Finance Commission Agenda

Tuesday, September 12, 2023
6:30 PM
City Council Chambers

(Any times listed are approximate – please note that items may be earlier or later than listed on the agenda)

1. **Roll Call - Barclay, Bester, Dahir, Davies, Derauf, Sagisser, Tupy**
2. **Receive Public Comment**
3. **Approval of Meeting Minutes**
   a. Approve minutes from August 23, 2023 meeting
4. **Business Items**
   a. Review Finance Commission Tracking Report
   b. Establish recommendation on the 2024 City Manager Budget and Tax Levy
   c. Establish recommendation on the 2024-2043 Capital Improvement Plan
5. **Other Business**
   a. Staff Update
   b. Future meeting topics and workplan
6. **Adjourn**

Roseville Finance Commission
Agenda Item

DATE: September 12, 2023 **ITEM:** 3.a.

ITEM DESCRIPTION: Approve minutes from August 23, 2023 meeting

Background

As an advisory commission to the City Council, the Finance Commission's discussions and recommendations play an important role in setting City policies and influencing decisions on programs and services.

To ensure an accurate historical account of the Finance Commission's activities are preserved, the City maintains a practice of keeping meeting minutes. The attached file contains the draft minutes from the August 23, 2023 meeting. The Commission is asked to review the minutes and identify any typos, errors or inaccuracies of the discussion that took place.

Where applicable, Commission members are asked to identify any necessary corrections at the meeting. The Commission should subsequently vote to approve the amended (if necessary) minutes. Once the minutes are approved, they become part of the City's permanent records.

Recommendation

Review the draft minutes.

Requested Commission Action

Amend (as necessary) and approve the Finance Commission meeting minutes for the August 23, 2023 meeting.

Attachments

1. FC Minutes 08.23.2023

Finance Commission
Meeting Minutes
DRAFT – August 23, 2023 - DRAFT

Roll Call/Announcements

The Finance Commission (FC) meeting was called to order at 6:30 p.m. Vice-Chair Sagisser called the roll.

Commissioners Present: Siafa Barclay, Bruce Bester, Karin Derauf, and Dan Sagisser

Commissioners Absent: Wanda Davies, Sadiq Dahir, and Joe Tupy

Staff Present: Finance Director Michelle Pietrick and City Manager Patrick Trudgeon

Receive Public Comments

There being no one present wishing to speak to the Commission on an item not on the agenda, the Vice-Chair moved to the next agenda item.

Approval of Meeting Minutes

Commissioner Bester moved, seconded by Commissioner Barclay to approve the July 11, 2023 meeting minutes as amended. **The motion carried unanimously.**

Discuss the 2024 City Manager Recommended Budget and Tax Levy

City Manager Patrick Trudgeon reviewed the 2024 City Manager recommended Budget and Tax Levy.

Vice-Chair Sagisser asked if the compensation study was going to stop the arguments and inflation issue brought up by the various unions.

Mr. Trudgeon indicated it would and would also help with non-union employees by keeping and attracting employees to the City of Roseville.

Commissioner Derauf asked if Roseville is currently charging credit card fees to users.

Mr. Trudgeon indicated the City is not currently charging credit card fees. He has suggested it each year, but the challenge is it can be built into the fees, but the City wants to be sensitive to that, especially with Park and Recreation fees. The City wants to make sure things are affordable. Right now, the City is paying the fees but this is something staff will continue to look at.

Mr. Trudgeon continued with the presentation.

Commissioner Bester indicated the nine percent levy increase proposed, covered partly by the median value increases, related to that, the whole nine percent kind of disappoints him, but there might be some brighter news, depending on what comes from Ramsey County. Last year, the levy proposed ended up being pretty close to what the property tax increase was for homeowners.

Ms. Pietrick explained that last year the average median valued residential property went up 12.9 percent and the City's ending levy increase was six percent. The city levy is the total dollar amount that is needed to balance the budget. The impact is going to be different across the various property types because Ramsey County takes the dollar levy the City submits, and then spreads it across the entire tax base. The commercial and apartment values have increased greater than the residential so there will be a shift in the allocation of levy dollars. Right now, based on the percentages and based on history, the single family, homesteaded residences are not going to necessarily see a nine percent increase.

Commissioner Bester thought that the history of the assessed property values jumped quite a bit in commercial, not so much in residential and this is where he sees some hope because the City has been adding a lot of housing units and a lot of that is apartments and commercial properties.

Mr. Trudgeon indicated that was correct. He indicated the EDA levy is going down $40,000 which will help offset some increases. He indicated if the Commission has questions to reach out to either himself or Ms. Pietrick before the September meeting.

Receive Commission Recommendations Tracking Report

Commissioner Bester reviewed the Finance Commission tracking report.

Continued Review of the Capital Improvement Plan

Finance Director Michelle Pietrick reviewed the Capital Improvement Plan in order for the Commission to discuss. She indicated the City is going to close the IT Fund and the fund balance is being disbursed to other funds, which offset any increased property tax levies in those funds.

The Commission indicated they would have more discussion once all the information has been received and reviewed.

Staff Update

Ms. Pietrick updated the Commission on fiscal disparities and Ramsey County valuation report.

Identify Discussion Items for the Future Meeting

Ms. Pietrick indicated in September there will be a maintenance facility tour before the meeting. She reviewed the plans with the Commission.

Adjourn

Commissioner Bester made a motion, seconded by Commissioner Derauf to adjourn. The m**otion passed unanimously.**

The meeting was adjourned at 8:15 p.m.

Roseville Finance Commission
Agenda Item

DATE: September 12, 2023 **ITEM:** 4.a.

ITEM DESCRIPTION: Review Finance Commission Tracking Report

Background
A summary of the Finance Commission's recent recommendations submitted to the City Council is included in Attachment 1 for review. The report has been updated to reflect items that have been closed or added per Commissioner Bester.

Recommendation
Not applicable.

Requested Commission Action
For review and discussion purposes only. No formal Commission action is necessary.

Attachments
1. Tracking Report

Roseville Finance Commission
Recommendation Tracking Report
Report Date - August 23, 2023

No.	Recommendation	Description	Date Recommended	Date Presented	Status	Discussion and Next Steps
2022-02	1. Transfer funds from Excess Cash to PMP 2. Transfer funds from Genl Fund to PMP 3. Increase taxes to pay loan. 4 Keep receivable until PMP needs cash **5. License Center has paid $495,000 into Shopping Center Fund. This is the source of funds that will be used to repay the internal loan.**	How to handle remaining $266,829 interfund receivable/payable with respect to PMP funds used for purchase of Shopping Center at 2917 Lexington.	5/10/2022	5/10/2022	Implemented	First discussion at Finance Commission meeting 5/10/22. Tentative consensus to keep the receivable/payable for now, and revisit before end of year. Next discussion 11/15/22, where it was agreed to transfer funds from Excess Cash to PMP to close this item. To Council March 2023. **See the notes and attachments to the March 14, 2023 Finance Commission meeting for details and background.**
2023-01	Finance Commission recomends that steps be taken to begin to act on incorporating limited equities in the City's investment portfolio.	Option to permit limited investment in equity investments	3/14/2023	3/14/2023	Pending	On 4/25/22 the City Council approved expanded Investment Policy language to permit limited use of equity investments.

Roseville Finance Commission
Agenda Item

DATE: September 12, 2023 **ITEM:** 4.b.

ITEM DESCRIPTION: Establish recommendation on the 2024 City Manager Budget and Tax Levy

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Background
The City Manager presented his 2024 Recommended Budget and Tax Levy at the Finance Commission meeting of August 23, 2023, a copy of his budget memo and powerpoint were distributed to the Commission at the August 23rd meeting. Attachment 1 has a copy of the preliminary budget, expenditure detail by functional area and a reconciliation showing the changes between the 2023 and 2024 budget for both revenues and expenditures.

The estimated tax levy impact on the median valued residential homestead is shown below:

2024 ESTIMATED Budget Impact on Median-Valued Home (monthly)				
	2023	2024	$ Chg.	% Chg.
Property Tax Levy: City	$ 100.92	$ 108.92	$ 8.00	7.9%
Property Tax Levy: EDA	1.71	1.55	(0.16)	-9.4%
Combined Total	$ 102.63	$ 110.47	$ 7.84	7.6%
Annual Change	1,231.50	1,325.59	94.08	7.64%

The Finance Commission reviewed the draft 2024-2043 Capital Investment Program (CIP) at their July 11 and August 23 Commission meetings. There have been no changes to the CIP document which was provided at the August 23rd meeting.

Recommendation
Not applicable.

Requested Commission Action
The Commission generally makes a recommendation regarding the preliminary levy and budget, including the Capital Improvement Plan. The Chair of the Commission provides the Commission recommendations at the City Council meeting scheduled for September 18, 2023. The City Council will approve a preliminary tax levy on September 25, 2023.

Attachments
1. Attachment 1 - Budget reports and reconciliations

City of Roseville **Attachment 3**

Combined Funds Financial Summary 8/8/2023

(WITHOUT EDA)

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 22,887,412	$ 23,914,971	$ 24,447,782	$ 26,411,384	$ 28,785,280	$ 2,373,896	8.99%
Tax Increments	927,912	1,211,482	1,400,327	855,700	1,425,000	569,300	66.53%
Intergovernmental Revenue	3,778,044	4,066,737	8,223,843	2,977,284	5,330,139	2,352,855	79.03%
Licenses & Permits	2,677,923	2,491,345	2,259,932	2,523,870	1,975,352	(548,518)	-21.73%
Charges for Services	24,094,268	25,037,150	23,666,978	22,769,439	27,289,710	4,520,271	19.85%
Fines and Forfeits	56,929	62,025	87,068	72,500	60,000	(12,500)	-17.24%
Cable Franchise Fees	379,648	385,750	374,855	376,000	374,000	(2,000)	-0.53%
Donations	120,298	129,730	102,245	120,000	129,000	9,000	7.50%
Special Assessments	237,547	156,635	244,285	137,668	153,247	15,579	11.32%
Investment Income	489,572	(51,934)	(4,165,713)	296,000	235,410	(60,590)	-20.47%
Gambling Taxes	30,487	37,258	42,688	33,406	38,026	4,620	13.83%
Miscellaneous	1,145,832	1,049,937	901,541	725,768	738,888	13,120	1.81%
Total Revenues	$ 56,825,872	$ 58,491,086	$ 57,585,831	$ 57,710,524	$ 66,534,052	$ 9,235,033	16.00%
Expenditures							
Personnel Services	$ 23,221,788	$ 24,753,290	$ 24,018,126	$ 25,678,224	$ 27,781,396	$ 2,103,172	8.19%
Supplies & Materials	1,301,538	1,522,486	1,731,761	1,863,325	1,942,221	78,896	4.23%
Other Services & Charges	18,223,743	18,378,535	18,901,712	19,355,201	22,927,875	3,572,674	18.46%
Capital Outlay	9,425,054	8,195,235	13,526,791	10,850,455	12,066,500	1,216,045	11.21%
Debt Service	2,580,486	7,602,318	2,715,327	2,489,815	2,501,672	11,857	0.48%
Contingency	-	-	-	-	-	-	0.00%
Total Expenditures	$ 54,752,610	$ 60,451,864	$ 60,893,717	$ 60,237,020	$ 67,219,664	$ 6,982,644	11.59%
Other Financing Sources (Uses)							
Transfers In /	$ 3,267,056	$ 1,426,730	$ 641,056	$ 1,472,100	$ 2,426,364	$ 954,264	64.82%
Transfers Out	(2,655,448)	(1,799,933)	(1,396,367)	(1,092,000)	(2,418,264)	(1,326,264)	121.45%
Sale of Assets/Bond Proceeds	5,104,229	-	-	-	-	-	0.00%
Total Other Financing Sources	$ 5,715,837	$ (373,203)	$ (755,311)	$ 380,100	$ 8,100	$ (372,000)	-97.87%
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	-	7,789,099	5,455,118	832,404	(1,832,472)		
Ending Fund Balance / Net Assets	$ 7,789,099	$ 5,455,118	$ 1,391,921	$ (1,832,472)	$ (2,509,984)		

City of Roseville **Attachment 3**

Tax-Supported Funds Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 22,887,412	$ 23,864,722	$ 24,343,575	$ 26,284,494	$ 28,592,450	$ 2,307,956	8.8%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	3,394,582	2,363,937	8,035,441	2,889,784	5,148,769	2,258,985	78.2%
Licenses & Permits	403,456	433,526	366,465	469,000	418,002	(50,998)	-10.9%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	5,382,462	6,398,910	3,728,680	3,758,710	4,021,591	262,881	7.0%
Fines and Forfeits	56,929	62,025	87,068	72,500	60,000	(12,500)	-17.2%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	11,530	-	-	-	9,000	9,000	100.0%
Special Assessments	205,711	136,688	245,397	135,668	128,247	(7,421)	0.0%
Investment Income	343,209	(27,194)	(3,021,247)	207,500	147,310	(60,190)	-29.0%
Miscellaneous	1,052,230	931,160	765,643	597,643	620,888	23,245	3.9%
Total Revenues	$ 33,737,521	$ 34,163,774	$ 34,551,022	$ 34,415,299	$ 39,146,257	$ 4,730,958	13.7%
Expenditures							
Personnel Services	$ 17,905,714	$ 19,432,484	$ 18,486,083	$ 19,839,842	$ 21,749,536	$ 1,909,694	9.6%
Supplies & Materials	905,114	1,029,647	1,229,141	1,367,075	1,408,471	41,396	3.0%
Other Services & Charges	4,870,281	5,571,791	5,575,536	6,091,009	6,605,367	514,358	8.4%
Capital Outlay	5,465,206	3,414,546	10,290,612	8,084,805	8,127,000	42,195	0.5%
Debt Service	2,580,486	7,572,030	2,458,731	2,213,715	2,225,422	11,707	0.5%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 31,726,802	$ 37,020,498	$ 38,040,103	$ 37,596,446	$ 40,115,796	$ 2,519,350	6.7%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	$ 2,906,769	$ 736,511	$ 604,441	$ 882,600	$ 1,693,264	$ 810,664	91.8%
Transfers Out	(1,040,075)	(429,002)	(31,436)	-	(1,428,264)	(1,428,264)	100.0%
Sale of Assets	5,096,604	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 6,963,298	$ 307,509	$ 573,005	$ 882,600	$ 265,000	$ (617,600)	-70.0%
Net Chg. in Fund Balance	8,974,017	(2,549,215)	(2,916,076)	(2,298,547)	(704,539)	1,594,008	
Beginning Fund Balance	-	8,974,017	6,424,802	2,465,432	166,885		
Ending Fund Balance	$ 8,974,017	$ 6,424,802	$ 3,508,726	$ 166,885	$ (537,654)		

City of Roseville **Attachment 3**

Non Tax-Supported Funds Financial Summary 8/8/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
Revenues							
General Property Taxes	$ -	$ 50,249	$ 104,207	$ 126,890	$ 192,830	$ 65,940	52.0%
Tax Increments	927,912	1,211,482	1,400,327	855,700	1,425,000	569,300	66.5%
Intergovernmental Revenue	383,462	1,702,800	188,402	87,500	181,370	93,870	107.3%
Licenses & Permits	2,274,467	2,057,819	1,893,467	2,054,870	1,557,350	(497,520)	-24.2%
Gambling Taxes	30,487	37,258	42,688	33,406	38,026	4,620	13.8%
Charges for Services	18,711,806	18,638,240	19,938,298	18,925,729	23,268,119	4,342,390	22.9%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	379,648	385,750	374,855	376,000	374,000	(2,000)	-0.5%
Rentals	-	-	-	-	-	-	0.0%
Donations	108,768	129,730	102,245	120,000	120,000	-	0.0%
Special Assessments	31,836	19,947	(1,112)	2,000	25,000	23,000	0.0%
Investment Income	146,363	(24,740)	(1,144,466)	88,500	88,100	(400)	-0.5%
Miscellaneous	93,602	118,777	135,898	105,000	118,000	13,000	12.4%
Total Revenues	$ 23,088,351	$ 24,327,312	$ 23,034,809	$ 23,295,225	$ 27,387,795	$ 4,612,200	19.8%
Expenditures							
Personnel Services	$ 5,316,074	$ 5,320,806	$ 5,532,043	$ 5,838,382	$ 6,031,860	$ 193,478	3.3%
Supplies & Materials	396,424	492,839	502,620	496,250	533,750	37,500	7.6%
Other Services & Charges	13,353,462	12,806,744	13,326,176	13,264,192	16,322,508	3,058,316	23.1%
Capital Outlay	3,959,848	4,780,689	3,236,179	2,765,650	3,939,500	1,173,850	42.4%
Debt Service	-	30,288	256,596	276,100	276,250	150	100.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 23,025,808	$ 23,431,366	$ 22,853,614	$ 23,159,054	$ 27,103,868	$ 4,463,294	19.3%
Other Financing Sources (Uses)							
Transfers In / Bond Prem./Proceeds	$ 360,287	$ 690,219	$ 36,615	$ 589,500	$ 733,100	$ 143,600	100.0%
Transfers Out	(1,615,373)	(1,370,931)	(1,364,931)	(1,092,000)	(990,000)	(102,000)	9.3%
Sale of Assets	7,625	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (1,247,461)	$ (680,712)	$ (1,328,316)	$ (502,500)	$ (256,900)	$ 41,600	-8.3%
Net Chg. in Fund Balance / Net Assets	(1,184,918)	215,234	(1,147,121)	(366,329)	27,027		
Beginning Fund Balance / Net Assets	-	(1,184,918)	(969,684)	(1,633,028)	(1,999,357)		
Ending Fund Balance / Net Assets	$ (1,184,918)	$ (969,684)	$ (2,116,805)	$ (1,999,357)	$ (1,972,330)		

City of Roseville **Attachment 3**

General Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 13,805,081	$ 14,439,519	$ 14,710,409	$ 16,214,872	$ 19,007,568	$ 2,792,696	17.2%
Tax Increments	-	-				-	0.0%
Intergovernmental Revenue	1,279,443	1,743,180	2,103,619	1,807,000	1,860,585	53,585	3.0%
Licenses & Permits	403,456	433,526	366,465	469,000	418,002	(50,998)	-10.9%
Gambling Taxes	-	-				-	0.0%
Charges for Services	1,231,327	1,157,782	1,221,738	1,271,800	1,296,000	24,200	1.9%
Fines and Forfeits	56,929	62,025	87,068	72,500	60,000	(12,500)	-17.2%
Cable Franchise Fees	-	-				-	0.0%
Rentals	-	-				-	0.0%
Donations	11,530	-				-	0.0%
Special Assessments	135	84				-	0.0%
Investment Income	78,691	(14,224)	(1,031,774)	40,000	40,000	-	0.0%
Miscellaneous	427,613	427,613	196,622	120,963	139,208	18,245	15.1%
Total Revenues	$ 17,294,205	$ 18,249,505	$ 17,654,147	$ 19,996,135	$ 22,821,363	$ 2,825,228	14.1%
Expenditures							
Personnel Services	$ 12,917,597	$ 13,974,021	$ 15,256,706	$ 16,153,377	$ 17,955,006	$ 1,801,629	11.2%
Supplies & Materials	666,851	716,634	897,345	969,450	991,070	21,620	2.2%
Other Services & Charges	2,924,392	3,071,790	3,097,799	3,590,408	4,691,807	1,101,399	30.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 16,508,840	$ 17,762,445	$ 19,251,850	$ 20,713,235	$ 23,637,883	$ 2,924,648	14.1%
Other Financing Sources (Uses)							
Transfers In	$ 2,158,801	$ 418,988	$ 241,227	$ 497,100	$ 816,520	$ 319,420	64.3%
Transfers Out	(846,085)	(30,250)	(31,436)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 1,312,716	$ 388,738	$ 209,791	$ 497,100	$ 816,520	$ 319,420	64.3%
Net Change in Fund Balance	2,098,081	875,798	(1,387,912)	(220,000)	-		
Beginning Fund Balance	7,170,199	9,268,280	10,144,078	8,756,166	8,536,166		
Ending Fund Balance	$ 9,268,280	$ 10,144,078	$ 8,756,166	$ 8,536,166	$ 8,536,166		

City of Roseville — **Attachment 3**

Recreation Fund Financial Summary — 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,440,289	$ 1,451,761	$ 1,569,427	$ 1,617,535	$ 1,766,950	$ 149,415	9.2%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	-	-		-		-	0.0%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	1,048,033	2,079,957	2,506,942	2,486,910	2,725,591	238,681	9.6%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	8,629	(11,448)	(92,413)	15,000	15,000	-	0.0%
Miscellaneous	135	-	-	-	-	-	0.0%
Total Revenues	$ 2,497,086	$ 3,520,270	$ 3,983,956	$ 4,119,445	$ 4,507,541	$ 388,096	9.4%
Expenditures							
Personnel Services	$ 1,985,478	$ 2,167,907	$ 2,305,283	$ 2,579,135	$ 2,685,310	$ 106,175	4.1%
Supplies & Materials	83,844	155,767	167,485	205,050	227,901	22,851	11.1%
Other Services & Charges	749,166	962,637	1,435,164	1,336,760	1,595,860	259,100	19.4%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 2,818,489	$ 3,286,311	$ 3,907,932	$ 4,120,945	$ 4,509,071	$ 388,126	9.4%
Other Financing Sources (Uses)							
Transfers In	$ 235,798	$ -	$ -	$ 1,500	$ 1,530	$ 30	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 235,798	$ -	$ -	$ 1,500	$ 1,530	$ 30	100.0%
Net Change in Fund Balance	(85,604)	233,959	76,024	-	-		
Beginning Fund Balance	922,580	836,976	1,070,935	1,146,959	1,146,959		
Ending Fund Balance	$ 836,976	$ 1,070,935	$ 1,146,959	$ 1,146,959	$ 1,146,959		

City of Roseville **Attachment 3**

Park Maintenance Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,393,520	$ 1,427,094	$ 1,401,123	$ 1,507,695	$ 1,532,510	$ 24,815	1.6%
Tax Increments	-	-		-	-	-	0.0%
Intergovernmental Revenue	-	-		-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Gambling Taxes	-	-		-	-	-	0.0%
Charges for Services	-	-		-	-	-	0.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Rentals	-	-		-	-	-	0.0%
Donations	-	-		-	-	-	0.0%
Special Assessments	153	62	1,224	-	-	-	0.0%
Investment Income	3,574	(6,810)	(51,658)	-	-	-	0.0%
Miscellaneous	-	1,761	10,400	-	-	-	0.0%
Total Revenues	$ 1,397,247	$ 1,422,107	$ 1,361,089	$ 1,507,695	$ 1,532,510	$ 24,815	1.6%
Expenditures							
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%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,285,885	$ 1,359,407	$ 1,354,040	$ 1,526,695	$ 1,532,510	$ 5,815	0.4%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ 19,000		$ (19,000)	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ 19,000	$ -	$ (19,000)	100.0%
Net Change in Fund Balance	111,362	62,700	7,049	-	-		
Beginning Fund Balance	325,841	437,203	499,903	506,952	506,952		
Ending Fund Balance	$ 437,203	$ 499,903	$ 506,952	$ 506,952	$ 506,952		

City of Roseville | **Attachment 3**

Information Technology Fund Financial Summary | 8/8/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
Revenues							
General Property Taxes	$ 149,725	$ 150,746	$ 146,770	$ 110,677		$ (110,677)	-100.0%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	-	77,184	77,184	77,184	77,184	-	0.0%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	3,103,102	3,161,171		-		-	0.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	30,031	(5,204)	(192,374)	2,000	2,000	-	0.0%
Miscellaneous	457,444	460,212	459,246	451,680	451,680	-	0.0%
Total Revenues	$ 3,740,302	$ 3,844,109	$ 490,826	$ 641,541	$ 530,864	$ (110,677)	-17.3%
Expenditures							
Personnel Services	$ 2,069,127	$ 2,339,669		$ -		$ -	0.0%
Supplies & Materials	4,031	1,797				-	0.0%
Other Services & Charges	914,171	1,218,212	723,343	857,141	-	(857,141)	-100.0%
Capital Outlay	69,415	41,680	5,151	49,400	-	(49,400)	-100.0%
Debt Service	-	-	-	-		-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 3,056,745	$ 3,601,358	$ 728,494	$ 906,541	$ -	$ (906,541)	-100.0%
Other Financing Sources (Uses)							
Transfers In	$ -	$ 38,592	$ 90,283	$ 165,000	$ 65,000	$ (100,000)	0.0%
Transfers Out	(193,990)	(398,752)		-	(595,864)	(595,864)	100.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (193,990)	$ (360,160)	$ 90,283	$ 165,000	$ (530,864)	$ (695,864)	0.0%
Net Change in Fund Balance	489,567	(117,409)	(147,385)	(100,000)	-		
Beginning Fund Balance	-	1,130,244	1,012,835	865,450	765,450		
transfer to Metro Inet							
Ending Fund Balance	$ 1,130,244	$ 1,012,835	$ 865,450	$ 765,450	$ 765,450		

City of Roseville **Attachment 3**

Streetscape Fund Financial Summary 8/8/2023

Revenues		2020 Actual		2021 Actual		2022 Actual		2023 Budget		2024 Budget		$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$	59,890	$	60,298	$	58,708	$	60,000	$	60,000	$	-	0.0%
Tax Increments		-		-		-		-		-		-	0.0%
Intergovernmental Revenue		-		-		-		-		-		-	0.0%
Licenses & Permits		-		-		-		-		-		-	0.0%
Gambling Taxes		-		-		-		-		-		-	0.0%
Charges for Services		-		-		-		-		-		-	0.0%
Fines and Forfeits		-		-		-		-		-		-	0.0%
Cable Franchise Fees		-		-		-		-		-		-	0.0%
Rentals		-		-		-		-		-		-	0.0%
Donations		-		-		-		-		-		-	0.0%
Special Assessments		-		-		-		-		-		-	0.0%
Investment Income		2,311		(2,076)		(14,952)		2,000		2,000		-	0.0%
Miscellaneous		-		-		-		-		-		-	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		-	0.0%
Other Services & Charges		42,000		33,765		41,225		43,000		47,000		4,000	9.3%
Capital Outlay		-		-		-		-		-		-	0.0%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		-		-		-		-		-		-	0.0%
Total Expenditures	$	80,566	$	66,081	$	53,595	$	79,910	$	83,910	$	4,000	5.0%
Other Financing Sources (Uses)													
Transfers In	$	-	$	-	$	-	$	-	$	-	$	-	0.0%
Transfers Out		-		-		-		-		-		-	0.0%
Sale of Assets		-		-		-		-		-		-	0.0%
Total Other Financing Sources	$	-	$	-	$	-	$	-	$	-	$	-	0.0%
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			

City of Roseville **Attachment 3**

Debt Service Funds Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 2,205,948	$ 2,224,959	$ 2,191,028	$ 2,213,715	$ 2,225,422	$ 11,707	0.5%
Tax Increments	-	-		-	-	-	0.0%
Intergovernmental Revenue	-	-		-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Gambling Taxes	-	-		-	-	-	0.0%
Charges for Services	-	-		-	-	-	0.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Rentals	-	-		-	-	-	0.0%
Donations	-	-		-	-	-	0.0%
Special Assessments	35,150	34,564	31,002	-	-	-	0.0%
Investment Income	32,222	(15,790)	(195,297)	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 2,273,320	$ 2,243,733	$ 2,026,733	$ 2,213,715	$ 2,225,422	$ 11,707	0.5%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	2,580,486	7,572,030	2,458,731	2,213,715	2,225,422	11,707	0.5%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 2,580,486	$ 7,572,030	$ 2,458,731	$ 2,213,715	$ 2,225,422	$ 11,707	0.5%
Other Financing Sources (Uses)							
Transfers In / Bond Premium	$ 253,156	$ 278,931	$ 272,931	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Debt Issuance / Other	5,096,604			-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 5,349,760	$ 278,931	$ 272,931	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	5,042,594	(5,049,366)	(159,067)	-	-		
Beginning Fund Balance	2,390,172	7,432,766	2,383,400	2,224,333	2,224,333		
Ending Fund Balance	$ 7,432,766	$ 2,383,400	$ 2,224,333	$ 2,224,333	$ 2,224,333		

City of Roseville **Attachment 3**

Vehicle & Equipment Funds Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,190,812	$ 1,198,934	$ 1,372,788	$ 1,603,000	$ 1,168,000	$ (435,000)	-27.1%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	-	39,125		-	1,000,000	1,000,000	100.0%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	-	-		-		-	0.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-			9,000	9,000	0.0%
Special Assessments	-	-		-		-	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							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	2,845,288	885,230	993,418	1,988,700	1,658,800	(329,900)	-16.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 2,845,288	$ 885,230	$ 993,418	$ 1,988,700	$ 1,658,800	$ (329,900)	-16.6%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ 200,000	$ 510,214	$ 310,214	100.0%
Transfers Out	-	-	-	-	(832,400)	(832,400)	-100.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ 200,000	$ (322,186)	$ (522,186)	100.0%
Net Change in Fund Balance	(1,467,388)	368,398	278,834	(145,700)	249,348		
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	$ 2,296,628		

City of Roseville **Attachment 3**

Building Replacement Fund Financial Summary 8/8/2023

(fund 410 & 415)

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
Revenues							
General Property Taxes	$ 774,577	$ 779,860	$ 759,289	$ 776,000	$ 651,000	$ (125,000)	-16.1%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	77,800	-	3,233,022	-	756,000	756,000	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	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							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	110,150	172,486	3,824,750	1,268,400	1,842,900	574,500	45.3%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 110,150	$ 172,486	$ 3,824,750	$ 1,268,400	$ 1,842,900	$ 574,500	45.3%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville | **Attachment 3**

Pathway Maintenance Fund Financial Summary | 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 244,551	$ 246,219	$ 249,509	$ 255,000	$ 255,000	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	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							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges						-	0.0%
Capital Outlay	381,620	127,878	171,569	200,000	233,800	33,800	16.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 381,620	$ 127,878	$ 171,569	$ 200,000	$ 233,800	$ 33,800	16.9%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville

Street Lighting Fund Financial Summary

Attachment 3

8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 20,962	$ 21,104	$ 20,548	$ 21,000	$ 21,000	$ -	0.0%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	-	18,543		-		-	0.0%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	-	-		-		-	0.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
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	$ 21,500	$ -	0.0%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	35,576	-	45,000	52,500	7,500	16.7%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ -	$ 35,576	$ -	$ 45,000	$ 52,500	$ 7,500	16.7%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000	100.0%
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		

City of Roseville **Attachment 3**

Park Improvement Program Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 783,561	$ 788,905	$ 768,095	$ 785,000	$ 785,000	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	75,000	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	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							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	86,490	118,988	726,700	1,442,000	1,434,000	(8,000)	-0.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 86,490	$ 118,988	$ 726,700	$ 1,442,000	$ 1,434,000	$ (8,000)	-0.6%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville | **Attachment 3**

Street Infrastructure Replacement Fund Financial Summary | 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 818,496	$ 1,075,323	$ 1,095,881	$ 1,120,000	$ 1,120,000	$ -	0.0%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	2,037,339	485,905	2,546,616	1,005,600	1,455,000	449,400	44.7%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	-	-		-		-	0.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	170,273	101,978	213,171	135,668	128,247	(7,421)	100.0%
Investment Income	112,324	(13,503)	(580,616)	125,000	54,440	(70,560)	-56.4%
Miscellaneous / Developer Fee	-	-	-	-	-	-	0.0%
Total Revenues	$ 3,138,432	$ 1,649,703	$ 3,275,052	$ 2,386,268	$ 2,757,687	$ 371,419	15.6%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	-	-	-	-	-	-	0.0%
Capital Outlay	1,972,243	2,032,708	4,569,024	3,091,305	2,905,000	(186,305)	-6.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,972,243	$ 2,032,708	$ 4,569,024	$ 3,091,305	$ 2,905,000	$ (186,305)	-6.0%
Other Financing Sources (Uses)							
Transfers In	$ 259,014	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 259,014	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville

Community Development Fund Financial Summary

Attachment 3

8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	2,177,037	1,946,888	1,726,677	1,918,420	1,420,900	(497,520)	-25.9%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	64,201	49,705	54,715	55,000	42,500	(12,500)	-22.7%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	120	-		-		-	0.0%
Investment Income	65,930	(5,912)	(419,602)	25,000	25,000	-	0.0%
Miscellaneous	380	2,790	5,595	-	-	-	0.0%
Total Revenues	$ 2,307,668	$ 1,993,471	$ 1,367,385	$ 1,998,420	$ 1,488,400	$ (510,020)	-25.5%
Expenditures							
Personnel Services	$ 1,371,696	$ 1,350,585	$ 1,324,497	$ 1,436,509	$ 1,481,887	$ 45,378	3.2%
Supplies & Materials	8,362	8,705	8,992	12,700	11,150	(1,550)	-12.2%
Other Services & Charges	294,299	295,145	353,332	361,270	352,780	(8,490)	-2.4%
Capital Outlay	27,873	-	-	1,150	68,000	66,850	5813.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,702,230	$ 1,654,435	$ 1,686,821	$ 1,811,629	$ 1,913,817	$ 102,188	5.6%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	605,438	339,036	(319,436)	187,941	(425,417)		
Beginning Fund Balance	3,502,984	4,108,422	4,447,458	4,128,022	4,315,963		
Ending Fund Balance	$ 4,108,422	$ 4,447,458	$ 4,128,022	$ 4,315,963	$ 3,890,546		

City of Roseville **Attachment 3**

Communications Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ 50,249	$ 104,207	$ 126,890	$ 192,830	$ 65,940	52.0%
Tax Increments	-	-		-		-	0.0%
Intergovernmental Revenue	-	-		-		-	0.0%
Licenses & Permits	-	-		-		-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	27,940	23,083	46,000	46,000	47,000	1,000	100.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	379,648	385,750	374,855	376,000	374,000	(2,000)	-0.5%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	449	196	(66)	500	100	(400)	-80.0%
Miscellaneous		-	-	-	-	-	0.0%
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%
Capital Outlay	-	-		-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
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%
Sale of Assets	-	-	-	-	-	-	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		

City of Roseville **Attachment 3**

License Center Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	1,372,500	1,548,412	2,035,841	2,100,000	2,500,000	400,000	19.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Rentals	-	-	-	-	-	-	0.0%
Donations	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	370	3,518	(5,665)	1,000	1,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	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%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	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%
Sale of Assets	-	-	-	-	-	-	0.0%
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		

City of Roseville **Attachment 3**

Engineering Services Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	97,430	110,931	166,790	136,450	136,450	-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	37,991	100,279	66,291	30,000	40,000	10,000	33.3%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	16,588	(13,862)	(72,836)	10,000	10,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 152,009	$ 197,348	$ 160,245	$ 176,450	$ 186,450	$ 10,000	5.7%
Expenditures							
Personnel Services	$ 244,608	$ 230,903	$ 241,730	$ 255,150	$ 265,720	$ 10,570	4.1%
Supplies & Materials	167	1,791	144	2,700	1,000	(1,700)	-63.0%
Other Services & Charges	51,041	43,673	140,336	73,000	34,210	(38,790)	-53.1%
Capital Outlay	-	-		-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 295,816	$ 276,367	$ 382,210	$ 330,850	$ 300,930	$ (29,920)	-9.0%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	(143,807)	(79,019)	(221,965)	(154,400)	(114,480)		
Beginning Fund Balance	760,932	617,125	538,106	316,141	161,741		
Ending Fund Balance	$ 617,125	$ 538,106	$ 316,141	$ 161,741	$ 47,261		

City of Roseville **Attachment 3**

Lawful Gambling Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	30,487	37,258	42,688	33,406	38,026	4,620	13.8%
Charges for Services	-	-		-		-	0.0%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	108,768	129,730	102,245	120,000	120,000	-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	1,092	172	(946)	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	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%
Supplies & Materials	-	-		-		-	0.0%
Other Services & Charges	225,575	141,000	111,000	120,000	120,000	-	0.0%
Capital Outlay	-	-				-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 256,902	$ 177,045	$ 147,755	$ 153,406	$ 156,736	$ 3,330	2.2%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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)	$ -		

City of Roseville **Attachment 3**

Water Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	(5,736)	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	6,961,956	7,239,868	7,979,421	7,308,000	9,000,000	1,692,000	23.2%
Fines and Forfeits	-	-	-	-		-	0.0%
Cable Franchise Fees	-	-	-	-		-	0.0%
Rentals	-	-	-	-		-	0.0%
Donations	-	-	-	-		-	0.0%
Special Assessments	-	-	-	-	23,000	23,000	100.0%
Investment Income	-	(159)	12,573	-		-	0.0%
Miscellaneous	38,532	6,255	11,275	22,000	22,000	-	100.0%
Total Revenues	$ 7,000,488	$ 7,245,964	$ 7,997,533	$ 7,330,000	$ 9,045,000	$ 1,715,000	23.4%
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	100.0%
Contingency	-	-	-	-	-	-	0.0%
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	100.0%
Transfers Out	(385,000)	(385,000)	(385,000)	(385,000)	(385,000)	-	0.0%
Bond Issuance Costs	(35,637)	-	-				
Sale of Assets		-	-	-	-	-	0.0%
Total Other Financing Sources	$ (420,637)	$ (385,000)	$ (385,000)	$ 115,000	$ 253,600	$ 138,600	120.5%
Net Change in Assets	(292,947)	(1,432,130)	(1,206,815)	(100,185)	(499,011)		
Beginning Net Assets-Unrestricted	794,533	501,586	(930,544)	891,181	790,996		
Ending Net Assets-Unrestricted	$ 501,586	$ (930,544)	$ 891,181	$ 790,996	$ 291,985		

City of Roseville **Attachment 3**

Sewer Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	118,377	274,096	5,270	-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Gambling Taxes	-	-		-	-	-	0.0%
Charges for Services	5,689,808	6,042,776	6,287,511	6,000,000	6,500,000	500,000	8.3%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Rentals	-	-		-	-	-	0.0%
Donations	-	-		-	-	-	0.0%
Special Assessments	29,024	18,047	(2,842)	-	-	-	0.0%
Investment Income	6,591	(5,048)	(160,170)	-	-	-	0.0%
Miscellaneous	-	-		-	-	-	0.0%
Total Revenues	$ 5,843,800	$ 6,329,871	$ 6,129,769	$ 6,000,000	$ 6,500,000	$ 500,000	8.3%
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%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
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 In / Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville **Attachment 3**

Stormwater Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	128,125	1,241,191	98,211	-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Gambling Taxes	-	-		-	-	-	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%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
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%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
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 In / Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
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		

City of Roseville **Attachment 3**

Recycling Fund Financial Summary 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	136,960	87,513	90,657	87,500	181,370	93,870	107.3%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-		-		-	0.0%
Charges for Services	583,147	765,139	861,343	868,000	960,638	92,638	10.7%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Rentals	-	-		-	-	-	0.0%
Donations	-	-		-	-	-	0.0%
Special Assessments	-	-		-	-	-	0.0%
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%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 618,481	$ 566,428	$ 907,109	$ 967,425	$ 1,088,367	$ 120,942	12.5%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Transfers Out	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	-	0.0%
Sale of Assets	-	-	-	-	-	-	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		

City of Roseville

Golf Course Fund Financial Summary

Attachment 3

8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Gambling Taxes	-	-	-	-	-	-	0.0%
Charges for Services	321,784	365,224	382,570	342,800	362,388	19,588	5.7%
Fines and Forfeits	-	-		-		-	0.0%
Cable Franchise Fees	-	-		-		-	0.0%
Rentals	-	-		-		-	0.0%
Donations	-	-		-		-	0.0%
Special Assessments	-	-		-		-	0.0%
Investment Income	1,055	(621)	(7,482)	-	-	-	0.0%
Miscellaneous	46,250	108,181	81,688	83,000	96,000	13,000	15.7%
Total Revenues	$ 369,089	$ 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%
Debt Service	-	-	-	-		-	0.0%
Contingency	-	-	-	-	-	-	0.0%
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	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	350	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 350	$ -	$ 5,179	$ 89,500	$ 94,500	$ 5,000	100.0%
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)		

City of Roseville | **Attachment 3**

Tax Increment Financing Funds Financial Summary | 8/8/2023

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	927,912	1,211,482	1,400,327	855,700	1,425,000	569,300	66.5%
Intergovernmental Revenue	-	100,000		-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Gambling Taxes	-	-		-	-	-	0.0%
Charges for Services	-	-		-	-	-	0.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Rentals	-	-		-	-	-	0.0%
Donations	-	-		-	-	-	0.0%
Special Assessments	-	-		-	-	-	0.0%
Investment Income	45,477	(848)	(386,774)	50,000	50,000	-	0.0%
Miscellaneous / Developer Fee	-	-	-	-	-	-	0.0%
Total Revenues	$ 973,389	$ 1,310,634	$ 1,013,553	$ 905,700	$ 1,475,000	$ 569,300	62.9%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Other Services & Charges	1,702,478	623,780	510,879	905,700	1,475,000	569,300	62.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,702,478	$ 623,780	$ 510,879	$ 905,700	$ 1,475,000	$ 569,300	62.9%
Other Financing Sources (Uses)							
Transfers In	$ 5,329	$ 2,219		$ -	$ -	$ -	0.0%
Transfers Out	(523,373)	(278,931)	(272,931)	-	-	-	0.0%
Sale of Assets / Bonds	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (518,044)	$ (276,712)	$ (272,931)	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	(1,247,133)	410,142	229,743	-	-		
Beginning Fund Balance	4,611,087	3,363,954	3,774,096	4,003,839	4,003,839		
Ending Fund Balance	$ 3,363,954	$ 3,774,096	$ 4,003,839	$ 4,003,839	$ 4,003,839		

City of Roseville Attachment 4
Budget Summary by Function 8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
City Council	$ 222,987	$ 315,348	$ 284,981	$ 289,240	$ 325,187	$ 35,947	12.4%
Administration	926,178	1,074,122	1,136,946	1,457,559	2,241,270	783,711	53.8%
Elections	75,517	104,326	101,989	102,126	105,160	3,034	3.0%
Legal	370,276	381,199	381,889	395,238	385,000	(10,238)	-2.6%
Finance Department	664,097	706,021	727,287	825,110	877,192	52,082	6.3%
Central Services	42,682	38,306	39,671	53,500	53,500	-	0.0%
General Insurance	70,000	70,000	70,000	70,000	70,000	-	0.0%
Contingency	-	-	-	-	500,000	500,000	0.0%
General Government	$ 2,371,737	$ 2,689,322	$ 2,742,763	$ 3,192,773	$ 4,557,309	$ 1,364,536	42.7%
Police Administration	1,156,377	1,011,388	1,145,332	1,435,510	1,545,435	109,925	7.7%
Police Patrol Operations	6,241,444	6,880,652	7,749,345	7,316,650	7,941,604	624,954	8.5%
Police Investigations	517,189	487,666	411,480	1,392,100	1,480,450	88,350	6.3%
Community Services	168,908	112,323	140,464	173,275	254,435	81,160	46.8%
Police	$ 8,083,918	$ 8,492,029	$ 9,446,621	$ 10,317,535	$ 11,221,924	$ 904,389	8.8%
Fire Administration	485,664	533,692	501,188	504,490	528,630	24,140	4.8%
Fire Fighting	2,291,141	2,982,035	3,303,063	3,433,649	3,860,762	427,113	12.4%
Fire Emergency Management	54,829	1,953	-	6,200	19,500	13,300	214.5%
Fire Training	29,286	40,194	34,035	36,000	39,000	3,000	8.3%
Fire	$ 2,860,920	$ 3,557,874	$ 3,838,286	$ 3,980,339	$ 4,447,892	$ 467,553	11.7%
Fire Relief Association	250,948	264,259	48,815	46,500	46,500	-	0.0%
Fire Relief	$ 250,948	$ 264,259	$ 48,815	$ 46,500	$ 46,500	$ -	0.0%
Public Works Administration	943,225	987,206	981,024	1,091,993	1,168,753	76,760	7.0%
Street Department	1,216,819	963,573	1,214,460	1,241,625	1,278,550	36,925	3.0%
Street Lighting	170,913	183,892	210,871	190,000	225,000	35,000	18.4%
Building Maintenance	359,346	387,980	520,069	424,950	453,215	28,265	6.7%
Central Garage	251,014	232,994	248,941	227,520	238,740	11,220	4.9%
Public Works	$ 2,941,317	$ 2,755,645	$ 3,175,365	$ 3,176,088	$ 3,364,258	$ 188,170	5.9%
General Fund	$ 16,508,840	$ 17,759,129	$ 19,251,850	$ 20,713,235	$ 23,637,883	$ 2,924,648	14.1%
Parks & Recreation Administration	607,601	707,423	699,157	695,465	746,553	51,088	7.3%
Recreation Fee Activities	1,009,376	1,273,839	1,484,585	1,708,740	1,804,923	96,183	5.6%
Recreation Non-fee Activities	34,824	53,279	134,261	196,820	230,295	33,475	17.0%
Recreation Nature Center	48,830	58,222	75,724	74,740	93,400	18,660	25.0%
Recreation Activity Center	93,934	6,339	108,576	121,380	141,430	20,050	16.5%
Skating Center	1,023,923	1,187,209	1,405,629	1,323,800	1,492,470	168,670	12.7%
Parks & Recreation Fund	$ 2,818,488	$ 3,286,311	$ 3,907,932	$ 4,120,945	$ 4,509,071	$ 388,126	9.4%
Planning	534,716	609,646	597,401	684,577	679,507	(5,070)	-0.7%
GIS	24,181	25,735	38,580	40,580	42,120	1,540	3.8%
Code Enforcement	985,682	830,700	842,048	933,863	1,037,100	103,237	11.1%
Neighborhood Enhancement	107,349	124,242	36,532	41,062	40,580	(482)	-1.2%
Nuisance Code Enforcement			171,140	111,547	114,510	2,963	2.7%
Community Development Fund	$ 1,651,928	$ 1,590,323	$ 1,685,701	$ 1,811,629	$ 1,913,817	$ 102,188	5.6%
Information Technology	2,628,566	3,136,644	728,494	857,141	1,428,264	571,123	66.6%
Communications	443,279	489,743	532,363	575,390	613,930	38,540	6.7%
License Center	2,057,712	2,068,280	1,963,319	2,194,830	2,134,216	(60,614)	-2.8%
Engineering Services	295,816	276,367	382,210	330,850	300,930	(29,920)	-9.0%
Lawful Gambling	256,902	177,045	147,755	153,406	156,736	3,330	2.2%
EDA	441,951	386,534	645,434	519,630	486,360	(33,270)	-6.4%

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Parks Maintenance	1,285,886	1,359,407	1,354,040	1,526,695	1,532,510	5,815	0.4%
Special Purpose Operating Funds	$ 7,410,112	$ 7,894,020	$ 5,753,615	$ 6,157,942	$ 6,652,946	$ 495,004	8.0%
Vehicle & Equipment Replacement	2,845,288	2,845,288	993,418	2,042,500	1,658,800	(383,700)	-18.8%
Building Replacement	110,150	172,486	3,824,750	1,268,400	1,842,900	574,500	45.3%
Park Improvements	86,490	118,988	726,700	1,442,000	1,434,000	(8,000)	-0.6%
Pathway Maintenance	381,620	127,878	171,569	200,000	233,800	33,800	16.9%
Street Light Replacement	-	35,575	-	45,000	52,500	7,500	16.7%
Boulevard Landscaping	80,566	66,081	53,595	79,910	83,910	4,000	5.0%
Capital Replacement Funds	$ 3,504,114	$ 3,366,296	$ 5,770,032	$ 5,077,810	$ 5,305,910	$ 228,100	4.5%
Special Assessment Construction	1,972,243	2,029,489	4,569,024	3,091,305	2,905,000	(186,305)	-6.0%
MSA Construction	-	-	-	-	-	-	0.0%
Capital Improvement Funds	$ 1,972,243	$ 2,029,489	$ 4,569,024	$ 3,091,305	$ 2,905,000	$ (186,305)	-6.0%
G.O. Facility Bonds	765,000	-	-	-	-	-	0.0%
2011 Bonds	835,000	-	-	-	-	-	0.0%
2012 Bonds	1,375,000	1,442,385	1,352,275	1,442,385	1,447,057	4,672	0.3%
2020 Bonds	-	-	724,625	771,330	778,365	7,035	0.9%
Debt Service Funds	$ 2,975,000	$ 1,442,385	$ 2,076,900	$ 2,213,715	$ 2,225,422	$ 11,707	0.5%
TIF District Funds	$ 1,964,632	$ 1,211,482	$ 783,810	$ 905,700	$ 1,475,000	$ 569,300	62.9%
Sanitary Sewer	6,479,471	6,224,610	5,675,597	5,424,099	6,301,581	877,482	16.2%
Water	7,248,435	8,678,094	9,204,348	7,930,185	10,182,611	2,252,426	28.4%
Stormwater	2,623,953	2,520,577	2,927,870	2,833,700	3,288,520	454,820	16.1%
Solid Waste Recycling	638,481	586,428	927,109	987,425	1,108,367	120,942	12.2%
Golf Course	643,893	515,077	532,220	585,360	618,160	32,800	5.6%
Enterprise Funds	$ 17,634,233	$ 18,524,786	$ 19,267,144	$ 17,760,769	$ 21,499,239	$ 3,738,470	21.0%
Safety & Loss Control	12,129	-	-	-	-	-	0.0%
Other Funds	$ 12,129	$ -	$ -	$ -	$ -	$ -	0.0%

Total Budget by Funding Source

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Total Budget: Tax-Supported	$ 31,693,137	$ 32,379,661	$ 37,658,272	$ 37,600,846	$ 41,544,060	3,885,788	10.3%
Total Budget: Fee-Supported	24,316,631	24,338,026	25,407,736	24,252,204	28,580,228	3,172,492	13.1%
	$ 56,009,768	$ 56,717,687	$ 63,066,008	$ 61,853,050	$ 70,124,288	$ 7,058,280	11.4%

Total Budget by Major Category

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Personnel Services	$ 23,139,313	$ 24,534,491	$ 24,223,408	$ 25,876,304	$ 27,985,716	2,109,412	8.2%
Supplies & Materials	1,303,001	1,504,113	1,733,051	1,863,325	1,942,221	78,896	4.2%
Other Services & Charges	22,534,584	22,228,518	23,037,881	23,258,566	28,129,851	4,871,285	20.9%
Capital Outlay: Budgets	4,131,133	5,127,825	3,786,207	2,765,650	3,939,500	1,173,850	42.4%
Capital Outlay: CIP Only	5,395,791	5,329,704	10,285,461	8,089,205	8,127,000	37,795	0.5%
City only expenses	$ 56,503,822	$ 58,724,652	$ 63,066,008	$ 61,853,050	$ 70,124,288	$ 8,271,238	13.4%

City of Roseville Attachment 4

Budget Detail by Function: Tax Supported Programs 8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
City Council							
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%
	$ 222,987	$ 315,348	$ 284,981	$ 289,240	$ 325,187	$ 35,947	12.4%
Administration							
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%
	$ 926,178	$ 1,074,122	$ 1,136,946	$ 1,457,559	$ 2,241,270	$ 783,711	53.8%
Elections							
Personnel Services	$ 6,177	$ 7,250	$ 4,851	$ 5,050	$ 5,160	$ 110	2.2%
Other Services & Charges	69,340	97,076	97,138	97,076	100,000	2,924	3.0%
	$ 75,517	$ 104,326	$ 101,989	$ 102,126	$ 105,160	$ 3,034	3.0%
Legal							
Other Services & Charges	370,276	381,199	381,889	395,238	385,000	(10,238)	-2.6%
	$ 370,276	$ 381,199	$ 381,889	$ 395,238	$ 385,000	$ (10,238)	-2.6%
Finance							
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%
	$ 664,097	$ 706,021	$ 727,287	$ 825,110	$ 877,192	$ 52,082	6.3%
Central Services							
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%
	$ 42,682	$ 38,306	$ 39,671	$ 53,500	$ 53,500	$ -	0.0%
General Insurance							
Other Services & Charges	70,000	70,000	70,000	70,000	70,000	-	0.0%
	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ -	0.0%
Police Administration							
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%
	$ 1,156,377	$ 1,011,388	$ 1,145,332	$ 1,435,510	$ 1,545,435	$ 109,925	7.7%
Police Patrol							
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%
	$ 6,241,444	$ 6,880,652	$ 7,749,345	$ 7,316,650	$ 7,941,604	$ 624,954	8.5%
Police Investigations							
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%
	$ 517,189	$ 487,666	$ 411,480	$ 1,392,100	$ 1,480,450	$ 88,350	6.3%
Police Community Services							
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%
	$ 168,908	$ 112,323	$ 140,464	$ 173,275	$ 254,435	$ 81,160	46.8%

City of Roseville Attachment 4

Budget Detail by Function: Tax Supported Programs 8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Fire Administration							
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%
	$ 485,664	$ 533,692	$ 501,188	$ 504,490	$ 528,630	$ 24,140	4.8%
Fire Operation							
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%
	$ 2,291,141	$ 2,982,035	$ 3,303,063	$ 3,433,649	$ 3,860,762	$ 427,113	12.4%
Fire Training							
Other Services & Charges	29,286	40,194	34,035	36,000	39,000	3,000	8.3%
	$ 29,286	$ 40,194	$ 34,035	$ 36,000	$ 39,000	$ 3,000	8.3%
Fire Emergency Mgmt.							
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%
	$ 54,829	$ 1,953	$ -	$ 6,200	$ 19,500	$ 13,300	214.5%
Fire Relief							
Other Services & Charges	250,948	264,259	48,815	46,500	46,500	-	0.0%
	$ 250,948	$ 264,259	$ 48,815	$ 46,500	$ 46,500	$ -	0.0%
PW Administration							
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%
	$ 943,225	$ 987,206	$ 981,024	$ 1,091,993	$ 1,168,753	$ 76,760	7.0%
Streets							
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%
	$ 1,216,819	$ 963,573	$ 1,214,460	$ 1,241,625	$ 1,278,550	$ 36,925	3.0%
Central Garage							
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%
	$ 251,014	$ 232,994	$ 248,941	$ 227,520	$ 238,740	$ 11,220	4.9%
Building Maintenance							
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%
	$ 359,346	$ 387,980	$ 520,069	$ 424,950	$ 453,215	$ 28,265	6.7%
Street Lighting							
Other Services & Charges	170,913	183,892	210,871	190,000	225,000	35,000	18.4%
	$ 170,913	$ 183,892	$ 210,871	$ 190,000	$ 225,000	$ 35,000	18.4%
Contingency							
Personnel Services	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000	0.0%
	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000	0.0%
Total General Fund							
Personnel Services	$ 12,917,597	$ 13,972,000	$ 15,256,706	$ 16,153,377	$ 17,955,006	$ 1,801,629	11%
Supplies & Materials	666,851	716,634	897,345	969,450	991,070	21,620	2%
Other Services & Charges	2,924,392	3,070,495	3,097,799	3,590,408	4,691,807	1,101,399	31%
	$ 16,508,840	$ 17,759,129	$ 19,251,850	$ 20,713,235	$ 23,637,883	$ 2,924,648	14%

City of Roseville Attachment 4
Budget Detail by Function: Tax Supported Programs 8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Recreation Administration							
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%
	$ 607,601	$ 707,423	$ 699,157	$ 695,465	$ 746,553	$ 51,088	7.3%
Recreation Fee Programs							
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%
	$ 1,009,376	$ 1,273,839	$ 1,484,585	$ 1,708,740	$ 1,804,923	$ 96,183	5.6%
Recreation Non-Fee Programs							
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%
	$ 34,824	$ 53,279	$ 134,261	$ 196,820	$ 230,295	$ 33,475	17.0%
Recreation Activity Center							
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%
	$ 93,934	$ 6,339	$ 108,576	$ 121,380	$ 141,430	$ 20,050	16.5%
Recreation Nature Center							
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%
	$ 48,830	$ 58,222	$ 75,724	$ 74,740	$ 93,400	$ 18,660	25.0%
Skating Center							
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%
	$ 1,023,923	$ 1,187,209	$ 1,405,629	$ 1,323,800	$ 1,492,470	$ 168,670	12.7%
Parks & Recreation Maintenance							
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%
	$ 1,285,886	$ 1,359,407	$ 1,354,040	$ 1,526,695	$ 1,532,510	$ 5,815	0.4%
Total Parks & Recreation Fund							
Personnel Services	$ 2,911,018	$ 3,086,179	$ 3,229,377	$ 3,679,555	$ 3,787,620	$ 108,065	2.9%
Supplies & Materials	203,638	274,698	319,426	367,625	387,401	19,776	5.4%
Other Services & Charges	989,718	1,284,841	1,713,169	1,600,460	1,866,560	266,100	16.6%
	$ 4,104,374	$ 4,645,718	$ 5,261,972	$ 5,647,640	$ 6,041,581	$ 393,941	7.0%
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	1,428,264	571,123	66.6%
** Capital Outlay	216,285	272,848	5,151	-	-	-	0.0%
	$ 2,628,566	$ 3,136,644	$ 728,494	$ 857,141	$ 1,428,264	$ 571,123	66.6%

* part of Administration in 2024
** now part of individual department expenses

City of Roseville Attachment 4

Budget Detail by Function: Tax Supported Programs 8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Streetscape Fund							
Personnel Services	$ 7,972	$ 7,774	$ -	$ 6,910	$ 6,910	$ -	0.0%
Supplies & Materials	30,594	24,542	12,370	30,000	30,000	-	0.0%
Other Services & Charges	42,000	33,765	41,225	43,000	47,000	4,000	9.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 80,566	$ 66,081	$ 53,595	$ 79,910	$ 83,910	$ 4,000	5.0%
Debt Service Fund							
OSC - Debt: #27	765,000	-				-	0.0%
OSC - Debt: #31	835,000	-				-	0.0%
OSC - Debt: 2012A	1,375,000	1,442,385	1,352,275	1,442,385	1,447,057	4,672	0.3%
OSC - Debt: 2020A	-	778,160	724,625	771,330	778,365	7,035	0.9%
	$ 2,975,000	$ 2,220,545	$ 2,076,900	$ 2,213,715	$ 2,225,422	$ 11,707	0.5%
Total: All Tax-Supported Funds							
Personnel Services	$ 17,618,481	$ 19,085,493	$ 18,486,083	$ 19,839,842	$ 21,749,536	$ 1,909,694	9.6%
Supplies & Materials	901,083	1,015,953	1,229,141	1,367,075	1,408,471	41,396	3.0%
Other Services & Charges	7,561,497	7,453,823	7,652,436	8,304,724	10,259,053	1,954,329	23.5%
Capital Outlay: Ops	216,285	1,051,008	5,151	-	-	-	0.0%
Total: Operations	$ 26,297,346	$ 28,606,277	$ 27,372,811	$ 29,511,641	$ 33,417,060	$ 3,905,419	13.2%
Vehicles & Equipment	$ 2,845,288	$ 2,845,288	$ 993,418	$ 2,042,500	$ 1,658,800	$ (383,700)	-18.8%
General Facilities	110,150	172,486	3,824,750	1,268,400	1,842,900	574,500	45.3%
Pathways & Parking Lots	381,620	127,878	171,569	200,000	233,800	33,800	16.9%
Street Lighting	-	35,575	-	45,000	52,500	7,500	16.7%
Park Improvements	86,490	118,988	726,700	1,442,000	1,434,000	(8,000)	-0.6%
Pavement Management	1,972,243	2,029,489	4,569,024	3,091,305	2,905,000	(186,305)	-6.0%
Total: Capital	$ 5,395,791	$ 5,329,704	$ 10,285,461	$ 8,089,205	$ 8,127,000	$ 37,795	0.5%
Total: Tax Supported	$ 31,693,137	$ 33,935,981	$ 37,658,272	$ 37,600,846	$ 41,544,060	3,943,214	10.5%

City of Roseville

Budget Detail by Function: Fee Supported

Attachment 4

8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
CD - Planning							
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%
CD - Code Enforcement							
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%
CD-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%
	$ 52,103	$ 64,111	$ 171,140	$ 111,547	$ 114,510	$ 2,963	1.7%
CD - GIS							
Personnel Services	$ 19,344	$ 20,795	$ 34,040	$ 35,310	$ 36,470	$ 1,160	3.4%
Other Services & Charges	4,837	4,940	4,540	5,270	5,650	380	8.4%
	$ 24,181	$ 25,735	$ 38,580	$ 40,580	$ 42,120	$ 1,540	4.0%
CD - Neighborhood Enhancement							
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%
	$ 107,349	$ 124,242	$ 36,532	$ 41,062	$ 40,580	$ (482)	-1.3%
Community Development Fund							
Personnel Services	$ 1,371,696	$ 1,283,703	$ 1,323,377	$ 1,436,509	$ 1,481,887	$ 45,378	3.4%
Supplies & Materials	$ 8,362	$ 8,626	$ 8,992	$ 12,700	$ 11,150	$ (1,550)	-17.2%
Other Services & Charges	$ 296,100	$ 362,105	$ 353,332	$ 361,270	$ 352,780	$ (8,490)	-2.4%
Capital Outlay	$ 27,873	$ -	$ -	$ 1,150	$ 68,000	$ 66,850	0.0%
	$ 1,704,031	$ 1,654,434	$ 1,685,701	$ 1,811,629	$ 1,913,817	$ 102,188	6.1%
EDA Fund							
Personnel Services	$ 204,760	$ 195,074	$ 206,402	$ 198,080	$ 204,320	$ 6,240	3.0%
Supplies & Materials	33	459	1,290	-	-	-	0.0%
Other Services & Charges	237,158	191,001	437,742	321,550	282,040	(39,510)	-9.0%
	$ 441,951	$ 386,534	$ 645,434	$ 519,630	$ 486,360	$ (33,270)	-5.2%
Communications Fund							
Personnel Services	$ 243,529	$ 274,968	$ 280,176	$ 340,020	$ 364,810	$ 24,790	8.8%
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	5.5%
	$ 443,279	$ 489,743	$ 532,363	$ 575,390	$ 613,930	$ 38,540	7.2%
License Center Fund							
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	21.5%
Other Services & Charges	448,008	469,799	348,571	482,620	395,826	(86,794)	-24.9%
Capital Outlay	94,042	-	-	-		-	0.0%
	$ 2,057,712	$ 2,068,280	$ 1,963,319	$ 2,194,830	$ 2,134,216	$ (60,614)	-3.1%

City of Roseville

Budget Detail by Function: Fee Supported

Attachment 4

8/1/2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	$$ Increase	% Incr.
Engineering Services Fund							
Personnel Services	$ 244,608	$ 230,903	$ 241,730	$ 255,150	$ 265,720	$ 10,570	4.4%
Supplies & Materials	167	1,791	144	2,700	1,000	(1,700)	-1180.6%
Other Services & Charges	51,041	43,673	140,336	73,000	34,210	(38,790)	-27.6%
	$ 295,816	$ 276,367	$ 382,210	$ 330,850	$ 300,930	$ (29,920)	-7.8%
Lawful Gambling Fund							
Personnel Services	$ 31,327	$ 36,045	$ 36,755	$ 33,406	$ 36,736	$ 3,330	9.1%
Other Services & Charges	225,575	141,000	111,000	120,000	120,000	-	0.0%
	$ 256,902	$ 177,045	$ 147,755	$ 153,406	$ 156,736	$ 3,330	2.3%
Water Fund							
Personnel Services	$ 618,539	$ 575,180	$ 707,241	$ 735,580	$ 764,300	$ 28,720	4.1%
Supplies & Materials	215,868	269,695	276,277	233,500	276,000	42,500	15.4%
Other Services & Charges	5,775,719	6,559,361	7,050,091	6,456,105	8,123,311	1,667,206	23.6%
Capital Outlay	638,309	1,273,858	1,170,739	505,000	1,019,000	514,000	43.9%
	$ 7,248,435	$ 8,678,094	$ 9,204,348	$ 7,930,185	$ 10,182,611	$ 2,252,426	24.5%
Sanitary Sewer Fund							
Personnel Services	$ 545,260	$ 512,436	$ 484,353	$ 417,230	$ 438,140	$ 20,910	4.3%
Supplies & Materials	28,133	36,882	44,086	48,700	51,700	3,000	6.8%
Other Services & Charges	4,142,363	3,987,118	3,949,339	4,158,169	4,652,741	494,572	12.5%
Capital Outlay	1,763,715	1,688,174	1,197,819	800,000	1,159,000	359,000	30.0%
	$ 6,479,471	$ 6,224,610	$ 5,675,597	$ 5,424,099	$ 6,301,581	$ 877,482	15.5%
Stormwater Fund							
Personnel Services	$ 432,616	$ 433,789	$ 520,333	$ 510,200	$ 536,190	$ 25,990	5.0%
Supplies & Materials	96,112	78,438	65,859	102,500	76,500	(26,000)	-39.5%
Other Services & Charges	861,934	893,564	929,180	851,000	1,076,830	225,830	24.3%
Capital Outlay	1,233,291	1,114,785	1,412,498	1,370,000	1,599,000	229,000	16.2%
	$ 2,623,953	$ 2,520,577	$ 2,927,870	$ 2,833,700	$ 3,288,520	$ 454,820	15.5%
Recycling Fund							
Personnel Services	$ 34,133	$ 33,603	$ 43,273	$ 84,237	$ 84,937	$ 700	1.6%
Supplies & Materials	2,250	-	1,284	2,250	5,000	2,750	214.2%
Other Services & Charges	602,098	552,825	882,552	900,938	1,018,430	117,492	13.3%
	$ 638,481	$ 586,428	$ 927,109	$ 987,425	$ 1,108,367	$ 120,942	13.0%
Golf Course Fund							
Personnel Services	$ 298,273	$ 300,533	$ 309,149	$ 342,840	$ 356,250	$ 13,410	4.3%
Supplies & Materials	31,106	63,957	74,680	63,900	75,900	12,000	16.1%
Other Services & Charges	156,896	150,587	148,391	89,120	91,510	2,390	1.6%
Capital Outlay	157,618	-	-	89,500	94,500	5,000	0.0%
	$ 643,893	$ 515,077	$ 532,220	$ 585,360	$ 618,160	$ 32,800	6.2%
TIF Fund							
Other Services & Charges	1,964,632	1,211,482	783,810	905,700	1,475,000	569,300	72.6%
	$ 1,964,632	$ 1,211,482	$ 783,810	$ 905,700	$ 1,475,000	$ 569,300	72.6%
Safety & Loss Control							
Other Services & Charges	12,129	-	-	-	-	-	0.0%
	$ 12,129	$ -	$ -	$ -	$ -	$ -	0.0%
Total: All Non Tax-Supported Funds							
Personnel Services	$ 5,520,832	$ 5,448,998	$ 5,737,325	$ 6,036,462	$ 6,236,180	$ 199,718	3.5%
Supplies & Materials	401,918	488,160	503,910	496,250	533,750	37,500	7.4%
Other Services & Charges	14,973,087	14,774,695	15,385,445	14,953,842	17,870,798	2,916,956	19.0%
Capital Outlay	3,914,848	4,076,817	3,781,056	2,765,650	3,939,500	1,173,850	31.0%
Total: Non Tax-Supported	$ 24,810,685	$ 24,788,671	$ 25,407,736	$ 24,252,204	$ 28,580,228	$ 4,328,024	17.0%

2024 BUDGET - REVENUE CHANGES ONLY 8/8/2023

	Total	Tax Supported	Fee Supported
Property Taxes			
General Fund	$ 2,792,696	$ 2,792,696	
Communications	$ 65,940		$ 65,940
Recreation	$ 149,415	$ 149,415	
Parks Maintenance	$ 24,815	$ 24,815	
Information Technology	$ (110,677)	$ (110,677)	
GO Debt	$ 11,707	$ 11,707	
Vehicle & Equipment Replacement	$ (435,000)	$ (435,000)	
Building Replacement	$ (125,000)	$ (125,000)	
EDA	$ (33,270)		$ (33,270)
Total Change in Property Taxes	$ 2,340,626	$ 2,307,956	$ 32,670
Tax Increments			
TIF Pay-as-you-go notes	$ 569,300		$ 569,300
Intergovernmental Revenue			
General - SAFER grant	$ (581,000)	$ (581,000)	
General - State aid - police & fire	$ 35,000	$ 35,000	
General - Police & fire training	$ 10,000	$ 10,000	
General - MSA Maint	$ 27,871	$ 27,871	
General - Hsg Nav CDBG grant	$ 19,840	$ 19,840	
General - Hsg Nav opioid	$ 79,370	$ 79,370	
General - Auto Theft grant	$ 100,000	$ 100,000	
General - VCET Narc Task Force	$ 20,000	$ 20,000	
General - PS Aid - comittment to diversity	$ 221,900	$ 221,900	
General - PS Aid - increase in dispatch services	$ 40,104	$ 40,104	
General - PS Aid - BCA required IT costs	$ 16,000	$ 16,000	
General - PS Aid -CSO inc & PD&FD Wellness inc	$ 64,500	$ 64,500	
V&E - Fire & Police public safety aid	$ 1,000,000	$ 1,000,000	
Facilities-State Bonding	$ 756,000	$ 756,000	
PMP - MSA construction	$ 449,400	$ 449,400	
Recycling - Score grant	$ 17,500		$ 17,500
Recyling - Fed grant	$ 76,370		$ 76,370
Total change in intergovernmental	$ 2,352,855	$ 2,258,985	$ 93,870
Licenses & Permits			
General- Pawn Shop fees	$ (4,000)	$ (4,000)	
General - Liquor licenses	$ (2,000)	$ (2,000)	
General - Animal licenses	$ (500)	$ (500)	
Gen Fund-Fire MF Rental Inspection	$ (45,248)	$ (45,248)	
Gen - Fire general permit inspections	$ 750	$ 750	
Cmty Dev - various permits and licenses	$ (497,520)		$ (497,520)
Total change in licenses & Permits	$ (548,518)	$ (50,998)	$ (497,520)
Charges for Services			
Gen -Fire hotel and Comm Vent Hood inspections	$ 5,700	$ 5,700	
Gen - Fire misc-ramsey ctny fire chief reimb	$ 5,500	$ 5,500	
Gen - RVA admin fees	$ 3,000	$ 3,000	
Gen - Police false alarm fees	$ 10,000	$ 10,000	
Recreation-fee activities	$ 127,081	$ 127,081	
Recreation-Non-fee activities	$ (3,100)	$ (3,100)	
Recreation-Skating Center	$ 103,200	$ 103,200	
Recreation-Nature Center	$ 11,500	$ 11,500	
CD-Technology Fee	$ (12,500)		$ (12,500)
Communications-increase from EDA	$ 1,000		$ 1,000
License Center-MV, DL, Passports	$ 400,000		$ 400,000
Eng Svcs - Falcon Heights	$ 10,000		$ 10,000
Water - 8% increase per URStudy	$ 1,692,000		$ 1,692,000
Sanitary Sewer-2% increase	$ 500,000		$ 500,000
Storm Drainage-4% inc per Utility Rate Study	$ 1,639,664		$ 1,639,664
Recycling-increase to cover expenses	$ 92,638		$ 92,638
Golf-Green fees & Equip sales	$ 19,588		$ 19,588
Total Change in Charges for Services	$ 4,605,271	$ 262,881	$ 4,342,390
Fines and Forfeits			
General Fund-Ramsey Co court fines	$ (12,500)	$ (12,500)	
Total change in court fines	$ (12,500)	$ (12,500)	$ -
Cable Franchise Fees			
Communications- based on 5 yr average	$ (2,000)		$ (2,000)

2024 BUDGET - REVENUE CHANGES ONLY 8/8/2023

	Total	Tax Supported	Fee Supported
Special Assessments			
Pavement Mgmt & Water private hydrant	$ 15,579	$ (7,421)	$ 23,000
Total change in special assessments	$ 15,579	$ (7,421)	$ 23,000
Interest Earnings			
V&E fund - IT capital	$ 8,334	$ 8,334	
Pathway fund	$ 2,036	$ 2,036	
PMP fund	$ (70,560)	$ (70,560)	
Communications fund	$ (400)		$ (400)
Total Change in Interest earnings	$ (60,590)	$ (60,190)	$ (400)
Donations & Miscellaneous			
Gen Fund-Metro Inet reimb rent & fin svcs	$ (8,774)	$ (8,774)	
Gen fund-UNW PILOT	$ 194	$ 194	
Gen - Police State Fair Reimb	$ 20,000	$ 20,000	
Gen - PW State Fair Reimb	$ 6,825	$ 6,825	
Police V&E - K9 donation	$ 9,000	$ 9,000	
Police V& E fund-sale of property	$ 5,000	$ 5,000	
Lawful gambling - based on past year	$ 4,620		$ 4,620
Golf - equip rental & miscellaneous	$ 13,000		$ 13,000
Total Change in Misc/Transfers In	$ 49,865	$ 32,245	$ 17,620
Transfers In			
ARPA Funds	$ (75,500)	$ (214,100)	$ 138,600
Excess Cash Reserve Fund	$ (106,000)	$ (106,000)	
Trf in to GEN from IT ops	$ 595,864	$ 595,864	
Trf in to GEN from IT capital	$ 20,656	$ 20,656	
Trf to GEN from License Center	$ 23,000	$ 23,000	
Parks-from excess cash reserve	$ (1,500)	$ (1,500)	
Parks-from IT capital - computers	$ 1,530	$ 1,530	
Pk Maint - from excess cash reserve	$ (19,000)	$ (19,000)	
IT ops - ARPA funds	$ (100,000)	$ (100,000)	
Pk & Rec V& E fund - excess cash reserve	$ (200,000)	$ (200,000)	
trf from IT to Street Light	$ 300,000	$ 300,000	
trf from IT to V& E	$ 510,214	$ 510,214	
Golf-trf in to cover capital expenses	$ 5,000		$ 5,000
	$ 954,264	$ 810,664	$ 143,600
Total Revenue & Transfer In Changes	$ 10,264,152	$ 5,541,622	$ 4,722,530

(USE) or Addition OF RESERVES	**2024**	**2023**	Change
Gen Fund-CASH RESERVES	$ -	$ (220,000)	$ 220,000
IT Fund	-	(100,000)	100,000
Vehicle & Equipment Funds	249,348	(145,700)	395,048
Facilities	(332,900)	(489,400)	156,500
Pathways	23,236	55,000	(31,764)
Street Light Replacement	169,000	(23,500)	192,500
Park Improvement	(644,000)	(652,000)	8,000
Blvd Landscaping	(21,910)	(17,910)	(4,000)
Street Infrastructure (PMP)	(147,313)	(705,037)	557,724
Cmty Dev	(425,417)	187,941	(613,358)
Communications	-	(26,000)	26,000
License Center	366,784	(93,830)	460,614
Lawful Gambling	1,290		1,290
Engineering Services	(114,480)	(154,400)	39,920
Water	(499,011)	(100,185)	(398,826)
Sewer	198,419	575,901	(377,482)
Storm	531,073	(173,771)	704,844
Recycling	33,641	(31,925)	65,566
Golf	(65,272)	(70,060)	4,788
	$ (677,512)	$ (2,184,876)	1,507,364

2024 BUDGET - EXPENDITURE CHANGES ONLY 8/8/2023

	Total	Tax Supported	Fee Supported
PERSONNEL CHANGES			
Steps, turnover, insurance & union changes	$ 398,931	$ 366,890	$ 32,041
COLA	$ 627,286	$ 477,386	$ 149,900
Increase temp/seasonal/interns	$ 105,403	$ 100,233	$ 5,170
Overtime increases-police & fire	$ 31,790	$ 31,790	
Recls maint support specialist to office assist	$ (14,494)	$ (27,101)	$ 12,607
Hsg Navigator - grant & aid funding	$ 60,110	$ 60,110	
Inc .80 to 1 FTE Admin CSO	$ 18,500	$ 18,500	
Commitment to Diversity - FD - PS Aid	$ 114,200	$ 114,200	
Commitment to Diversity - PD - PS Aid	$ 107,700	$ 107,700	
Class and Comp study implementation	$ 659,986	$ 659,986	
	$ 2,109,412	$ 1,909,694	$ 199,718
SUPPLIES & MATERIALS			
Motor Fuel - across departments	$ (66,825)	$ (57,575)	$ (9,250)
Police - vehicle supplies	$ 16,000	$ 16,000	
Police - Clothing	$ 10,000	$ 10,000	
Fire-vehicle & oper. Supplies & training	$ 5,800	$ 5,800	
PW-Streets-operating supplies	$ 30,250	$ 30,250	
Skating Ctr - merch for sale	$ 13,500	$ 13,500	
Water- fuel & operating supplies	$ 52,000		$ 52,000
Sewer-operating supplies	$ 5,000		$ 5,000
Storm-vehicle supplies	$ (31,500)		$ (31,500)
Golf - operating supplies	$ 8,950		$ 8,950
Other minor cost changes	$ 35,721	$ 23,421	$ 12,300
	$ 78,896	$ 41,396	$ 37,500
OTHER SERVICES & CHARGES			
Council-Audit	$ 17,000	$ 17,000	
Council-cmty survey	$ 20,000	$ 20,000	
Admin - Metro-INET contract	$ 900,039	$ 900,039 *	
Admin- Recodification&Comp Study	$ (190,000)	$ (190,000)	
Admin-neogov	$ 8,000	$ 8,000	
Police - increase wellness consultant	$ 30,000	$ 30,000	
Police-Lexipol and Occup Health Exams	$ 11,000	$ 11,000	
Police - dispatch services	$ 40,104	$ 40,104	
Police - contract main - vehicles	$ 23,000	$ 23,000	
Police-training	$ 5,000	$ 5,000	
Police- switch to Thomson Reuters CLEAR	$ 12,500	$ 12,500	
Police - computers and software	$ 19,000	$ 19,000	
Police-Animal Hospital	$ 14,500	$ 14,500	
Fire-increased wellness	$ 16,000	$ 16,000	
Fire- increased contract maint?	$ 36,000	$ 36,000	
Fire - fence consortium	$ 9,000	$ 9,000	
PW - software and computers	$ 59,635	$ 59,635	
Utilities-fire, Bldg Maint, Street Lights, Skating Ctr	$ 142,850	$ 141,550	$ 1,300
PR - software	$ 5,000	$ 5,000	
PR - miscellaneous	$ 10,400	$ 10,400	
PR-postage amd printing	$ 5,000	$ 5,000	
PR - activity center increases	$ 18,700	$ 18,700	
PR fee& skate-credit card fees	$ 28,000	$ 28,000	
PR - prof services fee,non-fee & skating programs	$ 85,350	$ 85,350	
PR - contract maintenance increased	$ 10,000	$ 10,000	
IT - expense moved to Admin	$ (857,141)	$ (857,141) *	
CD-fewer zoning studies	$ (15,000)		$ (15,000)
CD-software & computers	$ 10,100		$ 10,100

2024 BUDGET - EXPENDITURE CHANGES ONLY 8/8/2023

	Total	Tax Supported	Fee Supported
CD-credit card fees - Code	$ 8,500		$ 8,500
EDA-prof svcs	$ (42,500)		$ (42,500)
EDA-comp & software	$ 1,790		$ 1,790
Communications - printing & postage	$ 14,100		$ 14,100
Lic Cntr- inc facility mgmt & custodial svcs	$ 16,800		$ 16,800
Eng Svcs-misc studies(bike planconsultant)	$ (36,600)		$ (36,600)
Water-St. Paul Water	$ 1,422,836		$ 1,422,836
Water - Software	$ 56,520		$ 56,520
Water-utilities, contract maint	$ 110,000		$ 110,000
Water - Depreciation	$ 110,000		$ 110,000
Sewer - software	$ 15,520		$ 15,520
Sewer- Metro Waste	$ 442,062		$ 442,062
Sewer - credit card fees	$ 20,000		$ 20,000
Stormwater-contract maintenance	$ 110,000		$ 110,000
Stormwater-depreciation	$ 120,000		$ 120,000
Recycling - Contract	$ 987,420		$ 987,420
Golf- training	$ 1,550		$ 1,550
TIF	$ 569,300		$ 569,300
Other minor cost changes	$ (868,171)	$ 36,721	$ (904,892)
	$ 3,533,164	$ 514,358	$ 3,018,806
DEBT SERVICE CHANGES			
Debt Service - Water	$ 150		$ 150
Debt Service -GO	$ 11,707	$ 11,707	
	$ 11,857	$ 11,707	$ 150
CAPITAL OUTLAY CHANGES			
Vehicles & Equipment	$ (329,900)	$ (329,900)	
IT capital	$ (49,400)	$ (49,400)	
Facilities	$ 574,500	$ 574,500	
Pathways & Parking Lots	$ 33,800	$ 33,800	
Street Lighting	$ 7,500	$ 7,500	
Park Improvements	$ (8,000)	$ (8,000)	
Pavement Management	$ (186,305)	$ (186,305)	
Golf equipment	$ 5,000		$ 5,000
Stormwater capital	$ 229,000		$ 229,000
Sewer capital	$ 359,000		$ 359,000
Water-capital	$ 514,000		$ 514,000
Cmty Dev - vehicle less minor equip	$ 66,850		$ 66,850
Total Change in Capital Outlay	$ 1,216,045	$ 42,195	$ 1,173,850
Transfer Out			
Lic Cntr - decreased trf out	$ (102,000)		$ (102,000)
IT Capital - trf to other funds	$ 832,400	$ 832,400	
IT Operating- trf out to GEN for revenues collected	$ 595,864	$ 595,864	
Total Change in Transfers Out	$ 1,326,264	$ 1,428,264	$ (102,000)
Total Expenditure Changes	$ 8,275,638	$ 3,947,614	$ 4,328,024

Roseville Finance Commission
Agenda Item

DATE: September 12, 2023 **ITEM:** 4.c.

ITEM DESCRIPTION: Establish recommendation on the 2024-2043 Capital Improvement Plan

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Background
The Commission reviewed the 2024-2043 Capital Improvement Plan at their meetings on July 11 and August 23. There have been no changes since the August 23rd meeting.

Recommendation
Not applicable.

Requested Commission Action
The Commission generally makes a recommendation regarding the preliminary levy and budget, including the Capital Improvement Plan. The Chair of the Commission provides the Commission recommendations at the City Council meeting scheduled for September 18, 2023. The City Council will approve a preliminary tax levy on September 25, 2023.

Attachments
None

Roseville Finance Commission

2023 Meeting Topics & Calendar

Month	Discussion Topic (Tentative)
January 10	▪ Review Government Budget Practices and Accounting Standards to try and inform how Government Financial Processes Work
February 14 CANCELLED	▪
March 14	▪ Select Chair, Vice-Chair, and Ethics Commission Representative ▪ Review 2022 Investment Portfolio performance ▪
April 11	▪ Review 2022 preliminary year-end cash reserve levels ▪
May 9	▪ Discuss items for Joint City Council-Finance Commission meeting ▪ Oath of Office for new Commissioners ▪ Review 2022 Audit Reports
June 13	▪ ~~2024-2043 Capital Improvement Plan review #1~~ ▪ Discuss Council request for Commission to review purpose, scope, duties, functions and other items
July 11	▪ Continue discussion on Council request for Commission review of purpose, scope, duties and other items ▪ Pension questions answered ▪ 2024-2043 Capital Improvement Plan review #1
August 23 * Wednesday	▪ Discuss the 2024 City Manager Recommended Budget & Tax Levy ▪ 2024-2043 Capital Improvement Plan review #2
September 12	▪ 5:30 PM Tour Maintenance Facility ▪ Establish Recommendation on 2024 City Manager Recommended Budget & Tax Levy ▪ Establish Recommendation on 2024-2043 Capital Improvement Plan
September 18 Council Mtg	▪ Present Budget Recommendation to City Council
October 10	▪ Update on the Council-adopted 2024 preliminary Budget & Tax Levy ▪ Review and adopt a recommendation on the 2024 proposed utility rates
November 14	▪ Adopt 2024 Meeting Calendar ▪ Adopt 2024 Work Plan