. 27), responded to 34,303 calls for service
- In 2012 (as of Dec. 27), conducted 18,796 traffic stops
- Successfully converted to new mobile software and electronic ticketing
- Grant funding purchased two Automatic License Plate Readers and paid for two officers to attend Bait Car Implementation training in Dallas, TX

**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.

**2013 Goals and Objectives**

- Encourage a network of user groups among law enforcement levels in the seven county metro area
- Improve investigative information sharing within Ramsey County agencies
- Partner with the BCA and Ramsey County to investigate internet crimes against children
- Continue to expand Neighborhood Watch program to include a virtual block watch component
- Institute virtual meetings to share information between other governmental jurisdictions
- Increase outreach to local new American groups
- Expand park patrol efforts

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 799,236	\$ 812,595	\$ 643,855	\$ 843,160	\$ 864,030	\$ 20,870	2.5%
Supplies & Materials	16,950	31,540	31,417	39,871	40,670	799	2.0%
Other Services & Charges	16,141	10,748	8,361	20,145	20,550	405	2.0%
Capital Outlay	530	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 832,857</b>	<b>\$ 854,882</b>	<b>\$ 683,633</b>	<b>\$ 903,176</b>	<b>\$ 925,250</b>	<b>\$ 22,074</b>	<b>2.4%</b>
<b>FTE's</b>	<b>12.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Assisted Roseville School District with their facilities security plan
- Held 15<sup>th</sup> Annual Citizen Police Academy
- Expanded Citizens’ Park Patrol season through the use of an all-terrain vehicle and nearly twelve month patrol schedule; supported initiation of Park Patrol groups in Reservoir Woods and Villa Park
- Continued School Lunch program
- Increased participation at Neighborhood Watch annual meeting due to reconfiguration and improved agenda
- Promoted Take 25 Child Safety Campaign through partnership with Rosedale Center
- Organized several community safety talks for new Americans
- Successfully partnered with BCA and Ramsey County on surveillance camera installations
- Expanded Coffee with a Cop program outreach
- Expanded Shop with a Cop program outreach

**Division / Program:** Police Community Services  
**Organizational Responsibility:** Chief of Police

**Division / Program Description**

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

**2013 Goals and Objectives**

- Return complement of CSO's from three to four.
- Update and revise CSO Policy and Procedure Manual.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 85,317	\$ 41,115	\$ 41,550	\$ 136,650	\$ 140,065	\$ 3,415	2.5%
Supplies & Materials	12,203	12,619	11,301	19,820	20,215	395	2.0%
Other Services & Charges	7,390	8,500	7,645	15,555	15,865	310	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 104,910</b>	<b>\$ 62,234</b>	<b>\$ 60,496</b>	<b>\$ 172,025</b>	<b>\$ 176,145</b>	<b>\$ 4,120</b>	<b>2.4%</b>
FTE's	1.00	1.00	1.00	2.00	2.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Implemented City Dangerous Dog Ordinance
- Added third CSO as well as a full-time Lead CSO position
- Participated in East Metro SWAT exercises as role players
- Trained in the use of non-lethal weapons (i.e. tasers)
- In 2012 (as of Dec. 27), responded to 1,562 calls for service
- Procured animal catcher net gun as tool to improve the safe catching, trapping and immobilization of wild and domestic animals

**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.

**2013 Goals and Objectives**

- Complete the new fire station construction process.
- Transition the fire department from current operations to the new one station concept.
- Focus on firefighter pay and benefit structure including pension programs.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 276,259	\$ 203,062	\$ 188,135	\$ 206,700	\$ 211,870	\$ 5,170	2.5%
Supplies & Materials	9,144	7,654	5,939	4,930	5,030	100	2.0%
Other Services & Charges	40,349	41,847	37,162	15,065	15,365	300	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 325,752	\$ 252,562	\$ 231,236	\$ 226,695	\$ 232,265	\$ 5,570	2.5%
FTE's	3.00	3.00	2.00	2.00	2.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Completion of the fire station planning process and transition into the construction phase.
- Completion of the funding process for the new fire station.

**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.

**2013 Goals and Objectives**

- Develop a program for elderly adults
- Analyze the current method of providing medical service to the community and determine if there is an opportunity to have a fire based transport program.
- Implement a revised fleet replacement plan to save money and increase response and fleet effectiveness.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 754,451	\$ 858,037	\$ 785,231	\$ 880,146	\$ 896,348	\$ 16,202	1.8%
Supplies & Materials	43,196	83,293	113,843	68,525	73,752	5,227	7.6%
Other Services & Charges	80,951	158,249	162,600	95,000	99,000	4,000	4.2%
Capital Outlay	29,028	3,912	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 907,626</b>	<b>\$ 1,103,491</b>	<b>\$ 1,061,674</b>	<b>\$ 1,043,671</b>	<b>\$ 1,069,100</b>	<b>\$ 25,429</b>	<b>2.4%</b>
FTE's	3.00	3.00	3.00	2.00	2.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Supplies & Materials increase due to higher motor fuel and firefighter turnout gear costs.

**2011/2012 Achievements**

- Successfully transitioned EMS duties that were previously done by multiple individuals to the Battalion Chief of EMS.
- Revised the way training is developed and delivered. This includes the development of skills competencies.
- Provided medical training to the school district
- Hired 18 new Associate Firefighters.
- Implemented the Blue Card Command Training Program through a regional shared services grant.
- Responded to over 4,300 calls annually while maintaining a sub-4:00 response time to emergency calls

**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.

**2013 Goals and Objectives**

- Improve training experience through audio-visual and facility improvement in the new fire station
- Continue to train with high-hazard occupancies in the city
- Become 100% FEMA/NIMS compliant as a Fire Department

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 14,714	\$ 29,429	\$ 28,660	\$ 64,345	\$ 65,955	\$ 1,610	2.5%
Supplies & Materials	-	1,062	-	2,000	2,040	40	2.0%
Other Services & Charges	13,505	13,884	34,792	36,810	37,545	735	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 28,219	\$ 44,375	\$ 63,452	\$ 103,155	\$ 105,540	\$ 2,385	2.3%
FTE's	-	-	-	-	-		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Had the highest percentage of multi-company drill attendance.
- Performed multiple live burn training opportunities to keep skill set at its highest.

**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.

**2013 Goals and Objectives**

- Increase number of fire safety inspections by 15%
- Continue to encourage the Senior Housing residences to invite us in to speak to their community regarding fire and storm safety.
- Continue to work toward the completion of the Fire Station.
- Continue with the education and certification of the Fire Inspector.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 176,303	\$ 174,521	\$ 180,074	\$ 185,745	\$ 190,145	\$ 4,400	2.4%
Supplies & Materials	1,759	2,593	3,233	2,000	2,200	200	10.0%
Other Services & Charges	382	382	568	500	600	100	20.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 178,444</b>	<b>\$ 177,496</b>	<b>\$ 183,875</b>	<b>\$ 188,245</b>	<b>\$ 192,945</b>	<b>\$ 4,700</b>	<b>2.5%</b>
FTE's	2.00	2.00	2.00	2.00	2.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Fire Safety Inspections conducted - 473
- Fire Investigations conducted - 9
- Fire Code related complaints investigated - 42
- Plans reviewed for permit - 177
- Fire prevention education presented to 465 residents.

**Division / Program:**                      **Emergency Management**  
**Organizational Responsibility:**      **Fire Chief**

**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.

**2013 Goals and Objectives**

- Complete full update to County Dispensing Plan.
- Make needed updates to outdoor warning siren locations
- Conduct training on the City’s Emergency Operations Plan
- Conduct a mock-EOC activation and create a SWOT analysis of the exercise.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	1,039	4,075	1,741	1,735	1,770	35	2.0%
Other Services & Charges	1,888	2,911	3,716	7,115	7,260	145	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 2,927</b>	<b>\$ 6,986</b>	<b>\$ 5,458</b>	<b>\$ 8,850</b>	<b>\$ 9,030</b>	<b>\$ 180</b>	<b>2.0%</b>
FTE's	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Transitioned Emergency Management function to the Fire Department.
- Review and adoption of the Ramsey County Mitigation Plan.
- Set-up and needs assessment of the Emergency Operations Center.
- Interaction with other City departments,
- Review of siren location and on-going maintenance.
- Reviewed Emergency Operations Plan.
- Citywide training needs assessment and training plan implementation.

**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.

**2013 Goals and Objectives**

- Continue fostering our engineering services agreements with other adjacent communities where this type of arrangement can benefit both parties. The objective for our staff is to help offset costs of overhead to reduce demand on the City's tax levy and to gain access to additional staff resources.
- Meet the demand of unfunded mandates in water quality, erosion control, inflow/infiltration reduction, and infrastructure replacement in the most cost effective measure possible.
- Meet the challenge of reconstruction and rehabilitation as outlined in the 20-Year Capital Improvement Plan.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 673,089	\$ 671,065	\$ 604,898	\$ 629,135	\$ 644,875	\$ 15,740	2.5%
Supplies & Materials	5,235	4,818	6,882	8,198	8,368	170	2.1%
Other Services & Charges	18,358	20,497	23,500	27,549	30,309	2,760	10.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 696,682</b>	<b>\$ 696,379</b>	<b>\$ 635,279</b>	<b>\$ 664,882</b>	<b>\$ 683,552</b>	<b>\$ 18,670</b>	<b>2.8%</b>
FTE's	7.75	7.50	7.25	7.25	7.25		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Other Services & Charges increase due to higher AutoCAD licensing costs.

**2011/2012 Achievements**

- Provided engineering services for mill and overlay projects, drainage improvements, and utility replacement and rehabilitation projects.
- Cooperated with other divisions, departments, with technical assistance and engineering review of private development projects.
- Completed Dale Street infrastructure replacement.
- Worked closely with Ramsey County and the MN Department of Transportation planning for future regional improvements.
- Implemented asset management software program.

**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.

**2013 Goals and Objectives**

- Continue to improve pavement maintenance programs and streetscape and right-of-way maintenance programs.
- Identify cost effective ways to maintain the infrastructure and pavement ratings within the constraints of the available budget.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 509,018	\$ 491,388	\$ 499,783	\$ 538,030	\$ 559,865	\$ 21,835	4.1%
Supplies & Materials	295,962	403,294	408,907	409,655	417,850	8,195	2.0%
Other Services & Charges	55,041	226,272	242,957	79,501	83,805	4,304	5.4%
Capital Outlay	-	33,873	5,791	-	-	-	0.0%
<b>Total</b>	<b>\$ 860,021</b>	<b>\$ 1,154,827</b>	<b>\$ 1,157,438</b>	<b>\$ 1,027,186</b>	<b>\$ 1,061,520</b>	<b>\$ 34,334</b>	<b>3.3%</b>
FTE's	7.75	7.00	7.00	7.00	7.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Other Services & Charges increase due to higher contractual maintenance costs.

**2011/2012 Achievements**

- Completed street maintenance programs on time and within budgets.
- Completed tree trimming along 20% of boulevards & corrected several visibility issues.
- Met or exceeded snow and ice control policy goals.
- Met pavement management goals, resurveyed 20% of street network.
- Reconstructed 1.0 miles of existing pathway.

**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.

**2013 Goals and Objectives**

- Replace or upgrade the oldest city-owned street light system component.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	191,515	181,835	243,849	210,000	210,000	-	0.0%
Capital Outlay	-	-	21,060	-	-	-	0.0%
<b>Total</b>	<b>\$ 191,515</b>	<b>\$ 181,835</b>	<b>\$ 264,909</b>	<b>\$ 210,000</b>	<b>\$ 210,000</b>	<b>\$ -</b>	<b>0.0%</b>
FTE's	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Replacement of the failed city owned streetlight system on West Perimeter Drive and Prior Avenue.
- Addition of pedestrian activated solar powered warning light on Victoria at Central Park.

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- Continue focus on reducing energy use or using energy wisely through management systems and policy and through purchasing energy efficient equipment.
- Meeting the demand for maintenance on City facilities due to the wear and tear of use by community groups.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 8,175	\$ 8,276	\$ 7,026	\$ 8,200	\$ 8,200	\$ -	0.0%
Supplies & Materials	21,192	19,666	17,319	24,700	21,195	(3,505)	-14.2%
Other Services & Charges	260,534	267,394	267,919	347,701	364,485	16,784	4.8%
Capital Outlay	3,896	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 293,797</b>	<b>\$ 295,336</b>	<b>\$ 292,264</b>	<b>\$ 380,601</b>	<b>\$ 393,880</b>	<b>\$ 13,279</b>	<b>3.5%</b>
FTE's	-	-	-	-	-		

**2013 Budget Impact Items**

- Other Services & Charges increase due to the addition of maintenance and utilities at a temporary storage facility.

**2011/2012 Achievements**

- Provided building maintenance services at a reasonable cost to the public.
- Maintained a clean environment for city staff and the public.
- Worked to minimize disruption to all city operations and functions with preventative maintenance program.
- Attained significant savings through energy use reduction resulting from re-commissioning and optimizations.

**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.

**2013 Goals and Objectives**

- Continue focus on reducing fleet energy use and purchasing fleet fuel on a long term contract to reduce price volatility impacts on budgets.
- Meeting the demand for increasing maintenance on City equipment due to increasing utilization and extended retention schedules.
- Continue evaluating alternative fuel vehicle options.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 144,877	\$ 158,705	\$ 148,345	\$ 182,345	\$ 186,885	\$ 4,540	2.5%
Supplies & Materials	36,382	3,911	(2,712)	2,500	2,555	55	2.2%
Other Services & Charges	25,546	(3,594)	21,558	4,924	5,020	96	1.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 206,805	\$ 159,022	\$ 167,191	\$ 189,769	\$ 194,460	\$ 4,691	2.5%
FTE's	2.00	2.00	2.22	2.22	2.22		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Completed approximately 1,000 service/repair work orders annually.
- Provided maintenance services & repairs to City fleet at competitive costs and provided excellent customer service with minimal down time.
- Provided assistance to other divisions on numerous repair/maintenance projects.
- Responded to snow and ice events and other emergencies as necessary.

## City of Roseville – 2013 Budget

**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.

### 2013 Goals and Objectives

- Rehabilitate utility infrastructure in conjunction with street improvement projects and through the use of trenchless technologies to ensure uninterrupted operations and reliable infrastructure.
- Evaluate additional inflow and infiltration reduction strategies.

### Financial Summary

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 463,398	\$ 488,615	\$ 481,933	\$ 358,448	\$ 367,235	\$ 8,787	2.5%
Supplies & Materials	39,438	49,577	41,560	45,050	46,395	1,345	3.0%
Other Services & Charges	2,923,794	3,226,127	2,863,552	3,669,200	3,920,545	251,345	6.9%
Capital Outlay	93,936	(1,309)	16,659	765,000	780,000	15,000	2.0%
<b>Total</b>	<b>\$ 3,520,566</b>	<b>\$ 3,763,009</b>	<b>\$ 3,403,703</b>	<b>\$ 4,837,698</b>	<b>\$ 5,114,175</b>	<b>\$ 276,477</b>	<b>5.7%</b>
FTE's	5.66	5.66	3.71	3.71	3.71		

### 2013 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Increase in 'Other Services & Charges' due to expected increase in wastewater treatment costs.
- 'Capital Outlay' provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment, which can fluctuate from year to year.

### 2011/2012 Achievements

- Monitored/maintained 12 sanitary and 4 storm water 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.
- Evaluated system needs for rehabilitation, repair, and inflow and infiltration.
- Rehabilitated over 4.5 miles of sewer main in 2012.

**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.

**2013 Goals and Objectives**

- Continue to rehabilitate utility infrastructure in conjunction with street improvement projects and through the use of trenchless technologies to ensure uninterrupted operations and the most cost effective infrastructure replacement.
- Continue with implementation of automated meter reading for all water accounts.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 353,305	\$ 400,444	\$ 409,478	\$ 581,599	\$ 595,845	\$ 14,246	2.4%
Supplies & Materials	65,182	67,859	100,785	74,101	76,325	2,224	3.0%
Other Services & Charges	4,948,334	4,558,473	4,876,116	5,682,050	6,184,270	502,220	8.8%
Capital Outlay	58,129	57,106	43,440	665,000	985,000	320,000	48.1%
<b>Total</b>	<b>\$ 5,424,950</b>	<b>\$ 5,083,883</b>	<b>\$ 5,429,819</b>	<b>\$ 7,002,750</b>	<b>\$ 7,841,440</b>	<b>\$ 838,690</b>	<b>12.0%</b>
FTE's	6.17	6.17	7.54	7.54	7.54		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Increase in ‘Other Services & Charges’ due to expected increase in water purchase costs.
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year.

**2011/2012 Achievements**

- Distributed nearly 2.0 billion gallons of water to Roseville and Arden Hills utility customers.
- Repaired nearly 30 water main breaks each year, and replaced over 5,000 lineal feet of water main.
- Flushed, inspected, and maintained 1,750 fire hydrants.
- Responded to nearly 4,000 utility locate requests annually from Gopher State One Call.
- Completed all annual major maintenance programs in a timely manner.
- Implementation of the automated meter reading project.

**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.

**2013 Goals and Objectives**

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

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 226,323	\$ 274,665	\$ 287,929	\$ 316,837	\$ 324,615	\$ 7,778	2.5%
Supplies & Materials	51,022	60,212	73,746	55,301	57,300	1,999	3.6%
Other Services & Charges	538,215	521,847	680,831	687,800	791,000	103,200	15.0%
Capital Outlay	41,507	(10,299)	30,675	850,000	859,000	9,000	1.1%
<b>Total</b>	<b>\$ 857,067</b>	<b>\$ 846,425</b>	<b>\$ 1,073,181</b>	<b>\$ 1,909,938</b>	<b>\$ 2,031,915</b>	<b>\$ 121,977</b>	<b>6.4%</b>
FTE's	3.42	3.42	4.03	4.03	4.03		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Increase in Other Services & Charges is due to higher depreciation costs.
- ‘Capital Outlay’ provides for the scheduled replacement of infrastructure, vehicles and equipment, which can fluctuate from year to year.

**2011/2012 Achievements**

- Completed additional structure inspections and update of infrastructure records utilizing GPS and GIS technology.
- Worked with residents resolving backyard drainage issues.
- Provided technical assistance to residents and property owners installing rain gardens and other water quality improvements.
- Rehabilitated infrastructure in conjunction with pavement projects and as identified by structure inspections.
- Worked closely with Watershed Districts in carrying out their management objectives and the transfer of the former Grass Lake Water Management Organization role to Ramsey-Washington Metro Watershed District.

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

**Division / Program Description**

During the past 22 years, the City has installed 10 miles of pathways through its parks and an additional 37 miles as part of the street system. The City Council has implemented a program of methodical and intentional maintenance. This program is intended to bring existing pathways and parking lots up to an acceptable user standard and maintain that standard. The Program's activities are accounted for in the Pathway Maintenance Fund.

**2013 Goals and Objectives**

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

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	88,517	175,390	39,116	15,000	15,000	-	0.0%
Other Services & Charges	15,453	37,344	64,893	135,000	135,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 103,970</b>	<b>\$ 212,734</b>	<b>\$ 104,009</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>0.0%</b>
FTE's	-	-	-	-	-	-	-

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Reconstruction or preventative maintenance on over 2.5 miles of pathway pavement.

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

**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.

**2013 Goals and Objectives**

- Support and implement Park and Recreation Renewal Program
- To seek outside, non-traditional funding sources
- Maintain current and secure new community partners
- Develop a department training and succession program
- Prepare a plan to support Maintenance Program to a level needed to maintain current and future assets
- Keep current with Social Media trends and provide effective marketing and informational messages
- Maintain annual accreditation status and be prepared for full audit in 2014

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 654,824	\$ 676,546	\$ 474,806	\$ 456,230	\$ 467,645	\$ 11,415	2.5%
Supplies & Materials	7,935	6,645	5,247	7,502	7,652	150	2.0%
Other Services & Charges	101,979	97,946	64,963	79,615	81,305	1,690	2.1%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 764,737</b>	<b>\$ 781,138</b>	<b>\$ 545,016</b>	<b>\$ 543,347</b>	<b>\$ 556,602</b>	<b>\$ 13,255</b>	<b>2.4%</b>
FTE's	7.50	7.50	4.89	4.89	4.89		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Developed the Parks & Recreation Renewal Program for implementation.
- Used Best Value Procurement process to select local planning and design firm to serve as lead consult in initiating the Renewal Program schedule, setting design standards and implementing community engagement.
- Maintained online marketing presence for parks & recreation facilities using facebook.com and googleplaces.com.
- Utilized online tools (survey) to expand opportunities for community connections and input .

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- Pursue non-traditional revenue sources, i.e., sponsorships and partnerships.
- Evaluate appropriate level of program offerings; service, safe facilities and program areas, etc.
- Respond to changing Community interests in recreation and wellness opportunities.
- Establish recreation program and event location options to accommodate park and facility disruptions during upcoming Renewal Program projects so there is no net loss of recreation experiences.
- Implement an electronic notification system for program and event information.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 269,450	\$ 280,630	\$ 755,436	\$ 756,654	\$ 774,440	\$ 17,786	2.4%
Supplies & Materials	52,744	73,876	73,859	61,170	64,289	3,119	5.1%
Other Services & Charges	277,048	267,987	225,407	295,409	305,954	10,545	3.6%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 599,241</b>	<b>\$ 622,493</b>	<b>\$ 1,054,702</b>	<b>\$ 1,113,233</b>	<b>\$ 1,144,683</b>	<b>\$ 31,450</b>	<b>2.8%</b>
FTE's	0.50	0.50	4.36	4.36	4.36		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Processed 4464 online registrations, 17% increase from 2011.
- Provided mentoring and professional experience to four interns.
- Partnered with Rosetown Playhouse to host the multi-cultural production, “Twist of Fate” at Villa Park.
- Initiated “Random Acts of Recreation” Blog to act as a community update for summer recreation programs and events.
- Used Survey Monkey tools to evaluate Summer Spectacular program satisfaction and gather summer staff feedback.
- Continued relationship with the City of Lauderdale to extend recreation experiences to neighbors near Lauderdale Community Park.

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- Continue to provide volunteer opportunities to the community and support volunteer involvement.
- Continue to survey similar local facilities to evaluate current rate structure.
- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 33,753	\$ 28,126	\$ 30,659	\$ 33,095	\$ 35,829	\$ 2,734	8.3%
Supplies & Materials	9,520	10,316	16,625	17,810	19,020	1,210	6.8%
Other Services & Charges	21,997	20,088	39,728	59,610	61,660	2,050	3.4%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 65,270</b>	<b>\$ 58,530</b>	<b>\$ 87,012</b>	<b>\$ 110,515</b>	<b>\$ 116,509</b>	<b>\$ 5,994</b>	<b>5.4%</b>
FTE's	1.00	1.00	1.00				

**2013 Budget Impact Items**

- Personal Services increases due to higher temporary staffing costs.

**2011/2012 Achievements**

- Hosted 14 Discover Your Parks events in 2012. Over 750 Roseville residents enjoyed fresh air, fun and fitness at a park near home.
- Received \$5000 Metropolitan Regional Arts Council Community Arts Grant for the 2<sup>nd</sup> year to help support annual summer entertainment series.
- Supported 4<sup>th</sup> Annual Roseville Rotary Taste of Rosefest.
- Partnered with Roseville Central Park Foundation to host Flying Colors Community Festival in Central Park off Dale Street, over 1500 people in attendance for a first time event.

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- To evaluate current program effectiveness and adjust as financially appropriate.
- Evaluate current Center operations to effectively manage budget allocation.
- To continue to consider the HANC Planning Committee recommendations.
- Facilitate HANC improvements and exhibit additions funded by FORParks and FORHANC

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 87,783	\$ 90,975	\$ 12,242	\$ 15,600	\$ 15,600	\$ -	0.0%
Supplies & Materials	3,230	4,043	5,819	6,482	6,482	-	0.0%
Other Services & Charges	19,141	17,505	21,209	27,775	28,325	550	2.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 110,155	\$ 112,524	\$ 39,270	\$ 49,857	\$ 50,407	\$ 550	1.1%
FTE's	1.00	1.00	-	-	-		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Managed 30 Nature Center front desk volunteers providing 2100 hours of access to the center and valuable community connections.
- Implemented organizational changes for the annual Wild Rice Festival including; the addition of food trucks, new event layout, new performers and ricing demonstrators and increased activities.

## City of Roseville – 2013 Budget

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

### Division / Program Description

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

### 2013 Goals and Objectives

- Monitor concessions contract to determine best long term approach.
- Capitalize of marketing efforts to increase ice usage and rentals through camps, clinics and additional adult leagues.
- Continue to consider the RSC- OVAL task force recommendations.
- Utilize newly installed camera technology for event broadcasts and facility promotion.
- Analyze and update banquet facility marketing plan.

### Financial Summary

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	\$ 594,005	\$ 562,757	\$ 596,877	\$ 624,475	\$ 640,090	\$ 15,615	2.5%
Supplies & Materials	55,819	45,695	57,662	68,515	69,935	1,420	2.1%
Other Services & Charges	337,417	319,981	331,586	344,491	351,955	7,464	2.2%
Capital Outlay	6,133	6,443	9,869	-	-	-	0.0%
<b>Total</b>	<b>\$ 993,375</b>	<b>\$ 934,876</b>	<b>\$ 995,994</b>	<b>\$ 1,037,481</b>	<b>\$ 1,061,980</b>	<b>\$ 24,499</b>	<b>2.4%</b>
FTE's	6.00	6.00	5.75	5.75	5.75		

### 2013 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff.

### 2011/2012 Achievements

- Retained 98 % of Group Rentals.
- Hosted MN Wild outdoor practice, MN Wild viewing party & MN Wild Summer Bash.
- Hosted Defending the Blue Line Skate for the Troops event.
- Hosted Roseville Visitors Association sponsored Mobile Gaming World Record attempt event
- Used Social Media for event promotion including MN Wild social media for increased exposure
- Hosted 3 Major Speedskating events:
  - 2012 American Cup II Speedskating Championships
  - 2012 US Junior National Speedskating Championships
  - 2012 John Rose Open

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- To retain the storage and dance studio space for 2012 and beyond.
- To continue to cooperate and coordinate with the Roseville School District per agreement in the provision of Central Park and Brimhall Community Gymnasiums and the Roseville Gymnastic Center.
- To provide safe and adequate supervision at the City Hall Campus to open up facilities for community use as much as possible.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 10,554	\$ 7,234	\$ 8,324	\$ 15,900	\$ 15,900	\$ -	0.0%
Supplies & Materials	20	-	-	-	-	-	0.0%
Other Services & Charges	77,434	80,188	88,908	94,800	99,250	4,450	4.7%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 88,007</b>	<b>\$ 87,422</b>	<b>\$ 97,232</b>	<b>\$ 110,700</b>	<b>\$ 115,150</b>	<b>\$ 4,450</b>	<b>4.0%</b>
FTE's	-	-	-	-	-		

**2013 Budget Impact Items**

- Other Services & Charges increase due to higher costs associated with community gymnasiums.

**2011/2012 Achievements**

- Provision of storage space for Parks and Recreation and affiliated groups and studio space for the Roseville School of Dance.
- Provision of two community gymnasiums and one gymnastic center in cooperation with the Roseville School District per agreement.
- Provided community gathering spaces for affiliated groups to offer community programs.

## City of Roseville – 2013 Budget

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

### Department Description

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

### 2013 Goals and Objectives

- Ensure safe conditions as a top priority for users and employees.
- Look at alternatives for Lexington Avenue plantings.
- Continue to analyze turf and landscape area needs.
- Finalize City Public Tree Master Plan.
- Monitor local EAB issues and make recommendations for control.

### Financial Summary

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 650,787	\$ 670,242	\$ 656,322	\$ 663,750	\$ 680,549	\$ 16,799	2.5%
Supplies & Materials	71,545	96,823	109,225	112,261	114,605	2,344	2.1%
Other Services & Charges	135,295	189,746	200,285	198,409	229,359	30,950	15.6%
Capital Outlay	127	3,411	-	15,000	-	(15,000)	-100.0%
<b>Total</b>	<b>\$ 857,754</b>	<b>\$ 960,223</b>	<b>\$ 965,832</b>	<b>\$ 989,420</b>	<b>\$ 1,024,513</b>	<b>\$ 35,093</b>	<b>3.5%</b>
FTE's	6.25	5.25	7.25	7.25	7.25		

### 2013 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff.
- Other Services & Charges increase due to higher contractual maintenance for park shelters.

### 2011/2012 Achievements

- Implemented new field drag system into daily operations.
- Implemented Vehicle inspection program.
- Implemented several test sites for new trash collection and removal system.
- Updated Adopt-A-Park Signage.
- Completed Phase 1 “Wayfinding” signage program in Central Park through a donation from The Central Park Foundation.
- Completed “Edible Landscape” theme garden at Central Park Muriel Sahlin Arboretum.
- Completed Langton Lake Pathway to Health bench installation.
- Implemented brick replacement program at Central Park Muriel Sahlin Arboretum and added access walk to Arboretum Center restrooms.

**Division / 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.

**2013 Goals and Objectives**

- Continue to conduct analysis of historical and life cycle information as Phase 1 Parks and Recreation Renewal Plan moves forward.
- Restore future PIP budget to reflect actual needs.
- Integrate Life Cycle information into Asset Management implementation.
- Focus on safety and aesthetics as a high priority.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	410,086	76,073	137,085	40,000	40,000	-	0.0%
Total	\$ 410,086	\$ 76,073	\$ 137,085	\$ 40,000	\$ 40,000	\$ -	0.0%
FTE's	-	-	-	-	-		

**2013 Budget Impact Items**

- Not applicable.

**2011/2012 Achievements**

- Full analysis of PIP historical information and projections for future needs as 2012-2016 Phase 1 Parks and Recreation Renewal Program moves forward.
- Budget reductions precluded moving forward with project needs in 2012.

**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.

**2013 Goals and Objectives**

- Offer reasonable fees to golfers, league members and tournaments to maintain levels of play.
- Increase Social Media networking programs: FaceBook, Twitter and E-mail usage to our current golfers and expanding to potential golfers.
- Review and update staff manuals.
- Explore new opportunities to attract league members.
- Explore new food operations: variety and specials.

**Financial Summary**

	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Budget</u>	2013 <u>Budget</u>	\$ Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>
Personal Services	\$ 104,137	\$ 107,522	\$ 109,330	\$ 158,000	\$ 160,815	\$ 2,815	1.8%
Supplies & Materials	20,542	21,435	16,428	21,500	21,600	100	0.5%
Other Services & Charges	32,012	33,671	32,342	43,925	44,400	475	1.1%
Capital Outlay	1,051	2,008	-	20,000	20,000	-	0.0%
<b>Total</b>	<b>\$ 157,743</b>	<b>\$ 164,636</b>	<b>\$ 158,101</b>	<b>\$ 243,425</b>	<b>\$ 246,815</b>	<b>\$ 3,390</b>	<b>1.4%</b>
FTE's	1.00	1.00	1.25	1.25	1.25		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Developed new and updated existing golfing program pamphlets and handouts.
- Enhanced club house interior and staff customers’ services.
- Increased Facebook and Twitters account exposures.
- Re-developed marketing plan through coupon / direct marketing practices.
- Successful transition to new Club House Manager in June 2012.

**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.

**2013 Goals & Objectives**

- Continue to explore new, cost effective ways and procedures to maintain golf course and clubhouse.
- Develop a plan and time line for capital improvements and equipment replacement schedule for course, grounds & clubhouse.
- Develop and maintain disease management program for EAB and Japanese Beetle.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 107,627	\$ 114,347	\$ 112,309	\$ 67,400	\$ 68,710	\$ 1,310	1.9%
Supplies & Materials	16,163	21,628	19,007	26,500	27,000	500	1.9%
Other Services & Charges	49,309	49,498	51,961	47,825	48,275	450	0.9%
Capital Outlay	-	-	-	29,000	20,000	(9,000)	-31.0%
Total	\$ 173,099	\$ 185,473	\$ 183,277	\$ 170,725	\$ 163,985	\$ (6,740)	-3.9%
FTE's	1.50	1.50	0.50	0.50	0.50		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Planted 30 new trees following the landscape master plan. Including replacement of numerous storm damaged trees.
- Worked to remove Buckthorn along shores of Lake Zimmerman.
- Continue tee area high maintenance program.
- Stained and sealed Maintenance Building.

**Division / Program:** City 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.

**2013 Goals and Objectives**

- Improve record and data management of division’s activities.
- Explore ways to better communicate with the public regarding land use issues.
- Begin the update to the Twin Lakes AUAR environmental review document.
- Update the Zoning Code.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 235,100	\$ 243,685	\$ 246,218	\$ 313,908	\$ 321,755	\$ 7,847	2.5%
Supplies & Materials	134	116	-	3,500	3,575	75	2.1%
Other Services & Charges	39,488	52,027	39,927	52,400	53,450	1,050	2.0%
Capital Outlay	3,393	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 278,115</b>	<b>\$ 295,828</b>	<b>\$ 286,145</b>	<b>\$ 369,808</b>	<b>\$ 378,780</b>	<b>\$ 8,972</b>	<b>2.4%</b>
FTE's	2.00	2.00	3.25	3.25	3.25		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Brought forward a new zoning code for adoption in compliance with the Comprehensive Plan
- Created the Twin Lakes Regulating Plan and Twin Lakes Overlay District for City Council approval
- Reviewed projects that generated \$65 million in new tax base within the city.

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

**Division / Program Description**

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

**2013 Goals and Objectives**

- Continue to secure grant monies to foster redevelopment opportunities.
- Continue to work with existing businesses to ensure their success.
- Implement new economic development strategies to enhance tax base.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 188,997	\$ 195,456	\$ 146,499	\$ 35,148	\$ 36,030	\$ 882	2.5%
Supplies & Materials	4,219	2,777	8,071	2,500	2,550	50	2.0%
Other Services & Charges	21,937	33,957	29,120	24,365	24,855	490	2.0%
Capital Outlay	-	-	349,945	-	-	-	0.0%
<b>Total</b>	<b>\$ 215,153</b>	<b>\$ 232,190</b>	<b>\$ 533,634</b>	<b>\$ 62,013</b>	<b>\$ 63,435</b>	<b>\$ 1,422</b>	<b>2.3%</b>
 FTE's	 2.00	 2.00	 0.43	 0.25	 0.25		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Established two Tax Increment Financing districts to support City housing initiatives. (Applewood Pointe at Langton Lake and Sienna Green).
- Construction of Phase II of the Twin Lakes infrastructure project.
- Began discussion with City Council on economic development priorities.
- Hosted the Urban Land Institute-sponsored “Navigating the New Normal” presentation to discuss the economic climate in Roseville.

**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.

**2013 Goals and Objectives**

- Continue opportunities and provide resources for department personnel’s Professional Development.
- Improve existing procedures and systems to increase efficiency and effectiveness.
- Continually monitor existing Regulations to ensure that the community needs are being met.
- Expand the Neighborhood Enhancement Program to commercial areas of the City.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 519,379	\$ 519,735	\$ 385,110	\$ 363,800	\$ 372,900	\$ 9,100	2.5%
Supplies & Materials	5,894	7,523	7,808	9,640	9,830	190	2.0%
Other Services & Charges	109,221	116,402	122,882	123,470	125,940	2,470	2.0%
Capital Outlay	15,371	-	-	30,000	-	(30,000)	0.0%
<b>Total</b>	<b>\$ 649,864</b>	<b>\$ 643,659</b>	<b>\$ 515,800</b>	<b>\$ 526,910</b>	<b>\$ 508,670</b>	<b>\$ (18,240)</b>	<b>-3.5%</b>
FTE's	5.90	5.90	3.75	3.75	3.75		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- In 2012, issued over 1,500 building permits bringing in over a million dollars in revenue.
- In 2012, valuation of construction was \$65 million, including \$22 new single-family homes and several industrial buildings and commercial remodels.
- In 2012, staff continued the Neighborhood Enhancement Program which involved communicating with and canvassing 5,028 properties for City Code violations (from the public right-of-way). Staff observed 177 violations, notified owners, and obtained compliance in 87% of the cases within 20 business days.

**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.

**2013 Goals and Objectives**

- Assist (as time permits) Engineering, Police, and other City Departments in the use of property database, GIS, and web technologies.
- Continue support for the Roseville and Ramsey County GIS online mapping site.
- Assist in the expansion of content in the city’s Laserfiche repository.

**Financial Summary**

	2009	2010	2011	2012	2013	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Personal Services	\$ 75,111	\$ 76,544	\$ 83,425	\$ 87,854	\$ 90,050	\$ 2,196	2.5%
Supplies & Materials	104	-	-	100	100	-	0.0%
Other Services & Charges	7,169	3,778	2,920	4,850	4,955	105	2.2%
Capital Outlay	-	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$ 82,384</b>	<b>\$ 80,322</b>	<b>\$ 86,345</b>	<b>\$ 92,804</b>	<b>\$ 95,105</b>	<b>\$ 2,301</b>	<b>2.5%</b>
FTE's	1.00	1.00	1.00	1.00	1.00		

**2013 Budget Impact Items**

- Personnel increases include a 2% cost-of-living increase for City Staff.

**2011/2012 Achievements**

- Served as Chairman of the Ramsey County GIS Users Group.
- Created custom “Find my Zoning” web map application for Zoning Code update project.
- Converted Rental Registration and Energy Audit Program data into Google Maps.
- Became the first metro area city to publish address point data in Metro GIS Pilot Project.
- Maintained up-to-date map and list of housing foreclosures in the City.

## City of Roseville – 2013 Budget

### Debt Management Plan

By formal Council action, the City of Roseville affirmed its debt policy in 2010. The policy can be found in Appendix A. 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.

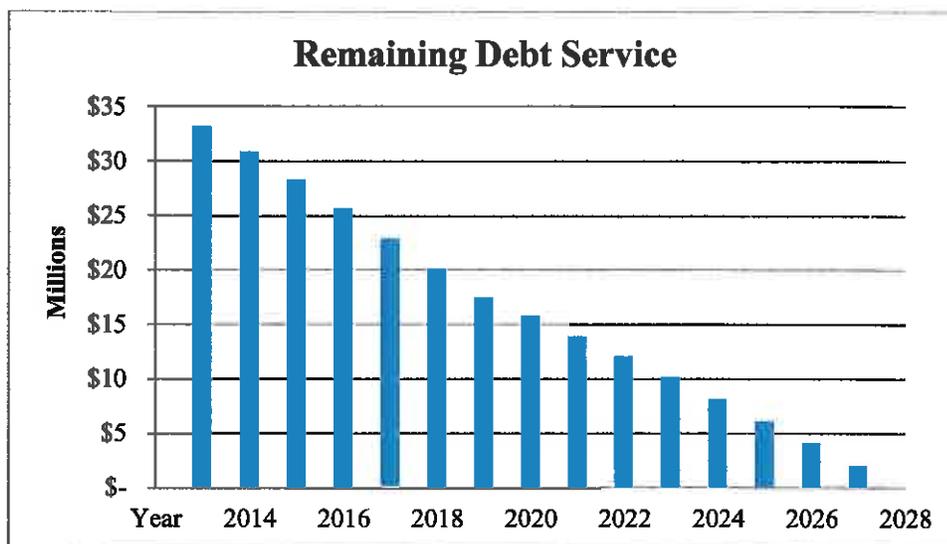
The City currently has three types of debt; 1) general obligation improvement debt, 2) general obligation facility debt, and 3) general obligation taxable housing debt. Improvement debt is used for financing the city’s street improvement program. Facility debt accounts for the debt service on City Campus facilities, as well as a park renewal program and the Housing debt accounts for debt issued to finance a public/private partnership with a local townhome association’s improvements. The city will have six general obligation debt issues outstanding at the beginning of 2013. They are depicted below.

Description	Principal Outstanding	Net Interest Rate	Date of Final Maturity	Eligible Call Date
Series 25	435,000	4.24 %	03/01/2014	Bi-annually
Series 27	5,430,000	3.72 %	03/01/2019	03/01/2013
Series 28	1,800,000	3.31 %	03/01/2018	03/01/2016
Series 29	1,035,000	5.06 %	03/01/2025	03/01/2020
Series 31	10,000,000	2.45 %	03/01/2028	03/01/2023
Series 32	15,685,000	2.11 %	03/01/2028	03/01/2023
<b>Total</b>	<b>\$ 34,385,000</b>			

The following tables depict the City’s debt service payments by year.

<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 1,230,000	\$ 924,926	\$ 2,154,926
2014	2,310,000	956,465	3,266,465
2015	2,555,000	890,955	3,445,955
2016	2,650,000	816,257	3,466,257
2017	2,750,000	741,673	3,491,673
2018	2,825,000	667,172	3,492,172
2019	2,570,000	588,743	3,158,743
2020	1,730,000	520,725	2,250,725
2021	1,820,000	462,330	2,282,330
2022	1,850,000	400,531	2,250,531
2023	1,935,000	335,417	2,270,417
2024	1,975,000	272,705	2,247,705
2025	2,045,000	212,795	2,257,795
2026	1,980,000	153,219	2,133,219
2027	2,050,000	94,060	2,144,060
2028	2,110,000	31,844	2,141,844
	<b>\$ 34,385,000</b>	<b>\$ 8,069,817</b>	<b>\$ 42,454,817</b>

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



**Legal Debt Limit**

Minnesota State Statutes Section 475.51 generally limits net debt to no more than three percent of the estimated market value of the taxable property within the municipality. However, 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	\$ 3,985,073,200
Debt Limit (3% of total estimated market value)	119,552,196
Total Outstanding Debt	20,135,000
Less amount exempted	(2,045,000)
Total net debt applicable to limit	\$ 101,462,196

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

**Debt Retirement Strategy**

The City has established and is maintaining a relatively rapid debt retirement schedule to provide both a better bond rating in the future (currently Aaa 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 2012 will be \$1,020.

## Capital Improvement Plan – Executive Summary

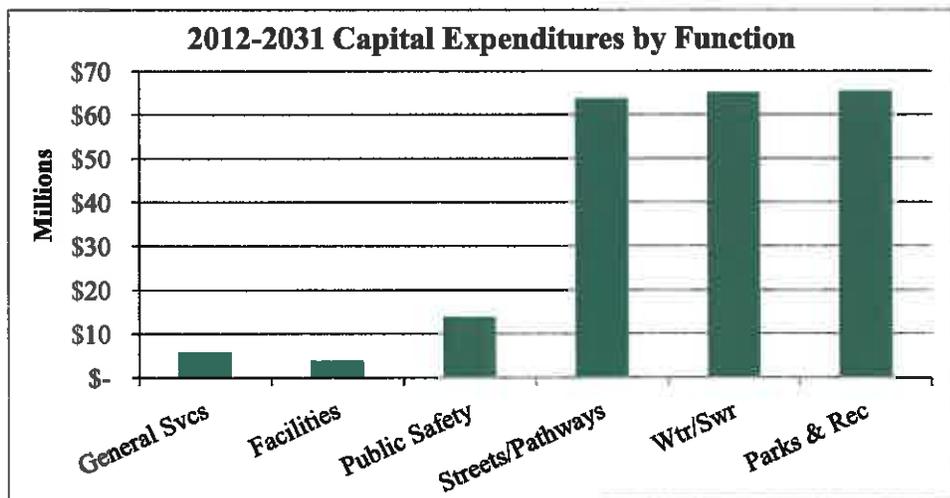
Enclosed is the 2012-2031 Capital Improvement Plan (CIP) as prepared in accordance with the goals and strategies identified in the Imagine Roseville 2025 initiative and in consideration of the goals and objectives identified by the City Council earlier this year. The CIP also incorporates the valued contributions made by the City’s advisory commissions, and other citizen groups. Finally, the CIP also addresses a number of federal and state mandates that require capital outlays.

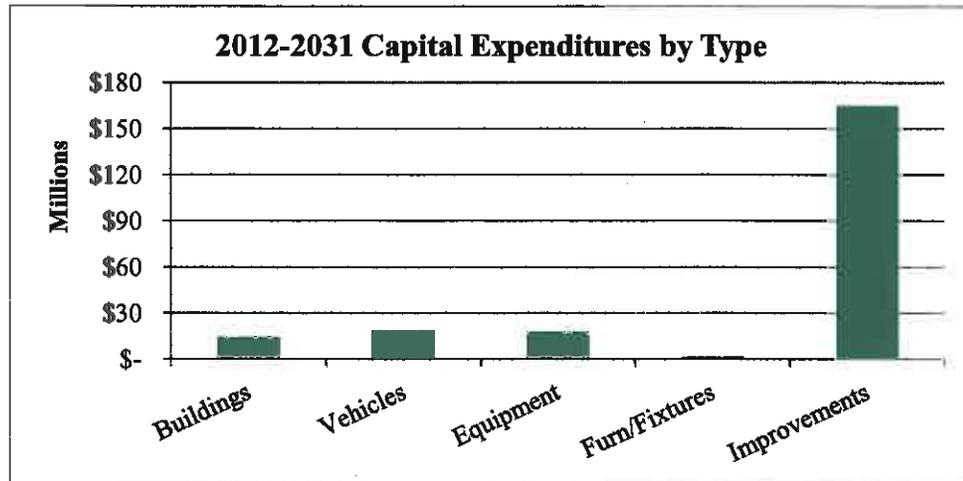
The CIP should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed budgeting decisions. Only after further discussion and Council approval will these items be considered funded. However, the inclusion of these items into the CIP signals general support for a particular service level standard(s).

Over the next 20 years, the City expects to expend approximately \$218 million to replace existing vehicles, equipment, and infrastructure that will allow the City to maintain or enhance its programs and services. This assumes that the City will have available funding and that all existing assets will be replaced at the end of their useful lives. It is conceivable that some of these items will not be replaced. By contrast, over the 20 previous years, the City expended only \$76 million to replace its capital assets; a reflection of both the general need and available funding during this time.

On average, the City expects to expend approximately \$10.9 million per year on capital assets over the next 20 years. The largest asset category is system improvements, which represents 76% of the total amount. The largest asset by City function is parks and recreation, which represents 30% of the total amount, followed closely by water and sewer systems.

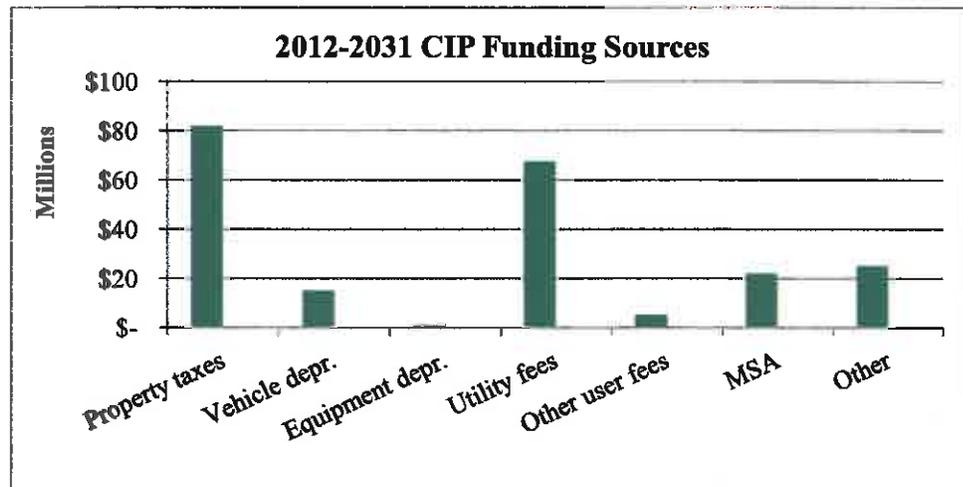
The following charts depict the City’s 20-year capital needs.





Funding for the CIP is expected to come from numerous sources depending on the asset type. The largest expected funding source for the CIP is property taxes, which represents 38% of the total amount needed. The property tax burden can be lessened if alternative funding sources are secured.

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



The CIP identifies a number of major capital items that are expected to be needed over the next 20 years to sustain current service levels. They include:

- ❖ \$65 million in park system improvements.
- ❖ \$65 million in water and sewer infrastructure.
- ❖ \$64 million in streets and pathways.
- ❖ \$38 million in vehicles and equipment.
- ❖ \$14 million in general facilities improvements.

Greater detail on these projects can be found in the full version of the Capital Improvement Plan.

### Financial Impact

The CIP will have a substantial impact on utility customers and taxpayers. Assuming all of the utility systems items contained in the CIP are funded, the City’s water, sanitary sewer, and storm sewer rates will increase approximately 60% over the next 20 years. This is in addition to any inflationary-type increases that will be needed to sustain day-to-day operations.

The impact on property taxpayers is even greater. If all of the property tax-supported items contained in the CIP are funded including; vehicles, equipment, building improvements, and park improvements, taxpayers can expect to pay 4-5% more each year for the next 20 years. Again, this is in addition to any inflationary-type increases that will be needed for day-to-day operations.

This assumes that all property tax-supported capital items will be funded through systematic increases in the annual property tax levy, and that no other alternative funding sources are captured. In addition, it also assumes that all existing assets will be replaced with something similar at the end of their useful lives. It is likely that some assets will be retired with no intent of replacing it.

The combined financial impact to Roseville homeowners if all items contained in the CIP are funded would result in an increase of approximately 3.7% per year above and beyond what they’re currently paying in property taxes and utility charges. Again, these same homeowners will also face inflationary-type increases for general operations as well.

For a single-family home with a property value of \$235,000 and average water consumption, the approximate impact is as follows:

Current	2013	2015	2017	2019	2021	2023	2025	2027	2029	2031
\$ 931	1,000	1,075	1,155	1,241	1,335	1,436	1,545	1,663	1,791	1,929

As the table indicates, a typical household would pay an additional \$998 or 107% more in 2031 than it does today if all items in the CIP are funded.

### **Financial Plan – Executive Summary**

Enclosed is the 2012-2021 Financial Plan as prepared in accordance with the goals and strategies identified in the Imagine Roseville 2025 initiative and in consideration of the policies, goals and objectives identified by the City Council. Like the Capital Improvement Plan (CIP), the Financial Plan should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed financial decisions.

The Financial Plan is segregated into two portions; operations and capital investments. While both portions are crucial for maintaining services, the potential for alternative funding sources and the flexibility in making operational adjustments can vary significantly for each. Therefore they are looked at separately for financial planning purposes.

In addition, the Financial Plan makes the distinction between general-purpose operations that are used to provide police, fire, streets, and parks & recreation, and are typically funded by property taxes; and enterprise or business-type operations that are used to provide for water, sewer, storm, and golf course operations which are typically funded by user fees. Each of these separate categories is discussed in greater detail below.

If current operational trends continue and if the City makes all planned capital replacements over the next 10 years, it will create a sizeable impact on Roseville property owners. In adopting the 2012 Budget, the City Council recognized this impact and instituted significant increases in the water and sewer rates and re-purposed existing property tax levies. This resulted in substantial improvement in the City's asset replacement funding mechanisms

However, in order to maintain programs and services at existing levels and to replace infrastructure at the optimal time, property tax levies will need to increase by 2-3% per year for the next 10 years. Water and Sewer rates will need to increase by 30% per year in 2013, followed by more moderate increases thereafter. Under this scenario, a typical single-family home will see their combined City property tax and utility bill increase from \$1,134 in 2011 to \$2,109 in 2020. These impacts can be lessened if the City chooses to eliminate programs, reduce service levels, or delay capital replacements.

With these projections, Roseville would no longer be among the lowest taxed cities in the Twin Cities Metropolitan Area. It is estimated that Roseville will go from having the 7<sup>th</sup> lowest taxes out of 60 comparative cities, to having the 25<sup>th</sup> to 30<sup>th</sup> lowest. This would place Roseville near the median taxation level. For comparison purposes, the cities currently near the median include: Bloomington, St. Louis Park, Burnsville, New Brighton, and Mounds View.

The impacts noted above can also be portrayed as a percentage of household income. Based on the projections above, it is estimated that each household will pay approximately 2.0% of their income to the City for property taxes and their utility bill in 2021. By comparison, Roseville households paid 1.5% of their income in 2002 and an estimated 1.3% in 2010.

More detailed information is presented below.

### **Enterprise Operations**

The City's enterprise or business-type operations include the City's water, sanitary sewer, storm sewer, solid waste recycling, and golf course operations. They are categorized as enterprise operations because they are run much like a private, stand-alone business that is sustained solely by the direct revenues they receive. These operations do not receive any property tax monies.

Enterprise operations are funded by user fees, a portion of which is set aside for future capital replacements. The remaining is used for day-to-day operations. For financial planning purposes, the City looks at operations and capital investments separately. The financial plan for each of these categories is discussed in greater detail below.

### Operations

Over the next 10 years, the City's enterprise operations are projected to collectively grow 3.4% per year, from \$11 million in estimated expenditures in 2012 to \$14.8 million in 2021. This assumes that the City will continue providing the same services and levels of services as it currently does. The projections incorporate increases in personnel, supplies & materials, and other operating costs including the purchase of water from the City of St. Paul and wastewater treatment costs paid to the Metropolitan Council.

Projected cost increases by major category for the enterprise functions are as follows:

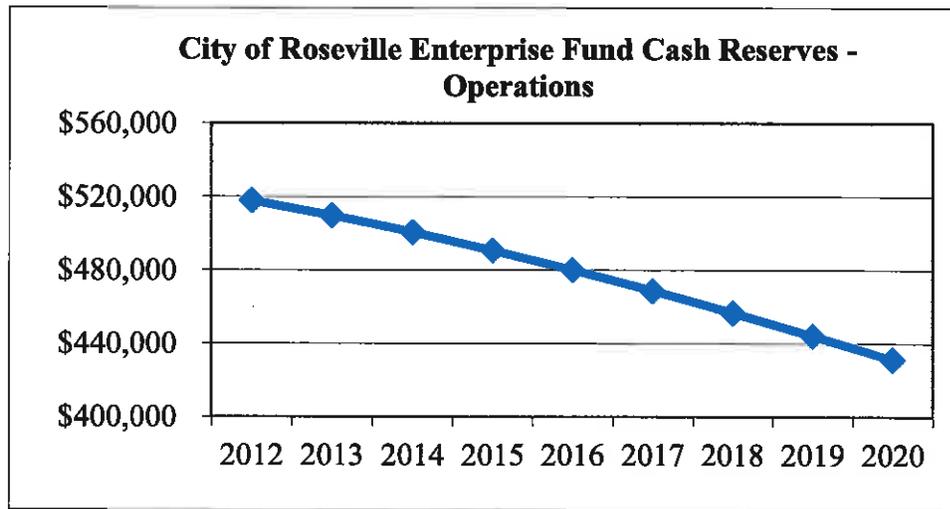
- ❖ Personnel costs - 3%
- ❖ Supplies and materials - 3%
- ❖ Other services and charges - 3%

The projected cost increases through 2021 are comparable to actual increases realized in prior years. To accommodate these additional costs, operating revenues rates will need to increase by a corresponding amount. User fee increases will fluctuate greatly depending on the enterprise function, with golf course and recycling fees rising at 4% annually. Water, sewer, and stormwater fees will need to rise at 3% annually to offset projected cost increases and to equate current revenues with current expenditures.

Cash reserves held in the enterprise funds are expected to generate an investment return of 5% annually which can be used to partially offset operational costs.

Additional user fee increases will be needed to offset capital investment needs. These increases are discussed in greater detail below.

Based on the projected cost increases and added revenues, the cash reserve levels for operations in the City’s enterprise-type functions are depicted in the following chart:

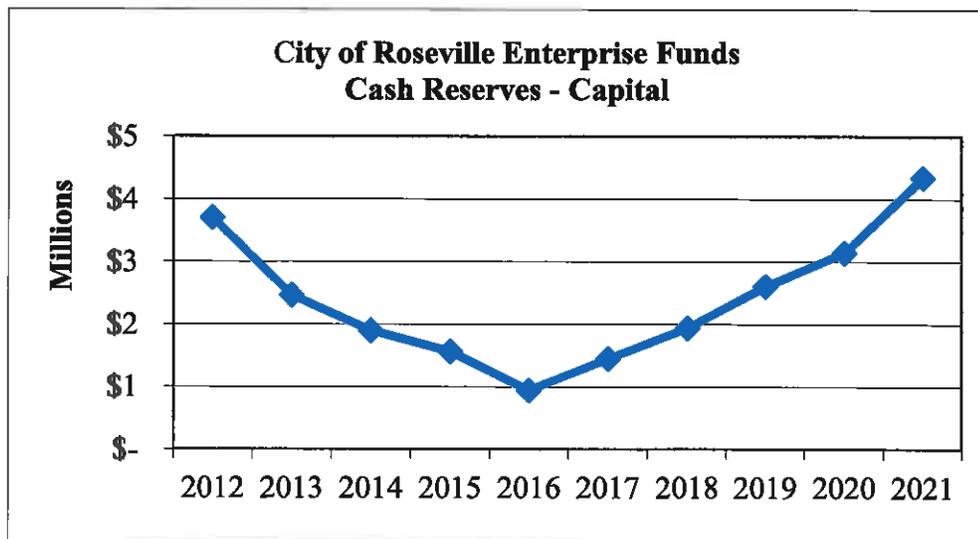


Reserve levels set aside for operations, while declining, will remain sufficient for the foreseeable future.

**Capital Investment**

The 2012-2021 CIP identified approximately \$33.4 million in asset replacement needs including the replacement of vehicles, water and sanitary sewer mains, stormwater mains and retention ponds, and golf course improvements. Again, significant utility rate increases were implemented in 2012 with further increases in 2013. Significant increases will also be needed in the Golf Course operations in the next few years. Thereafter, inflationary-type increases will be sufficient.

With the user fee increases, and following the asset replacement schedules identified in the CIP, the cash reserves in the City’s enterprise funds dedicated for capital needs will be as follows:



## Financial Impact

Based on the projections noted above, the following table depicts the annual water, sanitary sewer, storm sewer, and recycling charges for a typical household:

2012	2013	2015	2015	2016	2017	2018	2019	2020	2021
\$ 580	696	731	768	806	846	889	933	980	\$1,080

As shown in the above table, over the next 10 years a typical household will incur an average increase of 8% annually on their utility bill. Green fees at the golf course will need to increase 6% per year. Again, these increases can be mitigated somewhat if the City defers the replacement of some capital assets beyond 10 years.

### **General Purpose Operations**

The City's general purpose operations include the City's police, fire, streets and pathways, parks and recreation, and general administrative and finance functions. For purposes of this financial plan, it excludes general facilities such as City Hall, Public Works Building, and all fire stations. Which have typically been financed with voter-approved bonds.

In contrast to the City's water and sewer operations, general purpose functions are provided for by a variety of funding sources most notably, property taxes.

Each year, a portion of the property tax levy is set aside for future capital replacements. The remaining is used for day-to-day operations. For financial planning purposes, the City looks at operations and capital investments separately. The financial plan for each of these categories is discussed in greater detail below.

### Operations

Over the next 10 years, the City's general purpose operations are projected to collectively grow 3% per year, from \$16.3 million in estimated expenditures in 2012 to \$21.3 million in 2021. This assumes that the City will continue providing the same services and levels of services as it currently does. The projections incorporate increases in personnel, supplies & materials, and other operating costs including contracted legal and other professional services.

Projected cost increases by major category for the general purpose functions are as follows:

- ❖ Personnel costs - 3%
- ❖ Supplies and materials - 3%
- ❖ Other services and charges - 3%

The projected cost increases through 2021 are comparable to actual increases realized in prior years. To accommodate these additional costs, operating revenues rates will need to increase by a corresponding amount. For General Fund activities including police, fire, streets, etc., revenues will need to increase as follows:

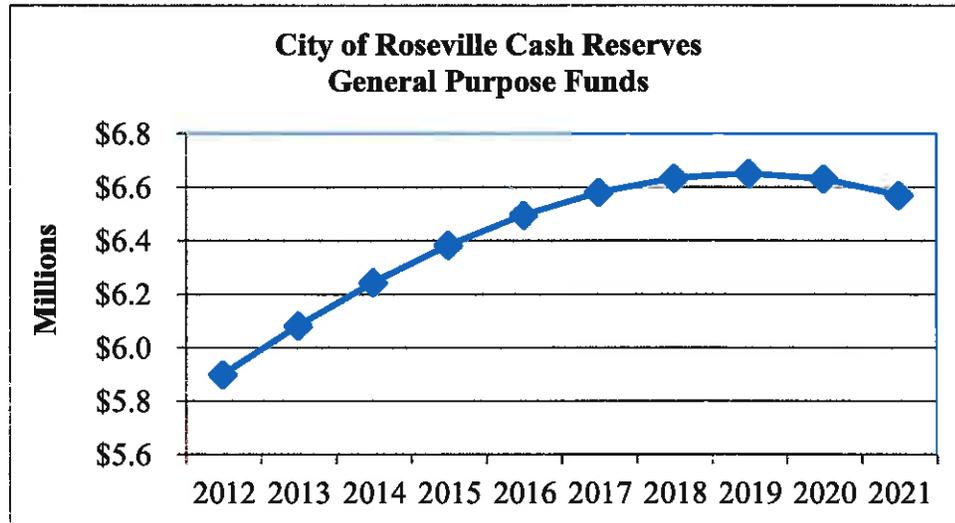
- ❖ Property taxes – 3%
- ❖ Licenses and permits – 2%
- ❖ Court fines – 2%
- ❖ Intergovernmental – 2%
- ❖ Charges for services – 2%
- ❖ Other – 1%

For Parks & Recreation activities including recreation programs and park maintenance, revenues will need to increase as follows:

- ❖ Property taxes – 3%
- ❖ Charges for services – 3%

Cash reserves held in the general purpose funds are expected to generate an investment return of 5% annually which can be used to partially offset operational costs. Additional property tax increases will be needed to offset general purpose capital investment needs. These increases are discussed in greater detail below.

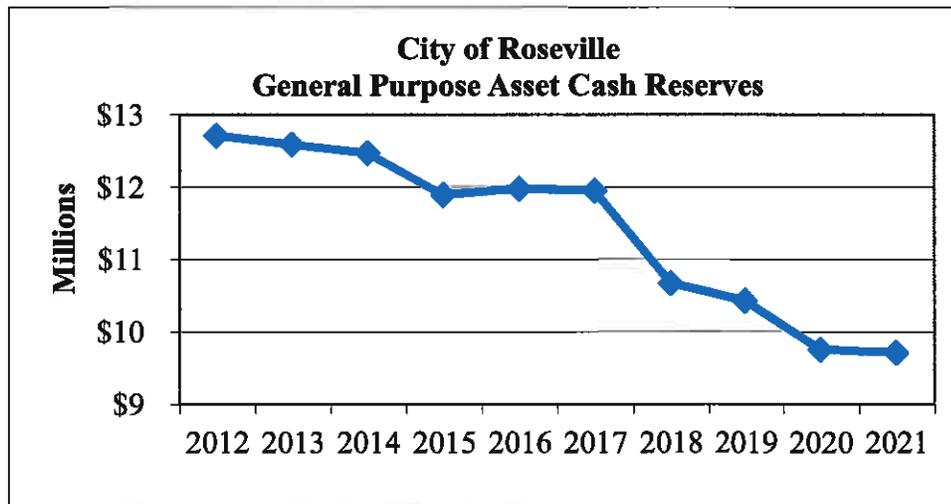
Based on the projected cost increases and added revenues, the cash reserve levels for operations in the City's general purpose functions are depicted in the following chart:



**Capital Investments**

The 2012-2021 CIP identified approximately \$17.5 million in general purpose asset replacement needs including the replacement of buildings, streets, trails, and vehicles and equipment. This excludes park improvements and the construction of a new fire station which are being financed in 2012-2015.

The following chart depicts cash reserve levels over the next 10 years for capital purchases.



**Financial Impact**

Based on the projections noted above, the following table depicts the annual property tax impact necessary to finance the operational and capital needs for the City’s general purpose functions including all streets, trails, and vehicles and equipment:

**Annual Household Property Tax Bill**

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
651	665	695	756	815	873	927	981	1,011	1,029

As shown in the above table, over the next 10 years a typical household will incur an average increase of 3.6% annually on their property tax bill – holding all other factors constant. Again, this excludes the impact for the fire station and park improvements scheduled for 2012-2015.

**Performance Measures**

During the past couple of years, City Staff have been developing performance measures that would complement the numerous reports and statistics prepared by the City and to provide guidance for future decision making. These performance measures have been established in accordance with the City’s Imagine Roseville 2025 visioning process and City Council goals. They also include a number of operating indices that are used to manage city programs and services.

These performance measures are not meant to be an all-encompassing reflection on the results or outcomes the City achieves. The success of city programs and services are affected by a number of determinants including the availability of financial and staffing resources. However, these measures should allow the City to gauge whether established standards are being met, and whether resources are being allocated effectively. They should also provide some insight on whether the City is making adequate progress on achieving its long-term goals and objectives.

The following is a summary of the City performance measures that have been developed to date, although only limited data has been populated.

**Administration Department**

Regional Benchmark: Average number of days from a position vacancy to candidate acceptance

IR2025 Strategy: 2.B

Description: # of days between job being posted and person accepting the position

City	2010	2011	2012	3-Year Avg.	2013
Woodbury	53	-	-	-	-
Roseville	60	51	-	-	-

Regional Benchmark: Rate of turnover

IR2025 Strategy: 2.B

Description: # of employees that voluntarily leave the city divided by total number of positions (excludes seasonal employees)

City	2010	2011	2012	3-Year Avg.	2013
Woodbury	1.4%	-	-	-	-
Roseville	3.5%	6.4%	-%	-%	-%

Local Benchmark: Percentage of employee performance reviews conducted within 30 days of the due date

IR2025 Strategy: 2.B

Description: N/A

2010	2011	2012	3-Year Avg.	2013
15.7%	20.7%	-%	-%	-%

## City of Roseville – 2013 Budget

Local Benchmark: Number of website subscribers for electronic communications

IR2025 Strategy: 2.B

Description: Number of email accounts registered to receive City News updates through the website's email subscription program

2010	2011	2012	3-Year Avg.	2013
540	572	-	-	-

Local Benchmark: Percentage of time cable channel is free of difficulties

IR2025 Strategy: 2.B

Description: Technical difficulties are equipment related problems or human errors that prevent residents from viewing Roseville Cable Channel 16

2010	2011	2012	3-Year Avg.	2013
99.9 %	99.9 %	- %	- %	- %

Local Benchmark: Tons of material collected through curbside collection

IR2025 Strategy: 2.B

Description: Tons of material collected as part of the City's contracted recycling collection program

2009	2010	2011	3-Year Avg.	2012
3,281.20	3,321.35	3,243.86	3,282.14	-

### Finance Department

Regional Benchmark: Average processing days for accounts payable vendor checks

IR2025 Strategy: 2.B

Description: # of days from invoice date to check date

City	2010	2011	2012	3-Year Avg.	2013
Woodbury	18	-	-	-	-
Roseville	20	21	-	-	-

Local Benchmark: Percentage of cash receipts (40,000 annually) processed accurately

IR2025 Strategy: 2.B

Description: N/A

2010	2011	2012	3-Year Avg.	2013
99 %	99 %	- %	- %	- %

## City of Roseville – 2013 Budget

Local Benchmark: Percentage of vendor payments (7,000 annually) processed accurately  
 IR2025 Strategy: 2.B  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
99 %	99 %	- %	- %	- %

Local Benchmark: Percentage of paychecks (8,000 annually) processed accurately  
 IR2025 Strategy: 2.B  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
99 %	99 %	- %	- %	- %

Local Benchmark: Average License Center customer wait time; tab renewals  
 IR2025 Strategy: 2.B  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
2	2	-	-	-

Local Benchmark: Average License Center customer wait time; MV, DL, DNR Licenses  
 IR2025 Strategy: 2.B  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
8	6	-	-	-

### Police Department

Regional Benchmark: Number of sworn full-time equivalent officers per 1,000 population  
 IR2025 Strategy: 5.A

Description: Total hours worked by sworn officers divided by population in thousands. Measured December 31<sup>st</sup> of each year number of sworn officers divided by population in thousands

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	1.14	1.12	-	-	-
Roseville	1.42	1.30	1.30	1.34	-

## City of Roseville – 2013 Budget

Regional Benchmark: Response time

IR2025 Strategy: 5.A

Description: Time it takes on top priority calls, when officer responds with lights and sirens, from dispatch to first officer on scene

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	n/a	n/a	n/a	n/a	-
Roseville	5 min, 35 sec	5 min, 48 sec	4 min, 35 sec	5 min, 19 sec	-

Local Benchmark: Crime data accuracy

IR2025 Strategy: 5.A

Description: Percentage of correct data supplied to BCA

2009	2010	2011	3-Year Avg.	2012
99.7 %	95.6 %	96.2 %	97.2 %	%

Benchmark: Number of traffic contacts

IR2025 Strategy: 5.A.6

Description: Total number of traffic contacts

2009	2010	2011	3-Year Avg.	2012
19,230	19,421	19,556	19,402	-

Local Benchmark: Percentage of criminal cases cleared

IR2025 Strategy: 5.A

Description: Percentage of criminal cases cleared by arrest, unfounded, exceptionally cleared, or referral

2009	2010	2011	3-Year Avg.	2012
49 %	41 %	44 %	44.7 %	%

Local Benchmark: Number of active Neighborhood Watch Programs

IR2025 Strategy: 5.A

Description: Total number of neighborhoods active in the Program

2009	2010	2011	3-Year Avg.	2012
140	142	142	141.3	-

**Fire Department**

Regional Benchmark: Response time

IR2025 Strategy: 5.B.1

Description: Time it takes from dispatch to apparatus on scene

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	-	-	-	-	-
Roseville	-	-	-	-	-

Local Benchmark: Percentage of fire calls responded to in six minutes or less from time of dispatch to arrival at the scene

IR2025 Strategy: 5.B.1

Description: N/A

**All Calls**

City	2010	2011	2012	3-Year Avg.	2013
Roseville	90.0 %	90.0 %	- %	- %	- %
ICMA Average	50.7 %	- %	- %	- %	- %

Local Benchmark: Fire personnel injuries with no lost time per 1,000 calls

IR2025 Strategy: 5.B.2

Description: N/A

City	2010	2011	2012	3-Year Avg.	2013
Calls	4,225	4,290	-	-	-
Injuries	6	1	-	-	-
% per 100	0.142 %	0.023 %	- %	- %	- %

Local Benchmark: Fire suppression stops/fire confined to room of origin

IR2025 Strategy: 5.B.1

Description: N/A

City	2010	2011	2012	3-Year Avg.	2013
Structure Fires	47	28	-	-	-
Stops	47	27	-	-	-
% per 100	100 %	96.4 %	- %	- %	- %

Local Benchmark: Fire and EMS cost per Roseville resident

IR2025 Strategy: 5.A.1

Description: N/A

City	2010	2011	2012	3-Year Avg.	2013
Budget	\$ 2,055,800	\$2,041,175	\$ -	\$ -	\$ -
Cost per Resident	\$61.02	\$60.59	\$ -	\$ -	\$ -

## City of Roseville – 2013 Budget

Local Benchmark: EMS calls for service per 1,000 residents  
 IR2025 Strategy: 5.A.1  
 Description: N/A

City	2010	2011	2012	3-Year Avg.	2013
EMS Calls	3,351	3,380	-	-	-
% per 100	99.46 %	78.90 %	- %	- %	- %

### Public Works Department

Regional Benchmark: Average time to complete a snow event  
 IR2025 Strategy: Goal/Strategy #12  
 Description: # of hours to plow and sand the entire road system once

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	7.05	7.17	-	-	-
Roseville	8	8	8	-	-

Regional Benchmark: Gallons of water pumped per day per capita  
 IR2025 Strategy: 7.A.3  
 Description: Annual water purchased divided by 365 days divided by # of residents

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	105	90	-	-	-
Roseville	132	46	91	-	-

Local Benchmark: Project Engineering cost as a percent of total project construction cost  
 IR2025 Strategy: Goal/Strategy #12  
 Description: Average for all projects

2010	2011	2012	3-Year Avg.	2013
8.6 %	11 %	- %	- %	- %

Local Benchmark: Cost per unit for street sweeping  
 IR2025 Strategy: Goal/Strategy #12  
 Description: Per linear miles

City	2010	2011	2011	3-Year Avg.	2013
Spring	\$ 347	\$ 371	\$ -	\$ -	\$ -
Fall	\$ 134	\$ 176	\$ -	\$ -	\$ -

## City of Roseville – 2013 Budget

Local Benchmark: Cost per unit for seal coating  
 IR2025 Strategy: Goal/Strategy #12  
 Description: Per square yard

2010	2011	2012	3-Year Avg.	2013
\$ 1.04	\$ 1.08	\$ -	\$ -	\$ -

Local Benchmark: Cost per unit for snow plowing  
 IR2025 Strategy: Goal/Strategy #12  
 Description: Per snow season (Nov-Apr) per lane mile

2010	2011	2012	3-Year Avg.	2013
\$ 1,563	\$ 2,155	\$ -	\$ -	\$ -

### Parks & Recreation Department

Regional Benchmark: Percentage of fees to expenditures  
 IR2025 Strategy: 8.A.1  
 Description: Amount of fees collected for programs divided by program costs

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	62.0 %	63.0 %	67.0 %	- %	- %
Roseville	86.2 %	85.3 %	92.3 %	- %	- %

Local Benchmark: Total number of Recreation program participants  
 IR2025 Strategy: 1.A.6; a, b, and c. 1.B, 3.A, 4.A.6, 8.A  
 Description: N/A

2009	2010	2011	3-Year Avg.	2013
** 8,246	** 9,239	** 8,465	** 8,650	-

\*\* Includes all registrations completed through activenet registration system. Does not include attendance at any special event or walk-up or group participation at the Nature Center or Skating Center

Local Benchmark: Skating Center ice hours sold  
 IR2025 Strategy: 1.A.6; a, b, and c, 3.A, 8.A, 10.B  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
2,844	2,872	-	-	-

## City of Roseville – 2013 Budget

Local Benchmark: Pathway plowing cost per mile  
 IR2025 Strategy: 8.B.3, 1.A.6.d, 3.D.1.b, 8.A.4  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
\$ 1,302	\$ 1,771	\$ -	\$ -	\$ -

Local Benchmark: Cost per acre for mowing  
 IR2025 Strategy: 2.A.1.d, 8.A  
 Description: N/A

2010	2011	2012	3-Year Avg.	2013
\$ 444	\$ 492	\$ -	\$ -	\$ -

### Community Development Department

Regional Benchmark: # of inspections completed per full-time equivalent building inspector  
 IR2025 Strategy: 2.B  
 Description: Total inspections divided by total FTE's

City	2009	2010	2011	3-Year Avg.	2012
Woodbury	2,291	2,153	-	-	-
Roseville	1,913	1,794	1,930	1,879	-

Local Benchmark: Complete residential plan reviews within 5 business days 95% of the time  
 IR2025 Strategy: 2.B  
 Description: N/A

	2009	2010	2011	3-Year Avg.	2012
Percent	n/a	98.1 %	98.8 %	- %	- %

Local Benchmark: Complete commercial plan reviews within 10 business days 95% of the time  
 IR2025 Strategy: 2.B  
 Description: N/A

	2009	2010	2011	3-Year Avg.	2012
Percent	n/a	94.7 %	88.0 %	- %	- %

Local Benchmark: Close public nuisance cases within 20 business days 80% of the time  
 IR2025 Strategy: 2.B, 2.C  
 Description: N/A

	2009	2010	2011	3-Year Avg.	2012
Percent	87.3 %	80.2 %	81.0 %	82.8 %	- %

## City of Roseville – 2013 Budget

Local Benchmark: Close Neighborhood Enhancement Program-initiated cases within 20 business days 90% of the time 2.B, 2.C

IR2025 Strategy:

Description: N/A

	2009	2010	2011	3-Year Avg.	2012
<b>Percent</b>	86.2%	78.0%	93.0%	85.7%	-%

Local Benchmark: Median time to approve administrative deviation

IR2025 Strategy: 2.B, 6.D

Description: N/A

	2009	2010	2011	3-year Avg.	2012
<b>Time</b>	14 days	15 days	21 days	16 days	

**City of Roseville, Minnesota**  
**Mission Statement**

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

## City of Roseville, Minnesota Fiscal Policies

The following set of fiscal policies provides a framework to guide the City's budget and financial planning. The policies are separated into three categories:

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

### **Budget Policies**

The City's Budget Policies were reaffirmed in 2012 and include:

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

### **Operational Policies**

The City's Operational Policies include:

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

### **Special Program Policies**

The City's Special Program Policies include:

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

Each of these policies is explained in greater detail below.

## Operating Budget Policy

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### Purpose

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

### Scope

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

### Policy

- ❑ The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses. Specifically, accruing future year's revenues shall be prohibited. Practices to be avoided include postponing expenditures, rolling over short-term debt, and using reserves to balance the operating budget
- ❑ The operating budget will provide for adequate maintenance of capital plant and equipment, and for their orderly replacement.
- ❑ A proportionate share of the administrative and general government costs incurred by the general operating fund of the City shall be borne by all funds as is practicable. Such administrative charges shall be predetermined and budgeted annually
- ❑ New programs or proposals shall be reviewed in detail by City staff and both a policy and fiscal analysis shall be prepared prior to budgetary inclusion, and provided to the City Council for its review
- ❑ A request for a program or service expansion or reduction must be supported by an analysis of public policy implications of the change
- ❑ A request for new personnel must be supported by an analysis demonstrating the need for the position based on workload measures, comparative staffing levels, and City and department priorities
- ❑ A request for purchase of new (additional) capital equipment must be supported by an analysis demonstrating that the value of the benefits of the equipment is greater than the cost of the equipment over its expected life
- ❑ As specified under City Code section 103.05 all general purchases and/or contracts in excess of \$5,000 must be separately approved by the Council

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

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

### Implementation

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

## Capital Improvement Policy

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### Purpose

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

### Scope

All departments and City funds are included in the 20-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 20-year Plan for capital improvements and update it no less than bi-annually
- ❑ The City will coordinate development of the capital improvement budget with development of the operating budget. Future operational costs associated with new capital improvements will be projected and included in operating budget forecasts
- ❑ The City will provide ongoing preventative maintenance and upkeep on all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs
- ❑ The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval
- ❑ The City will determine the least costly financing method for all new projects
- ❑ For future development or redevelopment proposals that require public infrastructure and/or public financing assistance and/or City support services; a fiscal analysis shall be prepared identifying the project sources and uses. The analysis should also demonstrate the costs and benefits of the project. The cost of this analysis shall be borne by the developer.

### Implementation

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

## Debt Policy

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### Purpose

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

### Policy

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

### Implementation

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

## Revenue Policy

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### Purpose

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

### Policy

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

### Implementation

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

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## Capital Replacement Policy

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### Purpose

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

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

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

### Policy

- ❑ The City will establish departmental Vehicle Replacement Funds. The City will appropriate monies to them annually to provide for timely replacement of vehicles. The amount will be maintained at an amount equal to the accumulated depreciation including annual fund interest earnings to provide for vehicle replacement
- ❑ The City will establish a General Plant Replacement Fund to provide for non-vehicular equipment replacement; i.e., mowers, tools, etc. Funding should equal the amount of accumulated depreciation recorded on all general governmental equipment including annual fund interest earnings
- ❑ The City will establish a Building Replacement Fund, and will appropriate funds to it annually to provide for timely maintenance of all buildings and plants supported by general governmental funding. Maintenance includes major items such as roof repair and HVAC replacement.
- ❑ The City shall establish a Street Infrastructure Replacement Fund to provide for the general replacement of streets and related infrastructure throughout the community. The funding should equal the amount of accumulated depreciation recorded on all general governmental streets and related structures including annual fund interest earnings. The annual MSA capital allocation, will be included as part of the source of funds for computing the adequacy of this fund. This Fund has been formally categorized by the Council as a permanent fund, whereby only the interest proceeds are used each year for the stated purpose. The original principal amount remains intact
- ❑ The City shall establish a Park Improvement Fund to provide for the general replacement of parks and related infrastructure throughout the community. The funding should equal the amount of accumulated depreciation recorded on all park system assets.

- ❑ Within each enterprise fund, the City shall establish a funding mechanism to provide for the general replacement of related infrastructure throughout the community. The funding should equal the amount of accumulated depreciation recorded on all enterprise fund system assets.
- ❑ From time to time the City Council shall establish additional replacement funds as the need and funding ability becomes available
- ❑ The City should periodically review and follow industry-recommended replacement schedules for all City capital assets.

### Implementation

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

**Operating Fund Reserve Policy**

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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 35-45% of the general fund's total annual operating budget. This ensures that the City has adequate funds on hand to provide for operations between bi-annual property tax collection periods. Any surplus beyond the required general fund reserve may be transferred to another reserve fund with a funding shortfall
- ❑ The City will strive to create a reserve in the Recreation Fund to equal 25% of the annual recreation budget. This reserve will provide a cash flow cushion and reduce the inter-fund borrowing expense to the Recreation Fund. Because of more frequent cash inflows, a 25% reserve will be adequate to support the daily cash needs of the fund
- ❑ The Community Development Fund is supported solely by building permit fees and charges. Because the economic environment has a major effect on this Fund, a fund balance of 25-50 % of the annual budget is a reasonable target. It is expected that as economic downturns take place, this reserve will provide for a transition period during which the Council will be able to assess and to better match operations with the economic need
- ❑ City enterprise funds shall have operating cash reserves sufficient to provide for monthly cash flow, and for a reasonable level of equipment and infrastructure replacement. Major reconstruction or system upgrades, may need to be funded from enterprise revenue bonds. Annual utility rate reviews will be made in regard to projected operating expenses and capital improvements. The Council will, on an annual basis, establish rates in accordance to operating cost recovery and the projected capital improvements
- ❑ All other operational funds e.g. License Center, Information Technology, etc are expected to operate with positive reserve balances of 10-25% of the annual operating budget. Each operational fund shall be reviewed on an annual basis to assure the fund balance is in line with the fund's objectives
- ❑ In the event the minimum fund balance drops below prescribed levels, the City shall dedicate new incoming property tax or program revenues (where applicable) in an amount sufficient to bring fund balance levels back into compliance within three fiscal years

- ❑ Unless otherwise directed by the City Council, monies held in individual Funds shall be expended first from restricted fund balances, second from committed fund balances, then from assigned fund balances, before using unassigned fund balance

### Implementation

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

## Open Government Policy

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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

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### 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**

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**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

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### 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

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### 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 11<sup>th</sup> 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.

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## Professional Services Policy

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### Background

The City of Roseville retains outside firms or individuals to provide professional services in many areas including:

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

The City enters into professional services contracts for specific projects or services, for a specific period of time.

### Purpose

The City of Roseville has determined that it is good public policy to utilize a method of selecting and retaining professional services in order to:

- Ensure Citywide consistency in the process of selecting and retaining professional services
- Ensures public confidence in process integrity by providing maximum transparency and avoiding long-term relationships that are insulated from the economic market forces of open competition
- Ensure that the City obtains the best overall value for its investment when retaining professional services.
- Ensure a regular, consistent fiscal review of professional services

### Policy

Contracts for professional services shall be for terms of not more than three (3) years. Multi-year contracts shall not be renewed at their expiration except as a result of a competitive selection process consistent with this policy, unless this requirement is waived by a vote of the City Council.

Multi-year contracts shall include an annual performance review to ensure that the purposes of the contract are being met with reporting of results to the City Council. All contracts shall, by their terms, allow the City to terminate the contract prior to completion if the City determines that the contract does not continue to serve the City's purposes.

Selection of firms shall be through a competitive process using a 'best overall value' approach whenever applicable and appropriate. All professional services contracts shall be approved by the City Council.

The City Council should be represented in the interviews and evaluation of candidate firms for Civil Attorney services, including the determination of evaluation criteria.

Firms selected to provide professional services to the City of Roseville:

- Will avoid any conflicts of interest and commit to the principles of the Professional Code of Ethics for their profession and the City of Roseville Code of Ethics for Public Officials
- Will conduct their business through designated Roseville City Staff as approved by the City

**Manager**

- Will not represent any individual or corporation involved in litigation against the City of Roseville
- Will comply with all applicable state and federal laws and local ordinances

*Amended – August 17, 2009*

## Accounting & Auditing Policy

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### 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 each year since 1979.

**Investment Policy**

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Purpose

The purpose of the Investment Policy is 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, Council-approved 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 Council-adopted 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, Guaranteed Investment Contracts, and Bankers Acceptances. All investments shall carry a minimum credit rating of 'AA'. An exception to these restrictions is permitted with regard to the investment of proceeds received from the 2011 and 2012 bonds due to extenuating economic circumstances and their effect on financial institutions. Repurchase Agreements associated with the bonds can be placed with any bank, bank holding company, savings and loan association, trust company or other financial institution including the trustee or any of its affiliates. The financial institution shall carry a credit rating of 'A' or better, and is required to pledge collateral from national or state chartered banks.

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.

## Pavement Management Program

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### 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**

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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 15<sup>th</sup>. 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.

Although no longer required by State Statute, the City schedules 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, at a subsequent meeting, approves 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 Course Fund, and Solid Waste Recycling.

**Internal Service funds** - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City. The City has two Internal Service Funds, 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 20-year Capital Improvement Program (CIP).

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

The general guideline for CIP inclusion would be equipment of a capital nature, and construction project cost generally in excess of \$5,000. 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 typically sets overall goals for the City Management team to aid in their budget preparation. Those goals usually consist of

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

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

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

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

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

### **Finance Compilation and Preparation Procedures.**

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

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

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

## **Description of Funds**

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

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

### **Fund Type: General Fund**

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

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

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

### **Fund Type: Special Revenue**

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

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

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

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

This fund is composed of the Recreation Fund and the Parks Maintenance Fund and it is expected to be self-supporting.

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

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

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

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

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

Revenues generally consist of franchise fees collected from the cable television users. Other revenues include; investment income, and other miscellaneous revenues sources.

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

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

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

Revenues generally consist of rents collected from wireless tower leases and intergovernmental revenues collected from other cities for services rendered. Other revenues include an annual allocation from the city's license center, investment income, and other miscellaneous revenues sources.

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

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

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

Expenditures recorded include wages, salaries and employee benefits for staff directly providing license services, supplies, and other charges. Certain capital expenditures are included, if they are made up of

items which are new and for which the City has not previously set aside depreciation (replacement funds).

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

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

Revenues generally consist of taxes collected from city licensed charitable gambling organizations. Other revenues include; investment income, and other miscellaneous revenues sources. A portion of the Revenues are set aside with the Roseville Community Fund to provide for grants to non-gambling groups within the Community.

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

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

### **Fund Type: Debt Service**

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

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

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

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

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

### **Fund Type: Capital Projects**

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

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

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

Expenditures recorded include certain capital expenditures if they have been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing a previously depreciated asset.

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

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

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

Expenditures recorded include certain capital repairs and improvements on buildings and structures (general governmental) if they have been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing a previously depreciated asset.

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

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

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

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

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

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

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

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

Expenditures recorded include certain capital expenditures for existing pathways.

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

**Description: Pathways Construction Fund** accounts for resources and payments related to the pathway additions program. This fund has been designated as part of a major fund (Revolving Improvements) for reporting purposes

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

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

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

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

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

Expenditures recorded include certain maintenance expenditures for maintaining existing boulevard landscapes.

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

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

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

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 Pavement 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 two-thirds of the annual investment income to be allocated to the Special Assessment Construction Fund

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

### **Fund Type: Internal Service Funds**

**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.

**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: 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.

### **Fund Type: Agency Funds**

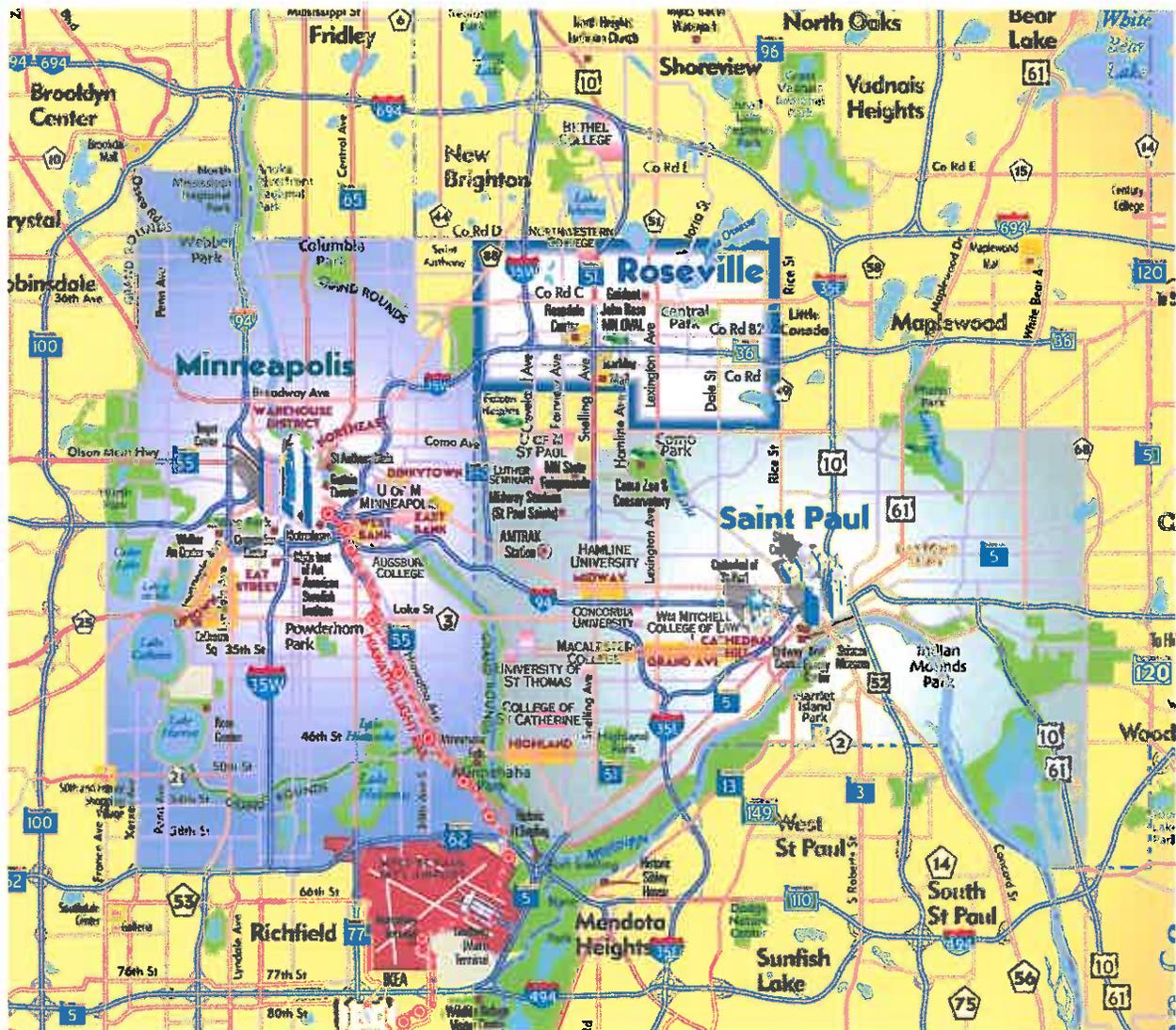
**General Description: Agency Funds:** Funds used to report resources held by the City in a purely custodial capacity.

**Description: Cemetery Fund** accounts for the fiscal activities of a cemetery under the ownership of the Islamic Cemetery Association.

Revenues consist of interest earnings on investments. Expenditures include general grounds maintenance.

## Profile of the City of Roseville

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



The City of Roseville stands on land that was once home to the Dakota and Ojibwa Indians. The Dakota believed their land superior because it was located at the juncture of the Minnesota and Mississippi Rivers, which they poetically claimed, was immediately over the center of the earth and beneath the center of heaven. Many years later in 1940, Ramsey County Surveyors bolstered this claim when they placed a boulder on the spot they determined was exactly one-half the distance between the equator and the North Pole. That spot is on the east side of Cleveland Avenue, just north of Roselawn Avenue in Roseville.

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

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

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

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

This area is considered to be a major population and economic growth area in the state, and among one of the highly ranked economic growth areas in the country. The City of Roseville currently occupies a land area of 13.7 square miles and serves a population of 33,690. Roseville is a completely developed community and is bordered on all sides by other incorporated communities.

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

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

Supplemental demographic and statistical information is shown below.

# City of Roseville – 2013 Budget

**City of Roseville**  
**Principal Property Taxpayers**  
**December 31, 2011 Compared To December 31, 2002**  
**(amounts expressed in whole dollars)**

Taxpayer	2011			2002		
	Taxes Levied	Rank	Percentage of Total Taxes Levied	Taxes Levied	Rank	Percentage of Total Taxes Levied
Compass Retail, Inc.	\$ 826,040	1	5.62%	\$ 577,598	1	7.69%
PPF Rosedale Shopping Center	598,184	2	4.07%	143,628	3	1.91%
St Paul Fire and Marine Insurance Co	437,780	3	2.98%	-	-	-
Gateway Washington Inc.	425,678	4	2.90%	-	-	-
Wilcal Crossroads LLC	308,371	5	2.10%	-	-	-
JLT Roseville Corp Center LLC	265,436	6	1.81%	-	-	-
Williams Bros Pipeline	245,188	7	1.67%	-	-	-
KPERS Realty Holding #41 Inc.	216,734	8	1.47%	-	-	-
Target Corporation	196,295	9	1.34%	-	-	-
CSM Investors Inc.	194,527	10	1.32%	-	-	-
Bradley Real Estate Trust	-	-	-	186,651	2	2.48%
Dayton Hudson Corp.	-	-	-	96,929	9	1.29%
M & J Crossroads LP	-	-	-	142,898	4	1.90%
North Prior LLC	-	-	-	160,704	6	1.58%
Meritex	-	-	-	104,984	7	1.49%
First Security Bank Trustee	-	-	-	126,698	5	1.69%
Metlife	-	-	-	104,984	8	1.40%
MN Industrial Properties	-	-	-	95,083	10	1.27%
	<b>3,714,233</b>		<b>25.26%</b>	<b>1,740,157</b>		<b>22.70%</b>

Source: Ramsey County

# City of Roseville – 2013 Budget

**City of Roseville  
Principal Employers  
December 31, 2011 Compared to December 31, 2002**

<u>Employer</u>	<u>2011</u>			<u>2002</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
MN Dept. of Transportation	700	1	1.87%	1500	2	4.29%
Roseville Area Schools	683	2	1.83%	-	-	-
Presbyterian Homes Housing	650	3	1.74%	-	-	-
Northwestern College	650	4	1.74%	-	-	-
Unisys	600	5	1.60%	-	-	-
MN Department of Education	530	6	1.42%	500	8	1.43%
Symantic	500	7	1.34%	-	-	-
JC Penny	410	8	1.10%	400	9	1.14%
McGough Construction	402	9	1.07%	800	6	2.29%
Lunds	300	10	0.80%	-	-	-
Best Inc	-	-	-	1900	1	5.43%
Target/Marshall Fields	-	-	-	1300	3	3.71%
Beltman Group	-	-	-	956	4	2.73%
Health Span Home Care	-	-	-	800	5	2.29%
Sara Lee Baking Company	-	-	-	500	7	1.43%
Veritas Corporation	-	-	-	400	10	1.14%
<b>Total</b>	<b>4,042</b>		<b>10.80%</b>	<b>7,556</b>		<b>21.59%</b>

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

# City of Roseville – 2013 Budget

## 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)
2002	34,100	\$ 1,214,232,800	\$ 35,608	6,638	10,742	3.9%
2003	34,080	1,252,780,800	36,760	6,522	10,316	3.8%
2004	34,080	1,341,695,520	39,369	6,255	10,006	3.8%
2005	33,882	1,385,197,806	40,883	6,383	10,456	3.4%
2006	33,969	1,315,007,928	38,712	6,396	9,929	3.4%
2007	33,969	1,593,883,946	44,852	6,420	9,705	3.9%
2008	34,099	1,602,820,426	47,005	6,486	9,792	5.7%
2009	34,099	1,632,080,437	47,863	6,400	9,674	7.0%
2010	34,178	1,561,148,506	45,677	6,444	9,849	5.5%
2011	33,660	1,582,289,280	47,008	6,588	9,765	4.5%

- (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 2010.
- (2) This estimated personal income number is calculated by taking the per capita personal income of Ramsey County and multiplying it by the City population. Also see note (3) regarding the Per Capita Personal Income figures.
- (3) The per capita personal income used is for that of Ramsey County, in which the city resides, the smallest region applicable to the City that this information is available for. In addition, the 2008 - 2010 figures are an estimate for the State of Minnesota provided by the Bureau of Economic Analysis as there were no other relevant estimates available at the time of this report.
- (4) The City is served by two independent school districts.  
District #623 covers approximately 67% of the City, while District #621 covers approximately 33% of the City. Accordingly, not all students enrolled in District #621 live in the City of Roseville.  
Information is provided by the Roseville and Moundsview School Districts.
- (5) Annual average unemployment provided by the Minnesota Department of Employment & Economic Development

## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Imagine Roseville 2025 (IR2025)** – refers to the City's community-led, long-term visioning process. The process was completed in early 2007 and will be used to guide policy, strategic, operational, and budgeting decisions.

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

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

**Interest Earnings** include investment earnings on cash reserves.

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

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

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

**Lawful Gambling** - Charitable gambling done by non-profit organization that is regulated by the State of Minnesota and the City of Roseville. The City of Roseville taxes gross revenues at 3% and gross profits at 10%.

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

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

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

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

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

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

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

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

**Personnel Costs** – See 'Personal Services'.

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

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

**Property Taxes** include taxes levied against taxable property.

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

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

**Sinking Funds** – See 'Reserves'.

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

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

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

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

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

**Tax Levy** – See ‘Property Taxes’.

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

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

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

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

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