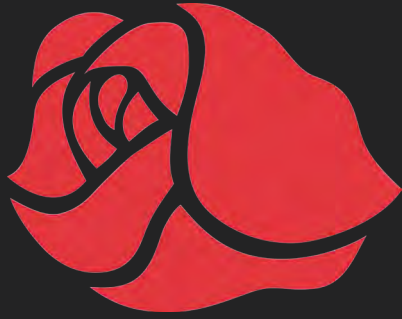




2024 BUDGET

CITY OF ROSEVILLE, MN

 ROSEVILLE



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Letter of Transmittal

December 4, 2023

To the Mayor and City Council,

Enclosed is the 2024 City Budget as prepared by City Staff and with City Council direction. The 2024 Budget culminates nearly a year's worth of planning, evaluation, and input from the City Council, advisory commissions, citizens, and staff. This process included over a dozen public meetings held to solicit input and to gauge citizen reaction to proposed program and service offerings. Great effort has been taken to ensure that the City's core services are funded in a manner that preserves the greatest value to the community. In addition, steps have been taken to account for the changing trends and impacts that will affect both next years and future year's budgets.

For 2024, the primary goal of the budget was to provide residents and businesses with the necessary and desired services in the most effective manner while limiting the financial burden to taxpayers. Secondary goals centered on the allocation of resources to uphold previously identified community aspirations and implementing the classification and compensation study to maintain the City workforce. Those aspirations included the following:

City of Roseville Community Aspirations

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

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

2024 Citywide Budget Objectives

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

For 2024, the City recognized continued strengthening of its tax base with overall market values up 6.65% during the past year and 40% over the past five years. This includes general market value appreciation across all property types as well as new housing units and commercial/retail development.

The City's overall financial condition remains strong with steady property tax and non-tax revenues and moderate overall spending increases. The City currently holds a triple-A bond rating from both Moody's and S&P and expects to retain this in 2024 and beyond. Despite the City's strong financial condition, ongoing challenges will remain. The largest challenge will be securing additional resources for the City's



asset replacement programs. While these programs are funded for the short term, the City will need to increase levy support in future years.

Finally, the 2024 Budget reflects the adopted budget and financial policies that help guide budgeting and spending decisions. These policies can be found in *Appendix A*. This document summarizes the 2024 Budget for all City programs and services and is presented in three sections.

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

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

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

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

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

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

Respectfully submitted,


Patrick Trudgeon
City Manager


Michelle Pietrick
Finance Director



Budget Presentation Award

The City of Roseville received its 27th Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for its Annual Budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished Budget Presentation Award

PRESENTED TO

**City of Roseville
Minnesota**

For the Fiscal Year Beginning

January 01, 2023

A handwritten signature in black ink that reads "Christopher P. Morill".

Executive Director



City of Roseville, Minnesota

Elected and Appointed Officials

Elected Officials

		Term of Office expires *
Mayor	Dan Roe	2027
Councilmember	Jason Etten	2025
Councilmember	Wayne Groff	2027
Councilmember	Robin Schroeder	2027
Councilmember	Julie Strahan	2025

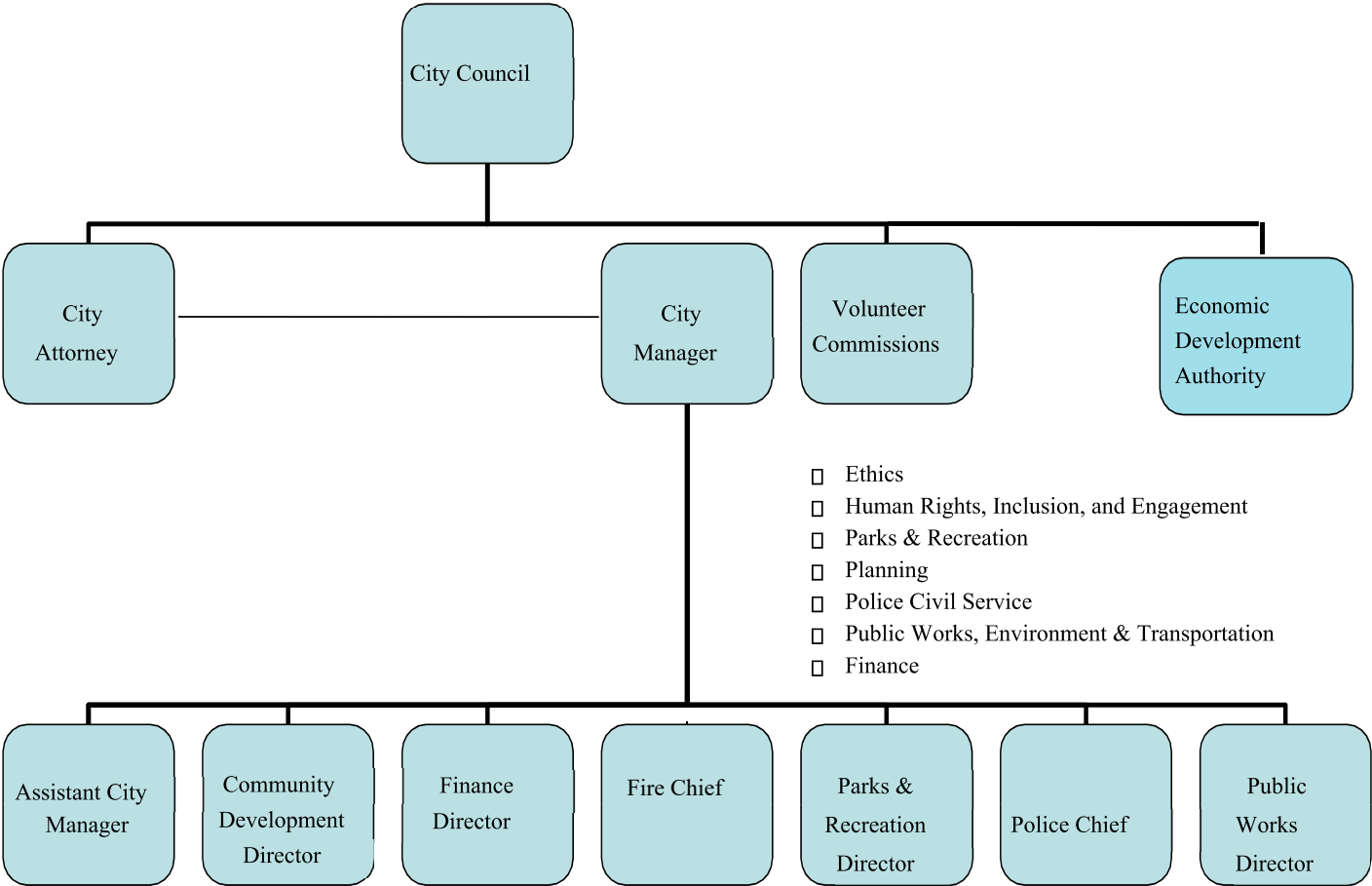
* expires on the first official business day in January

Appointed Officials

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



City of Roseville Organizational Chart



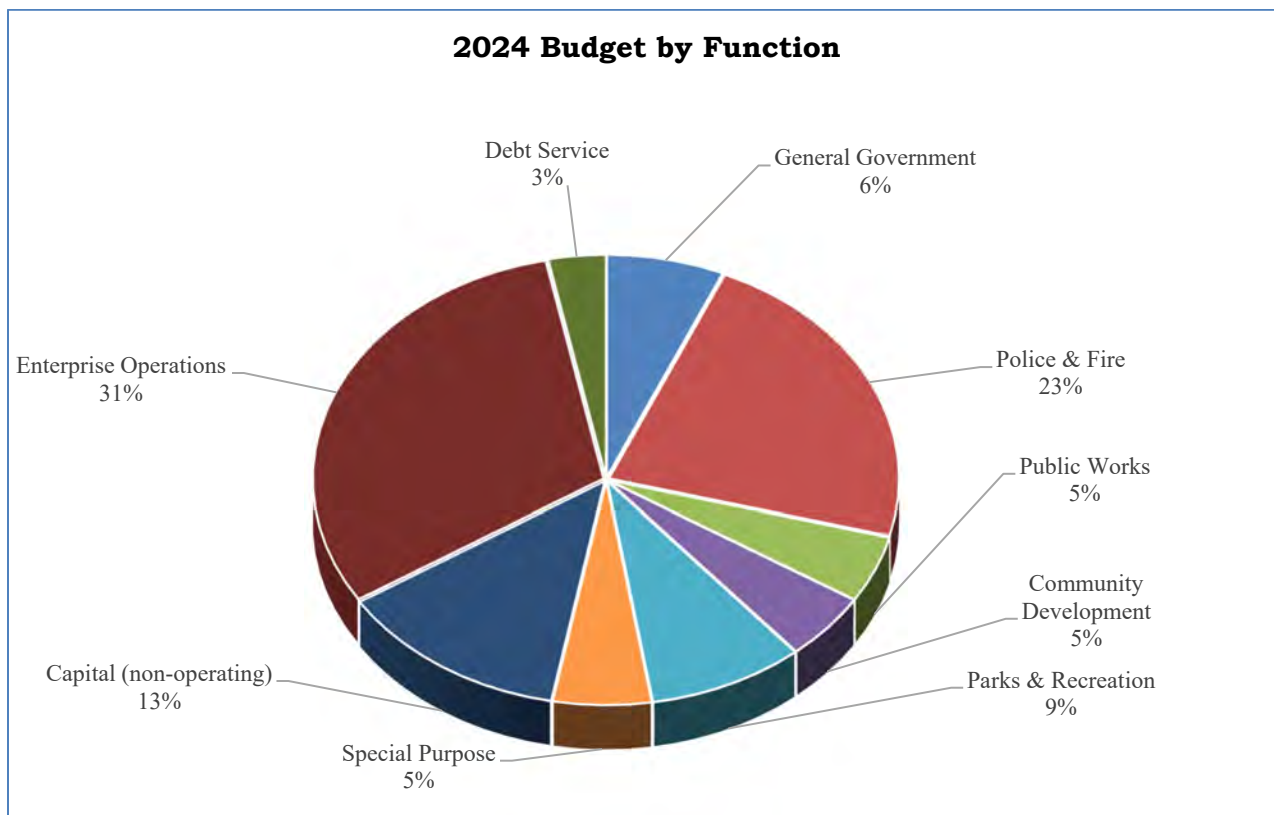
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|---|---|---|---|--|--|---|
| <ul style="list-style-type: none"> • Human Resources • Communications • Elections • Council Support • Technology | <ul style="list-style-type: none"> • Building Codes • Economic Development • GIS • Planning | <ul style="list-style-type: none"> • General Accounting • License Center • Utility Billing | <ul style="list-style-type: none"> • Administration • Operations • Training • Inspections • Investigations | <ul style="list-style-type: none"> • Golf Course • Nature Center • Skating Center • Parks Maintenance • Recreation Programs | <ul style="list-style-type: none"> • Community Relations • Investigations • Patrol • Police Records • Police Reserves | <ul style="list-style-type: none"> • Engineering • Street Maintenance • Utility Maintenance • Facilities Maintenance • Fleet Maintenance • GIS • Recycling |
|---|---|---|---|--|--|---|



2024 Budget Summary

The 2024 Budget is \$69,637,928, an increase of \$7,784,878 or 12.6%.

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



Program or Function	2023	2024	\$ Increase (Decrease)	% Increase (Decrease)
General Government	\$ 3,192,773	\$ 4,557,309	\$ 1,364,536	42.7%
Police & Fire	14,344,374	15,716,316	1,371,942	9.6%
Public Works	3,176,088	3,364,258	188,170	5.9%
Community Development	2,717,329	3,388,817	671,488	24.7%
Parks & Recreation	5,647,640	6,041,581	393,941	7.0%
Special Purpose	4,631,247	3,801,676	(829,571)	-17.9%
Capital (non-operating)	8,169,115	9,043,310	874,195	10.7%
Enterprise Operations	17,760,769	21,499,239	3,738,470	21.0%
Debt Service	2,213,715	2,225,422	11,707	0.5%
Total	\$ 61,853,050	\$ 69,637,928	\$ 7,784,878	12.6%

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 moving the Information Technology contracted services into Administration and also due to cost of implementation of the compensation and classification study which was budgeted as a contingency amount.

Police and Fire includes the costs associated with providing police and fire protection. Police and Fire expenditures are expected to increase due to funding of the commitment to diversity fire and police officers, increase in fire and police cadets, full funding of a housing navigator in the police, increased overtime and cost of living increases for personnel.



Public Works includes engineering, street maintenance, street lighting, fleet maintenance, and building maintenance functions. An increase in expenditures is expected due to cost of living increases for personnel, and increased gas and electric utility costs.

Parks and Recreation includes recreation administration and programs, leisure activities, parks maintenance and the skating center operation. An increase in expenditures is expected due to cost of living increases for personnel, increased utility and maintenance costs at the skating center, and increased inflationary costs related to programs offered.

Community Development includes planning and economic development, code enforcement, geographic information systems, and Tax Increment Financing (TIF) paid to developers. Expenditures are expected to increase primarily due to higher TIF payments, however, there are increases in personnel for cost-of-living adjustments.

Special Purpose functions include information technology, communications, license center, and lawful gambling enforcement. Expenditures are expected to decrease due moving the contractual service costs for information technology to general administration. Remaining costs in the information technology fund are transfers of remaining fund balance to close the fund.

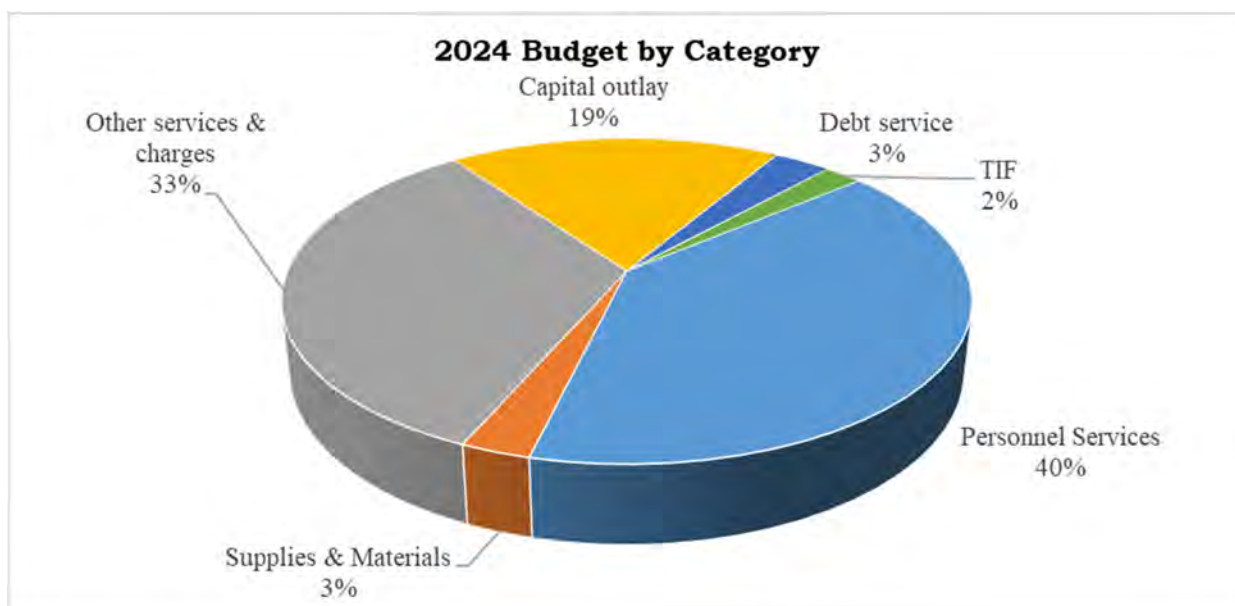
Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements. An increase is expected due to scheduled replacement of heating and air conditioning equipment at city hall and various capital maintenance improvements at the fire station and skating center. In addition, increased costs are anticipated for vehicles that are scheduled for replacement in 2024. There are no increases to the operating budget as a result of these projects in 2024. Capital outlay for Enterprise Operations is shown as Enterprise Operations.

Enterprise Operations includes water, sanitary sewer, storm drainage, solid waste recycling, and the municipal golf course. Overall expenditures are expected to increase due to increased contractual costs in the purchase of water from St. Paul Regional Water and sanitary sewer processing costs from the Metropolitan Council. In addition, there are increases in personnel costs in these funds for cost-of-living increases.

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



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



Expense Category	2023	2024	\$ Increase (Decrease)	% Increase (Decrease)
Personnel Services	25,876,304	27,781,396	\$ 1,905,092	7.4%
Supplies & Materials	1,863,325	1,942,221	78,896	4.2%
Other services & charges	20,139,151	23,314,989	3,175,838	15.8%
Capital outlay	10,854,855	12,898,900	2,044,045	18.8%
Debt service	2,213,715	2,225,422	11,707	0.5%
TIF	905,700	1,475,000	569,300	62.9%
Total	\$ 61,853,050	\$ 69,637,928	\$ 7,784,878	12.6%

Personnel Services includes the wage, benefit, and insurance costs of employees. There is a 3% cost-of-living adjustment budgeted for city employees as well as wage step increases for eligible employees. An additional amount was budgeted for implementation of the classification and compensation study over and above the cost-of-living adjustment. Additionally, two commitment-to-diversity positions were funded for the police and fire departments, which allows these departments to go over their authorized employee count if they have a candidate that is diverse for those fields.

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

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

Capital Outlay includes scheduled replacement purchases of vehicles and equipment (non-operating budgets), as well as general infrastructure improvements. The increase is primarily related to more scheduled projects and several vehicle replacements where significant price increases have been quoted. There is no impact to the operating budget as these are replacements. This section does include the capital outlay from Enterprise Operations, which differs from the earlier chart.

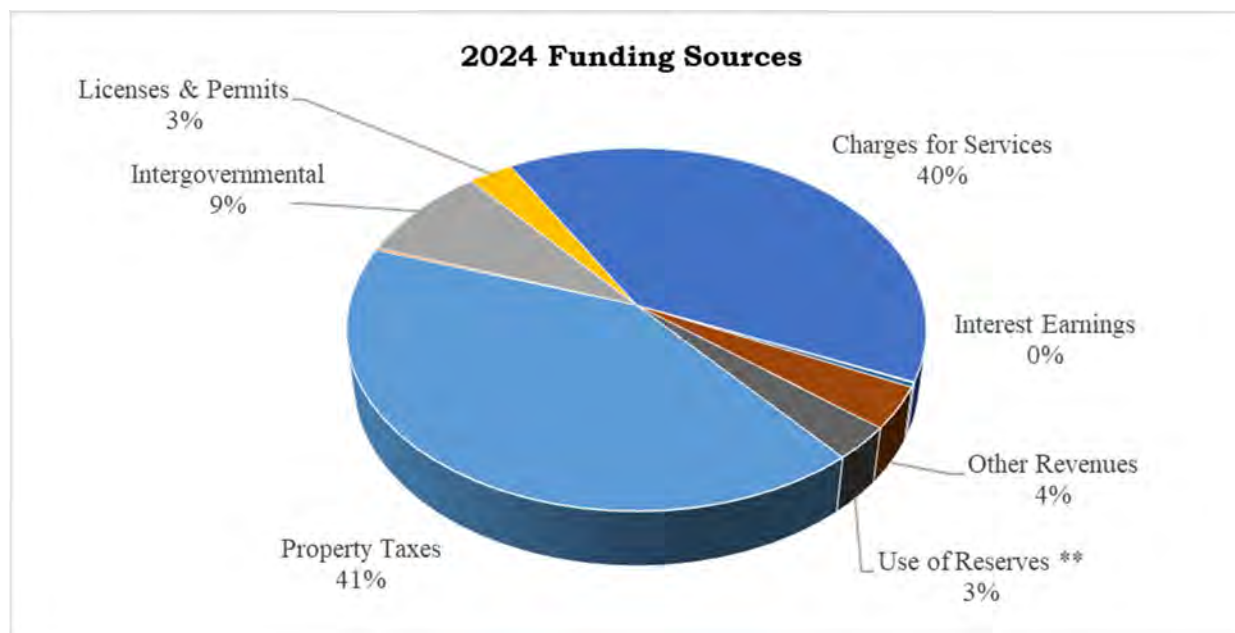


Debt Service includes the principal and interest paid on bonds used to finance infrastructure and facility improvement projects.

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

Budget Funding Sources

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



<u>Funding Source</u>	<u>2023</u>	<u>2024</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Property Taxes	\$26,411,384	\$28,785,280	\$ 2,373,896	9.0%
Special Assessments	137,668	153,247	15,579	11.3%
Intergovernmental	3,291,384	5,968,739	2,677,355	81.3%
Licenses & Permits	2,523,870	1,975,352	(548,518)	-21.7%
Charges for Services	23,221,119	27,741,390	4,520,271	19.5%
Court Fines	72,500	60,000	(12,500)	-17.2%
Interest Earnings	296,000	257,410	(38,590)	-13.0%
Other Revenues	2,590,694	2,590,734	40	0.0%
Use of Reserves **	2,788,801	2,105,776	(683,025)	-24.5%
Total	\$61,333,420	\$69,637,928	\$ 8,304,508	13.5%

** Represents planned spending/reserve building from capital replacement funds and operating funds.

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

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

Intergovernmental Revenues include MSA state aids (\$1,882,871), police, fire, and one-time public safety aid (\$2,0974,504), state bonding for capital improvements (\$756,000) and some minor state and



federal grants. The increase is largely attributable to one-time public safety aid from the State (\$1,342,504), use of the American Rescue Plan Act Federal dollars (\$638,600) to fund capital infrastructure projects; increased police grants to address auto theft, mental health and homelessness (\$427,871) and state bonding (\$756,000). With regard to state bonding, if the City does not receive this money, the capital projects that are to be funded with this revenue will not occur.

Licenses & Permits include business licenses (\$418,000), right of way and erosion control permits (\$136,450) and building-related permits (\$1,420,900). A decrease is expected in 2024 due to decreased building-related permits.

Charges for Services include wireless antenna lease revenues (\$451,000); recreation program fees (\$2,725,000); license center fees (\$2,100,000); user charges for: water (\$9,000,000), sanitary sewer (\$6,500,000), storm drainage (\$3,815,000), solid waste recycling fees (\$960,000), and greens fees for the municipal golf course (\$362,000). The increase is attributable to increased recreation program and golf course participation and programmed increases in the utility fund rates to offset increased costs and to build capital reserves.

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

Interest Earnings include investment earnings on cash reserves. A decrease is expected in 2024 due to lower investment earnings in the capital project funds.

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

Use of Reserves denotes the fund reserves that are projected to be used to finance one-time capital replacements and other uses. A decrease of planned uses of reserves is expected in 2024 for funding capital improvements as less projects are projected in certain areas.



Consolidated Budget Summary

The consolidated 2024 balanced budget is shown in the following chart, along with the prior three years of actual results and the prior year's budget.

City of Roseville						
Combined Funds Financial Summary						
	2020	2021	2022	2023	2024	\$ Increase
	Actual	Actual	Actual	Budget	Budget	(Decrease)
Revenues						
General Property Taxes	\$22,887,412	\$23,914,971	\$24,447,782	\$26,411,384	\$28,785,280	\$ 2,373,896
Tax Increments	927,912	1,211,482	1,400,327	855,700	1,425,000	569,300
Intergovernmental Revenue	3,778,044	4,066,737	8,223,843	2,977,284	5,330,139	2,352,855
Licenses & Permits	2,677,923	2,491,345	2,259,932	2,523,870	1,975,352	(548,518)
Charges for Services	24,094,268	25,037,150	23,666,978	23,976,439	27,289,710	3,313,271
Fines and Forfeits	56,929	62,025	87,068	72,500	60,000	(12,500)
Cable Franchise Fees	379,648	385,750	374,855	376,000	374,000	(2,000)
Donations	120,298	129,730	102,245	120,000	129,000	9,000
Special Assessments	237,547	156,635	244,285	137,668	153,247	15,579
Investment Income	489,572	(51,934)	(4,165,713)	296,000	235,410	(60,590)
Gambling Taxes	30,487	37,258	42,688	33,406	38,026	4,620
Miscellaneous	1,145,832	1,049,937	901,541	702,643	738,888	36,245
Total Revenues	\$56,825,872	\$58,491,086	\$57,585,831	\$58,482,894	\$66,534,052	\$ 8,051,158
Expenditures						
Personnel Services	\$23,221,788	\$24,753,290	\$24,018,126	\$25,678,224	\$27,281,396	\$ 1,603,172
Supplies & Materials	1,301,538	1,522,486	1,731,761	1,863,325	1,942,221	78,896
Other Services & Charges	18,223,743	18,378,535	18,901,712	19,355,201	22,927,875	3,572,674
Capital Outlay	9,425,054	8,195,235	13,526,791	10,849,305	12,066,500	1,217,195
Debt Service	2,580,486	7,602,318	2,715,327	2,489,815	2,501,672	11,857
Contingency(Implement comp study)	-	-	-	-	500,000	500,000
Total Expenditures	\$54,752,610	\$60,451,864	\$60,893,717	\$60,235,870	\$67,219,664	\$ 6,983,794
Other Financing Sources (Uses)						
Transfers In /	\$ 3,267,056	\$ 1,426,730	\$ 641,056	\$ 1,472,100	\$ 2,426,364	\$ 954,264
Transfers Out	(2,655,448)	(1,799,933)	(1,396,367)	(1,092,000)	(2,418,264)	(1,326,264)
Sale of Assets/Bond Proceeds	5,104,229	-	-	-	-	-
Total Other Financing Sources	\$ 5,715,837	\$ (373,203)	\$ (755,311)	\$ 380,100	\$ 8,100	\$ (372,000)
Net Chg. in Fund Balance / Net Assets	7,789,099	(2,333,981)	(4,063,197)	(2,664,876)	(677,512)	
Beginning Fund Balance / Net Assets	29,511,726	37,300,825	34,966,844	30,903,647	28,238,771	
Ending Fund Balance / Net Assets	\$37,300,825	\$34,966,844	\$30,903,647	\$28,238,771	\$27,561,259	

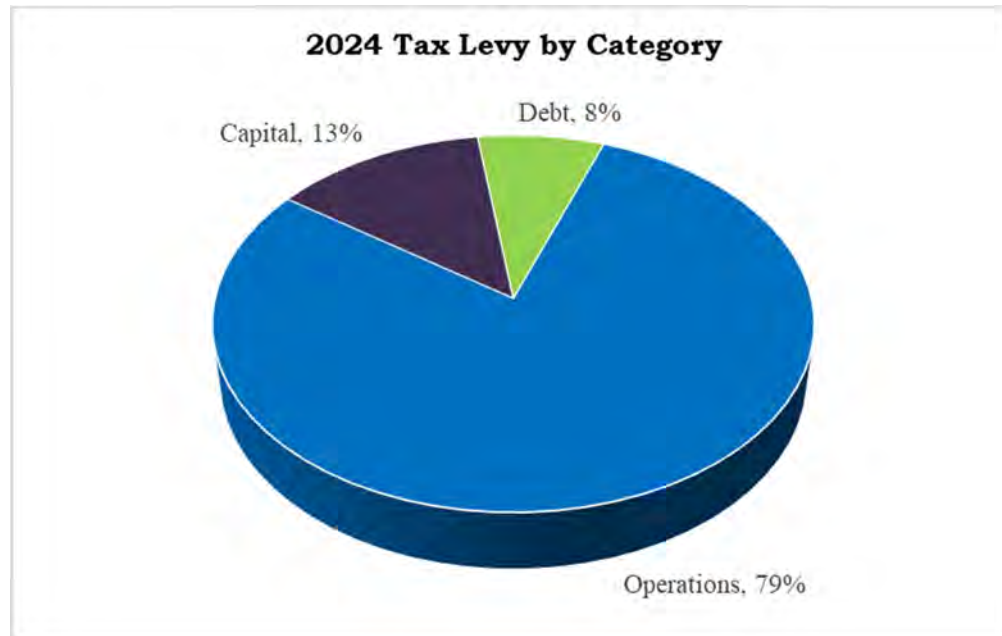


Tax Levy, Tax Capacity, and Tax Impact

The tax levy for 2024 is \$28,785,280, an increase of \$2,373,896 or 8.99%. The increase in property taxes is necessary to fund investment in personnel, offset higher capital replacement and inflationary-type operational costs.

For 2024, the median-valued single-family home experienced a 4.4% increase in their assessed market value; rising from \$335,400 to \$349,900. The overall tax capacity valuation increased by 5.9% from \$67,415,346 to \$71,359,538. This, along with the change in property tax levy, resulted in a monthly tax increase of \$7.98 or 7.9%.

The following graph and table summarize the 2024 tax levy.



			\$ Increase	% Increase
Fund / Program	2023	2024	(Decrease)	(Decrease)
General Fund Programs	\$ 16,325,549	\$ 19,007,568	\$2,682,019	16.43%
Communications	126,890	192,830	65,940	51.97%
Parks & Recreation - Programs & Maintenance	3,125,230	3,299,460	174,230	5.57%
Pathways & Parking Lots Maintenance	255,000	255,000	-	0.00%
Boulevard Landscaping	60,000	60,000	-	0.00%
Vehicle & Equipment Replacements	1,603,000	1,168,000	(435,000)	-27.14%
General Facility Replacement	776,000	651,000	(125,000)	-16.11%
Park Improvement Program	785,000	785,000	-	0.00%
Pavement Management Program	1,120,000	1,120,000	-	0.00%
Street Lighting Replacement	21,000	21,000	-	0.00%
Debt Service	2,213,715	2,225,422	11,707	0.53%
	\$ 26,411,384	\$ 28,785,280	\$2,373,896	8.99%

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 2023 and 2024 (estimated) is 36.107% and 37.348% respectively.



To determine an individual property's tax, the local tax rate is applied to the property's net tax capacity. For example, a \$349,900 home has a tax capacity of \$3,499 (\$349,900 multiplied by 1% which represents the Statewide tax formula for homestead property). This tax capacity figure is then multiplied by the local tax rate.

$$3,499 \times .37348 = \$1,307$$

In 2024, a \$349,900 valued home will pay an estimated \$1,307 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 2024 tax levy, estimates provided by Ramsey County, and assuming a 4.4% increase in property valuation.

Estimated Tax Impact: Residential w Valuation Increase =			4.4%	
			\$ Increase	% Increase
<u>Value of Home</u>	<u>2022</u>	<u>2024</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
208,700	722	779	57	7.89%
287,000	993	1,072	79	7.96%
349,900	1,211	1,307	96	7.93%
365,300	1,264	1,364	100	7.91%
417,400	1,444	1,559	115	7.96%

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

As shown above, a median-valued home of \$349,900 would see an increase of \$96 or 7.93%, holding all other factors constant.

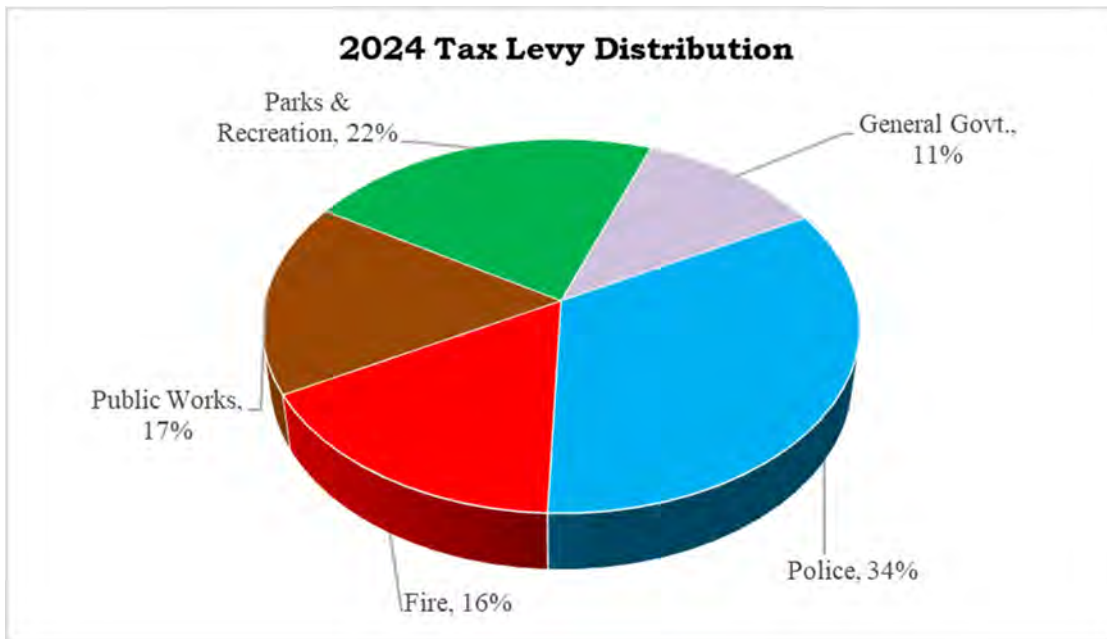
The following table summarizes the estimated tax impact on **commercial** property, based on the 2024 tax levy and budget, estimates provided by Ramsey County, and assuming no increase in property valuation.

Estimated Tax Impact: General Commercial				
			\$ Increase	% Increase
<u>Value of Property</u>	<u>2023</u>	<u>2024</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
1,000,000	6,951	7,190	239	3.44%
2,000,000	14,172	14,659	487	3.44%
3,000,000	21,393	22,129	735	3.44%
4,000,000	28,615	29,598	984	3.44%
5,000,000	35,836	37,068	1,232	3.44%



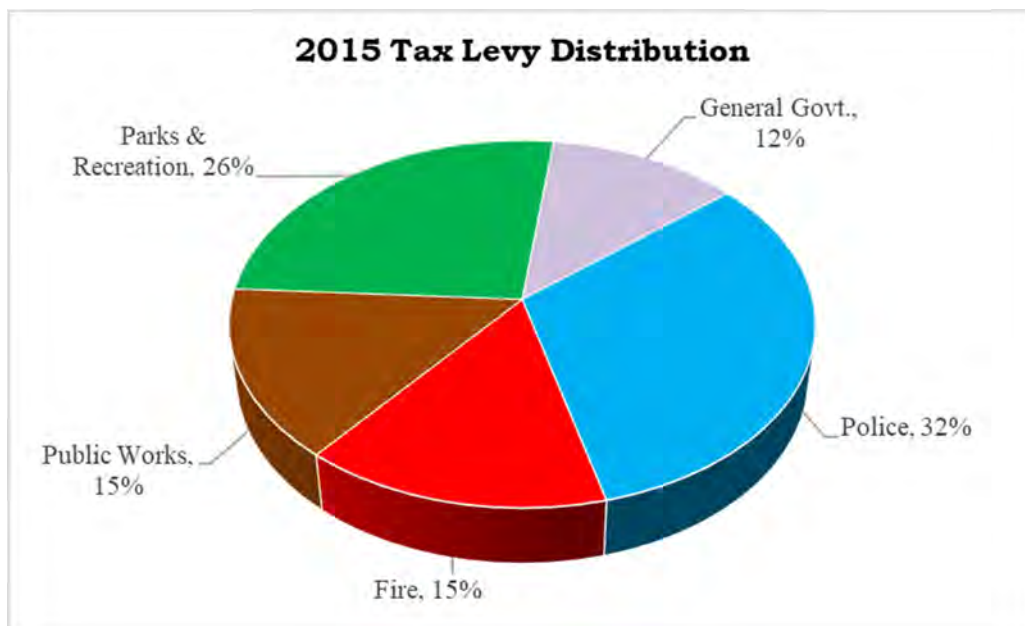
Tax Levy Benchmarks

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

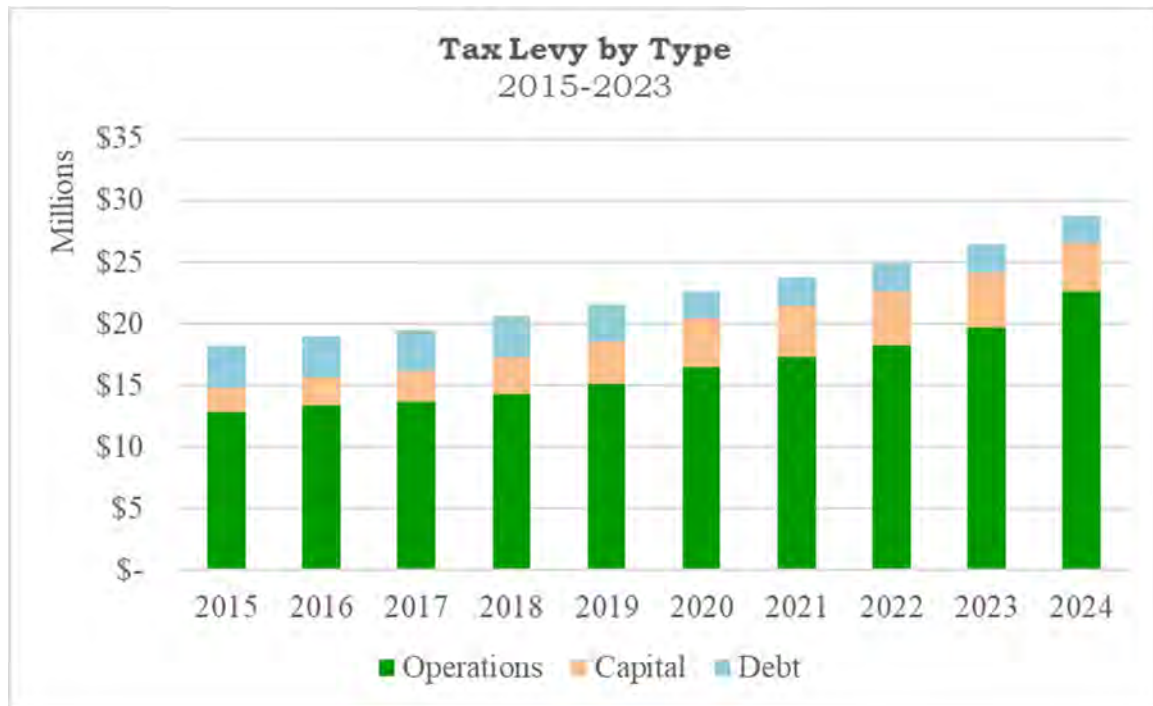


As depicted in the chart, police-related programs and services receive the highest level of tax levy support at 34% followed by Parks & Recreation at 22%. This distribution includes each function's proportionate share of debt service used to finance facilities, vehicles, and equipment.

It should be noted that this distribution represents a snapshot in time and can change from year to year depending on the timing of capital projects and other factors. The following graph depicts the same information from 2015.



We can also depict the year-by-year changes in the overall tax levy to not only gauge taxpayer impact over time, but to also demonstrate what's driving property tax changes. The following chart depicts the tax levy by type since 2015.



As shown in this chart, the overall tax levy has risen significantly in the past 10 years. However, the major drivers behind these increases are due to three primary factors: 1) the need for capital reinvestment, 2) the need for more public safety personnel and 3) the need to invest in all personnel to retain and attract personnel in all areas.

Since 2015, the tax levy needed to support capital investment (including debt-financed capital replacements) has risen from \$1.9 million per year to \$5.9 million. The public safety budget increased from \$8.9 million in 2015 to \$15.7 million in 2024 with no additional increases in non-tax levy revenues.



Overview of Financial Structure

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

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



Summary of Financial Trends

Governmental Funds

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

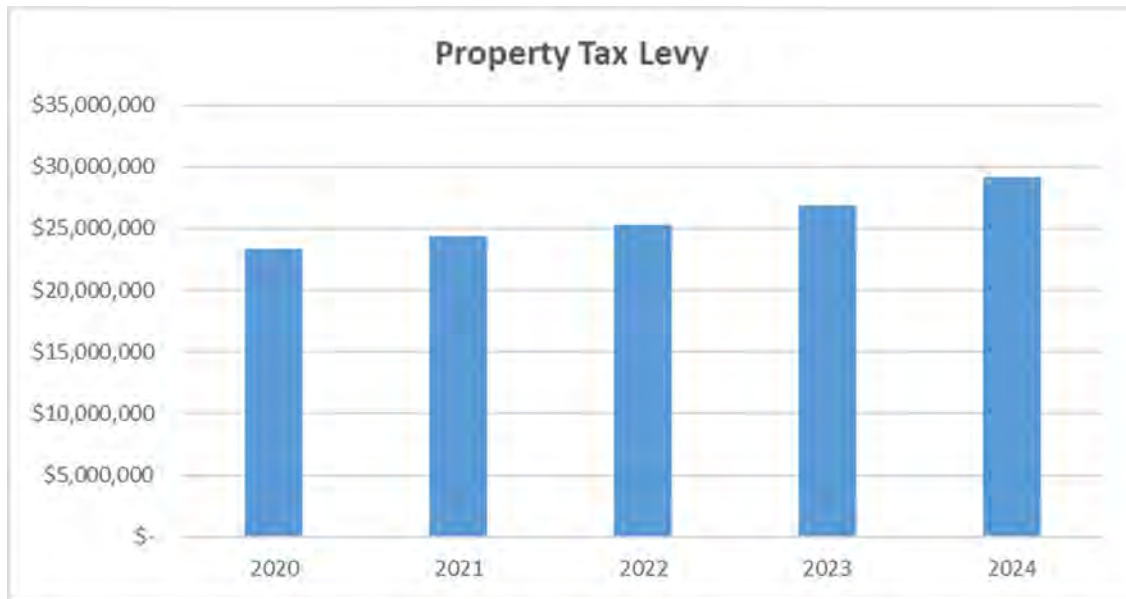
Governmental Funds					
	2020	2021	2022	2023	2024
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 23,349,962	\$ 24,370,939	\$ 24,880,844	\$ 26,822,889	\$ 29,150,515
Tax Increments	927,912	1,211,482	1,400,327	855,700	1,425,000
Special Assessments	206,878	136,930	245,732	135,668	128,247
Intergovernmental	6,562,833	5,383,692	11,541,492	3,203,884	5,148,769
Licenses & Permits	2,604,573	2,632,917	2,281,382	2,523,870	1,975,352
Charges for Services	6,858,152	8,047,735	9,897,772	6,526,390	7,187,771
Fines & Forfeits	56,929	62,025	87,068	72,500	60,000
Interest Earnings	580,411	(72,729)	(4,809,151)	294,000	233,410
Other Revenue	1,837,470	1,949,711	2,699,219	1,634,994	2,426,623
Total Sources	42,985,120	43,722,702	48,224,685	42,069,895	47,735,687
Funding Uses					
General Government	2,744,090	3,079,613	3,268,538	3,192,773	4,557,309
Public Safety	11,283,338	12,428,765	13,462,477	14,344,374	15,716,316
Public Works	2,627,788	2,644,033	3,037,505	3,176,088	3,364,258
Parks & Recreation	4,123,357	4,570,031	5,269,342	5,647,640	6,041,581
Community Development	1,702,230	1,654,434	1,686,821	1,811,629	1,913,817
Special Purpose	7,600,375	9,314,721	14,269,280	4,631,247	4,275,036
Capital Outlay	5,238,059	2,822,041	6,961,364	8,169,115	8,852,810
Debt Service	2,580,486	7,572,030	2,458,731	2,213,715	2,225,422
TIF-Related	1,702,478	623,780	510,879	905,700	1,475,000
Trust/Other Operations	12,129	-	-	-	-
Total Uses	39,614,330	44,709,448	50,924,937	44,092,281	48,421,549
Other Sources (Uses)					
Transfers in (out)	-	-	-	-	190,500
Refunding bonds issued	5,096,604	-	-	-	-
Sale of capital assets	173,079	28,440	-	-	-
Total Other Sources (Uses)	5,269,683	28,440	-	-	190,500
Excess of Funding Sources					
Over (Under) Funding Uses	8,640,473	(958,306)	(2,700,252)	(2,022,386)	(495,362)
Fund Balance - Jan 1st	38,876,874	47,517,347	46,559,041	43,858,789	41,836,403
Fund Balance - Dec 31st	\$ 47,517,347	\$ 46,559,041	\$ 43,858,789	\$ 41,836,403	\$ 41,341,041



Discussion Items

From 2020-2024, overall funding sources for the City's governmental fund operations have remained fairly stable with a few exceptions.

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

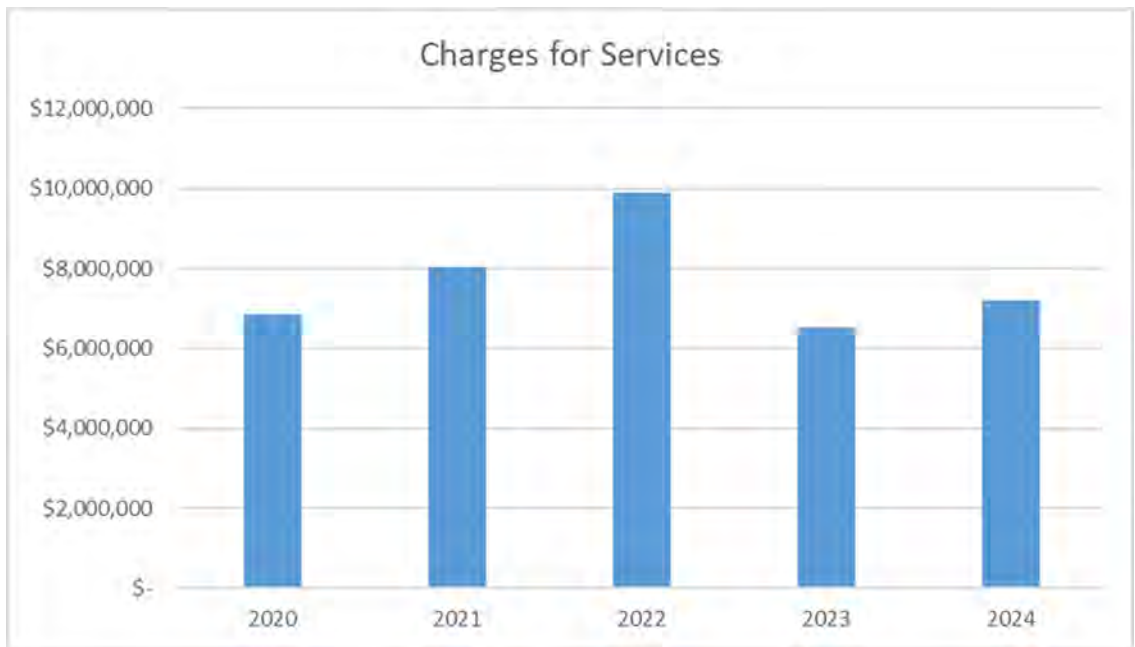


Over the next five years, it is expected that the City's tax levy will need to increase slightly above inflation. This will be necessary to offset expected increases in personnel-related costs and to continue strengthening the City's asset replacement funding mechanisms.

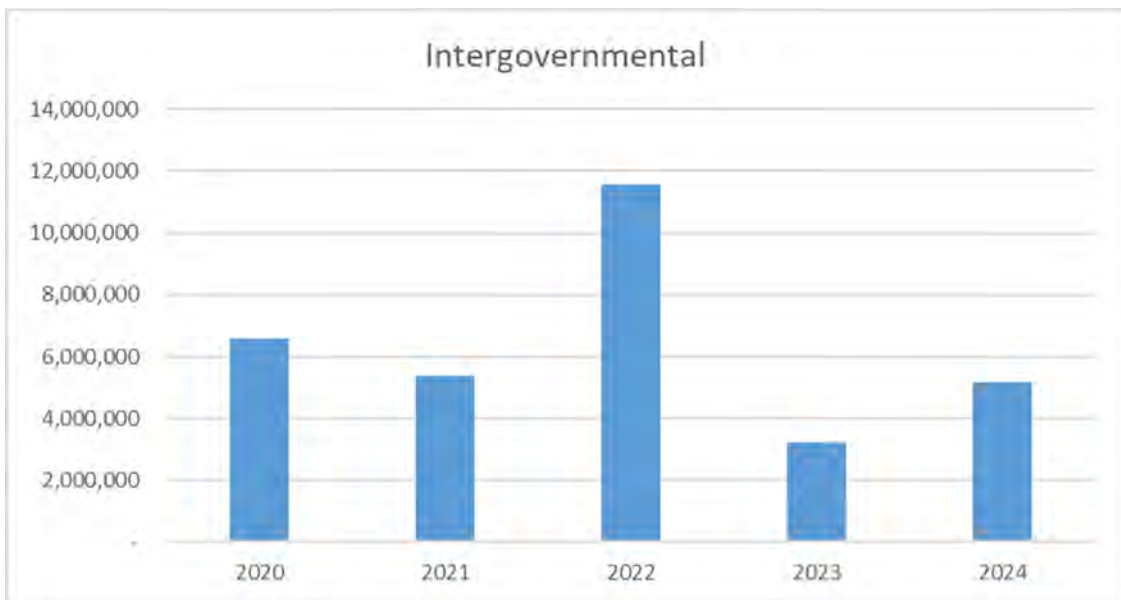
The city has realized a stabilization of its investment earnings excluding fluctuations in year-end market values, albeit at lower levels than a decade ago.

Charges for Services also remain a significant revenue source for the City, accounting for approximately 16% of total Governmental Fund revenues. These revenues include internal service charges from the General Fund to other general-purpose functions and recreation program fees. Prior to 2022, the city had joint powers agreements with 40 other municipalities to provide IT services. Starting in 2023, IT services were provided by Metro-INET, a joint powers authority that is a separate entity, which is why the City's charges for services decreased in 2023





Another significant revenue source for the governmental funds is intergovernmental revenues accounting for approximately 11% of total revenues in 2024. This area of revenue has seen significant changes over the past five years, especially during the COVID pandemic when the city received a lot of federal funding to help mitigate the pandemic to provide funding for essential staffing, revenue loss recovery, and infrastructure needs. For 2024, the State of Minnesota provided additional public safety aids to help cities deal with increased needs for public safety capital equipment, staffing and other cost increases as cities address homelessness and increased crime. The following chart depicts this impact.



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



The City's special purpose operations account for a variety of stand-alone functions including the City's License Center and Information Technology (IT) Support areas. In the IT area, prior to 2022, the City provided IT support services for 45 area municipalities and other governmental agencies. In 2021, a separate JPA entity was created (Metro-INET). For 2022 and 2023, the City of Roseville IT budget reflected only the Roseville share of costs for IT support, hence the large decrease in this area. For 2024, the city's costs were moved into the administration department and the remaining fund balance is being transferred out to the capital equipment fund.

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

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

Proprietary Funds

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

Proprietary Funds					
	2020	2021	2022	2023	2024
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Net Sales of Merchandise	\$ 2,071	\$ 14,297	\$ 17,411	\$ -	\$ -
User Charges	15,624,726	16,449,974	17,706,067	16,694,729	20,638,619
Other Revenue	1,719,829	816,603	103,365	107,000	25,000
Total Sources	17,346,626	17,280,874	17,826,843	16,801,729	20,663,619
Funding Uses					
Personal Services	1,928,820	1,855,541	2,064,349	2,090,087	2,179,817
Supplies & Maintenance	368,008	435,212	446,253	450,850	485,100
Other Services & Charges	10,530,794	10,754,083	11,487,619	11,129,332	13,406,822
Depreciation	1,474,191	1,517,231	1,654,576	1,326,000	1,556,000
Total Uses	14,301,813	14,562,067	15,652,797	14,996,269	17,627,739
Other Sources (Uses)					
Interest Earnings	15,401	(10,152)	(286,420)	2,000	24,000
Sale of Assets	8,029	-	34,450	-	-
Grants / Other	229,448	1,457,764	194,138	89,500	181,370
Transfer In (out)	-	-	5,179	587,500	829,100
Total Other Sources (Uses)	252,878	1,447,612	(52,653)	679,000	1,034,470
Excess of Funding Sources					
Over (Under) Funding Uses	3,297,691	4,166,419	2,121,393	2,484,460	4,070,350
Net Assets - Jan 1st	40,024,532	43,322,223	47,488,642	49,610,035	52,094,495
Net Assets - Dec 31st	\$ 43,322,223	\$ 47,488,642	\$ 49,610,035	\$ 52,094,495	\$ 56,164,845



Discussion Items

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

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

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



City of Roseville

Summary of the Budget Process

Budget Process Overview

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

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

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

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

The calendar of key budget dates was as follows:

2024 Budget Calendar

Discussion on <i>Preliminary</i> Cash Reserve Levels.....	March 13, 2023
Establish 2024 Budget Process Calendar.....	May 8, 2023
Discussion on 2023-2024 City Council Priorities and Legislative Impacts	June 20, 2023
Receive 2024-2043 Capital Improvement Plan	July 17, 2023
Receive Preliminary EDA Budget and Tax Levy Discussion	July 17, 2023
Receive City Manager Recommended Budget	August 21, 2023
Receive Budget Recommendations from the Finance Commission.....	September 18, 2023
Adopt the 2024 Preliminary Budget & Tax Levy.....	September 25, 2023
Review Proposed 2024 Utility Rates	November 6, 2023
Review 2024 Fee Schedule.....	November 6, 2023
Final Budget Hearing.....	November 27, 2023
Adopt the 2024 Utility Rates and Fee Schedule	December 4, 2023
Adopt the 2024 Final Budget & Tax Levy	December 4, 2023



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

<u>Division</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Administration	6.00	7.00	7.00	6.95	6.95
Elections	0.05	0.05	0.05	0.05	0.05
Communications	1.95	1.95	2.65	3.00	3.00
Total Administration	8.00	9.00	9.70	10.00	10.00
Finance	5.05	5.05	5.05	5.55	5.55
Lawful Gambling	0.10	0.10	0.10	0.10	0.10
Information Technology *	22.00	22.00	-	-	-
License Center	17.25	18.75	18.75	18.75	18.75
Total Finance	44.40	45.90	23.90	24.40	24.40
Police Administration	8.00	8.00	8.00	8.40	9.00
Police Patrol	41.00	45.00	47.00	48.00	49.00
Police Investigations	11.00	10.00	10.00	10.00	10.00
Police Community Svcs.	2.50	2.30	2.30	1.80	2.00
Total Police	62.50	65.30	67.30	68.20	70.00
Fire Administration	3.00	3.00	3.00	3.00	3.00
Fire Operations	18.00	24.00	24.00	24.00	25.00
Total Fire	21.00	27.00	27.00	27.00	28.00
PW Administration	7.25	7.25	7.25	7.55	7.55
Street Maintenance	6.10	6.10	6.10	6.75	6.75
Central Garage	2.00	2.00	2.00	2.00	2.00
Engineering Services	2.00	2.00	2.00	2.00	2.00
Sanitary Sewer	5.05	5.05	5.05	4.06	4.15
Water	7.15	7.15	7.15	7.12	7.20
Storm Drainage	4.20	4.20	4.20	4.57	4.65
Recycling	0.35	0.35	0.35	0.70	0.70
Total Public Works	34.10	34.10	34.10	34.75	35.00
Recreation Administration	4.65	4.65	4.65	4.65	4.65
Recreation Programs	5.35	5.35	5.35	5.35	5.35
Skating Center	5.75	5.75	5.75	5.75	5.75
Park Maintenance	9.50	9.50	9.50	9.75	9.50
Golf Course	2.00	2.00	2.00	2.00	2.00
Total Parks & Recreation	27.25	27.25	27.25	27.50	27.25
Planning	4.05	4.05	4.05	4.40	4.40
Housing & Economic Development	1.50	1.50	1.50	1.50	1.50
GIS	0.30	0.30	0.30	0.30	0.30
Rental Licensing	-	-	-	-	-
Neighborhood Enhancement	0.30	0.30	0.30	0.20	0.20
Nuisance Code Enforcement	1.25	1.55	1.55	0.95	0.95
Code Enforcement	5.60	6.30	6.30	6.00	6.00
Total Community Development	13.00	14.00	14.00	13.35	13.35
Total Citywide	210.25	222.55	203.25	205.20	208.00
* Information Technology became separate entity in 2022					
** Excludes seasonal/long-term temporary employees					



General Fund

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

General Fund					
	2020	2021	2022	2023	2024
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 13,805,081	\$ 14,439,519	\$ 14,710,412	\$ 16,214,872	\$ 19,007,568
Intergovernmental	1,279,443	1,961,885	2,303,709	2,021,100	1,860,585
Licenses & Permits	403,456	544,456	533,254	469,000	418,002
Charges for Services	1,231,327	1,253,914	1,284,031	1,271,800	1,296,000
Fines & Forfeits	56,929	62,025	87,068	72,500	60,000
Interest Earnings	106,042	(29,202)	(1,201,041)	40,000	40,000
Other Revenue	388,887	478,884	192,226	120,963	139,208
Total Sources	17,271,165	18,711,481	17,909,659	20,210,235	22,821,363
Funding Uses					
General Government	2,744,090	3,079,613	3,268,538	3,192,773	4,557,309
Public Safety	11,283,338	12,428,765	13,462,477	14,344,374	15,716,316
Public Works	2,627,788	2,644,033	3,037,505	3,176,088	3,364,258
Total Uses	16,655,216	18,152,411	19,768,520	20,713,235	23,637,883
Other Sources (Uses)					
Transfer In (Out)	1,312,716	758,810	209,791	283,000	816,520
Total Other Sources (Uses)	1,312,716	758,810	209,791	283,000	816,520
Excess of Funding Sources					
Over (Under) Funding Uses	1,928,665	1,317,880	(1,649,070)	(220,000)	-
Fund Balance - Jan 1st	6,917,475	8,846,140	10,164,020	8,514,950	8,294,950
Fund Balance - Dec 31st	\$ 8,846,140	\$ 10,164,020	\$ 8,514,950	\$ 8,294,950	\$ 8,294,950

Discussion Items

Prior to 2018, the City had relied on excess cash reserves to fund operations. A phased reduction in the use of reserves during 2018-2020, resulted in increased property tax revenues to cover the City's core functions. The City's property tax levy increased steadily during this period averaging 5.2% per year. In 2024, a 8.99% increase is primarily designated for investment in personnel and covering inflationary increases in supplies and capital investments, specifically vehicle replacements.

Beyond 2024, it is expected that the General Fund's tax levy will increase slightly above inflationary-type levels. This will be necessary to offset expected personnel-related costs and other inflationary impacts.

Charges for services revenue is expected to remain near current levels for the foreseeable future. The City is not anticipating any significant changes in the public safety and engineering fees that make up this revenue line. As such, overall revenues should remain largely unchanged.



During the period of 2020-2024, the city continued to emphasize its core functions of public safety and public works. These core functions have historically accounted for approximately 83% of General Fund spending. Additional staffing in the public safety area has been added over the past five years in the police and fire departments. The city was able to obtain grant funding for 6 firefighters that covered 2021 through 2023, the city raised property taxes slowly over these three years to reduce the burden in 2024 when these positions became fully levy supported. The police department has also been successful in obtaining grant funding over this same period of time to offset some additional officers and non-sworn staff who help homeless individuals navigate into permanent housing and provide mental health assistance.

For budgets starting in 2020, the General Fund budget was a balanced budget where revenues equal expenditures, without use of fund reserves. It is expected that future budgets will remain balanced without using cash reserves for operations. In 2022, \$150,000 of cash reserves were budgeted to cover a community visioning project and a recodification of the city code. In 2023, \$220,000 of cash reserves were budgeted to cover a compensation study and strategic plan. These projects are anticipated to only occur every 15-20 years and are not considered part of regular operations. In 2024, no cash reserves were used in the budget.



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.

2024 Goals and Objectives

- Create and Conduct Community Survey
- Adopt new Community Aspirations
- Initiate Strategic Planning Process
- Ensuring success for Legislative Priorities

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>City Council Expenditures</u>							
Personnel Services	\$ 44,122	\$ 44,632	41,372	49,220	49,220	\$ -	0.0%
Supplies & Materials	-	-			100	100	0.0%
Other Services & Charges	178,865	270,716	243,609	240,020	275,867	35,847	14.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 222,987	\$ 315,348	\$ 284,981	\$ 289,240	\$ 325,187	\$ 35,947	12.4%

2024 Budget Impact Items

- Other services & charges increased due to community survey and strategic planning.

2023 Achievements

- Successful passage of Hotel Licensing and Local Sales Tax Option for Roseville by the Minnesota Legislature
- Approved Classification and Compensation Study
- Approved Envision Roseville Report



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.

2024 Goals and Objectives

- Complete the recodification and legal review of City Code of Ordinances
- Complete a website redesign.
- Implement a new HRIS system as part of the financial software implementation.
- Implement, track and report on identified changes related to the city's Strategic Racial Equity Action Plan.
- Implement new Hotel Licensing system.

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Administration Expenditures</u>							
Personnel Services	\$ 782,397	\$ 855,112	\$ 927,962	\$ 962,135	\$ 1,022,190	\$ 60,055	6.2%
Supplies & Materials	960	6,967	6,410	6,500	7,000	500	7.7%
Other Services & Charges	142,821	212,043	202,574	488,924	1,212,080	723,156	147.9%
Contingency (implement comp study)					500,000	500,000	100.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 926,178	\$ 1,074,122	\$ 1,136,946	\$ 1,457,559	\$ 2,741,270	\$ 1,283,711	53.8%
FTE's	5.00	5.50	6.95	6.95	6.95		

2024 Budget Impact Items

- Personnel increased due to the inclusion of a temporary HR intern position.
- Other services & Charges increased due to the inclusion of the Metro-INET contract being moved into this department.

2023 Achievements

- Conducted and Implemented a Classification and Compensation Study
- Negotiated two union contracts.
- Updated Employee Policy and Procedure Manual
- Implemented new agenda management system for commissions and city council.
- Started the process for a full recodification of city code.
- Transitioned all recruitment and hiring to a new onboard system.
- Implemented several HR-related items such as Earned Sick and Safe Time that were passed by the Minnesota Legislature



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.

2024 Goals and Objectives

- Coordinate elections function with Ramsey County for the 2024 election.
- Manage a referendum question for election ballot related to local option sales tax.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Elections Expenditures</u>							
Personnel Services	\$ 6,177	\$ 7,250	\$ 4,851	\$ 5,050	\$ 5,160	\$ 110	2.2%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	69,340	97,076	97,138	97,076	100,000	2,924	3.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 75,517</u>	<u>\$ 104,326</u>	<u>\$ 101,989</u>	<u>\$ 102,126</u>	<u>\$ 105,160</u>	<u>\$ 3,034</u>	<u>3.0%</u>
FTE's	0.05	0.05	0.05	0.05	0.05		

2024 Budget Impact Items

- Not applicable.

2023 Achievements

- No elections were conducted in 2023, the city pays an annual charge to Ramsey County for election coverage.



Function / Program: General Government – 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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Legal Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	370,276	381,199	381,889	395,238	385,000	(10,238)	-2.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 370,276</u>	<u>\$ 381,199</u>	<u>\$ 381,889</u>	<u>\$ 395,238</u>	<u>\$ 385,000</u>	<u>\$ (10,238)</u>	<u>-2.6%</u>
FTE's	-	-	-	-	-	-	

2024 Budget Impact Items

- The City’s legal costs are reflected in service contracts with selected law firms.

2023 Achievements

- Implemented a new contract for civil attorney services.



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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Finance Expenditures</u>							
Personnel Services	\$ 598,015	\$ 621,550	\$ 642,231	\$ 734,920	\$ 779,880	\$ 44,960	6.1%
Supplies & Materials	2,093	3,837	6,169	3,800	4,600	800	21.1%
Other Services & Charges	63,989	80,634	78,887	86,390	92,712	6,322	7.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 664,097	\$ 706,021	\$ 727,287	\$ 825,110	\$ 877,192	\$ 52,082	6.3%
FTE's	5.55	5.05	5.05	5.55	5.55		

2024 Budget Impact Items

- Other Services & Charges increase due to higher software maintenance costs.

2023 Achievements

- Maintained an AAA bond rating from Moody's and Standard & Poor's.
- Received the Award for Excellence in Financial Reporting for the 44th consecutive year.
- Processed 6,252 vendor payments, 13,186 payroll payments, over 41,900 utility bills, and 37,883 cash receipts. All activity has remained consistent, with the exception of the number of utility bills increasing slightly compared to 2022.



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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Central Services Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	17,533	17,189	13,189	25,000	25,000	-	0.0%
Other Services & Charges	25,149	21,117	26,482	28,500	28,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 42,682	\$ 38,306	\$ 39,671	\$ 53,500	\$ 53,500	\$ -	0.0%
FTE's	-	-	-	-	-	-	

2024 Budget Impact Items

- Not applicable.

2023 Achievements

- Not applicable.



Department Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>General Insurance</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	70,000	70,000	70,000	70,000	70,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%

2024 Budget Impact Items

- No changes.

2023 Achievements

- The General Fund's share of property/liability and workers compensation costs have remained flat for ten consecutive years leading up to 2023.



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.

2024 Goals and Objectives

- Evaluate command and support staffing to ensure current and evolving needs of the department are met.
- Develop and engage in meaningful employee retention opportunities and expand recruitment efforts of police officers, cadets, community services officers, interns and volunteers.
- Bolster wellness programming through speakers, education, events and new technology such as Cordico.
- Enhance the Community Action Team's (CAT) innovative solutions to quality-of-life issues.
- Build the capacity of the Multicultural Advisory Committee (MAC) within the department.
- Identify and launch emerging law enforcement technologies.
- Seek grant opportunities to fund new programs and support diverse community needs.
- Review policies and practices with the goal of increasing diversity, inclusion, and equity.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Administration Expenditures							
Personnel Services	\$ 1,019,064	\$ 853,238	\$ 977,143	\$ 1,018,160	\$ 1,097,410	\$ 79,250	7.8%
Supplies & Materials	12,395	18,411	13,130	21,600	25,100	3,500	16.2%
Other Services & Charges	124,918	139,739	155,059	395,750	422,925	27,175	6.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,156,377	\$ 1,011,388	\$ 1,145,332	\$ 1,435,510	\$ 1,545,435	\$ 109,925	7.7%
FTE's	8.00	8.00	8.00	8.40	9.00		

2024 Budget Impact Items

- Personnel increases include a commitment to diversity officer and a Housing Navigator position (was previously funded by Americorps and Ramsey County, City picked up 40% of the cost in 2023). Both of these positions will be covered by public safety aid or grants for 2024.
- Other Services & Charges increase due to higher software and information reporting costs.

2023 Achievements

- Expanded intern, CSO and cadet opportunities to meet recruitment challenges.
- Partnered with People Incorporated to add additional social worker to CAT outreach services.
- Implemented new law enforcement records management system.
- Increased wellness programming through funding an embedded mental health professional within the department, developed peer support model and offered department wide wellness events.
- Expanded Data Transparency Initiative on the website so the public can see policies and data on traffic stops, use of force, and other police activity.
- Hired first homeless outreach worker, a part of the CAT team, funded through a Ramsey County CDBG grant.
-



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.

2024 Goals and Objectives

- Increase intentional and purposeful police officer recruitment: continuous lateral police officer program, Commitment to Diversity program, and increased outreach and engagement with local schools, colleges, universities, and within the community. Develop strategies to retain current officers.
- Launch retail partnership with Rosedale Center, hiring two full-time officers to focus on developing strong partnerships with smaller stores and staff within the mall.
- Implementation of two full-time officers at Rosedale Center focusing on developing strong partnerships with smaller stores and staff within the mall.
- Partner with local retailers to integrate "Flock" license plate readers within the city..
- Add additional Unmanned Aerial System (UAS), also known as drones, through Ramsey County Emergency Management and Homeland Security grant funding.
- Increase participation in community engagement opportunities.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Police Patrol Expenditures</u>							
Personnel Services	\$ 5,570,990	\$ 6,017,915	6,795,440	6,330,600	6,835,850	\$ 505,250	8.0%
Supplies & Materials	214,542	272,205	340,610	334,500	349,000	14,500	4.3%
Other Services & Charges	455,912	590,532	613,295	651,550	756,754	105,204	16.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 6,241,444</u>	<u>\$ 6,880,652</u>	<u>\$ 7,749,345</u>	<u>\$ 7,316,650</u>	<u>\$ 7,941,604</u>	<u>\$ 624,954</u>	<u>8.5%</u>
FTE's	38.00	41.00	46.00	48.00	48.00		

2024 Budget Impact Items

- Personnel increases include a new District Wide School Liaison and a full-time cadet position. Cost of living and step increases are also causing increases in this line.
- Other Services & Charges increase is due to higher dispatching costs paid to Ramsey County.

2023 Achievements

- Expanded Unmanned Aerial Systems program with two new drones and trained additional pilots.
- Bolstered RPD's New Hire Academy providing new recruits (seven in 2023) with classroom and hands-on training opportunities prior to beginning field training.
- Grant awards received to fund Auto Theft Prevention position for three years; continue Safe & Sober, Click It or Ticket and Operation Nightcap initiatives.
- Partnered with Ramsey County Attorney to implement contactless traffic warning program: over 1,800 minor equipment violation warnings mailed to registered vehicle owners in 2023.
- In 2023 responded to 38,245 incidents versus 38,372 in the previous year.



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.

2024 Goals and Objectives

- Partner with the MN BCA to initiate new statewide Violent Crime Reduction Unit
- Meet firearms storage requirements of state's new extreme risk protection order "ERPO" law.
- Streamline services to victims of sexual assault and human trafficking: RPD's sexual assault detective, Ramsey County multijurisdictional detective, a victim services partnership with Ramsey County SOS Sexual Violence Services, and the Roseville Collaboration to Fight Human Trafficking.
- Increase outreach to BIPOC and other underrepresented residents.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Investigations Expenditures							
Personnel Services	\$ 481,186	\$ 439,503	\$ 369,166	\$ 1,325,000	\$ 1,401,250	\$ 76,250	5.8%
Supplies & Materials	19,385	26,175	19,016	40,500	38,000	(2,500)	-6.2%
Other Services & Charges	16,618	21,988	23,298	26,600	41,200	14,600	54.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 517,189	\$ 487,666	\$ 411,480	\$ 1,392,100	\$ 1,480,450	\$ 88,350	6.3%
FTE's	9.00	10.00	10.00	10.00	10.00		

2024 Budget Impact Items

- Other services & charges increased due to a change in software and the need for increased data plans for laptops.

2023 Achievements

- Implemented a districtwide School Resource Officer (SRO), in addition to the high school SRO, to build relationships in the middle and elementary schools.
- Established year-round paid internship program to recruit nontraditional law enforcement candidates and support investigations efforts, including victim outreach. 9 of the 10 paid interns were hired into patrol/investigations positions in 2023.
- Due to statewide reporting mandates, completed increased MN Adult Abuse Reporting Center (MAARC) reports (286 reports generated in 2022 vs 136 in 2015)



Function / Program: Public Safety - 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.

2024 Goals and Objectives

- Increase Pathways to Policing grant request to help fund tuition and training for non-traditional law enforcement students (RPD Community Service Officers).
- Recruit and retain a nontraditional candidate for the newly authorized Police Cadet position.
- Formalize mentorship program to ensure retention and ease the transition from CSO/Cadet to Officer.
- Transition to a new animal control/care provider, the Animal Humane Society of Woodbury.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Police Community Services Expenditures							
Personnel Services	\$ 162,285	\$ 105,432	\$ 127,086	\$ 145,940	\$ 212,100	\$ 66,160	45.3%
Supplies & Materials	3,428	5,201	9,676	10,600	10,600	-	0.0%
Other Services & Charges	3,195	1,690	3,702	16,735	31,735	15,000	89.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 168,908	\$ 112,323	\$ 140,464	\$ 173,275	\$ 254,435	\$ 81,160	46.8%
FTE's	3.00	2.50	2.30	1.80	2.00		

2024 Budget Impact Items

- Personnel increases includes increasing a .8 position to full time and adding 3 part time interns.

2023 Achievements

- Created Patrol sergeant position to oversee Community Services, expanding in-house training and police officer mentorship opportunities.
- Continued Pathways to Policing grant providing tuition reimbursement for non-traditional law enforcement students (RPD CSOs).
- Trained in animal cruelty investigations, less than pursuits safe driving, the use of non-lethal weapons (e.g. Tasers, BolaWrap) and report writing.
- Updated and revised CSO Field Training Officer (FTO) manual.
- In 2022, CSOs responded to or initiated 2,428 incidents versus 835 incidents in 2021.



Function / Program:**Public Safety - 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.

2024 Goals and Objectives

- Continue to provide excellent internal wellness initiatives, including an embedded mental health professional and a new mental health K9 therapy program.
- Implement departmental benchmark system to track and evaluate performance; response times, training requirements, fire suppression, and EMS operations.
- Assess and evaluate fire department staffing needs going into the medium and long-term future with consideration of EMS programs as well as ever-increasing call volume and demand of services.
- Assess opportunities for community outreach, collaboration, and safety education in the community in an attempt to stabilize demand of resources.
- Continued administration of Fire Department-led citywide Safety and Loss Control and Emergency Management Programs.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Fire Administration Expenditures							
Personnel Services	\$ 436,443	\$ 465,208	\$ 425,533	\$ 450,290	\$ 473,080	\$ 22,790	5.1%
Supplies & Materials	4,944	8,738	868	700	-	(700)	-100.0%
Other Services & Charges	44,277	59,746	74,787	53,500	55,550	2,050	3.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 485,664	\$ 533,692	\$ 501,188	\$ 504,490	\$ 528,630	\$ 24,140	4.8%
FTE's	3.00	3.00	3.00	3.00	3.00		

2024 Budget Impact Items

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

2023 Achievements

- Provided training and development for leadership team to improve readiness for their positions.
- Created and secured funding and approval for a Commitment to Diversity Firefighter position.
- Utilized new Records Management System (RMS) and Lexipol system for improved standard operating procedures and guidelines, in addition to providing enhanced view and understanding of professional benchmarks.



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.

2024 Goals and Objectives

- Continue to evaluate and assess opportunities for growth and improvements to the ALS First Response Program, including implementing additional medications and procedures.
- Continue to educate the community and city council on the need for additional on-duty staffing.
- Work to improve the multi-family licensing program and overall fire prevention and inspections through a refocusing of duties and responsibilities.
- Integrate Fire Cadets into the day-to-day response of the fire department.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Fire Operations Expenditures							
Personnel Services	\$ 2,051,125	\$ 2,746,485	\$ 3,050,609	\$ 3,168,449	\$ 3,538,763	\$ 370,314	11.7%
Supplies & Materials	77,170	89,406	97,825	113,000	109,800	(3,200)	-2.8%
Other Services & Charges	162,846	146,144	154,629	152,200	212,199	59,999	39.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 2,291,141	\$ 2,982,035	\$ 3,303,063	\$ 3,433,649	\$ 3,860,762	\$ 427,113	12.4%
FTE's	15.00	18.00	24.00	24.00	25.00		

2024 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for full-time city staff. It also includes a wage-step increase for eligible employees. A Commitment-to-Diversity position and another fire cadet were added in 2024.
- Supplies & materials increased primarily due to fuel costs and increased supply costs.
- Other services & charges increased due to contract maintenance on software, and contract vehicle and building maintenance cost increases.

2023 Achievements

- Responded effectively and with impact to a record number of emergency calls; over 6,900 total runs in 2023 versus 6,200 in 2022.
- Performed the first full year of Advanced Life Support (ALS) First Response program that has the on-going goal to improve immediate health and medical needs in the community.
- Promoted a Fire Cadet to a full-time firefighter position; Fire Cadet is a training position geared towards equity and creating new employment opportunities within the department.
- Based on rapid response and fire prevention efforts the city had zero fire fatalities in 2023.



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.

2024 Goals and Objectives

- Coordinate, develop, and facilitate internal and regional training opportunities.
- Continue to look for cooperative training opportunities involving Ramsey County departments.
- Continue to seek out unique training and grant opportunities.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Fire Training Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	29,286	40,194	34,035	36,000	39,000	3,000	8.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 29,286	\$ 40,194	\$ 34,035	\$ 36,000	\$ 39,000	\$ 3,000	8.3%
FTE's	-	-	-	-	-		

2024 Budget Impact Items

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

2023 Achievements

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



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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Fire Relief Expenditures</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	250,948	264,259	48,815	46,500	46,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 238,755	\$ 250,948	\$ 264,259	\$ 46,500	\$ 46,500	\$ -	0.0%

2024 Budget Impact Items

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

2023 Achievements¹

- The City has maintained full actuarial funding of pension requirements.



Division / Program Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Emergency Mgmt. Expenditures</u>							
Personnel Services	\$ 49,363	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	1,810	1,155	-	-	-	-	0.0%
Other Services & Charges	3,656	798	-	6,200	19,500	13,300	214.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 54,829	\$ 1,953	\$ -	\$ 6,200	\$ 19,500	\$ 13,300	214.5%
FTE's	-	-	-	-	-		

2024 Budget Impact Items

- Other services & charges increased due to cost of new fencing consortium agreement and costs of repairing the outdoor warning sirens in 2024.

2023 Achievements

- Participated in the development of the Comprehensive Emergency Operations Plan (CEOP) through Ramsey County Emergency Management and Homeland Security.
- Performed an active shooter tabletop workshop with City leadership.



Division / Program Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
PW Administration Expenditures							
Personnel Services	\$ 913,377	\$ 949,653	\$ 919,111	\$ 1,019,743	\$ 1,062,393	\$ 42,650	4.2%
Supplies & Materials	5,305	10,076	14,963	13,150	13,000	(150)	-1.1%
Other Services & Charges	24,543	27,477	46,950	59,100	93,360	34,260	58.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 943,225	\$ 987,206	\$ 981,024	\$ 1,091,993	\$ 1,168,753	\$ 76,760	7.0%
FTE's	7.25	7.25	7.25	7.55	7.55		

2024 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other services & charges increased mainly due to software support costs and scheduled computer replacements.

2023 Achievements

- Repaved approximately 5.8/ miles of roadway, resurfaced 1.15 miles of pathways, installed 0.3 miles of new pathways and resurfaced one parking lot.
- Implemented city's Energy Action Plan and maintained Green Step Cities Step 5.
- Processed over 197 right-of-way permits in 2023 and 33 new erosion control permits.
- Provided 1500 hours of engineering services to the City of Falcon Heights.
- Reviewed 322 building permits and 4 development agreements.
- Vacated 14 easements or rights of way.



Function / Program: Public Works - 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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Streets Expenditures</u>							
Personnel Services	\$ 611,465	\$ 669,576	\$ 767,020	\$ 726,650	\$ 757,130	\$ 30,480	4.2%
Supplies & Materials	242,234	211,328	307,584	365,100	370,850	5,750	1.6%
Other Services & Charges	363,120	82,669	139,856	149,875	150,570	695	0.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,216,819	\$ 963,573	\$ 1,214,460	\$ 1,241,625	\$ 1,278,550	\$ 36,925	3.0%
FTE's	6.10	6.10	6.10	6.75	6.75		

2024 Budget Impact Items

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

2023 Achievements

- Managed 33 events for snow and ice. Plowed over 94 inches of snow.
- Maintained over 200,000 linear feet of pavement markings and 67 marked crosswalks.
- Trimmed 20% of City boulevard trees in 202.
- Processed 20,000 cubic yards of leaves at the City's Leaf Recycling Center which turned into 6,000 cubic yards of compost. Delivered 268 cubic yards of compost to residents.



Function / Program: Public Works - 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. While Xcel Energy, through a leasing program, maintains the vast majority of the public streetlights within the City, the City does own and maintain 258 pedestrian and/or street lights and also pays for the electricity, lighting and some maintenance at numerous signalized intersections in the City. This division is also responsible for funding the replacement of the City's pedestrian flasher systems as well as the maintenance of the paint on the signal systems with the City. The Program's activities are accounted for in the General Fund.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Street Lighting Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	170,913	183,892	210,871	190,000	225,000	35,000	18.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 170,913	\$ 183,892	\$ 210,871	\$ 190,000	\$ 225,000	\$ 35,000	18.4%
FTE's	-	-	-	-	-	-	

2024 Budget Impact Items

- Increased materials and electricity costs are anticipated in 2024 based on historical increases.

2023 Achievements

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



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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Building Maintenance Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	32,933	24,276	26,089	26,000	27,000	1,000	3.8%
Other Services & Charges	326,413	363,704	493,980	398,950	426,215	27,265	6.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 359,346	\$ 387,980	\$ 520,069	\$ 424,950	\$ 453,215	\$ 28,265	6.7%
FTE's	-	-	-	-	-	-	

2024 Budget Impact Items

- Increased other services & charges reflects increased utilities costs and maintenance contract increases.

2023 Achievements

- Completed upgrades in administration/finance offices, community development and police department.
- Continued minor proactive and reactive repairs and maintenance on all Civic Campus facilities.



Division / Program: Public Works - 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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Central Garage Expenditures</u>							
Personnel Services	\$ 191,588	\$ 196,446	\$ 209,182	\$ 217,220	\$ 220,580	\$ 3,360	1.5%
Supplies & Materials	32,119	21,670	41,816	9,000	11,020	2,020	22.4%
Other Services & Charges	27,307	14,878	(2,057)	1,300	7,140	5,840	449.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 251,014</u>	<u>\$ 232,994</u>	<u>\$ 248,941</u>	<u>\$ 227,520</u>	<u>\$ 238,740</u>	<u>\$ 11,220</u>	<u>4.9%</u>
FTE's	2.00	2.00	2.00	2.00	2.00		

2024 Budget Impact Items

- Supplies and materials cost increases are continuing into 2024.
- The other services & charges increase is primarily due to software maintenance and computer replacements which were previously covered out of the Information Technology budget.

2023 Achievements

- Completed approximately 847 service/repair work orders in 2023 versus 839 in 2022.
- 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.



Parks & Recreation Fund

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

Park & Recreation Fund					
	2020	2021	2022	2023	2024
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Property Taxes	\$ 2,833,809	\$ 2,878,856	\$ 2,970,550	\$ 3,125,230	\$ 3,299,460
Charges for Services	999,058	1,952,155	2,320,634	2,486,910	2,725,591
Rentals	19,383	46,110	79,462	-	-
Donations	23,093	57,499	104,191	-	-
Interest Earnings	16,266	(22,174)	(175,599)	15,000	15,000
Other Revenue	20,405	47,258	74,385	-	-
Total Sources	3,912,014	4,959,704	5,373,623	5,627,140	6,040,051
Funding Uses					
Personnel	2,911,019	3,111,020	3,229,377	3,679,555	3,787,620
Supplies & Materials	211,508	286,674	319,426	367,625	387,401
Other Services & Charges	1,000,830	1,172,337	1,720,539	1,600,460	1,866,560
Capital Outlay	-	-	-	-	-
Total Uses	4,123,357	4,570,031	5,269,342	5,647,640	6,041,581
Other Sources (Uses)					
Transfer In (Out)	235,798	(79,662)	(20,317)	20,500	1,530
Total Other Sources (Uses)	235,798	(79,662)	(20,317)	20,500	1,530
Excess of Funding Sources					
Over (Under) Funding Uses	24,455	310,011	83,964	-	-
Fund Balance - Jan 1st	1,589,307	1,613,762	1,923,773	2,007,737	2,007,737
Fund Balance - Dec 31st	\$ 1,613,762	\$ 1,923,773	\$ 2,007,737	\$ 2,007,737	\$ 2,007,737

Discussion Items

In 2020 and 2021, programs were cancelled for a significant part of these years due to COVID restrictions which resulted in lower revenue collections. Since programming resumed in the later half of 2021, the city has seen significant increases in participation in the various programs offered. There have been some slight increases in fees to offset some of the costs of these programs, but the primary driver of the increases is participation. This fund has seen steady increases in property tax support to cover some staffing costs.

During this same period, operating expenses increased at approximately 7% annually, with the exception of 2020 when programs were cancelled, thus leaving the Fund balance relatively strong during the past few years. The main cost driver is personnel and the ability to find part time/seasonal staff to operate the various programs. The city has increased wages to comparable part time hourly rates from businesses to attract and retain staff in order to provide the programs. It is expected that future revenues and expenditures will increase at a level commensurate with program activity levels.



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.

2024 Goals and Objectives

- Support city diversity, equity, and inclusion efforts by providing programs and services that are targeted toward increasing participation of historically underrepresented populations including Reach for Resources and the Fee Assistance Program, and inclusion of underrepresented populations in engagement efforts.
- Support Parks and Recreation initiatives that reflect the City's commitment to sustainability and natural resource preservation including updating the Natural Resources Management Plan and the creation of an urban forestry master plan.
- Support Roseville Parks & Recreation Community Foundations including Friends of Roseville Parks, Roseville Central Park Foundation, Friends of the OVAL Foundation and affiliated groups.
- Support implementation of Accelerated Emerald Ash Borer Program.
- Complete Commission for Accreditation of Parks and Recreation Association (CAPRA) 5-year reaccreditation.
- Determine next steps in Parks and Recreation system planning given the results of the Envision Roseville process.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Recreation Admin Expenditures</u>							
Personnel Services	\$ 568,315	\$ 574,447	\$ 556,723	\$ 561,000	\$ 583,550	\$ 22,550	4.0%
Supplies & Materials	1,734	2,490	6,759	7,000	7,588	588	8.4%
Other Services & Charges	37,552	130,486	135,675	127,465	155,415	27,950	21.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 607,601	\$ 707,423	\$ 699,157	\$ 695,465	\$ 746,553	\$ 51,088	7.3%
FTE's	4.65	4.65	4.65	4.65	4.65		

2024 Budget Impact Items

- Personnel increases includes a cost-of-living increase and wage step increases for city staff.
- The Other Services & Charges increase is due to software maintenance and computer purchases and an increase in the scholarships offered to allow participation in programs regardless of income.

2023 Achievements

- Completed the Guidant John Rose MN OVAL renewal project on time and on budget.
- The Accelerated Emerald Ash Borer program progressed on schedule and budget.
- Completed engagement and concept plan for the new park at 2381 County Road B.
- Completed the engagement process and renamed Pocahontas Park to Keya Park.
- Awarded \$10,266 in fee assistance, 56% of which was awarded to people of color.



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.

2024 Goals and Objectives

- Provide diverse, safe and financially viable programs and facilities that improve residents' quality of life, connect community members, and encourage activity.
- Review and adjust recreation programs, events, facilities, services and offerings as appropriate, with a specific eye to Roseville's changing community, to identify opportunities for greater impact in the community.
- Create a partnership with Ramsey County to expand outdoor education offerings.
- Increase marketing efforts to improve community awareness of recreation programs that are not currently at capacity and look at ways to expand programs and activities that are currently at capacity.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Recreation Fee Programs Expenditures							
Personnel Services	\$ 718,803	\$ 789,429	\$ 878,234	\$ 1,068,555	\$ 1,107,105	\$ 38,550	3.6%
Supplies & Materials	36,208	71,659	60,674	80,700	83,283	2,583	3.2%
Other Services & Charges	254,365	412,751	545,677	559,485	614,535	55,050	9.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,009,376	\$ 1,273,839	\$ 1,484,585	\$ 1,708,740	\$ 1,804,923	\$ 96,183	5.6%
FTE's	5.35	5.35	5.35	5.35	5.35		

2024 Budget Impact Items

- Personnel cost increased due to steps and cost-of-living increase for city staff.
- Other Services & Charges increase is due to increased professional services cost for programs.

2023 Achievements

- More than 10,000 recreational program registrations were received.
- STEM program participation increased 124% from 2022 to 2023.
- Continued to grow older adult activities including Adult Trips and AARP Smart Driver course.
- Dance and Gymnastics classes have both experienced three consecutive years of program growth.



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.

2024 Goals and Objectives

- Pursue non-traditional revenue sources, i.e. sponsorships, partnerships, etc.
- Continue to provide volunteer opportunities to the community and support volunteer involvement.
- Implement new Summer Entertainment structure.
- Update Leaders in Training program to create greater opportunities for workforce development.
- Implement new Rosefest format and evaluate.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Recreation Non-Fee Prog. Expenditures							
Personnel Services	\$ 13,869	\$ 22,470	\$ 49,096	\$ 84,650	\$ 78,345	\$ (6,305)	-7.4%
Supplies & Materials	3,418	6,443	11,938	29,300	30,330	1,030	3.5%
Other Services & Charges	17,537	24,366	73,227	82,870	121,620	38,750	46.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 34,824	\$ 53,279	\$ 134,261	\$ 196,820	\$ 230,295	\$ 33,475	17.0%
FTE's	-	-	-	-	-		

2024 Budget Impact Items

- Personnel increases due to adjusting seasonal staff wages to be competitive in the market and reduced hours for some programs based on actual needs.
- Other services & charges increased due to the Reach for Resources agreement.

2023 Achievements

- Partnered with Reach for Resources to offer a new inclusion service to youth and adults. This service helped the city offer inclusion support to 14 youth who had 245 hours of contact with staff in a wide range of activities.
- Continued to offer targeted initiatives Rec Connect program.
- Evaluated Summer Entertainment program through on-site conversation and comprehensive survey and proposed an adapted model to implement for 2024.



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 at the Nature Center (HANC). The Program's activities are accounted for in the Recreation Fund.

2024 Goals and Objectives

- Complete installation of Mosaic art pieces donated by the Roberson-Smiths and Friends of Roseville Parks.
- Evaluate current HANC operations to manage financial resources and respond to community interests.
- Seek new and creative ways to connect Roseville residents to natural resources and sustainability.
- Create new adult programming to be held at the Nature Center as a way to get a wider variety of guests into the building.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Nature Center Expenditures							
Personnel Services	\$ 18,095	\$ 20,541	\$ 36,295	\$ 28,990	\$ 45,450	\$ 16,460	56.8%
Supplies & Materials	4,750	8,596	7,856	9,800	9,800	-	0.0%
Other Services & Charges	25,985	29,085	31,573	35,950	38,150	2,200	6.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 48,830</u>	<u>\$ 58,222</u>	<u>\$ 75,724</u>	<u>\$ 74,740</u>	<u>\$ 93,400</u>	<u>\$ 18,660</u>	<u>25.0%</u>
FTE's	-	-	-	-	-		

2024 Budget Impact Items

- Seasonal staff wages and hours have been increased to offer new programs and improve the quality of HANC programming.

2023 Achievements

- Onboarded new Recreation Supervisor for the Harriet Alexander Nature Center (HANC) while continuing to provide programs and services at a high level.
- Increased participation in HANC programs by 40% compared to 2022.
- Offered a wide variety of nature-based community events including the Wild Rice Festival, Tapping Time, Halloween Spooktacular, Holiday Craft Fair and more.
- Expanded school group and other whole group offerings.



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.

2024 Goals and Objectives

- Continue efforts to acquire state assistance to complete all items identified in the original Guidant John Rose MN OVAL renewal project.
- Support the Friends of the OVAL in their strategic planning and reorganization efforts, including "light the OVAL" Campaign.
- Complete previously budgeted capital projects including OVAL lobby flooring, banquet room window coverings, skate park updates, and painting of arena exterior.
- Plan for future infrastructure needs that improve efficiency including outdoor parking lot and stadium lighting of OVAL, LED light conversion in the arena and a possible Low E ceiling.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Skating Center Expenditures							
Personnel Services	\$ 665,049	\$ 735,452	\$ 781,746	\$ 823,560	\$ 858,480	\$ 34,920	4.2%
Supplies & Materials	37,734	54,320	78,612	75,300	93,550	18,250	24.2%
Other Services & Charges	321,140	397,437	545,271	424,940	540,440	115,500	27.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,023,923	\$ 1,187,209	\$ 1,405,629	\$ 1,323,800	\$ 1,492,470	\$ 168,670	12.7%
FTE's	5.75	5.75	5.75	5.75	5.75		

2024 Budget Impact Items

- Personnel increases due to steps and cost-of-living increase for city staff.
- Operating supplies and materials costs increased over the past two years and anticipate this will continue.
- Other services & Charges increase is primarily due to increased utility costs.

2023 Achievements

- Completed \$3.9 million OVAL infrastructure project.
- The MN OVAL was voted the best ice rink in the USA Today reader's poll.
- Hosted a number of events at the facility including the John Rose MN Cup, USA bandy Games and FOR Parks Tapped and Uncorked.
- Increased daily skate participation by 20% over 2022.
- Updated flooring in the banquet rooms.



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

Division / Program Description

This division 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.

2024 Goals and Objectives

- To continue to coordinate with the Roseville School District per agreement in the provision of Central Park and Brimhall Community Gymnasiums and the Roseville Gymnastic Center.
- To provide safe and adequate supervision at the City Hall Campus to open up facilities for community use as much as possible.
- Begin conversations with Roseville School District regarding long-term plan for Brimhall and Central Park Gymnasium, as the current agreement expires in 2028.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Activity Center Expenditures							
Personnel Services	\$ 1,347	\$ 727	\$ 3,189	\$ 12,380	\$ 12,380	\$ -	0.0%
Supplies & Materials	-	283	1,646	2,950	3,350	400	13.6%
Other Services & Charges	92,587	5,329	103,741	106,050	125,700	19,650	18.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 93,934	\$ 6,339	\$ 108,576	\$ 121,380	\$ 141,430	\$ 20,050	16.5%
FTE's	-	-	-	-	-		

2024 Budget Impact Items

- Other Services & Charges increase is due to increased operation and maintenance costs charged by the Roseville school district.

2023 Achievements

- Provided quality community facilities at the Brimhall Community Gym, Central Park Community Gym and Roseville Gymnastics Center. Gyms provided home to adult recreation leagues, Roseville Youth Basketball, Indoor pickleball, open gym and more.
- More than 1,200 enrolments in recreational gymnastics classes held at the Roseville Gymnastics Center.



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.

2024 Goals and Objectives

- Provide high quality maintenance for the highly used/recognized programs and facilities.
- Ensure safe conditions and proper training as a top priority for users, spectators and employees
- Continue implementation of accelerated Enhance Emerald Ash Borer Program.
- Review, analyze and document maintenance program while considering recent improvements.
- Evaluate, monitor and conduct the deer reduction effort as appropriate.
- Develop an urban forest master plan utilizing information received in 2023 tree inventory.
- Seek methodology and resources to improve the playing conditions of frequently used fields..

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Park Maintenance Expenditures</u>							
Personnel Services	\$ 925,540	\$ 943,113	\$ 924,094	\$ 1,100,420	\$ 1,102,310	\$ 1,890	0.2%
Supplies & Materials	119,794	130,907	151,941	162,575	159,500	(3,075)	-1.9%
Other Services & Charges	240,552	285,387	278,005	263,700	270,700	7,000	2.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 1,285,886</u>	<u>\$ 1,359,407</u>	<u>\$ 1,354,040</u>	<u>\$ 1,526,695</u>	<u>\$ 1,532,510</u>	<u>\$ 5,815</u>	<u>0.4%</u>
FTE's	9.50	9.50	9.50	9.75	9.50		

2024 Budget Impact Items

- Other services & charges increase is due to increased electric and gas utility costs.

2023 Achievements

- Continued to provide a high level of Roseville's 32 parks and 680 acres of parkland.
- Hosted more than 20 volunteer natural resources events.
- Completed a comprehensive public tree inventory and assessment.



Community Development Fund

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

Community Development Fund					
	2020	2021	2022	2023	2024
Funding Sources	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Licenses & Permits	\$ 2,177,037	\$ 1,946,888	\$ 1,726,677	\$ 1,918,420	\$ 1,420,900
Charges for Services	64,201	49,705	54,715	55,000	42,500
Interest Earnings	65,930	(5,912)	(419,602)	25,000	25,000
Other Revenue	500	2,790	5,595	-	-
Total Sources	2,307,668	1,993,471	1,367,385	1,998,420	1,488,400
Funding Uses					
Planning	534,716	609,646	597,401	684,577	679,507
Building Permits and Codes	983,881	830,700	842,048	933,863	1,037,100
Nuisance Code Enforcement	52,103	64,111	171,140	111,547	114,510
Geographic Information Systems	24,181	25,735	38,580	40,580	42,120
Neighborhood Enhancement	107,349	124,242	36,532	41,062	40,580
Total Uses	1,702,230	1,654,434	1,685,701	1,811,629	1,913,817
Excess of Funding Sources					
Over (Under) Funding Uses	605,438	339,037	(318,316)	186,791	(425,417)
Fund Balance - Jan 1st	3,502,984	4,108,422	4,447,459	4,129,143	4,315,934
Fund Balance - Dec 31st	\$ 4,108,422	\$ 4,447,459	\$ 4,129,143	\$ 4,315,934	\$ 3,890,517

Discussion Items

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



Division / Program Description

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

2024 Goals and Objectives

- Track progress towards creation of missing middle housing types and identify whether various regulations are effective in the creation of more units.
- Monitor the office market and the market's impact on development/redevelopment of key parcels that are currently in transition.
- Review and implement redevelopment proposals within Twin Lakes and Rosedale Center.
- Actively participate in, and support the efforts of, the Rice and Larpenetour Alliance.
- Be mindful of equity impacts of existing zoning regulations and advance equity related goals such as participating in Just Deeds.
- Take an active role in the legal review and recodification of the City Code, including the zoning and subdivision codes.
- Monitor existing Zoning Code requirements related to sustainability and identify any additional regulations that promote more sustainably built environments.

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Planning Expenditures</u>							
Personnel Services	\$ 492,296	\$ 495,130	\$ 515,692	\$ 583,577	\$ 598,007	\$ 14,430	2.8%
Supplies & Materials	219	360	435	2,500	1,000	(1,500)	-344.8%
Other Services & Charges	42,201	114,156	81,274	97,350	80,500	(16,850)	-20.7%
Capital Outlay	-	-	-	1,150	-	(1,150)	0.0%
	\$ 534,716	\$ 609,646	\$ 597,401	\$ 684,577	\$ 679,507	\$ (5,070)	-0.8%
FTE's	4.05	4.05	4.05	4.40	4.40		

2024 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other services and charges decreased as there is less need for zoning studies.

2023 Achievements

- Completed review of various land use applications for Rosedale Center and Twin Lakes Station including administrative site plan reviews and conditional use requests.
- Processed land use applications for 16 different projects in 2023, versus 20 in 2022.



Division / Program Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Code Enforcement Expenditures							
Personnel Services	\$ 708,266	\$ 585,688	\$ 573,169	\$ 675,063	\$ 701,470	\$ 26,407	4.6%
Supplies & Materials	7,249	6,514	8,476	9,250	9,500	250	2.9%
Other Services & Charges	242,294	238,498	260,403	249,550	258,130	8,580	3.3%
Capital Outlay	27,873	-	-	-	68,000	68,000	0.0%
	\$ 985,682	\$ 830,700	\$ 842,048	\$ 933,863	\$ 1,037,100	\$ 103,237	12.3%
FTE's	5.60	5.60	6.30	6.00	6.00		

2024 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Capital outlay increased as there are inspection vehicles due for replacement in 2024.

2023 Achievements

- The Department issued 5,100 permits in 2023 which generated \$1.7 million in permit revenue in 2023, this is comparable to the permits and permit revenue in 2022.
- Inspections staff completed over 5,800 inspections which is about 10% over the 10-year average.
- The valuation of construction exceeded \$109 million, consisting of 8 new single-family homes, 8 new townhomes, 9 new commercial/industrial buildings, 158 commercial remodels and over 1,880 residential alteration permits. Valuation is up from \$104 million in 2022 and a slightly different mix of projects.
- Online permit creation through Accela approached 96%, with online payments exceeding 93%.



Division / Program Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Nuisance Code Enforcement							
Personnel Services	\$ 52,103	\$ 64,111	\$ 168,433	\$ 108,847	\$ 111,710	\$ 2,863	1.7%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	2,707	2,700	2,800	100	3.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 52,103	\$ 64,111	\$ 171,140	\$ 111,547	\$ 114,510	\$ 2,963	1.7%
FTE's	1.25	1.25	1.55	0.95	0.95		

2024 Budget Impact Items

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

2023 Achievements

- Addressed over 429 public nuisance concerns brought to the City by residents with 60% of cases resolved within the initial compliance period and 100% were resolved by year-end.
- Resolution of long-standing nuisance violations at three properties as a result of diligent staff actions that were not otherwise practical and/or possible in prior years.
- With proactive education efforts, enforcement efforts, and the introduction of the Neighborhood Enhancement Program, the overall numbers of nuisance complaints received from residents continues to decline.
- Staff continues to receive, and promptly address, concerns that require immediate response in neighborhoods, such as, unguarded pools, dangerous building conditions and abandoned refrigerators.



Division / Program Description

The 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.

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>GIS Expenditures</u>							
Personnel Services	\$ 19,344	\$ 20,795	\$ 34,040	\$ 35,310	\$ 36,470	\$ 1,160	3.4%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	4,837	4,940	4,540	5,270	5,650	380	8.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 24,181	\$ 25,735	\$ 38,580	\$ 40,580	\$ 42,120	\$ 1,540	4.0%
FTE's	0.30	0.30	0.30	0.30	0.30		

2024 Budget Impact Items

- Personnel increases includes a 3% cost-of-living increase for city staff. It also includes a wage-step increase for eligible employees.
- Other budget areas remain status-quo with no significant increases or decreases.

2023 Achievements

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



Division / Program Description

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

2024 Goals and Objectives

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

Financial Summary

	2020	2021	2022	2023	2024	\$ Increase	% Increase
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
<u>Neighborhood Enhancement</u>							
Personnel Services	\$ 99,687	\$ 117,979	\$ 32,043	\$ 33,712	\$ 34,230	\$ 518	1.6%
Supplies & Materials	894	1,752	81	950	650	(300)	-370.4%
Other Services & Charges	6,768	4,511	4,408	6,400	5,700	(700)	-15.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 107,349</u>	<u>\$ 124,242</u>	<u>\$ 36,532</u>	<u>\$ 41,062</u>	<u>\$ 40,580</u>	<u>\$ (482)</u>	<u>-1.3%</u>
FTE's	0.45	0.30	0.30	0.20	0.20		

2024 Budget Impact Items

- No significant increase or decrease in the various line items.

2023 Achievements

- Continued utilization of a post-card mailing to inform residents of the program prior to commencing inspections, which keeps marketing and postage costs down.
- Provided education to residents and business owners about the processes of the program and explained the benefits the program intends to provide.
- Most residents, business owners, and property managers have been cooperative and have expressed support for the program.
- Inspected 5,569 residential and business properties in 2023, with 326 total violations, in 2022 conducted 4,716 inspections, resulting in 613 total violations. Of all properties inspected, 6% of residential and 1% of business properties had one or more violations in 2023. In 2022, 14% of residential and 2% of business properties had one or more violations observed. The number of inspections is up, and violations are down.



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 the Communications Fund.

2024 Goals and Objectives

- Complete a website redesign.
- Continue evaluating and improving all communication and media produced by the city.
- Continue to manage and implement Microsoft 365 Integration with website and intranet.
- Continue to enhance engagement through IAP2 principles and best practices.

Communications Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues								
	General Property Taxes	\$ -	\$ 50,249	\$ 104,207	\$ 126,890	\$ 192,830	\$ 65,940	52.0%
	Charges for Services	27,940	23,083	46,000	46,000	47,000	1,000	100.0%
	Cable Franchise Fees	379,648	385,750	374,855	376,000	374,000	(2,000)	-0.5%
	Investment Income	449	196	(66)	500	100	(400)	-80.0%
	Total Revenues	\$ 408,037	\$ 459,278	\$ 524,996	\$ 549,390	\$ 613,930	\$ 64,540	11.7%
Expenditures								
	Personnel Services	\$ 243,531	\$ 274,968	\$ 280,176	\$ 340,020	\$ 364,810	\$ 24,790	7.3%
	Supplies & Materials	316	2,595	1,086	1,000	1,000	-	0.0%
	Other Services & Charges	199,434	212,180	251,101	234,370	248,120	13,750	5.9%
	Total Expenditures	\$ 443,281	\$ 489,743	\$ 532,363	\$ 575,390	\$ 613,930	\$ 38,540	6.7%
Other Financing Sources (Uses)								
	Transfers In	\$ -	\$ -	\$ 31,436	\$ -	\$ -	\$ -	0.0%
	Transfers Out	-	-	-	-	-	-	0.0%
	Total Other Financing Sources	\$ -	\$ -	\$ 31,436	\$ -	\$ -	\$ -	0.0%
	Net Change in Fund Balance	(35,244)	(30,465)	24,069	(26,000)	-		
	Beginning Fund Balance	160,316	125,072	94,607	118,676	92,676		
	Ending Fund Balance	\$ 125,072	\$ 94,607	\$ 118,676	\$ 92,676	\$ 92,676		
	FTE's	2.45	1.95	2.65	3.00	3.00		

2024 Budget Impact Items

- Other Services & Charges increase is due to increased postage and printing costs for the City Newsletter.

2023 Achievements

- Completed a community-wide Visioning process.
- Transitioned the internal city intranet to a new SharePoint site.
- Updated equipment and microphones in the city council chambers.
- Updated and enhanced the City Newsletter, including creating QR Codes, and handling all graphics in-house.



Department Description

Information Technology (IT) previously provided service to 40 other cities and the City of Roseville. The City completed full migration of these services to the Joint Powers Authority Metro-INET in 2023. 2024 activity represents the close out of this fund to the General fund.

2024 Goals and Objectives

- The previously separate IT fund will be closed into the General Fund.

Financial Summary

		2020	2021	2022	2023	2024	\$ Increase	% Increase
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decrease)</u>
Information Technology Fund								
	Personnel Services	\$ 1,781,894	\$ 2,019,540	\$ -	\$ -	\$ -	\$ -	0.0%
	Supplies & Materials	-	79				-	0.0%
*	Other Services & Charges	630,387	844,177	723,343	857,141	595,864	(261,277)	-30.5%
**	Capital Outlay	216,285	272,848	5,151	-	-	-	0.0%
		\$ 2,628,566	\$ 3,136,644	\$ 728,494	\$ 857,141	\$ 595,864	\$ (261,277)	-30.5%
*	part of Administration in 2024							
**	now part of individual department expenses							

2024 Budget Impact Items

- Other services & charges represent the transfer of the remaining fund balance over to the General Fund.

2023 Achievements

- Created the Joint Powers Authority entity (Metro-INET) in 2021. Full separation of activity from the City of Roseville in 2023.



Department Description

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

2024 Goals and Objectives

- Maintain a minimum 98% compliance rating on passport policies and procedures.
- Explore new ways to generate revenues and continue evaluating and adjusting the facility and staff to create optimal efficiencies when assisting customers.

License Center Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
Revenues		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Charges for Services		1,372,500	1,548,412	2,035,841	2,100,000	2,500,000	400,000	19.0%
Investment Income		370	3,518	(5,665)	1,000	1,000	-	0.0%
Total Revenues		\$ 1,372,870	\$ 1,551,930	\$ 2,030,176	\$ 2,101,000	\$ 2,501,000	\$ 400,000	19.0%
Expenditures								
Personnel Services		\$ 1,496,091	\$ 1,572,764	\$ 1,584,536	\$ 1,683,210	\$ 1,702,890	\$ 19,680	1.2%
Supplies & Materials		19,571	25,717	30,212	29,000	35,500	6,500	22.4%
Other Services & Charges		149,672	167,799	46,571	180,620	195,826	15,206	8.4%
Capital Outlay		94,042	-	-	-	-	-	0.0%
Total Expenditures		\$ 1,759,376	\$ 1,766,280	\$ 1,661,319	\$ 1,892,830	\$ 1,934,216	\$ 41,386	2.2%
Other Financing Sources (Uses)								
Transfers In		\$ 354,958	\$ 688,000		\$ -	\$ -	\$ -	0.0%
Transfers Out		(302,000)	(302,000)	(302,000)	(302,000)	(200,000)	102,000	-33.8%
Total Other Financing Sources		\$ 52,958	\$ 386,000	\$ (302,000)	\$ (302,000)	\$ (200,000)	\$ 102,000	-33.8%
Net Change in Fund Balance		(333,548)	171,650	66,857	(93,830)	366,784		
Beginning Fund Balance		527,573	194,025	365,675	432,532	338,702		
Ending Fund Balance		\$ 194,025	\$ 365,675	\$ 432,532	\$ 338,702	\$ 705,486		
FTE's		16.75	17.25	18.75	18.75	18.75		

2023 Achievements

- Received high compliance rating and remarks from the U.S. Department of State's annual audit of the Passport Center's policies and procedures.
- Continued to make improvements to the MNDRIIVE system for all transactions processed for the Department of Public Safety for driver and vehicle services.
- Made adjustments to the existing facility and completed staff training to offer new on-site driver's license written testing.



Function / 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.

2024 Goals and Objectives

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

Financial Summary

Lawful Gambling Fund Financial Summary								
	2020	2021	2022	2023	2024	\$ Increase	% Incr.	
Revenues	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)	
Gambling Taxes	30,487	37,258	42,688	33,406	38,026	4,620	13.8%	
Donations	108,768	129,730	102,245	120,000	120,000	-	0.0%	
Investment Income	1,092	172	(946)	-	-	-	0.0%	
Total Revenues	\$ 140,347	\$ 167,160	\$ 143,987	\$ 153,406	\$ 158,026	\$ 4,620	3.0%	
Expenditures								
Personnel Services	\$ 31,327	\$ 36,045	\$ 36,755	\$ 33,406	\$ 36,736	\$ 3,330	10.0%	
Other Services & Charges	225,575	141,000	111,000	120,000	120,000	-	0.0%	
Total Expenditures	\$ 256,902	\$ 177,045	\$ 147,755	\$ 153,406	\$ 156,736	\$ 3,330	2.2%	
Net Change in Fund Balance	(116,555)	(9,885)	(3,768)	-	1,290			
Beginning Fund Balance	128,918	12,363	2,478	(1,290)	(1,290)			
Ending Fund Balance	\$ 12,363	\$ 2,478	\$ (1,290)	\$ (1,290)	\$ -			
FTE's	0.20	0.20	0.20	0.20	0.20			

2024 Budget Impact Items

- Not applicable.

2023 Achievements

- Distributed over \$120,000 and \$129,000 from net proceeds to Roseville area organizations in 2022 and 2023 respectively.



Division / Program: **Vehicle & Equipment Replacement Fund**
Organizational Responsibility: All Department Heads

Division / Program Description

The Vehicle and Equipment Replacement fund accounts for the purchase of replacing vehicles and equipment as identified in the capital improvement plan. Each department head is responsible for budgeting their individual department needs (police, fire, public works, parks, administration and finance).

The main source of funding is general property taxes. Detailed itemization of specific equipment identified for replacement in 2024 can be found in the 2024 Capital Improvement Plan which can be found in Appendix E.

Vehicle & Equipment Funds Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues								
	General Property Taxes	\$ 1,190,812	\$ 1,198,934	\$ 1,372,788	\$ 1,603,000	\$ 1,168,000	\$(435,000)	-27.1%
	Intergovernmental Revenue	-	39,125		-	1,000,000	1,000,000	100.0%
	Donations	-	-			9,000	9,000	0.0%
	Investment Income	25,623	(23,310)	(190,211)	15,000	23,334	8,334	0.0%
	Miscellaneous	161,465	38,879	89,675	25,000	30,000	5,000	100.0%
	Total Revenues	\$ 1,377,900	\$ 1,253,628	\$ 1,272,252	\$ 1,643,000	\$ 2,230,334	\$ 587,334	35.7%
Expenditures								
	Capital Outlay	\$ 2,845,288	\$ 885,230	\$ 993,418	\$ 1,988,700	\$ 1,658,800	(329,900)	-16.6%
	Total Expenditures	\$ 2,845,288	\$ 885,230	\$ 993,418	\$ 1,988,700	\$ -	\$(329,900)	-16.6%
Other Financing Sources (Uses)								
	Transfers In	\$ -	\$ -	\$ -	\$ 200,000	\$ 510,214	\$ 310,214	155.1%
	Transfers Out	-	-	-	-	(832,400)	(832,400)	100.0%
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 200,000	\$ (322,186)	\$(522,186)	
	Net Change in Fund Balance	(1,467,388)	368,398	278,834	(145,700)	1,908,148		
	Beginning Fund Balance	3,013,136	1,545,748	1,914,146	2,192,980	2,047,280		
	Ending Fund Balance	\$ 1,545,748	\$ 1,914,146	\$ 2,192,980	\$ 2,047,280	\$ 3,955,428		

2024 Budget Impact Items

- The decrease in capital outlay is due to fewer replacements needed in 2024.



Division / Program: **Facilities Replacement Fund**
Organizational Responsibility: All Department Heads

Division / Program Description

The Facilities Replacement fund accounts for the maintenance and replacement of equipment related to the various city facilities. The facilities that are covered in this fund include city hall, public works maintenance building, community gym/gymnastics, skating center, fire station and the Cedarholm community building. Types of capital projects include replacement of HVAC equipment, replacement of flooring, communications equipment, etc. The department heads that are primarily responsible for budgeting individual building needs include Public Works, Fire, Parks, and Administration.

The main source of funding is general property taxes. The City has also been able to obtain State Bonding funds to cover major renovations at the Ice OVAL which is the speedskating rink attached to the skating center. Detailed itemization of specific equipment identified for replacement in 2024 can be found in the 2024 Capital Improvement Plan which can be found in Appendix E.

Building Replacement Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues								
	General Property Taxes	\$ 774,577	\$ 779,860	\$ 759,289	\$ 776,000	\$ 651,000	\$ (125,000)	-16.1%
	Intergovernmental Revenue	77,800	-	3,233,022	-	756,000	756,000	0.0%
	Investment Income	26,440	96,816	(427,964)	3,000	3,000	-	0.0%
	Miscellaneous	-	-	700	-	-	-	0.0%
	Total Revenues	\$ 878,817	\$ 876,676	\$ 3,565,047	\$ 779,000	\$ 1,410,000	\$ 631,000	81.0%
Expenditures								
	Capital Outlay	\$ 110,150	\$ 172,486	\$ 3,824,750	\$ 1,268,400	\$ 1,842,900	\$ 574,500	45.3%
	Total Expenditures	\$ 110,150	\$ 172,486	\$ 3,824,750	\$ 1,268,400	\$ 1,842,900	\$ 574,500	45.3%
	Net Change in Fund Balance	768,667	704,190	(259,703)	(489,400)	(432,900)		
	Beginning Fund Balance	1,724,603	2,493,270	3,197,460	2,937,757	2,448,357		
	Ending Fund Balance	\$ 2,493,270	\$ 3,197,460	\$ 2,937,757	\$ 2,448,357	\$ 2,015,457		

2024 Budget Impact Items

- The increase in capital outlay is mainly related to the replacement of Heating and Air Conditioning equipment at City Hall.



Division / Program: Streetscape Fund
Organizational Responsibility: Public Works Director

Division / Program Description

The Streetscape fund accounts for the maintenance of boulevards and streetscape items in designated areas of the city, specifically on Twin Lakes Parkway, Larpenteur Avenue and County Road C. Streetscape items include turf management and retaining walls.

The main source of funding is general property taxes. Detailed itemization of specific equipment identified for replacement in 2024 can be found in the 2024 Capital Improvement Plan which can be found in Appendix E.

Streetscape Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
Revenues		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
General Property Taxes	\$	59,890	\$ 60,298	\$ 58,708	\$ 60,000	\$ 60,000	\$ -	0.0%
Investment Income		2,311	(2,076)	(14,952)	2,000	2,000	-	0.0%
Total Revenues	\$	62,201	\$ 58,222	\$ 43,756	\$ 62,000	\$ 62,000	\$ -	0.0%
Expenditures								
Personnel Services	\$	7,972	\$ 7,774	\$ -	\$ 6,910	\$ 6,910	\$ -	0.0%
Supplies & Materials	\$	30,594	\$ 24,542	\$ 12,370	\$ 30,000	\$ 30,000		
Other Services & Charges		42,000	33,765	41,225	43,000	47,000	4,000	9.3%
Total Expenditures	\$	80,566	\$ 66,081	\$ 53,595	\$ 79,910	\$ 83,910	\$ 4,000	5.0%
Net Change in Fund Balance		(18,365)	(7,859)	(9,839)	(17,910)	(21,910)		
Beginning Fund Balance		212,721	194,356	186,497	176,658	158,748		
Ending Fund Balance	\$	194,356	\$ 186,497	\$ 176,658	\$ 158,748	\$ 136,838		

2024 Budget Impact Items

- No significant changes.



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

Division / Program Description

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

2024 Goals and Objectives

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

Pathways & Parking Lots Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues								
General Property Taxes		\$ 244,551	\$ 246,219	\$ 249,509	\$ 255,000	\$ 255,000	\$ -	0.0%
Investment Income		14	(686)	(11,921)	-	2,036	2,036	100.0%
Miscellaneous		338	-	-	-	-	-	0.0%
Total Revenues		\$ 244,903	\$ 245,533	\$ 237,588	\$ 255,000	\$ 257,036	\$ 2,036	0.8%
Expenditures								
Capital Outlay		\$ 381,620	\$ 127,878	\$ 171,569	\$ 200,000	\$ 233,800	\$ 33,800	16.9%
Total Expenditures		\$ 381,620	\$ 127,878	\$ 171,569	\$ 200,000	\$ 233,800	\$ 33,800	16.9%
Net Change in Fund Balance		(136,717)	117,655	66,019	55,000	23,236		
Beginning Fund Balance		84,775	(51,942)	65,713	131,732	186,732		
Ending Fund Balance		\$ (51,942)	\$ 65,713	\$ 131,732	\$ 186,732	\$ 209,968		

2024 Budget Impact Items

- The increase in capital outlay is due to planned projects.

2023 Achievements

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



Division / Program: **Street Light Replacement Fund**
Organizational Responsibility: Public Works Director

Division / Program Description

The Street Light Replacement fund accounts for the replacement of city owned streetlights throughout the city.

The main source of funding is general property taxes. In 2024 a one-time infusion of \$300,000 is going into this fund from the closeout of the Information Technology Fund to assist with future capital infrastructure needs. Detailed itemization of specific projects identified for replacement in 2024 can be found in the 2024 Capital Improvement Plan which can be found in Appendix E.

Street Light Replacement Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues								
	General Property Taxes	\$ 20,962	\$ 21,104	\$ 20,548	\$ 21,000	\$ 21,000	\$ -	0.0%
	Intergovernmental Revenue	-	18,543	-	-	300,000	300,000	100.0%
	Investment Income	1,358	(1,284)	(10,430)	500	500	-	0.0%
	Miscellaneous	5,235	2,695	-	-	-	-	0.0%
	Total Revenues	\$ 27,555	\$ 41,058	\$ 10,118	\$ 21,500	\$ 321,500	\$ 300,000	100.0%
Expenditures								
	Capital Outlay	\$ -	\$ 35,576	\$ -	\$ 45,000	\$ 52,500	\$ 7,500	16.7%
	Total Expenditures	\$ -	\$ 35,576	\$ -	\$ 45,000	\$ 52,500	\$ 7,500	16.7%
	Net Change in Fund Balance	27,555	5,482	10,118	(23,500)	269,000		
	Beginning Fund Balance	96,262	123,817	129,299	139,417	115,917		
	Ending Fund Balance	\$ 123,817	\$ 129,299	\$ 139,417	\$ 115,917	\$ 384,917		

2024 Budget Impact Items

- The increase in capital outlay is mainly due to increased cost of street light poles.



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 main source of funding is general property taxes.

2024 Goals and Objectives

- Substantially complete construction of new park at 2381 County Road B.
- Complete engagement on Lexington Park playground update and engagement regarding Rosebrook Pool and playground replacement.
- Implement the department CIP/PIP and the state bond funded improvements to the Guidant John Rose Minnesota OVAL as outlined.
- Continue to work with friends' groups to infuse additional funding and improvements in City projects.
- Complete updated Natural Resources Plan.

Park Improvement Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues								
	General Property Taxes	\$ 783,561	\$ 788,905	\$ 768,095	\$ 785,000	\$ 785,000	\$ -	0.0%
	Intergovernmental Revenue	-	-	75,000	-	-	-	0.0%
	Investment Income	21,992	(29,675)	(221,637)	5,000	5,000	-	0.0%
	Miscellaneous	-	-	9,000	-	-	-	0.0%
	Total Revenues	\$ 805,553	\$ 759,230	\$ 630,458	\$ 790,000	\$ 790,000	\$ -	0.0%
Expenditures								
	Capital Outlay	\$ 86,490	\$ 118,988	\$ 726,700	\$ 1,442,000	\$ 1,434,000	\$ (8,000)	-0.6%
	Total Expenditures	\$ 86,490	\$ 118,988	\$ 726,700	\$ 1,442,000	\$ 1,434,000	\$ (8,000)	-0.6%
	Net Change in Fund Balance	719,063	640,242	(96,242)	(652,000)	(644,000)		
	Beginning Fund Balance	1,425,138	2,144,201	2,784,443	2,688,201	2,036,201		
	Ending Fund Balance	\$ 2,144,201	\$ 2,784,443	\$ 2,688,201	\$ 2,036,201	\$ 1,392,201		

2024 Budget Impact Items

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

2023 Achievements

- Completed engagement process and installation of new playground at Keya Park.
- Continued progress on the Accelerated Emerald Ash Borer program.



Division / Program: **Street Infrastructure Replacement Fund**
Organizational Responsibility: Public Works Director

Division / Program Description

This fund accounts for the replacement of street infrastructure including pavement and curbs.

The main sources of funding are general property taxes and Municipal State Aid. Municipal State Aid is used to pay for those improvements that are on the State Aid System. Detailed itemization of specific projects identified for replacement in 2024 can be found in the 2024 Capital Improvement Plan which can be found in Appendix E.

2024 Goals and Objectives

- Goal is to have an average pavement condition index of 70 or greater.

Street Infrastructure Fund Financial Summary								
		2020	2021	2022	2023	2024	\$ Increase	% Incr.
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues								
	General Property Taxes	\$ 1,077,510	\$ 1,075,323	\$ 1,095,881	\$ 1,120,000	\$ 1,120,000	\$ -	0.0%
	Intergovernmental Revenue	2,037,339	485,905	2,546,616	1,005,600	1,455,000	449,400	0.0%
	Investment Income	112,324	(13,503)	(580,616)	125,000	54,440	(70,560)	-56.4%
	Special Assessments	170,273	101,978	213,171	135,668	128,247	(7,421)	-5.5%
	Total Revenues	\$ 3,397,446	\$ 1,649,703	\$ 3,275,052	\$ 2,386,268	\$ 2,757,687	\$ 371,419	15.6%
Expenditures								
	Capital Outlay	\$ 1,972,243	\$ 2,032,708	\$ 4,569,024	\$ 3,091,305	\$ 2,905,000	\$ (186,305)	-6.0%
	Contingency	-	-	-	-	-	-	0.0%
	Total Expenditures	\$ 1,972,243	\$ 2,032,708	\$ 4,569,024	\$ 3,091,305	\$ 2,905,000	\$ (186,305)	-6.0%
	Net Change in Fund Balance	1,425,203	(383,005)	(1,293,972)	(705,037)	(147,313)		
	Beginning Fund Balance	4,960,459	6,385,662	6,002,657	4,708,685	4,003,648		
	Ending Fund Balance	\$ 6,385,662	\$ 6,002,657	\$ 4,708,685	\$ 4,003,648	\$ 3,856,335		

2024 Budget Impact Items

- The decrease in capital outlay is mainly due to fewer replacements needed in 2024.



Division / Program: **Sanitary Sewer Fund**
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.

2024 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.
- Replace the Long Lake Lift Station and begin design of Dale/Owasso Lift Station.
- Complete analysis of major sewer crossings.

Sewer Fund Financial Summary							
	2020	2021	2022	2023	2024	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues							
Intergovernmental Revenue	118,377	274,096	5,270	-	-	-	0.0%
Charges for Services	5,689,808	6,042,776	6,287,511	6,300,000	6,500,000	200,000	3.2%
Special Assessments	29,024	18,047	(2,842)	-	-	-	0.0%
Investment Income	6,591	(5,048)	(160,170)	-	-	-	0.0%
Total Revenues	\$ 5,843,800	\$ 6,329,871	\$ 6,129,769	\$ 6,000,000	\$ 6,500,000	\$ 200,000	3.3%
Expenditures							
Personnel Services	\$ 545,260	\$ 512,436	\$ 484,353	\$ 417,230	\$ 438,140	\$ 20,910	5.0%
Supplies & Materials	28,133	36,882	44,086	48,700	51,700	3,000	6.2%
Other Services & Charges *	3,857,363	3,702,118	3,664,339	3,873,169	4,367,741	494,572	12.8%
Capital Outlay	1,763,715	2,392,046	1,197,819	800,000	1,159,000	359,000	44.9%
Total Expenditures	\$ 6,194,471	\$ 6,643,482	\$ 5,390,597	\$ 5,139,099	\$ 6,016,581	\$ 877,482	17.1%
Other Financing Sources (Uses)							
Transfers Out	(285,000)	(285,000)	(285,000)	(285,000)	(285,000)	-	0.0%
Sale of Assets	404	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (284,596)	\$ (285,000)	\$ (285,000)	\$ (285,000)	\$ (285,000)	\$ -	0.0%
Net Change in Assets	(635,267)	(598,611)	454,172	575,901	198,419		
Beginning Net Assets-Unrestricted	1,046,300	865,153	1,455,403	1,346,173	1,922,074		
Ending Net Assets-Unrestricted	\$ 865,153	\$ 1,455,403	\$ 1,455,403	\$ 1,922,074	\$ 2,120,493		

2024 Budget Impact Items

- Other Services & Charges increased primarily due to a 14.39% increase in wastewater treatment costs.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year.

2023 Achievements

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



Division / Program: **Water Fund**
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.

2024 Goals and Objectives

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

Water Fund Financial Summary							
	2020	2021	2022	2023	2024	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
Intergovernmental Revenue	-	-	(5,736)	-	-	-	0.0%
Charges for Services	6,961,956	7,239,868	7,979,421	8,300,000	9,000,000	700,000	8.4%
Investment Income	-	(159)	12,573	-	-	-	0.0%
Miscellaneous	38,532	6,255	11,275	22,000	45,000	23,000	100.0%
Total Revenues	\$ 7,000,488	\$ 7,245,964	\$ 7,997,533	\$ 8,322,000	\$ 9,045,000	\$ 723,000	8.7%
Expenditures							
Personnel Services	\$ 618,539	\$ 575,180	\$ 707,241	\$ 735,580	\$ 764,300	\$ 28,720	3.9%
Supplies & Materials	215,868	269,695	276,277	233,500	276,000	42,500	18.2%
Other Services & Charges *	5,355,082	6,144,073	6,408,495	5,795,005	7,462,061	1,667,056	28.8%
Capital Outlay	683,309	1,273,858	1,170,739	505,000	1,019,000	514,000	101.8%
Debt Service	-	30,288	256,596	276,100	276,250	150	0.1%
Total Expenditures	\$ 6,872,798	\$ 8,293,094	\$ 8,819,348	\$ 7,545,185	\$ 9,797,611	\$ 2,252,426	29.9%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ 500,000	\$ 638,600	\$ 138,600	27.7%
Transfers Out	(385,000)	(385,000)	(385,000)	(385,000)	(385,000)	-	0.0%
Bond Issuance Costs	(35,637)	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (420,637)	\$ (385,000)	\$ (385,000)	\$ 115,000	\$ 253,600	\$ 138,600	
Net Change in Assets	(292,947)	(1,432,130)	(1,206,815)	891,815	(499,011)		
Beginning Net Assets-Unrestricted	794,533	501,586	(930,544)	891,181	1,782,996		
Ending Net Assets-Unrestricted	\$ 501,586	\$ (930,544)	\$ 891,181	\$ 1,782,996	\$ 1,283,985		

2024 Budget Impact Items

- Other Services & Charges increase due to a 9.5% increase in water purchase costs from the City of St. Paul plus increased utility costs.
- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year.

2023 Achievements

- Distributed over 1.8 billion gallons of water to Roseville and Arden Hills utility customers.
- Replaced 521 radios on meters in 2023 versus 739 radios in 2022.
- Repaired 26 water main breaks in 2023 versus 23 breaks in 2022.
- Flushed, inspected, and maintained 1,800 fire hydrants.



Division / Program: **Storm Drainage Fund**
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.

2024 Goals and Objectives

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

Stormwater Fund Financial Summary							
	2020	2021	2022	2023	2024	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues							
Intergovernmental Revenue	128,125	1,241,191	98,211	-	-	-	0.0%
Charges for Services	3,652,479	2,503,754	2,224,606	2,175,929	3,815,593	1,639,664	75.4%
Special Assessments	2,692	1,900	1,730	2,000	2,000	-	100.0%
Investment Income	7,306	553	(103,498)	2,000	2,000	-	0.0%
Miscellaneous	7,565	1,551	37,340	-	-	-	0.0%
Total Revenues	\$ 3,798,167	\$ 3,748,949	\$ 2,258,389	\$ 2,179,929	\$ 3,819,593	\$ 1,639,664	75.2%
Expenditures							
Personnel Services	\$ 432,616	\$ 433,789	\$ 520,333	\$ 510,200	\$ 536,190	\$ 25,990	5.1%
Supplies & Materials	96,112	78,438	65,859	102,500	76,500	(26,000)	-25.4%
Other Services & Charges	761,934	793,564	829,180	751,000	976,830	225,830	30.1%
Capital Outlay	1,233,291	1,114,785	867,621	1,370,000	1,599,000	229,000	16.7%
Total Expenditures	\$ 2,523,953	\$ 2,420,576	\$ 2,282,993	\$ 2,733,700	\$ 3,188,520	\$ 454,820	16.6%
Other Financing Sources (Uses)							
Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	-	0.0%
Sale of Assets	6,871	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (93,129)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ -	0.0%
Net Change in Assets	1,181,085	1,228,373	(124,604)	(653,771)	531,073		
Beginning Net Assets-Unrestricted	733,539	1,914,624	1,362,499	1,237,895	584,124		
Ending Net Assets-Unrestricted	\$ 1,914,624	\$ 1,362,499	\$ 1,237,895	\$ 584,124	\$ 1,115,197		

2024 Budget Impact Items

- Capital Outlay provides for the scheduled replacement and rehabilitation of infrastructure, vehicles, and equipment which can fluctuate from year to year. Two dump trucks are scheduled for replacement in 2024 which is causing the increase.

2023 Achievements

- Surveyed several ponds to analyze sediment load and water quality functional performance.
- Partnered with Concordia Meadows Atrium Townhome Association to expand an existing pond to help improve water quality and reduce localized flooding.
- Drainage improvements completed in 2023 include: Aglen street storm sewer, Lake Johanna outlet repair, Willow Pond outlet repair, and brush removal at city ditch 2.



Division / Program: **Recycling Fund**
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.

2024 Goals and Objectives

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

Recycling Fund Financial Summary							
	2020	2021	2022	2023	2024	\$ Increase	% Incr.
	Actual	Actual	Actual	Budget	Budget	(Decrease)	(Decr.)
Revenues							
Intergovernmental Revenue	136,960	87,513	90,657	87,500	181,370	93,870	107.3%
Charges for Services	583,147	765,139	861,343	868,000	960,638	92,638	10.7%
Investment Income	449	(2,729)		-	-	-	0.0%
Miscellaneous	875	-	-	-	-	-	0.0%
Total Revenues	\$ 721,431	\$ 849,923	\$ 952,000	\$ 955,500	\$ 1,142,008	\$ 186,508	19.5%
Expenditures							
Personnel Services	\$ 34,133	\$ 33,603	\$ 43,273	\$ 84,237	\$ 84,937	\$ 700	0.8%
Supplies & Materials	2,250	-	1,284	2,250	5,000	2,750	100.0%
Other Services & Charges	582,098	532,825	862,552	880,938	998,430	117,492	13.3%
Total Expenditures	\$ 618,481	\$ 566,428	\$ 907,109	\$ 967,425	\$ 1,088,367	\$ 120,942	12.5%
Other Financing Sources (Uses)							
Transfers Out	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	-	0.0%
Total Other Financing Sources	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	0.0%
Net Change in Assets	82,950	263,495	24,891	(31,925)	33,641	65,566	
Beginning Net Assets-Unrestricted	24,236	107,186	370,681	395,572	363,647		
Ending Net Assets-Unrestricted	\$ 107,186	\$ 370,681	\$ 395,572	\$ 363,647	\$ 397,288		

2024 Budget Impact Items

- Other Services & Charges increase due to increases in contractual recycling pickup charges and planning to purchase city owned carts in the future.

2023 Achievements

- Roseville was awarded the LMC Sustainable City Award & the Home Energy Squad Intercity Challenge Award.
- The city was recognized as a GreenStep Cities Step 5 & participated in the GreenStep Cities Gold Leaf Pilot program.
- The City participated in the EV Smart Communities Program and the City Council approved an Electric Vehicle (EV) Ordinance
- Roseville had a diversion rate of 94% (material that is either recycled or composted and doesn't go to a landfill).



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

Division / Program Description

The Cedarholm Community building and golf course provides meeting and event space along with a par-three nine-hole course. In the winter, cross country skiing and snowshoeing events occur at the site.

2024 Goals and Objectives

- Continue efforts to promote and maximize the Cedarholm Community Building and Golf Course for golf operations and as an event center for weddings, parties, business meetings, in-house programming, etc., all year, even during the golf season.
- Begin to identify a long-term plan to address the aging golf maintenance building.

Cedarholm Community Building & Golf Course							
	2020	2021	2022	2023	2024	\$ Increase	% Incr.
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Charges for Services	321,784	365,224	382,570	342,800	362,388	19,588	5.7%
Investment Income	1,055	(621)	(7,482)	-	-	-	0.0%
Miscellaneous	46,600	108,181	81,688	83,000	96,000	13,000	15.7%
Total Revenues	\$ 369,439	\$ 472,784	\$ 456,776	\$ 425,800	\$ 458,388	\$ 32,588	7.7%
Expenditures							
Personnel Services	\$ 298,273	\$ 300,533	\$ 309,149	\$ 342,840	\$ 356,250	\$ 13,410	3.9%
Supplies & Materials	25,645	69,016	74,680	63,900	75,900	12,000	18.8%
Other Services & Charges	162,357	150,587	148,391	89,120	91,510	2,390	2.7%
Capital Outlay	157,618	-	-	89,500	94,500	5,000	100.0%
Total Expenditures	\$ 643,893	\$ 520,136	\$ 532,220	\$ 585,360	\$ 618,160	\$ 32,800	5.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ 5,179	\$ 89,500	\$ 94,500	\$ 5,000	5.6%
Total Other Financing Sources	\$ -	\$ -	\$ 5,179	\$ 89,500	\$ 94,500	\$ 5,000	5.6%
Net Change in Assets	(116,836)	(47,352)	(75,444)	(70,060)	(65,272)	\$ 4,788	
Beginning Net Assets-Unrestricted	(134,472)	(162,111)	(120,446)	(106,045)	(176,105)		
Ending Net Assets-Unrestricted	\$ (162,111)	\$ (120,446)	\$ (106,045)	\$ (176,105)	\$ (241,377)		

2024 Budget Impact Items

- Personnel increases include increased hours and wages for seasonal staff.
- Supplies & Materials operating costs have increased due to the larger facility footprint associated with the new Cedarholm Golf & Community building.

2023 Achievements

- 25,486 rounds of golf were played in 2023, which continues the three-year trend of increased usage.
- Offered many recreation events including Candlelight Snowshoeing, Cookies with Kris Kringle, monthly Open Mic Night, and Golftoberfest.
- Implemented FOREUP management system which offers online registration, 40% of golfers used the online system in 2023.
- 254 events were hosted in the Cedarholm Community Building.



Debt Management Plan

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

The City currently has three types of debt; 1) general obligation facility and utility debt, 2) general obligation tax increment financing debt, and 3) general obligation taxable housing debt. Facility debt accounts for the debt service on city campus facilities, as well as a park renewal program. Tax increment financing debt provides for redevelopment in the City's Twin Lakes Redevelopment Area, and the housing debt accounts for debt issued to finance a public/private partnership with a local townhome association for their improvements. The city will have four general obligation debt issues outstanding at the beginning of 2024. They are depicted below.

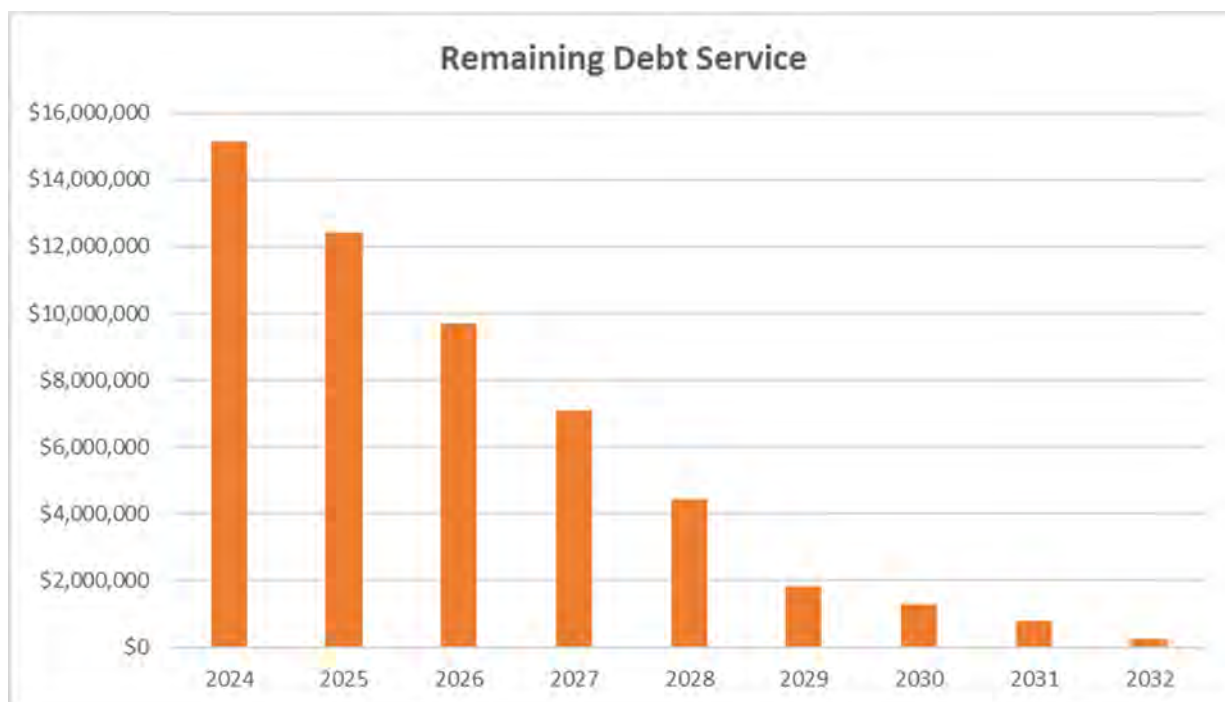
	Principal	Net Interest	Date of Final	Eligible
<u>Description</u>	<u>Outstanding</u>	<u>Rate</u>	<u>Maturity</u>	<u>Call Date</u>
2009A Housing Bonds	200,000	5.06%	3/1/2025	3/1/2020
2012A Park Improvement	6,290,000	2.11%	3/1/2028	3/1/2023
2015A Twin Lakes TIF	2,005,000	2.47%	3/1/2032	3/1/2027
2020A Refunding & Utility Imp	5,575,000	0.57%	3/1/2031	3/1/2027
Total	\$ 14,070,000			

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

<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2024	2,390,000	331,121	2,721,121
2025	2,465,000	262,921	2,727,921
2026	2,410,000	195,806	2,605,806
2027	2,490,000	131,706	2,621,706
2028	2,545,000	67,509	2,612,509
2029	500,000	30,738	530,738
2030	510,000	21,906	531,906
2031	515,000	12,325	527,325
2032	245,000	3,675	248,675
	\$ 14,070,000	\$ 1,057,708	\$ 15,127,708



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



Legal Debt Limit

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

Estimated Market Value	\$ 6,858,903,400
Debt Limit (3% of total estimated market value)	205,767,102
Total Outstanding Debt	14,070,000
Less Amount Exempted from Limit	(200,000)
Total Net Debt Applicable To Limit	13,870,000
% of Allowable Limit	7%

As shown in the table, the City is only at 7% of its allowable debt limit. At this time the City does not have any plans to issue new debt.

General Obligation Pledge

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

Debt Retirement Strategy

The City maintains a relatively rapid debt retirement schedule to provide for a strong bond rating (currently Aaa Moody's and AAA S&P) and for future debt capacity. The city's debt on a per capita basis at the end of 2023 will be \$458. The City does not expect to issue any debt in 2024.



Capital Improvement Plan – Executive Summary

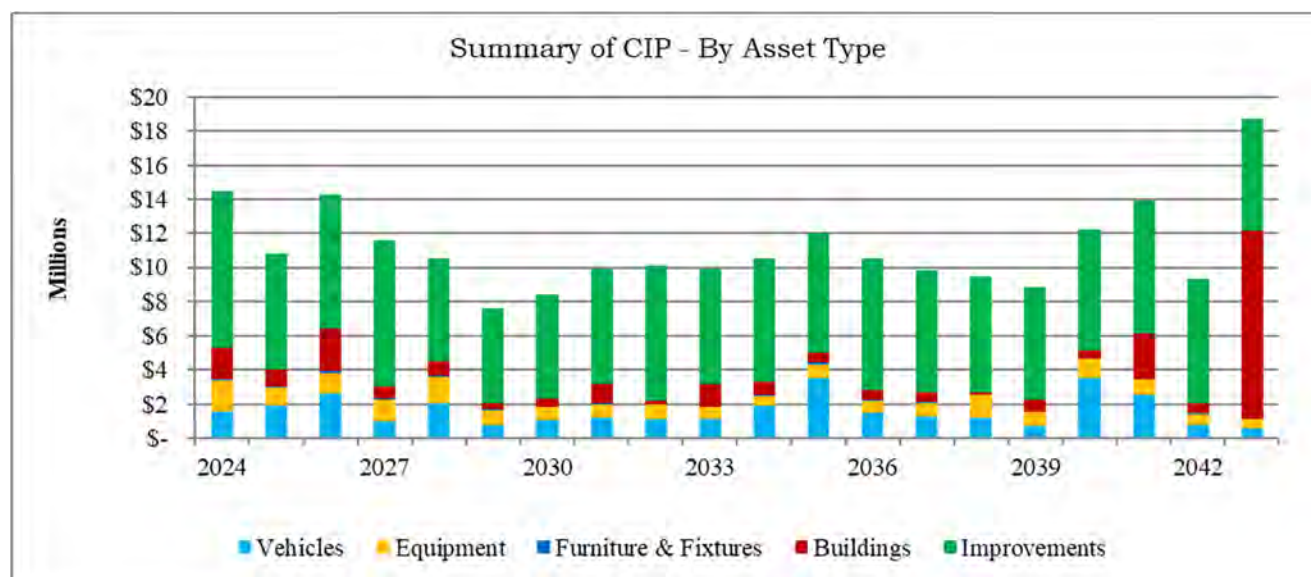
Enclosed is an executive summary of the 2024-2043 Capital Improvement Plan (CIP) as prepared in accordance with the goals and aspirations identified by the City Council, and applicable requirements set forth under federal and state mandates. The CIP also incorporates the valued contributions made by the City's advisory commissions, and other citizen groups.

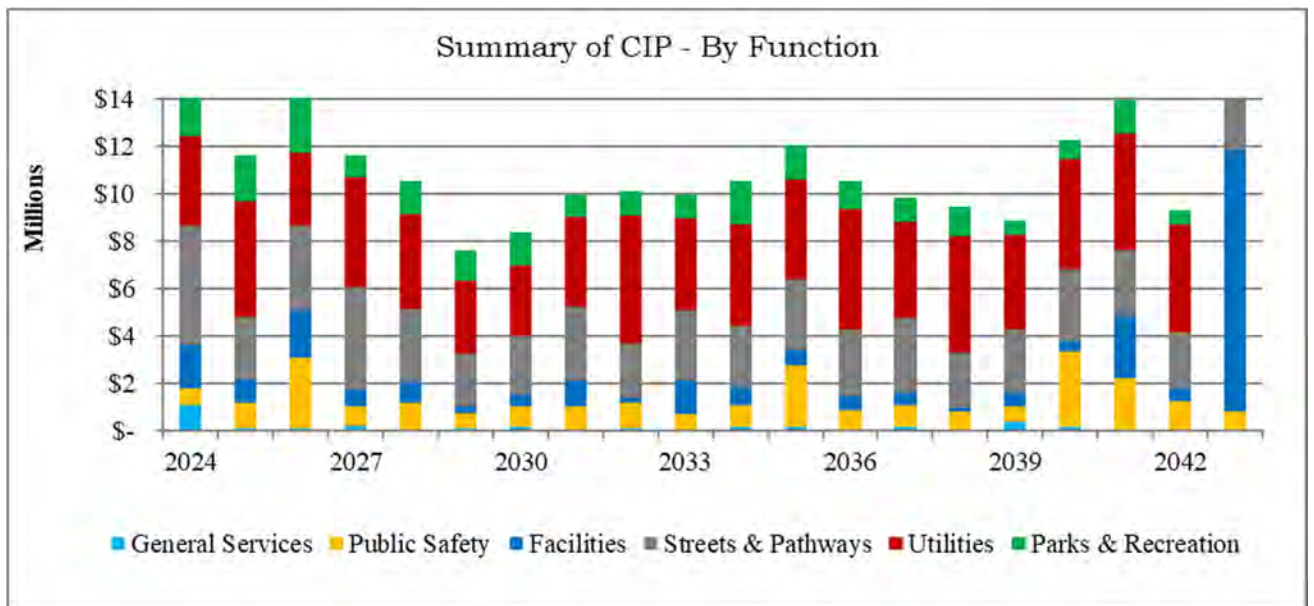
With the exception of the upcoming fiscal year, the CIP should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed financial decisions. Only after further discussion and Council approval will capital items be considered funded.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

Over the next 20 years, the City expects to spend approximately \$224 million to replace existing vehicles, equipment, and infrastructure which will allow the City to maintain or enhance its programs and services. This assumes that the City will have available funding and that all existing assets will be replaced at the end of their useful lives. It's recognized that some assets may not be replaced.

The largest asset type is the City's public infrastructure which represents 64% of the total, followed by buildings at 13%. The largest asset by City function is water and sewer which represents 38% of the total amount, followed by streets and pathways at 26%, and park system assets at 11%.

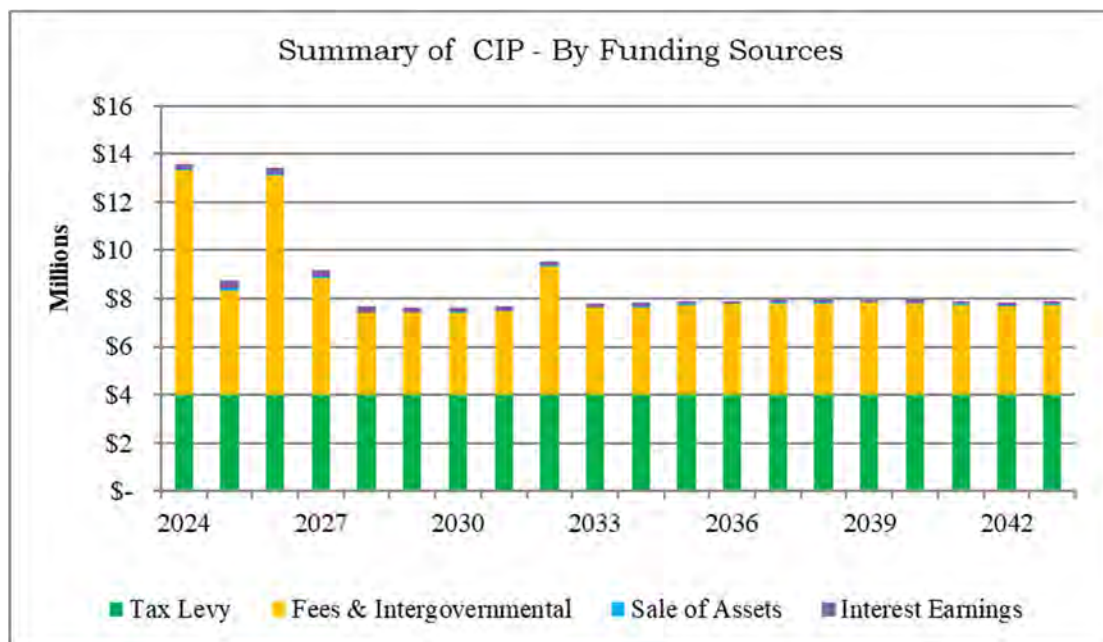
The following charts depict the City's 20-year capital needs first by asset type and then by function.





Funding for the CIP is expected to come from numerous sources depending on the asset type. The largest single funding source for the CIP is Fees and Intergovernmental revenues which currently represents 51% of the total amount needed. At 47%, property taxes are the next largest funding source. The City has allocated \$638,000 from American Rescue Plan Act (ARPA) dollars to fund water infrastructure projects in 2024. Each year the CIP is reviewed and updated to reflect current needs and costs, along with funding strategies.

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



Major CIP Items

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

- \$19 million in water, sewer and storm infrastructure
- \$16 million in streets and pathways
- \$16 million in vehicles and equipment
- \$6 million in general facilities improvements
- \$6 million in parks & recreation-related improvements

The 2024 detailed projects can be found in Appendix E along with the 20 year CIP summary. Greater detail on these projects can be found in the full version of the Capital Improvement Plan, but a brief overview is presented below.

Five-Year Capital Improvement Plan Overview

As noted above, the largest planned capital investment over the next five years is associated with the City's water, sewer and storm infrastructure, much of which was originally installed in the 1960's and 70's. Some segments of this original infrastructure have already been replaced or undergone re-lining procedures. The remaining improvements are expected to take place over the next 20-25 years.

Another significant investment will take place with the City's streets and pathways as these infrastructure components proceed through their normal resurfacing and replacement cycles. This includes \$8 million for the mill & overlay of neighborhood streets, as well as another \$6 million for the replacement of major thoroughfares including Municipal State-Aid streets.

Beginning in 2022, the city turned its attention to the remaining park system assets that were not addressed during the recent Park Renewal Program. The Skating Center received State Bonding of \$3.9 million for improvements that were completed in 2023. Over the next 5 years, playgrounds and athletic fields & court surfaces throughout the City will require \$6 million of new investment to replace aging structures and poor conditions.

As noted earlier, the City's general vehicles and equipment replacement needs are expected to total roughly \$16 million over the next five years as part of the City's normal asset replacement cycle.

Five-Year Financial Impact

With approximately \$62 million in new capital investments over the next five years, the CIP is expected to have an impact on property taxpayers and on utility customers. The City tries to moderate these increases by reducing/delaying some projects where possible and also through pursuit of state bonding and other grant resources. For 2024 and beyond inflationary-type rate increases will be necessary.

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



Financial Plan – Executive Summary

Enclosed is an executive summary of the 2024-2034 Financial Plan as prepared in accordance with the goals and aspirations identified by the City Council. Similar to the Capital Improvement Plan (CIP), the Financial Plan should not be construed as a request for funding; rather it is designed to serve as a planning tool that can be used to make informed financial decisions.

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

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

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

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

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

General Purpose Operations

Over the next 10 years, the City's *general-purpose* operations are projected to collectively grow 3.9% per year, from \$30 million in estimated expenditures in 2024 to \$41.2 million in 2033. This assumes that the City will continue providing the same programs and service levels as it currently does. The projections incorporate increases in personnel, supplies & materials, and other operating costs including technology-related equipment.

These projections also include the following annual assumptions:

- 4.0% increase in personnel costs
- 2.0% increase in supplies & other charges, and technology-related equipment
- 5.0% growth in property tax revenues
- 2-2.5% growth in non-tax revenues
- 2.0% earnings on investments

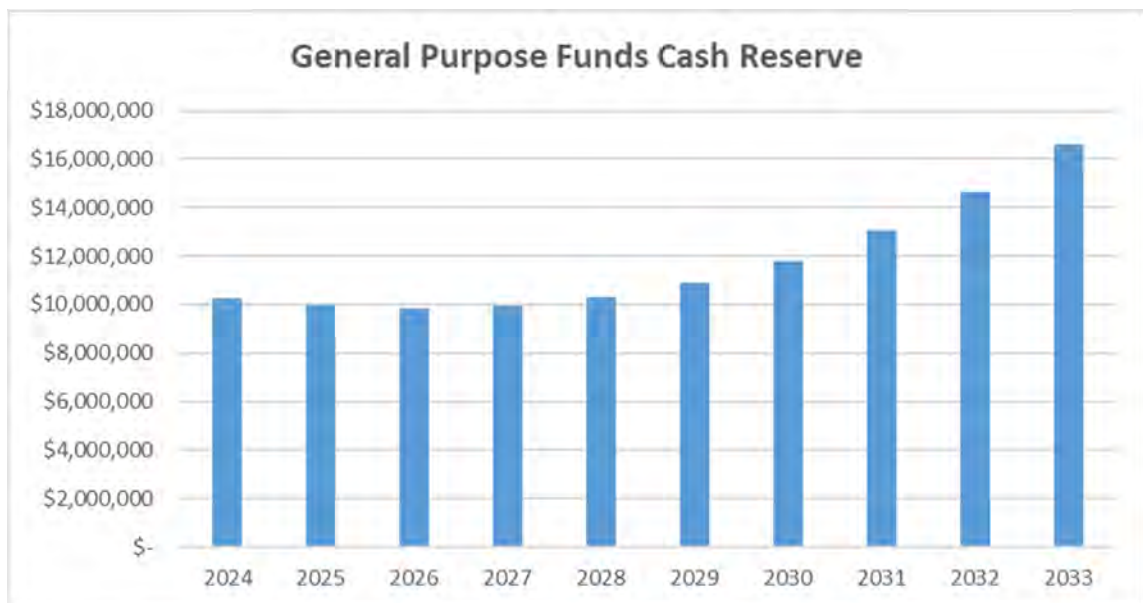
As suggested above, there will be an increasing reliance on property taxes to sustain *general purpose* operations due to projected lower growth in non-tax revenues. As a result, the impact on taxpayers is projected to increase more rapidly than the inflation rate. The impact on single-family homeowners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





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

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



Business-Type Operations

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

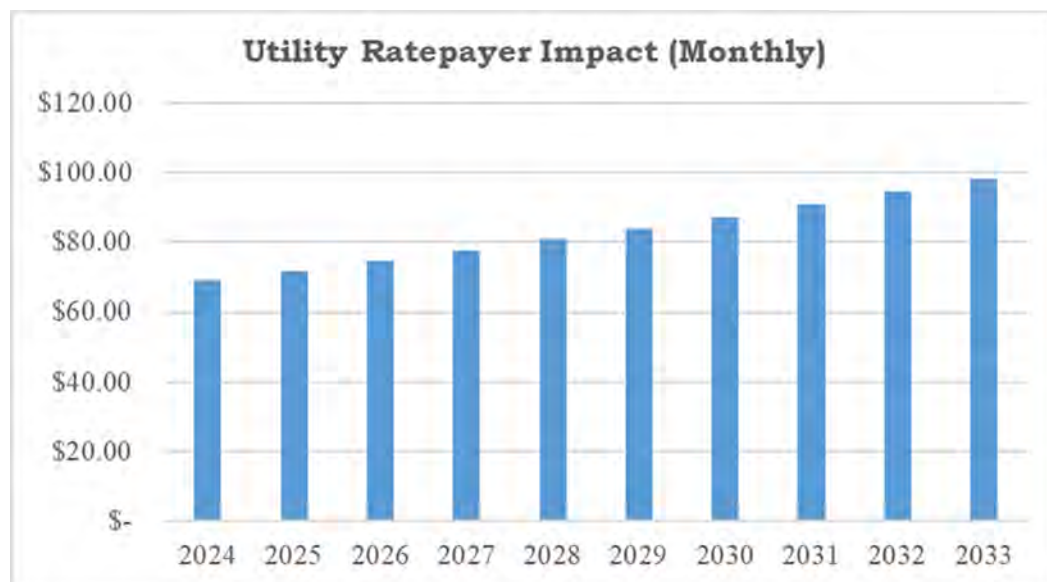
Over the next 10 years, the City's *business-type* operations are projected to collectively grow 2.4% per year, from \$17.6 million in estimated expenditures in 2023 to \$21.8 million in 2032. This assumes that the City will continue providing the same programs and service levels as it currently does.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

These projections also include the following annual assumptions:

- 4.0% increase in personnel
- 2.0% increase in supplies & other charges
- 2-5.0% growth in fees & permits
- 2.0% earnings on investments

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

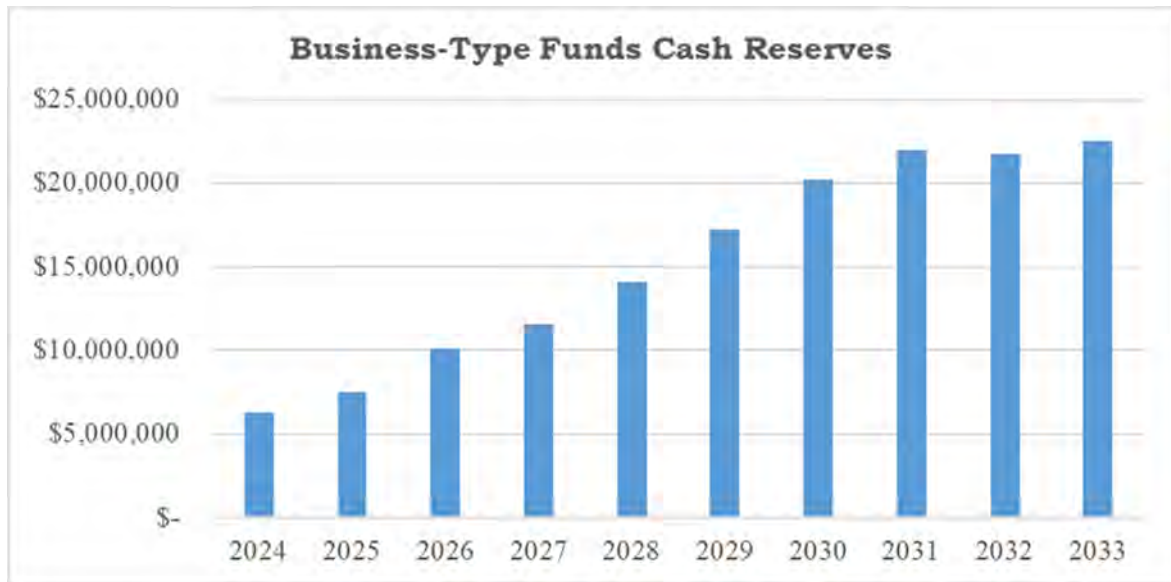
The Utility rates (water, sewer, stormwater & recycling) operational impact on single-family homeowners is depicted in the chart below.



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



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



City of Roseville, Minnesota Mission Statement

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



City of Roseville, Minnesota

Fiscal Policies

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

- Operating Budget Policy
- Debt Policy
- Revenue Policy
- Capital Investment Policy
- Operating Fund Reserve Policy
- Purchasing Policy

Each of these policies is explained in greater detail below.



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

Purpose

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

Scope

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

Policy

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



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

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

Implementation

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



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

Purpose

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

Policy

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

Implementation

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



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

Purpose

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

Policy

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

Implementation

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



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

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

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

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

Scope

All City departments are included in this Policy

Policy

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



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

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



Definitions

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

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

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

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

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

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

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

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

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

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

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

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

Implementation

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



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

Purpose

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

Policy

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



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

Implementation

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

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

Cash Reserve Fund

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

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

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

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



Purchasing Policy *(revised 10/25/2021)*

Purpose

The purpose of the Purchasing Policy is to ensure the procurement process uses established procedures that comply with all applicable legal requirements and federal and state regulations; maximizes the use of disadvantaged business whenever possible, is as efficient as possible without eliminating needed financial controls; and is understandable to all users and administratively consistent with other City policies and procedures. The City's policy is to provide a fair and equitable process by which diverse businesses can compete on the basis of their service delivery and pricing in order to purchase goods and services at the most cost effective and competitive rates, yielding the desired service, turnaround and value for the dollar. This policy has the following objectives:

1. Ensure that all purchases comply with applicable laws, in particular the Uniform Municipal Contracting Law, Minnesota State Statute Section 471.345
2. Comply with Minnesota Public Purpose Doctrine and City Policy on Public Purpose Expenditures.
3. Make the best possible use of tax dollars by purchasing goods and services with the best value to the City while considering goals and values of the City and community.
4. Provide clear and consistent guidelines for City staff to follow in making purchasing decisions.

For purchases made under Federal or State grant funded programs, additional restrictions are identified within the uniform grant guidance regulations (2 CFR 200.318).

Definitions

Best Value - is an alternative procurement method allowed under Minnesota state law for the purposes of construction, building, alteration, improvement, or repair services compared to the current low-bid system of procurement. "Best value" describes the results determined by a method that considers proposals based on price and other criteria, which may include, but are not limited to: past performance, ability to minimize cost overruns/change orders, ability to prepare appropriate plans, technical capabilities, qualifications of key personnel and subcontractors, ability to limit and minimize risk and the ability to foster the use of small and minority businesses.

"Best Overall Value" – is a city approach to procurement of professional services that is comparable to the statutory Best Value procurement method in that it also considers comparable criteria in addition to price.

Contract – refers to a written document that establishes the rights and responsibilities of two or more parties and includes the consideration for each party to enter into the contract. Contracts include all City agreements, no matter what they are called, for the procurement of commodities, materials, equipment, real or personal property, labor, work, services or construction, including an amendment to or extension of a contract. While a purchase order is a contract, it is distinguishable from other written contracts by the brevity and commercial nature of its terms and the application of Article Two of the Uniform Commercial Code to supplement its written terms.

Cooperative Purchasing Agreement - refers to a contract for the purchase of supplies, materials, equipment and certain specified services (i) that are available through a State of Minnesota cooperative purchasing venture authorized by Minnesota Statutes 16C.11, or (ii) available through a national municipal association's purchasing alliance or cooperative created by a joint powers agreement that purchases items



from more than one source on the basis of competitive bids or competitive quotations. Cooperative Purchase Agreements cannot be used for the construction or alternation of real or personal property.

Joint Powers Agreement – refers to a written contract governed by Minnesota Statutes Section 471.59 where two or more governmental units, working together by agreement to exercise any power common to them; or an agreement between governmental units where one unit performs a service or activity on behalf of another unit(s).

Open Market Purchase – refers to a purchase, usually of a limited monetary amount, from any available source.

Request for Proposals (RFP) – refers to both formal (including a public notice) and informal procurements requesting vendors, contractors or consultants to submit proposals to provide goods and/or services to the city when a quote or sealed bid is not required and is not advantageous to the City. The City is not required to select the lowest cost proposal, however many take into consideration all identified relevant criteria that will result in the best overall value to the City. The City and the selected contractor often engage in detailed contract negotiations to further define the goods and/or services that will be provided and the price and obligations of each party.

Sealed Bid – refers to a bid that is sealed by the contractor prior to submission to the City and which will not be opened until the date and time for the public bid opening. Public openings are not required for Requests for Proposals.

Disadvantaged Business Enterprise: A Disadvantaged Business Enterprise (DBE) is a for-profit small business where socially and economically disadvantaged individuals own at least a 51% interest in the firm and control the management and daily business operations. A DBE may be certified with the Minnesota Unified Certification Program (MNUCP) or through other agencies.

Policy

The Minnesota Public Purpose Doctrine permits a governmental entity to expend public funds only when the primary purpose of the expenditure is public, and the expenditure relates to the governmental purposes for which the entity was created. There must also be statutory authority allowing for the expenditure of such funds and there must be a benefit to the community. Proper documentation must be maintained by the City to establish that all expenditures serve a public purpose.

All federal grant expenditures will be in compliance with OMB 2CFR200 (Uniform Guidance). All federal grant expenditures must be reasonable, necessary, and adequately documented. All federal grant expenditures must be deemed to be allowable under specific grant agreements and in accordance with 2CFR200, subpart E.

Budget and Capital Plans as Basis for Procurement

The approved operating and capital budget provides detail on goods and services that are expected in a given year. Any goods or services required that were not budgeted must be approved by the City Manager or the City Council, depending on the dollar amount of the purchase and the rationale behind the non-budgeted good or service. The Finance Director will report budget status to the City Council on a quarterly basis. Payment details for all goods and services will be listed on Accounts Payable reports and presented to the City Council for approval twice a month.

Per City Code Section 103.05, the City Manager has the authority to approve purchases and contracts of \$10,000 or less. Exceptions include:

- Expenditures where the City Council has already approved the contract for goods or services.



- Regular budget items that are based on previous decisions – examples include gas and electric payments, software maintenance support, lease or bonded debt payments, city attorney, workers comp reimbursements, payroll related items, State and local obligations, postage, etc.

Requests for Council approval of purchases over \$10,000 will be via reports presented for approval at City Council meetings.

Methods of Procurement:

The Uniform Municipal Contracting Law, Minnesota Statutes Section 471.345 outlines certain bid and quotation requirements based on the amount of the purchase. In addition, when a purchase is funded through federal dollars, there are different dollar thresholds for bids/quotations. Usual and customary purchases must have sufficient funds available within the approved department budget.

City purchases will not be divided into smaller amounts for the purpose of avoiding state, federal, or City procurement requirements that are based on purchase amounts.

Micro Purchases

Procurements valued at less than \$25,000 (\$10,000 for federally funded) will be considered *Micro Purchases* and can be made on the open market without obtaining competitive quotations or proposals. City staff will ensure that the price is fair and reasonable.

Small Purchases

Procurements valued between \$25,000 and \$175,000 will be considered *Small Purchases* and will be made after obtaining at least two (2) quotes or proposals from qualified sources, in accordance with City procurement procedures.

Major Purchases

Procurements valued at greater than \$175,000 will be considered *Major Purchases* and will be made by publicly soliciting bids or proposals in accordance with City procurement procedures and as required by Minnesota Statutes 471.345. For Federally funded projects, the value is higher than the State limit, as such the City will follow the State limit of \$175,000 for federally funded purchases as well.

Joint Purchasing/Cooperative Purchasing Agreements

The City has the authority to enter into *Joint Purchasing or Cooperative Purchasing Agreements* with other governmental units as provided for in Minnesota Statutes. Procurements made through *Joint Purchasing or Cooperative Purchasing Agreements* will satisfy the City's competitive procurement requirements.

Noncompetitive Purchases

Noncompetitive Purchases can be made under the following circumstances:

- When the City Council has declared an emergency, in accordance with State Statute, City Policies and Procedures. (See Exceptions below).
- When a sole source of the good or service exists and has been verified by City Manager
- When the procurement is for goods or services not available competitively, such as utilities, subscriptions, professional dues and memberships, insurance, conference and seminar registration, permits and licenses, advertisements in publications, taxes, required federal, state and local fees and charges, etc.



Disadvantaged Businesses

The City will utilize businesses owned and controlled by socially and economically disadvantaged individuals in the procurement of goods and services, and the award of contracts when possible. The City will, in accordance with authority granted by federal regulations, state statute, and local laws and ordinances, act affirmatively to create a “level playing field” for women-owned, minority-owned and disadvantaged business enterprises to achieve the goal of equal opportunity.

Assistance to Small and Minority Businesses

1. Required Effort. Staff must make good faith efforts to ensure small businesses, minority-owned businesses, and women’s business enterprises are used when possible. Such efforts may include, but shall not be limited to:

- a. Including such firms, when qualified, on solicitation mailing lists.
- b. Encouraging their participation through direct solicitation of bids or proposals whenever they are potential sources.
- c. Dividing total requirements, when economically feasible and in compliance with state law, into smaller tasks or quantities to permit maximum participation by such firms.
- d. Establishing delivery schedules, where the requirement permits, which encourage participation by such firms.
- e. Using the services and assistance of the Small Business Administration.
- f. Requiring prime contractors, when subcontracting is anticipated, to take the steps listed in a. through e. above.

Environmentally Preferable Purchasing

In 2019 the City Council adopted the Environmentally Preferable Purchasing Policy which establishes procedures to consider products that are generally better for the environment, and which reduces the City’s impact on the environment in many ways. This policy does not supersede any other provisions of the overall Purchasing Policy except that it does establish some criteria for over budget purchases with City Manager approval. The Environmentally Preferable Purchasing Policy is attached in Appendix A.

Prohibited Interest in Contracts

Minnesota State Statutes 471.87 and 471.88 prohibit the purchase of goods or services whenever a conflict of interest may exist. If any employee becomes involved in a possible conflict situation, the employee shall disclose the nature of the possible conflict to his or her supervisor and the City Manager.

The City cannot enter into any contract or purchase order for goods or services in which an employee, elected official, officer or agent, or their immediate family members, has an indirect or direct personal financial interest or will personally benefit financially from the contract or purchase. In exceptional cases and if permitted by applicable law or regulation, this policy may be waived by the City Manager for employees for good cause after consulting with the City Attorney. The City Manager shall promptly notify the employee in writing of the decision.

Substantial state and federal requirements exist pertaining to standards of conduct and conflict of interest. It is the intent of the City for all employees, officers, or agents to conduct all activities associated with procurements in compliance with the highest ethical standards, including the avoidance of any real or perceived conflict of interest. It is also the intent of the City to impose appropriate sanctions or disciplinary actions, including but not limited to termination and/or prosecution, for any employees or officers who violate any of these requirements.



Purchasing Processes

By the City Code, the City Manager is the Chief Purchasing Officer of the city and has delegated purchasing and budgetary control to each department. The department head may designate other staff within their department to purchase goods and services in compliance with the annual budget. The City Council has delegated authority to staff to make usual and customary purchases as approved in the annual budget in compliance with all bidding requirements and the City's purchasing policy. Formal Council approval of budgeted, routine purchases is not necessary. Council approval is required on capital improvement projects of \$10,000 or greater.

Purchase Orders and Contracts

The Assistant Finance Director will issue purchase orders for items over \$10,000 that are not handled via a contract. All contracts issued for goods or services are reviewed and approved by the City Council.

Contract Amendments

Contract amendments valued at greater than 25% of the original value of the contract will be considered separate procurements and the appropriate process above shall be utilized.

Credit Card Use

The use of credit cards (purchasing cards) is an authorized payment method. These purchases must follow the purchasing policy and are a more efficient method of paying vendors than the check payment process. See the purchasing card policy for detailed procedures.

Reviewing for Contractors under Suspension or Debarment

In all cases the City will review the excluded parties list (<https://www.sam.gov>), to ensure that no tentative parties, suspended and/or debarred contractors are contracted with when using federal or City dollars.

Professional Service Contracts

Professional service contracts such as those provided by engineers, lawyers, architects, accountants and other services requiring technical, scientific, or other professional training, do not require competitive bidding. Selection of firms shall be through a competitive process, using a "best overall value" approach, whenever applicable and appropriate. Contracts for professional services shall be for terms of not more than three (3) years and include provision for a one-time extension of not more than three years, based on satisfactory performance. All professional service contracts and extensions shall be approved by the City Council. The City Council should be represented in the interviews and evaluation of candidate firms for Civil Attorney services, including the determination of evaluation criteria.

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

- Will avoid any conflicts of interest and commit to the principles of the Professional Code of Ethics for their profession and the City of Roseville Code of Ethics for Public Officials.
- Will conduct their business through designated Roseville City staff as approved by the City Manager.
- Will not represent any individual or corporation involved in litigation against the City of Roseville.
- Will comply with all applicable state and federal laws and local ordinances.

Deviations



Approval to deviate from this policy must be documented and authorized by the City Manager, or by other City staff as delegated by the City Manager in accordance with City policies and procedures.

Exceptions

Minnesota State Statute 12.37 gives the City the ability to declare an emergency situation for a limited period of time. During such an emergency, the City is not required to use the typical mandated procedures for purchasing and contracting. Emergency purchases require approval by the City Manager, Finance Director and when necessary, because of the dollar amount, formal City Council action. An emergency purchase is defined as one where an immediate response is required to protect the health, welfare or safety of the public or public property.

Ethics and Acceptance of Gifts

Employees shall not make any purchases for personal use utilizing City funds. Employees shall not be allowed to take advantage of special pricing offered to the City by vendors to make personal purchases. Employees may not take advantage of government discounts for non-city related purchases, including bidding on city auctions. The general rule to be applied is if a discount is not available to a member of the public, the employee should not take advantage of it. Gifts offered by vendors to staff responsible for making purchasing decisions may only be accepted if they are considered to be a trinket or memento costing \$5 or less.

Authority for Implementation and Enforcement

All employees are responsible for adhering to this policy when purchasing goods or services. Department heads are responsible for monitoring performance within their areas of jurisdiction.

Responsibility for administering established purchasing policies and procedures has been delegated to the Finance Director in conjunction with the City Manager who is the Chief Purchasing Officer of the City.

APPENDIX A

City of Roseville Environmentally Preferable Purchasing Policy

Council Approved – May 6, 2019

Purpose and Scope

Environmentally preferable products and services, according to definitions from the United States Environmental Protection Agency, have less or reduced impact on human health and the environment than other products and services that serve the same purpose. Adopting this policy demonstrates the City of Roseville's continued commitment to sustainability, as well as its recognition of the many benefits of following these guidelines. These benefits include:

- Supporting and rewarding businesses that provide environmentally preferable products and services.
- Support for recycling markets and practices.
- Setting an example of sustainability for residents and local businesses
- Lower overall costs by utilizing full-cost accounting and choosing products that are durable, long-lasting, reusable, refillable, and recyclable.
- Minimizing negative environmental impacts such as pollution, resource depletion, water usage, and energy waste

Policy

Recycled-Content Products

Under the advisement of Minnesota Statute 16C.073 and the Federal Environmental Protection Agency's (EPA) recommendations, the City will purchase paper products containing the highest post-consumer recycled content practicable, but no less than 30% recycled content for copy paper, the minimum standard



established by the EPA Comprehensive Procurement Guidelines (www.epa.gov). The City will purchase other products made with recycled material when available, practicable, and cost-effective.

Energy Saving Products

All appliances and products purchased by the City will meet US EPA Energy Star certification, provided that such products are available and financially feasible (www.energystar.gov). Such products typically include lighting systems, exhaust fans, water heaters, computers, exit signs, and appliances such as refrigerators, dishwashers, and microwave ovens. When Energy Star certified products are not available, products in the upper 25% of energy efficiency as designated by the Federal Energy Management Program will have preferred consideration for purchase.

Water Saving Products

Water-saving products purchased by the City will meet WaterSense certification when such products are available and financially feasible (www.epa.gov). This includes, but is not limited to, high-performing fixtures such as toilets, urinals, low-slow faucets and aerators, and upgraded irrigation systems.

Cleaning Products

Cleaning products purchased by the City will meet Green Seal, EcoLogo, and/or EPA Design for the Environment standards whenever such products are available, practicable, and perform to an acceptable standard.

Waste Minimization

The City's purchasing practices will reflect an attempt to reduce packaging and other unnecessary waste. Such practices may include buying items in bulk whenever practicable and preferring reusable, recyclable, and compostable products and packaging when suitable products are available.

Implementation

This policy will not be construed as requiring any department, buyer, or contractor to purchase products that do not perform adequately for their intended use, exclude adequate competition, or are not available at a reasonable price in a reasonable period of time.

City staff will ensure that specifications support the use of reusable, recycled, or environmentally preferable products by following these guidelines. All city departments are responsible for implementation of this policy and ensuring their respective employees are fully aware and supportive of the City's policy to purchase environmentally preferable goods and services.

The City will accept up to a 10% increased cost for purchasing environmentally preferable products indicated in this policy, a standard that is widely used around the state. Authorization is required from the City Manager if the additional cost is greater than \$1,000.

These guidelines are subject to the requirements and preferences in the Municipal Contracting Law (MN Statute 471.345) and all other applicable laws and ordinances.

The Public Works department will assist with and monitor the efforts of implementation and report annually to the City's Green Team on the outcomes of this purchasing policy.



City of Roseville, Minnesota

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

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

Budget Process (General)

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

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

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

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

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

Budget Amendments

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

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

Fund Accounting

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



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

Governmental Funds Subject to Financial Planning and Appropriation

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

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

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

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

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

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

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

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

Basis of Accounting

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

Those revenues susceptible to accrual are property taxes, special assessments, licenses, interest revenue and charges for services. State aid 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 at which expenditures may not legally exceed appropriations is at the fund level.

Long Range Planning - Capital Improvement Program (CIP) Overview

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

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

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

Budget Procedures (Specific)

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



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

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

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

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

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

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

Finance Compilation and Preparation Procedures.

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

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

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



Description of Funds

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

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

Fund Type: General Fund

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

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

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

Fund Type: Special Revenue

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

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

Revenues generally consist of property tax dollars levied specifically for parks and recreation as well as fees and charges collected from users of the city's parks and recreation facilities. Other revenues include investment income, donations and other miscellaneous revenues sources. Expenditures recorded include wages, salaries and employee benefits for staff directly providing parks and recreational services, supplies, and other charges. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

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

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

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

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



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

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

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

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

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

The ***Information Technology Fund*** accounted for resources and payments related to the information technology functions of the City. This fund will be closed out to the General Fund now that the city has a contractual relationship with Metro-INET. The contract payment is now part of the City Administration division of the General Fund.

The ***License Center Fund*** accounts for resources and payments related to the State License Center and Passport Office 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 and Drivers licenses, Passport acceptance fees in conjunction with the US State Department 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 passport and license services, supplies, and other charges. Certain capital expenditures are included, if they are made up of items which are new and for which the City has not previously set aside depreciation (replacement funds).

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

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

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

Expenditures recorded include wages, salaries and employee benefits for staff directly providing accounting and enforcement services, supplies, and other charges. It is expected that this fund is to be self-supporting.



Fund Type: Debt Service

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

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

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

Expenditures recorded include bond interest payments, bond principal payments and other expenses related to debt management. It is expected that this fund is to be self-supporting from the related tax levies and the special assessments.

Fund Type: Capital Projects

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

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

Revenues generally consist of property taxes collected from levies specified for vehicles and equipment, investment income, and other miscellaneous revenues sources. Expenditures recorded include certain capital expenditures if they have been purchased previously and have been depreciated. An expenditure would also qualify, if it were replacing a previously depreciated asset. It is expected that this fund is to be self-supporting from the related revenue sources.

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

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

It is expected that this fund be kept at an amount approximately equal to the accumulated depreciation recorded for buildings and structures in the general fixed assets. It is expected that this fund is to be self-supporting from the related revenue sources.

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

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



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

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

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

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

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

Revenues generally consist of tax increment property taxes collected. 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 part of a major fund (Revolving Improvements) for reporting purposes.

Revenues generally consist of a property tax levy specifically for park improvements. Other revenues include investment income, and other miscellaneous revenues sources. Expenditures recorded include certain capital expenditures for park improvement replacement in accordance with the City's Park Improvement Program. It is expected that this fund is to be self-supporting from the related revenue sources.

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

Revenues generally consist of property tax revenues and Municipal State Aid revenues. Other revenues include investment income, and special assessment revenues sources. Expenditures recorded include certain capital expenditures for street improvements in accordance with the City's Paving Management Program. It is expected that this fund is to be self-supporting from the related revenue sources.

Fund Type: Internal Service Funds

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

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

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



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

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

Fund Type: Proprietary Funds

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

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

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

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

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

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

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

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

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

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

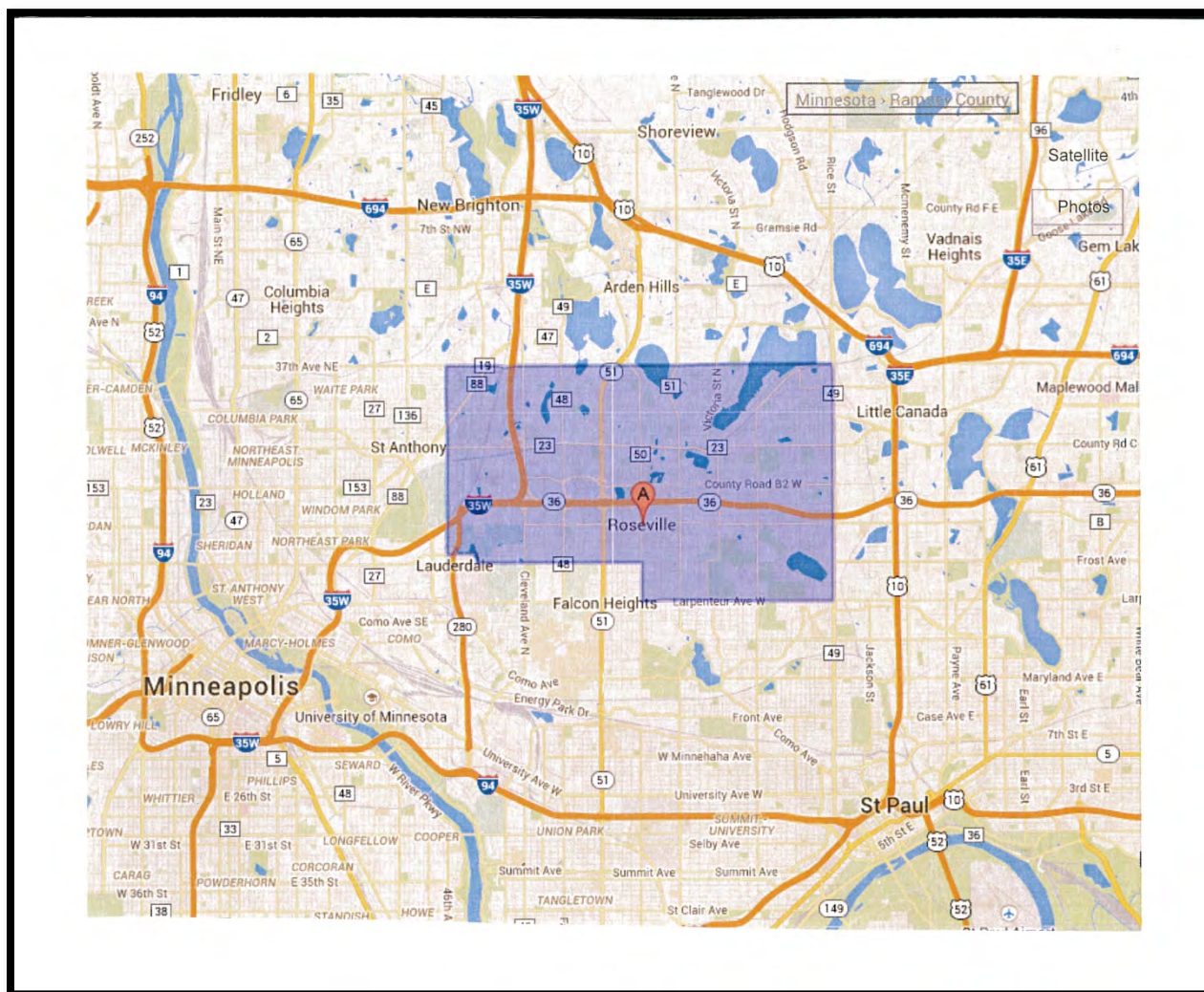


Revenues primarily consist of recycling fees collected from system users and grants from by Ramsey County. Other revenues include investment income, and other miscellaneous revenues sources. Expenditures recorded include recycling operating expenditures, collection fees paid to the contracted hauler\collector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



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

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

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

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

Supplemental demographic and statistical information is shown below.



[illegible]

City of Roseville, Minnesota									
PRINCIPAL EMPLOYERS									
Current Year and Ten Years Ago									
			2023			2014			
					Percentage			Percentage	
					of Total City			of Total City	
					Employment			Employment	
<u>Employer</u>			<u>Employees</u>	<u>Rank</u>		<u>Employees</u>	<u>Rank</u>		
Roseville Area Schools			1,372	1	3.83%	897	1	2.60%	
University-Northwestern-St Pl			1,130	2	3.15%	700	2	2.03%	
MN Dept. of Transportation			800	3	2.23%				
Presbyterian Homes Housing			700	4	1.95%				
Old Dutch Foods			600	5	1.67%	400	7	1.16%	
Hypro			400	6	1.12%	375	9	1.09%	
Lunds & Byerlys			377	7	1.05%	377	8	1.09%	
Pediatric Home Respiratory Service			339	8	0.95%				
Asmodee North America			250	9	0.70%				
Colder Products Company			137	10	0.38%				
Metz Baking Co					0.00%	600	3	1.74%	
Symantec Corp					0.00%	500	5	1.45%	
Minnesota Department-Education					0.00%	500	4	1.45%	
Medtox Scientific					0.00%	400	6	1.16%	
Eagle Crest Retirement					0.00%	330	10	0.96%	
Total			6,105		17.33%	5,079		14.73%	
Sources: Minnesota Department of Employment and Economic Development									
Data Axle Reference Solutions									
Written and Phone Survey									



[illegible][illegible]

- | | | | | | | | |
|---|--|--|--|--|--|--|--|
| (1) Population and per capita income figures, other than census year, are estimates provided by the Metropolitan Council. The last census was taken in the year 2020. | | | | | | | |
| (2) This estimated personal income number is calculated by taking the per capita personal income of Ramsey County and multiplying it by the City population. Also see note (3) regarding the Per Capita Personal Income figures. | | | | | | | |
| (3) The per capita personal income used is for that of Ramsey County, in which the city resides, the smallest region applicable to the City that this information is available for. In addition, the 2009 - 2011 figures are an estimate for the State of Minnesota provided by the Bureau of Economic Analysis as there were no other relevant estimates available at the time of this report. | | | | | | | |
| (4) The City is served by two independent school districts.
District #623 covers approximately 67% of the City, while District #621 covers approximately 33% of the City. Accordingly, not all students enrolled in District #621 live in the City of Roseville.
Information is provided by the National Center for Education Statistics School District Search. | | | | | | | |
| (5) Annual average unemployment provided by the Minnesota Department of Employment & Economic Development | | | | | | | |



City of Roseville Community Aspirations: 2022-2023 Results & Accomplishments

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

Welcoming, inclusive, and respectful

- The city spent the past year on the effort to rename the former Pocahantas Park. After a months-long process, actively engaging the community, the park was newly named Keya Park. Keya is the Dakota word for “turtle”. The name was suggested by residents based on the presence of turtles in the park and neighborhood, and the name was supported by expert representatives from the area's Dakota community who were consulted extensively during the process.
- To further the City's efforts toward being welcoming and inclusive, the city partnered with community organizations to expand the local events celebrating Juneteenth, a celebration of the end of slavery, commemorating specifically the order ending it in Texas in 1865. The city plans to continue this partnership and sustain the event going forward. The city also added Juneteenth as an official City Holiday beginning in 2023.
- The city continues to implement the Strategic Racial Equity Action Plan, first approved in 2021, to increase the diversity of staffing to better reflect the community we serve. Two efforts that were funded in the budget include Cadets in the Police and Fire departments. Along with Community Service Officers, Cadets are a path for adding diverse candidates to these departments. The city also is providing assistance with training and education costs for these candidates.

Safe and law-abiding

- The Fire Department became the first department in the State to offer Advance Life Support level emergency medical response. That means the firefighter-paramedics can administer certain treatments and medications as first responders that increase the survivability of those they treat within minutes of arrival to a call, rather than waiting until ambulance personnel get there. This evolution of the department will save lives in the years to come.
- The Roseville police department has actively pursued and obtained grant funding for dedicated auto related crime resources to deal with the persistence of catalytic converter thefts. The grant support has covered a dedicated officer as well as etching events to mark the catalytic converters.
- Both police and fire saw an increase in call for service in 2022, with police calls up nearly 10% and fire and emergency medical calls up about 6.5%.

Economically prosperous, with a stable and broad tax base

- Roseville Economic Development Authority won a St. Paul Chamber of Commerce award in 2022 for the Choose Roseville campaign which brought resources to local small businesses to help with advertising, social media and hiring. The campaign intentionally sought to connect with local businesses owned and operated by black, indigenous, and persons of color, who are often under-supported by typical business resources.
- While development slowed in 2022, there are notable projects coming in 2023 including commercial development in front of the multi-family residential buildings west of Snelling and County Road C.



These developments potentially include a business offering indoor pickleball and axe throwing and restaurant options.

- 2022 was a record year for the number of building permits in the City, although the dollar value of the projects was down a bit from previous years, at \$104 million versus \$106 million in 2021 and the record \$159 million in 2020. These statistics reflect that smaller improvement projects – both in homes and commercial properties- were the dominant types of permits pulled in 2022.

Secure in our diverse and quality housing and neighborhoods

- The city secured grant funding to continue the Housing Navigator position on the police department Community Action Team. This position has helped connect homeless people with housing and resources and has been quite successful in helping to house several people.
- The Oasis affordable family apartment development opened in the summer of 2022 and reached full occupancy very quickly after opening. Next door to that building, The Harbor senior affordable apartments will be completed and open in the spring of 2023. These 2 projects represent around 500 units of affordable housing in the city.
- The Edison is an affordable housing development in northwest Roseville, added a second phase in 2022-23, and expects to add a third and final building to be underway shortly.
- The City established a Land Trust in partnership with Habitat for Humanity late in 2021. In 2022 there was intense interest in this program by homeowners looking to sell. More owners wanted to sell to the land trust than Habitat had capacity to handle. This program aims to promote affordability by owning the underlying property so that buyers need only finance the home itself.
- In 2022 the City Council adopted a tenant notification ordinance that requires advance notice to both the city and the tenants when an affordable multi-family building is to be sold. The notice requirement gives the city the opportunity to investigate ways to maintain the affordability of the building and gives the tenants important information about their rights as well as time to plan if they ultimately will not be able to stay in the building after its sale.

Environmentally responsible, with well-maintained natural assets

- The city has invested over \$1 million into the mitigation plan to address Emerald Ash Borer. The mitigation plan includes aggressive removal and replacement of diseased trees, with some targeted treatment as appropriate. A variety of trees will be planted to replace those removed.
- The City established a Sustainable Steward award program to recognize and celebrate sustainability efforts by local residents and businesses. In the first year of this program, two households and one local business were awarded for their efforts at assessing energy usage, installing energy efficient appliances and equipment, and adding solar or geothermal systems.
- In recognition of the importance of sustainability, the city funded a new position of Sustainability Specialist in the 2023 budget. This position joins the environmental manager in the public works department to expand sustainability efforts including implementation of the Energy Action Plan which was adopted in 2022.

Physically and mentally active and healthy

- With the support of the most significant State investment of \$3.9 million in the Guidant John Rose Minnesota OVAL since it was built, the city completed a major rehab of the OVAL refrigeration system, safety padding, and the apron around the skating surface. In addition, access for those of all abilities was improved with the installation of a ramp adjacent to the entrance stairway. This investment will sustain the facility for many years for Roseville and all the regional, national, and international users.
- The city converted tennis courts at Evergreen Park to full time pickleball use in 2022. In partnership with the Roseville Area School District, tennis courts at the Anpetu Teca Education Center site were upgraded for community use to partially replace the tennis facilities for the neighborhood.



- The city was able to acquire land on county Road B near highway 280 to increase Park opportunities in southwest Roseville where there has been a recognized lack of parks. Planning will be done with extensive resident involvement during 2023, with build out of the park facility in 2024.
- 2022 saw a boom in the use of park building usage. Rentals were up 25% over the pre-COVID peak levels.

Well-connected through transportation and technology infrastructure

- In 2022, Roseville continued its annual reinvestment in the streets, water, sewer and stormwater infrastructure. Nearly 10 miles of street were rehabbed, along with 6 miles of sanitary sewer lines and ½ mile of water mains. Pathway segments were added to increase connectivity for pedestrians and bikers, and a new underground stormwater storage facility was installed at Simpson & County Road C2 to help with local flooding issues in that area.
- Preliminary planning work was completed in 2022 for a new right-sized maintenance facility across Woodhill Drive from the current site, with integrated and phased plans to relocate the license center and VFW to the south side of the street. The City plans to fund most if not all of that project via a ½-cent local sales tax for 20 years. This funding approach would be responsive to requests the City has heard from local property taxpayers to shift more of the funding of City costs to those who use our infrastructure and services while not being local residents or businesses. The State legislature gave approval to a local sales tax for Roseville, the question will go before Roseville voters in the 2024 general election.

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

- One measure to determine how engaged our residents and businesses are in our community is the amount of volunteering that occurs. We saw a 9% increase in the number of volunteers – almost 700 people in 2022 versus 625 in 2021. In addition, there was a 10% increase in volunteer hours, up to about 7300 hours, representing a value to the City and taxpayers of over \$20,000, using industry standard benchmarks. Volunteers included advisory commission and committee members, tree planters, buckthorn haulers, phone answerers, and a host of other tasks that keep the City running and serving our community.
- Throughout the later part of 2022 and into 2023, the City intensively and intentionally reached out to engage all of our residents and businesses and even visitors in the first update of the community visioning project since the last one occurred in 2006. The project was called “Envision Roseville” and included participation at various City events, interactive SMS text-based cellphone outreach, targeted resident and business focus groups, and other methods. The objective was to check in with the community about the aspirations around which our city work is organized and to develop meaningful benchmarks to tell us whether we are making progress toward those aspirations. Once the aspirations are updated and the benchmarks are established, those will guide a further effort to develop short-, medium-, and long-term action plans in various areas to guide City work. In 2024 the city will be doing Strategic planning and will be adopting performance measures to align the city work results with the aspirations.



Capital Improvement Budget with Narrative Descriptions

[Click here](#) to view a PDF of the 2024 Capital Improvement Budget with narrative descriptions for each item budgeted in 2024.

A summary of the 20-year capital improvement plan is found below. Items are shown based on the fund then summarized by function and finally by asset type.

City of Roseville										
Capital Improvement Plan: Summary of All Capital Funds										page 1 of 2
2024-2043										
Summary by Function										
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
Tax Levy: Current	\$ 4,160,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Tax Levy: Add/Sub*	(160,000)	-	-	-	-	-	-	-	-	-
Fees, MSA, Asmnts, Trfs, ARPA	9,351,883	4,318,847	9,113,364	4,856,312	3,397,677	3,398,747	3,423,247	3,460,247	5,354,247	3,599,000
Sale of Assets/Internal Loan	30,000	80,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest Earnings	218,078	327,256	280,301	269,391	226,742	190,568	191,664	183,093	164,527	170,193
Revenues	\$ 13,599,961	\$ 8,726,103	\$ 13,423,665	\$ 9,155,702	\$ 7,654,419	\$ 7,619,315	\$ 7,644,911	\$ 7,673,340	\$ 9,548,774	\$ 7,799,193
Vehicle & Equipment Funds	\$ 1,673,800	\$ 1,972,540	\$ 3,411,200	\$ 1,683,070	\$ 2,261,535	\$ 1,225,350	\$ 1,488,220	\$ 1,445,000	\$ 1,672,350	\$ 1,631,960
Facility Improvements	1,842,900	927,750	1,956,095	670,925	876,124	319,000	486,500	1,098,500	223,500	1,382,800
Park Improvements	1,434,000	1,486,500	1,665,000	805,000	940,000	945,000	1,022,500	895,000	663,000	557,500
Street Improvements	4,459,322	2,000,000	3,075,000	3,040,000	1,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000
Street Lighting	52,500	-	137,500	172,500	262,500	55,000	247,500	615,000	47,500	300,000
Pathways (Existing)	233,800	281,300	286,300	466,300	391,300	266,300	356,300	316,300	286,300	296,300
Community Development	68,000	3,800	1,500	89,000	1,000	1,500	39,800	1,500	1,000	1,000
Golf	94,500	82,000	665,000	50,000	134,000	74,500	49,000	17,000	20,000	84,000
Recycling	-	750,000	-	-	-	-	-	-	-	-
Water	1,019,000	888,000	354,000	1,834,500	1,111,000	706,000	684,000	1,109,000	2,519,000	1,154,000
Sanitary Sewer	1,159,000	1,598,000	1,539,000	1,649,500	1,746,000	1,110,000	1,154,000	1,121,500	1,069,000	1,054,000
Storm Sewer	1,599,000	1,603,000	1,215,000	1,156,500	1,136,000	1,247,000	1,114,000	1,562,000	1,849,000	1,694,000
Expenditures	\$ 13,635,822	\$ 11,592,890	\$ 14,305,595	\$ 11,617,295	\$ 10,509,459	\$ 7,599,650	\$ 8,391,820	\$ 9,930,800	\$ 10,100,650	\$ 9,905,560
Beginning Cash Balance	\$ 20,542,700	\$ 19,674,439	\$ 16,807,652	\$ 15,925,721	\$ 13,464,129	\$ 10,609,089	\$ 10,628,754	\$ 9,881,845	\$ 7,624,385	\$ 7,072,509
Annual Surplus (deficit)	(868,261)	(2,866,787)	(881,930)	(2,461,593)	(2,855,040)	19,665	(746,909)	(2,257,460)	(551,876)	(2,106,367)
Ending Cash Balance	\$ 19,674,439	\$ 16,807,652	\$ 15,925,721	\$ 13,464,129	\$ 10,609,089	\$ 10,628,754	\$ 9,881,845	\$ 7,624,385	\$ 7,072,509	\$ 4,966,142
Summary by Function										
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
General Services	\$ 1,094,490	\$ 83,300	\$ 110,000	\$ 218,500	\$ 75,500	\$ 81,000	\$ 158,300	\$ 76,000	\$ 80,500	\$ 75,500
Public Safety	682,710	1,121,040	2,982,700	815,070	1,092,035	650,350	877,720	929,500	1,084,850	632,460
Facilities	1,842,900	927,750	1,956,095	670,925	876,124	319,000	486,500	1,098,500	223,500	1,382,800
Streets & Pathways	5,015,622	2,672,300	3,568,800	4,342,300	3,099,800	2,186,300	2,468,800	3,107,300	2,258,800	2,957,300
Utilities	3,777,000	4,839,000	3,108,000	4,640,500	3,993,000	3,063,000	2,952,000	3,792,500	5,437,000	3,902,000
Parks & Recreation	2,055,500	1,949,500	2,580,000	930,000	1,373,000	1,300,000	1,448,500	927,000	1,016,000	955,500
Expenditures	\$ 14,468,222	\$ 11,592,890	\$ 14,305,595	\$ 11,617,295	\$ 10,509,459	\$ 7,599,650	\$ 8,391,820	\$ 9,930,800	\$ 10,100,650	\$ 9,905,560
Summary by Asset Type										
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>
Vehicles	\$ 1,523,000	\$ 1,887,000	\$ 2,594,000	\$ 1,001,000	\$ 2,060,000	\$ 770,500	\$ 1,067,000	\$ 1,223,000	\$ 1,154,000	\$ 1,152,500
Equipment	1,881,100	1,112,440	1,248,100	1,275,470	1,539,935	883,450	757,920	776,100	788,250	663,360
Furniture & Fixtures	45,100	52,400	123,100	18,600	64,100	20,400	38,600	50,400	12,600	8,600
Buildings	1,827,400	951,250	2,494,595	708,425	864,624	352,000	495,000	1,096,000	242,000	1,380,300
Improvements	9,191,622	6,839,800	7,845,800	8,613,800	5,980,800	5,573,300	6,033,300	6,785,300	7,903,800	6,700,800
Expenditures	\$ 14,468,222	\$ 10,842,890	\$ 14,305,595	\$ 11,617,295	\$ 10,509,459	\$ 7,599,650	\$ 8,391,820	\$ 9,930,800	\$ 10,100,650	\$ 9,905,560



City of Roseville**Capital Improvement Plan: Summary of All Capital Funds**

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[2024-2043](#)**Summary by Function**

	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Tax Levy: Current	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Tax Levy: Add/Sub*	-	-	-	-	-	-	-	-	-	-
Fees, MSA, Asmnts, Trfs, ARPA	3,644,500	3,753,000	3,765,000	3,804,000	3,790,000	3,814,500	3,779,000	3,730,000	3,696,000	3,740,000
Sale of Assets/Internal Loan	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Interest Earnings	151,420	133,603	111,868	101,805	102,895	117,825	123,126	132,888	94,533	101,585
Revenues	\$ 7,825,920	\$ 7,916,603	\$ 7,906,868	\$ 7,935,805	\$ 7,922,895	\$ 7,962,325	\$ 7,932,126	\$ 7,892,888	\$ 7,820,533	\$ 7,871,585
Vehicle & Equipment Funds	\$ 1,843,035	\$ 3,725,350	\$ 1,315,430	\$ 1,851,650	\$ 1,458,990	\$ 1,397,310	\$ 4,307,535	\$ 2,725,510	\$ 1,377,980	\$ 925,790
General Facility Improvements	785,000	672,500	554,500	531,500	164,500	593,500	421,500	2,684,500	536,000	11,030,000
Park Improvements	1,397,000	1,041,000	1,010,000	860,000	640,000	405,000	535,000	1,115,000	560,000	250,000
Street Improvements	1,750,000	1,750,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Street Lighting	75,000	160,000	247,500	255,000	127,500	80,000	52,500	282,500	72,500	-
Pathways (Existing)	286,300	401,300	396,300	266,300	266,300	396,300	311,300	321,300	336,300	316,300
Community Development	69,500	3,800	1,500	89,000	1,000	1,500	39,800	1,500	1,000	1,000
Golf	48,500	57,000	69,000	108,000	75,000	118,500	64,000	34,000	-	44,000
Recycling	-	-	-	-	-	-	-	-	-	-
Water	1,087,000	1,004,000	1,254,000	1,097,000	1,134,000	1,008,000	1,024,000	1,039,000	1,009,000	1,031,000
Sanitary Sewer	1,204,000	1,292,000	1,224,000	1,061,500	1,244,000	1,173,500	1,079,000	1,704,000	1,454,000	1,096,000
Storm Sewer	1,975,000	1,914,000	2,584,000	1,856,500	2,494,000	1,843,000	2,548,000	2,149,000	2,110,000	2,161,000
Expenditures	\$ 10,520,335	\$ 12,020,950	\$ 10,506,230	\$ 9,826,450	\$ 9,455,290	\$ 8,866,610	\$ 12,232,635	\$ 13,906,310	\$ 9,306,780	\$ 18,705,090
Beginning Cash Balance	\$ 4,966,142	\$ 2,271,727	\$ (1,832,620)	\$ (4,431,983)	\$ (6,322,628)	\$ (7,855,023)	\$ (8,759,308)	\$ (13,059,816)	\$ (19,073,239)	\$ (20,559,486)
Annual Surplus (deficit)	(2,694,415)	(4,104,347)	(2,599,362)	(1,890,645)	(1,532,395)	(904,285)	(4,300,509)	(6,013,422)	(1,486,247)	(10,833,505)
Ending Cash Balance	\$ 2,271,727	\$ (1,832,620)	\$ (4,431,983)	\$ (6,322,628)	\$ (7,855,023)	\$ (8,759,308)	\$ (13,059,816)	\$ (19,073,239)	\$ (20,559,486)	\$ (31,392,991)

Summary by Function

	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
General Services	\$ 144,000	\$ 147,300	\$ 76,000	\$ 168,500	\$ 75,500	\$ 376,000	\$ 173,300	\$ 76,000	\$ 75,500	\$ 75,500
Public Safety	928,535	2,595,850	805,830	894,650	739,490	674,310	3,161,035	2,117,010	1,168,480	737,290
Facilities	785,000	672,500	554,500	531,500	164,500	593,500	421,500	2,684,500	536,000	11,030,000
Streets & Pathways	2,577,300	2,962,300	2,829,900	3,170,800	2,338,800	2,611,300	3,039,800	2,738,800	2,358,800	2,236,300
Utilities	4,266,000	4,210,000	5,062,000	4,015,000	4,872,000	4,024,500	4,651,000	4,892,000	4,573,000	4,288,000
Parks & Recreation	1,819,500	1,433,000	1,178,000	1,046,000	1,265,000	587,000	786,000	1,398,000	595,000	338,000
Expenditures	\$ 10,520,335	\$ 12,020,950	\$ 10,506,230	\$ 9,826,450	\$ 9,455,290	\$ 8,866,610	\$ 12,232,635	\$ 13,906,310	\$ 9,306,780	\$ 18,705,090

Summary by Asset Type

	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
Vehicles	\$ 1,887,000	\$ 3,525,500	\$ 1,459,000	\$ 1,282,000	\$ 1,174,000	\$ 697,500	\$ 3,522,000	\$ 2,574,000	\$ 769,000	\$ 529,000
Equipment	605,435	772,250	740,330	797,250	1,333,890	841,210	1,128,735	895,410	664,880	565,390
Furniture & Fixtures	44,600	141,900	28,100	19,900	16,600	44,100	46,100	8,100	61,100	17,400
Buildings	808,000	582,000	603,000	559,000	188,000	655,500	430,000	2,703,000	536,000	11,030,000
Improvements	7,175,300	6,999,300	7,675,800	7,168,300	6,742,800	6,628,300	7,105,800	7,725,800	7,275,800	6,563,300
Expenditures	\$ 10,520,335	\$ 12,020,950	\$ 10,506,230	\$ 9,826,450	\$ 9,455,290	\$ 8,866,610	\$ 12,232,635	\$ 13,906,310	\$ 9,306,780	\$ 18,705,090



Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interest Earnings include investment earnings on cash reserves.



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

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

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

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

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

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

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

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

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

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

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

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

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

Personnel Costs – See 'Personal Services'.

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

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

Property Taxes include taxes levied against taxable property.



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

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

Sinking Funds – See ‘Reserves’.

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

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

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

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

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

Tax Levy – See ‘Property Taxes’.

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

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

