



2015 Budget and Capital Improvement Plan

2015 Budget
2015-2034 Capital Improvement Plan
Adopted December 8, 2014

Prepared by the Department of Finance

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Letter of Transmittal

December 8, 2014

To the Mayor and City Council,

Enclosed is the 2015 City Budget as prepared by City Staff, in accordance with City Council direction. The 2015 Budget culminates a 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 2015, the City continued its budgeting approach that is designed to better equate service levels with spending decisions. This process was also designed to 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 2015, the City recognized a strengthening tax base with overall market values up 5%. The residential tax base was particularly strong with the median-valued home increasing in value by 11%. Given that residential market values increased faster than other property types, there was a temporary shift in overall tax burden from non-residential to residential properties in 2015. As a result, the City decided to mitigate this impact by drawing from excess cash reserves in lieu of property tax increases. This allowed for a limited tax increase of only 1.5%.

Even with this action, overall cash reserve levels remain strong and are consistent with Council-adopted policies and other AAA credit rated municipalities.

Overall budget funding sources remained steady for 2015. While interest earnings and some state-aids are expected to decline, they are generally offset by higher license fees and building permits in addition to the tax increase noted above.

Despite an overall strengthening in the City's financial condition during the past few years, the City expects to face a few financial challenges for 2015 and beyond. They include:

- ❖ Continuing to strengthen the City's asset replacement funding mechanisms
- ❖ Achieving long-term financial sustainability for core services and programs
- ❖ Establishing funding for new initiatives, including those identified in IR2025.

These impacts are addressed in greater detail below.

For 2015 the City continued the momentum gained in previous years to strengthen its asset replacement funding mechanisms. Funding for vehicle & equipment replacement, existing pathways, and utility infrastructure are at sustainable levels and should only require inflationary-type increases in the future.

In 2015 the City will continue its Parks Renewal Program which will systematically replace much of the City's park system assets that were constructed in the 1970's, and 80's. When finished, the Program will entail an investment of \$19 million.

Future capital investment will be needed for street & general facility replacements as well as park improvements that were not funded by the Renewal Program.

The 2015 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 2015 Budget reflects the adopted budget and financial policies that help guide budgeting and spending decisions. These policies are generally affirmed each year and can be found in Appendix A.

This document summarizes the 2015 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,

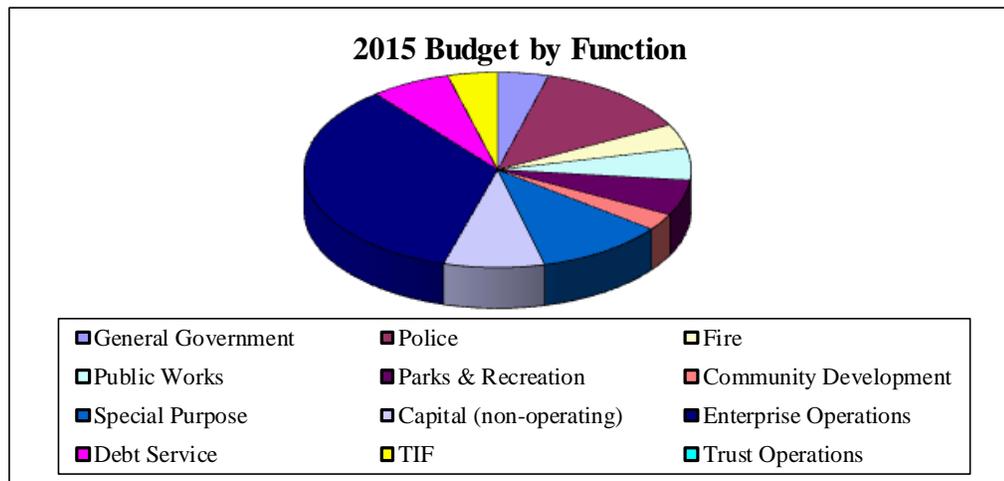

Patrick Trudgeon
City Manager


Christopher K. Miller
Finance Director

2015 Budget Summary

The 2015 Budget is \$52,045,290, an increase of \$1,350,730 or 2.7%. The combined budget for the tax-supported funds is \$26,055,340, an increase of \$1,332,055 or 5.4%.

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



<u>Program or Function</u>	<u>2014</u>	<u>2015</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Government	\$ 2,147,510	\$ 2,213,190	\$ 65,680	3.1%
Police	6,602,570	6,838,185	235,615	3.6%
Fire	2,043,545	2,100,235	56,690	2.8%
Public Works	2,635,610	2,746,320	110,710	4.2%
Parks & Recreation	3,010,470	3,074,100	63,630	2.1%
Community Development	1,190,995	1,452,490	261,495	22.0%
Special Purpose	4,646,450	5,565,730	919,280	19.8%
Capital (non-operating)	4,721,000	4,377,930	(343,070)	-7.3%
Enterprise Operations	17,826,410	18,027,110	200,700	1.1%
Debt Service	3,700,000	3,480,000	(220,000)	-5.9%
TIF	2,165,000	2,165,000	-	0.0%
Trust Operations	5,000	5,000	-	0.0%
Total	\$ 50,694,560	\$ 52,045,290	\$ 1,350,730	2.7%

General Government includes activities related to City Council and advisory commissions, elections, legal, general administration, finance, and central services. General government expenditures are expected to increase due to added personnel costs including a 1.4 - 2.0% cost-of-living adjustment for various employee groups.

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 1.4 - 2.0% cost-of-living adjustment for employees. The increase is also attributable to higher Police and Fire dispatch costs.

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 1.4 - 2.0% cost-of-living adjustment for employees, and higher snow and ice control supply costs.

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 1.4 – 2.0% cost-of-living adjustment for employees.

Community Development includes planning and economic development, code enforcement, and geographic information systems. Expenditures are expected to increase due to increased staffing levels as well as a 1.4% cost-of-living adjustment for employees. Higher costs associated with consulting services are also impacting the budget.

Special Purpose functions include information technology, communications, license center, lawful gambling enforcement, and parks maintenance. Staffing increases in the IT function along with a 1.4% 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. A decrease is expected due to lower 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 7.5% increase in costs related to the purchase of wholesale water from St. Paul, and a 4.0% increase in wastewater treatment costs through the Metropolitan Council Environmental Services (MCES) Division. These cost inputs will be offset by lower projected water and sewer volumes.

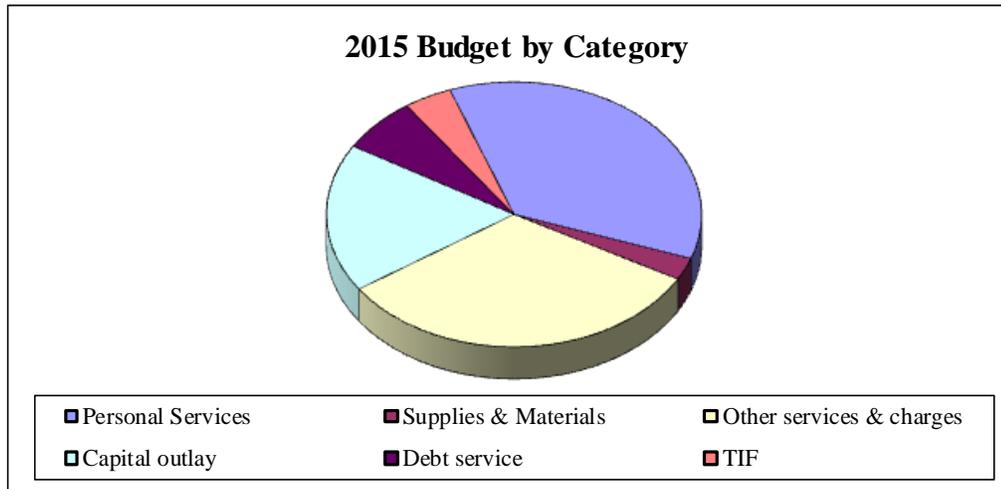
Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. A decrease is expected in 2015, due to the retirement of street improvement bonds.

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 changes are expected in 2015.

Trust Operations includes funds set aside to maintain a City-owned Cemetery. No changes are expected in 2015.

City of Roseville – 2015 Budget

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



Expense Category	2014	2015	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	17,675,155	18,718,960	\$ 1,043,805	5.9%
Supplies & Materials	1,383,595	1,416,930	33,335	2.4%
Other services & charges	16,448,460	16,825,830	377,370	2.3%
Capital outlay	9,322,350	9,438,570	116,220	1.2%
Debt service	3,700,000	3,480,000	(220,000)	-5.9%
TIF	2,165,000	2,165,000	-	0.0%
Total	\$ 50,694,560	\$ 52,045,290	\$ 1,350,730	2.7%

Personal Services includes the wage, benefit, and insurance costs of employees. For 2015, personnel costs will rise due a 1.4 – 2.0% cost-of-living adjustment for employees, along with wage step increases for eligible employees. It also includes additional staffing in the IT, Community Development, and Public Works 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 as well as additional snow and ice control efforts.

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 4.0-7.5% increase in rates paid to St. Paul and the Met Council for these services, however they will be somewhat mitigated by lower projected water and sewer volumes.

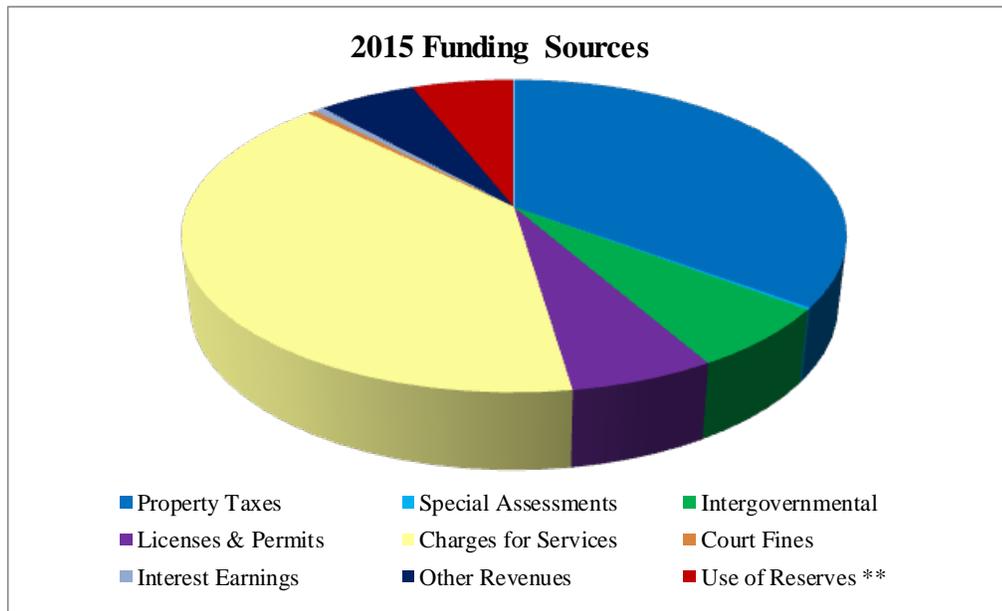
Capital Outlay includes both new and scheduled replacement purchases of vehicles and equipment, water meters, and infrastructure improvements.

Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects. A decrease is expected in 2015, due to the retirement of street improvement bonds.

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 changes are expected in 2015.

Budget Funding Sources

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



<u>Funding Source</u>	<u>2014</u>	<u>2015</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Property Taxes	\$ 18,003,721	\$ 18,276,902	\$ 273,181	1.5%
Special Assessments	153,000	100,500	(52,500)	-34.3%
Intergovernmental	3,467,811	3,328,285	(139,526)	-4.0%
Licenses & Permits	2,898,700	3,098,110	199,410	6.9%
Charges for Services	22,300,065	20,680,225	(1,619,840)	-7.3%
Court Fines	240,000	240,000	-	0.0%
Interest Earnings	411,800	283,800	(128,000)	-31.1%
Other Revenues	1,711,509	2,941,898	1,230,389	71.9%
Use of Reserves **	1,507,954	3,095,570	1,587,616	105.3%
Total	\$ 50,694,560	\$ 52,045,290	\$ 1,350,730	2.7%

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

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

Special Assessments include assessments levied against benefiting properties for various infrastructure improvements. A reduction is expected in 2015 as older assessments are repaid.

Intergovernmental Revenues include MSA state aids (\$900,000), police, fire, and street maintenance aid (\$1,000,000) and monies received under joint powers agreements (\$1,150,000). The decrease is the result of lower projected state-aid revenues.

Licenses & Permits include business licenses (\$375,000), building-related permits and fees (\$1,180,000), and licenses and fees collected at the License Center (\$1,275,000). Business license fees and building permit fees are expected to increase due to increased fee amounts and stronger construction activity.

Charges for Services include wireless antenna lease revenues (\$380,000), recreation program fees (\$2,015,000), user charges for; water (\$8,875,000), sanitary sewer (\$5,680,000), storm drainage (\$1,585,000), solid waste recycling fees (\$310,000), and greens fees for the municipal golf course (\$290,000). A decrease is shown reflecting a change in accounting practices which no longer reflects administrative charges between funds as 'Charges for Services'. They will instead be reflected as transfers grouped in the 'Other Revenues' category.

Court Fines include fines paid for traffic violations and criminal offenses occurring within the City limits. No change is expected in 2015.

Interest Earnings include investment earnings on cash reserves. A significant reduction is expected in 2015 due to the decline in long-term interest rates.

Other Revenues include tax increment (\$2,165,000), lawful gambling taxes (\$150,000), cable franchise fees (\$445,000), and inter-fund transfers. An increase is shown reflecting a change in accounting practices which no longer reflects administrative charges between funds as 'Charges for Services'. They will instead be reflected as transfers.

Use of Reserves denotes the amount of reserves that is projected to be used to finance one-time capital replacements and other uses. An increase of planned uses of reserves is expected in 2015.

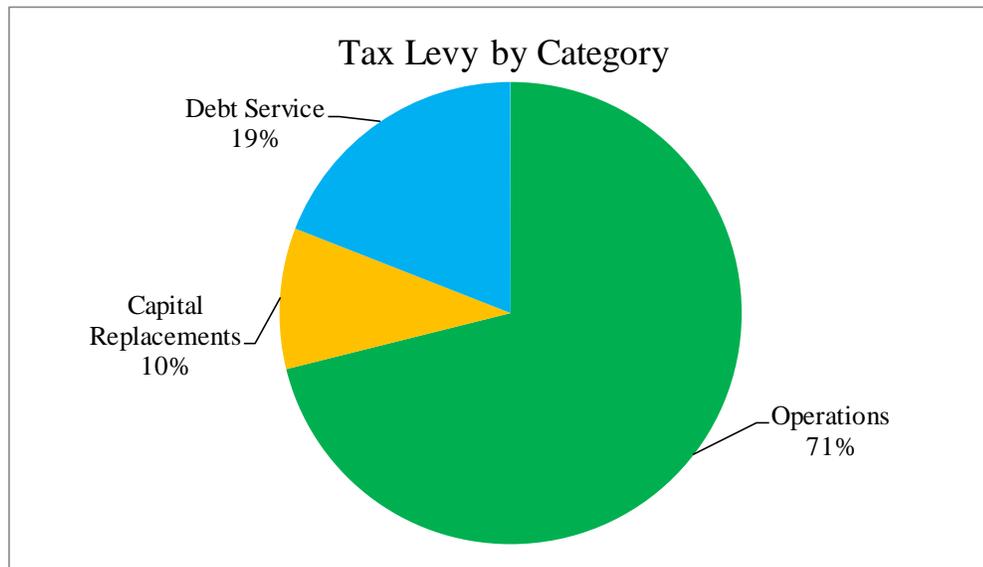
City of Roseville – 2015 Budget

Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2015 is \$18,276,902; an increase of \$273,181 or 1.5%. The increase in property taxes is necessary to offset higher inflationary-type operational costs.

With the proposed tax levy and estimated changes in the City’s tax base, a median-valued home of \$215,000 that experiences an 11% valuation increase would see a property tax increase of \$59 or 7.5% in their local property taxes.

The following graph and table summarizes the 2015 tax levy.



<u>Fund / Program</u>	<u>2014</u>	<u>2015</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
General Fund Programs	\$ 10,432,506	\$ 10,530,552	\$ 98,046	0.9%
Parks & Recreation - Programs	1,055,215	1,041,930	(13,285)	-1.3%
Parks & Recreation - Maintenance	1,020,000	1,208,420	188,420	18.5%
Pathways & Parking Lots Maintenance	150,000	155,000	5,000	3.3%
Boulevard Landscaping	60,000	60,000	-	0.0%
General Vehicle Replacements	725,000	665,000	(60,000)	-8.3%
General Equipment Replacements	549,000	549,000	-	0.0%
IT Equipment Replacement	200,000	250,000	50,000	25.0%
General Facility Replacement	47,000	122,000	75,000	159.6%
Park Improvement Program	40,000	40,000	-	0.0%
Pavement Management Program	-	160,000	160,000	0.0%
Street Lighting Replacement	25,000	15,000	(10,000)	-40.0%
Debt Service - Street Replacement	310,000	150,000	(160,000)	-51.6%
Debt Service - City Hall, Public Works Buidings	825,000	765,000	(60,000)	-7.3%
Debt Service - Ice Arena	355,000	355,000	-	0.0%
Debt Service - Fire Station, Park Renewal I	835,000	835,000	-	0.0%
Debt Service - Park Renewal Phase II & III	1,375,000	1,375,000	-	0.0%
	\$ 18,003,721	\$ 18,276,902	\$ 273,181	1.5%

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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 2014 and 2015 (estimated) is 40.121% and 38.869% respectively.

To determine an individual property’s tax, the local tax rate is applied to the property’s net tax capacity. For example, a \$215,000 home has a tax capacity of 2,150 (215,000 multiplied by 1% - the Statewide tax formula for homestead property). This tax capacity figure is then multiplied by the local tax rate.

$$2,150 \times .38869 = \$837$$

In 2015 a \$215,340 home will pay an estimated \$837 in city taxes. A similar calculation for other property valuations is shown in the tables below.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2015 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

<u>Value of Home</u>	<u>2014</u>	<u>2015</u>	\$ Increase (Decrease)	% Increase (Decrease)
150,000	602	583	(19)	-3.12%
170,000	682	661	(21)	-3.12%
194,000	778	754	(24)	-3.12%
208,000	835	808	(26)	-3.12%
227,000	911	882	(28)	-3.12%

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

As shown above, a median-valued home of \$194,000 would see a decrease of \$24 or 3.12%, holding all other factors constant. However, most single-family homes in Roseville will experience an increase in value of 11.0%.

The following table summarizes the estimated tax impact on **residential** homes, based on the 2015 tax levy and budget, estimates provided by Ramsey County, and assuming an 11.0% increase in property valuation – the typical change for 2015.

<u>Value of Home</u>	<u>2014</u>	<u>2015</u>	\$ Increase (Decrease)	% Increase (Decrease)
166,500	602	647	45	7.54%
188,700	682	733	51	7.54%
215,340	778	837	59	7.54%
230,880	835	897	63	7.54%
251,970	911	979	69	7.54%

* Original value shown. 2015 Impact reflects a 11.0% valuation decrease.

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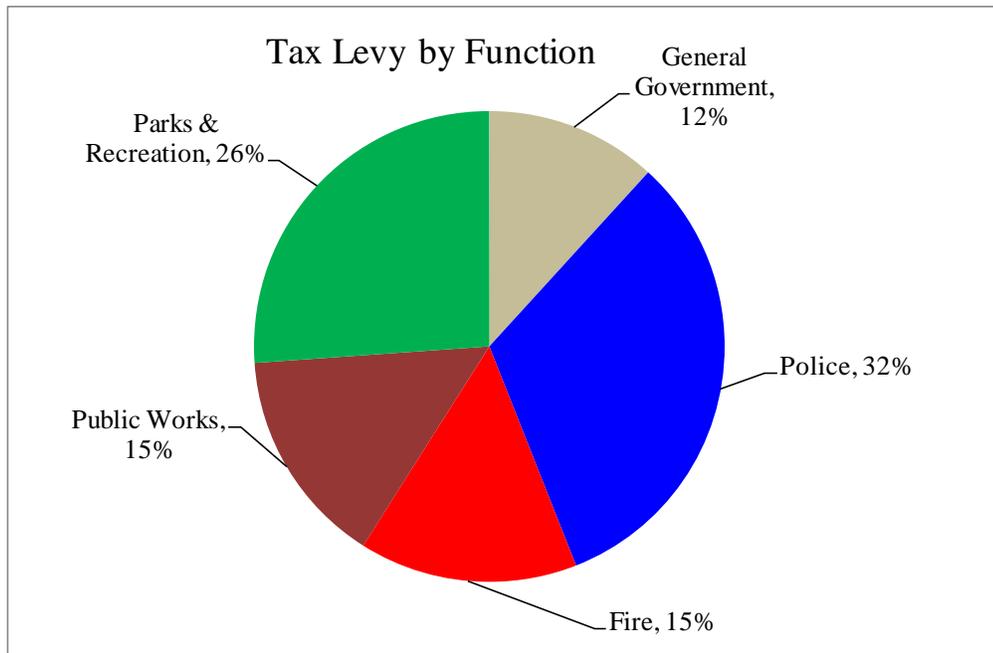
The following table summarizes the estimated tax impact on **commercial** property, based on the 2015 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Value of Property	2014	2015	\$ Increase (Decrease)	% Increase (Decrease)
200,000	1,304	1,263	(41)	-3.12%
300,000	2,106	2,041	(66)	-3.12%
500,000	3,711	3,595	(116)	-3.12%
1,000,000	7,723	7,482	(241)	-3.12%
2,000,000	15,747	15,256	(491)	-3.12%

Tax Levy Benchmarks

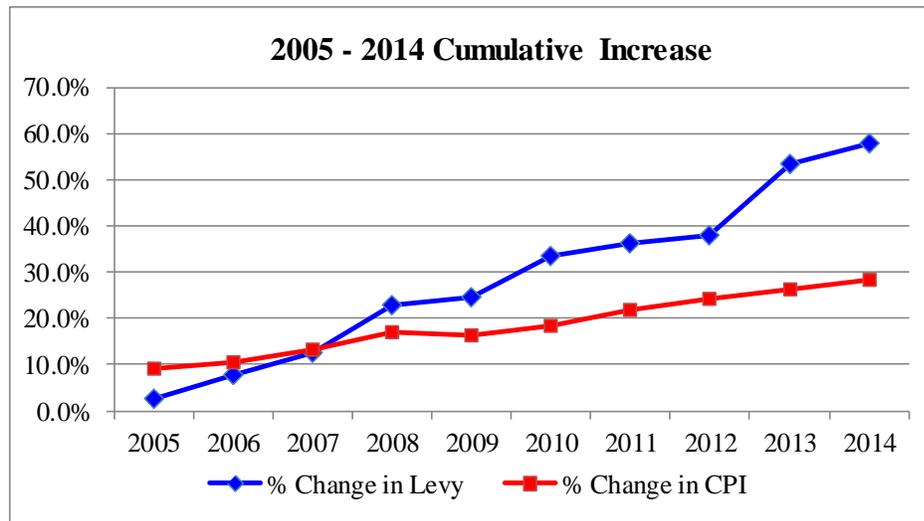
The following graphs are presented to provide citizens with an understanding of where their property tax dollars are spent, and how current tax burdens compare to certain benchmarks.

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.



City of Roseville – 2015 Budget

A 10-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.



Over the past 10 years, the increase in the tax levy has outpaced the inflation rate. This is largely the result of added capital replacements associated with the construction of a new fire station and park renewal program. It's also the result of renewed investment in the City's vehicle and equipment replacement program.

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.

2014 Local Property Taxes

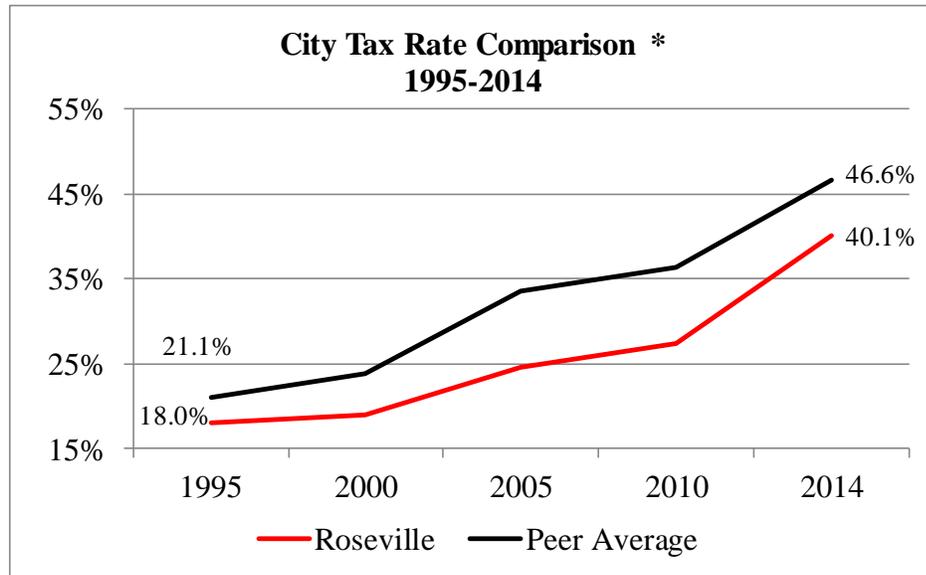
Municipality	City Taxes *
Brooklyn Center	\$ 1,594
Richfield	1,386
Savage	1,189
Fridley	1,044
Maplewood	1,040
Inver Grove Heights	1,002
Cottage Grove	938
Andover	932
Shakopee	891
Oakdale	886
Roseville	863
Shoreview	806

* For cities within the Twin Cities Metropolitan Area, serving a population between 25,000 - 45,000; and for a home valued at \$215,000

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As shown in the above table, in 2014 (the most recent available) 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 19th lowest taxes out of 60 cities. The tax burden on Roseville homeowners has consistently remained below the average for this peer group. This is summarized in the chart below.



In 1995, Roseville's tax rate was 15% lower than the peer average. In 2005, Roseville's tax rate was 27% lower than the average reflecting a period of relatively low levels of capital replacements. Today, after a significant increase in capital investments we're 14% lower.

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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

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Summary of Financial Trends

Governmental Funds

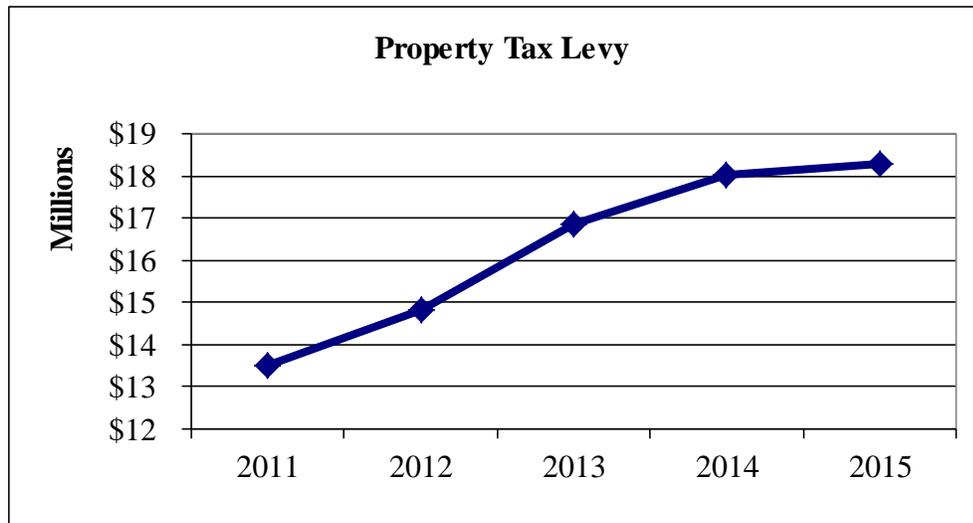
The table below shows a 5-year comparison of funding sources, uses, and changes in fund balance for all governmental funds.

	2011	2012	2013	2014	2015
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$13,501,068	\$14,814,570	\$16,861,841	\$ 18,003,721	\$ 18,276,902
Tax Increments	1,592,214	2,157,987	1,481,124	2,165,000	2,165,000
Special Assessments	294,793	307,703	178,657	153,000	100,500
Intergovernmental	3,299,041	2,994,919	1,880,019	3,402,811	3,328,285
Licenses & Permits	3,230,311	1,532,235	1,629,620	2,898,700	1,687,610
Charges for Services	3,597,695	5,248,052	5,664,896	3,355,165	3,933,810
Fines & Forfeits	226,845	313,530	236,510	240,000	240,000
Interest Earnings	668,048	326,037	280,110	340,800	244,800
Other Revenue	1,819,182	1,293,760	1,482,593	799,999	1,807,895
Total Sources	28,229,197	28,988,793	29,695,370	31,359,196	31,784,802
Funding Uses					
General Government	2,033,499	2,061,155	2,411,123	2,147,510	2,213,190
Public Safety	7,798,186	8,204,013	8,517,680	8,646,115	8,938,420
Public Works	2,278,830	2,183,350	2,333,802	2,635,610	2,746,320
Parks & Recreation	3,622,854	3,688,114	3,808,075	4,174,050	4,283,320
Community Development	1,421,924	1,257,731	1,207,605	1,190,995	1,452,490
Special Purpose	2,552,320	2,754,985	3,239,832	3,482,870	4,356,510
Capital Outlay	3,572,395	6,795,362	9,988,833	4,721,000	4,377,930
Debt Service	1,832,532	2,062,066	2,237,472	3,700,000	3,480,000
TIF-Related	789,724	570,728	564,796	2,165,000	2,165,000
Trust Operations	4,500	4,500	4,500	5,000	5,000
Total Uses	25,906,764	29,582,004	34,313,718	32,868,150	34,018,180
Other Sources (Uses)					
Transfers in (out)	25,000	25,000	25,000	-	-
Bond Proceeds (net)	9,990,000	17,129,996	4,173,553	-	-
Sale of capital assets	42,597	31,350	210,589	-	-
Other	-	(90,000)	-	-	-
Total Other Sources (Uses)	10,057,597	17,096,346	4,409,142	-	-
Excess of Funding Sources Over (Under) Funding Uses	12,380,030	16,503,135	(209,206)	(1,508,954)	(2,233,378)
Fund Balance - Jan 1st	28,603,750	40,983,780	57,486,915	57,277,709	55,768,755
Fund Balance - Dec 31st	\$40,983,780	\$57,486,915	\$57,277,709	\$ 55,768,755	\$ 53,535,377

Discussion Items

From 2011-2015, overall funding sources for the City’s governmental fund operations have remained fairly stable with a few exceptions.

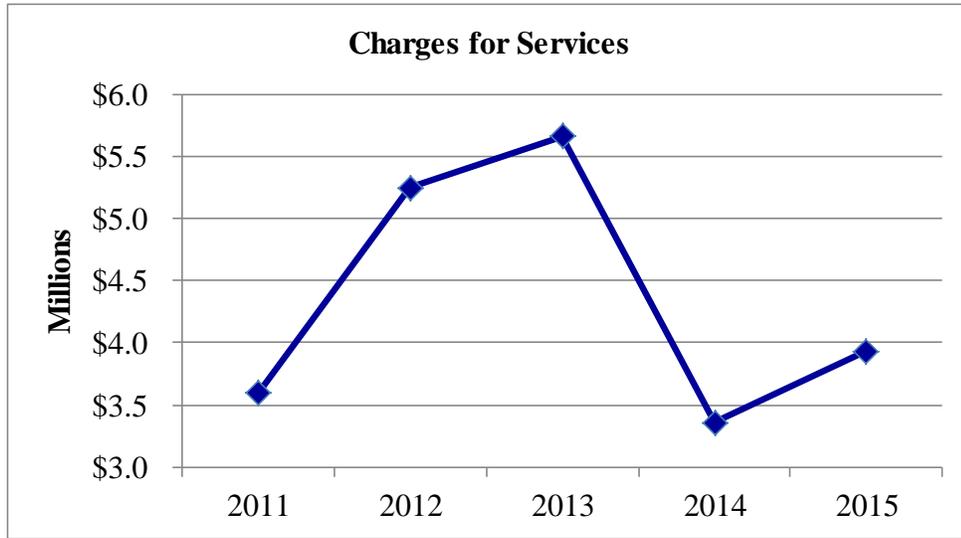
Since 2011, the City has become more reliant on the property tax to fund current operations. This has resulted in large part due to the added debt service costs associated with the bonds that were issued to finance the construction of a new fire station and the park renewal program. The City’s reliance on the property tax also resulted from the decline in interest earnings and other non-tax revenue sources during this period.



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

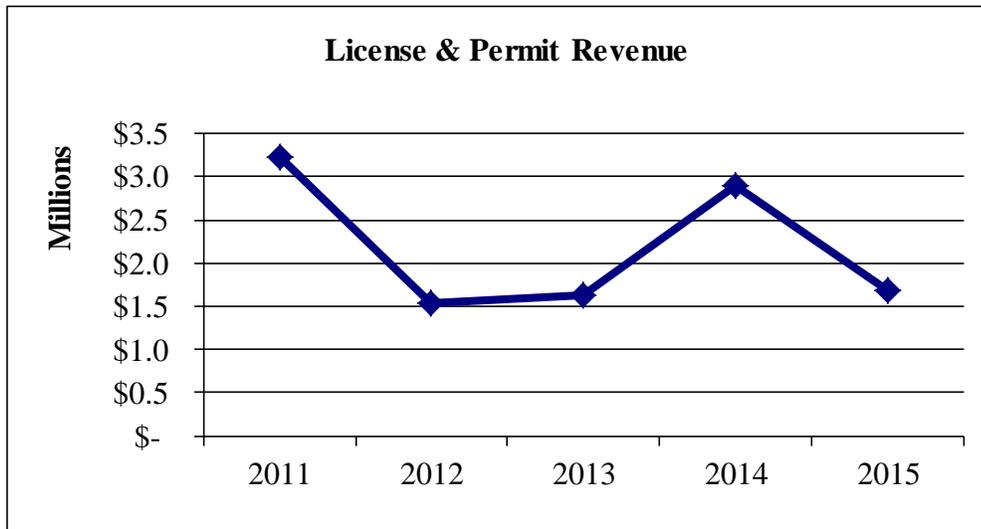
The City expects to see stabilizing investment earnings over the next few years – albeit at lower levels than a few years ago. While cash reserve levels are expected to remain relatively unchanged, long-term interest rates remain near low historical levels.

Charges for Services also remain a significant revenue source for the City, accounting for approximately 12% 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 2015 and beyond. Building permit revenue is expected to remain fairly steady.

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



From 2011-2015, 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 – 2015 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. 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 35 area municipalities and other governmental agencies. The City expects these IT partnerships to continue for the foreseeable future.

The City's debt service payment has increased steadily in the past few years due to recent bond issuance for a new fire station and park renewal program.

From 2011-2015, fund balance in the governmental funds has increased somewhat as the City reinvests significantly in its capital replacements. Fund balance is expected to decline over the next couple of years as bond funds are expended.

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.

	2011	2012	2013	2014	2015
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 9,572	\$ 8,070	\$ 8,947	\$ -	\$ -
User Charges	10,226,239	12,505,073	12,895,707	17,556,810	16,746,415
Other Revenue	204,230	114,523	203,537	134,600	179,000
Total Sources	10,440,041	12,627,666	13,108,191	17,691,410	16,925,415
Funding Uses					
Personal Services	1,433,211	1,488,708	1,504,371	1,642,600	1,695,600
Supplies & Maintenance	243,332	220,110	233,827	252,900	255,900
Other Services & Charges	8,268,384	9,311,455	8,681,754	9,927,910	9,867,610
Depreciation	809,835	835,570	910,375	1,649,000	1,644,000
Total Uses	10,754,762	11,855,843	11,330,327	13,472,410	13,463,110
Other Sources (Uses)					
Interest Earnings	123,786	39,801	(207,704)	71,000	39,000
Sale of Assets	-	47,384	-	-	-
Grants / Other	321,125	309,873	427,047	-	-
Transfer In (out)	(25,000)	(25,000)	(25,000)	-	-
Total Other Sources (Uses)	419,911	372,058	194,343	71,000	39,000
Excess of Funding Sources					
Over (Under) Funding Uses	105,190	1,143,881	1,972,207	4,290,000	3,501,305
Net Assets - Jan 1st	24,538,401	24,643,591	25,787,472	27,759,679	32,049,679
Prior Period Adjustment	-	-	-	-	-
Net Assets - Dec 31st	\$24,643,591	\$25,787,472	\$27,759,679	\$ 32,049,679	\$ 35,550,984

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 2012-2014 will result in significant increases in revenues to stabilize asset replacement programs.

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 upgrade its water distribution and sanitary sewer collection systems. Net assets of the City's proprietary operations are expected to increase steadily over the next couple of years as the City continues its long-term capital replacement program for the City's water and sewer infrastructure.

City of Roseville – 2015 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.

	2011	2012	2013	2014	2015
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 9,919,451	\$ 9,761,246	\$10,065,348	\$ 10,432,506	\$ 10,530,552
Intergovernmental	965,809	979,352	1,053,778	921,000	1,002,000
Licenses & Permits	393,220	407,297	384,467	329,500	378,500
Charges for Services	1,319,202	1,158,338	1,241,970	1,005,000	123,730
Fines & Forfeits	226,715	313,530	236,510	240,000	240,000
Interest Earnings	53,202	46,514	(241,261)	25,000	25,000
Other Revenue	178,350	140,435	164,699	130,000	44,500
Total Sources	13,055,949	12,806,712	12,905,511	13,083,006	12,344,282
Funding Uses					
General Government	2,033,499	2,065,652	2,411,123	2,147,510	2,213,190
Police	5,866,002	6,263,999	6,646,790	6,602,570	6,838,185
Fire	1,619,177	1,584,630	1,571,657	1,823,545	1,891,235
Fire Relief	313,017	355,384	299,233	220,000	209,000
Public Works	2,278,830	2,183,350	2,333,802	2,635,610	2,746,320
Other	-	-	-	-	-
Total Uses	12,110,525	12,453,015	13,262,605	13,429,235	13,897,930
Other Sources (Uses)					
Transfer In (Out)	(370,793)	-	-	-	1,178,148
Other	-	-	-	-	-
Total Other Sources (Uses)	(370,793)	-	-	-	1,178,148
Excess of Funding Sources Over (Under) Funding Uses	574,631	353,697	(357,094)	(346,229)	(375,500)
Fund Balance - Jan 1st	5,636,659	6,211,290	6,564,987	6,207,893	5,861,664
Fund Balance - Dec 31st	\$ 6,211,290	\$ 6,564,987	\$ 6,207,893	\$ 5,861,664	\$ 5,486,164

Discussion Items

During the period 2011-2015, overall funding sources for the City’s General fund operations remained fairly flat relying on excess cash reserves. The City’s tax levy increased substantially during this period averaging 2% per year. A portion of the increase was to offset state-aid reductions made in 2011. In 2015, the increase was specifically designated for added personnel and inflationary-type costs.

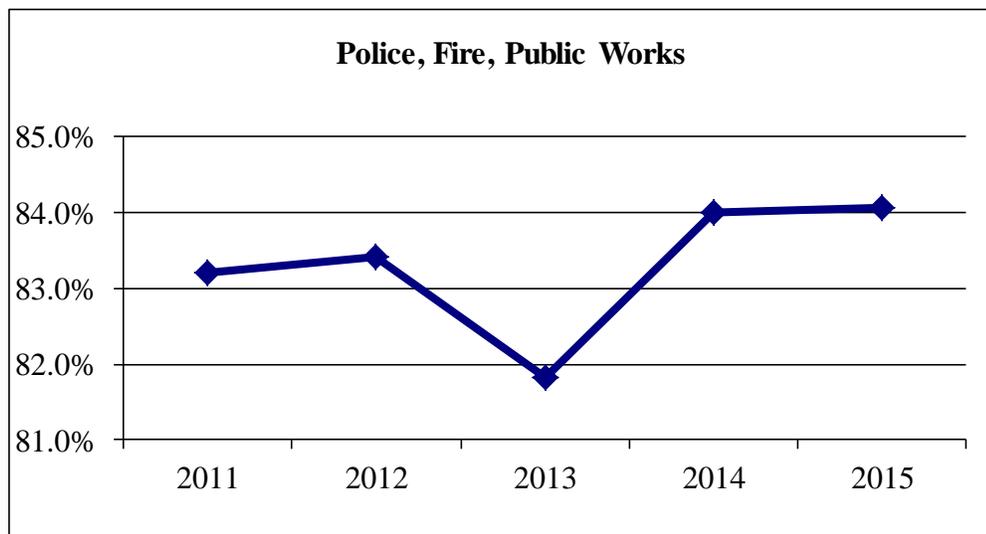
Beyond 2015, it is expected that the General Fund’s tax levy will increase somewhat above inflationary-type levels. This will be necessary to offset expected personnel-related costs and other inflationary impacts as well as eliminate the use of cash reserves to fund the operating budget.

As noted earlier, the City expects to continue to see fluctuations in investment earnings in the coming years. While cash reserve levels are expected to remain relatively unchanged, 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 2011-2015, 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 remained the same 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 2011.

In 2015, the General Fund balance is expected to decrease by \$375,000 due to the planned use of cash reserves to minimize property tax impacts. It is expected that future budgets will remain balanced.

City of Roseville – 2015 Budget

Recreation Fund

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

	2011	2012	2013	2014	2015
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 1,776,498	\$ 1,983,471	\$ 2,011,660	\$ 2,075,215	\$ 2,250,350
Charges for Services	1,773,767	1,786,703	1,717,648	1,978,695	2,018,670
Rentals	56,888	57,974	54,713	-	-
Donations	36,476	76,128	121,082	-	-
Interest Earnings	11,351	8,986	(36,655)	6,500	3,300
Other Revenue	75,655	53,477	128,251	-	11,000
Total Sources	3,730,635	3,966,739	3,996,699	4,060,410	4,283,320
Funding Uses					
Personnel	2,339,522	2,386,757	2,430,568	2,637,919	2,758,295
Supplies & Materials	275,172	285,456	284,571	322,550	316,340
Other Services & Charges	998,291	1,008,227	1,059,455	1,168,981	1,205,685
Capital Outlay	9,869	7,674	33,481	4,600	3,000
Total Uses	3,622,854	3,688,114	3,808,075	4,134,050	4,283,320
Other Sources (Uses)					
Transfer In (Out)	(52,200)	-	-	-	-
Other	-	-	-	-	-
Total Other Sources (Uses)	(52,200)	-	-	-	-
Excess of Funding Sources Over (Under) Funding Uses	55,581	278,625	188,624	(73,640)	-
Fund Balance - Jan 1st	588,331	643,912	922,537	1,111,161	1,037,521
Fund Balance - Dec 31st	\$ 643,912	\$ 922,537	\$ 1,111,161	\$ 1,037,521	\$ 1,037,521

Discussion Items

From 2011-2015, the City's Recreation Fund realized a steady increase in revenues at approximately 4% 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 3% per year keeping pace with inflation and activity levels.

During this same period, operating expenses increased at approximately 5% annually, leaving the Recreation Fund balance relatively strong during the past few years.

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

City of Roseville – 2015 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.

	2011	2012	2013	2014	2015
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Licenses & Permits	\$ 1,244,651	\$ 1,124,913	\$ 1,245,028	\$ 1,181,110	\$ 1,274,110
Charges for Services	143,894	152,664	200,775	-	-
Interest Earnings	4,809	7,908	(31,826)	-	-
Other Revenue	374,662	176,503	17,994	151,000	186,000
Total Sources	1,768,016	1,461,988	1,431,971	1,332,110	1,460,110
Funding Uses					
Personnel	861,250	886,832	970,439	932,780	1,142,000
Supplies & Materials	18,799	13,381	12,788	17,680	18,130
Other Services & Charges	191,930	196,989	193,602	237,785	290,360
Capital Outlay	349,945	160,532	30,776	2,750	2,000
Total Uses	1,421,924	1,257,734	1,207,605	1,190,995	1,452,490
Other Sources (Uses)					
Transfer In (Out)	-	-	-	-	-
Other	-	-	3,365	-	-
Total Other Sources (Uses)	-	-	3,365	-	-
Excess of Funding Sources Over (Under) Funding Uses	346,092	204,254	227,731	141,115	7,620
Fund Balance - Jan 1st	(182,929)	163,163	367,417	595,148	736,263
Fund Balance - Dec 31st	\$ 163,163	\$ 367,417	\$ 595,148	\$ 736,263	\$ 743,883

Discussion Items

During the period 2011-2015, the Community Development Fund realized increasing 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, 2015

Elected Officials

		Term of Office expires *
Mayor	Dan Roe	2019
Councilmember	Bob Willmus	2019
Councilmember	Tam McGehee	2019
Councilmember	Jason Etten	2017
Councilmember	Lisa Laliberte	2017

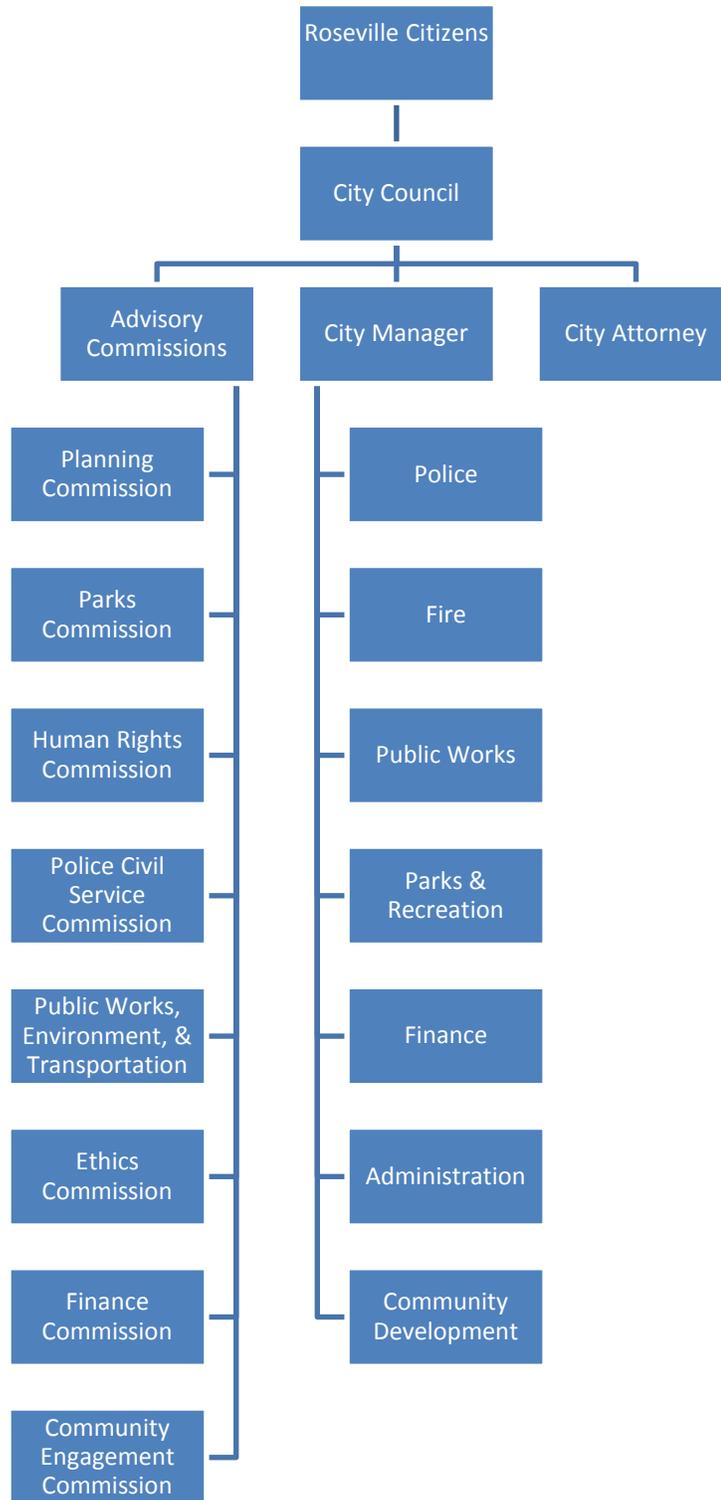
* expires on the first official business day in January

Appointed Officials

City Manager	Patrick Trudgeon
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 sessions, an extensive review and analysis by Staff of the general needs and available resources, and the eventual submittal of the City Manager’s Recommended Budget to the City Council.

This year’s budgeting process was designed to provide 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. 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:

2015 Budget Calendar

Departmental Budget Presentations.....	May 22, 2014
Discussion on City Council Budget Goals & Priorities.....	June 16, 2014
Present the City Manager Recommended Budget	July 14, 2014
Preliminary Budget Hearing	August 11, 2014
Review the 2015-2034 CIP & Funding Strategies.....	August 25, 2014
Adopt the Preliminary Budget	September 8, 2014
Continue Discussions on the Budget	October 20, 2014
Subsequent Review of the 2015-2034 CIP & Funding Strategies	November 10, 2014
Final Budget Hearing.....	December 1, 2014
Adopt the 2015 Water & Sewer Rates	December 8, 2014
Adopt the 2015 Final Budget.....	December 8, 2014

City of Roseville – 2015 Budget

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

<u>Division</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Administration	3.75	4.70	4.70
Elections	0.15	0.05	0.05
Communications	1.52	2.25	2.25
Recycling	0.33	-	-
Total Administration	5.75	7.00	7.00
Finance	5.90	5.90	5.90
Lawful Gambling	0.10	0.10	0.10
Information Technology	11.50	13.00	14.00
License Center	14.25	14.50	14.50
Total Finance	31.75	33.50	34.50
Police Administration	9.00	9.00	9.00
Police Patrol	37.00	37.00	37.00
Police Investigations	9.00	9.00	9.00
Police Community Svcs.	2.00	2.00	2.00
Total Police	57.00	57.00	57.00
Fire Administration	2.00	2.00	2.00
Fire Prevention	2.00	2.00	1.00
Fire Operations	2.00	2.00	8.00
Total Fire	6.00	6.00	11.00
PW Administration	7.25	7.25	8.25
Street Maintenance	7.00	7.10	7.10
Central Garage	2.22	2.00	2.00
Sanitary Sewer	3.71	4.70	4.70
Water	7.54	7.15	7.15
Storm Drainage	4.03	4.20	4.20
Recycling	-	0.35	0.35
Total Public Works	31.75	32.75	33.75
Recreation Administration	4.89	4.90	4.90
Recreation Programs	4.36	4.35	4.35
Skating Center	5.75	5.75	5.75
Park Maintenance	7.25	8.25	8.25
Golf Course	1.75	1.75	1.75
Total Parks & Recreation	24.00	25.00	25.00
Planning	3.69	4.20	5.20
Economic Development	0.43	0.25	0.25
GIS	0.83	1.00	1.00
Code Enforcement	5.95	7.00	7.00
Total Community Development	10.90	12.45	13.45
Total Citywide	167.15	173.70	181.70

** Note: Personnel changes are detailed below.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Roseville
Minnesota**

For the Fiscal Year Beginning

January 1, 2014

Executive Director

City of Roseville – 2015 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.

2015 Goals and Objectives

- Promote civic engagement
- Address the unique service issues for our residents, especially senior citizens.
- Build relationships with community groups and governmental entities.
- Incorporate transparent budget process that involves citizens and that is efficient in meeting the Community needs.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 40,044	\$ 40,044	\$ 40,044	\$ 42,885	\$ 42,885	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	137,979	127,257	140,494	162,490	164,435	1,945	1.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 178,023	\$ 167,301	\$ 180,538	\$ 205,375	\$ 207,320	\$ 1,945	0.9%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Other Services & Charges increase due to increased recording secretary and financial audit costs.

2013/2014 Achievements

- Authorized reorganization of Administration Department to better serve the needs of the community.

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.

2015 Goals and Objectives

- Promote community-wide events that provide for education and dialogue about human rights issues.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	1,412	1,252	4,139	2,000	3,700	1,700	85.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 1,412	\$ 1,252	\$ 4,139	\$ 2,000	\$ 3,700	\$ 1,700	85.0%
FTE's	-	-	-	-	-	-	

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Obtained grant funding for Commission activities.
- Conducted three community meetings; two to discuss human rights, and one to discuss civic engagement.
- Increased the Commission’s visibility in the community including upgrading their presence on the City’s website.
- Strengthened youth participation in commission activities and created a Facebook presence to bring greater attention to human rights issues.

City of Roseville – 2015 Budget

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

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.

2015 Goals and Objectives

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

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	313,017	355,384	299,233	220,000	209,000	(11,000)	-5.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$313,017	\$355,384	\$299,233	\$220,000	\$209,000	\$ (11,000)	-5.0%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- The amount shown above represents the City’s share of the Association’s Pension Fund. The Fund’s unfunded liability has decreased during the past year requiring less City contributions.

2013/2014 Achievements

- The City has maintained 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.

2015 Goals and Objectives

- Provide for extensive internal and external outreach from the City Manager.
- Continue implantation of the Human Resources Information System (HRIS)
- Increase the availability of Laserfiche documents to the public.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$451,746	\$447,186	\$436,683	\$521,400	\$529,815	\$ 8,415	1.6%
Supplies & Materials	777	795	1,111	1,000	1,300	300	30.0%
Other Services & Charges	45,261	56,870	81,461	93,975	115,525	21,550	22.9%
Capital Outlay	-	-	29,877	-	-	-	0.0%
Total	\$497,784	\$504,852	\$549,131	\$616,375	\$646,640	\$ 30,265	4.9%
FTE's	3.75	3.75	3.75	4.70	4.70		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other Services & Charges increase includes additional implementation costs associated with a new Human Resources Information System (HRIS).

2013/2014 Achievements

- Reorganized Administration Department to better serve the community.
- Obtained a 0% health insurance premium decrease resulting in budget savings.
- 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.

2015 Goals and Objectives

- Coordinate elections function with Ramsey County.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 23,515	\$ 4,562	\$ 5,018	\$ 5,150	\$ 5,250	\$ 100	1.9%
Supplies & Materials	6	48	-	100	50	(50)	-50.0%
Other Services & Charges	5,207	112,865	53,836	55,000	55,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 28,727	\$ 117,474	\$ 58,855	\$ 60,250	\$ 60,300	\$ 50	0.1%
FTE's	0.25	0.15	0.15	0.05	0.05		

2015 Budget Impact Items

- Not applicable.

2013/2014 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.
- Entered into agreement with Ramsey County regarding the purchase of new voting machines.

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.

2015 Goals and Objectives

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

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	291,380	306,411	324,492	320,630	338,555	17,925	5.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$291,380	\$306,411	\$324,492	\$320,630	\$338,555	\$ 17,925	5.6%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Costs reflect services contracts with outside legal firms.

2013/2014 Achievements

- Led organizational ethics training.
- Entered into a new 3-year contract.

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.

2015 Goals and Objectives

- Undertake a marketing and branding effort for the whole City.
- Continue evaluating and improving all communication media produced by the City.
- Work with all departments on communication efforts, both to improve and coordinate efforts.
- Undertake a community survey.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$136,462	\$158,959	\$177,533	\$215,000	\$244,000	\$ 29,000	13.5%
Supplies & Materials	6,606	416	1,401	2,500	2,500	-	0.0%
Other Services & Charges	189,841	176,285	177,808	192,695	218,825	26,130	13.6%
Capital Outlay	3,076	14,523	56,801	10,000	90,000	80,000	800.0%
Total	\$335,985	\$350,182	\$413,543	\$420,195	\$555,325	\$ 135,130	32.2%
FTE's	1.42	1.52	1.52	2.25	2.25		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other Services & Charges increase due to higher contributions to the Cable Commission.
- Capital Outlay is increasing due to planned equipment replacements.

2013/2014 Achievements

- Reorganized city communication efforts highlighted by the creation of a new Communications Manager position.

City of Roseville – 2015 Budget

Department / Program: Finance Division
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.

2015 Goals and Objectives

- Update the Finance Division's Strategic Plan.
- Update the Annual Work Plan.
- Continue refining the City's budget process.
- Consider refining established performance measures, benchmarks, and standards.
- Update the 10-Year Financial Plan and 20-Year Capital Improvement Plan.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$508,716	\$531,969	\$550,636	\$582,915	\$602,430	\$ 19,515	3.3%
Supplies & Materials	938	2,315	2,445	2,890	2,890	-	0.0%
Other Services & Charges	61,690	21,566	51,265	55,820	58,630	2,810	5.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$571,344	\$555,850	\$604,346	\$641,625	\$663,950	\$ 22,325	3.5%
FTE's	5.90	5.90	5.90	5.90	5.90		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other services and charges increased for Finance Commission minutes recording services.

2013/2014 Achievements

- Received a AAA bond rating from Moody's and Standard & Poor's.
- Received the Award for Excellence in Financial Reporting for the 34th consecutive year.
- Received the Distinguished Budget Presentation Award for the 15th consecutive year.
- Updated the citywide 20-Year Capital Improvement Plan (CIP) and 10-Year Financial Plan.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

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

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	21,749	27,353	22,549	27,100	27,100	-	0.0%
Other Services & Charges	48,302	34,553	39,624	40,630	40,630	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 70,051	\$ 61,906	\$ 62,173	\$ 67,730	\$ 67,730	\$ -	0.0%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Not applicable.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

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

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	84,000	60,290	61,500	61,500	61,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 84,000	\$ 60,290	\$ 61,500	\$ 61,500	\$ 61,500	\$ -	0.0%
FTE's	-	-	-	-	-	-	-

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Not applicable.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- Update the Information Technology Division’s Strategic Plan.
- Update the Annual Work Plan in accordance with other departmental workplans.
- Consider IT Division reorganizational plan.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 716,449	\$ 796,974	\$ 937,086	\$ 1,182,000	\$ 1,385,000	\$ 203,000	17.2%
Supplies & Materials	47,279	51,699	26,738	55,500	55,500	-	0.0%
Other Services & Charges	134,031	153,639	308,446	211,500	219,020	7,520	3.6%
Capital Outlay	111,748	163,510	193,814	190,000	356,640	166,640	87.7%
Total	\$ 1,009,506	\$ 1,165,822	\$ 1,466,084	\$ 1,639,000	\$ 2,016,160	\$ 377,160	23.0%
FTE's	8.50	10.50	11.50	13.00	14.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees. It also includes an additional Network Systems Engineer position.
- Increase in Other services & charges reflect higher contract maintenance charges for network monitoring, fiber locates, and other 3rd party support requirements.
- Capital Outlay is increasing due to planned equipment replacements.

2013/2014 Achievements

- Added thirteen (13) additional Joint Powers Agreements with other governmental agencies bringing the total to 35. These collaborative efforts provide nearly \$1.2 million in annual revenues reducing the City’s IT costs.

City of Roseville – 2015 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.

2015 Goals and Objectives

- Update the License Center’s Strategic Plan.
- Renovate selected facility areas to maintain customer service levels and overall appearance.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 863,021	\$ 901,196	\$ 957,650	\$ 1,064,000	\$ 1,092,000	\$ 28,000	2.6%
Supplies & Materials	10,426	9,664	9,357	11,600	11,600	-	0.0%
Other Services & Charges	186,743	199,909	205,124	234,475	441,175	206,700	88.2%
Capital Outlay	2,147	2,662	6,892	-	10,000	10,000	0.0%
Total	\$ 1,062,337	\$ 1,113,430	\$ 1,179,023	\$ 1,310,075	\$ 1,554,775	\$ 244,700	18.7%
FTE's	14.25	14.25	14.25	14.50	14.50		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other services and charges increase due to higher budgeted contributions to support other City functions.
- Capital Outlay is increasing due to planned equipment replacements.

2013/2014 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.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- Continue monitoring all lawful gambling activities.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 2,942	\$ 3,004	\$ 3,082	\$ 6,950	\$ 3,600	\$ (3,350)	-48.2%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	147,471	144,663	132,870	146,650	146,650	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 150,413	\$ 147,667	\$ 135,952	\$ 153,600	\$ 150,250	\$ (3,350)	-2.2%
FTE's	0.10	0.10	0.10	0.10	0.10		

2015 Budget Impact Items

- Personal Services was reduced to more accurately reflect expected costs.

2013/2014 Achievements

- Distributed over \$80,000 to Roseville-area organizations in 2014.
- Maintained over \$850,000 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.

2015 Goals and Objectives

- Utilize the city’s new website to expand communications with citizens regarding pertinent crime prevention and safety topics, outreach opportunities and other department news.
- Expand all forms of communication with citizens to include a focus on social media applications
- Apply real time statistical information to increase intelligence based policing services.
- Expand department volunteers (e.g. reserve officers, park patrollers, interns, explorers, block captains, etc.), streamlining opportunities through the City’s volunteer coordinator.
- Provide Mental Health Awareness training for entire department.
- Reinstate Cadet position to enhance communication efforts with multicultural and minority members of the community.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$646,957	\$591,919	\$787,567	\$868,635	\$ 900,190	\$ 31,555	3.6%
Supplies & Materials	11,691	12,887	13,853	15,750	16,125	375	2.4%
Other Services & Charges	70,354	61,799	71,504	80,330	87,895	7,565	9.4%
Capital Outlay	2,948	-	-	-	-	-	0.0%
Total	\$731,950	\$666,605	\$872,925	\$964,715	\$1,004,210	\$ 39,495	4.1%
FTE's	9.00	9.00	9.00	9.00	9.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Increase in Other Services & Charges includes new funding for tuition reimbursement and volunteer recognition items.

2013/2014 Achievements

- Expanded recruitment and mentoring efforts at local high schools and area colleges.
- Initiated bi-weekly “One Chief’s Perspective” newsletter to better inform the public on police related topics.
- Sponsored department-wide Diversity Awareness training open to other City staff and law enforcement agencies throughout the state.
- Hosted School and Workplace Violence Preparation and Response training open to area schools and businesses.
- Increased enforcement action and partnership with Code Enforcement to address repeat nuisance properties; 264 repeat nuisance incidents in 2014.

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.

2015 Goals and Objectives

- Increase traffic enforcement activities targeting areas with high traffic incidents and crime stats
- 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.
- Expand participation in community engagement opportunities.
- Increase enforcement of Repeat Nuisance to address nuisance properties; continue to collaborate with Code Enforcement.
- Continue development of partnerships with major retailers and hotels; promote the use of Trespass forms and other tools to reduce criminal incidents.
- Utilize the data collected from ALPR system to aid investigations.
- Successful transition to new Computer Aided Dispatch (CAD) system and mobile in squads.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 3,676,814	\$ 3,867,611	\$ 3,991,869	\$ 3,795,000	\$ 3,870,000	\$ 75,000	2.0%
Supplies & Materials	200,506	191,737	210,620	218,470	223,725	5,255	2.4%
Other Services & Charges	482,123	389,029	431,122	503,995	564,405	60,410	12.0%
Capital Outlay	25,022	-	-	-	-	-	0.0%
Total	\$ 4,384,465	\$ 4,448,376	\$ 4,633,611	\$ 4,517,465	\$ 4,658,130	\$ 140,665	3.1%
FTE's	38.00	37.00	37.00	37.00	37.00		

2015 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other services & charges increase primarily due to higher dispatching costs.

2013/2014 Achievements

- Through grant funding, officers worked various traffic enforcement details (i.e. Safe & Sober, Click It or Ticket, Operation Nightcap, etc.).
- In 2014, responded to 32,571 reported incidents including 17,665 traffic stops.
- Fully implemented bait car program; grant funding supported bait car crime impact details.
- Successful roll-out of new squad numbers to increase efficiency and consistency with Ramsey County Emergency Communications.
- Increased daily positive interactions with the public.

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.

2015 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 use of volunteers to assist with crime prevention and proactive policing efforts.
- Develop partnerships with the Ramsey County Attorney’s Office and Ramsey County Court to effectively address mental health related crimes and maximize intervention methods.
- IMPACT team to continue partnering with Code enforcement to address emerging neighborhood quality of life concerns.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$643,855	\$601,543	\$579,039	\$888,000	\$ 939,000	\$ 51,000	5.7%
Supplies & Materials	31,417	34,590	39,332	38,935	40,950	2,015	5.2%
Other Services & Charges	8,361	13,692	19,482	17,395	22,975	5,580	32.1%
Capital Outlay	-	66	-	-	-	-	0.0%
Total	\$683,633	\$649,891	\$637,853	\$944,330	\$1,002,925	\$ 58,595	6.2%
FTE's	9.00	9.00	9.00	9.00	9.00		

2015 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other Services & Charges increase due to higher mobile phone-related costs.

2013/2014 Achievements

- Expanded crime scene team consisting of five officers with advanced training in evidence collection and processing to aid investigative processes.
- Participated in countywide effort to end sex trafficking in MN- focused efforts at area hotels resulted in the charging of 41 cases of prostitution related activities in 2013.
- Park Patrol worked to reduce Theft from Autos in Central Park Lexington by nearly 70% .
- Organized several community safety talks for new Americans; received community involvement award from the Karen Organization of MN.
- Continued Coffee with a Cop, Community Lemonade Stands and School Lunch program.
- Helped coordinate and participated in “Dialogues on Community Violence” with the HRC.

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.

2015 Goals and Objectives

- Return complement of CSO’s from three to four.
- Update and revise CSO Policy and Procedure Manual.
- Network and train with New Brighton Veterinary Clinic.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 41,550	\$118,765	\$127,165	\$142,605	\$144,380	\$ 1,775	1.2%
Supplies & Materials	11,301	11,914	10,351	20,145	14,985	(5,160)	-25.6%
Other Services & Charges	7,645	7,537	8,421	13,310	13,555	245	1.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 60,496	\$138,216	\$145,937	\$176,060	\$172,920	\$ (3,140)	-1.8%
FTE's	1.00	2.00	2.00	2.00	2.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.

2013/2014 Achievements

- Promoted three CSOs to sworn police officer positions.
- Implemented City Dangerous Dog Ordinance.
- Updated animal licensing guidelines and ordinance.
- Trained in the use of non-lethal weapons (i.e. tasers).
- In 2014, responded to 1,464 calls for service.
- Procured animal catcher net gun as tool to improve the safe catching, trapping and immobilization of wild and domestic animals.
- Acquired infrared digital thermometer gun to accurately assess dangerously hot vehicles.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- Begin the process of transitioning to a new staffing model which includes a full-time component.
- Continue the education, planning, and budget process for the next step of the staffing transition process.
- Research and explore potential auto-aid agreements with surrounding communities.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$188,135	\$194,994	\$204,657	\$224,655	\$229,240	\$ 4,585	2.0%
Supplies & Materials	5,939	7,618	11,270	8,000	8,100	100	1.3%
Other Services & Charges	37,162	28,086	27,151	14,400	12,600	(1,800)	-12.5%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$231,236	\$230,698	\$243,077	\$247,055	\$249,940	\$ 2,885	1.2%
FTE's	2.00	2.00	2.00	2.00	2.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.

2013/2014 Achievements

- Began the process of working through the initial stages of a part-time union.
- Completed the first step of a new staffing model.
- Completed the process of converting into a new one fire station model.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- 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.
- Implementation of a new staffing program.
- Work with both the County and the Fire Department to implement the new Computer Aided Dispatch System coming on line February 2015.
- Plan and prepare a Request for Proposal for replacement of the department’s medic unit.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 785,231	\$ 964,290	\$ 912,825	\$ 1,038,600	\$ 1,230,185	\$ 191,585	18.4%
Supplies & Materials	113,843	92,212	112,066	83,000	89,000	6,000	7.2%
Other Services & Charges	162,600	87,131	85,928	107,500	98,800	(8,700)	-8.1%
Capital Outlay	-	-	6,544	-	-	-	0.0%
Total	\$ 1,061,674	\$ 1,143,634	\$ 1,117,363	\$ 1,229,100	\$ 1,417,985	\$ 188,885	15.4%
FTE's	3.00	2.00	2.00	2.00	8.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees. In addition, 6 new full-time employees will be hired with a partial offset by a reduction in paid-on-call firefighters and a full-time Fire Prevention specialist.

2013/2014 Achievements

- Completed the specification and approval process for purchase of a new shift engine
- Took delivery and placed into service new rescue boat.
- Responded to over 4,500 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.

2015 Goals and Objectives

- Continue to implement hands-on training program utilizing the department’s new training items.
- Continue to meet or exceed all training requirements for fire suppression and medical training.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 28,660	\$ 2,349	\$ 200	\$ 66,850	\$ 39,500	\$(27,350)	-40.9%
Supplies & Materials	-	297	299	1,800	1,800	-	0.0%
Other Services & Charges	34,792	37,435	28,171	30,700	24,200	(6,500)	-21.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 63,452	\$ 40,081	\$ 28,670	\$ 99,350	\$ 65,500	\$(33,850)	-34.1%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Reduction in Personal Services is due to less paid-on-call firefighter for on-shift training.

2013/2014 Achievements

- Held eight multiple company training sessions.
- 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.

2015 Goals and Objectives

- Transition all pre-plans to new RMS system, preparing for the new CAD system.
- Review and continue to implement community engagement programs.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$180,074	\$168,139	\$171,018	\$195,000	\$105,470	\$(89,530)	-45.9%
Supplies & Materials	3,233	1,716	1,194	2,000	2,000	-	0.0%
Other Services & Charges	568	361	4,515	1,450	950	(500)	-34.5%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$183,875	\$170,216	\$176,727	\$198,450	\$108,420	\$(90,030)	-45.4%
FTE's	2.00	2.00	2.00	2.00	1.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees. A full-time Fire Prevention specialist position has been moved to the Fire Operations division.

2013/2014 Achievements

- Completed the pre-plan process for all multifamily building in Roseville.

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$604,898	\$642,371	\$697,283	\$677,510	\$710,685	\$ 33,175	4.9%
Supplies & Materials	6,882	8,710	5,075	8,500	8,600	100	1.2%
Other Services & Charges	23,500	26,928	29,306	37,900	38,600	700	1.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$635,279	\$678,009	\$731,664	\$723,910	\$757,885	\$ 33,975	4.7%
FTE's	7.25	7.25	7.25	7.25	7.25		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.

2013/2014 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 B-2 Sidewalk Project as part of the Parks Renewal Program.
- Worked closely with Ramsey County and the MN Department of Transportation planning for future regional improvements.

City of Roseville – 2015 Budget

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$ 499,783	\$ 472,513	\$ 534,073	\$ 612,000	\$ 638,935	\$ 26,935	4.4%
Supplies & Materials	408,907	222,919	297,128	264,200	290,700	26,500	10.0%
Other Services & Charges	242,957	241,345	248,885	275,200	282,800	7,600	2.8%
Capital Outlay	5,791	-	-	-	-	-	0.0%
Total	\$ 1,157,438	\$ 936,778	\$ 1,080,086	\$ 1,151,400	\$ 1,212,435	\$ 61,035	5.3%
FTE's	7.00	7.00	7.00	7.10	7.10		

2015 Budget Impact Items

- Personnel increases include a 1.4% and 2% cost-of-living increase for non-union and union City Staff respectively; and wage-step increases for eligible employees.
- Supplies and materials change due to higher snow and ice control-related purchases.

2013/2014 Achievements

- Completed street maintenance programs on time and within budgets.
- Completed tree trimming along boulevards & trails.
- Met or exceeded snow and ice control policy goals.
- Met pavement management goals, resurveyed 20% of street network.

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.

2015 Goals and Objectives

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

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	243,849	203,176	221,802	214,200	222,200	8,000	3.7%
Capital Outlay	21,060	-	-	-	-	-	0.0%
Total	\$264,909	\$203,176	\$221,802	\$214,200	\$222,200	\$ 8,000	3.7%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Increase due to higher energy-related costs.

2013/2014 Achievements

- Retrofit of existing pedestrian lighting on County Road B-2 and County Road C with LED technology.

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.

2015 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.
- Exploring solar photo-voltaic energy systems to reduce the long term costs of energy for City facilities.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 7,026	\$ 381	\$ 1,246	\$ 8,700	\$ -	\$ (8,700)	-100.0%
Supplies & Materials	17,319	20,522	18,556	23,200	23,800	600	2.6%
Other Services & Charges	267,919	266,439	297,880	337,400	353,100	15,700	4.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$292,264	\$287,342	\$317,682	\$369,300	\$376,900	\$ 7,600	2.1%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Personal Services and Other Services & Charges changes due to the elimination of seasonal employees in favor of contracted services.

2013/2014 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.
- Continued realization of significant savings through energy use reduction resulting from re-commissioning and optimizations.

City of Roseville – 2015 Budget

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$148,345	\$154,222	\$156,688	\$173,000	\$173,000	\$ -	0.0%
Supplies & Materials	(2,712)	42,520	5,970	2,600	2,600	-	0.0%
Other Services & Charges	21,558	(5,993)	9,725	1,200	1,300	100	8.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$167,191	\$190,749	\$172,382	\$176,800	\$176,900	\$ 100	0.1%
FTE's	2.22	2.22	2.22	2.00	2.00		

2015 Budget Impact Items

- Not applicable.

2013/2014 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.

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$ 481,933	\$ 329,623	\$ 458,934	\$ 422,000	\$ 432,000	\$ 10,000	2.4%
Supplies & Materials	41,560	41,367	66,179	47,350	48,900	1,550	3.3%
Other Services & Charges	2,863,552	3,357,778	3,066,131	3,983,850	3,756,550	(227,300)	-5.7%
Capital Outlay	16,659	(106,844)	1,066	1,308,000	1,600,000	292,000	22.3%
Total	\$ 3,403,703	\$ 3,621,923	\$ 3,592,311	\$ 5,761,200	\$ 5,837,450	\$ 76,250	1.3%
FTE's	3.71	3.71	3.71	4.70	4.70		

2015 Budget Impact Items

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

2013/2014 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/lined over 6.0 miles of sewer main in 2014.

City of Roseville – 2015 Budget

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$ 409,478	\$ 548,408	\$ 516,633	\$ 583,000	\$ 603,000	\$ 20,000	3.4%
Supplies & Materials	100,785	65,664	69,896	78,350	79,900	1,550	2.0%
Other Services & Charges	4,876,116	5,525,332	5,370,767	6,286,850	6,439,750	152,900	2.4%
Capital Outlay	43,440	176,324	-	2,260,000	1,754,000	(506,000)	-22.4%
Total	\$ 5,429,819	\$ 6,315,728	\$ 5,957,296	\$ 9,208,200	\$ 8,876,650	\$ (331,550)	-3.6%
FTE's	7.54	7.54	7.54	7.15	7.15		

2015 Budget Impact Items

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

2013/2014 Achievements

- Distributed nearly 2.0 billion gallons of water to Roseville and Arden Hills utility customers.
- Repaired nearly 40 water main breaks each year, and replaced over 4,000 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.
- Responded to 130+ winter water line freeze issues due to severe winter weather.

City of Roseville – 2015 Budget

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	\$ 287,929	\$ 295,893	\$ 301,209	\$ 363,200	\$ 380,000	\$ 16,800	4.6%
Supplies & Materials	73,746	73,715	66,359	79,100	81,000	1,900	2.4%
Other Services & Charges	680,831	596,611	588,831	769,900	772,700	2,800	0.4%
Capital Outlay	30,675	27,754	(7,203)	786,000	1,210,000	424,000	53.9%
Total	\$ 1,073,181	\$ 993,973	\$ 949,196	\$ 1,998,200	\$ 2,443,700	\$ 445,500	22.3%
FTE's	4.03	4.03	4.03	4.20	4.20		

2015 Budget Impact Items

- Personnel increases include a 2% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year.

2013/2014 Achievements

- Constructed water quality best management improvements in conjunction with the pavement rehabilitation program in two problem areas.
- 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.

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

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.

2015 Goals and Objectives

- Continue single-sort recycling program.
- Enhance collaborative opportunities for zero waste events and other special events.
- Explore opportunities to have additional material collection events.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 32,236	\$ 33,112	\$ 35,597	\$ 36,500	\$ 36,500	\$ -	0.0%
Supplies & Materials	704	878	544	600	700	100	16.7%
Other Services & Charges	492,521	508,853	513,544	439,310	448,410	9,100	2.1%
Capital Outlay	2,121	6,271	600	5,000	-	(5,000)	-100.0%
Total	\$527,582	\$549,113	\$550,285	\$481,410	\$485,610	\$ 4,200	0.9%
FTE's	0.33	0.33	0.33	0.35	0.35		

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Successful implementation of single-sort recycling for Roseville residents.
- Provided support for 4 zero-waste events.

City of Roseville – 2015 Budget

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.

2015 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

	2011	2012	2013	2014	2015	\$ 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	39,116	42,980	99,180	15,000	20,000	5,000	33.3%
Other Services & Charges	64,893	67,252	17,849	135,000	160,000	25,000	18.5%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$104,009	\$110,232	\$117,029	\$150,000	\$180,000	\$ 30,000	20.0%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Supplies & Materials and Other Services & Charges increase due to expanded pathway maintenance costs.

2013/2014 Achievements

- Reconstruction or preventative maintenance on over 1.0 miles of pathway pavement and 3 City parking lots.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- Support and implement Park and Recreation Renewal Program.
- Review and analysis of changing operations/needs as a result of the Renewal Program.
- Expand Best Value Procurement use to other areas of department.
- Implement Asset Management program.
- Prepare for 2014 Accreditation audit.

Financial Summary

	2011	2012	2012	2014	2015	\$ 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	\$474,806	\$463,342	\$475,646	\$483,000	\$510,000	\$ 27,000	5.6%
Supplies & Materials	5,247	5,066	6,287	7,300	8,000	700	9.6%
Other Services & Charges	64,963	53,422	48,911	89,215	78,215	(11,000)	-12.3%
Capital Outlay	-	-	-	3,000	3,000	-	0.0%
Total	\$545,016	\$521,831	\$530,843	\$582,515	\$599,215	\$ 16,700	2.9%
FTE's	4.89	4.89	4.89	4.90	4.90		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Other services and charges decrease due to removal of one-time re-accreditation program related costs.

2013/2014 Achievements

- Implemented the Best Value Procurement process to select the planning and design firm to complete preliminary park design plans.
- Completed the Parks & Recreation Renewal Program community design process.
- Acquired more than \$200,000 in grants and contributions.
- Expanded Social Media use including Facebook, twitter and google places.
- Managed storm recovery including major program alterations.

City of Roseville – 2015 Budget

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.

2015 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 implementation of Park and Recreation Renewal Program, i.e. scheduling adjustments, changing and increased interest in opportunities, cost effectiveness.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 559,887	\$ 593,012	\$ 588,252	\$ 637,584	\$ 676,235	\$ 38,651	6.1%
Supplies & Materials	71,555	83,519	71,147	74,195	75,020	825	1.1%
Other Services & Charges	294,113	289,360	284,014	305,711	301,325	(4,386)	-1.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 925,554	\$ 965,891	\$ 943,413	\$ 1,017,490	\$ 1,052,580	\$ 35,090	3.4%
FTE's	4.36	4.36	4.36	4.35	4.35		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.

2013/2014 Achievements

- P Processed more than 5000 online registrations.
- Provided mentoring and professional experience to three interns.
- Partnered with Rosetown Playhouse to host a multi-cultural production at Tamarack Park.
- Expanded use of Survey Monkey to evaluate program satisfaction and gather 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.

2015 Goals and Objectives

- Continue to provide volunteer opportunities to the community and support volunteer involvement.
- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.
- Respond to implementation of the Park and Recreation Renewal Program.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 30,659	\$ 27,602	\$ 29,252	\$ 42,895	\$ 45,750	\$ 2,855	6.7%
Supplies & Materials	16,625	17,280	13,454	24,955	23,220	(1,735)	-7.0%
Other Services & Charges	39,728	51,752	54,868	64,560	65,050	490	0.8%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 87,012	\$ 96,634	\$ 97,574	\$ 132,410	\$ 134,020	\$ 1,610	1.2%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Hosted 12 Discover Your Parks events in 2013. Over 1000 Roseville residents enjoyed fresh air, fun and fitness at a park near home.
- Received \$5000 Metropolitan Regional Arts Council Community Arts Grant for the 3rd year to help support annual summer entertainment series.
- Supported 5th Annual Roseville Rotary Taste of Rosefest.

City of Roseville – 2015 Budget

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.

2015 Goals and Objectives

- Continue to consider the HANC Planning Committee recommendations.
- Coordinate facility remodeling funded by FORParks, FORHANC and the Park Renewal Program.
- Evaluate current HANC operations to effectively manage budget allocation and respond to community interests.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 12,242	\$ 7,656	\$ 9,163	\$ 15,700	\$ 14,150	\$ (1,550)	-9.9%
Supplies & Materials	5,819	4,107	4,784	5,000	6,000	1,000	20.0%
Other Services & Charges	21,209	22,100	23,987	26,175	30,435	4,260	16.3%
Capital Outlay	-	-	-	1,600	-	(1,600)	-100.0%
Total	\$ 39,270	\$ 33,862	\$ 37,934	\$ 48,475	\$ 50,585	\$ 2,110	4.4%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Other Services & Charges due to new office workstations.

2013/2014 Achievements

- Managed 30 Nature Center front desk volunteers providing 2,000 hours of access to the center and valuable community connections.
- Hosted successful Wild Rice Festival with FORHANC with more than 1000 participants.
- Hosted Earth Day event with FORHANC with more than 1000 participants.

City of Roseville – 2015 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.

2015 Goals and Objectives

- Manage and improve concession offerings.
- Capitalize marketing efforts to increase ice usage and rentals through camps, clinics and additional adult leagues.
- Continue to consider the RSC- OVAL task force recommendations.
- Investigate energy management system.
- Expand use of camera technology for event broadcasts and facility promotion.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 596,877	\$ 613,364	\$ 625,751	\$ 675,000	\$ 701,000	\$ 26,000	3.9%
Supplies & Materials	57,662	58,503	62,288	98,100	88,000	(10,100)	-10.3%
Other Services & Charges	331,586	359,703	335,476	340,440	335,240	(5,200)	-1.5%
Capital Outlay	9,869	-	-	-	-	-	0.0%
Total	\$ 995,994	\$ 1,031,569	\$ 1,023,516	\$ 1,113,540	\$ 1,124,240	\$ 10,700	1.0%
FTE's	5.75	5.75	5.75	5.75	5.75		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff and wage-step increases for eligible employees.
- Supplies and materials decreased to more accurately reflect projected expenditures.

2013/2014 Achievements

- City-run concession operations.
- Hosted 3 major Speedskating events in 2013:
 - American Cup II Speedskating Championships
 - US Junior National Speedskating Championships
 - John Rose Open
- Hosted MN Wild outdoor practice, MN Wild viewing party & MN Wild Summer Bash.
- Hosted Defending the Blue Line Skate for the Troops event.
- Hosted the 2013 National Bike Polo Championships.

City of Roseville – 2015 Budget

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

2015 Goals and Objectives

- To retain the storage and dance studio space for 2014 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

	2011	2012	2013	2014	2015	\$ 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	\$ 8,324	\$ 9,487	\$ 11,800	\$ 12,850	\$ 14,160	\$ 1,310	10.2%
Supplies & Materials	-	-	-	500	500	-	0.0%
Other Services & Charges	88,908	85,478	85,163	101,800	98,800	(3,000)	-2.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$ 97,232	\$ 94,966	\$ 96,963	\$115,150	\$113,460	\$ (1,690)	-1.5%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Not applicable.

2013/2014 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 – 2015 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.

2015 Goals and Objectives

- Ensure safe conditions as a top priority for users and employees.
- Implementation of Park and Recreation Renewal Program.
- Review and analyze maintenance needs as a result of the Renewal Program Implementation.
- Monitor local EAB issues and make additional recommendations for control.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$656,322	\$672,093	\$ 693,705	\$ 770,000	\$ 797,000	\$ 27,000	3.5%
Supplies & Materials	109,225	104,218	109,302	112,500	115,600	3,100	2.8%
Other Services & Charges	200,285	139,765	217,075	241,080	296,620	55,540	23.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$965,832	\$916,076	\$ 1,020,082	\$ 1,123,580	\$ 1,209,220	\$ 85,640	7.6%
FTE's	7.25	7.25	7.25	8.25	8.25		

2015 Budget Impact Items

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

2013/2014 Achievements

- Expanded sites for new trash collection and removal system.
- 90% of parks are adopted out as part of the City Adopt-A-Park Program.
- Completed Rotary Rain Garden project at the Central Park Muriel Sahlin Arboretum.
- Completed Renewal Program preliminary park plans.
- Successful storm recovery efforts.

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.

2015 Goals and Objectives

- Further refine CIP and PIP as related to the Renewal Program.
- Integrate life cycle information into the Asset Management Program.
- Analyze CIP/PIP for future needs as Phase 1 Parks and Recreation Renewal Program moves forward.
- Restore future PIP budgets to reflect actual needs.
- Focus on safety and aesthetics as a high priority.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	137,085	36,534	37,203	40,000	40,000	-	0.0%
Total	\$137,085	\$ 36,534	\$ 37,203	\$ 40,000	\$ 40,000	\$ -	0.0%
FTE's	-	-	-	-	-		

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Analysis of CIP/PIP historical information and projections for future needs.

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.

2015 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.
- Explore new opportunities to attract league members.
- Explore new food operations: variety and specials.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$109,330	\$119,285	\$111,455	\$168,500	\$172,500	\$ 4,000	2.4%
Supplies & Materials	16,428	21,087	19,173	21,600	20,500	(1,100)	-5.1%
Other Services & Charges	32,342	37,189	34,450	42,300	45,300	3,000	7.1%
Capital Outlay	-	2,863	50	-	-	-	0.0%
Total	\$158,101	\$180,425	\$165,128	\$232,400	\$238,300	\$ 5,900	2.5%
FTE's	1.25	1.25	1.25	1.25	1.25		

2015 Budget Impact Items

- Personnel increases include a 1.4% and 2% cost-of-living increase for non-union and union City Staff respectively; and wage-step increases for eligible employees.

2013/2014 Achievements

- Reviewed and updated staff manuals to include food handling, alcohol service and general operations.
- Enhanced club house interior and staff customer service.
- Improved concession operations and offerings.

City of Roseville – 2015 Budget

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.

2015 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.
- Maintain disease management program for EAB and Japanese Beetle.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$112,309	\$116,208	\$126,717	\$ 69,400	\$ 71,600	\$ 2,200	3.2%
Supplies & Materials	19,007	19,576	21,572	25,900	24,900	(1,000)	-3.9%
Other Services & Charges	51,961	48,168	48,889	49,700	48,900	(800)	-1.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Total	\$183,277	\$183,952	\$197,178	\$145,000	\$145,400	\$ 400	0.3%
FTE's	0.50	0.50	0.50	0.50	0.50		

2015 Budget Impact Items

- Personnel increases include a 1.4% and 2% cost-of-living increase for non-union and union City Staff respectively; and wage-step increases for eligible employees.

2013/2014 Achievements

- Planted 30 new trees following the landscape master plan. Including replacement of numerous storm damaged trees.
- Treated all Ash trees for Emerald Ash Borer.
- Successful storm recovery effort.

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.

2015 Goals and Objectives

- Continue to explore ways to better communicate with the public regarding land use issues.
- Foster discussion about the future of Twin Lakes and regulatory tools.
- Update the Subdivision and Shoreland Code.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$246,218	\$253,183	\$268,086	\$345,000	\$535,000	\$190,000	55.1%
Supplies & Materials	-	-	612	3,000	3,000	-	0.0%
Other Services & Charges	39,927	32,417	30,393	57,025	60,900	3,875	6.8%
Capital Outlay	-	-	4,573	750	1,500	750	100.0%
Total	\$286,145	\$285,600	\$303,663	\$405,775	\$600,400	\$194,625	48.0%
FTE's	3.69	3.69	3.69	4.20	5.20		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff, and wage-step increases for eligible employees. In addition, it also includes additional personnel costs for the City’s housing and forestry programs.

2013/2014 Achievements

- Developed text amendments to the Zoning Code.
- Reviewed projects that generated \$60 million in new construction value.
- Supported HRA and Economic Development efforts including the Dale Street Redevelopment project.
- Enhanced outreach to neighborhood associations.
- Assisted the Roseville School District and Parks Department in negotiations regarding the former Owasso School site.

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.

2015 Goals and Objectives

- Implement results from the 2014 Business Retention and Expansion summary report.
- Establish a business liaison position for the City and to connect businesses to outside resources.
- Increase networking opportunities for Roseville businesses.
- Develop education and employment connections between local businesses and education providers.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$146,499	\$131,592	\$171,627	\$ 37,200	\$ 36,000	\$ (1,200)	-3.2%
Supplies & Materials	8,071	101	-	2,600	2,700	100	3.8%
Other Services & Charges	29,120	18,134	25,550	30,415	46,565	16,150	53.1%
Capital Outlay	349,945	149,668	2,821	-	-	-	0.0%
Total	\$533,634	\$299,495	\$199,998	\$ 70,215	\$ 85,265	\$ 15,050	21.4%
FTE's	2.00	2.00	2.00	0.25	0.25		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff, and wage-step increases for eligible employees. This was somewhat offset by lower wages due to staff turnover.
- Other services and charges increase due to additional consulting services for housing or economic development project analyses.

2013/2014 Achievements

- Partnered with area Chambers of Commerce to extend programming and outreach on the monthly Roseville Business Council meetings.
- Through the HRA, partnered with the St. Paul Chamber on offering small business series seminars.
- Through the HRA, hosted first Business Exchange event that had over 30 businesses in attendance.
- Implemented a new 1-page section in the City newsletter devoted to business resources.

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.

2015 Goals and Objectives

- Continued with the Rental Licensing Ordinance implementation which includes reorganizing staff responsibilities.
- Continue to improve existing procedures and systems to increase efficiency and effectiveness.
- Implement back-flow preventer program for commercial properties.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$385,110	\$409,294	\$424,892	\$442,080	\$464,000	\$ 21,920	5.0%
Supplies & Materials	7,808	9,388	12,176	11,980	12,330	350	2.9%
Other Services & Charges	122,882	146,437	133,498	145,020	177,170	32,150	22.2%
Capital Outlay	-	10,864	22,976	2,000	500	(1,500)	-75.0%
Total	\$515,800	\$575,984	\$593,542	\$601,080	\$654,000	\$ 52,920	8.8%
FTE's	5.90	5.95	5.95	7.00	7.00		

2015 Budget Impact Items

- Personnel increases include a 1.4% cost-of-living increase for City Staff, and wage-step increases for eligible employees.
- Other services and charges increasing due to higher contracted electrical inspection costs and document storage scanning services; as well as higher credit card processing fees.

2013/2014 Achievements

- In 2014, issued approximately 1,500 building permits bringing in over \$800,000 in revenue.
- In 2014, valuation of construction was \$60 million, including creation of 12 new housing units and several new commercial/industrial buildings and over 250 commercial remodels.
- Implemented the new rental licensing ordinance to ensure Roseville residents have safe and healthy living environments; and to ensure proper maintenance of apartment building and site conditions.

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.

2015 Goals and Objectives

- Assist (as time permits) Engineering, Police, Parks, and other City Departments in the use of property database, GIS, and web technologies.
- Continue support for the Ramsey County GIS online mapping site.

Financial Summary

	2011	2012	2013	2014	2015	\$ 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	\$ 83,425	\$ 92,764	\$ 105,834	\$ 108,500	\$ 107,000	\$ (1,500)	-1.4%
Supplies & Materials	-	-	-	100	100	-	0.0%
Other Services & Charges	2,920	3,891	4,162	5,325	5,725	400	7.5%
Capital Outlay	-	-	406	-	-	-	0.0%
Total	\$ 86,345	\$ 96,655	\$ 110,402	\$ 113,925	\$ 112,825	\$ (1,100)	-1.0%
FTE's	0.83	0.83	0.83	1.00	1.00		

2015 Budget Impact Items

- Not applicable.

2013/2014 Achievements

- Served as Treasurer of the Ramsey County GIS Users Group.
- Maintained up-to-date map and list of housing foreclosures in the City.
- Coordinated the scanning of Department documents.
- Supported HRA data analysis to assist in monitoring programs and guiding future decisions.
- Provided GIS support for Parks Department communications materials.
- Served on website development committee.
- Provided data analysis and support for the new rental licensing program.
- Created new tracking tools for monitoring single family rental conversations.
- Provided custom database for Police Department to retrieve archived records.

Debt Management Plan

The City’s Debt Policy was affirmed by formal Council action in 2012, and is included 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 service.

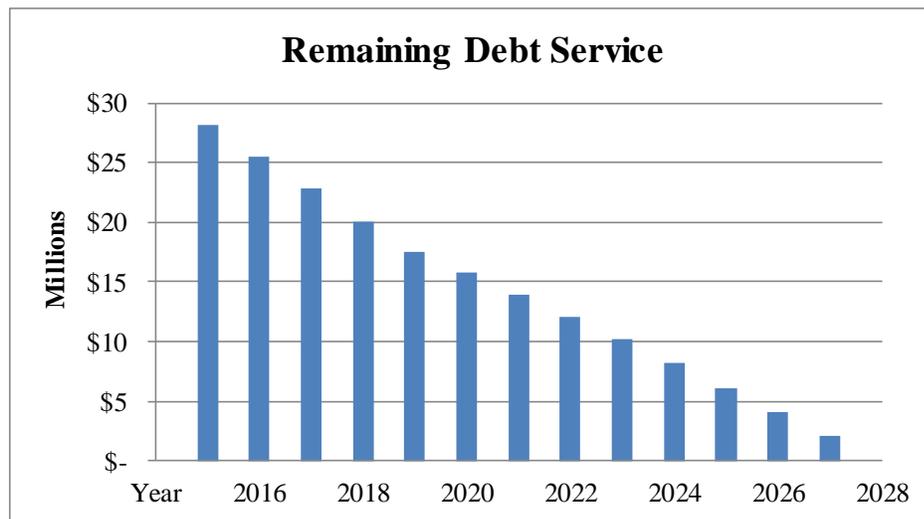
The City currently has three types of debt; 1) general obligation improvement debt, 2) general obligation facility debt, and 3) general obligation taxable housing debt. Improvement debt is used for financing the city’s street improvement program. Facility debt accounts for the debt service on city campus 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 five general obligation debt issues outstanding at the beginning of 2015. They are depicted below.

Description	Principal Outstanding	Net Interest Rate	Date of Final Maturity	Eligible Call Date
Series 27	3,980,000	3.72 %	03/01/2019	03/01/2013
Series 28	1,240,000	3.31 %	03/01/2018	03/01/2016
Series 29	905,000	5.06 %	03/01/2025	03/01/2020
Series 31	9,400,000	2.45 %	03/01/2028	03/01/2023
Series 32	15,255,000	2.11 %	03/01/2028	03/01/2023
Total	\$30,780,000			

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

<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 2,595,000	\$ 817,533	\$ 3,412,533
2016	2,660,000	755,933	3,415,933
2017	2,735,000	696,170	3,431,170
2018	2,785,000	638,316	3,423,316
2019	2,510,000	578,740	3,088,740
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
	\$ 30,780,000	\$ 5,970,318	\$ 36,750,318

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	\$ 3,735,196,900
Debt Limit (3% of total estimated market value)	112,055,907
Total Outstanding Debt	30,780,000
Less amount exempted	(905,000)
Total net debt applicable to limit	\$ 29,875,000
% of allowable limit	27%

As shown in the table, the City is only at 27% of its allowable debt limit.

Debt Retirement Strategy

The City has maintains a relatively rapid debt retirement schedule to provide for a strong bond rating (currently Aaa Moody’s and AAA S&P) and for future debt capacity. The city’s debt on a per capita basis at the end of 2014 will be \$878.

Capital Improvement Plan – Executive Summary

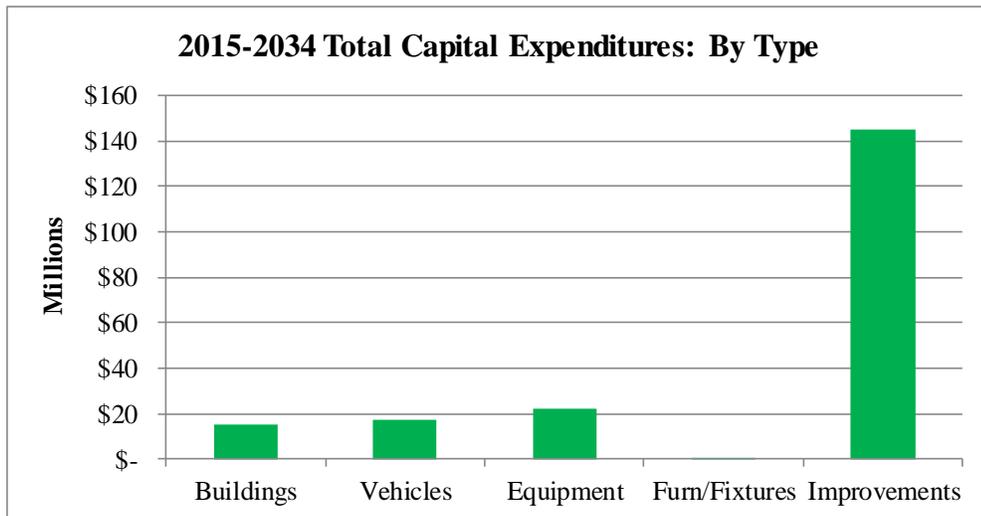
Enclosed is the 2015-2034 Capital Improvement Plan (CIP) as prepared in accordance with the goals and strategies identified in the Imagine Roseville 2025 initiative and in consideration of the goals and objectives identified by the City Council in recent years. The CIP also incorporates the valued contributions made by the City’s advisory commissions, and other citizen groups. Finally, the CIP addresses a number of federal and state mandates such as stormwater runoff that require capital outlays.

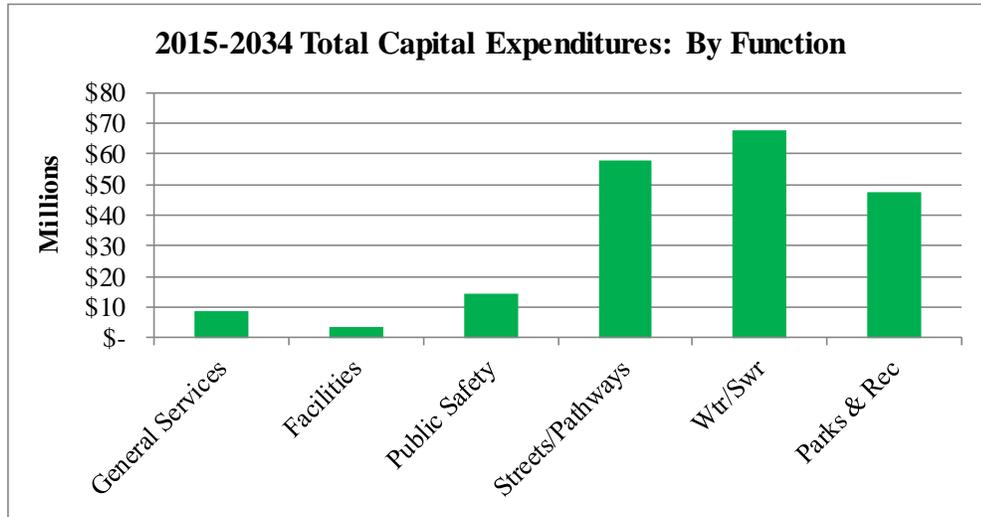
The CIP should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed budgeting decisions. Only after further discussion and Council approval will these items be considered funded. However, the inclusion of these items into the CIP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

Over the next 20 years, the City expects to expend approximately \$200 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.

On average, the City expects to expend approximately \$10 million per year on capital assets over the next 20 years. The largest asset category is system improvements, which represents 72% of the total amount. The largest asset by City function is water and sewer, which represents 34% of the total amount, followed by streets and pathways.

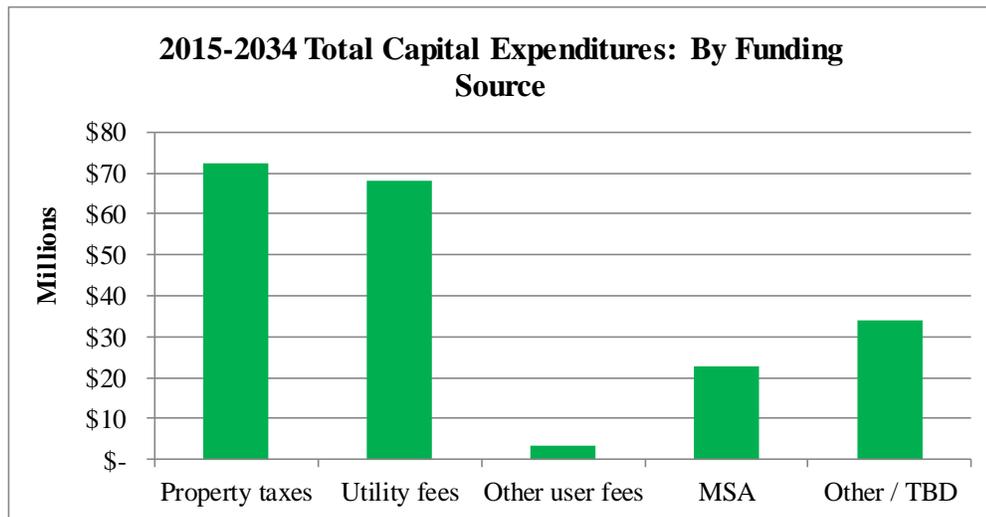
The following charts depict the City’s 20-year capital needs.





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:

- ❖ \$47 million in park system improvements.
- ❖ \$68 million in water and sewer infrastructure.
- ❖ \$58 million in streets and pathways.
- ❖ \$23 million in vehicles and equipment.
- ❖ \$4 million in general facilities improvements.

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

Capital Improvement Plan Overview

As part of the City's Park Renewal Program and the more general Park Improvement Program, the City expects to make nearly \$47 million in improvements to regional and neighborhood parks over the next two decades. In addition, nearly \$9.5 million in capital replacements are expected at the City's Skating Center and Golf Course.

An even larger capital investment is planned for the City's water and sewer infrastructure, much of which was originally installed in the 1960's and 70's and is expected to reach the end of its useful life in the next two decades. Approximately \$68 million in utility infrastructure is scheduled for replacement or re-lining procedures.

A similar reinvestment is expected with the City's streets and pathways as these infrastructure components proceed through their normal resurfacing and replacement cycles. Approximately \$58 million in scheduled improvements are expected over the next 20 years in order to maintain current street condition standards.

The City's general vehicles and equipment replacement needs are expected to total roughly \$23 million over the next 20 years. Many of these assets are replaced every 10 years, although police and fire vehicles are replaced at varying intervals depending on the vehicle. Aside from park shelters, the City does not expect to make significant repairs or renovations to any City facilities over the next two decades. Only scheduled maintenance-type repairs and replacements are planned.

Financial Impact

The CIP will have a substantial impact on utility customers and taxpayers. Significant rate increases were enacted during previous years for the City's water, sanitary sewer, and storm sewer systems to fund scheduled improvements. For 2015 and beyond, only inflationary increases are expected.

The impact on property taxpayers is likely to be greater however. If all of the property tax-supported items contained in the CIP are funded including; vehicles & equipment, building and street improvements, and park improvements, taxpayers can expect to pay approximately 5% more each year for the next 20 years. 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 5% 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.

City of Roseville – 2015 Budget

For a single-family home with a property value of \$215,000 and average water consumption, the approximate impact is as follows:

Current	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$ 1,466	1,540	1,617	1,697	1,782	1,871	1,965	2,063	2,166	2,275	2,389

As the table indicates, a typical household would pay an additional \$922 or 63% more in 2024 than it does today if all items in the CIP are funded.

Financial Plan – Executive Summary

Enclosed is the 2015-2024 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 2015 Budget, the City Council recognized this impact and instituted increases in the water and sewer rates as well as the property tax levy. 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 3-5% per year for the next 10 years. Water and Sewer rates will need to increase by 3-3.5% per year. Under this scenario, a typical single-family home will see their combined City property tax and utility bill increase from \$1,466 in 2014 to \$2,389 in 2024. These impacts can be lessened if the City chooses to eliminate programs, reduce service levels, or delay capital replacements.

With these projections, it is estimated that Roseville will go from having the 19th lowest taxes out of 60th comparative cities, to having the 20th to 25th lowest. This would place Roseville closer to the median taxation level. For comparison purposes, the cities currently near the median include: Bloomington, St. Louis Park, Burnsville, and Maplewood.

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 1.4% of their income to the City for property taxes and their utility bill in 2024. By comparison, Roseville households paid 1.5% of their income in 2002 and an estimated 1.3% in 2013.

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% per year, from \$15.4 million in estimated expenditures in 2015 to \$20.1 million in 2024. 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:

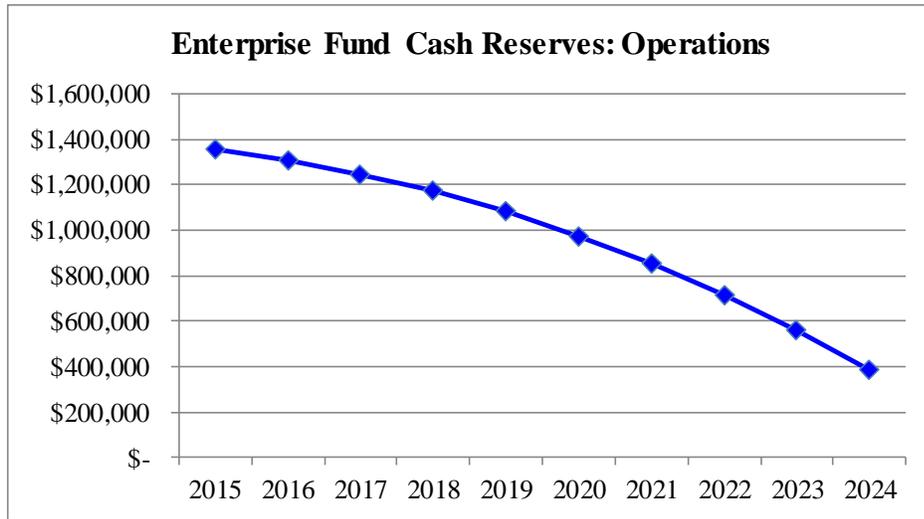
- ❖ Personnel costs: 3%
- ❖ Supplies and materials: 3%
- ❖ Other services and charges: 3.0-3.5%

The projected cost increases through 2024 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 3% annually. Water, sewer, and stormwater fees will need to rise at 3.0-3.5% 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 3% 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:

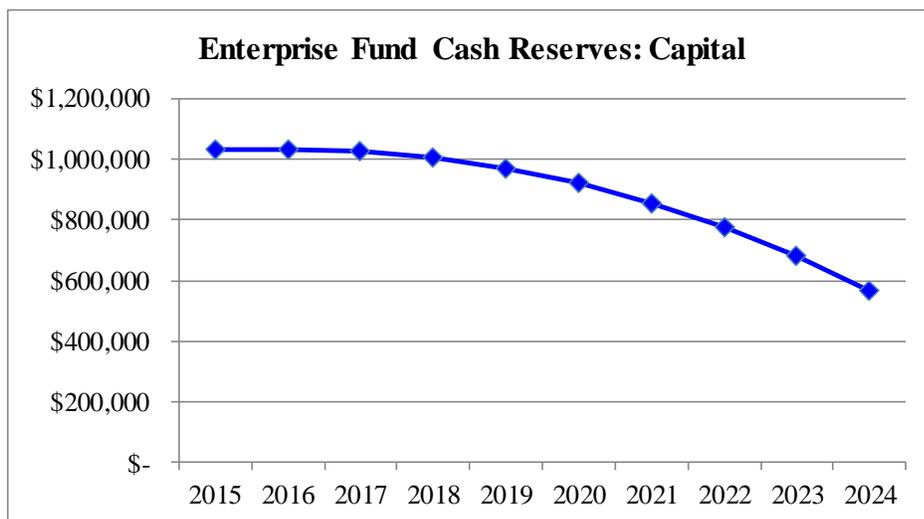


Reserve levels set aside for operations, while declining, will remain sufficient for the foreseeable future.

Capital Investment

The 2015-2024 CIP identified approximately \$37.2 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, utility rate increases were implemented in 2015 with further increases expected in 2016 and beyond. 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:

Annual Household Utility Bill

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
\$ 678	698	719	741	763	786	810	834	859	885

As shown in the above table, over the next 10 years a typical household will incur an average increase of 3.0% annually on their utility bill. Green fees at the golf course will need to increase 5% 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 \$20.1 million in estimated expenditures in 2015 to \$26.1 million in 2024. 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 2023 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:

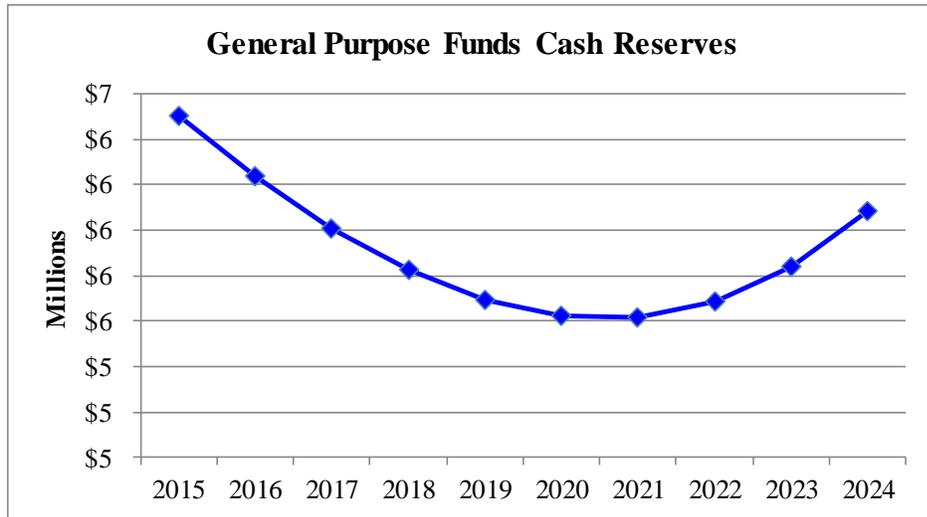
- ❖ Property taxes – 4%
- ❖ Licenses and permits – 2%
- ❖ Court fines – 2%
- ❖ Intergovernmental – 2%
- ❖ Charges for services – 2%
- ❖ Other – 1%

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 3% 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:



Performance Measures

In 2009, City Staff developed new 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 were 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 due to uncertainty over whether these specific measures should be continued or if new ones should be developed.

City of Roseville						
Administration Department Performance Measures						
Regional Benchmark:	Average number of days from a position vacancy to candidate acceptance					
IR2025 Strategy:	2B					
<i>Description:</i>	<i># of days between job being posted and person accepting the position</i>					
					3-Year	
	<u>City</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Woodbury	53	42	n/a	48	-
	Roseville	60	51	40	50	-
Regional Benchmark:	Rate of Turnover					
IR2025 Strategy:	2B					
<i>Description:</i>	<i># of employees that voluntarily leave the City, divided by the total number of positions (excludes seasonal employees)</i>					
					3-Year	
	<u>City</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Woodbury	1.4%	1.9%	n/a	1.7%	0.0%
	Roseville	3.5%	6.4%	12.5%	7.5%	0.0%

City of Roseville – 2015 Budget

Local Benchmark:	Percentage of employee performance reviews conducted within 30 days of the due date				
IR2025 Strategy:	2B				
<i>Description:</i>	N/A				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	15.7%	20.7%	10.5%	15.6%	0.0%
Local Benchmark:	Number of website subscribers for electronic communications				
IR2025 Strategy:	2B				
<i>Description:</i>	Number of email accounts registered to receive City News updates through the website's email subscription program				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	540	572	605	572	-
Local Benchmark:	Percentage of time cable channel is free of difficulties				
IR2025 Strategy:	2B				
<i>Description:</i>	Technical difficulties are equipment related problems or human errors that prevent residents from viewing Roseville Cable Channel 16				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	99.9%	99.9%	99.9%	99.9%	0.0%
Local Benchmark:	Tons of material collected through curbside recycling collection				
IR2025 Strategy:	2B				
<i>Description:</i>	Tons of material collected as part of the City's contracted recycling program				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	3,321	3,244	3,173	3,246	-

City of Roseville – 2015 Budget

City of Roseville						
Finance Department Performance Measures						
Regional Benchmark:	Average processing days for accounts payable vendor checks					
IR2025 Strategy:	2B					
<i>Description:</i>	<i># of days from invoice date to check date</i>					
					3-Year	
	<u>City</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Woodbury	18	18	n/a	18	-
	Roseville	20	21	21	21	-
Local Benchmark:	License Center audit review from MN Department of Public Safety					
IR2025 Strategy:	2B					
<i>Description:</i>	<i>% below MN Deputy Registrar average for transactional processing assistance from the State</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		n/a	43.0%	43.2%	43.1%	0.0%
Local Benchmark:	License Center audit review from MN Department of Public Safety					
IR2025 Strategy:	2B					
<i>Description:</i>	<i>% below MN Deputy Registrar average for transactional error rates</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		n/a	25.0%	25.4%	25.2%	0.0%
Local Benchmark:	Average License Center customer wait time: tab renewals					
IR2025 Strategy:	2B					
<i>Description:</i>	N/A					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		n/a	2	3	3	-

City of Roseville – 2015 Budget

Local Benchmark:	Average License Center customer wait time: MV, DL,DNR Licenses				
IR2025 Strategy:	2B				
<i>Description:</i>	N/A				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	n/a	10	13	12	-
Local Benchmark:	Percentage of first response Service Level Agreement violations for IT support tickets				
IR2025 Strategy:	N/A				
<i>Description:</i>	<i>First response to support ticket is due within 30 minutes of the service request between the hours of 7am and 7pm, excluding weekends and holidays. Target is 5% or less</i>				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	19.8%	15.4%	22.9%	19.4%	0.0%
Local Benchmark:	Percentage of due date Service Level Agreement violations for IT support tickets				
IR2025 Strategy:	N/A				
<i>Description:</i>	<i>Due date is measured between the time of the service request and the time the ticket is resolved or closed based on separately measured categories of service priorities. Minimum closure time is 72 hours excluding weekends and holidays. Target is 25% or less</i>				
				3-Year	
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	13.5%	29.6%	10.7%	17.9%	0.0%

City of Roseville – 2015 Budget

City of Roseville						
Police Department Performance Measures						
Regional Benchmark:	Number of sworn full-time equivalent officers per 1,000 population					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Total hours worked by sworn officers, divided by population in thousands. Measured December 31st each year.</i>					
					3-Year	
	<u>City</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Woodbury	1.12	1.03	n/a	1.08	-
	Roseville	1.30	1.30	1.30	1.30	-
Local Benchmark:	Response time					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Time it takes on top priority calls, when officer responds with lights and sirens, from dispatch to first officer on scene. Measured in minutes: seconds</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		5:48	4:35	4:37	5:00	0:00
Local Benchmark:	Crime data accuracy					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Percentage of correct data supplied to BCA</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		95.6%	96.2%	95.9%	95.9%	0.0%

City of Roseville – 2015 Budget

Local Benchmark:	Number of traffic contacts					
IR2025 Strategy:	5A.6					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		19,421	19,556	18,910	19,296	-
Local Benchmark:	Percentage of criminal cases cleared					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Percentage of criminal cases cleared by arrest, unfounded, exceptionally cleared, or referral</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		41.0%	44.0%	40.6%	41.9%	0.0%
Local Benchmark:	Number of active Neighborhood Watch Programs					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Total number of neighborhoods active in the Program</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		142	142	143	142	-
Local Benchmark:	Number of arrests per 1,000 population					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Total number of arrests, divided by population</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		37.9	44.1	n/a	41.0	-
Local Benchmark:	Citizen complaints per 1,000 calls for service					
IR2025 Strategy:	5A					
<i>Description:</i>	<i>Total number of citizen complaints, divided by population</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		0.19	0.14	0.23	0.19	-

City of Roseville – 2015 Budget

City of Roseville						
Fire Department Performance Measures						
Local Benchmark:	Fire response time					
IR2025 Strategy:	5B.1					
<i>Description:</i>	<i>Time it takes from dispatch to apparatus on scene</i>					
	<i>Measured in minutes: seconds</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Emergency	n/a	3:00	4:00	3:30	
	Non-emergency	n/a	7:00	4:00	5:30	
Local Benchmark:	EMS response time					
IR2025 Strategy:	5B.1					
<i>Description:</i>	<i>Time it takes from dispatch to apparatus on scene</i>					
	<i>Measured in minutes: seconds</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Emergency	n/a	4:00	3:00	3:30	
	Non-emergency	n/a	5:00	5:00	5:00	
Local Benchmark:	Percentage of fire calls responded to in six minutes or less from time of dispatch, to arrival on scene					
IR2025 Strategy:	5B.1					
<i>Description:</i>	N/A					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Roseville	87.0%	86.0%	86.9%	86.6%	0.0%
	NFPA Avg.	90.0%	90.0%	n/a	90.0%	0.0%

City of Roseville – 2015 Budget

Local Benchmark:	Fire personnel injuries with no lost time per 1,000 calls					
IR2025 Strategy:	5B.2					
<i>Description:</i>	N/A					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Calls	4,226	4,290	4,383	4,300	-
	Injuries	6	1	1	3	-
	% per 100	0.142%	0.023%	0.023%	0.062%	0.000%
Local Benchmark:	Fire suppression stops/fire confined to room of origin					
IR2025 Strategy:	5B.1					
<i>Description:</i>	N/A					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Structure Fires	47	28	23	33	-
	Stops	47	27	21	32	-
	% per 100	100.0%	96.4%	91.3%	96.9%	0.0%
Local Benchmark:	Fire and EMS cost per call					
IR2025 Strategy:	5A.1					
<i>Description:</i>	N/A					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		\$ 61.02	\$ 60.59	\$ 54.17	\$ 58.59	\$ -

City of Roseville						
Public Works Department Performance Measures						
Local Benchmark:	Pavement Condition Index: Streets					
IR2025 Strategy:	12.C					
<i>Description:</i>	<i>Overall pavement condition rating of City streets</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		86.0	84.0	84.0	84.7	-
Local Benchmark:	Pavement Condition Index: Pathways					
IR2025 Strategy:	5.A.5					
<i>Description:</i>	<i>Overall pavement condition rating of City pathways</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		78.0	79.0	76.0	77.7	-
Local Benchmark:	Pavement Condition Index: Parking Lots					
IR2025 Strategy:	12.C					
<i>Description:</i>	<i>Overall pavement condition rating of City parking lots</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		74.0	76.0	86.0	78.7	-
Local Benchmark:	Number of Sewer Backups					
IR2025 Strategy:	12.C					
<i>Description:</i>	<i>Number of sewer backups per year</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		15	15	16	15	-

City of Roseville – 2015 Budget

Local Benchmark:	Number of Water Main breaks						
IR2025 Strategy:	12.C						
<i>Description:</i>	<i>Number of water main brekas per year</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
		28	29	21	26	-	
Local Benchmark:	Percentage of Lost Water						
IR2025 Strategy:	12.C						
<i>Description:</i>	<i>Percentage of lost water when comparing water purchased to water to customers</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
		0.6%	4.4%	n/a	2.5%	0.0%	
Local Benchmark:	Project Engineering cost as a percentage of total project construction						
IR2025 Strategy:	12						
<i>Description:</i>	<i>Average for all projects</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
		8.6%	11.0%	12.0%	10.5%	0.0%	
Local Benchmark:	Cost per unit for street sweeping						
IR2025 Strategy:	12.A						
<i>Description:</i>	<i>Per linear miles</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
	Spring	\$ 347	\$ 371	\$ 254	\$ 324	\$ -	
	Fall	\$ 134	\$ 176	\$ 136	\$ 149	\$ -	

City of Roseville – 2015 Budget

Local Benchmark:	Cost per unit for seal coating						
IR2025 Strategy:	12.A						
<i>Description:</i>	<i>Per square yard</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
		\$ 1.04	\$ 1.08	\$ 1.00	\$ 1.04	\$ -	
Local Benchmark:	Cost per unit for snow plowing						
IR2025 Strategy:	12.A						
<i>Description:</i>	<i>Per snow season (Nov-Apr) per lane mile</i>						
					3-Year		
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>	
	Cost	\$ 1,563	\$ 2,155	\$ 656	\$ 1,458	\$ -	
	Snow inches	35	86	18	46		

City of Roseville – 2015 Budget

Local Benchmark:	Pathway plowing cost per mile					
IR2025 Strategy:	8B.3, 1A, 6D, 3D.1.b, 8A.4					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		\$ 1,302	\$ 1,771	\$ 1,060	\$ 1,378	\$ -
Local Benchmark:	Cost per acre for mowing					
IR2025 Strategy:	2A.1,d; 8A					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		\$ 444	\$ 492	\$ 521	\$ 486	\$ -

City of Roseville – 2015 Budget

City of Roseville						
Community Development Department Performance Measures						
Regional Benchmark:	Number of inspections completed per full-time equivalent building inspector					
IR2025 Strategy:	2B					
<i>Description:</i>	<i>Total number of inspections, divided by total FTE's</i>					
					3-Year	
	<u>City</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
	Woodbury	2,153	2,305	n/a	2,229	-
	Roseville	1,794	1,930	2,008	1,911	-
Local Benchmark:	Residential plan reviews completed within 5 business days 95% of time					
IR2025 Strategy:	2B					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		98.1%	98.8%	96.9%	97.9%	0.0%
Local Benchmark:	Commercial plan reviews completed within 10 business days 95% of time					
IR2025 Strategy:	2B					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		94.7%	88.0%	91.6%	91.4%	0.0%
Local Benchmark:	Public nuisance cases closed within 20 business days 80% of the time					
IR2025 Strategy:	2B, 2C					
<i>Description:</i>	<i>N/A</i>					
					3-Year	
		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Average</u>	<u>2013</u>
		80.2%	81.0%	83.0%	81.4%	0.0%

City of Roseville – 2015 Budget

Local Benchmark:	Neighborhood Enhancement Program-initiated cases closed within				
	20 business days, 90% of the time				
IR2025 Strategy:	2B, 2C				
<i>Description:</i>	N/A				
				3-Year	
				<u>Average</u>	<u>2013</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	
		78.0%	93.0%	91.0%	87.3%
					0.0%
Local Benchmark:	Median time to approve administrative deviation. Measured in days				
IR2025 Strategy:	2B, 6D				
<i>Description:</i>	N/A				
				3-Year	
				<u>Average</u>	<u>2013</u>
		<u>2010</u>	<u>2011</u>	<u>2012</u>	
		15	21	18	18
					-

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. These Budget Policies were reaffirmed in 2012 and include:

- ❖ Operating Budget Policy
- ❖ Capital Improvement Policy
- ❖ Debt Policy
- ❖ Revenue Policy
- ❖ Capital Replacement Policy
- ❖ Operating Fund Reserve Policy

Each of these policies is explained in greater detail below.

Operating Budget Policy

Purpose

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

Scope

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

Policy

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

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

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

Implementation

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

Capital Improvement Policy

Purpose

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

Scope

All departments and City funds are included in the 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 20 years.

Debt Policy

Purpose

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

Policy

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

Implementation

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

Revenue Policy

Purpose

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

Policy

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

Implementation

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

Capital Replacement Policy

Purpose

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

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

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

Policy

- ❖ The City will establish 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

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.

If aggregate unrestricted reserves are outside of targeted goals, the Council is advised to create a plan to get reserves into targeted goal ranges by committing reserve funds, using aggregate excess reserves to reduce the levy, or making appropriate budget or tax levy adjustments.

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 months, allowing for citizen participation and Staff presentations.

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

Although no longer required by State Statute, the City schedules a ‘Truth-in-Taxation’ hearing between the end of November and December 20th, at which time the city’s taxpayers are invited to attend and express their opinions regarding the proposed tax levy and budget.

The city council, 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. This is consistent with the City's basis of accounting for governmental funds. Proprietary funds are budgeted on an accrual basis which is also consistent with the City's basis of accounting for those fund types.

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

Long Range Planning - Capital Improvement Program (CIP) Overview

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

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

The general guideline for CIP inclusion would be equipment of a capital nature, and construction project cost generally in excess of \$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 typically consist of:

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

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

In early April the budget materials are distributed to all departments. The budgetary requests are then returned to the 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

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

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

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

Fund Type: Special Revenue

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

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

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

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

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

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

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

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

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

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

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

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.

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

Revenues generally consist of rents collected from wireless tower leases 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).

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

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

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

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

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

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

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

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

Fund Type: Debt Service

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

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

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

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

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

Fund Type: Capital Projects

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

The *Vehicle and 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 vehicles and equipment, investment income, and other miscellaneous revenues sources.

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

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

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

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

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

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

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

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

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

Expenditures recorded include certain capital expenditures for existing pathways.

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

The ***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.

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

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

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

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

The *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.

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

Revenues generally consist of a property tax levy specifically for park improvements. Other revenues include, investment income, allocations from the Parks and Recreation Infrastructure Fund and other miscellaneous revenues sources.

Expenditures recorded include certain capital expenditures for park improvement replacement in accordance with the City's Park Improvement Program.

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

The *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

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

The *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

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

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

Revenues primarily consist of fees collected from user departments and property tax levies, when needed. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include medical payments and compensation payments to workers who qualify for worker's compensation benefits.

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

Revenues primarily consist of fees collected from user departments and property tax levies, when needed. Other revenues include investment income, and other miscellaneous revenues sources.

Expenditures recorded include payments for liabilities within the City's deductible limit and payments to the City's insurance carrier, League of Minnesota Insurance Trust.

Fund Type: Trust Funds

Trust Funds are 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.

Fund Type: Proprietary Funds

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

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

Revenues primarily consist of sewer fees collected from system users. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include sewer system operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses. Major expenditures also include waste treatment fees to the Metropolitan Council Department of Environmental Services and certain capital expenditures for maintaining the system.

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

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

The **Golf Fund** accounts for revenues and expenditures related to City's 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.

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

Revenues primarily consist of storm drainage fees collected from system users. Other revenues include; investment income, and other miscellaneous revenues sources.

Expenditures recorded include storm system operating expenditures such as wages, salaries and benefits, supplies, and other charges, which include utilities, professional services, memberships, and other similar uses and certain capital expenditures for maintaining the system.

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

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

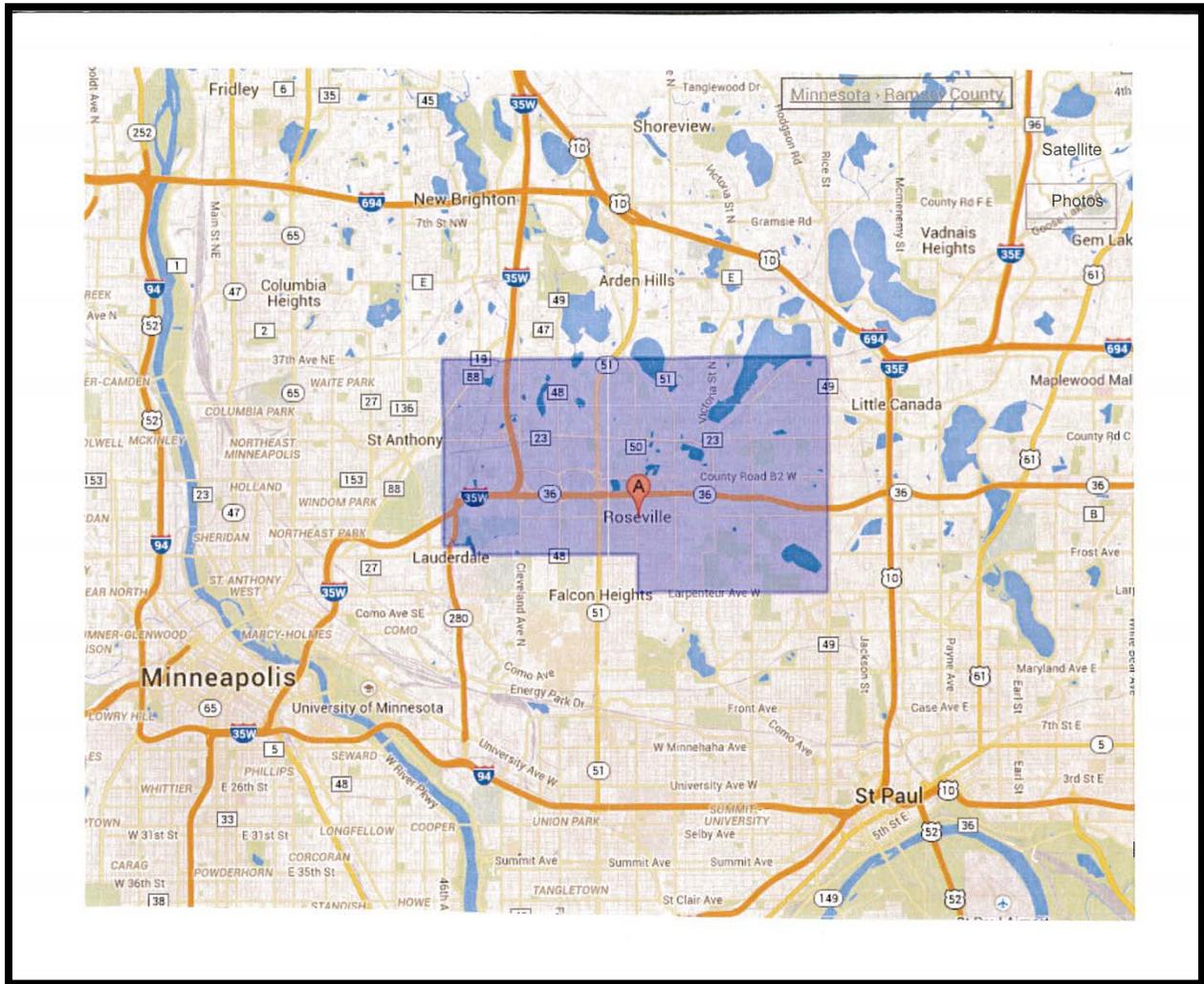
Agency Funds are funds used to report resources held by the City in a purely custodial capacity.

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

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

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 34,476. 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 – 2015 Budget

City of Roseville
Principal Property Taxpayers
December 31, 2013 Compared To December 31, 2004
 (amounts expressed in whole dollars)

Taxpayer	2013			2004		
	Taxes Levied	Rank	Percentage of Total Taxes Levied	Taxes Levied	Rank	Percentage of Total Taxes Levied
Compass Retail, Inc.	\$ 1,037,143	1	5.99%	\$ 1,121,413	1	11.20%
PPF Rosedale Shopping Center	760,848	2	4.39%	166,800	6	1.67%
Gateway Washington Inc.	438,032	3	2.53%	-	-	-
St Paul Fire and Marine Insurance Co	411,363	4	2.38%	-	-	-
Magellan Pipeline	363,315	5	2.10%	-	-	-
Wilcal Crossroads LLC	340,757	6	1.97%	-	-	-
KPERS Realty Holding #41 Inc.	252,825	7	1.46%	-	-	-
Target Corporation	224,744	8	1.30%	-	-	-
Rosedale Commons	217,186	9	1.25%	-	-	-
CSM Investors Inc.	209,822	10	1.21%	-	-	-
Bradley Real Estate Trust	-	-	-	342,406	2	3.42%
M & J Crossroads LP	-	-	-	262,672	3	2.62%
First Security Bank Trustee	-	-	-	178,849	5	1.79%
North Prior LLC	-	-	-	211,830	4	2.12%
Meritex	-	-	-	138,991	8	1.39%
The May Dept. Stores	-	-	-	161,666	7	1.61%
Williams Bros Pipeline	-	-	-	135,624	10	1.35%
MN Industrial Properties	-	-	-	135,908	9	1.36%
	\$ 4,256,035		24.57%	\$ 2,856,159		28.53%

Source: Ramsey County

City of Roseville – 2015 Budget

**City of Roseville
Principal Employers
December 31, 2013 Compared to December 31, 2004**

<u>Employer</u>	<u>2013</u>			<u>2004</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>
Aviands	1,900	1	5.15%			
Unisys	1200	2	3.25%	900	3	2.37%
Roseville Area Schools	850	3	2.30%	-	-	-
McGough Construction	800	4	2.17%	800	5	2.11%
MN Dept. of Transportation	608	5	1.65%	1500	1	3.96%
Presbyterian Homes Housing	650	6	1.76%	-	-	-
Northwestern College	500	7	1.35%	-	-	-
Symantec	500	8	1.35%	-	-	-
MN Department of Education	429	9	1.16%	500	8	1.32%
JC Penney	400	10	1.08%	400	9	1.05%
Target	-	-	-	700	6	1.85%
Beltman Group	-	-	-	956	2	2.52%
Health Span Home Care	-	-	-	800	4	2.11%
Sara Lee Baking Company	-	-	-	500	7	1.32%
Veritas Corporation	-	-	-	400	10	1.05%
Total	7,837		21.23%	7,456		15.18%

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

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.