Finance Commission Agenda

Thursday, August 22, 2024
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, Davy, Sagisser, Tupy, Vervoort**
2. **Receive Public Comment**
3. **Approval of Meeting Minutes**
   a. Approve Meeting Minutes
4. **Business Items**
   a. Review and Discuss the 2025 City Manager Recommended Budget and Tax Levy
   b. Receive Commission Recommendations Tracking Report
   c. Continued review of the draft 2025-2044 Capital Improvement Plan
   d. Fiscal Disparities Discussion
5. **Other Business**
   a. Future meeting topics and work plan
6. **Adjourn**

Roseville Finance Commission
Agenda Item

DATE: August 22, 2024 **ITEM:** 3.a.

ITEM DESCRIPTION: Approve Meeting Minutes

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 is preserved, the City maintains a practice of keeping meeting minutes. The attached file contains the draft minutes from the July 9, 2024, 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 via motion, the Finance Commission meeting minutes for the July 9, 2024, meeting.

Attachments

1. FC 07.09.2024

Finance Commission
Meeting Minutes
DRAFT – July 9, 2024 - DRAFT

Roll Call/Announcements

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

Commissioners Present: Siafa Barclay, Bruce Bester, Sadiq Dahir, Kevin Davy, Joe Tupy and Anna Vervoort

Commissioners Absent: Dan Sagisser

Staff Present: Finance Director Michelle Pietrick

Receive Public Comments

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

Approval of Meeting Minutes

Commissioner Vervoort moved, seconded by Commissioner Davy to approve the June 13, 2024, meeting minutes as presented. The motion carried unanimously.

Receive Civic Campus Master Plan Update

City Manager Patrick Trudgeon presented an update on the Civic Campus Master Plan.

Chair Bester thought by the diagram shown, the new maintenance facility would have building screening on either the west side or the north side.

Mr. Trudgeon indicated that was correct. It would be a combination of walls and landscaping for separation there.

Commissioner Tupy arrived at the meeting at 6:45 p.m.

Chair Bester thanked Mr. Trudgeon for the presentation. He asked if the sales tax is not voted successfully what happens to this master plan.

Mr. Trudgeon explained that the City would need to go back and find other ways to fund this. He thought staff had a pretty good sense of what is needed, and it comes down to what the City can afford. Staff will probably want to look at all the plans again to see what the City can and cannot do. There are pending improvements that need to be made in the maintenance facility which the City needs to invest significant dollars in but has been holding the repairs back in anticipation that this may happen. He indicated the City Council, in the past, has been pretty committed to addressing this and staff would most likely have to bring forward a plan and look to bond for that against property taxes.

Chair Bester asked if the City would have the chance to represent it to the voters if this did not pass as a sales tax.

Mr. Trudgeon indicated it could not be presented again as written, it would have to go back to the Legislature and get permission again.

Commissioner Vervoort asked for clarification on the Legislature possibly pausing this and if so, would there be a reason? She asked why the Legislature would want to pause this.

Mr. Trudgeon explained why the Legislature may pause this plan and he figured there may be some cost-sharing for cities that do not have a lot of retail businesses to make it fair.

Commissioner Vervoort asked when this would become effective if it did pass.

Mr. Trudgeon thought it would be quick and start in 2025.

Chair Bester thought this was an excellent presentation.

Receive Finance Commission Recommendations Tracking Report

Chair Bester reviewed the Finance Commission Tracking Report with the Commission.

Review Draft 2025-2044 Capital Improvement Plan

Finance Director Pietrick reviewed the draft 2025-2044 Capital Improvement Plan with the Commission.

Chair Bester thought the direction the City Council gave to staff was not to carry the $525,000 into any future years.

Ms. Pietrick explained she removed all of the levy increases from what she was showing the Commission on the screen. This will be going to the Council on Monday for their first look at it.

Chair Bester thought what was said at the Council meeting on June 17th was that at least two of the Councilmembers were looking for levy increases in line with the rate of inflation, and he thought the Commission should be looking at that as well.

Ms. Pietrick indicated that was one of the first steps she and the City Manager made, it was an easy first step, remove this year's tax levy into the CIP and use the excess cash reserve fund. She was also trying to be mindful that the City’s General Fund is at the low end of its reserves. She reviewed some of the items that the General Reserve Fund was used for. She indicated staff has been more strategic in trying not to touch the General Fund and buy down the levy. She indicated the City Manager is still working on the City budget to try to get closer to what the City Council would be willing to accept.

The Commission and Ms. Pietrick discussed the Police Vehicle and Equipment fund and the City levy.

Ms. Pietrick indicated this is the first look for the Finance Commission of the CIP and the City Council will be looking for a recommendation in September when a recommendation on the budget will be made. She indicated she can bring back more information to the Commission if needed and will send out her latest version for the Commissioners to review.

Chair Bester explained in a short amount of time his mind is coming down to debt and that might solve several problems for the City.

Ms. Pietrick agreed and thought the City might have to issue some debt. She indicated police vehicles are the biggest cost and if the City gets three years out of a vehicle the City is lucky so she would not consider issuing debt for that fund, but there are other areas within the CIP, parks, and streets, where the items being budgeted last twenty to twenty-five years so those could be bundled together, do a GO issue, take the tax levy and reposition it out of Public Works and into the Police Department. She thought that was an idea.

Chair Bester asked Ms. Pietrick some miscellaneous questions he had on the presentation regarding the Police Department and Park and Recreation Department which she answered. He asked if grant writing was a part-time addition to some of the duties in the City. He wondered if the City had a grant writer.

Ms. Pietrick indicated every department has somebody who writes grants. It is department-specific. She indicated the Commission can email her with questions and she will bring back some alternatives to discuss next month.

Identify Discussion Items for the Future Meeting

Chair Bester stated the next agenda would include discussions on the 2025 City Manager recommended Budget and Tax Levy and the 2025-2044 Capital Improvement Plan review #2.

Adjourn

Commissioner Tupy made a motion, seconded by Commissioner Vervoort to adjourn. The motion passed unanimously.

The meeting adjourned at 8:23 p.m.

Roseville Finance Commission
Agenda Item

DATE: August 22, 2024 **ITEM:** 4.a.

ITEM DESCRIPTION: Review and Discuss the 2025 City Manager Recommended Budget and Tax Levy

Background
Pat Trudgeon, City Manager, will be presenting his Recommended Budget and Tax Levy to the Commission on August 22, 2024.

The 2025 City Manager Recommended Budget and Tax Levy was presented at the August 19, 2024, City Council Meeting. Attached to this report is a copy of the City Council packet which includes a copy of the Staff Report, the City Managers Budget Memo and powerpoint presentation. Also included in that attachment is the preliminary 2025 Budget and a reconciliation between 2024 and 2025 budgeted revenues and expenditures.

The Finance Commission will have the opportunity to discuss the budget on August 22 and again on September 10.

Recommendation
Not applicable.

Requested Commission Action
No formal Commission action is required, however the Commission may want to submit guidance or recommendations to the City Council regarding the City Manager's recommended budget & tax levy. The budget calendar notes that the City Council will receive the Commission's recommendations at their meeting on September 16, 2024. The City Council will approve a preliminary tax levy on September 23, 2024.

Attachments
1. City Council Budget packet

ROSEVILLE

REQUEST FOR COUNCIL ACTION

Date: 8/19/2024
Item No.: 7.d.

Department Approval

Michelle Pietrick

City Manager Approval

Item Description: Receive the 2025 City Manager Recommended Budget and Tax Levy

Background

At the February 12, 2024, City Council meeting, the Council established a general timeline for the 2025 budget process including the following key dates:

2025 Budget Process Timeline	Date
Discuss Annual Budget Process	2/12/2024
Establish 2025 Budget Process Calendar	2/12/2024
Discussion on *Preliminary* Cash Reserve Levels	3/11/2024
Discussion on 2024 Legislative Impacts & City Council Priorities	6/17/2024
Presentation of the 2025-2044 Capital Improvement Plan	7/15/2024
EDA Budget & Tax Levy Discussion	7/15/2024
Receive the 2025 City Manager Recommended Budget	8/19/2024
Receive Budget Recommendations from the Finance Commission	9/16/2024
Adopt Preliminary 2025 Budget, Tax Levy, & EDA Levy	9/23/2024
Review 2025 Proposed Utility Rates	11/4/2024
Review 2025 Fee Schedule	11/4/2024
Final Budget Hearing (Truth-in-Taxation Hearing)	11/25/2024
Adopt Final 2025 EDA Tax Levy	12/2/2024
Adopt Final 2025 Budget, Tax Levy, Utility Rates, & Fee Schedule	12/2/2024

To date, the Council has received a number of budget information packages and has held several discussions on city priorities, service levels, legislative impacts and the 2025-2044 Capital Improvement Plan. These discussions and the resulting Council guidance have been incorporated into the 2025 City Manager Recommended Budget & Tax Levy presented below.

2025 City Manager Recommended Budget

The 2025 *City* Recommended Budget is $73,410,845, which is an increase of $3,266,494 or 4.66%. As part of the overall budget, the City Manager is recommending a tax levy increase of $1,488,323 or 5.17% over the current levy. The City Manager has prepared a separate memo with detailed information regarding these proposed amounts. The memo is included in Attachment 1, and is accompanied by a PowerPoint presentation (see Attachment 2).

Attachment 3 shows the citywide budget by fund in audit format, including the EDA. The combined City and EDA budget is $73,860,701. Attachment 4 shows the budget summary and details by division/department. To help reconcile the changes to the budget, Attachments 5 and 6 show the changes between the 2024 and 2025 budgets; both increases and decreases.

Market valuation data from Ramsey County is not yet available, so the estimated levy impact on a median-valued home cannot be calculated at this point in time. This information will be included in the council packet on September 23, 2024. The market valuation data is supposed to be released to cities on August 27, 2024.

Policy Objectives

The submittal of the City Manager Recommended Budget is required under Mn State Statute 412.701 and serves as a means of guiding subsequent budget discusssions as well as communication with citizens and other stakeholders.

Equity Impact Summary

One of the budget organizational priorities identified by the City Manager and Department Heads centered around Equity and Inclusion. This budget, like past budgets, provides funding for a variety of equity initiatives.

Budget Implications

See above and attached information

Staff Recommendations

For information purposes only.

Requested Council Action

For information purposes only. No formal Council action is requested, however the Council is asked to provide comment and direction in advance of the preparation of the Preliminary Budget and Tax Levy adoption scheduled for September 23, 2024.

Prepared by: Michelle Pietrick, Finance Director

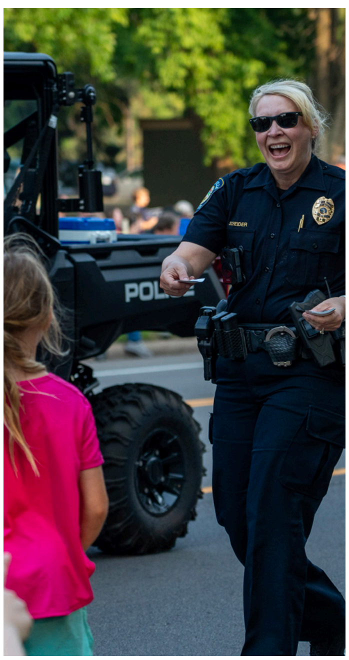
Attachments:

1. City Manager 2025 Budget Memo
2. 2025 Budget Presentation
3. Citywide Budget By Fund, with EDA
4. Budget Summary and Detail By Function
5. Reconciliation of Revenue Changes - 2025 versus 2024
6. Reconciliation of Expenditure Changes -2025 versus 2024
7. Capital Improvement Plan 2025-2044

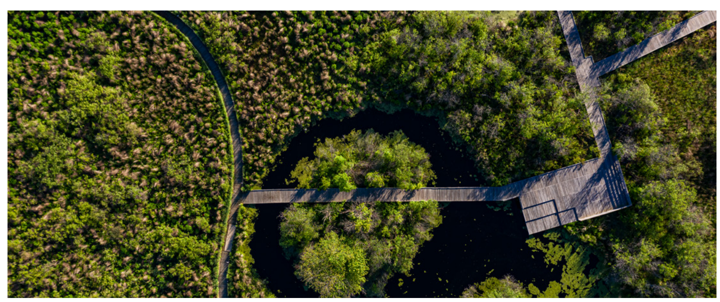
Attachment 1

CITY OF ROSEVILLE MINNESOTA

2025
CITY MANAGER BUDGET MEMO








CITY MANAGER
PATRICK TRUDGEON
CITY OF ROSEVILLE 8/19/2024

Administration Department

Memo

To: Roseville City Council

cc: Roseville Department Heads

From: Patrick Trudgeon, City Manager

Date: August 19, 2024

Re: City Manager 2025 Proposed Budget

I am pleased to present my proposed 2025 City of Roseville budget. This budget reflects the increase in operational costs for personnel, supplies, equipment and contracts. In addition, there are cost increases relating to adjustments to existing positions and the creation of new positions.

As I mentioned in previous budget messages, Roseville is a complex city that serves a larger population than its actual residents. As a regional commercial and retail destination, Roseville has 35,000 persons journey to Roseville daily for their work and up to 80,000 people traveling through the city every 24 hours on our numerous State and County Roads. These visitors use Roseville's roads, parks, and city services. We need to respond to medical and law enforcement issues regardless of whether they are Roseville residents or not. All this activity requires the City to allocate additional resources above what is needed for a community of Roseville's size.

The 2025 budget continues previous budget proposals that addressed increasing demands on city services and maintains investment in our programs, services, and employees in a responsible and sustainable manner. Personnel costs continue to drive increases in our budget.

We continue to work on funding for the city's capital needs. In the last decade, the City of Roseville has done much work to stabilize our funding for capital needs. We will need to continue to review each capital fund annually to ensure sufficient funding for capital replacement in the future.

Finally, I want to mention the work of the Department Head team in helping prepare this budget. In early June, they submitted very responsible budgets based on their knowledge of costs and needs. After the initial review of the budget with Department Heads, I tasked the Department Heads to go back and review their budget requests to determine if any of the proposed increases could be lessened either through elimination from the budget or utilizing non-tax levy fund to help mitigate the costs to the taxpayer. Collectively, we were able to remove nearly 300,000 from the original budget requests, shift another $450,000 to non-levy funding through the use of existing grant funds and existing fund balances, and inject $525,00 into targeted capital funds through the use of excess cash reserve fund.

The following pages outline the proposed 2025 budget and its financial impact. They also provide details of my budget priorities and recommendations for new spending.

The proposed 2025 budget totals $73,410,845 and represents a 4.66% increase from 2024 due to higher personnel and supply costs as well as increased capital equipment purchases.

Below is a chart showing how the 2025 budget is allocated to different categories. Personnel Services comprise the largest amount of the budget followed by Capital Outlay and Utilities.

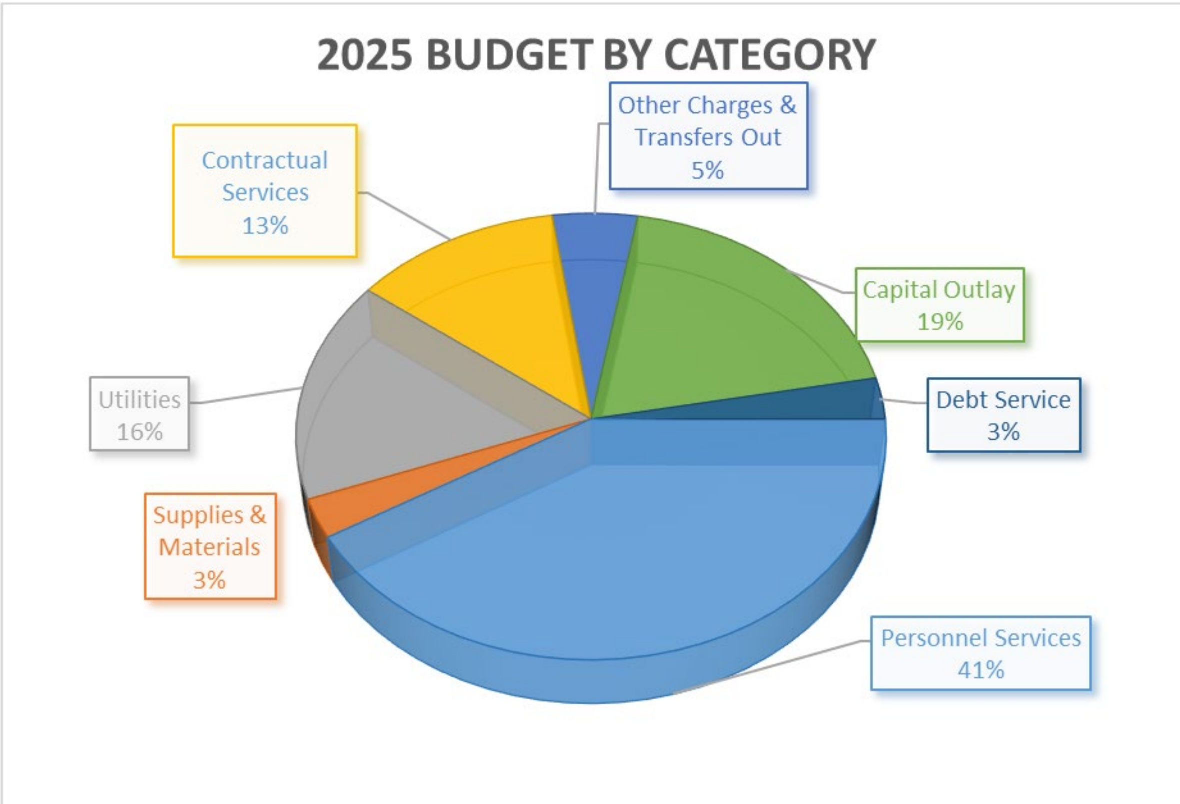


Figure 1

The single-largest funding source for the 2025 budget comes from property taxes. Below is a table showing the breakdown between property tax levy and fee revenues for major city functions in the 2025 budget.

	Budget Funding Sources			
Function	Program Revenue	Property Taxes	+/- Other Sources	Total Sources
Police	$ 2,129,505	$ 10,555,787	$ 781,514	$ 13,466,806
Fire	932,346	4,828,725	646,615	6,407,686
Parks & Recreation	3,721,526	5,930,133	994,534	10,646,193
Public Works & Facilities	2,783,620	5,071,245	2,209,375	10,064,240
General Government	1,452,055	3,887,713	(181,278)	5,158,490
Water, Sewer, Storm	20,801,507	-	(116,862)	20,684,645
Other	7,402,097	-	(419,312)	6,982,785
Total	$ 39,222,656	$ 30,273,603	$ 3,914,586	$ 73,410,845

* Other Sources include: license center fees, building permit fees, revenues from regional collaborations, interest earnings, and use of reserves. Negative balances in Other Sources category depicts funds set aside for future capital replacements.

Figure 2

Like previous budgets, most funds are used for operational needs as depicted below:

	Budget Funding Uses			
Function	Operations	Capital	Princ & Int on Debt	Total Uses
Police	$ 12,946,346	$ 675,900	$ -	$ 13,622,246
Fire	4,859,219	685,850	644,367	6,189,436
Parks & Recreation	7,026,860	2,054,500	1,564,833	10,646,193
Public Works	5,674,930	4,414,395	-	10,089,325
General Government	5,114,715	81,500	-	5,196,215
Water, Sewer, Storm	14,516,645	6,168,000	-	20,684,645
Other	6,937,785	45,000	-	6,982,785
Total	$ 57,076,500	$ 14,125,145	$ 2,209,200	$ 73,410,845

** Other Funding Uses Include: license center, planning & inspections, TIF and others

Figure 3

City Manager 2025 Budget Strategies

My approach to the 2025 budget is centered on three main strategies.

1) Provide a Modern and Sustainable Infrastructure
2) Investment to maintain city programs and workforce
3) Strategic use of grant funding

As a result of these priorities, I am proposing a total property tax levy increase of $1,488,323 which is a 5.17% levy increase over 2024. The median-valued Roseville home increased in value from $349,900 to 360,500 or an estimated 3.03% value increase over last year. At the time this memo is written, complete information about the cost impact to the median valued single-family home is not available. Ramsey County will not be releasing information regarding fiscal disparity impacts and the full net tax capacity to municipalities until late August. Once that information is known, staff will share the impact to the City Council.

The next page is a summary of the proposed 2025 City Manager Budget followed by detailed information about the specifics of my identified funding strategies.

Summary of City Manager Proposed 2025 City of Roseville Budget

Proposed 2025 Budget by Use		
Police		$13,622,246
Fire		$ 6,189,436
Parks and Recreation		$10,646,193
Public Works and Facilities		$10,089,325
General Government		$ 5,196,215
Water, Storm, Sewer		$20,684,645
Other*		$ 6,982,785
	Total	$73,410,845
Proposed 2025 Tax Levy Summary		
Operations		$24,319,403
Capital		$ 3,745,000
Debt		$ 2,209,200
	Total	$30,273,603
Summary of Tax Levy Changes in 2024 Budget		
New Personnel		$ 194,460
Compensation Adjustments		$ 939,340
Increased Costs for Supplies, Operations, Contracts		$ 354,523
	Total	$1,488,323
	New Levy Dollar Impact Total	**$1,488,323**
Proposed Levy Increase %		**5.17%**
Monthly Cost Impact on Median-Value Home ($360,500)		TBD
Annual Cost Impact on Median-Value Home ($360,500)		TBD

*Other includes License Center, planning and inspections, and TIF

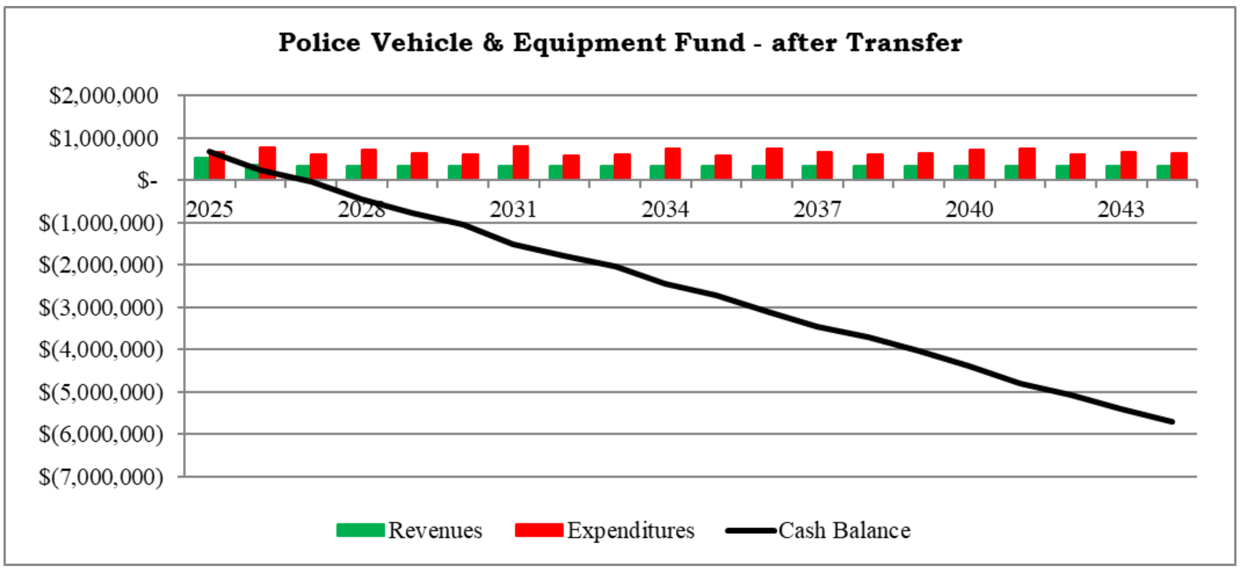
Provide a Modern and Sustainable Infrastructure

The Capital Improvement Plan (CIP) presented to the City Council on July 15, 2024, showed no new levy increase going towards capital funds. Instead, the City Manager is proposing to utilize $525,000 of the excess cash reserve fund to bolster targeted capital funds as follows:

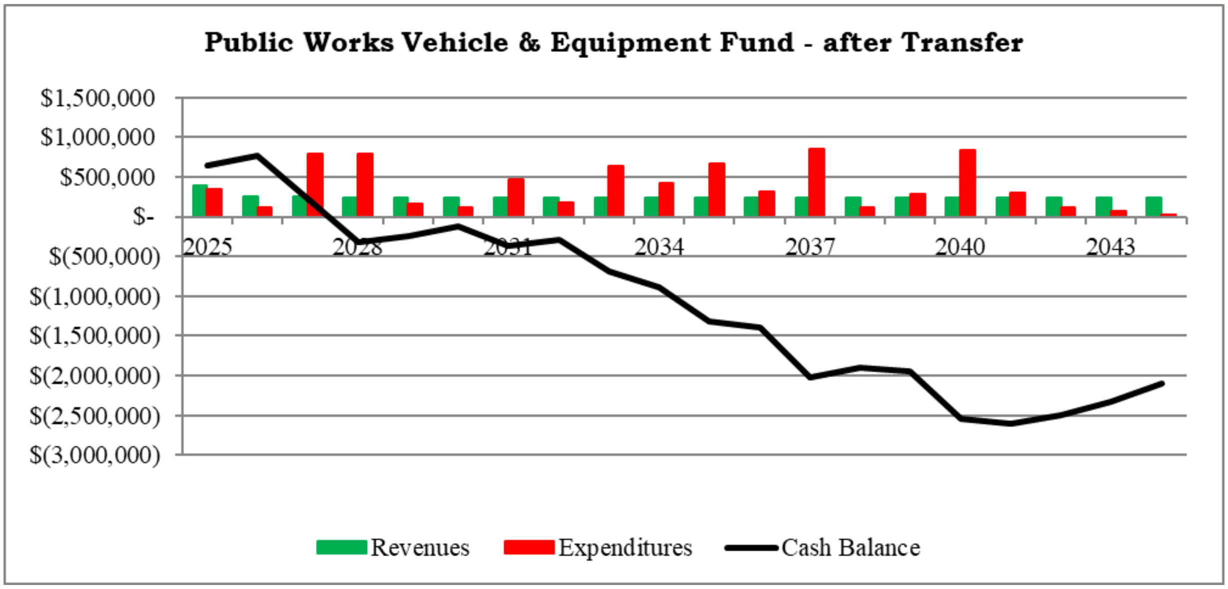
$200,000 for the Police Vehicle and Equipment Fund
$150,000 for the Public Works Vehicle and Equipment Fund
$50,000 for the Parks and Recreation Vehicle and Equipment Fund
$25,000 for the Streetlight Maintenance Fund
$100,000 for the Pathway and Parking Lot Maintenance Fund

Future levy increases and/or issuance of debt will be necessary to fund the capital improvement needs of the city beyond 2025. The use of the Excess Cash Reserve fund has been determined to be the solution to stabilize targeted capital funds in 2025 in lieu of new tax levy increases.

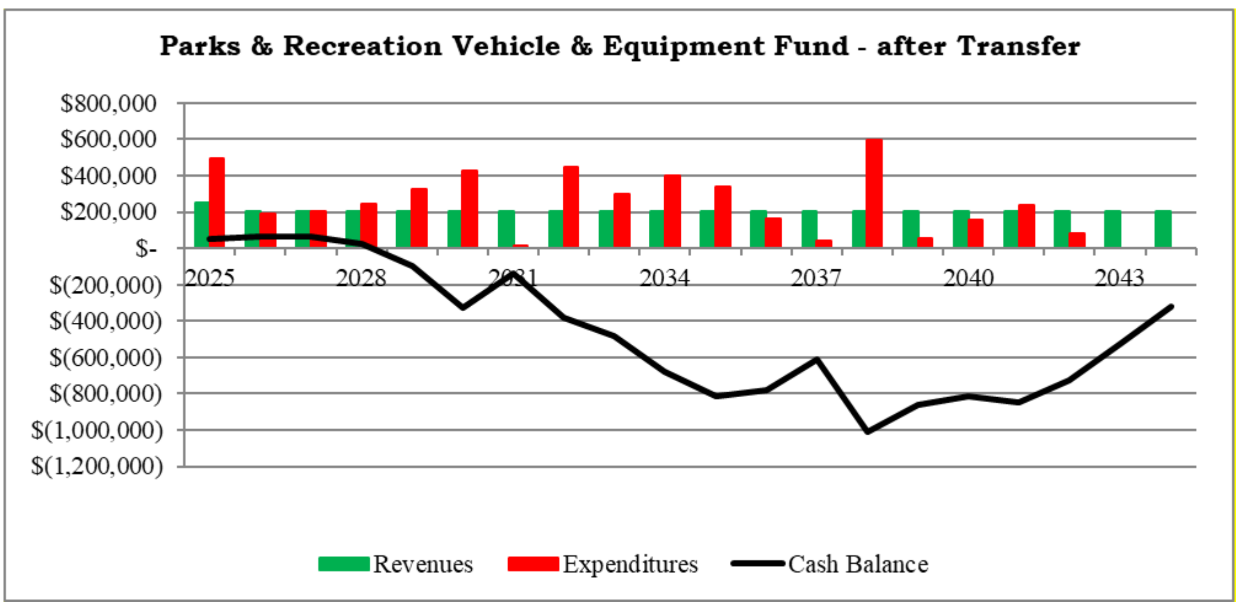
Police Vehicle and Equipment Fund ($200,000 transfer from Excess Cash Reserve Fund)



Public Works Vehicle and Equipment Fund ($150,000 transfer from Excess Cash Reserve Fund)



Park and Recreation Vehicle and Equipment Fund ($50,000 transfer from Excess Cash Reserve Fund)



148 ***Street Maintenance Fund ($25,000 transfer from Excess Cash Reserve Fund)***

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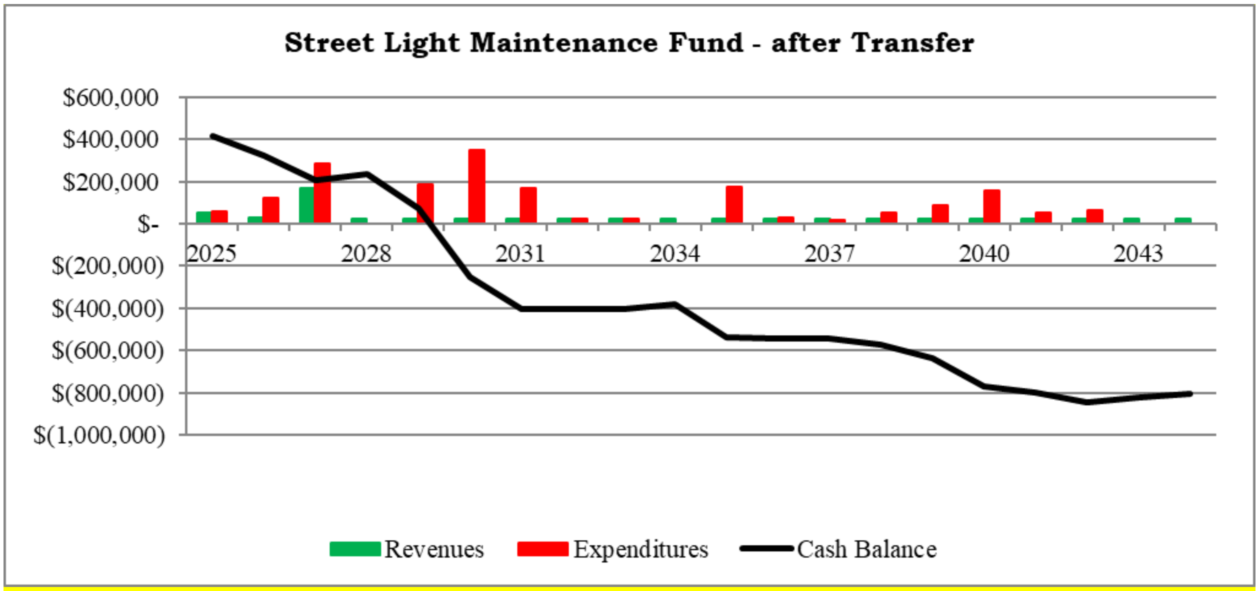

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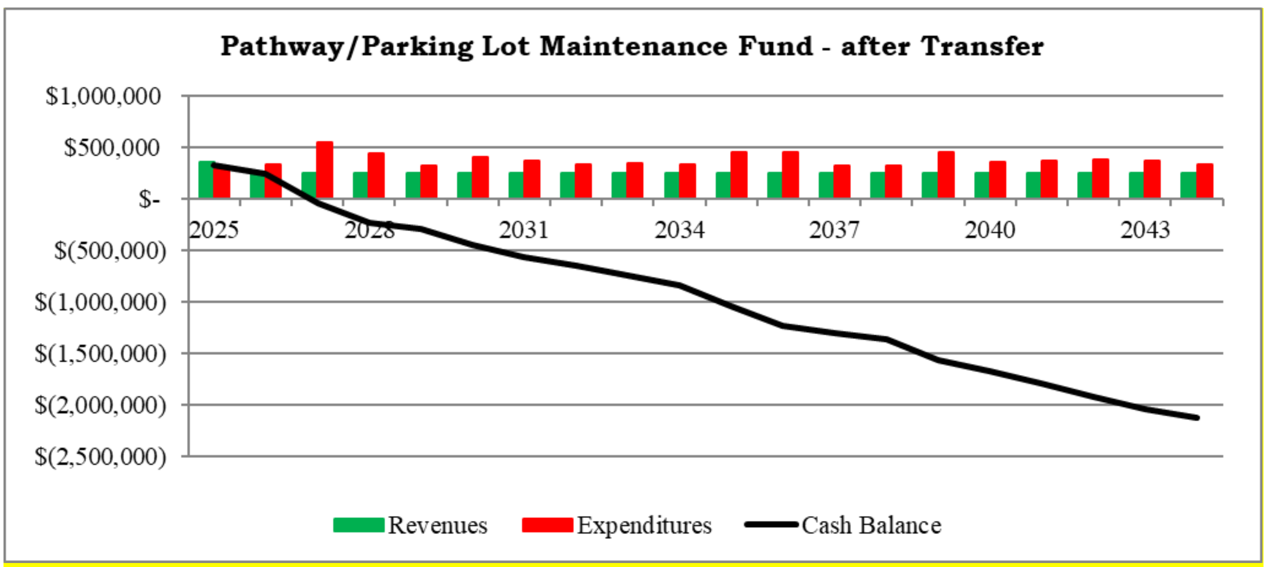
152 ***Pathway and Parking Lot Maintenance Fund ($100,000 transfer from Excess Cash Reserve***
153 ***Fund)***

154



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7

Investment to Maintain City Programs and Workforce

Reclassification of personnel

Increase Part-Time Forester to Full-Time Forestry and Natural Resources Supervisor

In early 2024, the half-time Forestry Coordinator retired, which allowed the City to reevaluate its approach towards maintaining of the urban forest and overall approach towards natural resources management. In the 2025 budget, the Parks and Recreation Director and I propose to change the half-time position of Forestry Coordinator to a full-time Forestry and Natural Resources Supervisor. This change is needed to provide more capacity to manage the nearly 1,400 new public trees planted as part of the replacement of trees impacted by Emerald Ash Borer. In addition, this position will bring more resources and capacity to help implement the Natural Resources Renewal program, which has been identified as a key priority by the City Council and the community. Additional information about the position and the need for it is included as an attachment to this memo from the Parks and Recreation Director.

Impact to tax levy in 2025: $0 (Increased cost is $58,926 in wages and benefits which will be paid from the Park Maintenance Fund

Increase in Full-Time Equivalent staff (FTE): 0.5 FTE

Increase 3 part-time License Center Representatives to Full-Time

Roseville's License Center, which provides motor vehicle services (e.g. driver license issuance, vehicle title registrations and changes) and processes US Passport applications, continues to see an increase in demand for its services, specifically around its passport and auto dealership business. That coupled, with the increase in business due to closure of the Maplewood License Center, is driving the need to add additional staff hours and staff to the operation. The Finance Director and I are recommending that we increase staff hours for two passport office staff from ¾ time to full-time an increase of 0.5 FTE. On the License Center side, it is proposed to increase 1 ¾ time position to full-time (0.25 FTE). Additional information about the position and the need for it is included as an attachment to this memo from the Finance Director and License Center Manager.

Impact to tax levy in 2025: $0 (Increased cost is $59,650 in wages and benefits which will be paid from the License Center Fund)
Increase in Full-Time Equivalent staff (FTE): Passport 0.5 FTE, License Center 0.25 FTE

New positions

As part of the department budget submittals, there were requests for new employee positions to be included in the 2025 budget. They are as follows:

Finance Department - Accounting Manager/Supervisor

The City currently has an Accountant position in the Finance Department. In order to create an opportunity for growth and career advancement as well as cross-training for future needs, the Finance Director and I are requesting that an Accounting Manager position be created to allow for a person in the Accountant position be given more responsibility. In this instance, it is proposed that the current employee serving in the Accountant position be promoted to the Accounting Manager position as part of the 2025 budget. This will not be an increase in the overall employee count as the Accountant position will be left vacant once the promotion occurs. In the future, the City will have the ability to hire a new employee in either the Accountant or Accounting Manager position based on experience. Additional information about the position and the need for it is included as an attachment to this memo from the Finance Director.

Impact to tax levy in 2025: Increase of $2,070 (wages and benefits)
Increase in Full-Time Equivalent staff (FTE): 0 FTE

Reclassification of Recreation Supervisor – Golf to Recreation Manager – Cedarholm

When the new Cedarholm Community Building was constructed in 2016, changes were made to staffing at Cedarholm to increase a part-time position to full-time Recreation Supervisor for Golf in anticipation of an increase in the use of the facility and golf course. Since the opening of the new building, facility use continues to grow with over 200 rentals per year, more complex alcohol and food operations, and increased use of the property for non-golf Park and Recreation activities. Based on the higher need for attention and focus on these activities, as well as keeping succession planning in mind, the Parks and Recreation Director and I propose to reclassify the existing Recreation Supervisor for Golf to Recreation Manager – Cedarholm. This change will better characterize the duties the position undertakes and will allow for some shifting of duties from the rental manager of Cedarholm Community Building to the existing Recreation Supervisor for Facilities. This proposed change will not lead to an increase in staff count. Additional information about the position and the need for it is included as an attachment to this memo from the Parks and Recreation Director.

Impact to tax levy in 2025: $0 (Increased cost is $4,490 in wages and benefits which will be paid from the Golf Course fund
Increase in Full-Time Equivalent staff (FTE): 0 FTE

Fire Department – Housing Officer/Fire Inspector

The Roseville Fire Department manages the City's Multi-Family Housing Licensing Program. As part of that program on-duty fire fighters/inspectors conduct regular inspections of multi-family housing units during their shift. These inspectors also do building plan review and other fire code inspections. Due to individual firefighter/inspection schedules and the increasing call volume, it has proven to difficult to consistency perform all of the department's review and inspection duties. As part of the 2025 budget, the Fire Chief has requested the creation of a civilian Housing Officer/Fire Inspector to take over the Fire Department's inspection duties and thus free up the on-shift firefighters to respond to calls. This position has been requested in the last two budget cycles but was not ultimately included in past budgets. Given the demonstrated needs of the department, the Fire Chief and I are proposing to add this position as part of my 2025 budget proposal. Additional information about the position and the need for it is included as an attachment to this memo from the Fire Chief.

Impact to tax levy in 2025: An increase of $104,960 of new levy support (wages and benefits)
Increase in Full-Time Equivalent staff (FTE): 1.0 FTE

Police Department – New Lieutenant/Commander position

Over the past five years, there have been significant changes in policing. These dynamics have collectively strained the Police Department's leadership capacity, and it has proven to be difficult to manage the workload consistently and effectively. The number of leadership positions in the Police Department is below our peer communities, particularly for a city of our size and complexity. I and the Police Chief are proposing that another leadership position in the Police Department be created as part of the 2025 budget. (Similar requests were made as part of the 2023 and 2024 budgets). The new leadership position would oversee professional standards (implementation of new legislative standards and training) and administrative functions (compliance and reporting and recruitment and retention of police officers). I am also requesting that the positions of Lieutenants be changed to Commander positions. The change in title will not have any direct budgetary impact but will better reflect their duties and industry norms in policing. Additional information about the position and the need for it is included as an attachment to this memo from the Police Chief.

Impact to tax levy in 2025: An increase of $87,430 in wages and benefits for 0.5 FTE (The other 0.5 FTE position in the amount of $87,430 will be paid for by Public Safety Aid funds)
Increase in Full-Time Equivalent staff (FTE): 1.0 FTE

Police Department – 2 Mental Health Coordinators

Currently, the Police Department have three Social Worker/Mental Health positions. Two are Ramsey County employees, with one position fully funded by Ramsey County and the second position funded by the City's American Rescue Plan Act (ARPA) allocation. The use of Ramsey County social workers ends in January 2025. The third position, a Peoples Inc social worker is jointly funded by People's Inc. and the City, using ARPA funds. This position is funded through the end of March 2025. The presence of embedded social workers has proven to be very beneficial to the community and provides for critical support to individuals experiencing mental health crisis and their families.

For the 2025 budget, due to the expiring contracts, the Police Chief and I are proposing to have 2 mental health coordinators employed by the City instead of utilizing Ramsey County and Peoples Inc. employee. They will be embedded within the Police Department and continue the work that the current social workers have provided the community. While these positions will eventually need to be funded by City levy dollars, I am proposing to fund these positions through a combination of Public Safety Aid, Opioid settlement dollars, and the small amount of remaining ARPA dollars. It should be noted that the Police Department is currently finalizing submitting grant application to receive state funds to pay for one of the Mental Health Coordinator positions. As that is not certain at this time, for budget purposes we are showing that these positions will be funded through the combination of funds described below.

Mental Health Coordinator (2)
Cost: $128,928 per position for full year
Total Cost in 2025: $257, 856
Funding Sources: Public Safety Aid, Opioid Settlement Funds, ARPA Funds. (Potential uses of these sources may be offset with award of grant funds from the State of Minnesota).

Impact to tax levy in 2025: An increase $0 (Increased cost of $257,856 will be paid for by a use of remaining ARPA funds [$18,000], Opioid Settlement Funds [$50,000], and Public Safety Aid/Other Grant Funds [$189,856] for wages and benefits for 2 positions)
Increase in Full-Time Equivalent staff (FTE): 2.0 FTEs

License Center – 0.75 FTE License Center Representative – Passports (wages and benefits)

As described earlier in this memo, the City is experiencing an increase in demand for passport applications. To address that need, the Finance Director and I are proposing to create one ¾ position for the Passport office. Additional information about the position and the need for it is included as an attachment to this memo from the Finance Director and License Center Manager.

Impact to tax levy in 2025: $0 (Increased cost is $62,700 in wages and benefits which will be paid from the License Center Fund)
Increase in Full-Time Equivalent staff (FTE): 0.75 FTE

It should be noted that one new position (Human Resources Assistant) was requested by the Assistant City Manager but is not included in my proposed budget. Additional staff in human resources is certainly justified given the amount work that needs to be completed. Current HR staff over capacity on the amount of work that needs to be completed. This leads to the Assistant City Manager often being more deeply involved in HR matters than optimal. Nevertheless, to minimize the levy impact and focus on critical staffing needs in other departments, I have not included this in the 2025 budget. This position will be looked at again in the 2026 budget. I have attached the memo from the Assistant City Manager detailing the need for the position.

Increase in FTEs in 2025 Budget: 6 FTEs
Levy Supported: 1.5 FTEs
Non-Levy Supported: 4.5 FTEs

Compensation Adjustments

As the City Council is aware, the City implemented a new compensation plan as part of the 2024 budget. The implementation costs for the new compensation plan were a major driver in the increase in the budget and levy for the 2024 budget. There will continue to be cost impacts in the 2025 budget as non-union employees advance through their wage steps. This is always a factor in each year's budget, but I am mentioning it as more employees will be receiving step adjustments in 2025 as a result of the new compensation plan.

The following is a listing of the compensation adjustments that will impact the levy in the 2025 budget.

Employee Step Increases and Employee Insurance Increases

As part of the city's current compensation plan, non-union employees that meet work goals and provide satisfactory work receive wage increases based on a 7-step grid. Union employees also receive step increases in a similar manner, with each contract providing for a different step system. The new cost represents the tax levy needed to cover the expected step increases in 2025 for staff

Another driver for compensation in the 2025 budget will be outstanding union contracts. Four union contracts will expire at the end of 2024. They are the police unions for the Deputy Chief, Lieutenants, and Sergeants, and 49ers union for public works and parks maintenance workers. Negotiations are currently underway for wage adjustments using the same comparable cities used in the classification and compensation study. Funding has been included in the 2025 budget proposal to cover the expected costs. Final numbers for all unions should be known by this fall.

Employer costs for a 5% health insurance increase for employees are also included as part of this number.

Employee step increases and city-covered employee insurance increases are $624,230, with $452,087 paid from the new tax levy.

Impact to tax levy: An increase of $452,087

Employee COLA (3%)

Going into 2025, it appears our comparable cities will be implementing a cost-of-living adjustment of 3% for their union and non-union employees. Roseville must also adopt an annual cost-of-living adjustment to maintain our place in the market. If a smaller or no COLA is given, Roseville will fall below the market, despite implementing the classification and compensation study last year.

With that in mind, for union contracts going through 2025, a cost-of-living adjustment (COLA) of 3% has been incorporated into the 2025 budget. The same 3% COLA has been allocated for the union that have contracts up at the end of 2024, but the final COLA is still yet to be negotiated. This budget also has incorporated a 3% COLA for non-union staff as a matter of parity. The total cost of the 3% COLA to all city employees is $656,703 with $487,843 of the amount to be paid from new tax levy.

Impact to tax levy: An increase of $487,843

Costs for Supplies, Operations, and Contractual Services

The 2025 City Budget incorporates increased costs for supplies, operations, and contractual services. The net cost for this increase for levy-supported functions is $354,523 in 2025.

Strategic Use of Grant Funding

Grant Funding

The City has been diligent in securing alternative revenue funds to help offset the impact to local property taxpayers. For the 2025 budget, I propose to use the following grant funds to offset new costs: ARPA, Public Safety Aid, and Opioid Settlement Funds

ARPA

The City received a total of $3.9 million as a result of the federal American Rescue Plan Act (ARPA). We will have a small amount of ARPA funds remaining ($18,000) that can be utilized in 2025.

Mental Health Coordinator (2) $18,000 (No tax levy impact)

As described earlier in this memo, the funding for the 2 mental health coordinators will be split using various grant funds. I propose to use $18,000 in remaining ARPA funds to partially pay for these two positions. Beginning in 2026 these positions will need to be funded with levy funds unless other grant dollars can be secured.

Opioid Settlement Dollars

As part of the state settlement with opioid manufacturers, the City of Roseville will be receiving payments for the following 15 years. The opioid settlement funds must be spent on qualifying expenditures that include opioid intervention, treatment, and education. We have been collecting these funds for the past couple of years (and will continue into the future). As of July 31, 2024, the City has received approximately $105,000 in settlement dollars.

Mental Health Coordinator (2) $50,000 (No tax levy impact)

For the 2025 budget, I am proposing to use $50,000 of the opioid settlement funds to help fund the 2 Mental Health Coordinators embedded in the Police Department. As part of their work, the embedded Mental Health Coordinators often encounter addiction issues combined with mental health issues with the clients they work with. Using opioid settlement dollars to help fund positions that will help those dealing with addiction issues and is an eligible use of the settlement funds.

Public Safety Aid

As part of the 2023 legislation, the City received $1,596,000 in "Public Safety Aid" (PSA) from the State of Minnesota. The one-time appropriation can be used only be used for activity that provides for public safety. To date, the City has expended/committed $1,418,546 of PSA funds as shown in the table below. As the City did not need to use any PSA funds for the Commitment to Diversity positions in the Police and Fire Departments, there is a total of $397,979 available as shown in the table below.

Public Safety Aid	
Amount Awarded	$ 1,594,625
Amounts Used:	
PD equipment fund	$ 500,000
FD equipment fund	$ 500,000
PD & FD Commit. to Diversity positions	$ 221,900
PD/FD Increased dispatch costs	$ 40,104
PD BCA required IT cost increase	$ 16,000
PD/FD Wellness & CSO wage increase	$ 64,500
PD Training tracking program	$ 5,280
PD Exercise room - Peloton purchase	$ 3,623
FD Foam purchase	$ 27,135
PD Ballistic Shields	$ 36,004
PD Initial patch replacements	$ 4,000
Sub Total	$ 1,418,546
Balance remaining	$ 176,079
Add back unspent Commit. to Diversity positions	$ 221,900
Avaiable for 2025	$ 397,979

For the 2025 budget, I am proposing to use the Public Safey Aid as follows:

Mental Health Coordinator (2) $189,856 (No tax levy impact)

For the 2025 budget, I am proposing to use $189,856 of PSA funds to help fund the 2 Mental Health Coordinators embedded in the Police Department. The Roseville Police Department is completing a grant application to the State of Minnesota that will cover $200,000 of costs for these employees over an 18-month period. As the City has not been awarded any grant funds to assist with funding for these positions, I am using the PSA funds as a placeholder for potential grant funds the City may receive in the future. The Mental Health Coordinator positions will need to be funded by a combination of grant and tax levy funds in the future.

Increased funding for Fire Cadets $50,880 (No tax levy impact)

The Fire Department currently has two Fire Cadet positions. These positions allow for the Fire Department to hire individuals that are not traditionally in the fire service (persons of color and females) and train them to become firefighters. It is hoped that the Fire Cadets will eventually become full-time firefighters for Roseville, either filling a vacancy or being hired as part of the Commitment to Diversity program. While funding was included in past budgets, additional funding is needed for the Fire Cadets to ensure that there are sufficient resources available for them to complete their training. I am proposing to utilize $50,880 of PSA funds to ensure enough funding is available for the two Fire Cadet to participate and complete their training, if needed.

Partial Funding for new Lieutenant/Commander position $87,430 (No tax levy impact)

As described earlier in this memo, there is a need to add another Lieutenant/Commander position to the Police Department command staff. I am proposing to use $87,430 of PSA funds to pay for half of the costs for the position. The remaining costs for the position ($87,430) will be paid from tax levy funds. This position will need to be fully funded by the levy in 2026.

With the proposed use of PSA funds as part of the 2025 budget, the City will have $69,813 remaining for future use as shown in the table below (assuming no other grant funds are available to pay for the Mental Health Coordinators).

Public Safety Aid - Uses in 2025 Budget	
Starting Balance	$ 397,979
Proposed Uses	
Partial funding for 2 Mental Health Cooridinators	$ (189,856)
Increased funding for Fire Cadets	$ (50,880)
Partial funding for new LT./Commander position	$ (87,430)
Total	$ 328,166
Remaing Balance of PSA Funds	$ 69,813

It should be noted that the Commitment for Diversity positions will remain in place. As they are only used on a “as needed" basis and the funding is intended to only be short-term, I feel comfortable that we can fund these positions if needed through remaining PSA funds or other reserves.

The table on the next page shows the breakdown of the use of the levy and non-levy sources to fund the positions mentioned as part of this memo.

Investment to Maintain City Programs and Workforce

		Tax Levy	Non-Tax Levy	
Reclassification of personnel				
Reclassification of PR Forester (.5 to 1.0 FTE)	Non-Levy		$ 58,926	Parks Maint Fund Balamce
Reclassification of 3 LC Reps (.75 to 1.0 FTE) *	Non-Levy		$ 59,650	License Center Fund Balance
Fire cadet increase	PS Aid		$ 50,880	Public Safety Aid
	Sub-Total	$ -		
New Personnel				
Accounting Manager - Finance	Levy	$ 2,070		
Recreation Manager - Parks and Recreation (Golf)	Non-Levy	0	$ 4,490	Golf Course Fund Balance
Licensing Center Representative (0.75 FTE)	Non-Levy	0	$ 62,700	License Center Fund Balance
Housing Officer/Fire Inspector - Fire	Levy	$ 104,960	$ -	
Lieutenant/Commander - Police (.5 FTE)	Levy	$ 87,430	$ -	
Lieutenant/Commander - Police (.5 FTE)	PS Aid		$ 87,430	Public Safety Aid
2 Mental Health Cooridinators - Police	Non-Levy	$ -	$ 257,856	ARPA/Opioid/PS Aid
	Sub-Total	$ 194,460		
Compensation Adjustments				
Employee Step Increases	Levy	$ 452,087	$ 172,143	Non-Levy Supported Funds
Employee COLA 3%	Levy	$ 487,253	$ 169,450	Non-Levy Supported Funds
	Sub-Total	$ 939,340		
Increased Costs for Supplies, Operations, and Contracts				
	Levy	$ 354,523		
	Sub-Total			
456 **Total New Tax Levy Support**		**$ 1,488,323**		

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Impact to Future Budgets and Tax Levy

As noted in this memo, the City has been relying on grants to fund portions of our operational budget. As the grant funds are one-time funding sources, it is important to acknowledge that future funding of the personnel and services paid for by the grant dollars will need to be factored into future levy amounts. This of course assumes that the personnel will remain in place and the services funded by the grant will continue to be provided. While there may be other grant opportunities to fund the positions and services, for the purpose of the table below, I have listed all of the future levy costs from items funded by grants.

2025 Budget Expenditures in 2026 Budget			
Cost Item	Amount	2025 Funding Source	2026 Funding Source
Fire Department Cadet Hours Increase	$ 50,800	PSA	Levy
PD Lt./Commander .5 FTE Costs	$ 87,430	PSA	Levy
PD Mental Health Cooridinator (2) Costs	$ 18,000	ARPA	Levy
PD Mental Health Cooridinator (2) Costs	$ 189,856	PSA	Levy
PD Mental Health Cooridinator (2) Costs	$ 50,000	Opioid Sett.	Levy
Total	$ 396,086		

MEMORANDUM

Date: **August 12, 2024**

To: Pat Trudgeon, City Manager

From: Matthew Johnson, Parks and Recreation Director

RE: Proposal to Transition Part-Time Forestry Coordinator Position to Full-Time Forestry and Natural Resources Supervisor

As we have previously discussed in preparation of the 2025 budget, I am proposing a strategic adjustment within the Parks and Recreation Department by transitioning the current half-time Forestry Coordinator position (previously held for more than 20 years by an employee who retired this spring) to a full-time Forestry and Natural Resources Supervisor. This change aligns with our ongoing commitment to maintaining and enhancing our City's green spaces, urban forests, and natural resources and will allow us to better serve the natural resources needs of the community.

RATIONALE

Increased Forestry Demands: Over the past decade, the City's approach to forestry has become more proactive including treating heritage trees (both ash trees and select oak trees) and proactively planting new trees. This approach is far more resource-heavy than response and removal.

Additionally, the impacts of Emerald Ash Borer and the City's commitment to replacing removed ash with new trees has resulted in a younger and more at-risk urban forest. By 2025, the City will have more than 1,400 public trees that are less than three years old. These young trees will require significant watering, pruning, inspection, and replacement in the coming years.

Finally, although most public ash tree removals are now complete, it is anticipated that hazard tree complaints due to failing private ash trees will impact the workload of the community forester for years to come.

Increased Community Expectations for Natural Resources Work: Since 2014 the City has undertaken an aggressive Natural Resources Renewal program. When the program began, no additional staff was provided to manage the program (although the Volunteer Manager now supports several volunteer functions), and the program has been managed by the Parks Superintendent. The Parks Superintendent also manages maintenance of the parks, park projects, and some park planning. As a consequence, the Natural Resources program is at (and possibly beyond) the ceiling of what it can reach with the current structure. Over the years, we have received many requests from volunteer natural resources stewards to provide more staff to the program to allow for more volunteer events, better planning and organization, and better training for volunteers. Additionally, other volunteer programs such as adopt-a-park are not as successful as they could be given the staffing limitations.

As we continue to work through the 2024 Natural Resources Master Plan update, the topic of increased City resources dedicated to natural resources has been a frequent recommendation from the Community Technical Advisory Committee and consultants. The forthcoming plan will include a project list (sample attached) of more than 300 natural resources projects for City staff, consultants, and volunteers to undertake. Execution of these projects will require management and organization form the City.

The elevation of this position to the supervisor level (grade 13) will allow this person to supervise staff and effectively manage volunteers, develop programming, and directly manage projects related to Natural Resources and Forestry.

Recruitment of Qualified Candidates: The previous Part Time Forestry Coordinator position was created, in part, because of the availability of a qualified candidate who wanted to work part-time. Staff feel that we are unlikely to recruit and retain a qualified candidate for a half-time position. Although it is unlikely that we will find a candidate who has sufficient background in both natural resources and forestry, the overlap between education, skill set, and philosophical needs of the two areas will allow us to use the additional 50% time to greatly improve the City's natural resources program.

Sustainability Goals: Transitioning to a full-time Forestry and Natural Resources Supervisor aligns with the City's broader sustainability goals. This position would play a key role in developing and implementing policies that support our climate action plans, enhance biodiversity, and promote ecological resilience.

OUTCOMES

It is anticipated that the transition of the Part-Time Forestry Coordinator Position to Full-Time Forestry and Natural Resources Supervisor will yield the following outcomes in relatively short order:

- Implementation of the forthcoming Natural Resources Master Plan update and project list.
- Creation and execution of a ten-year urban forest master plan.
- Improved training and organization of natural resources volunteers who wish to lead volunteer activities.
- An increased number of "staff led" volunteer natural resource events per year.
- Revitalization of the adopt-a-park program, and integration with the City's natural resources work.
- Improvements in park maintenance and project management.

PARK	Management Unit (MU) Map Label	Community Type	AC	2024 Approx. % Native Ground Cover	2024 Management Unit Summary Comments	2024 Stantec Within-Park Priority Rank (High, Med, Low)	2024 MU Priority Rank Comments	Management Activity	Target Species	2024 Approx. Invasive Species (IS) Cover	Proposed 2030 NRM Objectives	Volunteers	Contract	Activity Timing	Equip, Tools, Supply Needs	Special Training / License Needs
ACORN	**OW/LF1**	**Oak Woodland & Lowland Forest Restoration**	**7.74**	**25-50%**	Lowland hardwoods; **some oak, including old growth savanna white oak**; amur maple present; buckthorn cover higher in SW corner; significant disk golf disturbance; evidence of seeded forbs and grasses.	**Med**	Disturbance factors must be addressed to sustain any NRM effort									
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Invasive tree removal - 1x	amur maple		No invasive trees in canopy/understory		x	winter	Chainsaw; heavy equipment for woody debris transport; wood chipper	Training: Chainsaw, Trailering, Hauling, Load/Unload
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Woody invasives removal by hand - annually	buckthorn, Siberian pea shrub	<25%	<10% woody invasive shrub cover	x		dormant seasons	Loppers/hand saws; herbicide daubers with herbicide, indicator dye	Training: Dormant woody plant ID
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Invasive brush foliar treatment for re-sprouts/seedlings - annually	buckthorn, Siberian pea shrub, amur maple	<25%	<10% woody invasive shrub cover		x	fall	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Herbicide spot invasive weed treatment - annually	burdock, creeping Charlie, lawn weed areas	25-50%	<25% herbaceous invasive weed cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Hand-pull weeds	Japanese hedge parsley	<1%	Prevent seed production	x		growing season	Gloves, safety glasses	Training: Plant ID
ACORN	**OW/LF1**	Oak Woodland & Lowland Forest Restoration	7.74					Native seeding--including site prep in disk golf areas	native woodland edge/savanna mix		>75% native ground cover; increase species richness		x	variable	Herbicide application equip/tools/supplies; mowing equipment	Training/License: MN Pesticide Applicator License; Pesticide handling; Mowing equipment
ACORN	**OW/LF2**	**Oak Woodland & Lowland Forest Restoration**	**0.64**	**25-50%**	**Pin oak, white oak**, cottonwood canopy; dead ash; boxelder, black cherry under; ash, black cherry common in shrub layer; buckthorn rare; native ground cover, w/ rare occurrences of garlic mustard, burdock, butter and eggs; needs more native ground cover & species richness.	**Low**	Smallest W/F unit									
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Woody invasives removal by hand - 1-2x	buckthorn	<5%	<1% woody invasive shrub cover	x		dormant seasons	Loppers/hand saws; herbicide daubers with herbicide, indicator dye	Training: Plant ID
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Thin native saplings in understory by hand - 1x	black cherry, ash		Increase understory light for native ground cover	x		dormant seasons	Loppers/hand saws; herbicide daubers with herbicide, indicator dye	Training: Plant ID, Herbicide application
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Invasive brush foliar treatment for re-sprouts/seedlings - annually	buckthorn		<10% woody invasive shrub cover		x	fall	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Hand-pull weeds	garlic mustard	<5%	Seed production prevented annually for 5 years	x		spring	Gloves, safety glasses	Training: Plant ID
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Herbicide spot treat invasive weeds - annually	burdock, butter and eggs	<5%	<5% herbaceous invasives cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
ACORN	**OW/LF2**	Woodland/Forest Restoration	0.64					Native seeding - 2-3x	native woodland mix		>75% native ground cover; increase species richness	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design

PARK	Management Unit (MU) Map Label	Community Type	AC	2024 Approx. % Native Ground Cover	2024 Management Unit Summary Comments	2024 Stantec Within-Park Priority Rank (High, Med, Low)	2024 MU Priority Rank Comments	Management Activity	Target Species	2024 Approx. Invasive Species (IS) Cover	Proposed 2030 NRM Objectives	Volunteers	Contract	Activity Timing	Equip, Tools, Supply Needs	Special Training / License Needs
AUTUMN GROVE	**W/F**	**Woodland/Forest Restoration**	**0.29**	**<10%**	Narrow wooded strip along Hamline Ave w/ very low utility lines; boxelder, black walnut, spruce, silver maple, hackberry, American elm canopy; several mulberry; dead ash present; woody debris & stump sprouts south end; large buckthorn and white mulberry growing up into utility line; needs native ground layer seeding; expand native ground cover west into lawn to create buffer.	**High**	Social equity (sparse walkable natural resources access in neighborhood); will require high effort for small unit									
AUTUMN GROVE	**W/F**	Woodland/Forest Restoration	0.29					Woody invasives removal by hand - 1x	**buckthorn**, mulberry, Siberian elm	>90%	No stems with basal diameter >1/4"; no fruiting plants		x	dormant seasons	Chainsaw/brush saw; herbicide, indicator dye, herbicide daubers	Training: training and safety plan for work next to road & under utility line
AUTUMN GROVE	**W/F**	Woodland/Forest Restoration	0.29					Invasive brush foliar treatment for re-sprouts/seedlings - 2x	**buckthorn**, mulberry, Siberian elm	50-75%	<1% woody invasives cover		x	fall	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
AUTUMN GROVE	**W/F**	Woodland/Forest Restoration	0.29					Herbicide spot treat invasive weeds - annually	broadleaf weeds	<10%	<1% herbaceous invasives cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
AUTUMN GROVE	**W/F**	Woodland/Forest Restoration	0.29					Native grass seeding - 2x	woodland species		>75% cover by native grasses	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design
AUTUMN GROVE	**W/F**	Woodland/Forest Restoration	0.29					Native forb seeding - 2x	woodland edge species		>25% cover by native forbs	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design
CENTRAL PARK DALE EAST	**P1 (CP-U5)**	**Prairie Reconstruction**	**0.14**	**50-75%**	**HANC prairie**: Needs dormant brush mow, RxB, spot weed treatments for burdock, curly dock, supplemental seeding.	**High**	Role in environmental education & interpretation									
CENTRAL PARK DALE EAST	**P1 (CP-U5)**	Prairie Reconstruction	0.14					Dormant brush mow for brush suppression - 2-3x	native shrubs		Mechanical brush suppression conducted at least 2x		x	dormant seasons	Specialized mowing equipment (walk-behind brush mower or skidsteer forestry mower)	Training: Mowing Equipment Operation; Trailering
CENTRAL PARK DALE EAST	**P1 (CP-U5)**	Prairie Reconstruction	0.14					Prescribed burn - 1x			1 prescribed burn implemented		x	dormant seasons	RxB equip, specialized Personal Protective Equipment	Training: RxB
CENTRAL PARK DALE EAST	**P1 (CP-U5)**	Prairie Reconstruction	0.14					Herbicide spot treat invasive weeds - annually	burdock, curly dock		<5% herbaceous invasives cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
CENTRAL PARK DALE EAST	**P1 (CP-U5)**	Prairie Reconstruction	0.14					Native seeding - 1-2x	mesic prairie mix		>75% native ground cover	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design

PARK	Management Unit (MU) Map Label	Community Type	AC	2024 Approx. % Native Ground Cover	2024 Management Unit Summary Comments	2024 Stantec Within-Park Priority Rank (High, Med, Low)	2024 MU Priority Rank Comments	Management Activity	Target Species	2024 Approx. Invasive Species (IS) Cover	Proposed 2030 NRM Objectives	Volunteers	Contract	Activity Timing	Equip, Tools, Supply Needs	Special Training / License Needs
CENTRAL PARK DALE EAST	W/F3 - Compost Facility	Woodland/Forest Restoration	1.20					Herbicide spot treat invasive weeds - annually	burdock		<5% herbaceous invasive weed cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
CENTRAL PARK DALE EAST	W/F3 - Compost Facility	Woodland/Forest Restoration	1.20					Native seeding - 2-3x	woodland edge mix		>75% native ground cover	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design
CENTRAL PARK DALE EAST	**WL1**	**Wetland Restoration**	**36.35**	**>75%**	**HANC wetland**: needs glossy buckthorn (overall <25% cover), amur maple, purple loosestrife control; focus on buckthorn along boardwalk and islands to curb seed production; consider interpretative sign for shrub ID due to diversity present.	**High**	Maintain good quality & prevent condition decline; interpretive signs present	Woody invasives removal by hand - 1-2x	glossy buckthorn, amur maple	<25%	<5% invasive shrub cover		x	winter	Brush saws; herbicide, indicator dye, herbicide daubers	Training and safety plan for work on ice
CENTRAL PARK DALE EAST	**HANC Woodland Garden**	**Woodland Garden**		**>75%**	Minor weed management needed; scattered reed canary grass; 1 buckthorn, creeping bellflower.	**High**	Role in environmental education & interpretation	Hand weeding, spot spraying - annually	invasive shrubs & perennials	<1%	Maintain <1% invasive plant cover	x		growing season	Gloves, safety glasses	Training: Plant ID
CENTRAL PARK DALE WEST	**W/F4**	**Woodland/Forest Restoration**	**0.16**	**<25%**	Cut/treat buckthorn (fruiting shrubs present); spot spray burdock; seed native grasses.	**High**	High restoration potential by volunteers									
CENTRAL PARK DALE WEST	W/F4	Woodland/Forest Restoration	0.16					Woody invasives removal by hand - 1x	buckthorn	>50%	No stems with basal diameter >1/4"; no fruiting plants	x		dormant seasons	Brush saws; Loppers/hand saws; herbicide daubers with herbicide, indicator dye	Training: Dormant woody plant ID
CENTRAL PARK DALE WEST	W/F4	Woodland/Forest Restoration	0.16					Invasive brush foliar treatment for re-sprouts/seedlings - annually	buckthorn, nonnative shrubs/saplings		<1% woody invasive shrub cover; no fruiting plants		x	fall	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
CENTRAL PARK DALE WEST	W/F4	Woodland/Forest Restoration	0.16					Herbicide spot treat invasive weeds - annually	burdock		<1% herbaceous invasives cover		x	growing season	Backpack sprayers, herbicide, indicator dye	Training/License: MN Pesticide Applicator License; Pesticide handling; Plant ID
CENTRAL PARK DALE WEST	W/F4	Woodland/Forest Restoration	0.16					Native seeding - 2-3x	woodland grasses, than forb mix		>75% native ground cover	x	x	variable	Seed mix, seed mix filler, buckets for hand seeding	Seed mix design
CENTRAL PARK DALE WEST	**W/F5**	**Woodland/Forest Restoration**	**1.63**	**25-50%**	Forestry mow/brush saw buckthorn; follow-up brush foliar treatments; spot spray broadleaf weeds; remove invasive trees and plan canopy succession to native hardwoods; native seeding; **NOTE:** Japanese knotweed present at south end near playground area.	**High**	Sustain gains and continue NRM progress									
CENTRAL PARK DALE WEST	W/F5	Woodland/Forest Restoration	1.63					Invasive tree removal - 1x	Siberian elm, white poplar, white mulberry		No invasive trees		x	winter	Chainsaw; heavy equipment for woody debris transport; wood chipper	Training: Chainsaw, Trailering, Hauling, Load/Unload
CENTRAL PARK DALE WEST	W/F5	Woodland/Forest Restoration	1.63					Foresty mow woody invasives - 1x	buckthorn, honeysuckle, white mulberry	25-50%	<10% woody invasive shrub cover		x	winter	Specialized mowing equipment (walk-behind brush mower or skidsteer forestry mower)	Training: Mowing Equipment Operation; Trailering

Memo

To: Pat Trudgeon, City Manager

From: Michelle Pietrick, Finance Director and Pam Ryan, License Center Manager

Re: 2025 Staffing Changes

Pat,

For the 2025 budget, the License Center is requesting to increase three of the current ¾ time representatives to full time and adding one ¾ time position.

The passport office would have 2 of the current ¾ staff move to full time and the additional requested ¾ position would be on the passport side. Staffing would go from 4 full time and 4 ¾ positions to 6 full time and 3 ¾ positions.

On the License Center side, we would move one ¾ position to full time. Staffing would go from 9 full time and 4 ¾ positions to 10 full time and 3 ¾ positions.

We have seen a growth in the demand for our passport business and auto dealership business. The passport office staff are shared between passport and auto dealerships. We added one more workstation for accepting passport applications and by adding the staff requested, we should be able to complete 15 or more applications in a day with that workstation fully staffed. By adding the ¾ positions, we should have the capacity to pursue other auto dealerships for their business.

For the License Center side, the increase to full time would allow for more consistent staffing of our 10 workstations, which would allow us to assist more customers. We will also be able to expand the hours we schedule for knowledge testing for driver's licenses.

With the closure of the Maplewood License Center, we have seen an increase in the number of customers coming to our facility. Had we known they were going to close, we would have requested an increase in staffing for the 2024 budget. The requested staff changes do not impact the property tax levy and they will increase our revenues by our ability to assist more customers.

ROSEVILLE

Memo

To: Pat Trudgeon, City Manager

From: Michelle Pietrick, Finance Director

Re: Accounting Manager/Supervisor

Pat,

For the 2025 budget, I am requesting an upgrade of the Accountant position to an Accounting Manager/Supervisor position. Over the past few years, the Accountant position has served as a subject matter expert in regard to the City's Financial software – both Springbrook and now BS&A. The position has successfully trained and motivated junior accounting staff and effectively filled the Assistant Finance Director position during its vacancy in 2022 during our audit.

Over the last four years, the Accountant position has taken on additional responsibilities to support the Assistant Finance Director role and as result an Accounting Manager/Supervisor position is proposed to be created to recognize the higher level of work and responsibility that the current Accountant is doing.

In the new position, the Accounting Manager/Supervisor would directly oversee utility billing and Reception staff. The Finance Department operates with a lean staff and we have been cross training all positions to ensure coverage for various accounting functions.

Creating the Accounting Manager/Supervisor position will not increase employee count. The employee currently serving in the Accountant position will be promoted to the Accounting Manager/Supervisor position. The new position will provide a clear career progression within the Finance Department, ensuring continuity and stability in operations should any vacancies arise.

MEMORANDUM

ROSEVILLE

Date: **August 12, 2024**

To: Pat Trudgeon, City Manager

From: Matthew Johnson, Assistant Parks and Recreation Director

RE: Recreation Supervisor – Cedarholm: Proposed Reclassification

As we have discussed, as we prepare the 2025 budget, I am proposing reclassification of the Cedarholm Recreation Supervisor Position (Grade 13) to Cedarholm Recreation Manager Position (Great 15). This change is important to ensure long-term continuity at the Cedarholm Community Building and reflects the change in duties and expected outcomes since the construction of the Community Building in 2018.

RATIONALE

Increased Workload and Change in Demands at Cedarholm: In 2016, in anticipation of completion of construction of the Community Building, the Golf Course Supervisor Position at Cedarholm was expanded from .75 FTE to full time, and the title was changed to Recreation Supervisor for Golf and Cedarholm. However, to justify that .25 increase and add capacity for the Recreation Superintendent position, additional duties (supervision of the community gyms and neighborhood ice rinks) were also added. The net result was a full-time position, but very little added capacity to prepare for the responsibilities that would be added when the Community Building opened.

Since the completion of the Community Building, the workload at Cedarholm has change exponentially.

- The Cedarholm Community Building services 200 rental and/or events per year; prior to the Community Building it averaged fewer than five rentals per year.
- Cedarholm offers more than ten “non-golf” recreational events per year (programmed by Cedarholm staff); prior to the Community Building they did not offer any.
- Cedarholm staff sell beer and wine, including for large events. Until 2020, Cedarholm only had 3.2 license: a significant added responsibility.
- The newer building, and larger footprint of Cedarholm requires more (and higher quality) custodial, maintenance, and capital planning.
- The kitchen/grill continues to be vexing and take a significant amount of staff time.

The bulk of the above tasks are the responsibility (in full or in part) of the Recreation Supervisor for Golf and Cedarholm, in addition to the functions that existed prior to the Community Building (managing seasonal staff, programming golf leagues, managing community gyms, etc). Simply put, Cedarholm is no longer analogous to other 9 hole or executive courses in the Twin Cities, but more similar to a hybrid community center and golf course. However, it lacks staff to support this model.

Capitalizing on Current Staff's Strengths: In April the previous Recreation Supervisor for Cedarholm left the City. At that time, the Recreation Supervisor for Facilities was appointed to fill the Cedarholm Recreation Supervisor position in a lateral move.

The new Cedarholm Recreation Manager position would directly supervise the Recreation Supervisor for Facilities. With this change the Recreation Supervisor for Facilities would be able to handle some of the building rentals at Cedarholm to free up the new Manager position to better support the new needs of the Cedarholm year-round operation. Additionally, this would allow for greater continuity between City rental facilities, and allow the new Recreation Supervisor for Facilities to benefit from their predecessor's experience.

Succession Planning: Creation of the Cedarholm Recreation Manager position will allow for a smoother transition when the long-tenured Cedarholm Superintendent eventually retires. The current staffing structure would leave a concerning leadership and experience vacuum at Cedarholm when the Superintendent retires. The promotion of this position to Manager would enable the City to have a stronger, more experienced team in place to manage the facility while the search and onboarding of a new Superintendent is undertaken.

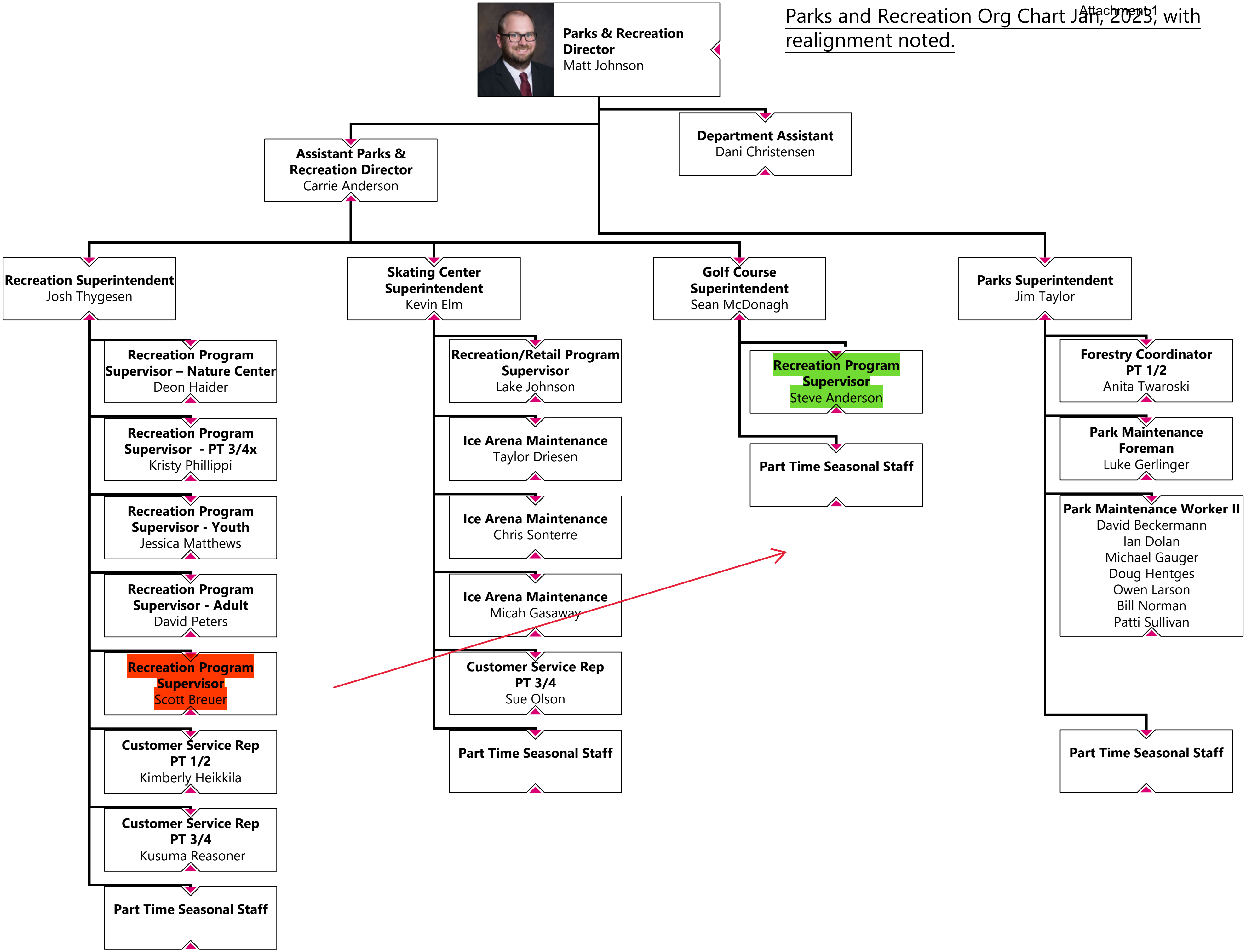
OUTCOMES

The promotion of the Recreation Supervisor for Cedarholm (Grade 13) to Manager (Grade 15) will provide the following outcomes:

- Greater alignment between City rental facilities (park buildings, picnic shelters, and Cedarholm gathering spaces would operate more seamlessly).
- Greater capacity at Cedarholm to account for the growth that has occurred in year-round, non-golf recreation that occurs there.
- Continuity in both the Cedarholm operations and recreational facilities (park building and picnic shelters) operation.
- An opportunity for a high-performing staff member to utilize their skill to help develop newer staff.
- More depth in operational staff at Cedarholm to better prepare for future staffing transitions.

Attachment 1

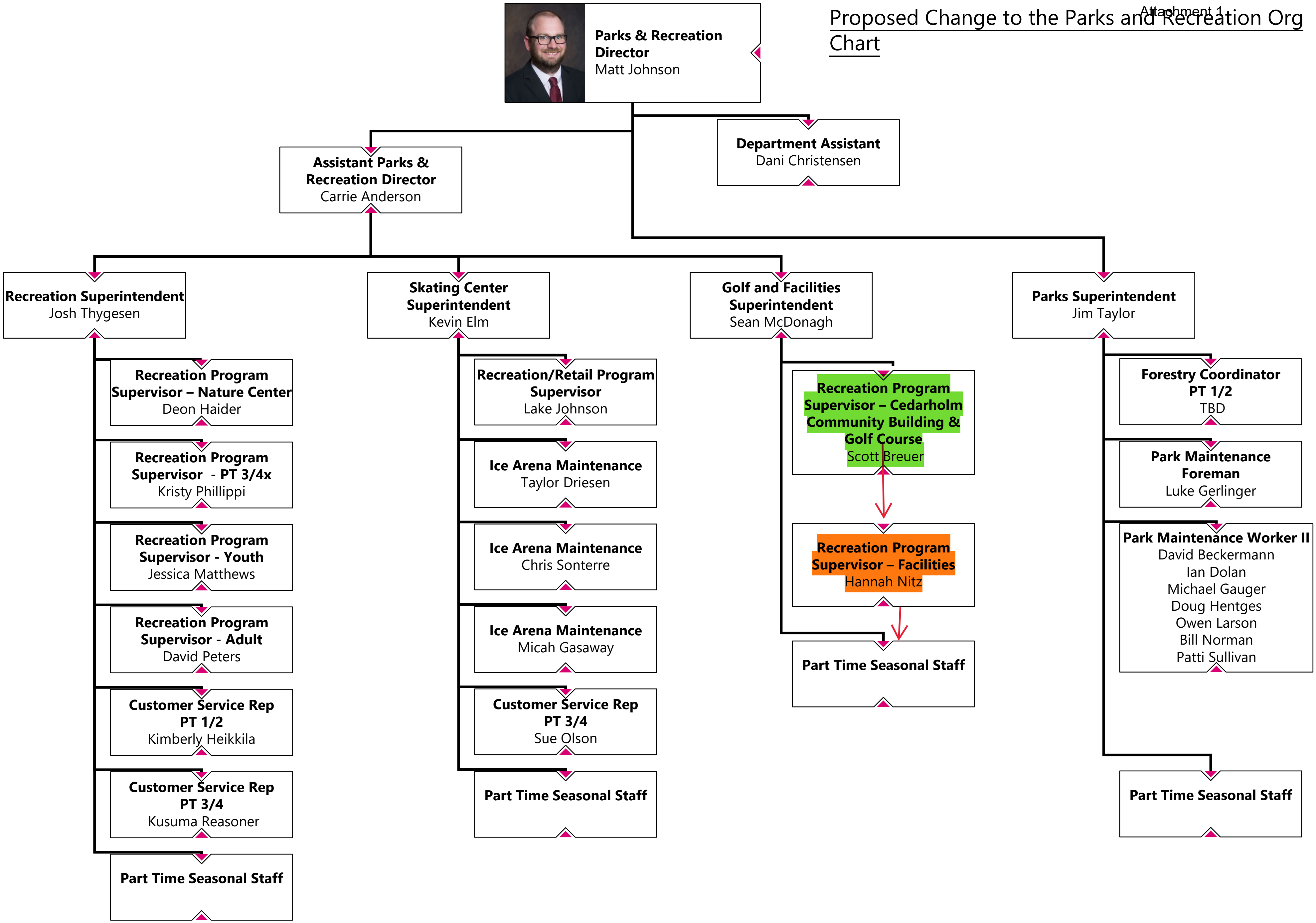
Parks and Recreation Org Chart Jan, 2023, with realignment noted.



Current Parks and Recreation Org Chart (8/13/2024)

- **Parks & Recreation Director** Matt Johnson
  - **Department Assistant** Dani Christensen
  - **Assistant Parks & Recreation Director** Carrie Anderson
    - **Recreation Superintendent** Josh Thygesen
      - **Recreation Program Supervisor – Nature Center** Deon Haider
      - **Recreation Program Supervisor - PT 3/4x** Kristy Phillippi
      - **Recreation Program Supervisor - Youth** Jessica Matthews
      - **Recreation Program Supervisor - Adult** David Peters
      - **Customer Service Rep PT 1/2** Kimberly Heikkila
      - **Customer Service Rep PT 3/4** Kusuma Reasoner
      - **Part Time Seasonal Staff**
    - **Skating Center Superintendent** Kevin Elm
      - **Recreation/Retail Program Supervisor** Lake Johnson
      - **Ice Arena Maintenance** Taylor Driesen
      - **Ice Arena Maintenance** Chris Sonterre
      - **Ice Arena Maintenance** Micah Gasaway
      - **Customer Service Rep PT 3/4** Sue Olson
      - **Part Time Seasonal Staff**
    - **Golf and Facilities Superintendent** Sean McDonagh
      - **Recreation Program Supervisor – Cedarholm Community Building & Golf Course** Scott Breuer
      - **Recreation Program Supervisor – Facilities** Hannah Nitz
      - **Part Time Seasonal Staff**
  - **Parks Superintendent** Jim Taylor
    - **Forestry Coordinator PT 1/2** TBD
    - **Park Maintenance Foreman** Luke Gerlinger
    - **Park Maintenance Worker II** David Beckermann, Ian Dolan, Michael Gauger, Doug Hentges, Owen Larson, Bill Norman, Patti Sullivan
    - **Part Time Seasonal Staff**

Proposed Change to the Parks and Recreation Org Chart



City of Roseville Fire Department

Attachment

2701 Lexington Ave. ▪ Roseville, MN 55113
Phone: 651.792.7340 ▪ Fax: 651.792.7300

www.facebook.com/RosevilleMNFireDepartment
www.CityOfRoseville.com/Fire

City Manager Trudgeon and Council,

The need for a Housing Officer/Fire Inspector position within the Fire Department is at a critical level. The continued management and success of the Multi-Family Housing Licensing program hinges on providing appropriate staffing and resources for the ever-increasing demands of this program. Due to significant increases in development and multi-family housing and a corresponding increase in emergency call volume the fire department is struggling to perform the day-to-day inspections and maintenance of a licensing program as robust as this. Due to having fire inspectors on duty and attempting to perform inspections while on-shift we are continuously missing scheduled inspections, causing scheduling issues which is problematic for us, the management company, and the tenants. We are struggling to meet the needs of a robust licensing program with more than 170 buildings and nearly 6,000 units.

I do not believe we are fully meeting the merits of the program; a point I made when presenting to the City Council earlier in 2023. Problem properties are hampering our service level and can become incredibly resource heavy when we encounter them. As mentioned, increased buildings and units in the City as well as an increasing emergency call volume has significantly challenged our ability to have a committed person be the face of the program and a direct contact to managers and tenants. Having multiple on-duty fire inspectors with their rotating schedule can be problematic for managers to connect directly with them; a Monday-Friday fire inspector would bridge that communication gap and connectivity between managers and the inspector. Not to mention provide consistency with inter-department work we perform routinely with community development.

This position is on the tax levy, however, it does generate revenue for the City with the work performed. If this position were to be approved in the 2025 budget, the Fire Department would look to increase per unit fees from $15 to at least $20, and building fees from $102 to $150. In total nearly $40,000 of **new** revenue generation from just the multi-family licensing perspective. In addition, with a committed Monday-Friday Fire Inspector, we would look to add revenue through increasing some of our business insurance life safety inspections that we often have to turn down due to availability. There would also likely be the reduction of multiple shift based Firefighter/Fire Inspector role (approximately $8,000 in savings from each position).

The Housing Officer/Fire Inspector may also play a pivotal role as the City begins to take on Hotel Licensing. The Fire Department has been inspecting all of the hotels in Roseville since 2017, but having one consistent representative be the inspector and the conduit for all things fire and life safety at the hotels will be an overall program management benefit for the City.

This position is not a want or a nicety. I believe it is a necessity for the Fire Department to maintain some stabilization in our day-to-day operations and fire prevention programs. For the reasons mentioned above, our on-duty staffing is stretched too thin to consistently deliver a high level licensing product. This added position would be a significant bolster to our abilities to perform fire prevention activities and refocus our on-duty personnel to emergency response and community outreach.

Respectfully,

David Brosnahan
Fire Chief

To: City Manager Patrick Trudgeon

From: Police Chief Erika Scheider

Date: August 13, 2024

Re: Police Department 2025 budget requests

As part of the 2025 budget proposal, the Roseville Police Department (RPD) seeks funding for an additional senior leadership position and two embedded mental health coordinators. These positions are crucial to strengthening our department's leadership capacity and sustaining the critical mental health services that support our community. Below is a detailed summary of the need for these roles.

Additional Senior Leadership Position

The Roseville Police Department (RPD) requests approval for an additional senior command-level position in the 2025 budget to address the growing demands on our department. This position was previously requested in RPD's 2023 and 2024 budget proposals but was not funded. Although the need for this role has existed for several years, the financial strain caused by the COVID-19 pandemic in 2020 and 2021 made it financially unfeasible to request additional leadership positions at that time. Despite these constraints, the necessity for this position has only intensified as the demands on our department have continued to grow.

Currently, our senior leadership team consists of a Chief, a Deputy Chief, and two Lieutenants. For years, this team has managed duties that, in other comparable cities, would typically be distributed among a larger leadership team. Despite the addition of numerous officer and civilian positions over the years, the number of senior command-level positions has remained unchanged for over three decades. This staffing structure is no longer adequate to meet the demands placed on our agency and community.

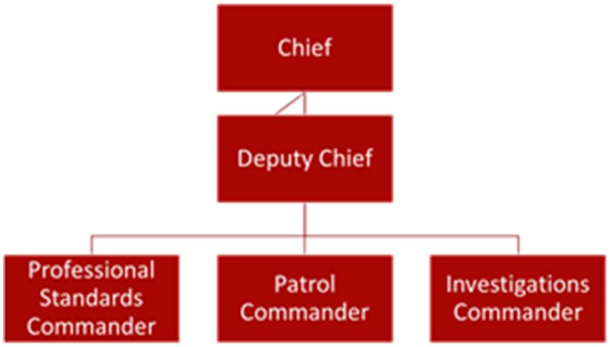
The past few years have seen significant changes in policing, requiring law enforcement leaders to adapt quickly to evolving public safety needs. These changes include increased calls for service, higher crime rates, recruitment and retention challenges, and a growing number of training and legislative mandates. These factors have collectively strained our leadership capacity, making it increasingly difficult to manage the workload effectively.

Roseville's senior leadership structure is now below industry standards, particularly for a city of our size and complexity. As a first-ring suburb and retail center, Roseville faces unique challenges that demand a robust leadership team. Currently, the workload is unmanageable and unsustainable, with many leadership duties being passed down to patrol sergeants. This shift pulls frontline supervisors off the streets, where they are needed most, and into administrative roles, detracting from their ability to provide direct leadership to our officers.

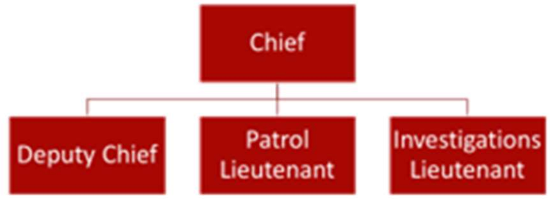
Unlike many of our peer cities, Roseville does not have a dedicated senior leadership position for overseeing professional standards and administrative functions. These responsibilities have been absorbed by our existing leadership team, further compounding their workload. A typical command structure in comparable cities includes a Chief, Deputy Chief, and three command-level positions (Lieutenant, Commander, or Captain), each overseeing a division. Roseville's current structure falls short of this standard, creating challenges in span of control and organizational oversight.

Jurisdiction	Total Sworn	Sergeants	Lts/ Commanders	DCs	Chiefs	Officers & Detectives	Total Command	Command Ratio	Sergeant Ratio
Brooklyn Center	48	7	3	0	1	**37**	**4**	**9.3**	**5.3**
Burnsville	83	14	3	1	1	**64**	**5**	**12.8**	**4.6**
Coon Rapids	74	10	2	1	1	**60**	**4**	**15.0**	**6.0**
Eagan	79	11	4	1	1	**62**	**6**	**10.3**	**5.6**
Edina	62	11	3	1	1	**46**	**5**	**9.2**	**4.2**
Fridley	47	6	4	1	1	**35**	**6**	**5.8**	**5.8**
Maplewood	57	6	3	1	1	**46**	**5**	**9.2**	**7.7**
Minnetonka	62	12	2	1	1	**46**	**4**	**11.5**	**3.8**
Oakdale	37	6	2	0	1	**28**	**3**	**9.3**	**4.7**
Richfield	46	8	3	1	1	**33**	**5**	**6.6**	**4.1**
Roseville	59	8	2	1	1	**47**	**4**	**11.8**	**5.9**
St. Louis Park	60	9	3	1	1	**46**	**5**	**9.2**	**5.1**
AVERAGE	59.50	9.00	2.83	0.83	1.00	**45.83**	**4.67**	**9.8**	**5.1**

We also plan to transition the title of Lieutenant to Commander. This change more accurately reflects the responsibilities of the position and aligns with industry standards. The proposed leadership structure would consist of a Chief, Deputy Chief, and three Commanders. It is important to note that this title change from lieutenant to commander will have no budgetary impact but will better position the department to meet the evolving needs of our community and ensure consistency with other comparable agencies.



Typical command structure of comparable PD's and proposed RPD structure with added position



Roseville's Current Senior Command Structure

One clear example of the increasing demands on our leadership team is the challenge of recruiting and retaining police officers. Since 2020, we have significantly increased our hiring efforts, going from 3-5 new officers per year to 8-10, with a continuous hiring process. This increase in hiring has placed a considerable burden on our leadership, including responsibilities such as interviewing, conducting background investigations, coordinating new hire academies, and overseeing the field training program. Each of these tasks requires significant time and attention, further stretching our limited resources.

As crime rates and community complexities continue to rise, the strain on our leadership will only intensify. To effectively address these challenges, we must have not only sufficient frontline patrol officers but also the leadership capacity to guide our efforts. Long-term solutions to rising crime and public safety issues require strong leadership at every level of the department.

The addition of a new Commander to oversee administrative and professional standards is essential to ensuring that the Roseville Police Department can continue to meet the evolving needs of our community. We respectfully request that the city approve funding for this critical position in the 2025 budget.

Embedded Mental Health Coordinators

In addition to the request for funding a senior leadership position, the Roseville Police Department (RPD) is also seeking city funding for two embedded mental health coordinators. These positions have been an essential part of our approach to responding to mental health crises in the community. Currently, the RPD has three embedded social workers, but the agreements and funding sources supporting these positions are set to expire in 2025.

The city has successfully utilized American Rescue Plan Act (ARPA) funds to cover 50% of the costs, with Ramsey County and People’s Incorporated funding the remaining 50%. However, our agreement with Ramsey County will conclude in January 2025, and the agreement with People’s Incorporated will end after the first quarter of 2025. As these agreements expire, RPD will continue to explore and apply for grant funding to help offset the costs. However, given the uncertainty of securing such grants, it is crucial to ensure these positions are included in the budget as a more reliable and sustainable solution.

The presence of embedded social workers has proven invaluable, providing critical support to individuals experiencing mental health crises and their families. Their presence has significantly strengthened our department's capacity to respond with expertise and empathy, ensuring that those in need receive timely and appropriate care. Beyond their immediate impact, these professionals have played a vital role in fostering trust and building stronger relationships within the community.

After careful consideration of the costs and financial impacts on the community, RPD believes that maintaining two full-time mental health coordinators is the most viable option to continue delivering high-quality services. While we explored the possibility of using contracted employees from Ramsey County or non-profits, it became clear that there is a significant advantage to having these positions be city employees.

By bringing these roles under city employment, we can ensure more effective supervision, consistent administrative oversight, and alignment with the city and community’s overall priorities and vision. This approach also allows for a more agile and responsive service to our community’s needs.

We recommend that the city consider funding these crucial positions in the 2025 budget. Doing so will enable us to sustain the high level of support our community has come to rely on, particularly in responding to mental health crises.

ROSEVILLE

City Manager's Office

Memo

To: Patrick Trudgeon, City Manager

From: Rebecca Olson, Assistant City Manager

Date: May 15, 2024

Re: Administration Staffing Plan

Introduction

In response to the growing demands placed on our Human Resources (HR) division, I am writing to formally request the inclusion of an HR Manager position in the recommended budget for 2025. This request stems from the need to alleviate the significant workload currently handled by the Assistant City Manager, who serves in dual roles as both the HR Director and HR Manager, as well as the Department Head for the Administration department, in addition to duties specific to the role of Assistant City Manager.

Current HR Structure and Workload

The HR division currently comprises an HR Generalist and an HR Assistant, handling the HR needs of 205 full-time employees and approximately 150 seasonal employees and interns annually. This structure is proving insufficient given the increased workload and evolving responsibilities of the HR department.

Increased Workload and Responsibilities

The data below highlights the escalating demands on our HR department:

1. Total Applications and Job Postings:
   - Applications have fluctuated significantly, peaking at 1698 in 2023.
   - Job postings saw a steep rise from 36 in 2020 to 82 in 2022, and data through the beginning of April indicate that there have already been 26 in 2024, putting the city on trend for another busy year.
2. Hires Made:
   - Previously, HR did minimal duties associated with seasonal hiring, however in an effort to formalize the process, ensure compliance with the many HR-related laws and regulations, and improved the privacy of data for applicants, HR staff has now taken on a significant role in seasonal hiring. This alone is a full-time job for one HR staff member.

- Overall hires that HR was responsible for rose from 15 in 2020 to 127 in 2023, indicating a 176% increase. The additional seasonal hiring that HR is handling accounts for most of this increase, but if we remove those, there was still a 40% increase in hiring full-time employees.

3. Additional Pressures:
   - Legislative requirements
   - Urgent hiring needs
   - Strategic Racial Equity Action Plan (SREAP) priorities
   - Departmental reorganizations
   - Legal updates and new systems implementation

Industry Standards for HR Staffing

According to industry standards, the ratio of HR staff to employees is a critical metric for ensuring that HR departments can effectively manage their responsibilities. The Society for Human Resource Management (SHRM) suggests a benchmark ratio of 1.4 HR staff per 100 employees for organizations of similar size and complexity.

Currently, our HR department, with just one HR Generalist and one HR Assistant, falls significantly short of this standard. With 205 full-time employees and approximately 150 seasonal employees and interns, our HR staff-to-employee ratio is approximately 0.5 HR staff per 100 employees, which is well below the recommended level. This discrepancy indicates that our HR team is overextended and unable to meet the demands placed on them effectively.

Current Hiring Environment

The current hiring environment has become increasingly competitive and fast-paced, putting additional pressure on our HR staff. Here are some key trends that underscore the urgency of our need for an HR Manager:

1. Speed of Response:
   - According to recent industry reports, top candidates are typically off the market within 10 days. Delays in responding to applications can result in missing out on the best talent. Our HR staff is currently overburdened, making it challenging to provide the near-instantaneous responses required in this environment.
2. Increased Competition:
   - The job market has become highly competitive, with a significant increase in the number of job openings across various sectors. This surge in demand for talent requires our HR team to be more proactive and efficient in their recruitment efforts to attract and retain top candidates.
3. Remote Work and Flexibility:
   - The rise of remote work and the emphasis on work-life balance have shifted candidate expectations. HR needs to be agile and responsive in addressing these new trends, ensuring that our job offers are competitive and appealing.

4. Candidate Experience:
    - Enhancing the candidate experience has become crucial in attracting talent. A well-structured and efficient HR team can ensure a smooth and positive recruitment process, from application to onboarding.

Challenges Faced by HR

HR is currently focused on transactional tasks, such as keeping up with day-to-day operations, which hampers our ability to align HR strategies with organizational goals. Furthermore, HR supports various major initiatives, particularly those centered around equity and diversity. Implementing these changes requires resources and time, which are currently inadequate.

Proposed Solution: HR Manager Position

The addition of an HR Manager would enable a clear distribution of tasks across strategic planning, employee development, and daily operational duties. The HR Manager would handle responsibilities such as establishing onboarding processes, conducting supervisor and manager training, managing benefit programs, and overseeing legal compliance and policy implementation. This would allow the Assistant City Manager to focus more on high-level strategic initiatives and organizational development, ultimately aligning HR functions more closely with the city's long-term goals.

Conclusion

The addition of an HR Manager would allow for a more strategic approach to HR management, ensuring compliance, enhancing efficiency, and better supporting the City's workforce. This role is crucial for handling the increased workload and addressing the complexities of modern HR demands.

Given the current hiring environment characterized by smaller talent pools and the need for rapid responses to potential candidates, it is more important than ever to focus on strategic HR direction. Additionally, the training needs of new employees have become more extensive, requiring dedicated attention and resources. These factors were not as pronounced just a few years ago, making the case for an expanded HR team even stronger.

I strongly recommend that this position be included in the budget for 2025 to ensure our continued success and organizational growth.

Thank you for considering this request. I am available to discuss further and provide any additional information needed.

Attachment: HR Duties distribution

Introducing an HR Manager would redistribute the workload more effectively, allowing for a strategic focus on key HR functions and organizational goals. Below is a proposed breakdown of duties with the addition of an HR Manager:

**It should be noted that a second HR Assistant is included here. There is a need for an additional HR Assistant, however, being cognizant of the pressure on the city budget, this position is not being requested at this time. A second HR Assistant would not alleviate the demands on the Assistant City Manager, and therefore greater emphasis is placed on the HR Manager position for an immediate need. It should be noted that currently the Assistant City Manager is performing both the duties outlined under the ACM and the HRM headings as well as many under the HR Generalist..*

ACM	HRM	HR Generalist	HR Assistant #1	HR Assistant #2
Strategic Planning	Establish Onboarding process for employees	Implement onboarding process	Seasonal hiring	Seasonal hiring
Recodification (or special projects)	Supervisor & Manager Training	Regular position hiring & promotions	Benefits Orientation	Background checks
SREAP	Interview Training	Maintain intranet	Filing	DL & Transunion
Commission Handbook update	Pay Equity Reporting	Open enrollment - system access	Wellness Fair	COBRA
Commission Orientation	Job Scoring	FMLA & other leaves	Interview assistance	FSA/Dep Care
Staff Performance Reviews	Benefit - cafeteria contribution rates	Wellness Committee	Wellness Committee	Annual Notices
Union Negotiations	Position requests - council item	ACA	EE Recognition	FOB access
Council Items	Discipline	PAFs	Intern hiring	Employment posters
Org Development	Benefits Committee	Performance Review tracking	Offboarding	Filing
Training	HR Mailbox triage	LELS Reports	Retirements	
Process Improvements	Drug Testing policy/rules/vendor	Drug Testing		
Interpret, analyze Legislative Changes	Implement legislative changes	Tuition Reimbursement		

Invoices	Job Descriptions	Weekly reports to payroll		
Budget	EE File Management	Leave tracking		
Budget Tracking	Timesheets			
Policy Reviews	Policy Implementation			
Data Analysis (HR)	New hire training (Zywave)			
Annual Report (HR, Workforce, Volunteer, CR etc.)	Union contract implementation and interpretation			
Equity Toolkits	Recruitment			
CEI Index	Job Fairs			
Employee Handbook	Intern cohort development			
	Paid leave (new FMLA requirement 2026)			
	Workforce report			

City of Roseville
City Manager Recommended
2025 City Budget

2025 City Manager Recommended Budget

For tonight, we intend to:

- Provide the City Council and public more detail on the proposed 2025 budget for the City of Roseville and subsequent property tax impact
- Provide context for the City Council in making the decision on the not-to-exceed levy on September 23
- Answer any questions you may have regarding the recommended 2025 City Budget

2025 Budget Process Timeline	Date
Discuss Annual Budget Process	2/12/2024
Establish 2025 Budget Process Calendar	2/12/2024
Discussion on *Preliminary* Cash Reserve Levels	3/11/2024
Discussion on 2024 Legislative Impacts & City Council Priorities	6/17/2024
Presentation of the 2025-2044 Capital Improvement Plan	7/15/2024
EDA Budget & Tax Levy Discussion	7/15/2024
Receive the 2025 City Manager Recommended Budget	8/19/2024
Receive Budget Recommendations from the Finance Commission	9/16/2024
Adopt Preliminary 2025 Budget, Tax Levy, & EDA Levy	9/23/2024
Review 2025 Proposed Utility Rates	11/4/2024
Review 2025 Fee Schedule	11/4/2024
Final Budget Hearing (Truth-in-Taxation Hearing)	11/25/2024
Adopt Final 2025 EDA Tax Levy	12/2/2024
Adopt Final 2025 Budget, Tax Levy, Utility Rates, & Fee Schedule	12/2/2024

2025 City Manager Recommended Budget Strategies

City Manager budget focused on three strategies:

- Provide for a Modern and Sustainable Infrastructure
- Investment to Maintain City Programs and Workforce
- Strategic Use of Grant Funding

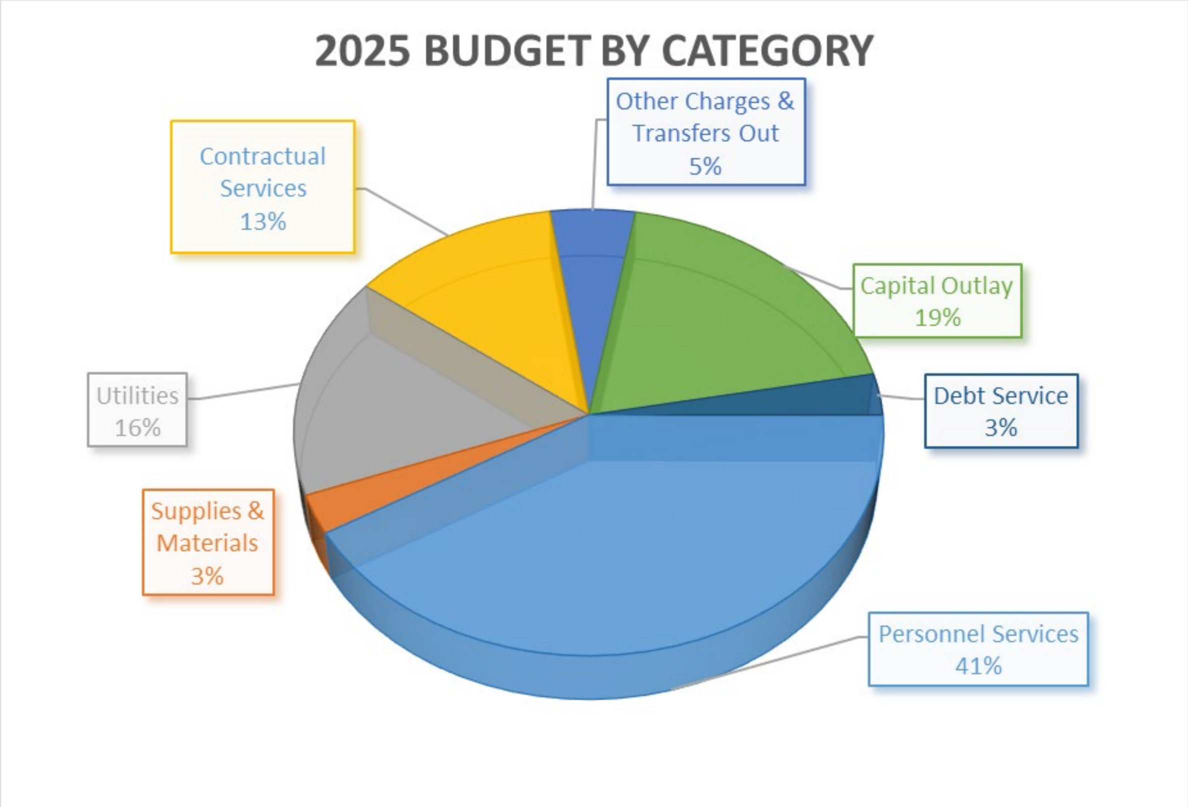
2025 City Manager Recommended Budget

Total Budget Allocation

Total Budget : $73,410,845

- Increase driven by higher personnel and supply costs

- Increased capital equipment purchases

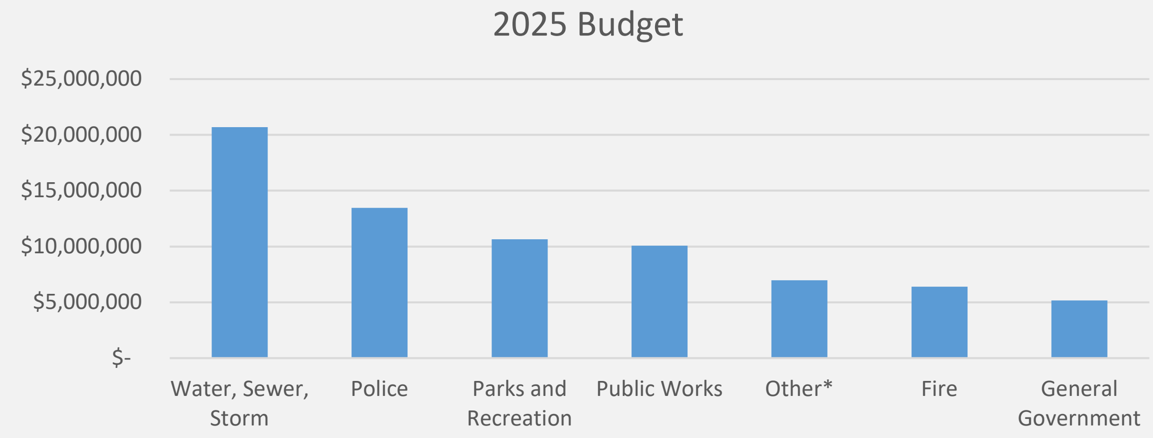


2025 City Manager Recommended Budget

Total Budget Allocation

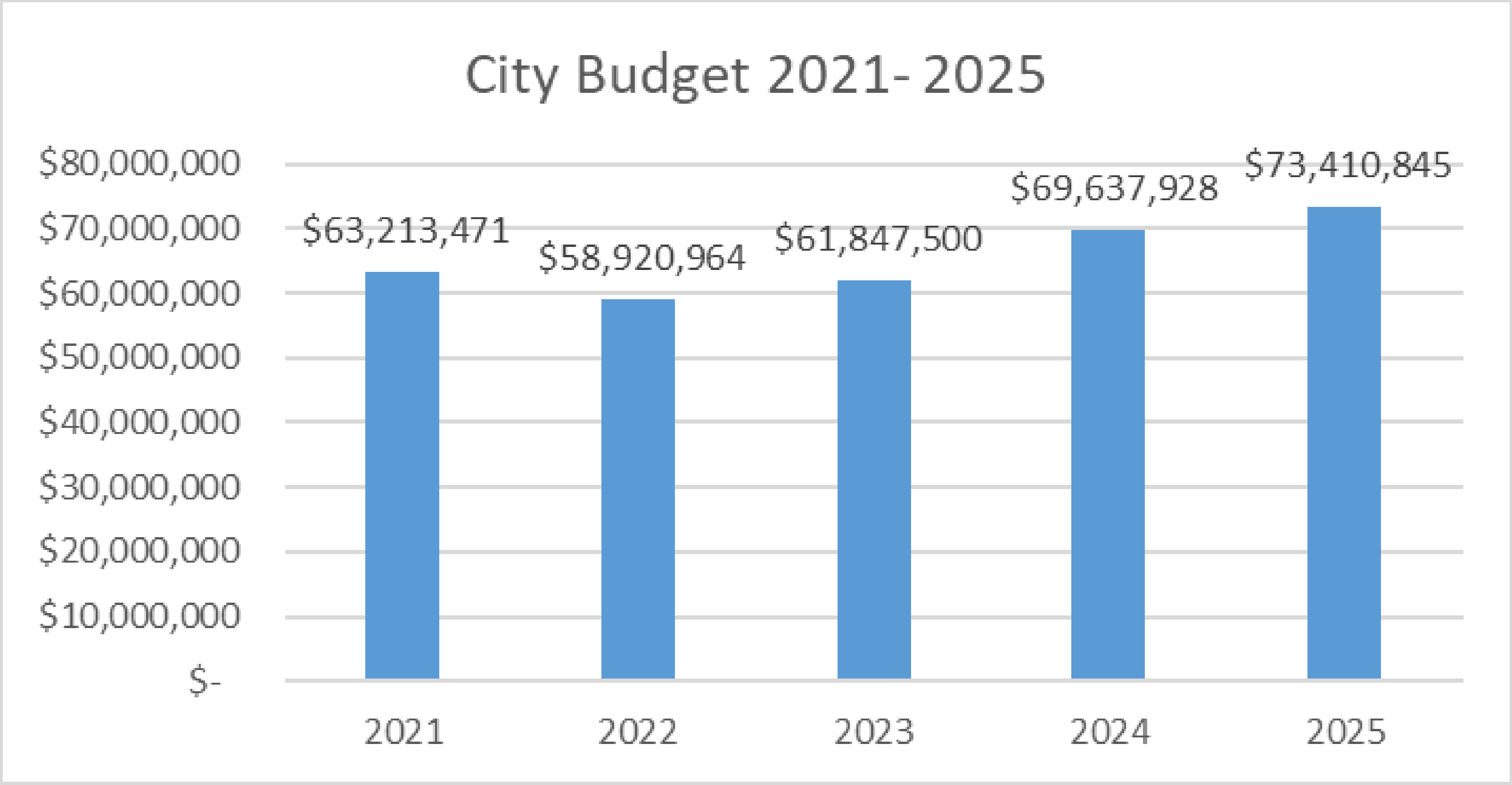
	Budget Funding Sources			
Function	Program Revenue	Property Taxes	+/- Other Sources	Total Sources
Police	$ 2,129,505	$ 10,555,787	$ 781,514	$ 13,466,806
Fire	932,346	4,828,725	646,615	6,407,686
Parks & Recreation	3,721,526	5,930,133	994,534	10,646,193
Public Works & Facilities	2,783,620	5,071,245	2,209,375	10,064,240
General Government	1,452,055	3,887,713	(181,278)	5,158,490
Water, Sewer, Storm	20,801,507	-	(116,862)	20,684,645
Other	7,402,097	-	(419,312)	6,982,785
Total	$ 39,222,656	$ 30,273,603	$ 3,914,586	$ 73,410,845

* Other Sources include: license center fees, building permit fees, revenues from regional collaborations, interest earnings, and use of reserves. Negative balances in Other Sources category depicts funds set aside for future capital replacements.



2025 City Manager Recommended Budget

Proposed 2025 City Budget: $73,410,845 or about 5.4% increase

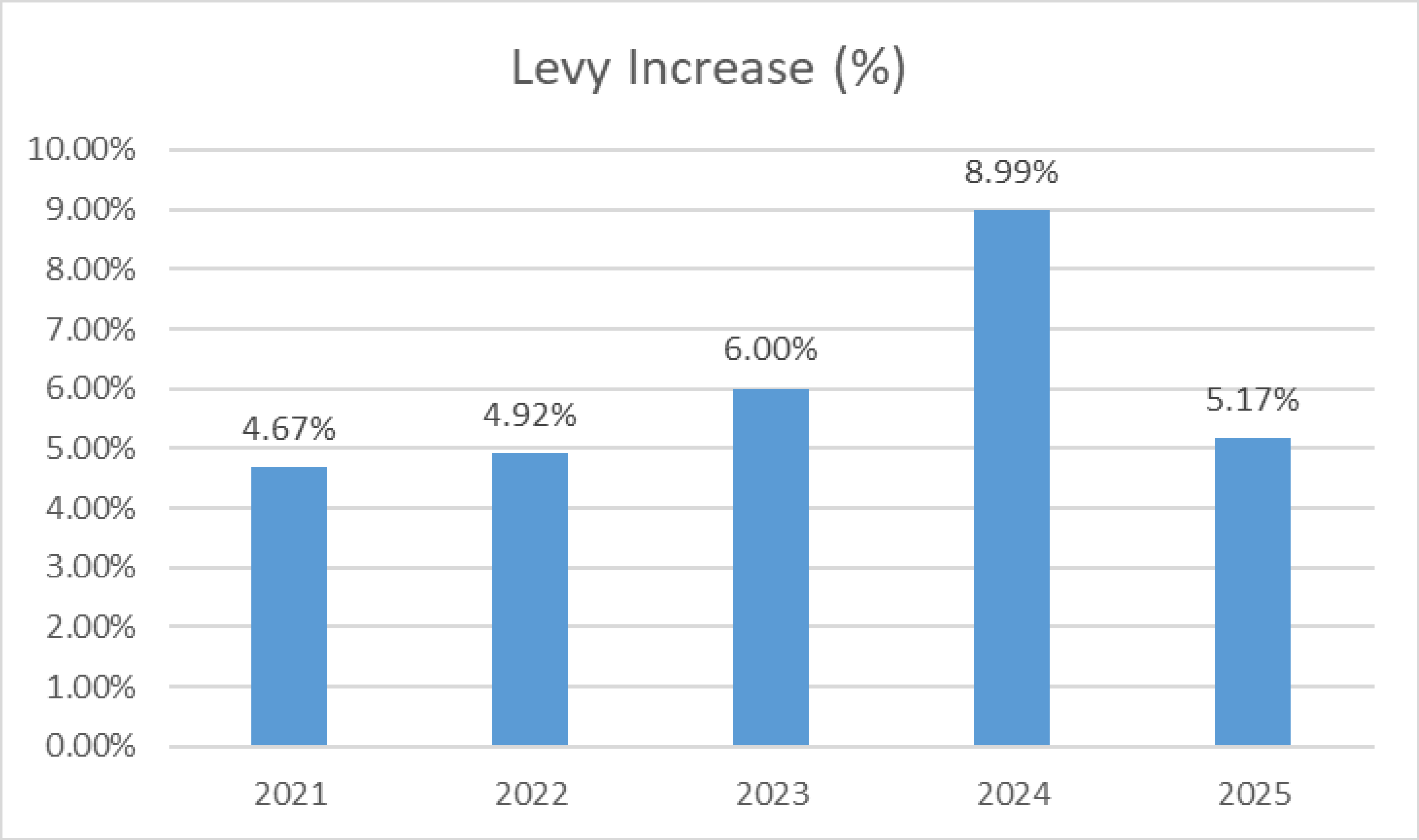


2025 City Manager Recommended Budget

Proposed 2025 City Tax $30,273,603
Levy Increase $1,488,323

2025 City Manager Recommended Budget

Proposed 2025 City Tax Levy Increase
5.17% increase



Summary of City Manager Proposed 2025 City of Roseville Budget

Attachment 2

Proposed 2025 Budget by Use

Police		$13,622,246
Fire		$ 6,189,436
Parks and Recreation		$10,646,193
Public Works and Facilities		$10,089,325
General Government		$ 5,196,215
Water, Storm, Sewer		$20,684,645
Other*		$ 6,982,785
	Total	$73,410,845

Proposed 2025 Tax Levy Summary

Operations		$24,319,403
Capital		$ 3,745,000
Debt		$ 2,209,200
	Total	$30,273,603

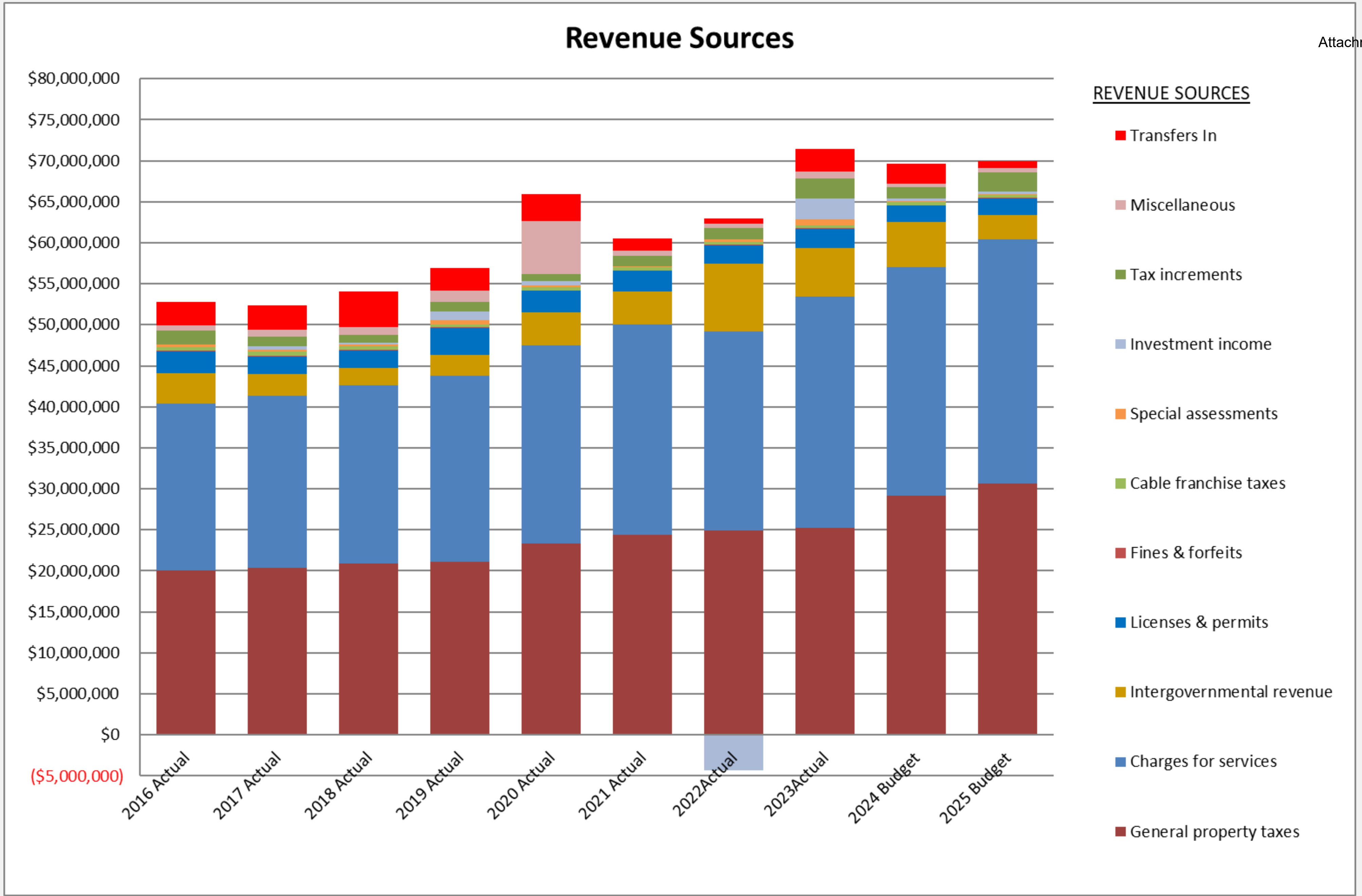
Summary of Tax Levy Changes in 2024 Budget

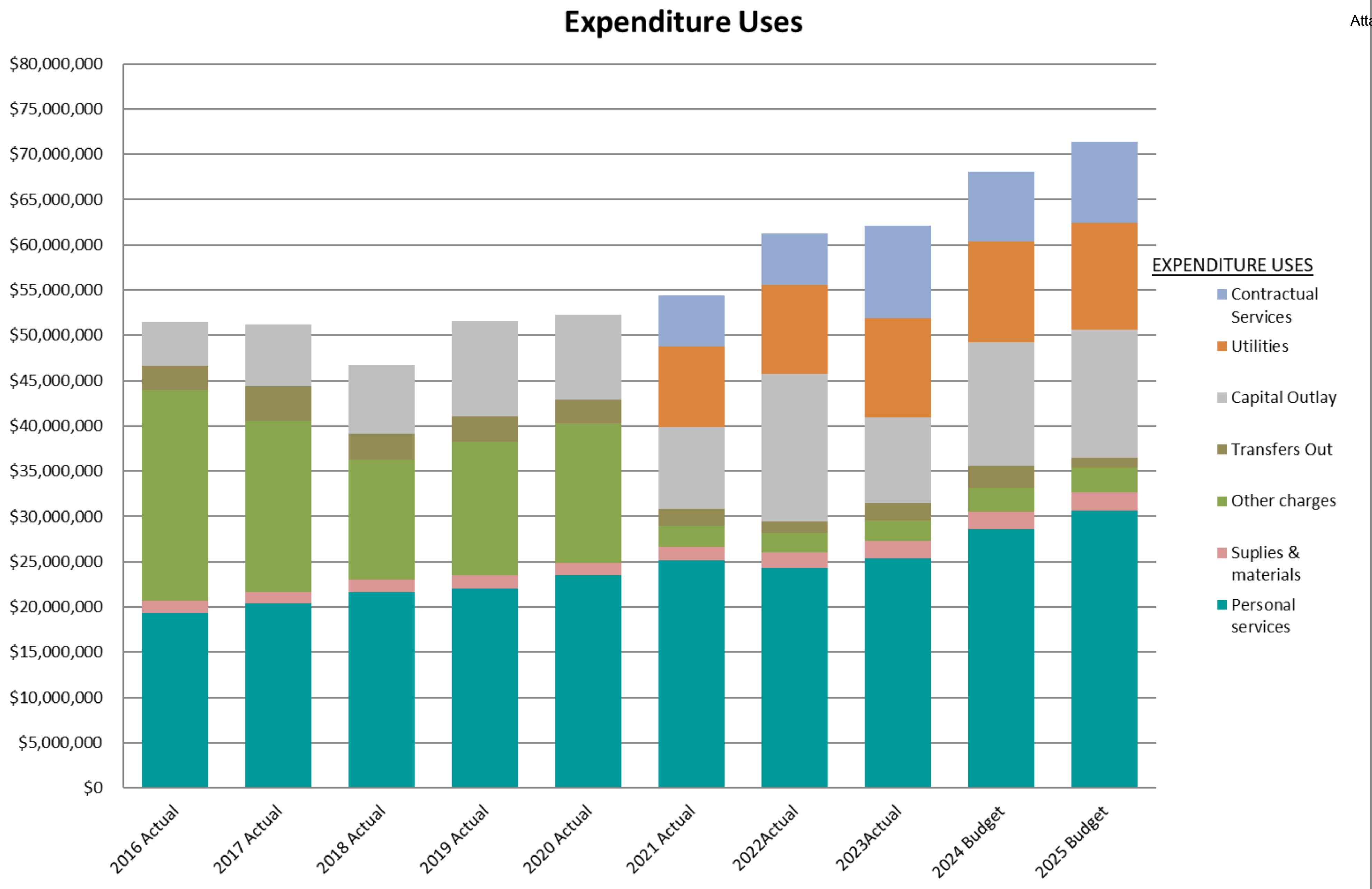
New Personnel		$ 194,460
Compensation Adjustments		$ 939,340
Increased Costs for Supplies, Operations, Contracts		$ 354,523
	Total	$1,488,323

New Levy Dollar Impact Total $1,488,323

Proposed Levy Increase %	5.17%
Monthly Cost Impact on Median-Value Home ($360,500)	TBD
Annual Cost Impact on Median-Value Home ($360,500)	TBD

*Other includes License Center, planning and inspection, TIF


Revenue Sources
$80,000,000
$75,000,000
$70,000,000
$65,000,000
$60,000,000
$55,000,000
$50,000,000
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
($5,000,000)
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022Actual
2023Actual
2024 Budget
2025 Budget
REVENUE SOURCES
Transfers In
Miscellaneous
Tax increments
Investment income
Special assessments
Cable franchise taxes
Fines & forfeits
Licenses & permits
Intergovernmental revenue
Charges for services
General property taxes


Expenditure Uses
$80,000,000
$75,000,000
$70,000,000
$65,000,000
$60,000,000
$55,000,000
$50,000,000
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
2016 Actual
2017 Actual
2018 Actual
2019 Actual
2020 Actual
2021 Actual
2022Actual
2023Actual
2024 Budget
2025 Budget
EXPENDITURE USES
Contractual Services
Utilities
Capital Outlay
Transfers Out
Other charges
Suplies & materials
Personal services

Attachment 2

Provide for a Modern and Sustainable Infrastructure

Utilize Excess Cash Reserve Fund to transfer $525,000 into select capital funds

$200,000 for the Police Vehicle and Equipment Fund
$150,000 for the Public Works Vehicle and Equipment Fund
$50,000 for the Parks and Recreation Vehicle and Equipment Fund
$25,000 for the Streetlight Maintenance Fund
$100,000 for the Pathway and Parking Lot Maintenance Fund

2025 City Manager Recommended Budget

Budget Strategies

Investment in Maintaining City Programs and Workforce

Investment to Maintain City Programs and Workforce				
		Tax Levy	Non-Tax Levy	
Reclassification of personnel				
Reclassification of PR Forester (.5 to 1.0 FTE)	Non-Levy		$ 58,926	Parks Maint Fund Balamce
Reclassification of 3 LC Reps (.75 to 1.0 FTE) *	Non-Levy		$ 59,650	License Center Fund Balance
Fire cadet increase	PS Aid		$ 50,880	Public Safety Aid
	Sub-Total	$ -		
New Personnel				
Accounting Manager - Finance	Levy	$ 2,070		
Recreation Manager - Parks and Recreation (Golf)	Non-Levy	0	$ 4,490	Golf Course Fund Balance
Licensing Center Representative (0.75 FTE)	Non-Levy	0	$ 62,700	License Center Fund Balance
Housing Officer/Fire Inspector - Fire	Levy	$ 104,960	$ -	
Lieutenant/Commander - Police (.5 FTE)	Levy	$ 87,430	$ -	
Lieutenant/Commander - Police (.5 FTE)	PS Aid		$ 87,430	Public Safety Aid
2 Mental Health Cooridinators - Police	Non-Levy	$ -	$ 257,856	ARPA/Opioid/PS Aid
	Sub-Total	$ 194,460		
Compensation Adjustments				
Employee Step Increases	Levy	$ 452,087	$ 172,143	Non-Levy Supported Funds
Employee COLA 3%	Levy	$ 487,253	$ 169,450	Non-Levy Supported Funds
	Sub-Total	$ 939,340		
Increased Costs for Supplies, Operations, and Contracts				
	Levy	$ 354,523		
	Sub-Total			
Total New Tax Levy Support		**$ 1,488,323**		

Levy Increase of $1.488 million

Attachment 2

Strategic Use of Grant Funding ($0 of new levy)

• ARPA Funds in 2024 Budget	$ 18,000
• Opioid Settlement Funds 2024 Budget	$ 50,000
• Public Safety Aid in 2024 Budget	$ 328,086
	$ 396,086

Grant Funds will help cover costs for Fire Department Cadets, Police Department Commander, and 2 Mental Health Coordinators

2025 City Manager Recommended Budget

Budget Strategies

Public Safety Aid

Public Safety Aid	
Amount Awarded	$1,594,625
Amounts Used:	
PD equipment fund	$ 500,000
FD equipment fund	$ 500,000
PD & FD Commit. to Diversity positions	$ 221,900
PD/FD Increased dispatch costs	$ 40,104
PD BCA required IT cost increase	$ 16,000
PD/FD Wellness & CSO wage increase	$ 64,500
PD Training tracking program	$ 5,280
PD Exercise room - Peloton purchase	$ 3,623
FD Foam purchase	$ 27,135
PD Ballistic Shields	$ 36,004
PD Initial patch replacements	$ 4,000
Sub Total	$1,418,546
Balance remaining	$ 176,079
Add back unspent Commit. to Diversity positions	$ 221,900
Avaiable for 2025	$ 397,979

Public Safety Aid - Uses in 2025 Budget	
Starting Balance	$ 397,979
Proposed Uses	
Partial funding for 2 Mental Health Cooridinators	$ (189,856)
Increased funding for Fire Cadets	$ (50,880)
Partial funding for new LT./Commander position	$ (87,430)
Total	$ 328,166
Remaing Balance of PSA Funds	$ 69,813

2025 City Manager Recommended Budget

Future Budget Impact

Impact to Future Budgets and Levy

2025 Budget Expenditures in 2026 Budget			
Cost Item	Amount	2025 Funding Source	2026 Funding Source
Fire Department Cadet Hours Increase	$ 50,800	PSA	Levy
PD Lt./Commander .5 FTE Costs	$ 87,430	PSA	Levy
PD Mental Health Cooridinator (2) Costs	$ 18,000	ARPA	Levy
PD Mental Health Cooridinator (2) Costs	$ 189,856	PSA	Levy
PD Mental Health Cooridinator (2) Costs	$ 50,000	Opioid Sett.	Levy
Total	$ 396,086		

2025 City Manager Recommended Budget

City Budget Next Steps

- September 16 - Receive Finance Commission budget recommendations
- September 23 -Adopt Preliminary City and EDA Tax Levy and Budget
- November 4– Review 2023 Utility Rates and Fee Schedule
- November 25 – Conduct Final Budget Hearing (Truth-in Taxation Hearing)
- December 2– Adopt Final City and EDA Tax Levy and Budget, Utility Rates, and Fee Schedule

2025 City Manager Recommended Budget

City Budget Summary

- 2024 City Manager Recommended Budget
  - $73,410,845
- Total Proposed City Levy: $30,273,603 (5.17% increase)
- Budget Priorities
  - Provide for a Modern and Sustainable Infrastructure
  - Investment in Maintaining City Programs and Workforce
  - Strategic Use of Financial Grant Funds
- Staffing
  - Reclassification of Accountant position to Accounting Manager
  - Reclassification of Recreation Supervisor – Golf to Recreation Manager- Cedarholm Community Center
  - Increase of 1.50 FTEs in License Center
  - Increase of half-time City Forester to full-time
  - Creation of Fire Department Housing/Fire Inspector
  - Creation of Police Department Commander (Lieutenant) position
  - Shifting of Police Department embedded Social Workers to City-Funded Mental Health Cooridinators

Q & A

Questions?

City of Roseville | **Attachment 3**

Combined Funds Financial Summary | 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 24,370,936	$ 24,887,203	$ 25,197,594	$ 29,150,515	$ 30,638,459	$ 1,487,944	5.10%
Tax Increments	$ 1,211,482	$ 1,400,327	$ 2,429,997	$ 1,425,000	$ 2,305,000	880,000	61.75%
Intergovernmental Revenue	$ 4,066,737	$ 8,223,843	$ 5,877,061	$ 5,486,509	$ 3,023,270	(2,463,239)	-44.90%
Licenses & Permits	$ 2,491,345	$ 2,259,932	$ 2,391,403	$ 1,975,352	$ 2,016,710	41,358	2.09%
Charges for Services	$ 25,623,567	$ 24,302,376	$ 28,263,291	$ 27,922,390	$ 29,751,679	1,829,289	6.55%
Fines and Forfeits	$ 62,025	$ 87,068	$ 76,371	$ 60,000	$ 70,000	10,000	16.67%
Cable Franchise Fees	$ 385,750	$ 374,855	$ 354,531	$ 374,000	$ 354,000	(20,000)	-5.35%
Special Assessments	$ 156,635	$ 244,285	$ 724,896	$ 153,247	$ 108,000	(45,247)	-29.53%
Investment Income	$ (37,009)	$ (4,293,671)	$ 2,539,444	$ 235,410	$ 329,218	93,808	39.85%
Miscellaneous	$ 679,221	$ 535,866	$ 781,627	$ 381,359	$ 491,779	110,420	28.95%
Total Revenues	$ 59,010,689	$ 58,022,084	$ 68,636,215	$ 67,163,782	$ 69,088,115	$ 1,924,333	2.87%
Expenditures							
Personnel Services	$ 25,118,879	$ 24,320,640	$ 25,392,584	$ 28,538,639	$ 30,422,748	$ 1,884,109	6.60%
Supplies & Materials	$ 1,514,098	$ 1,751,274	$ 1,874,572	$ 1,942,221	$ 2,072,005	129,784	6.68%
Utilities	$ 8,933,136	$ 9,814,977	$ 10,901,383	$ 11,183,817	$ 11,844,455	660,638	5.91%
Contractual Services	$ 5,656,216	$ 5,667,405	$ 10,232,038	$ 7,706,938	$ 8,962,715	1,255,777	16.29%
Other Charges	$ 2,307,275	$ 2,095,822	$ 2,251,791	$ 2,703,660	$ 2,750,277	46,617	1.72%
Capital Outlay	$ 9,047,791	$ 16,315,224	$ 9,460,471	$ 13,622,500	$ 14,125,145	502,645	3.69%
Debt Service	$ 7,602,318	$ 2,715,327	$ 2,740,935	$ 2,501,672	$ 2,485,500	(16,172)	-0.65%
Contingency	$ -	$ -	$ -	$ -	$ 207,856	207,856	100.00%
Total Expenditures	$ 60,179,713	$ 62,680,669	$ 62,853,774	$ 68,199,447	$ 72,870,701	$ 4,671,254	6.85%
Other Financing Sources (Uses)							
Transfers In /	$ 1,476,416	$ 641,056	$ 2,782,851	$ 2,426,364	$ 858,000	$ (1,568,364)	-64.64%
Transfers Out	(1,879,595)	(1,291,684)	(1,966,920)	(2,418,264)	(990,000)	1,428,264	-59.06%
Sale of Assets/Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources	$ (403,179)	$ (650,628)	$ 815,931	$ 8,100	$ (132,000)	$ (140,100)	-1729.63%
Net Chg. in Fund Balance / Net Assets	(1,572,203)	(5,309,213)	6,598,372	(2,664,876)	(3,914,586)		
							$ 70,617,711
Beginning Fund Balance / Net Assets	42,746,093	41,173,890	35,864,677	42,463,049	46,070,520		73,860,701
Ending Fund Balance / Net Assets	$ 41,173,890	$ 35,864,677	$ 42,463,049	$ 39,798,172	$ 41,193,937		$ 3,242,990

City of Roseville
General Fund Financial Summary

Attachment 3
8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 14,439,519	$ 14,710,409	$ 15,739,337	$ 18,911,398	$ 20,348,468	$ 1,437,070	7.6%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	1,743,180	2,103,619	3,961,552	2,016,955	2,183,086	166,131	8.2%
Licenses & Permits	433,526	366,465	562,701	418,002	459,260	41,258	9.9%
Charges for Services	1,157,782	1,221,738	1,568,997	1,296,000	1,957,980	661,980	51.1%
Fines and Forfeits	62,025	87,068	76,371	60,000	70,000	10,000	16.7%
Cable Franchise Fees	-					-	0.0%
Special Assessments	84		145			-	0.0%
Investment Income	(14,224)	(1,031,774)	808,177	40,000	50,000	10,000	25.0%
Miscellaneous	427,613	196,622	179,000	139,208	125,500	(13,708)	-9.8%
Total Revenues	$ 18,249,505	$ 17,654,147	$ 22,896,280	$ 22,881,563	$ 25,194,294	$ 2,312,731	10.1%
Expenditures							
Personnel Services	$ 14,236,259	$ 15,306,045	$ 16,058,990	$ 18,218,076	$ 19,422,921	$ 1,204,845	6.6%
Supplies & Materials	719,842	897,345	964,125	991,070	1,030,800	39,730	4.0%
Utilities	166,370	430,632	410,401	420,450	419,800	(650)	-0.2%
Contractual Services	1,720,752	1,917,473	5,587,802	3,212,078	3,541,641	329,563	10.3%
Other Charges	915,905	701,404	859,560	1,012,779	1,063,777	50,998	5.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	207,856	207,856	100.0%
Total Expenditures	$ 17,759,128	$ 19,252,899	$ 23,880,878	$ 23,854,453	$ 25,686,795	$ 1,832,342	7.7%
Other Financing Sources (Uses)							
Transfers In	$ 418,988	$ 241,227	$ 982,994	$ 816,520	$ 265,000	$ (551,520)	-67.5%
Transfers Out	(30,250)	(31,436)	(200,000)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 388,738	$ 209,791	$ 782,994	$ 816,520	$ 265,000	$ (551,520)	-67.5%
Net Change in Fund Balance	879,115	(1,388,961)	(201,604)	(156,370)	(227,501)		
Beginning Fund Balance	9,268,280	10,147,395	8,758,434	8,556,830	8,400,460		
Ending Fund Balance	$ 10,147,395	$ 8,758,434	$ 8,556,830	$ 8,400,460	$ 8,172,959		

City of Roseville **Attachment 3**

Recreation Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,451,761	$ 1,569,427	$ 1,565,582	$ 1,838,410	$ 1,838,410	$ -	0.0%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	-					-	0.0%
Licenses & Permits	-					-	0.0%
Charges for Services	2,079,957	2,506,942	2,748,546	2,725,591	2,859,442	133,851	4.9%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(11,448)	(92,413)	31,550	15,000	15,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 3,520,270	$ 3,983,956	$ 4,345,678	$ 4,579,001	$ 4,712,852	$ 133,851	2.9%
Expenditures							
Personnel Services	$ 2,143,066	$ 2,305,283	$ 2,394,174	$ 2,756,770	$ 2,840,452	$ 83,682	3.0%
Supplies & Materials	143,791	167,485	175,127	227,901	230,415	2,514	1.1%
Utilities	277,591	408,719	401,541	371,000	413,135	42,135	11.4%
Contractual Services	410,236	649,976	718,914	782,190	809,622	27,432	3.5%
Other Charges	231,965	356,152	348,586	442,670	445,260	2,590	0.6%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 3,206,649	$ 3,887,615	$ 4,038,342	$ 4,580,531	$ 4,738,884	$ 158,353	3.5%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ 1,530	$ -	$ (1,530)	100.0%
Transfers Out	(79,662)	(20,317)	(162,207)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (79,662)	$ (20,317)	$ (162,207)	$ 1,530	$ -	$ (1,530)	100.0%
Net Change in Fund Balance	233,959	76,024	145,129	-	(26,032)		
Beginning Fund Balance	922,580	1,156,539	1,232,563	1,377,692	1,377,692		
Ending Fund Balance	$ 1,156,539	$ 1,232,563	$ 1,377,692	$ 1,377,692	$ 1,351,660		

City of Roseville **Attachment 3**

Park Maintenance Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,427,094	$ 1,401,123	$ 1,459,270	$ 1,539,890	$ 1,539,890	$ -	0.0%
Tax Increments	-			-	-	-	0.0%
Intergovernmental Revenue	-			-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	-			-	-	-	0.0%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	62	1,224	150	-	-	-	0.0%
Investment Income	(6,810)	(51,658)	31,113	-	-	-	0.0%
Miscellaneous	1,761	10,400	10,072	-	-	-	0.0%
Total Revenues	$ 1,422,107	$ 1,361,089	$ 1,500,605	$ 1,539,890	$ 1,539,890	$ -	0.0%
Expenditures							
Personnel Services	$ 943,113	$ 971,987	$ 1,040,574	$ 1,109,690	$ 1,226,076	$ 116,386	10.5%
Supplies & Materials	130,907	160,625	184,310	159,500	178,100	18,600	11.7%
Utilities	53,579	57,440	57,130	57,000	60,000	3,000	5.3%
Contractual Services	167,772	130,836	149,658	173,000	173,000		
Other Charges	64,036	33,152	30,877	40,700	40,700		
Capital Outlay	-			-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,359,407	$ 1,354,040	$ 1,462,549	$ 1,539,890	$ 1,677,876	$ 137,986	9.0%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -			$ -	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	100.0%
Net Change in Fund Balance	62,700	7,049	38,056	-	(137,986)		
Beginning Fund Balance	325,841	388,541	395,590	433,646	433,646		
Ending Fund Balance	$ 388,541	$ 395,590	$ 433,646	$ 433,646	$ 295,660		

City of Roseville **Attachment 3**

Communications Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 50,249	$ 104,207	$ 122,815	$ 210,160	$ 277,635	$ 67,475	32.1%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	0.0%
Licenses & Permits						-	0.0%
Charges for Services	23,084	46,000	46,000	47,000	47,000	-	100.0%
Fines and Forfeits						-	0.0%
Cable Franchise Fees	385,750	374,855	354,531	374,000	354,000	(20,000)	-5.3%
Special Assessments						-	0.0%
Investment Income	196	(66)	(5,089)	100	100	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 459,279	$ 524,996	$ 518,257	$ 631,260	$ 678,735	$ 47,475	7.5%
Expenditures							
Personnel Services	$ 274,968	$ 280,176	$ 331,810	$ 382,140	$ 406,000	$ 23,860	6.2%
Supplies & Materials	2,595	1,086	-	1,000	1,000	$ -	0.0%
Utilities	-	-	-	-	-	$ -	0.0%
Contractual Services	46,127	37,939	39,284	47,600	49,592	$ 1,992	4.2%
Other Charges	166,003	213,162	214,045	200,520	222,143	$ 21,623	10.8%
Capital Outlay	-			-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 489,693	$ 532,363	$ 585,139	$ 631,260	$ 678,735	$ 47,475	7.5%
Other Financing Sources (Uses)							
Transfers In	$ -	$ 31,436	$ 20,444	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ 31,436	$ 20,444	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	(30,414)	24,069	(46,438)	-	-		
Beginning Fund Balance	160,316	129,902	153,971	107,533	107,533		
Ending Fund Balance	$ 129,902	$ 153,971	$ 107,533	$ 107,533	$ 107,533		

City of Roseville **Attachment 3**

Information Technology Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 150,746	$ 153,130	$ 107,122			$ -	0.0%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	77,184	77,184	77,184	77,184		(77,184)	-100.0%
Licenses & Permits	-					-	0.0%
Charges for Services	3,560,969	459,246	468,253	451,680		(451,680)	-100.0%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	1,142	(117,384)	117,635	2,000		(2,000)	-100.0%
Miscellaneous	-	-	-	-		-	0.0%
Total Revenues	$ 3,790,041	$ 572,176	$ 770,194	$ 530,864	$ -	$ (530,864)	-100.0%
Expenditures							
Personnel Services	$ 2,339,669					$ -	0.0%
Supplies & Materials	1,797					-	0.0%
Utilities	-	-		-	-	-	0.0%
Contractual Services	1,218,212	723,343	857,141				
Other Charges	-	-					
Capital Outlay	41,680	5,151		-	-	-	0.0%
Debt Service	-	-	-			-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 3,601,358	$ 728,494	$ 857,141	$ -	$ -	$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	$ 88,278	$ 90,283	$ 203,675	$ 65,000	$ -	$ (65,000)	0.0%
Transfers Out	(398,752)			(595,864)	-	595,864	100.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (310,474)	$ 90,283	$ 203,675	$ (530,864)	$ -	$ 530,864	0.0%
Net Change in Fund Balance	(121,791)	(66,035)	116,728	-	-		
Beginning Fund Balance	1,974,917	1,853,126	1,712,102	961,997	961,997		
transfer to Metro Inet		(74,989)	(866,833)				
Ending Fund Balance	$ 1,853,126	$ 1,712,102	$ 961,997	$ 961,997	$ 961,997		

City of Roseville | **Attachment 3**

Streetscape Fund Financial Summary | 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 60,298	$ 58,708		$ 60,000	$ 60,000	$ -	0.0%
Tax Increments	-	-		-	-	-	0.0%
Intergovernmental Revenue	-	-		-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Charges for Services	-	-		-	-	-	0.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Special Assessments	-	-		-	-	-	0.0%
Investment Income	(2,076)	(14,952)		2,000	2,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 58,222	$ 43,756	$ -	$ 62,000	$ 62,000	$ -	0.0%
Expenditures							
Personnel Services	$ 7,774	$ -	$ -	$ 6,910	$ -	$ (6,910)	-100.0%
Supplies & Materials	24,542	12,370	15,136	30,000	35,000	5,000	16.7%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	33,765	41,225	50,386	47,000	87,000	40,000	85.1%
Other Charges						-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 66,081	$ 53,595	$ 65,522	$ 83,910	$ 122,000	$ 38,090	45.4%
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	(7,859)	(9,839)	(65,522)	(21,910)	(60,000)		
Beginning Fund Balance	212,721	204,862	195,023	129,501	107,591		
Ending Fund Balance	$ 204,862	$ 195,023	$ 129,501	$ 107,591	$ 47,591		

City of Roseville **Attachment 3**

Debt Service Funds Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 2,224,959	$ 2,191,028	$ 2,142,706	$ 2,225,422	$ 2,209,200	$ (16,222)	-0.7%
Tax Increments	-			-	-	-	0.0%
Intergovernmental Revenue	-			-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	-			-	-	-	0.0%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	34,564	31,002	29,053	-	-	-	0.0%
Investment Income	(15,790)	(195,298)	116,405	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 2,243,733	$ 2,026,732	$ 2,288,164	$ 2,225,422	$ 2,209,200	$ (16,222)	-0.7%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	7,572,030	2,458,731	2,479,508	2,225,422	2,209,200	(16,222)	-0.7%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 7,572,030	$ 2,458,731	$ 2,479,508	$ 2,225,422	$ 2,209,200	$ (16,222)	-0.7%
Other Financing Sources (Uses)							
Transfers In / Bond Premium	$ 278,931	$ 272,931	$ 265,931	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Debt Issuance / Other				-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 278,931	$ 272,931	$ 265,931	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	(5,049,366)	(159,068)	74,587	-	-		
Beginning Fund Balance	7,432,766	2,383,400	2,224,332	2,298,919	2,298,919		
Ending Fund Balance	$ 2,383,400	$ 2,224,332	$ 2,298,919	$ 2,298,919	$ 2,298,919		

City of Roseville **Attachment 3**

Vehicle & Equipment Funds Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,198,934	$ 1,372,788	$ 1,551,514	$ 1,168,000	$ 1,168,000	$ -	0.0%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	39,125			1,000,000		(1,000,000)	100.0%
Licenses & Permits	-					-	0.0%
Charges for Services	-					-	0.0%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(23,310)	(190,211)	121,612	23,334	15,000	(8,334)	0.0%
Miscellaneous	38,879	89,675	270,897	39,000	30,000	(9,000)	100.0%
Total Revenues	$ 1,253,628	$ 1,272,252	$ 1,944,023	$ 2,230,334	$ 1,213,000	$ (1,017,334)	-45.6%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	884,870	993,418	1,990,081	1,658,800	2,294,250	635,450	38.3%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 884,870	$ 993,418	$ 1,990,081	$ 1,658,800	$ 2,294,250	$ 635,450	38.3%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ 200,000	$ 510,214	$ 400,000	$ (110,214)	100.0%
Transfers Out	-	-	-	(832,400)		832,400	-100.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ 200,000	$ (322,186)	$ 400,000	$ 722,186	100.0%
Net Change in Fund Balance	368,758	278,834	153,942	249,348	(681,250)		
Beginning Fund Balance	1,545,387	1,914,145	2,192,979	2,346,921	2,596,269		
Ending Fund Balance	$ 1,914,145	$ 2,192,979	$ 2,346,921	$ 2,596,269	$ 1,915,019		

City of Roseville

Attachment 3

Building Replacement Fund Financial Summary
(fund 410 & 415)

8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 779,860	$ 759,289		$ 651,000	$ 651,000	$ -	0.0%
Tax Increments	-	-		-	-	-	0.0%
Intergovernmental Revenue	-	3,233,022	508,079	756,000	77,184	(678,816)	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Charges for Services	-	-		-	-	-	0.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Special Assessments	-	-		-	-	-	0.0%
Investment Income	96,816	(427,964)	184,291	3,000	3,000	-	0.0%
Miscellaneous	-	700		-	-	-	0.0%
Total Revenues	$ 876,676	$ 3,565,047	$ 692,370	$ 1,410,000	$ 731,184	$ (678,816)	-48.1%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	301,062	3,824,750	434,344	1,842,900	1,601,595	(241,305)	-13.1%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 301,062	$ 3,824,750	$ 434,344	$ 1,842,900	$ 1,601,595	$ (241,305)	-13.1%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ 16,851	$ -	$ -	$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ 16,851	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	575,614	(259,703)	274,877	(432,900)	(870,411)		
Beginning Fund Balance	3,553,316	4,128,930	3,869,227	4,144,104	3,711,204		
Ending Fund Balance	$ 4,128,930	$ 3,869,227	$ 4,144,104	$ 3,711,204	$ 2,840,793		

City of Roseville **Attachment 3**

Street Lighting Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 21,104	$ 20,548	$ 20,326	$ 21,000	$ 21,000	$ -	0.0%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	18,543		18,543			-	0.0%
Licenses & Permits	-					-	0.0%
Charges for Services	-					-	0.0%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(1,284)	(10,430)	6,456	500	4,188	3,688	737.6%
Miscellaneous	2,695	-	-	-	-	-	0.0%
Total Revenues	$ 41,058	$ 10,118	$ 45,325	$ 21,500	$ 25,188	$ 3,688	17.2%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	35,576	-	-	52,500	57,500	5,000	9.5%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 35,576	$ -	$ -	$ 52,500	$ 57,500	$ 5,000	9.5%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ 300,000	$ 25,000	$ (275,000)	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ 300,000	$ 25,000	$ (275,000)	100.0%
Net Change in Fund Balance	5,482	10,118	45,325	269,000	(7,312)		
Beginning Fund Balance	86,731	92,213	102,331	147,656	416,656		
Ending Fund Balance	$ 92,213	$ 102,331	$ 147,656	$ 416,656	$ 409,344		

City of Roseville **Attachment 3**

Pathway Maintenance Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 246,219	$ 249,509	$ 246,810	$ 255,000	$ 255,000	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(686)	(11,921)	2,434	2,036	2,557	521	100.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 245,533	$ 237,588	$ 249,244	$ 257,036	$ 257,557	$ 521	0.2%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities						-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	127,878	171,569	148,484	233,800	289,300	55,500	23.7%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 127,878	$ 171,569	$ 148,484	$ 233,800	$ 289,300	$ 55,500	23.7%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	100.0%
Net Change in Fund Balance	117,655	66,019	100,760	23,236	68,257		
Beginning Fund Balance	84,775	202,430	268,449	369,209	392,445		
Ending Fund Balance	$ 202,430	$ 268,449	$ 369,209	$ 392,445	$ 460,702		

City of Roseville **Attachment 3**

Park Improvement Program Fund Financial Summary 8/14/2024

Revenues		2021 Actual		2022 Actual		2023 Actual		Amended 2024 Budget		2025 Budget		$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$	788,905	$	768,095	$	759,787	$	785,000	$	785,000	$	-	0.0%
Tax Increments		-		-				-		-		-	0.0%
Intergovernmental Revenue		-		75,000		50,000		-		-		-	0.0%
Licenses & Permits		-		-				-		-		-	0.0%
Charges for Services		-		-				-		-		-	0.0%
Fines and Forfeits		-		-				-		-		-	0.0%
Cable Franchise Fees		-		-				-		-		-	0.0%
Special Assessments		-		-				-		-		-	0.0%
Investment Income		(29,675)		(221,637)		187,570		5,000		28,246		23,246	464.9%
Miscellaneous		-		9,000		-		-		-		-	0.0%
Total Revenues	$	759,230	$	630,458	$	997,357	$	790,000	$	813,246	$	23,246	2.9%
Expenditures													
Personnel Services	$	-	$	-	$	-	$	-	$	-	$	-	0.0%
Supplies & Materials		-		-		-		-		-		-	0.0%
Utilities		-		-		-		-		-		-	0.0%
Contractual Services													
Other Charges													
Capital Outlay		118,988		726,700		788,118		1,434,000		1,476,500		42,500	3.0%
Debt Service		-		-		-		-		-		-	0.0%
Contingency		-		-		-		-		-		-	0.0%
Total Expenditures	$	118,988	$	726,700	$	788,118	$	1,434,000	$	1,476,500	$	42,500	3.0%
Other Financing Sources (Uses)													
Transfers In	$	-	$	-	$	548,492	$	-	$	-	$	-	0.0%
Transfers Out		-		-		-		-		-		-	0.0%
Sale of Assets		-		-		-		-		-		-	0.0%
Total Other Financing Sources	$	-	$	-	$	548,492	$	-	$	-	$	-	0.0%
Net Change in Fund Balance		640,242		(96,242)		757,731		(644,000)		(663,254)			
Beginning Fund Balance		1,425,138		2,065,380		1,969,138		2,726,869		2,082,869			
Ending Fund Balance	$	2,065,380	$	1,969,138	$	2,726,869	$	2,082,869	$	1,419,615			

City of Roseville — **Attachment 3**

Street Infrastructure Replacement Fund Financial Summary — 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 1,075,323	$ 1,095,881	$ 1,084,027	$ 1,120,000	$ 1,120,000	$ -	0.0%
Tax Increments	-					-	0.0%
Intergovernmental Revenue	485,905	2,546,616	602,152	1,455,000	575,000	(880,000)	-60.5%
Licenses & Permits	-					-	0.0%
Charges for Services	-					-	0.0%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	101,978	213,171	668,333	128,247	83,000	(45,247)	100.0%
Investment Income	(13,503)	(580,616)	364,308	54,440	110,627	56,187	103.2%
Miscellaneous / Developer Fee	-	-	-	-	-	-	0.0%
Total Revenues	$ 1,649,703	$ 3,275,052	$ 2,718,820	$ 2,757,687	$ 1,888,627	$ (869,060)	-31.5%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	2,032,708	4,569,024	2,191,077	2,905,000	2,125,000	(780,000)	-26.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 2,032,708	$ 4,569,024	$ 2,191,077	$ 2,905,000	$ 2,125,000	$ (780,000)	-26.9%
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	(383,005)	(1,293,972)	527,743	(147,313)	(236,373)		
Beginning Fund Balance	4,960,459	4,577,454	3,283,482	3,811,225	3,663,912		
Ending Fund Balance	$ 4,577,454	$ 3,283,482	$ 3,811,225	$ 3,663,912	$ 3,427,539		

City of Roseville **Attachment 3**

Community Development Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	1,946,888	1,726,677	1,687,233	1,420,900	1,436,200	15,300	1.1%
Charges for Services	49,705	54,715	50,940	42,500	50,000	7,500	17.6%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(5,912)	(419,602)	277,142	25,000	25,000	-	0.0%
Miscellaneous	2,790	5,595	2,750	-	-	-	0.0%
Total Revenues	$ 1,993,471	$ 1,367,385	$ 2,018,065	$ 1,488,400	$ 1,511,200	$ 22,800	1.5%
Expenditures							
Personnel Services	$ 1,283,703	$ 1,323,377	$ 1,408,329	$ 1,481,887	$ 1,591,310	$ 109,423	7.4%
Supplies & Materials	8,626	8,992	9,878	11,150	11,950	800	7.2%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	171,467	131,514	154,597	145,500	145,000	(500)	-0.3%
Other Charges	190,638	193,623	173,933	207,280	196,140	(11,140)	-5.4%
Capital Outlay	-	28,196	1,150	68,000	45,000	(23,000)	100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,654,434	$ 1,685,702	$ 1,747,887	$ 1,913,817	$ 1,989,400	$ 75,583	3.9%
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	339,037	(318,317)	270,178	(425,417)	(478,200)		
Beginning Fund Balance	3,502,984	3,842,021	3,523,704	3,793,882	3,368,465		
Ending Fund Balance	$ 3,842,021	$ 3,523,704	$ 3,793,882	$ 3,368,465	$ 2,890,265		

City of Roseville **Attachment 3**

Engineering Services Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	110,931	166,790	141,469	136,450	121,250	(15,200)	-11.1%
Charges for Services	100,279	66,291	157,302	40,000	75,000	35,000	87.5%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(13,862)	(72,836)	55,009	10,000	10,000	-	0.0%
Miscellaneous	-	-		-	-	-	0.0%
Total Revenues	$ 197,348	$ 160,245	$ 353,780	$ 186,450	$ 206,250	$ 19,800	10.6%
Expenditures							
Personnel Services	$ 230,903	$ 241,730	$ 254,923	$ 265,720	$ 278,760	$ 13,040	4.9%
Supplies & Materials	1,791	144	1,404	1,000	1,000	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	40,290	137,479	89,427	10,000	-	(10,000)	-100.0%
Other Charges	3,383	2,857	3,300	24,210	22,200	(2,010)	-8.3%
Capital Outlay	-	-		-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 276,367	$ 382,210	$ 349,054	$ 300,930	$ 301,960	$ 1,030	0.3%
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	(79,019)	(221,965)	4,726	(114,480)	(95,710)		
Beginning Fund Balance	760,932	681,913	459,948	464,674	350,194		
Ending Fund Balance	$ 681,913	$ 459,948	$ 464,674	$ 350,194	$ 254,484		

City of Roseville **Attachment 3**

License Center Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	127,697	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	1,548,412	2,035,841	2,120,745	2,500,000	2,600,000	100,000	4.0%
Fines and Forfeits	-	-		-	-	-	0.0%
Cable Franchise Fees	-	-		-	-	-	0.0%
Special Assessments	-	-		-	-	-	0.0%
Investment Income	3,518	(5,665)	(19,154)	1,000	1,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 1,551,930	$ 2,030,176	$ 2,229,288	$ 2,501,000	$ 2,601,000	$ 100,000	4.0%
Expenditures							
Personnel Services	$ 1,572,764	$ 1,584,536	$ 1,621,265	$ 1,832,480	$ 2,044,930	$ 212,450	11.6%
Supplies & Materials	25,717	30,212	35,535	35,500	38,200	2,700	7.6%
Utilities	8,292	9,702	10,349	9,800	10,000	200	2.0%
Contractual Services	34,442	34,764	49,913	46,600	48,000	1,400	3.0%
Other Charges	125,065	127,104	132,510	139,426	147,976	8,550	6.1%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 1,766,280	$ 1,786,318	$ 1,849,572	$ 2,063,806	$ 2,289,106	$ 225,300	10.9%
Other Financing Sources (Uses)							
Transfers In	$ 688,000			$ -	$ -	$ -	0.0%
Transfers Out	(302,000)	(177,000)	(504,318)	(200,000)	(200,000)	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ 386,000	$ (177,000)	$ (504,318)	$ (200,000)	$ (200,000)	$ -	0.0%
Net Change in Fund Balance	171,650	66,858	(124,602)	237,194	111,894		
Beginning Fund Balance	174,870	346,520	413,378	288,776	525,970		
Ending Fund Balance	$ 346,520	$ 413,378	$ 288,776	$ 525,970	$ 637,864		

City of Roseville **Attachment 3**

Lawful Gambling Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	-					-	0.0%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-			-		-	0.0%
Investment Income	172	(946)		-	-	-	0.0%
Miscellaneous	166,988	144,933	139,692	158,026	149,279	(8,747)	-5.5%
Total Revenues	$ 167,160	$ 143,987	$ 139,692	$ 153,406	$ 149,279	$ (8,747)	-5.7%
Expenditures							
Personnel Services	$ 36,045	$ 36,755	$ 27,101	$ 36,736	$ 29,279	$ (7,457)	-20.3%
Supplies & Materials	-					-	0.0%
Utilities						-	0.0%
Contractual Services	141,000	111,000	113,209	120,000	120,000	-	0.0%
Other Charges						-	0.0%
Capital Outlay	-	-				-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 177,045	$ 147,755	$ 140,310	$ 153,406	$ 149,279	$ (7,457)	-4.9%
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	(9,885)	(3,768)	(618)	-	-		
Beginning Fund Balance	128,918	119,033	115,265	114,647	114,647		
Ending Fund Balance	$ 119,033	$ 115,265	$ 114,647	$ 114,647	$ 114,647		

City of Roseville **Attachment 3**

Water Fund Financial Summary 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
Revenues							
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	(5,736)	11,280	-	-	-	0.0%
Licenses & Permits	-	-		-	-	-	0.0%
Charges for Services	7,239,868	7,979,421	9,961,145	9,000,000	10,039,507	1,039,507	11.6%
Fines and Forfeits	-	-				-	0.0%
Cable Franchise Fees	-	-				-	0.0%
Special Assessments	-	-	29,775	23,000	23,000	-	100.0%
Investment Income	(159)	12,573	(47,420)			-	0.0%
Miscellaneous	6,255	11,275	156,314	22,000	22,000	-	100.0%
Total Revenues	$ 7,245,964	$ 7,997,533	$ 10,111,094	$ 9,045,000	$ 10,084,507	$ 1,039,507	11.5%
Expenditures							
Personnel Services	$ 575,180	$ 707,241	$ 689,466	$ 788,980	$ 818,340	$ 29,360	3.7%
Supplies & Materials	269,695	276,277	233,096	276,000	277,000	1,000	0.4%
Utilities	5,393,523	5,982,647	6,897,660	6,751,636	7,186,480	434,844	6.4%
Contractual Services	173,849	35,837	60,673	44,000	44,000	-	0.0%
Other Charges	153,032	121,323	115,979	166,425	157,905	(8,520)	-5.1%
Capital Outlay	1,697,527	1,815,240	1,021,505	1,519,000	1,444,000	(75,000)	-4.9%
Debt Service	30,288	256,596	261,427	276,250	276,300	50	100.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 8,293,094	$ 9,195,161	$ 9,279,806	$ 9,822,291	$ 10,204,025	$ 381,734	3.9%
Other Financing Sources (Uses)							
Transfers In	$ -	$ -	$ 500,000	$ 638,600	$ -	$ (638,600)	100.0%
Transfers Out	(385,000)	(385,000)	(385,000)	(385,000)	(385,000)	-	0.0%
Bond Issuance Costs		-	-				
Sale of Assets		-	-	-	-	-	0.0%
Total Other Financing Sources	$ (385,000)	$ (385,000)	$ 115,000	$ 253,600	$ (385,000)	$ (638,600)	-251.8%
Net Change in Assets	(1,432,130)	(1,582,628)	946,288	(523,691)	(504,518)		
Beginning Net Assets-Unrestricted	794,533	(637,597)	(2,220,225)	891,181	367,490		
Ending Net Assets-Unrestricted	$ (637,597)	$ (2,220,225)	$ 891,181	$ 367,490	$ (137,028)		

City of Roseville **Attachment 3**

Sewer Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	274,096	5,270	349,840	-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	6,042,776	6,287,511	6,624,922	6,500,000	6,630,000	130,000	2.0%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	18,047	(2,842)	(4,003)	-	-	-	0.0%
Investment Income	(5,048)	(160,170)	(18,137)	-	-	-	0.0%
Miscellaneous	-	-	3,961	-	165,000	165,000	100.0%
Total Revenues	$ 6,329,871	$ 6,129,769	$ 6,956,583	$ 6,500,000	$ 6,795,000	$ 295,000	4.5%
Expenditures							
Personnel Services	$ 512,436	$ 484,353	$ 393,795	$ 452,900	$ 473,430	$ 20,530	4.5%
Supplies & Materials	36,882	44,086	86,341	51,700	53,400	1,700	3.3%
Utilities	3,008,750	2,898,402	3,088,627	3,536,631	3,717,240	180,609	5.1%
Contractual Services	85,005	72,446	157,368	117,500	115,500	(2,000)	-1.7%
Other Charges	185,369	239,141	225,940	257,610	249,940	(7,670)	-3.0%
Capital Outlay	2,111,168	1,716,165	948,463	1,615,000	2,250,000	635,000	39.3%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 5,939,610	$ 5,454,593	$ 4,900,534	$ 6,031,341	$ 6,859,510	$ 828,169	13.7%
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	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (285,000)	$ (285,000)	$ (285,000)	$ (285,000)	$ (285,000)	$ -	0.0%
Net Change in Assets	105,261	390,176	1,771,049	183,659	(349,510)		
Beginning Net Assets-Unrestricted	1,350,142	1,455,403	2,379,733	4,655,044	4,838,703		
Ending Net Assets-Unrestricted	$ 1,455,403	$ 2,379,733	$ 4,655,044	$ 4,838,703	$ 4,489,193		

City of Roseville **Attachment 3**

Stormwater Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	1,241,191	98,211	81,908	-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	2,503,754	2,224,606	2,950,670	3,815,593	3,910,000	94,407	2.5%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	1,900	1,730	1,443	2,000	2,000	-	100.0%
Investment Income	553	(103,498)	19,300	2,000	10,000	8,000	0.0%
Miscellaneous	1,551	37,340	15,109	-	-	-	0.0%
Total Revenues	$ 3,748,949	$ 2,258,389	$ 3,068,430	$ 3,819,593	$ 3,922,000	$ 102,407	2.7%
Expenditures							
Personnel Services	$ 433,789	$ 520,333	$ 517,326	$ 542,070	$ 570,250	$ 28,180	5.2%
Supplies & Materials	78,438	65,859	84,312	76,500	109,000	32,500	42.5%
Utilities	12,310	10,819	18,962	20,000	20,000	-	0.0%
Contractual Services	141,584	150,572	394,166	241,500	214,500	(27,000)	-11.2%
Other Charges	58,122	50,535	47,247	115,330	113,360	(1,970)	-1.7%
Capital Outlay	1,696,334	2,377,227	1,831,095	2,199,000	1,824,000	(375,000)	-17.1%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 2,420,577	$ 3,175,345	$ 2,893,108	$ 3,194,400	$ 2,851,110	$ (343,290)	-10.7%
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	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ -	0.0%
Net Change in Assets	1,228,372	(1,016,956)	75,322	525,193	970,890		
Beginning Net Assets-Unrestricted	134,127	1,362,499	(1,557,222)	2,560,879	3,086,072		
Ending Net Assets-Unrestricted	$ 1,362,499	$ (1,557,222)	$ 2,560,879	$ 3,086,072	$ 4,056,962		

City of Roseville
Environmental Fund Financial Summary

Attachment 3
8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	87,513	90,657	88,826	181,370	188,000	6,630	3.7%
Licenses & Permits	-					-	0.0%
Charges for Services	765,140	861,343	965,219	960,638	1,010,750	50,112	5.2%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	-			-	-	-	0.0%
Investment Income	(2,729)	(27,844)	13,873	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	$ 849,924	$ 924,156	$ 1,067,918	$ 1,142,008	$ 1,198,750	$ 56,742	5.0%
Expenditures							
Personnel Services	$ 33,603	$ 43,273	$ 67,585	$ 89,080	$ 93,000	$ 3,920	4.4%
Supplies & Materials	-	1,284	2,261	5,000	5,000	-	100.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	528,415	795,642	772,393	987,420	1,026,710	39,290	4.0%
Other Charges	4,410	6,910	7,728	11,010	11,010	-	0.0%
Capital Outlay	-	-	-	-	650,000	650,000	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 566,428	$ 847,109	$ 849,967	$ 1,092,510	$ 1,785,720	$ 693,210	63.5%
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	263,496	57,047	197,951	29,498	(606,970)	(636,468)	
Beginning Net Assets-Unrestricted	107,185	370,681	427,728	625,679	655,177		
Ending Net Assets-Unrestricted	$ 370,681	$ 427,728	$ 625,679	$ 655,177	$ 48,207		

City of Roseville **Attachment 3**

Golf Course Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	466,841	473,722	515,552	458,388	487,000	28,612	6.2%
Fines and Forfeits	-					-	0.0%
Cable Franchise Fees	-					-	0.0%
Special Assessments	-					-	0.0%
Investment Income	(621)	(7,482)	7,194	-	2,500	2,500	100.0%
Miscellaneous	6,564	7,201	3,832	-	-	-	0.0%
Total Revenues	$ 472,784	$ 473,441	$ 526,578	$ 458,388	$ 489,500	$ 31,112	6.8%
Expenditures							
Personnel Services	$ 300,533	$ 309,149	$ 388,346	$ 370,880	$ 417,750	$ 46,870	12.6%
Supplies & Materials	69,016	84,219	83,047	75,900	101,140	25,240	33.3%
Utilities	12,721	16,616	16,713	17,300	17,800	500	2.9%
Contractual Services	16,013	24,748	21,551	32,200	30,300	(1,900)	-5.9%
Other Charges	121,853	19,246	34,235	42,010	43,110	1,100	2.6%
Capital Outlay	-	87,784	106,154	94,500	68,000	(26,500)	100.0%
Debt Service	-	-	-	-		-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 520,136	$ 541,762	$ 650,046	$ 632,790	$ 678,100	$ 45,310	7.2%
Other Financing Sources (Uses)							
Transfers In	$ -	$ 5,179		$ 94,500	$ 68,000	$ (26,500)	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ -	$ 5,179	$ -	$ 94,500	$ 68,000	$ (26,500)	100.0%
Net Change in Assets	(47,352)	(63,142)	(123,468)	(79,902)	(120,600)	$ (40,698)	
Beginning Net Assets-Unrestricted	(134,472)	(120,446)	(106,045)	(133,834)	(213,736)		
Ending Net Assets-Unrestricted	$ (120,446)	$ (106,045)	$ (133,834)	$ (213,736)	$ (334,336)		

City of Roseville | **Attachment 3**

Tax Increment Financing Funds Financial Summary | 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Tax Increments	1,211,482	1,400,327	2,429,997	1,425,000	2,305,000	880,000	61.8%
Intergovernmental Revenue	100,000			-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	-			-	-	-	0.0%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	-			-	-	-	0.0%
Investment Income	(848)	(386,774)	169,537	50,000	50,000	-	0.0%
Miscellaneous / Developer Fee	-	-	-	-	-	-	0.0%
Total Revenues	$ 1,310,634	$ 1,013,553	$ 2,599,534	$ 1,475,000	$ 2,355,000	$ 880,000	59.7%
Expenditures							
Personnel Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials						-	0.0%
Utilities						-	0.0%
Contractual Services	623,780	510,879	831,426	1,475,000	2,355,000	880,000	59.7%
Other Charges						-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 623,780	$ 510,879	$ 831,426	$ 905,700	$ 2,355,000	$ 880,000	97.2%
Other Financing Sources (Uses)							
Transfers In	$ 2,219		$ 44,464	$ -	$ -	$ -	0.0%
Transfers Out	(278,931)	(272,931)	(310,395)	-	-	-	0.0%
Sale of Assets / Bonds	-	-	-	-	-	-	0.0%
Total Other Financing Sources	$ (276,712)	$ (272,931)	$ (265,931)	$ -	$ -	$ -	0.0%
Net Change in Fund Balance	410,142	229,743	1,502,177	-	-		
Beginning Fund Balance	3,363,954	3,774,096	4,003,839	5,506,016	5,506,016		
Ending Fund Balance	$ 3,774,096	$ 4,003,839	$ 5,506,016	$ 5,506,016	$ 5,506,016		

City of Roseville **Attachment 3**

EDA General Fund Financial Summary 8/14/2024

Revenues	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$ Increase (Decrease)	% Incr. (Decr.)
General Property Taxes	$ 455,965	$ 433,061	$ 398,298	$ 365,235	$ 364,856	$ (379)	-0.1%
Tax Increments	-			-	-	-	0.0%
Intergovernmental Revenue	-			-	-	-	0.0%
Licenses & Permits	-			-	-	-	0.0%
Charges for Services	85,000	85,000	85,000	85,000	85,000	-	100.0%
Fines and Forfeits	-			-	-	-	0.0%
Cable Franchise Fees	-			-	-	-	0.0%
Special Assessments	-			-	-	-	0.0%
Investment Income	8,579	(175,103)	115,638	-	-	-	0.0%
Miscellaneous	24,125	23,125		23,125	-	(23,125)	0.0%
Total Revenues	$ 573,669	$ 366,083	$ 598,936	$ 473,360	$ 449,856	$ (23,504)	-5.0%
Expenditures							
Personnel Services	$ 195,074	$ 206,402	$ 198,900	$ 204,320	$ 210,250	$ 5,930	2.9%
Supplies & Materials	459	1,290		-	-	-	0.0%
Utilities	-	-		-	-	-	0.0%
Contractual Services	103,507	161,732	184,130	225,350	202,850	(22,500)	-10.0%
Other Charges	87,494	31,213	57,851	43,690	36,756	(6,934)	-15.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	$ 386,534	$ 400,637	$ 440,881	$ 473,360	$ 449,856	$ (23,504)	-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	187,135	(34,554)	158,055	-	-		
Beginning Fund Balance	609,693	796,828	762,274	920,329	920,329		
Ending Fund Balance	$ 796,828	$ 762,274	$ 920,329	$ 920,329	$ 920,329		

City of Roseville Attachment 4

Budget Summary by Function 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
City Council	$ 315,348	$ 284,981	$ 279,088	$ 325,187	$ 281,956	$ (43,231)	-13.3%
Administration	1,074,122	1,136,947	1,224,263	2,256,640	2,342,221	85,581	3.8%
Elections	104,326	101,927	102,126	105,390	105,740	350	0.3%
Legal	381,199	381,889	372,833	385,000	390,000	5,000	1.3%
Finance Department	706,021	727,288	812,137	895,082	984,707	89,625	10.0%
Central Services	38,306	39,671	53,500	53,500	53,500	-	0.0%
General Insurance	70,000	70,000	70,000	70,000	70,000	-	0.0%
Contingency	-	-	-	-	207,856	207,856	0.0%
General Government	$ 2,689,322	$ 2,742,703	$ 2,913,947	$ 4,090,799	$ 4,435,980	$ 345,181	8.4%
Police Department	8,492,029	9,446,622	10,197,569	11,818,189	12,946,346	1,128,157	9.5%
Fire Administration	533,691	501,189	509,727	565,910	692,610	126,700	22.4%
Fire Fighting	3,022,228	3,337,097	3,556,461	3,906,320	4,100,909	194,589	5.0%
Fire Emergency Management	1,953	1,108	3,709	19,500	18,000	(1,500)	-7.7%
Fire	$ 3,557,872	$ 3,839,394	$ 4,069,897	$ 4,491,730	$ 4,811,519	$ 319,789	7.1%
Fire Relief Association	264,259	48,815	47,725	46,500	47,700	1,200	2.6%
Fire Relief	$ 264,259	$ 48,815	$ 47,725	$ 46,500	$ 47,700	$ 1,200	2.6%
Public Works Administration	987,206	981,024	1,007,343	1,201,560	1,210,090	8,530	0.7%
Street Department	963,573	1,214,460	1,215,313	1,288,950	1,286,000	(2,950)	-0.2%
Street Lighting	183,892	210,871	223,421	225,000	220,000	(5,000)	-2.2%
Building Maintenance	387,981	520,069	560,277	453,215	482,470	29,255	6.5%
Central Garage	232,994	248,941	293,611	238,510	246,690	8,180	3.4%
Public Works	$ 2,755,646	$ 3,175,365	$ 3,299,965	$ 3,407,235	$ 3,445,250	$ 38,015	1.1%
General Fund	$ 17,759,128	$ 19,252,899	$ 20,529,103	$ 23,854,453	$ 25,686,795	$ 1,832,342	7.7%
Parks & Recreation Administration	707,423	699,158	732,251	785,233	819,595	34,362	4.4%
Recreation Fee Activities	1,273,839	1,484,584	1,618,097	1,813,003	1,793,663	(19,340)	-1.1%
Recreation Non-fee Activities	53,279	134,261	159,727	230,295	239,490	9,195	4.0%
Recreation Nature Center	58,222	75,724	82,757	93,400	119,461	26,061	27.9%
Recreation Activity Center	6,339	108,576	115,458	141,430	149,655	8,225	5.8%
Skating Center	1,187,209	1,405,629	1,492,259	1,517,170	1,617,020	99,850	6.6%
Parks & Recreation Fund	$ 3,286,311	$ 3,907,932	$ 4,200,549	$ 4,580,531	$ 4,738,884	$ 158,353	3.5%
Planning	609,646	597,402	607,256	679,507	708,810	29,303	4.3%
GIS	25,735	38,580	39,276	42,120	45,410	3,290	7.8%
Code Enforcement	830,700	842,047	945,539	1,037,100	1,065,530	28,430	2.7%
Neighborhood Enhancement	124,242	36,533	44,451	40,580	42,870	2,290	5.6%
Nuisance Code Enforcement	64,111	171,140	111,065	114,510	126,780	12,270	10.7%
Community Development Fund	$ 1,654,434	$ 1,685,702	$ 1,747,587	$ 1,913,817	$ 1,989,400	$ 75,583	3.9%
Information Technology	4,000,110	728,494	857,141	595,864	-	(595,864)	-100.0%
Communications	489,693	532,363	585,139	631,260	678,735	47,475	7.5%
License Center	2,068,280	1,963,318	2,353,890	2,263,806	2,489,106	225,300	10.0%
Engineering Services	276,367	382,210	349,054	300,930	301,960	1,030	0.3%
Lawful Gambling	177,045	147,755	147,101	156,736	149,279	(7,457)	-4.8%
EDA	386,534	400,637	440,881	473,360	449,856	(23,504)	-5.0%
Parks Maintenance	1,359,407	1,354,040	1,462,549	1,539,890	1,677,876	137,986	9.0%
Special Purpose Operating Funds	$ 8,757,436	$ 5,508,817	$ 6,195,755	$ 5,961,846	$ 5,746,812	$ (215,034)	-3.6%
Vehicle & Equipment Replacement	884,870	993,418	1,990,081	2,491,200	2,294,250	(196,950)	-7.9%
Building Replacement	301,062	3,824,750	434,344	1,842,900	1,601,595	(241,305)	-13.1%
Park Improvements	118,988	726,700	788,118	1,434,000	1,476,500	42,500	3.0%
Pathway Maintenance	127,878	171,569	148,484	233,800	289,300	55,500	23.7%
Street Light Replacement	35,575	-	-	52,500	57,500	5,000	9.5%
Streetscape (Boulevard)	66,081	53,595	65,522	83,910	122,000	38,090	45.4%
Capital Replacement Funds	$ 1,534,454	$ 5,770,032	$ 3,426,549	$ 6,138,310	$ 5,841,145	$ (297,165)	-4.8%

City of Roseville

Attachment 4

Budget Summary by Function

8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
Special Assessment Construction	2,032,708	4,569,024	2,191,077	2,905,000	2,125,000	(780,000)	-26.9%
Capital Improvement Funds	$ 2,032,708	$ 4,569,024	$ 2,191,077	$ 2,905,000	$ 2,125,000	$ (780,000)	-26.9%
G.O. Facility Bonds	-	-	-	-	-	-	0.0%
2011 Bonds	5,353,985	219,396	265,793	-	-	-	0.0%
2012 Bonds	1,442,385	1,459,395	1,442,385	1,447,057	1,434,720	(12,337)	-0.9%
2020 Bonds	775,660	779,940	771,330	778,365	774,480	(3,885)	-0.5%
Debt Service Funds	$ 7,572,030	$ 2,458,731	$ 2,479,508	$ 2,225,422	$ 2,209,200	$ (16,222)	-0.7%
TIF District Funds	$ 902,711	$ 783,810	$ 1,141,821	$ 1,475,000	$ 2,355,000	$ 880,000	59.7%
Sanitary Sewer	6,224,610	5,739,593	5,185,534	6,316,341	7,144,510	828,169	13.1%
Water	8,678,094	9,580,161	9,664,806	10,207,291	10,589,025	381,734	3.7%
Stormwater	2,520,577	3,275,345	2,993,108	3,294,400	2,951,110	(343,290)	-10.4%
Environmental (Recycling)	586,428	867,109	869,967	1,112,510	1,805,720	693,210	62.3%
Golf Course	520,136	541,762	650,046	632,790	678,100	45,310	7.2%
Enterprise Funds	$ 18,529,845	$ 20,003,970	$ 19,363,461	$ 21,563,332	$ 23,168,465	$ 1,605,133	7.4%

Total Budget by Funding Source							
Total Budget: Governmental	$ 43,112,678	$ 43,536,310	$ 41,471,068	$ 48,581,019	$ 50,242,380	$ 486,905	1.0%
Total Budget: EDA	386,534	400,637	440,881	473,360	449,856	(23,504)	-5.0%
Total Budget: Proprietary	18,529,845	20,003,970	19,363,461	21,563,332	23,168,465	2,779,589	12.9%
	$ 62,029,057	$ 63,940,917	$ 61,275,410	$ 70,617,711	$ 73,860,701	$ 3,242,990	4.6%

Total Budget by Major Category							
Personnel Services	$ 25,118,879	$ 24,320,640	$ 25,393,809	$ 28,538,639	$ 30,630,604	2,091,965	7.3%
Supplies & Materials	1,514,098	1,751,274	1,874,272	1,942,221	2,072,005	129,784	6.7%
Utilities	8,933,136	9,814,977	10,901,383	11,183,817	11,844,455	660,638	5.9%
Contractual Services	5,965,435	6,196,932	7,457,651	7,983,188	9,239,015	1,255,827	15.7%
Other Charges	3,877,689	3,083,139	3,708,316	4,289,524	3,740,277	(549,247)	-12.8%
Debt Services	7,572,030	2,458,731	2,479,508	2,225,422	2,209,200	(16,222)	-0.7%
Capital Outlay	9,047,790	16,315,224	9,460,471	14,454,900	14,125,145	(329,755)	-1.8%
	$ 62,029,057	$ 63,940,917	$ 61,275,410	$ 70,617,711	$ 73,860,701	$ 3,242,990	4.6%

City of Roseville Attachment 4
Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
City Council							
Personnel Services	$ 44,632	$ 41,372	44,869	49,220	49,220	$ -	0.0%
Supplies & Materials	-			100	100	-	0.0%
Contractual Services	66,238	182,124	89,573	126,000	74,500	(51,500)	-40.9%
Other Charges	204,478	61,485	144,646	149,867	158,136	8,269	5.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 315,348	$ 284,981	$ 279,088	$ 325,187	$ 281,956	$ (43,231)	-13.3%
Administration							
Personnel Services	$ 855,112	$ 927,962	$ 935,179	$ 1,037,560	$ 1,104,970	$ 67,410	6.5%
Supplies & Materials	6,967	6,410	4,132	7,000	5,500	(1,500)	-21.4%
Contractual Services	147,471	44,435	116,093	989,629	1,031,797	42,168	4.3%
Other Charges	64,572	158,140	168,859	222,451	199,954	(22,497)	-10.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 1,074,122	$ 1,136,947	$ 1,224,263	$ 2,256,640	$ 2,342,221	$ 85,581	3.8%
Elections							
Personnel Services	$ 7,250	$ 4,851	$ 5,050	$ 5,390	$ 5,740	$ 350	6.5%
Contractual Services	97,076	97,076	97,076	100,000	100,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 104,326	$ 101,927	$ 102,126	$ 105,390	$ 105,740	$ 350	0.3%
Legal							
Contractual Services	381,199	381,889	372,833	385,000	390,000	5,000	1.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 381,199	$ 381,889	$ 372,833	$ 385,000	$ 390,000	$ 5,000	1.3%
Finance							
Personnel Services	$ 621,550	$ 642,231	$ 719,644	$ 797,770	$ 843,400	$ 45,630	5.7%
Supplies & Materials	3,837	6,169	2,784	4,600	4,600	-	0.0%
Contractual Services	64,405	62,108	73,641	73,855	116,824	42,969	
Other Charges	16,229	16,780	16,068	18,857	19,883	1,026	5.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 706,021	$ 727,288	$ 812,137	$ 895,082	$ 984,707	$ 89,625	10.0%
Central Services							
Supplies & Materials	17,189	13,189	25,000	25,000	20,000	(5,000)	-25.0%
Other Charges	21,117	26,482	28,500	28,500	33,500	5,000	14.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 38,306	$ 39,671	$ 53,500	$ 53,500	$ 53,500	$ -	0.0%
General Insurance							
Contractual Services	70,000	70,000	70,000	70,000	70,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ -	0.0%
Police Department							
Personnel Services	$ 7,416,088	$ 8,269,359	$ 8,674,905	$ 10,142,875	$ 10,911,646	$ 768,771	7.6%
Supplies & Materials	321,992	382,432	388,184	422,700	458,100	35,400	8.4%
Contractual Services	461,529	528,758	830,311	918,179	1,178,000	259,821	28.3%
Other Charges	292,420	266,073	304,169	334,435	398,600	64,165	19.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 8,492,029	$ 9,446,622	$ 10,197,569	$ 11,818,189	$ 12,946,346	$ 1,128,157	9.5%
Fire Administration							
Personnel Services	$ 465,208	$ 425,533	$ 450,290	$ 510,360	$ 633,380	$ 123,020	24.1%
Supplies & Materials	8,738	868	700	-	-	-	0.0%
Utilities	37,959	58,372	48,005	43,050	45,000	1,950	4.5%
Contractual Services	1,795	-	2,765	-	-	-	0.0%
Other Charges	19,991	16,416	7,967	12,500	14,230	1,730	13.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 533,691	$ 501,189	$ 509,727	$ 565,910	$ 692,610	$ 126,700	22.4%
Fire Operation							
Personnel Services	$ 2,746,485	$ 3,050,609	$ 3,232,026	$ 3,545,321	$ 3,698,445	$ 153,124	4.3%

City of Roseville Attachment 4
Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
Supplies & Materials	92,614	97,825	106,246	109,800	116,500	6,700	6.1%
Contractual Services	112,044	108,712	124,342	169,000	190,000	21,000	0.0%
Other Charges	71,085	79,951	93,847	82,199	95,964	13,765	16.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 3,022,228	$ 3,337,097	$ 3,556,461	$ 3,906,320	$ 4,100,909	$ 194,589	5.0%
Fire Emergency Mgmt.							
Supplies & Materials	1,155	-	-	-	-	-	0.0%
Utilities	798	1,108	1,004	1,500	1,500	-	0.0%
Contractual Services	-	-	705	12,000	12,500	500	4.2%
Other Charges			2,000	6,000	4,000	(2,000)	-33.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 1,953	$ 1,108	$ 3,709	$ 19,500	$ 18,000	$ (1,500)	-7.7%
Fire Relief							
Personnel Services	$ 264,259	$ 48,815	$ 47,725	$ 46,500	$ 47,700	$ 1,200	2.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 264,259	$ 48,815	$ 47,725	$ 46,500	$ 47,700	$ 1,200	2.6%
PW Administration							
Personnel Services	$ 949,653	$ 919,111	$ 949,641	$ 1,095,200	$ 1,132,480	$ 37,280	3.4%
Supplies & Materials	10,076	14,963	11,864	13,000	14,000	1,000	7.7%
Contractual Services	11,939	25,568	27,125	20,700	10,000	(10,700)	-51.7%
Other Charges	15,538	21,382	18,713	72,660	53,610	(19,050)	-26.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 987,206	$ 981,024	$ 1,007,343	$ 1,201,560	$ 1,210,090	$ 8,530	0.7%
Streets							
Personnel Services	$ 669,576	$ 767,020	$ 789,498	$ 767,530	$ 769,050	$ 1,520	0.2%
Supplies & Materials	211,328	307,584	334,419	370,850	371,850	1,000	0.3%
Contractual Services	70,908	83,738	55,325	87,200	84,200	(3,000)	-3.4%
Other Charges	11,761	56,118	36,071	63,370	60,900	(2,470)	-3.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 963,573	$ 1,214,460	$ 1,215,313	$ 1,288,950	$ 1,286,000	$ (2,950)	-0.2%
Central Garage							
Personnel Services	$ 196,446	$ 209,182	$ 211,388	$ 220,350	$ 226,890	$ 6,540	3.0%
Supplies & Materials	21,670	41,816	70,698	11,020	11,150	130	1.2%
Contractual Services	56	2,557	50	200	200	-	0.0%
Other Charges	14,822	(4,614)	11,475	6,940	8,450	1,510	21.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 232,994	$ 248,941	$ 293,611	$ 238,510	$ 246,690	$ 8,180	3.4%
Building Maintenance							
Supplies & Materials	24,276	26,089	20,098	27,000	29,000	2,000	7.4%
Utilities	127,613	163,472	159,646	165,900	168,300	2,400	1.4%
Contractual Services	236,092	330,508	374,963	260,315	283,620	23,305	9.0%
Other Charges	-	-	5,570	-	1,550	1,550	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 387,981	$ 520,069	$ 560,277	$ 453,215	$ 482,470	$ 29,255	6.5%
Street Lighting							
Utilities		207,680	201,746	210,000	205,000	(5,000)	-2.5%
Other Charges	183,892	3,191	21,675	15,000	15,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 183,892	$ 210,871	$ 223,421	$ 225,000	$ 220,000	$ (5,000)	-2.2%
Contingency							
Personnel Services	$ -	$ -	$ -	$ -	$ 207,856	$ 207,856	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ -	$ -	$ -	$ -	$ 207,856	$ 207,856	0.0%
Total General Fund							
Personnel Services	$ 14,236,259	$ 15,306,045	$ 16,060,215	$ 18,218,076	$ 19,630,777	$ 1,412,701	8%
Supplies & Materials	719,842	897,345	964,125	991,070	1,030,800	39,730	4%
Utilities	166,370	430,632	410,401	420,450	419,800	(650)	0%
Contractual Services	1,720,752	1,917,473	2,234,802	3,212,078	3,541,641	329,563	10%

City of Roseville Attachment 4
Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
Other Charges	915,905	701,404	859,560	1,012,779	1,063,777	50,998	5%
Capital Outlay	-	-	-	-	-	-	0%
	$ 17,759,128	$ 19,252,899	$ 20,529,103	$ 23,854,453	$ 25,686,795	$ 1,832,342	8%
Recreation Administration							
Personnel Services	$ 574,447	$ 556,723	$ 466,060	$ 622,230	$ 656,680	$ 34,450	5.5%
Supplies & Materials	2,490	6,759	3,950	7,588	7,600	12	0.2%
Contractual Services	1,560	1,017	1,223	2,500	2,500	-	0.0%
Other Charges	128,926	134,659	261,018	152,915	152,815	(100)	-0.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 707,423	$ 699,158	$ 732,251	$ 785,233	$ 819,595	$ 34,362	4.4%
Recreation Fee Programs							
Personnel Services	$ 789,429	$ 878,234	$ 971,481	$ 1,115,185	$ 1,088,381	$ (26,804)	-2.4%
Supplies & Materials	71,659	60,674	55,360	83,283	82,965	(318)	-0.4%
Utilities	23,739	35,087	32,491	40,000	42,135	2,135	5.3%
Contractual Services	266,501	354,108	390,220	410,440	417,947	7,507	1.8%
Other Charges	122,511	156,481	168,545	164,095	162,235	(1,860)	-1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 1,273,839	$ 1,484,584	$ 1,618,097	$ 1,813,003	$ 1,793,663	$ (19,340)	-1.1%
Recreation Non-Fee Programs							
Personnel Services	$ 22,470	$ 49,096	$ 56,546	$ 78,345	$ 80,665	$ 2,320	3.0%
Supplies & Materials	6,443	11,938	16,415	30,330	26,800	(3,530)	-11.6%
Contractual Services	21,121	61,771	80,205	80,550	89,905	9,355	11.6%
Other Charges	3,245	11,456	6,561	41,070	42,120	1,050	2.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 53,279	$ 134,261	$ 159,727	$ 230,295	$ 239,490	$ 9,195	4.0%
Recreation Activity Center							
Personnel Services	$ 727	$ 3,189	$ 2,994	$ 12,380	$ 8,905	$ (3,475)	-28.1%
Supplies & Materials	283	1,646	617	3,350	3,350	-	0.0%
Contractual Services	-	98,177	105,206	117,700	129,400	11,700	9.9%
Other Charges	5,329	5,564	6,641	8,000	8,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 6,339	$ 108,576	$ 115,458	$ 141,430	$ 149,655	$ 8,225	5.8%
Recreation Nature Center							
Personnel Services	$ 20,541	$ 36,295	$ 48,603	$ 45,450	$ 71,411	$ 25,961	57.1%
Supplies & Materials	8,596	7,856	4,963	9,800	9,800	-	0.0%
Utilities	8,664	10,092	9,556	11,000	11,000	-	0.0%
Contractual Services	18,726	19,317	17,300	24,200	24,200	-	0.0%
Other Charges	1,695	2,164	2,335	2,950	3,050	100	3.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 58,222	$ 75,724	$ 82,757	$ 93,400	$ 119,461	$ 26,061	27.9%
Skating Center							
Personnel Services	$ 735,452	$ 781,746	$ 848,490	$ 883,180	$ 934,410	$ 51,230	5.8%
Supplies & Materials	54,320	78,612	93,822	93,550	99,900	6,350	6.8%
Utilities	245,188	363,540	359,494	320,000	360,000	40,000	12.5%
Contractual Services	102,328	115,586	124,760	146,800	145,670	(1,130)	-0.8%
Other Charges	49,921	66,145	65,693	73,640	77,040	3,400	4.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 1,187,209	$ 1,405,629	$ 1,492,259	$ 1,517,170	$ 1,617,020	$ 99,850	6.6%
Parks & Recreation Maintenance							
Personnel Services	$ 943,113	$ 971,987	$ 1,040,574	$ 1,109,690	$ 1,226,076	$ 116,386	10.5%
Supplies & Materials	130,907	160,625	184,310	159,500	178,100	18,600	11.7%
Utilities	53,579	57,440	57,130	57,000	60,000	3,000	5.3%
Contractual Services	167,772	130,836	149,658	173,000	173,000	-	0.0%
Other Charges	64,036	33,152	30,877	40,700	40,700	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 1,359,407	$ 1,354,040	$ 1,462,549	$ 1,539,890	$ 1,677,876	$ 137,986	9.0%

City of Roseville Attachment 4

Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
							0.0%
Total Parks & Recreation Funds							
Personnel Services	$ 3,086,179	$ 3,277,270	$ 3,434,748	$ 3,866,460	$ 4,066,528	$ 200,068	5.2%
Supplies & Materials	274,698	328,110	359,437	387,401	408,515	21,114	5.5%
Utilities	331,170	466,159	458,671	428,000	473,135	45,135	10.5%
Contractual Services	578,008	780,812	868,572	955,190	982,622	27,432	2.9%
Other Charges	375,663	409,621	541,670	483,370	485,960	2,590	0.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 4,645,718	$ 5,261,972	$ 5,663,098	$ 6,120,421	$ 6,416,760	$ 296,339	4.8%
Communications Fund							
Personnel Services	$ 274,968	$ 280,176	$ 331,810	$ 382,140	$ 406,000	$ 23,860	6.2%
Supplies & Materials	2,595	1,086	-	1,000	1,000	-	0.0%
Contractual Services	46,127	37,939	39,284	47,600	49,592	1,992	4.2%
Other Charges	166,003	213,162	214,045	200,520	222,143	21,623	10.8%
Capital Outlay	-					-	0.0%
	$ 489,693	$ 532,363	$ 585,139	$ 631,260	$ 678,735	$ 47,475	7.5%
Information Technology Fund							
Personnel Services	$ 2,339,669	$ -	$ -	$ -	$ -	$ -	0.0%
Supplies & Materials	1,797					-	0.0%
Contractual Services	1,218,212	723,343	857,141	-			
* Other Charges	398,752	-	-	595,864	-	(595,864)	-100.0%
** Capital Outlay	41,680	5,151	-	-	-	-	0.0%
	$ 4,000,110	$ 728,494	$ 857,141	$ 595,864	$ -	$ (595,864)	-100.0%

* part of Administration in 2024

** now part of individual department expenses

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
Streetscape Fund							
Personnel Services	$ 7,774	$ -	$ -	$ 6,910	$ -	$ (6,910)	-100.0%
Supplies & Materials	24,542	12,370	15,136	30,000	35,000	5,000	16.7%
Contractual Services	33,765	41,225	50,386	47,000	87,000	40,000	85.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 66,081	$ 53,595	$ 65,522	$ 83,910	$ 122,000	$ 38,090	45.4%
CD - Planning							
Personnel Services	$ 495,130	$ 515,692	$ 555,275	$ 598,007	$ 637,310	$ 39,303	6.6%
Supplies & Materials	360	435	66	1,000	1,000	-	0.0%
Contractual Services	10,418	9,615	4,546	15,500	10,000		0.0%
Other Charges	103,738	71,660	46,219	65,000	60,500	(4,500)	-6.9%
Capital Outlay	-		1,150			-	0.0%
	$ 609,646	$ 597,402	$ 607,256	$ 679,507	$ 708,810	$ 29,303	4.3%
CD - Code Enforcement							
Personnel Services	$ 585,688	$ 573,169	$ 671,090	$ 701,470	$ 754,330	$ 52,860	7.5%
Supplies & Materials	6,514	8,476	9,512	9,500	10,300	800	8.4%
Contractual Services	158,416	121,871	150,045	130,000	135,000	5,000	3.8%
Other Charges	80,082	110,335	114,892	128,130	120,900	(7,230)	-5.6%
Capital Outlay	-	28,196	-	68,000	45,000	(23,000)	-33.8%
	$ 830,700	$ 842,047	$ 945,539	$ 1,037,100	$ 1,065,530	$ 28,430	2.7%
CD-Nuisance Code Enforcement							
Personnel Services	$ 64,111	$ 168,433	$ 107,993	$ 111,710	$ 123,580	$ 11,870	10.6%
Other Charges	-	2,707	3,072	2,800	3,200	400	14.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 64,111	$ 171,140	$ 111,065	$ 114,510	$ 126,780	$ 12,270	10.7%
CD - GIS							
Personnel Services	$ 20,795	$ 34,040	$ 34,532	$ 36,470	$ 39,670	$ 3,200	8.8%
Other Charges	4,940	4,540	4,744	5,650	5,740	90	1.6%
Capital Outlay	-	-	-	-	-	-	0.0%

City of Roseville Attachment 4
Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
	$ 25,735	$ 38,580	$ 39,276	$ 42,120	$ 45,410	$ 3,290	7.8%
CD - Neighborhood Enhancement							
Personnel Services	$ 117,979	$ 32,043	$ 39,439	$ 34,230	$ 36,420	$ 2,190	6.4%
Supplies & Materials	1,752	81	-	650	650	-	0.0%
Contractual Services	2,633	28	6	-	-	-	0.0%
Other Charges	1,878	4,381	5,006	5,700	5,800	100	1.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 124,242	$ 36,533	$ 44,451	$ 40,580	$ 42,870	$ 2,290	5.6%
Community Development Fund							
Personnel Services	$ 1,283,703	$ 1,323,377	$ 1,408,329	$ 1,481,887	$ 1,591,310	$ 109,423	7.4%
Supplies & Materials	8,626	8,992	9,578	11,150	11,950	800	7.2%
Contractual Services	171,467	131,514	154,597	145,500	145,000	5,000	3.4%
Other Charges	190,638	193,623	173,933	207,280	196,140	(11,140)	-5.4%
Capital Outlay	-	28,196	1,150	68,000	45,000	(23,000)	-33.8%
	$ 1,654,434	$ 1,685,702	$ 1,747,587	$ 1,913,817	$ 1,989,400	$ 81,083	4.2%
EDA Fund							
Personnel Services	$ 195,074	$ 206,402	$ 198,900	$ 204,320	$ 210,250	$ 5,930	2.9%
Supplies & Materials	459	1,290	-	-		-	0.0%
Contractual Services	103,507	161,732	184,130	225,350	202,850	(22,500)	-10.0%
Other Charges	87,494	31,213	57,851	43,690	36,756	(6,934)	-15.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 386,534	$ 400,637	$ 440,881	$ 473,360	$ 449,856	$ (23,504)	-5.0%
License Center Fund							
Personnel Services	$ 1,572,764	$ 1,584,536	$ 1,621,265	$ 1,832,480	$ 2,044,930	$ 212,450	11.6%
Supplies & Materials	25,717	30,212	35,535	35,500	38,200	2,700	7.6%
Utilities	8,292	9,702	10,349	9,800	10,000	200	2.0%
Contractual Services	34,442	34,764	49,913	46,600	48,000	1,400	3.0%
Other Charges	427,065	304,104	636,828	339,426	347,976	8,550	2.5%
Capital Outlay	-	-	-			-	0.0%
	$ 2,068,280	$ 1,963,318	$ 2,353,890	$ 2,263,806	$ 2,489,106	$ 225,300	10.0%
Engineering Services Fund							
Personnel Services	$ 230,903	$ 241,730	$ 254,923	$ 265,720	$ 278,760	$ 13,040	4.9%
Supplies & Materials	1,791	144	1,404	1,000	1,000	-	0.0%
Contractual Services	40,290	137,479	89,427	10,000	-	(10,000)	-100.0%
Other Charges	3,383	2,857	3,300	24,210	22,200	(2,010)	-8.3%
Capital Outlay	-					-	0.0%
	$ 276,367	$ 382,210	$ 349,054	$ 300,930	$ 301,960	$ 1,030	0.3%
Lawful Gambling Fund							
Personnel Services	$ 36,045	$ 36,755	$ 27,101	$ 36,736	$ 29,279	$ (7,457)	-20.3%
Contractual Services	141,000	111,000	120,000	120,000	120,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 177,045	$ 147,755	$ 147,101	$ 156,736	$ 149,279	$ (7,457)	-4.8%
TIF Fund							
Contractual Services	902,711	783,810	1,141,821	1,475,000	2,355,000	$ 880,000	59.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	$ 902,711	$ 783,810	$ 1,141,821	$ 1,475,000	$ 2,355,000	$ 880,000	59.7%
Debt Service Fund							
OSC - Debt: #31	5,353,985	219,396	265,793			-	0.0%
OSC - Debt: 2012A	1,442,385	1,459,395	1,442,385	1,447,057	1,434,720	(12,337)	-0.9%
OSC - Debt: 2020A	775,660	779,940	771,330	778,365	774,480	(3,885)	-0.5%
	$ 7,572,030	$ 2,458,731	$ 2,479,508	$ 2,225,422	$ 2,209,200	$ (16,222)	-0.7%

City of Roseville Attachment 4
Budget Detail by Function: Governmental Funds 8/14/2024

	2021 Actual	2022 Actual	2023 Actual	Amended 2024 Budget	2025 Budget	$$ Increase	% Incr.
Total: Governmental Funds							
Personnel Services	$ 23,263,338	$ 22,256,291	$ 23,337,291	$ 26,294,729	$ 28,257,834	$ 1,963,105	7.5%
Supplies & Materials	1,060,067	1,279,549	1,385,215	1,457,121	1,526,465	69,344	4.8%
Utilities	505,832	906,493	879,421	858,250	902,935	44,685	5.2%
Contractual Services	4,990,281	4,861,091	5,790,073	6,284,318	7,531,705	1,247,387	19.8%
Other Charges	2,564,903	1,855,984	2,487,187	2,907,139	2,374,952	(532,187)	-18.3%
Debt Services	7,572,030	2,458,731	2,479,508	2,225,422	2,209,200	(16,222)	-0.7%
Capital Outlay: Ops	41,680	33,347	1,150	68,000	45,000	(23,000)	-33.8%
Total: Operations	$ 39,998,131	$ 33,651,486	$ 36,359,845	$ 40,094,979	$ 42,848,091	$ 2,753,112	6.9%
Vehicles & Equipment	$ 884,870	$ 993,418	$ 1,990,081	$ 2,491,200	$ 2,294,250	$ (196,950)	-7.9%
General Facilities	301,062	3,824,750	434,344	1,842,900	1,601,595	(241,305)	-13.1%
Pathways & Parking Lots	127,878	171,569	148,484	233,800	289,300	55,500	23.7%
Street Lighting	35,575	-	-	52,500	57,500	5,000	9.5%
Park Improvements	118,988	726,700	788,118	1,434,000	1,476,500	42,500	3.0%
Pavement Management	2,032,708	4,569,024	2,191,077	2,905,000	2,125,000	(780,000)	-26.9%
Total: Capital	$ 3,501,081	$ 10,285,461	$ 5,552,104	$ 8,959,400	$ 7,844,145	$ (1,115,255)	-12.4%
Total: Governmental	$ 43,499,212	$ 43,936,947	$ 41,911,949	$ 49,054,379	$ 50,692,236	1,637,857	3.3%

City of Roseville Attachment 4

Budget Detail by Function: Proprietary Funds 8/14/2024

		2021 Actual		2022 Actual		2023 Actual		Amended 2024 Budget		2025 Budget		$$ Increase	% Incr.
Water Fund													
Personnel Services	$	575,180	$	707,241	$	689,466	$	788,980	$	818,340	$	29,360	3.7%
Supplies & Materials		269,695		276,277		233,096		276,000		277,000		1,000	0.4%
Utilities		5,393,523		5,982,647		6,897,660		6,751,636		7,186,480		434,844	6.4%
Contractual Services		204,137		292,433		322,100		320,250		320,300		50	0.0%
Other Charges		538,032		506,323		500,979		551,425		542,905		(8,520)	-1.5%
Capital Outlay		1,697,527		1,815,240		1,021,505		1,519,000		1,444,000		(75,000)	-4.9%
	$	8,678,094	$	9,580,161	$	9,664,806	$	10,207,291	$	10,589,025	$	381,734	3.7%
Sanitary Sewer Fund													
Personnel Services	$	512,436	$	484,353	$	393,795	$	452,900	$	473,430	$	20,530	4.5%
Supplies & Materials		36,882		44,086		86,341		51,700		53,400		1,700	3.3%
Utilities		3,008,750		2,898,402		3,088,627		3,536,631		3,717,240		180,609	5.1%
Contractual Services		85,005		72,446		157,368		117,500		115,500		(2,000)	-1.7%
Other Charges		470,369		524,141		510,940		542,610		534,940		(7,670)	-1.4%
Capital Outlay		2,111,168		1,716,165		948,463		1,615,000		2,250,000		635,000	39.3%
	$	6,224,610	$	5,739,593	$	5,185,534	$	6,316,341	$	7,144,510	$	828,169	13.1%
Stormwater Fund													
Personnel Services	$	433,789	$	520,333	$	517,326	$	542,070	$	570,250	$	28,180	5.2%
Supplies & Materials		78,438		65,859		84,312		76,500		109,000		32,500	42.5%
Utilities		12,310		10,819		18,962		20,000		20,000		-	0.0%
Contractual Services		141,584		150,572		394,166		241,500		214,500		(27,000)	-11.2%
Other Charges		158,122		150,535		147,247		215,330		213,360		(1,970)	-0.9%
Capital Outlay		1,696,334		2,377,227		1,831,095		2,199,000		1,824,000		(375,000)	-17.1%
	$	2,520,577	$	3,275,345	$	2,993,108	$	3,294,400	$	2,951,110	$	(343,290)	-10.4%
Environmental Fund													
Personnel Services	$	33,603	$	43,273	$	67,585	$	89,080	$	93,000	$	3,920	4.4%
Supplies & Materials		-		1,284		2,261		5,000		5,000		-	0.0%
Contractual Services		528,415		795,642		772,393		987,420		1,026,710		39,290	4.0%
Other Charges		24,410		26,910		27,728		31,010		31,010		-	0.0%
Capital Outlay		-								650,000		650,000	100.0%
	$	586,428	$	867,109	$	869,967	$	1,112,510	$	1,805,720	$	693,210	62.3%
Golf Course Fund													
Personnel Services	$	300,533	$	309,149	$	388,346	$	370,880	$	417,750	$	46,870	12.6%
Supplies & Materials		69,016		84,219		83,047		75,900		101,140		25,240	33.3%
Utilities		12,721		16,616		16,713		17,300		17,800		500	2.9%
Contractual Services		16,013		24,748		21,551		32,200		30,300		(1,900)	-5.9%
Other Charges		121,853		19,246		34,235		42,010		43,110		1,100	2.6%
Capital Outlay		-		87,784		106,154		94,500		68,000		(26,500)	-28.0%
	$	520,136	$	541,762	$	650,046	$	632,790	$	678,100	$	45,310	7.2%
Total: Proprietary Funds													
Personnel Services	$	1,855,541	$	2,064,349	$	2,056,518	$	2,243,910	$	2,372,770	$	128,860	6.3%
Supplies & Materials		454,031		471,725		489,057		485,100		545,540		60,440	12.4%
Utilities		8,427,304		8,908,484		10,021,962		10,325,567		10,941,520		615,953	6.1%
Contractual Services		975,154		1,335,841		1,667,578		1,698,870		1,707,310		8,440	0.5%
Other Charges		1,312,786		1,227,155		1,221,129		1,382,385		1,365,325		(17,060)	-1.4%
Capital Outlay		5,505,029		5,996,416		3,907,217		5,427,500		6,236,000		808,500	20.7%
Total: Non Tax-Supported	$	18,529,845	$	20,003,970	$	19,363,461	$	21,563,332	$	23,168,465	$	1,605,133	8.3%

Attachment 5

2025 BUDGET - REVENUE CHANGES ONLY 8/14/2024

	Total
Property Taxes	
General Fund	$ 1,437,070
Communications	$ 67,475
GO Debt	$ (16,222)
EDA	$ (379)
Total Change in Property Taxes	$ 1,487,944
Intergovernmental Revenue	
General - SAFER grant	$ (51,000)
General - State aid - police & fire	$ 137,200
General - Police & fire training	$ 5,000
General - MSA Maint	$ 36,849
General - Hsg Nav grant	$ 790
General - PS Aid - comittment to diversity	$ (221,900)
General - PS Aid - increase in dispatch services	$ (40,104)
General - PS Aid - BCA required IT costs	$ (16,000)
General - BCA funded police position	$ (16,370)
General - PS Aid -CSO inc & PD&FD Wellness inc	$ (64,500)
General - PS Aid- Fire Cadet inc & 1/2 PD LT post	$ 138,310
General-ARPA/Opioid/PS Aid-social workers	$ 257,856
V&E - Fire & Police public safety aid	$ (1,000,000)
IT- moved to facilities	$ (77,184)
Facilities-State Bonding	$ (678,816)
PMP - MSA construction	$ (880,000)
Recyling - Score & federal grant	$ (93,370)
Recyling - County Grant	$ 100,000
Total change in intergovernmental	$ (2,463,239)
Licenses & Permits	
General- Pawn Shop fees	$ (1,000)
General - Liquor licenses	$ (7,000)
General - Business licenses	$ 6,500
Gen Fund-Fire MF Rental Inspection	$ 47,708
Gen - Fire inspection permits	$ (4,950)
Eng. Svcs-ROW, PIC, other permits	$ (15,200)
Cmty Dev - various permits and licenses	$ 15,300
Total change in licenses & Permits	$ 41,358
Charges for Services	
Gen -Fire hotel, safety & plan review fees	$ (36,200)
Gen - Fire misc fees	$ 3,500

2025 BUDGET - REVENUE CHANGES ONLY 8/14/2024

	Total
Gen - RVA admin fees	$ 3,000
Gen - Police false alarm fees	$ (10,000)
Gen - Police Rosedale reimburse	$ 250,000
Gen - Tower Lease Revenues	$ 451,680
IT fund - Tower lease rev-moved to Gen	$ (451,680)
Recreation-fee activities	$ 26,151
Recreation-Non-fee activities	$ 500
Recreation-Skating Center	$ 72,200
Recreation-Nature Center	$ 35,000
CD-Technology Fee	$ 7,500
License Center-MV, DL, Passports	$ 100,000
Eng Svcs - Falcon Heights	$ 35,000
Water - 8% increase per URStudy	$ 600,000
Water - Increased AH contract	$ 439,507
Sanitary Sewer-2% increase	$ 130,000
Storm Drainage-2.5% inc per Utility Rate Study	$ 94,407
Recycling-increase to cover expenses	$ 50,112
Golf-Green fees & Equip sales	$ 28,612
Total Change in Charges for Services	$ 1,829,289
Fines and Forfeits	
General-Alcohol & tobacco fines	$ 10,000
Total change in court fines	$ 10,000
Cable Franchise Fees	
Communications- based on 5 yr average	$ (20,000)
Tax Increments	
TIF Pay-as-you-go notes	$ 880,000
Special Assessments	
Pavement Mgmt & Water private hydrant	$ (45,247)
Total change in special assessments	$ (45,247)
Interest Earnings	
Gen fund - 5 year average	$ 10,000
IT Fund	$ (2,000)
V & E funds	$ (8,334)
Pathway fund	$ 521
Street light Replacement	$ 3,688
PMP fund	$ 56,187
PIP Fund	$ 23,246

2025 BUDGET - REVENUE CHANGES ONLY 8/14/2024

	Total
Stormwater fund	$ 8,000
Cedarholm Golf fund	$ 2,500
Total Change in Interest earnings	$ 93,808
Donations & Miscellaneous	
Gen Fund-Metro Inet reimb rent & fin svcs	$ 11,825
Gen fund-UNW PILOT	$ (24,208)
Gen - PW state fair sign reimb	$ (325)
Gen - Street patching	$ (1,000)
Police V&E - K9 donation	$ (9,000)
Lawful gambling - based on past year	$ (8,747)
EDA - NW donations	$ (23,125)
Sewer-vehicle trade in	$ 165,000
Total Change in Misc/Transfers In	$ 110,420
Transfers In	
ARPA Funds	$ (638,600)
IT - Internal transfers	$ (65,000)
GEN-IT internal transfers	$ 65,000
Trf to GEN from IT ops	$ (595,864)
Parks-from IT capital - computers	$ (1,530)
GEN-from IT capital-computers	$ (20,656)
trf from IT to Street Light	$ (300,000)
trf from IT to V& E	$ (510,214)
trf from Exc cash reserve to CIP	$ 525,000
Golf-trf in to cover capital expenses	$ (26,500)
	$ (1,568,364)
Total Revenue & Transfer In Changes	$ 355,969

Attachment 6

2025 BUDGET - EXPENDITURE CHANGES ONLY 8/14/2024

	Total
PERSONNEL CHANGES	
Steps, turnover, insurance & union changes	$ 624,230
COLA	$ 656,703
Increase temp/seasonal-Golf	$ (5,000)
Increase fire cadets	$ 50,880
Overtime increase-police	$ 39,640
Reclassifications - Golf & Finance	$ 6,560
LC-3pt to ft & add 1 pt	$ 122,350
New 2 Mental Health Coord - police	$ 257,856
New Hsg Officer/Fire inspector	$ 104,960
New Commander in Police Admin	$ 174,860
Parks-Forestry Supervisor (net of pt forester)	$ 58,926
	$ 2,091,965
SUPPLIES & MATERIALS	
Police - Clothing	$ 35,000
Fire-vehicle & oper. Supplies & clothing	$ 6,700
Skating Center-Merchandise for slae	$ 4,000
Park Maint- vehicle & operating supplies	$ 18,000
Storm-vehicle supplies	$ 31,500
Golf - operating supplies	$ 17,000
Other minor cost changes	$ 17,584
	$ 129,784
UTILITIES	
Cedarholm	$ 500
Fire-building utilities	$ 1,950
Building Maintenance	$ 2,400
Street Lighting	$ (5,000)
Park Buildings	$ 2,135
Skating Center	$ 40,000
Park Maintenance	$ 3,000
License Center	$ 200
Water	$ 434,844
Sewer	$ 180,609
	$ 660,638
CONTRACTUAL SERVICES	
Admin - Metro-INET contract	$ 38,106
Admin-software maintenance increases	$ 9,261
Council-strategic plan, cmty survey	$ (50,000)
Finance - new software maintenance	$ 34,805

2025 BUDGET - EXPENDITURE CHANGES ONLY 8/14/2024

	Total
Police-Dispatch services	$ 36,446
Police-Software maintenance	$ 49,975
Police-Ramsey cty Soc Worker contract	$ (69,600)
Police - Rosedale officers	$ 250,000
Fire- increased contract maint	$ 21,000
Bldg Maint-facility repair contracts	$ 23,305
Streetscape-retaining walls and other things	$ 40,000
TIF-increased TIF contract payments	$ 880,000
Environmental-recycling contract	$ 39,290
EDA- reduced professional services	$ (22,500)
Other minor cost changes	$ (24,311)
	$ 1,255,777
OTHER CHARGES	
Police-cont maint vehicles	$ 27,000
Police-telephone	$ 13,500
Police-training, conferences & tuition reimb	$ 16,100
Fire-cont. maint vehicles	$ 8,000
PW Admin- software operating	$ (16,250)
Communications - memberships (Nine north)	$ 23,223
Lic Cntr-minor repairs(paint/floor)	$ 7,500
Water-software operating	$ (8,020)
Sewer-software operating	$ (9,020)
Storm-software operating	$ (8,720)
EDA - reduced other charges	$ (6,934)
Other minor cost changes	$ 238
	$ 46,617
DEBT SERVICE CHANGES	
Debt Service - Water	$ 50
Debt Service -GO	$ (16,222)
	$ (16,172)
CAPITAL OUTLAY CHANGES	
Vehicles & Equipment	$ 635,450
Facilities	$ (241,305)
Pathways & Parking Lots	$ 55,500
Street Lighting	$ 5,000
Park Improvements	$ 42,500
Pavement Management	$ (780,000)
Golf equipment	$ (26,500)
Stormwater capital	$ (375,000)
Sewer capital	$ 635,000
Water-capital	$ (75,000)

2025 BUDGET - EXPENDITURE CHANGES ONLY 8/14/2024

	Total
Environmental - recycling carts	$ 650,000
Cmty Dev - vehicle	$ (23,000)
Total Change in Capital Outlay	$ 502,645
Transfer Out	
IT Capital - trf to other funds	$ (832,400)
IT Operating- trf out to GEN for revenues collected	$ (595,864)
Total Change in Transfers Out	$ (1,428,264)
Total Expenditure Changes	$ 3,242,990

Roseville Finance Commission
Agenda Item

DATE: August 22, 2024 **ITEM:** 4.b.

ITEM DESCRIPTION: Receive Commission Recommendations 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 22, 2024

No.	Recommendation	Description	Date Recommended	Date Presented	Status	Discussion and Next Steps
2023-01	Finance Commission recommends 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.
2023-01	Finance Commission recommends 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	6/17/2024	6/17/2024	Received	On 6/17/24 the Finance Commission in its annual joint meeting with the City Council, presented a recommendation for limited investment in equities.
2024-01	The Finance Commission recommends the purchase of electric fire engine over the diesel engine. Despite the extra cost associated with electric engines, Finance understands that there are environmental advantages that are in line with the City priorities. Also grant opportunities that may offset some of the cost and possible opportunities to negotiate a lower purchase price.	The Fire Department is proposing to transition to Electric Fire Engines.	1/9/2024	11/14/2023	Implemented	On 11/14/23 Fire Chief Brosnahan and Finance Director Pietrick presented information about electric vs diesel fire engines. Further discussion and financial analysis presented by Finance Commissioners on 1/9/24. Information and recommendation will be presented to City Council on 1/22/24. Approved by Council 1/22/24.

Roseville Finance Commission
Agenda Item

DATE: August 22, 2024 **ITEM:** 4.c.

ITEM DESCRIPTION: Continued review of the draft 2025-2044 Capital Improvement Plan

Background

The Finance Commission had a first review and discussion of the 2025-2044 Capital Improvement Plan (CIP) at their July 9, 2024, meeting. The draft CIP was presented and discussed at the City Council meeting on July 15, 2024.

Changes that have occurred since the last Finance Commission meeting include revised amounts in the Facilities fund and the Recycling fund.

The CIP is analyzed each year and projects are prioritized and costs are updated to reflect the current realities. While we have noted future projected increases in tax levy support and/or bond issuance to fund certain projects, these projections are analyzed each year and may or may not be part of future recommended Capital Improvement Plans.

Over the past few years, the city has increased levy support to various capital improvement funds in recognition of the need to maintain and replace capital equipment and infrastructure to continue to serve the residents of our community. In the 2024 and 2025 budgets, instead of levy increases, one-time use of reserves was utilized to provide funding in some funds.

While the overall funding of capital funds is sufficient over the next 5 years, individual funds will require an infusion of levy dollars in the next few years or alternative funding. Specific funds that have and will continue to need increased levy funding are:

Police Vehicle & Equipment Fund
Fire Vehicle & Equipment Fund – bonding/equipment notes planned for the electric fire engine
Public Works Vehicle & Equipment Fund – possible bonding/equipment notes for some items
Parks &m Rec Vehicle & Equipment Fund – possible bonding/notes for some items
General Facilities – possible bonding/notes for some items
Streetlight Maintenance Fund
Pathway/Parking Lot Maintenance Fund - possible bonding/notes for some items

Historically, the City has been able to build up cash reserves to handle future capital improvement needs. Over the past four years we have discussed many of the funds noted above as they have had ongoing issues with maintaining sufficient reserves to cover the needed replacement of capital equipment and infrastructure.

The purchase of an electric fire engine was approved with the understanding that capital equipment notes would need to be issued to fund that purchase. We may want to bundle some other equipment into the equipment notes issued to assist some of these funds. The issuance of debt would come with a general obligation requirement that would result in an increase to the city's levy to cover the debt service. This would help in providing financial support in the near term to continue replacement of equipment and infrastructure that has reached the end of its useful life. More information on the potential debt issuance will be a discussion item in 2025.

This is the second review of the CIP by the Finance Commission. In September, the Commission will have an opportunity to establish a recommendation on the CIP to forward to the City Council.

Recommendation
Not applicable.

Requested Commission Action
After completing its review, the Commission is asked to submit CIP funding strategies to recommend to the City Council at the upcoming meeting on September 16, 2024.

Attachments
1. Capital Improvement Plan 2025-2044-8-12-24

City of Roseville *Updated 8/12/2024*

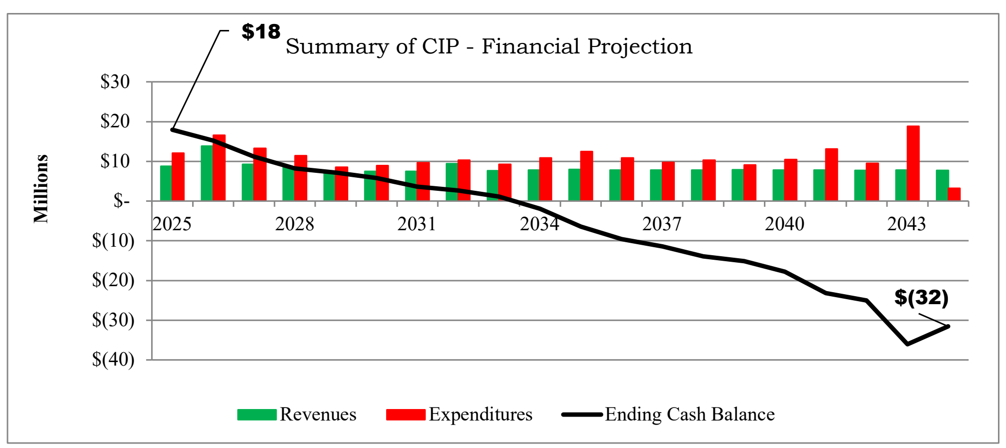
Capital Improvement Plan: **Summary of All Capital Funds**

2025-2044

Summary by Function

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Tax Levy: Current	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000
Tax Levy: Add/Sub*	-	-	-	-	-	-	-	-	-	-
Fees, MSA, Asmnts,Trfs, ARP/	4,257,600	6,738,208	4,986,350	4,249,430	3,255,000	3,285,000	3,315,000	3,396,000	3,599,000	3,666,000
Sale of Assets/Internal Loan	167,000	2,776,909	165,500	133,000	148,500	123,000	130,000	1,953,000	30,000	64,500
Interest Earnings	370,538	322,571	137,997	95,874	79,949	77,989	70,707	60,538	50,112	57,782
Revenues	$ 8,795,138	$ 13,837,688	$ 9,289,846	$ 8,478,304	$ 7,483,449	$ 7,485,989	$ 7,515,707	$ 9,409,538	$ 7,679,112	$ 7,788,282
Administration	$ 23,000	$ 75,000	$ 45,000	$ 23,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 23,000
Finance	-	50,000	-	-	-	-	-	-	-	-
Central Services	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500
Police	675,900	781,010	624,480	733,845	645,350	624,020	814,110	583,160	609,620	745,845
Fire	675,850	1,922,000	676,500	380,000	212,000	374,350	196,000	607,000	47,000	360,000
Public Works	341,000	117,000	783,500	796,000	165,000	115,000	466,000	170,000	633,000	428,000
Parks & Recreation	495,513	192,000	204,000	244,000	325,500	428,000	15,000	447,000	300,000	400,000
General Facility Improvements	1,264,595	2,986,000	1,073,925	927,744	572,500	715,000	1,099,000	186,000	981,300	837,500
Park Improvements	1,436,500	2,102,500	805,000	940,000	945,000	1,022,500	895,000	663,000	557,500	1,397,000
Street Improvements	2,125,000	3,425,000	3,350,000	2,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Street Lighting	57,500	120,000	285,000	-	185,000	347,500	170,000	22,500	22,500	-
Pathways (Existing)	289,300	336,300	551,300	441,300	321,300	411,300	371,300	341,300	351,300	341,300
Community Development	45,000	100,000	45,000	-	-	45,000	-	-	-	45,000
Golf	68,000	672,000	69,500	134,000	94,500	49,000	17,000	30,000	84,000	104,500
Recyling	650,000	-	-	-	-	-	-	-	-	-
Water	844,000	454,000	1,722,000	1,093,500	643,000	684,000	1,109,000	2,519,000	1,154,000	1,087,000
Sanitary Sewer	1,894,000	1,654,000	1,642,000	1,743,500	1,510,000	1,154,000	1,121,500	1,089,000	1,054,000	1,204,000
Storm Sewer	1,124,000	1,505,000	1,335,500	1,281,000	1,165,000	1,114,000	1,562,000	1,849,000	1,609,000	2,085,000
Expenditures	$ 12,067,658	$ 16,550,310	$ 13,271,205	$ 11,446,389	$ 8,512,650	$ 8,912,170	$ 9,664,410	$ 10,335,460	$ 9,231,720	$ 10,866,645
Beginning Cash Balance	$ 21,164,499	$ 17,891,979	$ 15,179,358	$ 11,197,999	$ 8,229,914	$ 7,200,714	$ 5,774,533	$ 3,625,830	$ 2,699,907	$ 1,147,299
Annual Surplus (deficit)	(3,272,520)	(2,712,622)	(3,981,359)	(2,968,085)	(1,029,201)	(1,426,181)	(2,148,703)	(925,922)	(1,552,608)	(3,078,363)
Ending Cash Balance	$ 17,891,979	$ 15,179,358	$ 11,197,999	$ 8,229,914	$ 7,200,714	$ 5,774,533	$ 3,625,830	$ 2,699,907	$ 1,147,299	$ (1,931,064)

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total
Tax Levy: Current	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 80,000,000
Tax Levy: Add/Sub*	-	-	-	-	-	-	-	-	-	-	-
Fees, MSA, Asmnts,Trfs, ARP/	3,736,000	3,710,000	3,774,000	3,753,000	3,750,000	3,759,000	3,710,000	3,696,000	3,740,000	3,696,000	78,071,587
Sale of Assets/Internal Loan	177,000	85,000	60,000	67,000	94,500	50,000	50,000	30,000	30,000	30,000	6,364,909
Interest Earnings	45,588	15,634	13,197	12,850	14,773	12,397	19,799	6,050	10,704	21,908	1,496,957
Revenues	$ 7,958,588	$ 7,810,634	$ 7,847,197	$ 7,832,850	$ 7,859,273	$ 7,821,397	$ 7,779,799	$ 7,732,050	$ 7,780,704	$ 7,747,908	$ 165,933,454
Administration	$ 20,000	$ 75,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 553,000
Finance	-	-	-	-	400,000	-	-	-	-	-	450,000
Central Services	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	1,170,000
Police	585,350	736,230	665,260	599,800	652,120	712,845	738,560	601,880	655,900	641,800	13,427,085
Fire	2,011,850	375,000	330,000	180,000	121,000	737,350	1,625,000	585,000	148,000	10,000	11,573,900
Public Works	671,000	311,100	857,500	110,000	280,000	838,000	297,000	120,000	65,000	20,000	7,584,100
Parks & Recreation	339,000	163,000	38,000	596,000	53,500	157,000	235,000	79,000	-	-	4,711,513
General Facility Improvements	872,000	607,000	575,000	167,000	544,000	426,000	2,419,000	635,000	11,087,000	4,000	27,979,564
Park Improvements	1,041,000	1,010,000	860,000	640,000	405,000	535,000	1,115,000	560,000	250,000	250,000	17,430,000
Street Improvements	1,750,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	40,350,000
Street Lighting	175,000	30,000	20,000	50,000	85,000	155,000	50,000	65,000	-	-	1,840,000
Pathways (Existing)	456,300	451,300	321,300	321,300	451,300	366,300	376,300	391,300	371,300	341,300	7,604,000
Community Development	45,000	100,000	45,000	-	-	45,000	-	-	-	45,000	560,000
Golf	187,000	69,000	108,000	75,000	118,500	64,000	34,000	-	44,000	-	2,022,000
Recyling	-	-	-	-	-	-	-	-	-	-	650,000
Water	1,054,000	1,254,000	1,034,000	1,134,000	1,008,000	1,014,000	1,039,000	1,009,000	1,076,000	-	20,931,500
Sanitary Sewer	1,292,000	1,194,000	1,061,500	2,029,000	1,173,500	1,054,000	1,054,000	1,454,000	1,106,000	20,000	25,504,000
Storm Sewer	1,914,000	2,625,000	1,856,500	2,494,000	1,903,000	2,443,000	2,234,000	2,110,000	2,121,000	-	34,330,000
Expenditures	$ 12,472,000	$ 10,909,130	$ 9,703,560	$ 10,324,600	$ 9,123,420	$ 10,478,995	$ 13,145,360	$ 9,538,680	$ 18,855,700	$ 3,260,600	$ 218,670,662
Beginning Cash Balance	$ (1,931,064)	$ (6,444,476)	$ (9,542,972)	$ (11,399,336)	$ (13,891,085)	$ (15,155,232)	$ (17,812,830)	$ (23,178,390)	$ (24,985,020)	$ (36,060,017)	
Annual Surplus (deficit)	(4,513,412)	(3,098,496)	(1,856,363)	(2,491,750)	(1,264,147)	(2,657,598)	(5,365,561)	(1,806,630)	(11,074,996)	4,487,308	
Ending Cash Balance	$ (6,444,476)	$ (9,542,972)	$ (11,399,336)	$ (13,891,085)	$ (15,155,232)	$ (17,812,830)	$ (23,178,390)	$ (24,985,020)	$ (36,060,017)	$ (31,572,709)	



Total Expenditures	$ 218,670,662
Total Revenues	165,933,454
Total Cash Reserves	21,164,499
Total Funding	$ 187,097,953
Total Financing Surplus (Gap)	$ (31,572,709)

City of Roseville

Capital Improvement Plan: **Administration Equipment Fund (405)**

2025-2044

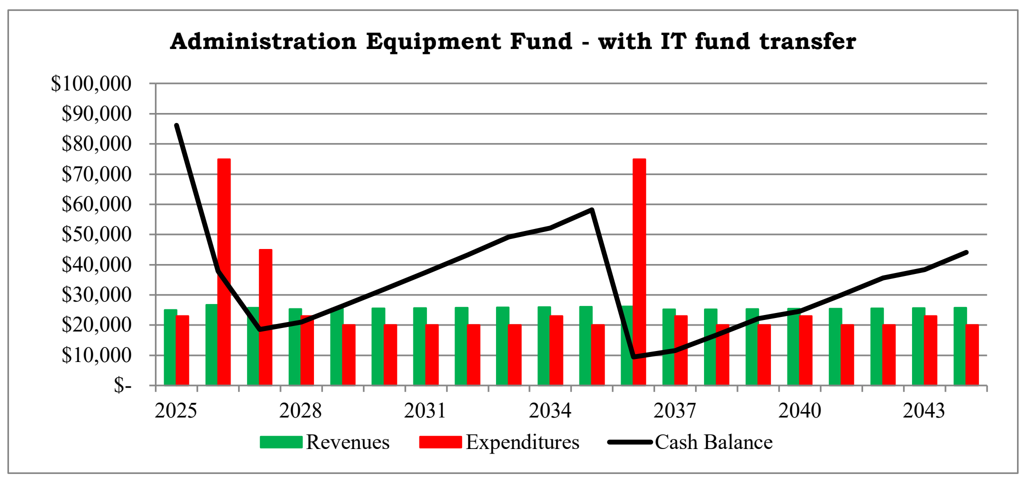
Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Tax Levy: Current	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Tax Levy: Add/Sub	-									
Other/Transfer In	-	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	1,722	757	372	419	528	638	751	866	983
Revenues	$ 25,000	$ 26,722	$ 25,757	$ 25,372	$ 25,419	$ 25,528	$ 25,638	$ 25,751	$ 25,866	$ 25,983
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	16,000	75,000	45,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Furniture & Fixtures	7,000	-	-	3,000	-	-	-	-	-	3,000
Buildings	-	-	-	-	-	-	-	-	-	-
Improvements	-	-	-	-	-	-	-	-	-	-
Expenditures	$ 23,000	$ 75,000	$ 45,000	$ 23,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 23,000
Beginning Cash Balance	$ 84,116	$ 86,116	$ 37,838	$ 18,595	$ 20,967	$ 26,386	$ 31,914	$ 37,552	$ 43,303	$ 49,169
Annual Surplus (deficit)	2,000	(48,278)	(19,243)	2,372	5,419	5,528	5,638	5,751	5,866	2,983
Cash Balance	$ 86,116	$ 37,838	$ 18,595	$ 20,967	$ 26,386	$ 31,914	$ 37,552	$ 43,303	$ 49,169	$ 52,153

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	
Other/Transfer In	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	1,043	1,164	187	231	336	442	491	601	713	767	
Revenues	$ 26,043	$ 26,164	$ 25,187	$ 25,231	$ 25,336	$ 25,442	$ 25,491	$ 25,601	$ 25,713	$ 25,767	$ 513,012
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	20,000	75,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Furniture & Fixtures	-	-	3,000	-	-	3,000	-	-	3,000	-	
Buildings	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 20,000	$ 75,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 553,000
Beginning Cash Balance	$ 52,153	$ 58,196	$ 9,360	$ 11,547	$ 16,778	$ 22,114	$ 24,556	$ 30,047	$ 35,648	$ 38,361	
Annual Surplus (deficit)	6,043	(48,836)	2,187	5,231	5,336	2,442	5,491	5,601	2,713	5,767	
Cash Balance	$ 58,196	$ 9,360	$ 11,547	$ 16,778	$ 22,114	$ 24,556	$ 30,047	$ 35,648	$ 38,361	$ 44,128	

Cash Balance (Year-End) *	$ 25,116	2023
Planned CIP Surplus/Deficit	59,000	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 84,116	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
E	Voting Equipment	16,000	75,000	20,000	20,000	20,000	20,000	20,000	20,000	$ 20,000	20,000
E	Software			25,000			-	-	-	-	-
F	Office Equipment	7,000			3,000		`				3,000
		-	-	-	-	-	-	-	-	-	-
		$ 23,000	$ 75,000	$ 45,000	$ 23,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 23,000

Key	Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Voting Equipment	20,000	75,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	$ 506,000
E	Software		-	-	-							25,000
F	Office Equipment			3,000			3,000			3,000		22,000
		-	-	-	-	-	-	-	-	-	-	-
		$ 20,000	$ 75,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 20,000	$ 23,000	$ 20,000	$ 553,000

2.0% = Projected interest earnings rate

Comments:

2025	$5,000	New standing desk, chairs, miscellaneous (intern/ staff)
2026	$50,000	Voting equipment new purchase by county (pushed to 2026)
2030	$75,000	(Reduced)Voting equipment new purchase by county

City of Roseville

Capital Improvement Plan: **Finance Equipment Fund (404)**

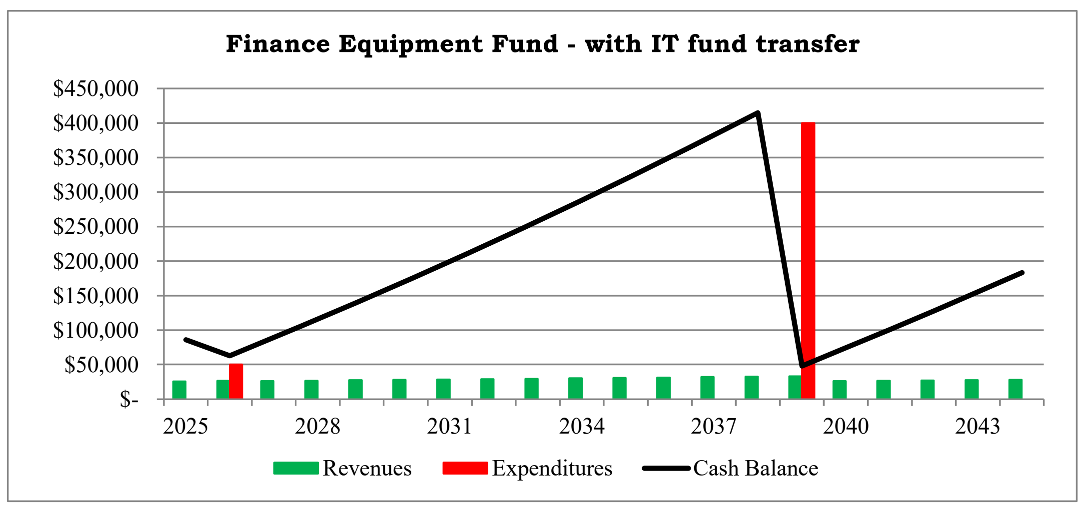
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other/Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	500	1,720	1,254	1,779	2,315	2,861	3,418	3,987	4,566	5,158	5,761	6,376	7,004	7,644	8,296	962	1,482	2,011	2,552	3,103	
Revenues	$ 25,500	$ 26,720	$ 26,254	$ 26,779	$ 27,315	$ 27,861	$ 28,418	$ 28,987	$ 29,566	$ 30,158	$ 30,761	$ 31,376	$ 32,004	$ 32,644	$ 33,296	$ 25,962	$ 26,482	$ 27,011	$ 27,552	$ 28,103	$ 572,747
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 450,000
Beginning Cash Balance	$ 60,483	$ 85,983	$ 62,703	$ 88,957	$ 115,736	$ 143,051	$ 170,912	$ 199,330	$ 228,316	$ 257,883	$ 288,040	$ 318,801	$ 350,177	$ 382,181	$ 414,824	$ 48,121	$ 74,083	$ 100,565	$ 127,576	$ 155,128	
Annual Surplus (deficit)	25,500	(23,280)	26,254	26,779	27,315	27,861	28,418	28,987	29,566	30,158	30,761	31,376	32,004	32,644	(366,704)	25,962	26,482	27,011	27,552	28,103	
Cash Balance	$ 85,983	$ 62,703	$ 88,957	$ 115,736	$ 143,051	$ 170,912	$ 199,330	$ 228,316	$ 257,883	$ 288,040	$ 318,801	$ 350,177	$ 382,181	$ 414,824	$ 48,121	$ 74,083	$ 100,565	$ 127,576	$ 155,128	$ 183,230	

Cash Balance (Year-End) *	$ 54,573	2023
Planned CIP Surplus/Deficit	5,910	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 60,483	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Financial Software: Upgrade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 400,000
E	Budget Software	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 400,000	$ -	$ -	$ -	$ -	$ -	$ 450,000

2.0% = Projected interest earnings rate

City of Roseville

Updated 8/12/2024

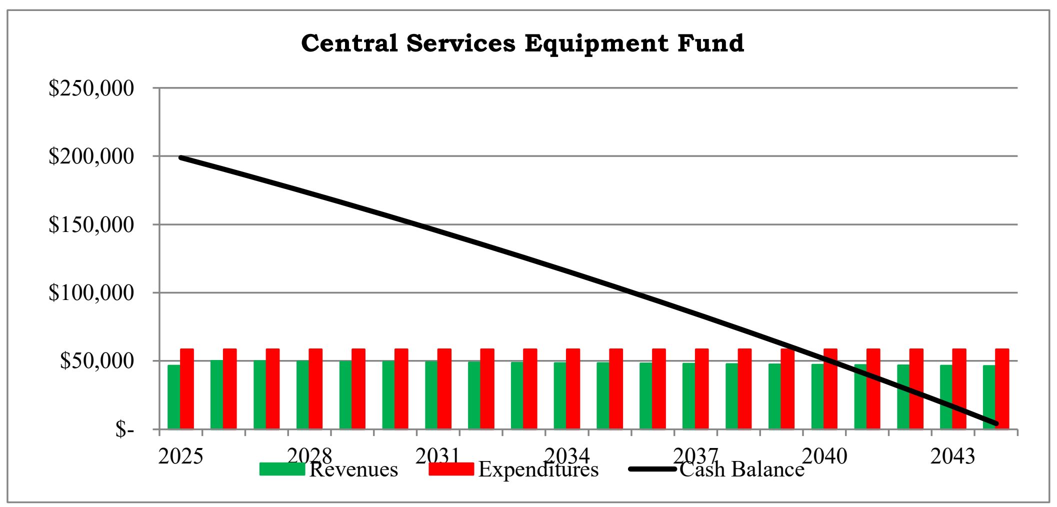
Capital Improvement Plan: **Central Services Equipment Fund (409)**

2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	
Tax Levy: Add/Sub	-																				
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	500	3,979	3,808	3,634	3,457	3,276	3,092	2,903	2,712	2,516	2,316	2,112	1,905	1,693	1,477	1,256	1,031	802	568	329	
Revenues	$ 46,500	$ 49,979	$ 49,808	$ 49,634	$ 49,457	$ 49,276	$ 49,092	$ 48,903	$ 48,712	$ 48,516	$ 48,316	$ 48,112	$ 47,905	$ 47,693	$ 47,477	$ 47,256	$ 47,031	$ 46,802	$ 46,568	$ 46,329	$ 963,366
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	58,500	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 1,170,000
Beginning Cash Balance	$ 210,928	$ 198,928	$ 190,407	$ 181,715	$ 172,849	$ 163,806	$ 154,582	$ 145,174	$ 135,577	$ 125,789	$ 115,805	$ 105,621	$ 95,233	$ 84,638	$ 73,830	$ 62,807	$ 51,563	$ 40,094	$ 28,396	$ 16,464	
Annual Surplus (deficit)	(12,000)	(8,521)	(8,692)	(8,866)	(9,043)	(9,224)	(9,408)	(9,597)	(9,788)	(9,984)	(10,184)	(10,388)	(10,595)	(10,807)	(11,023)	(11,244)	(11,469)	(11,698)	(11,932)	(12,171)	
Cash Balance	$ 198,928	$ 190,407	$ 181,715	$ 172,849	$ 163,806	$ 154,582	$ 145,174	$ 135,577	$ 125,789	$ 115,805	$ 105,621	$ 95,233	$ 84,638	$ 73,830	$ 62,807	$ 51,563	$ 40,094	$ 28,396	$ 16,464	$ 4,294	

Cash Balance (Year-End)	$ 222,928	2023
Planned CIP Surplus/Deficit	(12,000)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 210,928	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Postage Machine Lease	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 90,000
E	Copier/Printer/Scanner Lease	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	1,080,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 58,500	$ 1,170,000

City of Roseville

Capital Improvement Plan: **Police Vehicle & Equipment Fund (400)**

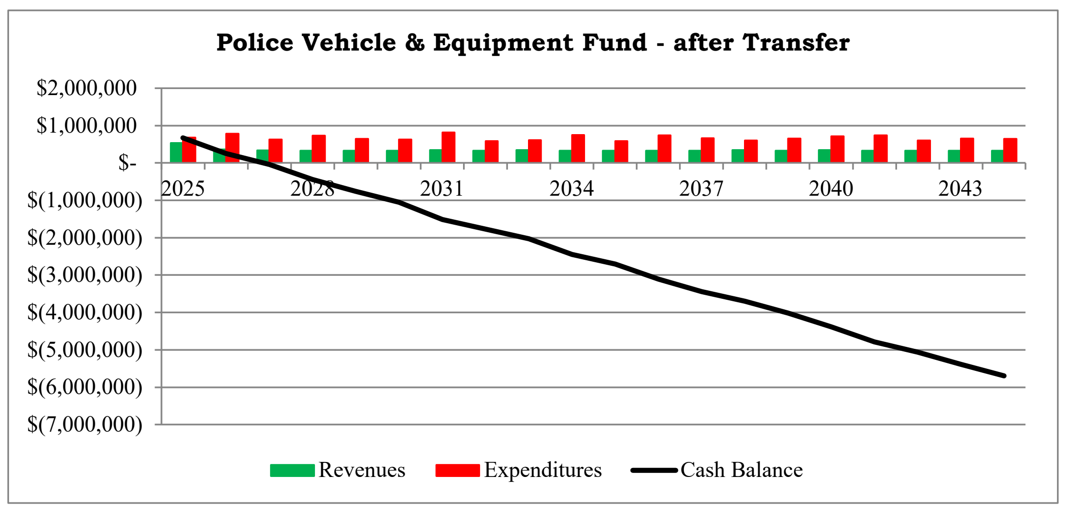
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues/trfs in	200,000	19,000	-	-	-	-	19,000	-	19,000	-	-	-	-	19,000	-	19,000	-	-	-	-	
Sale of Assets	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Interest Earnings	3,500	13,380	5,007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 533,500	$ 362,380	$ 335,007	$ 330,000	$ 330,000	$ 330,000	$ 349,000	$ 330,000	$ 349,000	$ 330,000	$ 330,000	$ 330,000	$ 330,000	$ 349,000	$ 330,000	$ 349,000	$ 330,000	$ 330,000	$ 330,000	$ 330,000	$ 6,916,887
Vehicles	$ 514,000	$ 449,000	$ 449,000	$ 514,000	$ 505,000	$ 464,000	$ 514,000	$ 449,000	$ 449,000	$ 570,000	$ 449,000	$ 449,000	$ 529,000	$ 449,000	$ 505,000	$ 514,000	$ 449,000	$ 449,000	$ 514,000	$ 520,000	
Equipment	156,800	326,910	170,380	203,245	128,950	154,920	295,010	129,060	155,520	159,245	124,950	282,130	131,160	145,700	142,020	182,245	278,160	147,780	136,800	116,700	
Furniture & Fixtures	5,100	5,100	5,100	16,600	11,400	5,100	5,100	5,100	5,100	16,600	11,400	5,100	5,100	5,100	5,100	16,600	11,400	5,100	5,100	5,100	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 675,900	$ 781,010	$ 624,480	$ 733,845	$ 645,350	$ 624,020	$ 814,110	$ 583,160	$ 609,620	$ 745,845	$ 585,350	$ 736,230	$ 665,260	$ 599,800	$ 652,120	$ 712,845	$ 738,560	$ 601,880	$ 655,900	$ 641,800	$13,427,085
Beginning Cash Balance	$ 811,399	$ 668,999	$ 250,369	$ (39,104)	$ (442,949)	$ (758,299)	$(1,052,319)	$(1,517,429)	$(1,770,589)	$(2,031,209)	$(2,447,054)	$(2,702,404)	$(3,108,634)	$(3,443,894)	$ (3,694,694)	$ (4,016,814)	$ (4,380,659)	$ (4,789,219)	$ (5,061,099)	$ (5,386,999)	
Annual Surplus (deficit)	(142,400)	(418,630)	(289,473)	(403,845)	(315,350)	(294,020)	(465,110)	(253,160)	(260,620)	(415,845)	(255,350)	(406,230)	(335,260)	(250,800)	(322,120)	(363,845)	(408,560)	(271,880)	(325,900)	(311,800)	
Cash Balance	$ 668,999	$ 250,369	$ (39,104)	$ (442,949)	$ (758,299)	$(1,052,319)	$(1,517,429)	$(1,770,589)	$(2,031,209)	$(2,447,054)	$(2,702,404)	$(3,108,634)	$(3,443,894)	$(3,694,694)	$ (4,016,814)	$ (4,380,659)	$ (4,789,219)	$ (5,061,099)	$ (5,386,999)	$ (5,698,799)	

Cash Balance (Year-End) *	$ 568,609	2023
Planned CIP Surplus/Deficit	242,790	2024
Adjust for Delayed CIP Items		2024
Cash Balance (Beg. Year)	$ 811,399	2025

* Current Assets - Current Liabilities



	566,000
minor	109,900

Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V	Marked squad cars (5 / yr)	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 4,500,000
V	Unmarked vehicles (2 / yr)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	2,000,000
V	CSO Vehicle	50,000	-	-	50,000	-	-	50,000	-	-	50,000	-	-	50,000	-	-	50,000	-	-	50,000	-	350,000
V	Community relations/ Admin Vehic	-	-	-	-	50,000	-	-	-	-	50,000	-	-	-	-	50,000	-	-	-	-	50,000	200,000
V	Squad conversion, seats, control bo:	139,000	124,000	124,000	139,000	130,000	124,000	139,000	124,000	124,000	145,000	124,000	124,000	139,000	124,000	130,000	139,000	124,000	124,000	139,000	130,000	2,609,000
V	Park Patrol vehicle	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	45,000
V	Radar Units (2/yr)	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	140,000
V	Stop Sticks (4/yr)	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	44,000
E	Computer/ Electronic Equip (office)	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	280,000
E	Computer replacements for fleet	-	150,000	-	-	-	-	150,000	-	-	-	-	150,000	-	-	-	-	150,000	-	-	-	600,000
E	Cell phones/computer devices (offic	-	-	5,645	-	-	5,645	-	-	5,645	-	-	5,645	-	-	5,645	-	-	5,645	-	-	33,870
E	Printer replacements for fleet	-	7,210	7,210	-	-	-	7,210	7,210	-	-	-	7,210	7,210	-	-	-	7,210	7,210	-	-	57,680
E	Speed notification unit	-	-	-	10,000	-		-	-	10,000	-	-	-	-	10,000	-	-	-	-	10,000	-	40,000
E	GPS Devices	-	-	5,150	-	-	-	-	5,150	-	-	-	-	5,150	-	-	-	-	5,150	-	-	20,600
E	New K-9	-	19,000	-	-	-	-	19,000	-	19,000	-	-	-	-	19,000	-	19,000	-	-	-	-	95,000
E	Less-lethal weapons	22,000	22,000	22,000	60,000	22,000	22,000	22,000	22,000	22,000	60,000	22,000	22,000	22,000	22,000	22,000	60,000	22,000	22,000	22,000	22,000	554,000
E	Long guns	15,000	15,000	15,000	15,000	23,000	23,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	23,000	23,000	15,000	332,000

City of Roseville
Capital Improvement Plan: **Police Vehicle & Equipment Fund (400)**
2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Sidearms	7,000	7,000	7,000	7,000	7,000	25,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	25,000	7,000	7,000	7,000	7,000	7,000	176,000
E	Tactical gear	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	21,600	20,000	416,000
E	IBIS Fingerprinting Equipment	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	21,000
E	Crime scene equipment (office)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	60,000
E	Fitness Room Equipment	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	60,000
E	K-9 Training Equipment	-	-	-	1,545	-	-	-	-	-	1,545	-	-	-	-	-	1,545	-	-	-	-	4,635
E	Body Worn Camera Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	20,000
E	Evidence Room (office)	-	-	2,575	-	-	2,575	-	-	2,575	-	-	2,575	-	-	2,575	-	-	2,575	-	-	15,450
E	Report Room Monitors (office)	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	2,500	25,000
E	Roll Call Equipment	4,000	-	-	-	-	4,000	-	-	-	-	4,000	-	-	-	-	4,000	-	-	-	-	16,000
E	Investigation Conf. Room	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	2,500	-	-	5,000
E	Defibrillators	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	40,000
E	Shredder	-	-	-	-	5,150	-	-	-	-	-	5,150	-	-	-	-	-	5,150	-	-	-	15,450
E	Radio Equipment (1 squad 8 person	52,000	52,000	52,000	52,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	496,000
F	Office furniture (office)	2,100	2,100	2,100	2,100	8,400	2,100	2,100	2,100	2,100	2,100	8,400	2,100	2,100	2,100	2,100	2,100	8,400	2,100	2,100	2,100	60,900
F	Patrol area cubicles	-	-	-	9,500	-	-	-	-	-	9,500	-	-	-	-	-	9,500	-	-	-	-	28,500
F	Appliances (office)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	60,000
F	Detention Room	-		-	2,000	-	-	-	-	-	2,000	-	-	-	-	-	2,000	-	-	-	-	6,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 675,900	$ 781,010	$ 624,480	$ 733,845	$ 645,350	$ 624,020	$ 814,110	$ 583,160	$ 609,620	$ 745,845	$ 585,350	$ 736,230	$ 665,260	$ 599,800	$ 652,120	$ 712,845	$ 738,560	$ 601,880	$ 655,900	$ 641,800	$13,427,085

2.0% = Projected interest earnings rate

City of Roseville

Capital Improvement Plan: **Fire Vehicle & Equipment Fund (401)**

2025-2044

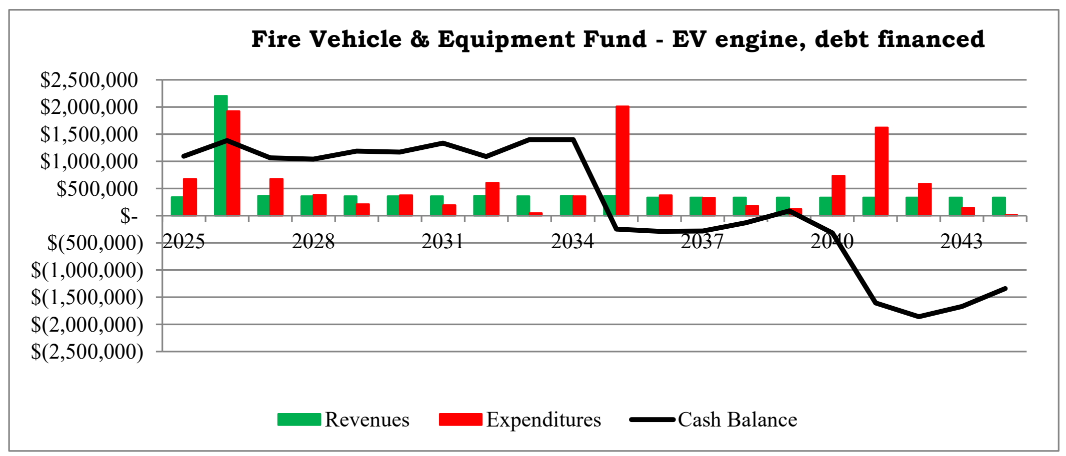
Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	
Tax Levy: Add/Sub	-																				
Other/Debt	-	1,800,000		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	5,000	21,894	27,592	21,314	20,840	23,717	23,404	26,652	21,745	27,940	27,999	-	-	-	-	1,702	-	-	-	-	
Revenues	$ 340,000	$ 2,206,894	$ 362,592	$ 356,314	$ 355,840	$ 358,717	$ 358,404	$ 361,652	$ 356,745	$ 362,940	$ 362,999	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 336,702	$ 335,000	$ 335,000	$ 335,000	$ 335,000	$ 8,799,797
Vehicles	$ 402,000	$ 1,800,000	$ 315,000	$ 80,000	$ 125,000	$ 80,000	$ 65,000	$ 395,000	$ -	$ 325,000	$ 1,800,000	$ 125,000	$ -	$ 125,000	$ 80,000	$ 245,000	$ 1,380,000	$ 315,000	$ 80,000	$ -	
Equipment	261,350	67,000	356,500	295,000	72,000	278,350	111,000	212,000	47,000	10,000	189,850	230,000	330,000	46,000	36,000	465,350	245,000	215,000	63,000	10,000	
Furniture & Fixtures	12,500	55,000	5,000	5,000	15,000	16,000	20,000	-	-	25,000	22,000	20,000	-	9,000	5,000	27,000	-	55,000	5,000	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 675,850	$ 1,922,000	$ 676,500	$ 380,000	$ 212,000	$ 374,350	$ 196,000	$ 607,000	$ 47,000	$ 360,000	$ 2,011,850	$ 375,000	$ 330,000	$ 180,000	$ 121,000	$ 737,350	$ 1,625,000	$ 585,000	$ 148,000	$ 10,000	$ 11,573,900
Beginning Cash Balance	$ 1,430,543	$ 1,094,693	$ 1,379,587	$ 1,065,679	$ 1,041,992	$ 1,185,832	$ 1,170,199	$ 1,332,603	$ 1,087,255	$ 1,397,000	$ 1,399,940	$ (248,911)	$ (288,911)	$ (283,911)	$ (128,911)	$ 85,089	$ (315,560)	$ (1,605,560)	$ (1,855,560)	$ (1,668,560)	
Annual Surplus (deficit)	(335,850)	284,894	(313,908)	(23,686)	143,840	(15,633)	162,404	(245,348)	309,745	2,940	(1,648,851)	(40,000)	5,000	155,000	214,000	(400,648)	(1,290,000)	(250,000)	187,000	325,000	
Cash Balance	$ 1,094,693	$ 1,379,587	$ 1,065,679	$ 1,041,992	$ 1,185,832	$ 1,170,199	$ 1,332,603	$ 1,087,255	$ 1,397,000	$ 1,399,940	$ (248,911)	$ (288,911)	$ (283,911)	$ (128,911)	$ 85,089	$ (315,560)	$ (1,605,560)	$ (1,855,560)	$ (1,668,560)	$ (1,343,560)	

Cash Balance (Year-End) *	$ 440,329	2023
Planned CIP Surplus/Deficit	990,214	2024
Adjust for Prepaid CIP Items**	-	2024
Cash Balance (Beg. Year)	$ 1,430,543	2025

* Current Assets - Current Liabilities

no electric vehicles



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V	Staffed engine replacement #1 (2010)	$ -	$ 1,800,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -			$ -	$ -	1,800,000
V	Staffed engine replacement #2 (2015)	-	-	-	-	-	-	-	-	-	-	1,800,000	-	-	-	-	-	-	-	-	-	1,800,000
V	Staffed engine replacement #3 (2020)re2045	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V	Medical Response Unit 1-alternate	315,000	-	-	-	-	-	-	315,000	-	-	-	-	-	-	-	245,000	-	-	-	-	875,000
V	Medical Response Unit 2-alternate	-	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	-	250,000
V	Medical Response Unit 3-alternate	-	-	315,000	-	-	-	-	-	-	245,000	-	-	-	-	-	-	-	315,000	-	-	875,000
V	Utility-foam transport/trailer	-	-	-	-	-		65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000
V	Ladder truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,300,000	-	-	-	1,300,000
V	Command Response Vehicle	87,000	-		80,000		80,000		80,000	-	80,000	-	80,000		-	80,000	-	80,000	-	80,000	-	727,000
V	Rescue boat	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	45,000
E	Exercise room-fitness equipment			6,500				18,000				6,500					18,000					49,000
E	Records Management System (RMS)	-	-	-	-	-	40,000	-	-	-	-	45,000	-	-	-	-	50,000	-	-	-	-	135,000
E	Self contained breathing apparatus	-	-	-	285,000	-	-	-	-	-	-	-	-	-	-	-	285,000	-	-	-	-	570,000
E	Ventilation fans	-	-	-	-	-	8,000	-	-	-	-	-	-	-	9,000	-	-	-	-	-	-	17,000
E	Power equipment	-	-	15,000	-	-	-	-	10,000	-	-	-	-	12,000	-	-	-	-	12,000	-	-	49,000
E	Personal Protective Equipment	163,000	-	-	-	-	210,000	-	-	-	-	-	215,000	-	-	-	-	220,000	-	-	-	808,000
E	Cardiac Monitoring and Response Equipmen	-	-	150,000	-	-	-		185,000		-			150,000	-	-	-	-	185,000	-	-	670,000
E	Medical bags and O2 bags	-	7,000	-	-	-	-	-	7,000	-	-	-	-	8,000	-	-	-	-	8,000	-	-	30,000
E	Training equipment	-	-	14,000	-	-	-	-	-	15,000	-	-	-	-	15,000	-	-	-	-	15,000	-	59,000
E	Camera to assist with rescue/firefighting	7,850	-	-	-	-	7,850	-	-	-	-	7,850	-	-	-	-	7,850	-	-	-	-	31,400
E	Portable and mobile radios	15,000	15,000	145,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	150,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	485,000

City of Roseville

Capital Improvement Plan: **Fire Vehicle & Equipment Fund (401)**

2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Emergency Mgmt Preparedness	-	40,000	-	-	-	-	35,000	-	-	-	35,000		-	-	-	35,000	-	-	-	-	145,000
E	Firefighting Equipment	-	5,000	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-	-	5,000		-	-	20,000
E	Response to water related emergencies	-	-	-		6,000	-	-	-	6,000	-	-	-	-	6,000	-	-	-	-	6,000	-	24,000
E	Apparatus Based IT Infrastructure	15,000	-	26,000	-	10,000	-	26,000	-	10,000	-	26,000	-	10,000	-	26,000	-	10,000		26,000	-	185,000
E	Air monitoring equipment	3,500	-	-		6,000	2,500	-	-	6,000	-	2,500	-	-	6,000	-	2,500	-	-	6,000	-	35,000
E	Rescue equipment	40,000	-	-	-	40,000		-	-	-	-	40,000	-	-	-	-	40,000	-	-	-	-	160,000
E	Nozzles & Fire hose	17,000	-	-	-	-		17,000	-	-	-	17,000	-	-	-	-	17,000	-	-	-	-	68,000
E	Therapy K9	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000	30,000
F	Fire admin- office furniture	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	20,000
F	Training room tables & chairs	-	-	-	-	-		15,000	-	-	-	15,000	-	-	-	-	15,000	-	-	-	-	45,000
F	Conf room Furniture	-	-	-	-	-	5,000	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	10,000
F	Kitchen appliances	10,000	-	5,000	-	-	-	5,000	-	-	-	5,000	-	-	-	-	10,000	-	-	5,000	-	40,000
F	Kitchen table & chairs	2,500	-	-	-	-	2,000	-	-	-	-	2,000	-	-	-	-	2,000	-	-	-	-	8,500
F	Day room chairs	-	-	-	-	-	9,000	-	-	-	-	-	-	-	9,000	-	-	-	-	-	-	18,000
F	AV equipment	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-	-	-	15,000
F	Second floor washer & dryer	-	-	-	5,000		-	-	-	-	-	-	5,000	-	-	-	-	-	-			10,000
F	Bed Mattresses	-	-	-		10,000	-	-	-	-		-	10,000	-	-	-	-	-	-	-	-	20,000
F	Dorm Structures	-	55,000	-	-	-		-	-		-	-	-	-	-	-	-	-	55,000	-	-	110,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 675,850	$ 1,922,000	$ 676,500	$ 380,000	$ 212,000	$ 374,350	$ 196,000	$ 607,000	$ 47,000	$ 375,000	$ 2,011,850	$ 375,000	$ 330,000	$ 180,000	$ 121,000	$ 737,350	$ 1,625,000	$ 585,000	$ 148,000	$ 25,000	$11,603,900

2.0% = Projected interest earnings rate

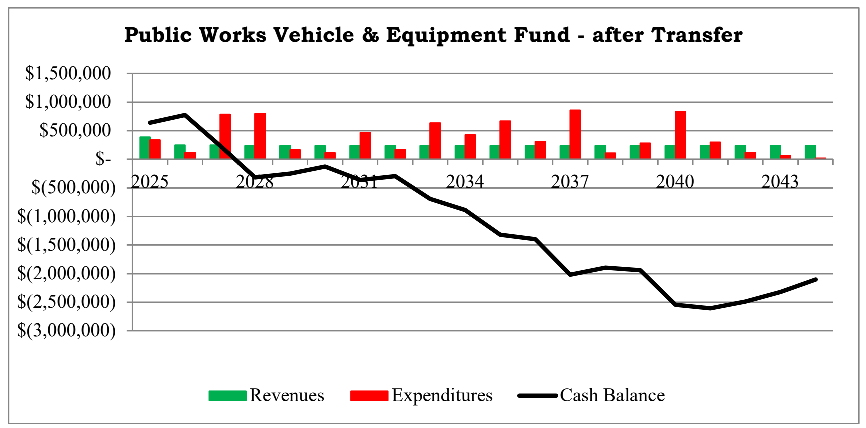
City of Roseville
Capital Improvement Plan: **Public Works Vehicle & Equipment Fund (403)**
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	4,500	12,808	15,424	4,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 389,500	$ 247,808	$ 250,424	$ 239,762	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$ 235,000	$4,887,494
Vehicles	$ 311,000	$ -	$ 431,000	$ 721,000	$ 45,000	$ 50,000	$ 356,000	$ 60,000	$ 611,000	$ 311,000	$ 611,000	$ 140,000	$ 647,000	$ -	$ 95,000	$ 721,000	$ 45,000	$ 50,000	$ 45,000	$ -	
Equipment	30,000	117,000	352,500	75,000	120,000	65,000	80,000	110,000	22,000	117,000	60,000	71,100	210,500	110,000	155,000	117,000	252,000	70,000	20,000	20,000	
Furniture & Fixtures	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	30,000	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	
Expenditures	$ 341,000	$ 117,000	$ 783,500	$ 796,000	$ 165,000	$ 115,000	$ 466,000	$ 170,000	$ 633,000	$ 428,000	$ 671,000	$ 311,100	$ 857,500	$ 110,000	$ 280,000	$ 838,000	$ 297,000	$ 120,000	$ 65,000	$ 20,000	$7,584,100
Beginning Cash Balance	$ 591,885	$ 640,385	$ 771,193	$ 238,117	$ (318,121)	$ (248,121)	$ (128,121)	$ (359,121)	$ (294,121)	$ (692,121)	$ (885,121)	$(1,321,121)	$(1,397,221)	$(2,019,721)	$(1,894,721)	$(1,939,721)	$(2,542,721)	$(2,604,721)	$(2,489,721)	$ (2,319,721)	
Annual Surplus (deficit)	48,500	130,808	(533,076)	(556,238)	70,000	120,000	(231,000)	65,000	(398,000)	(193,000)	(436,000)	(76,100)	(622,500)	125,000	(45,000)	(603,000)	(62,000)	115,000	170,000	215,000	
Cash Balance	$ 640,385	$ 771,193	$ 238,117	$ (318,121)	$ (248,121)	$ (128,121)	$ (359,121)	$ (294,121)	$ (692,121)	$ (885,121)	$(1,321,121)	$(1,397,221)	$(2,019,721)	$(1,894,721)	$(1,939,721)	$(2,542,721)	$(2,604,721)	$(2,489,721)	$(2,319,721)	$ (2,104,721)	

Cash Balance (Year-End) *	$ 592,385	2023
Planned CIP Surplus/Deficit	(30,500)	2024
Adjust for Delayed CIP Items	30,000	2024
Cash Balance (Beg. Year)	$ 591,885	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	#100 2012 Graphtec/SignMate Sign Equipment (Sign Shop)	-	30,000	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 60,000
E	#108 2017 Turf Maker 550 Hydro Seeder	-	-	-	-	-	-	-	40,000	-	-	-	-	-		-	-	-	-	-	-	40,000
E	#110 2021 Toro Goundmaster Polor Trac 7210-D (1/2 storm)	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000	-	-	-	80,000
E	#111 A01 2005 Bobcat 18" Millhead	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	40,000
E	#111 A02 2005 Bobcat SB240-72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
E	#111 A05 2007 Bobcat HB980 Hydraulic Breaker	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	#111 A06 2006 Bobcat 78" Fork Grapple	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	#111 A09 2012 Bobcat 2.5" Slot Mill	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	20,000
E	#111 A10 2013 Kage SB96 Snow Pusher	-	-	10,000	-		-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	20,000
E	#111 A11 2014 Bobcat 68" Angle Broom	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	20,000
E	#111 A15 2017 Virnig VBW-72-HF33 Snow Blower	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	20,000
E	#111 A16 2018 Bobcat 72" Sweeper	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	30,000
E	#111 A17 2018 Bobcat 24PLA Millhead	-	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	40,000
E	#111 A18 2018 Virnig TRPB90C Tree Puller	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000
E	#111 A19 2019 Bobcat HB980 Pallet Fork	-	-	-	-	10,000	-	-	-	-	-	-	1,100	-	-	10,000	-	-	-	-	-	21,100
E	#111 A20 2021 Rapid Router	-	-	-	15,000	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	-	-	45,000
E	#111 A21 2022 Virnig Pickup Broom	-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000	-	-	30,000
E	#111 A03 2016 Stanley PD45131 Post Pounder	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000
E	#111 2020 Bobcat S76	-	-	87,000	-	-	-	-	-	-	87,000	-	-	-	-	-	-	87,000	-	-	-	261,000
E	#113 2017 Vermeer BC1500 Chipper	-	-	83,000	-	-	-	-	-	-	-	-	-	83,000	-	-	-	-	-	-	-	166,000
E	#116 2015 Kubota M110GXDTC Tractor (1/2 storm)	-	-	60,000	-	-	-		-	-	-	-	-	-	-	60,000				-	-	120,000
E	#123 2017 Stepp SPHOJ-2.0 Patch Trailer	-		-	-	-	-	-	50,000	-	-		-	-	-	-	-	-	-	-	-	50,000
E	#129 2011 Sullair 260 CFM Air Compressor	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	70,000
E	#133 2022 Husqvarna Walk Behind Saw	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000
E	#137 2017 Trafifix Scorpion Attenuator(split 4 way)	-	-	7,500	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	15,000
E	#141 2013 Wacker RD-12 Roller	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	50,000
E	#149 2015 Towmaster T16DD Trailer	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	40,000
E	#153 2017 Towmaster T-16DT Trailer	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	40,000
E	#157 2018 Bomag BW120SL5 Roller	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	50,000

City of Roseville
Capital Improvement Plan: **Public Works Vehicle & Equipment Fund (403)**
2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	#159 2015 Crafco 30 Pavement Router	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	-	-	-	-	-	-	30,000
E	#166 2017 Cimline 150DH Melter	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	120,000
E	#172 2019 Towmaster T-9DT Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
E	#177 2021 Scale Tec*	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000
E	#179 2020 VariTech SB-600 Brine Maker	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000
E	#180 Brine Tank 3000 Gallons*	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
E	#181 Brine Tank 4000 Gallons																					-
E	#519 1992 LeeBoy 635 Grader	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
E	#xxx Skid Steer (Track)	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-	-	-	-	-	-	50,000
E	Eng. GPS System	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	60,000
E	Eng. Large format scanner/copier	-	12,000	-	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	-	-	-	-	36,000
E	Eng. Total Station	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	60,000
E	Eng. Utility Locator - Metrotech	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	20,000
E	Garage: 2 Post lift 2002	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	Garage: Air compressor	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000
E	Garage: Band saw	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	20,000
E	Garage: Brake lathe	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	50,000
E	Garage: Column Lifts rehab/replace	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	75,000
E	Garage: Drill Press	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	20,000
E	Garage: Drive-on hoist rehab	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000
E	Garage: Hydraulic Press	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-				10,000
E	Garage: Jib crane (overhead motor & trolly)	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	Garage: Lubrication filling heads, reels, hose (5)	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	Garage: Lubrication tank pumps (3)	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
E	Garage: Tire Balancer	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	40,000
E	Garage: Tire changer	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	40,000
F	Eng. Office furniture	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	20,000
F	Garage: Office furniture	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	20,000
F	Office equipment	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	20,000
I	Street Signs-large order every 15 years	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000
V	#106 2023 Western Star 4700SF	-	-	-	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	-	-	-	311,000
V	#107 2016 Case 621F Loader	-	-	-	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	700,000
V	#109 2020 International HV507	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	-	-	-	-	-	-	311,000
V	#112 2020 Western Star 4700SF	-	-	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	-	-	-	-	311,000
V	#115 2017 Ford F550	-	-	-	-	-	-	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-	85,000
V	#118 2020 Ford F250	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	60,000
V	#124 2022 Ford F250	-	-	-	-	-	-	-	-	-	-	65,000	-	-	-	-	-	-	-	-	-	65,000
V	#125 2018 Western Star 4700SF (tandem)	-	-	336,000	-	-	-	-	-	-	-	-	-	336,000	-	-	-	-	-	-	-	672,000
V	#128 2016 Ford F250	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	120,000
V	#134 2022 Ford F600	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	150,000
V	#144 2013 International 7400 SFA	311,000	-	-	-	-	-	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	622,000
V	#148 2024 Western Star 47X	-	-	-	-	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	-	-	311,000
V	#151 2012 Ford F450	-	-	-	-	-	-	-	-	-	-	-	83,000	-	-	-	-	-	-	-	-	83,000
V	#152 2018 Freightliner M2 106 Boom Truck	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000
V	#155 2016 International 7400 SFA	-	-	-	311,000	-	-	-	-	-	-	-	-	-	-	-	311,000	-	-	-	-	622,000
V	#156 2012 Ford F250	-	-	-	-	-	-	-	-	-	-	-	57,000	-	-	-	-	-	-	-	-	
V	#203 2004 Ford F350 (Shop truck)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
V	#301 2015 Chevrolet Equinox	-	-	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	-	-	-	90,000
V	#302 2017 Chevrolet Equinox	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	-	90,000
V	#303 2018 GMC Sierra	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	100,000
V	#305 2015 Ford F150	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	100,000
V	#310 2019 Mitsubishi Outlander Hybrid	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000	-	90,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 341,000	$ 117,000	$ 783,500	$ 796,000	$ 165,000	$ 115,000	$ 466,000	$ 170,000	$ 633,000	$ 428,000	$ 671,000	$ 311,100	$ 857,500	$ 110,000	$ 280,000	$ 838,000	$ 297,000	$ 120,000	$ 65,000	$ 20,000	$ 7,584,100

Engineering
Streets
Garage

2.0% = Projected interest earnings rate

City of Roseville

Capital Improvement Plan: **Parks & Recreation Vehicle & Equipment Fund (402)**

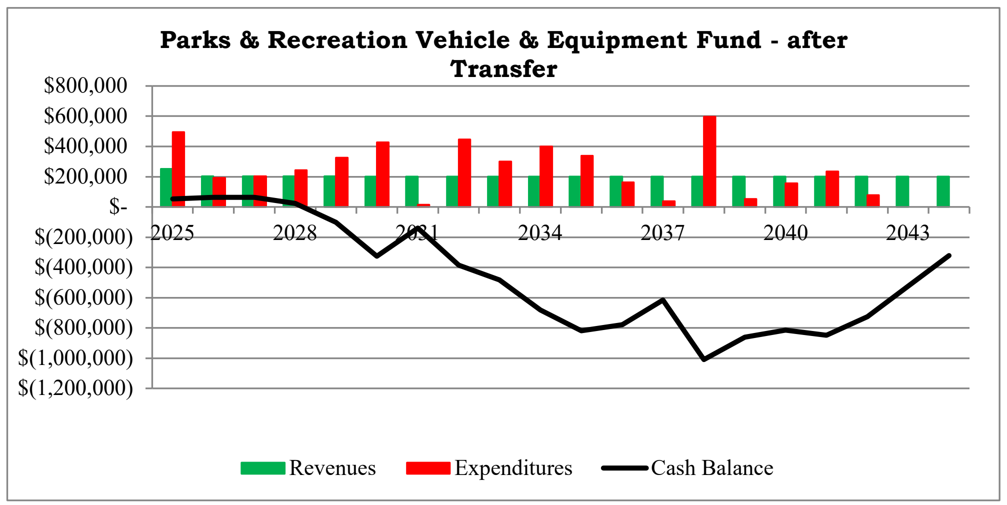
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Other/Transfer In	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	1,000	1,058	1,280	1,265	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 253,000	$ 203,058	$ 203,280	$ 203,265	$ 202,450	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 202,000	$ 4,095,054
Vehicles	$ 250,513	$ 140,000	$ -	$ 105,000	$ 74,500	$ 425,000	$ -	$ 125,000	$ 70,000	$ 200,000	$ 115,000	$ 50,000	$ -	$ 285,000	$ 9,500	$ 135,000	$ 70,000	$ -	$ -	$ -	
Equipment	245,000	52,000	204,000	139,000	251,000	3,000	15,000	322,000	230,000	200,000	224,000	113,000	38,000	311,000	44,000	22,000	165,000	79,000	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 495,513	$ 192,000	$ 204,000	$ 244,000	$ 325,500	$ 428,000	$ 15,000	$ 447,000	$ 300,000	$ 400,000	$ 339,000	$ 163,000	$ 38,000	$ 596,000	$ 53,500	$ 157,000	$ 235,000	$ 79,000	$ -	$ -	$ 4,711,513
Beginning Cash Balance	$ 295,433	$ 52,920	$ 63,978	$ 63,258	$ 22,523	$ (100,526)	$ (326,526)	$ (139,526)	$ (384,526)	$ (482,526)	$ (680,526)	$ (817,526)	$ (778,526)	$ (614,526)	$(1,008,526)	$ (860,026)	$ (815,026)	$ (848,026)	$ (725,026)	$ (523,026)	
Annual Surplus (deficit)	(242,513)	11,058	(720)	(40,735)	(123,050)	(226,000)	187,000	(245,000)	(98,000)	(198,000)	(137,000)	39,000	164,000	(394,000)	148,500	45,000	(33,000)	123,000	202,000	202,000	
Cash Balance	$ 52,920	$ 63,978	$ 63,258	$ 22,523	$ (100,526)	$ (326,526)	$ (139,526)	$ (384,526)	$ (482,526)	$ (680,526)	$ (817,526)	$ (778,526)	$ (614,526)	$(1,008,526)	$ (860,026)	$ (815,026)	$ (848,026)	$ (725,026)	$ (523,026)	$ (321,026)	

Cash Balance (Year-End) *	$ 442,981	2023
Planned CIP Surplus/Deficit	(147,548)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 295,433	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V	Puppet Wagon (2003)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
V	#530 Ford F350 with Plow (2016)	-	-	-	-	-	-		60,000	-	-	-	-	-	-	-	70,000	-	-	-	-	130,000
V	#506 Ford 3/4-ton (2012)	-	-	-	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	100,000
V	#528 Ford F350 Dump (2016)		70,000	-	-	-	-	-		70,000	-	-	-	-	-	-		70,000	-	-	-	210,000
V	#510 Water truck (1/2 cost) (2006)	-	-	-	-	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000
V	#511 Toolcat (2006)	-	-	-	55,000	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	-	-	110,000
V	Replace 1996 FORD Tractor with Skid Steer	-	-	-		-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-
V	#517 Ford F350 SD (2013)	-	-	-	-	-	70,000	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	140,000
V	#515 Ford 350 w. plow (2018)	-	-	-	-	-	70,000	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	140,000
V	#516 Ford with plow (2013)	-	-	-	-	-	70,000	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	140,000
V	Zero Turn Replace (Arb.) (1999)	-	-	-	-	9,500	-	-	-	-	-	-	-	-	-	9,500	-	-	-	-	-	19,000
V	#532 Ford F350 (2016)		70,000	-	-	-	-		50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	170,000
V	#534 Kromer field liner (2003)	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	60,000
V	#535 Ford Passenger van (2006)	50,000	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	100,000
V	#545 John Deere tractor (2007)	-	-	-	-	-	30,000	-	-	-		-	-	-	-	-	-	-	-	-	-	30,000
V	#560 Ford Passenger van (2006)	50,000	-	-	-		-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000
V	Skating Center/Golf Plow Truck (2012)	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	15,000	-	-	-	-	30,000

City of Roseville *Updated 8/12/2024*

Capital Improvement Plan: **Parks & Recreation Vehicle & Equipment Fund (402)**

2025-2044

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V	OVAL: Zamboni (2003)	-	-	-	-		185,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185,000
V	Arena: Zamboni (2014)	150,513	-	-	-	-	-	-	-	-	-	115,000	-	-	-	-	-	-	-	-	-	265,513
V	GOLF TRANSFER TO Golf fund	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000
E	#504 Kubota Drag Tractor (2011)	-	-	-	-	-	-	-	35,000		-	-	-	-	-	-	-	-	35,000	-	-	70,000
E	#509 Toro 4000 Mower (2013)	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
E	#513 Toro 4000 Mower (2013)	-	-	-	-		-	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
E	#520 Single axle trailer (1987)	-	-	-	-		-	-	-			-	-	-	-		-	-	-	-	-	-
E	#553 John Deere loader (2018)	-	-	-	80,000	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	160,000
E	#536 Toro 16' mower (2016)		-	-	-	-	-	-	-		200,000		-	-	-	-	-	-	-	-	-	200,000
E	#538 portable generator	-	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	6,000
E	#543 Felling trailer (2010)	-	-	-	-	9,000	-	-	-	-	-	-	-	-	9,000	-	-	-	-	-	-	18,000
E	#546 Toro groundmaster (2017)	-	35,000	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-	70,000
E	#548 Towmaster trailer (2000)		-	15,000	-	-	-	-		-	-	15,000	-	-	-	-		-	-	-	-	30,000
E	#565 Smithco sweeper (1992)	-	-		-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000
E	Mower blade sharpener (2015)	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000
E	#505 Holder snow machine (2017)	195,000			-	-	-	-	-	-	-	195,000			-	-	-	-	-	-	-	390,000
E	#518 Holder Snow machine (2015)		-	-	-	-	-	-	195,000				-	-	-	-	-	165,000	-	-	-	360,000
E	#585 Belos snow/sidewalk machine (2010)	-	-	-	-	195,000		-	-	-	-	-	-	-	165,000		-	-	-	-	-	360,000
E	Park security systems	-		75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
E	Pickup sander (2013)	-	-	-	-	-	-	-	8,000	-	-	-	-	-	-	-	8,000	-	-	-	-	16,000
E	new Recreation software																					-
E	GOLF TRANSFER TO Golf fund equip	50,000	17,000	114,000	59,000	39,000	-	-	84,000	70,000	-	14,000	78,000	38,000	54,000	44,000	14,000	-	44,000	-	-	719,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 495,513	$ 192,000	$ 204,000	$ 244,000	$ 325,500	$ 428,000	$ 15,000	$ 447,000	$ 300,000	$ 400,000	$ 339,000	$ 163,000	$ 38,000	$ 596,000	$ 53,500	$ 157,000	$ 235,000	$ 79,000	$ -	$ -	$ 4,711,513

(green)	Park Maintenance
(yellow)	Skating Center
(tan)	Golf Course

$ 719,000

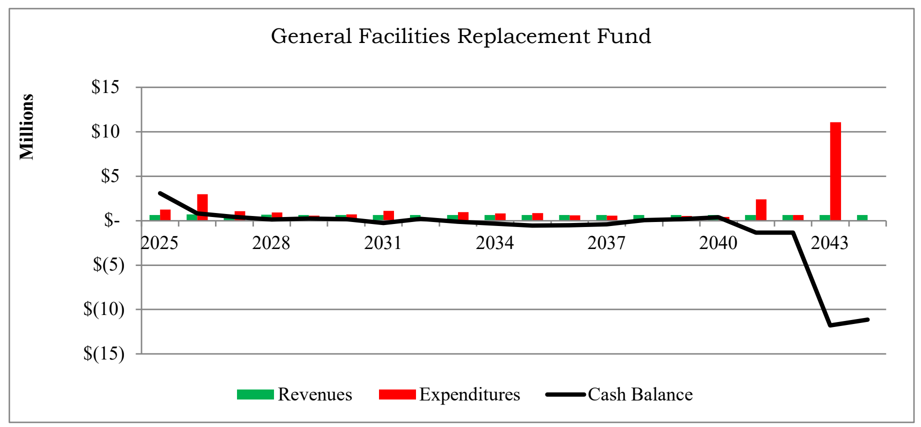
2.0% = Projected interest earnings rate

City of Roseville
Capital Improvement Plan: **General Facilities Replacement Fund (410)**
2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	
Tax Levy: Add/Sub (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other-State Bonding for Oval/Transfer from IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	3,000	62,012	16,552	8,425	3,059	4,690	3,504	-	3,914	-	-	-	-	-	1,316	3,482	8,052	-	-	-	
Revenues	$ 654,000	$ 713,012	$ 667,552	$ 659,425	$ 654,059	$ 655,690	$ 654,504	$ 651,000	$ 654,914	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 651,000	$ 652,316	$ 654,482	$ 659,052	$ 651,000	$ 651,000	$ 651,000	$ 13,138,005
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	16,000	3,000	3,000	53,000	36,000	23,000	3,000	3,000	6,000	3,000	60,000	33,000	6,000	3,000	3,000	3,000	6,000	3,000	3,000	3,000	
Buildings	1,248,595	2,983,000	1,070,925	874,744	536,500	692,000	1,096,000	183,000	975,300	834,500	812,000	574,000	569,000	164,000	541,000	423,000	2,413,000	632,000	11,084,000	1,000	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 1,264,595	$ 2,986,000	$ 1,073,925	$ 927,744	$ 572,500	$ 715,000	$ 1,099,000	$ 186,000	$ 981,300	$ 837,500	$ 872,000	$ 607,000	$ 575,000	$ 167,000	$ 544,000	$ 426,000	$ 2,419,000	$ 635,000	$ 11,087,000	$ 4,000	$ 27,979,564
Beginning Cash Balance	$ 3,711,203	$ 3,100,608	$ 827,620	$ 421,248	$ 152,929	$ 234,487	$ 175,177	$ (269,320)	$ 195,680	$ (130,706)	$ (317,206)	$ (538,206)	$ (494,206)	$ (418,206)	$ 65,794	$ 174,110	$ 402,592	$ (1,357,356)	$ (1,341,356)	$ (11,777,356)	
Annual Surplus (deficit)	(610,595)	(2,272,988)	(406,373)	(268,319)	81,559	(59,310)	(444,496)	465,000	(326,386)	(186,500)	(221,000)	44,000	76,000	484,000	108,316	228,482	(1,759,948)	16,000	(10,436,000)	647,000	
Cash Balance	$ 3,100,608	$ 827,620	$ 421,248	$ 152,929	$ 234,487	$ 175,177	$ (269,320)	$ 195,680	$ (130,706)	$ (317,206)	$ (538,206)	$ (494,206)	$ (418,206)	$ 65,794	$ 174,110	$ 402,592	$ (1,357,356)	$ (1,341,356)	$ (11,777,356)	$ (11,130,356)	

Cash Balance (Year-End)	$ 4,144,103	2023
Planned CIP Surplus/Deficit	(432,900)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 3,711,203	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
B	Replace Rooftop Heat/AC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 275,000	$ -	$ -	$ 275,000
B	Security Cameras - previously IT	30,000	30,000	30,000	30,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
B	Network Access Devices - previously IT	40,595	-	27,425	26,244	-	32,000															126,264
B	Door Card Reader	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
B	Heating boilers Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,500	-	-	-	-	-	70,500
B	Make Up Air Units (Maintenance Garage)	-	-	-	35,000		-	-	-	-	-	35,000		-	-	-	-	-	-	-	-	70,000
B	Water heaters (CH and Maintenance)	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-		-	25,000	-	-	-	-	-	55,000
B	Replace boiler City Hall	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	-	60,000
B	Police & PW garage Co2/No2 detectors	-	-	10,000	-	-	-	-	10,000	-		-	-	10,000	-		-	-	10,000	-	-	40,000
B	Alerton Controls in PW Facility	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
B	Update HVAC Controls - Software	-	-	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	60,000
B	Update Flooring CH/PD	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	200,000
B	Update Flooring Maintenance Facility	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
B	Update Restrooms CH	-	-	-	-		-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	100,000
B	workstation replacement city hall	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	350,000	-	-	-	-	700,000
B	Overhead door replacement - CH/PD/Main	-	-	-	-	-	25,000	-	-	-	-	-	25,000	-	-	-	-	-	25,000	-	-	75,000
B	Maintenance Facility Roof - Parks Garage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	150,000
B	Maintenance Facility Roof - North Garage	-	-	-	-	-	-	-	-	-	120,000	-	-	-	-	-	-	-	-	-	-	120,000
B	Maintenance Facility Roof - PW Garage	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-	-	-	-	-	-	-	175,000
B	Card access system replacement	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
B	Replace new Roof City Hall	-	-	-	-	-	-	-	-	225,000	-	-	-	-	-	-	-	-	-	-	-	225,000
B	Emergency generator CH	-	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
B	Emergency generator MF	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-				100,000
B	Tables and chairs City Hall	-	-	30,000	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	60,000
B	Tables and chairs Maintenance Facility	-	-	20,000	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	40,000
B	Fuel system tank replacement	-	215,000	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	235,000
B	Maintenace Yard Security Gate	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
B	Paint walls city hall	-	25,000	-	-	25,000	-	-	-	25,000	-	-	-	25,000	-	-	-	25,000	-	-	-	125,000
B	Paint walls Maintenance Facility	-	-	15,000	-	-	15,000	-	-	-	-	15,000	-	-	-	-	15,000	-	-	-	-	60,000
B	City Hall - Light Fixture Conversion	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	150,000

City of Roseville *Updated 8/12/2024*

Capital Improvement Plan: **General Facilities Replacement Fund (410)**

2025-2044

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total	
B	City Hall Elevator	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	
B	Police Elevator (Shindler 2003)		30,000																			30,000	
B	Maintenance Facility Pressure Washer	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	10,000	
F	COMM Conference Room Equipment	3,000	-			3,000			-	3,000	-		-	3,000	-		-	3,000	-	-	-	15,000	
F	COMM Council: camera replacement			-	50,000	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	100,000	
F	COMM Council Control/Sound System	-	-	-		30,000		-	-		-		30,000	-	-	-	-	-	-	-	-	60,000	
F	COMM Council: General Audio/Visual	13,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	10,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	77,000	
F	COMM Council Furniture		-		-	-	20,000		-	-	-		-		-	-	-	-	-	-	-	20,000	
F	COMM General	1,000	2,000		5,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000	15,000	
F	COMM General Furniture	2,000					2,000					2,000					2,000					6,000	
B	Brimhall gymnasium		75,000	-	-	-	12,000	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	137,000	
B	Central Park gymnasium		12,000	-	-	-	-	12,000	-	-	-	-		-	50,000	-	-	-	-	-	-	74,000	
B	Gymnastics Center Equipment	-	-	12,000	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	32,000	
B	Gymnastics Center	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	50,000	$ 4,502,764
B	Commons: Exterior Painting (2014	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	
B	Commons: Water Heater- Domestic H20	-	-	-	-	-	-	-	13,000	-	-	-	-	-	-	-	-	-	-	-	-	13,000	
B	Commons: Water Heater- Zamboni (2007)	-	-	-	-	-	-	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	
B	Commons: Water Storage Tank	-	-	-	-	-	13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	
B	Commons: South Entry RTU (2007)	-	-	-	-	30,000	-		-	-	-	-	-	27,000	-	-	-	-	-	-	-	57,000	
B	Commons: County Road C Sign (2009)	60,000	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	100,000	
B	Arena: Roof Top units (2) (2008) (Reznor Units)	200,000	-	-	-	-	-	-	-	-	-	-	-	195,000	-	-	-	-	-	-	-	395,000	
B	Arena: Rubber flooring - changing area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	15,000	
B	Arena: Rubber flooring - locker rooms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	20,000	
B	Arena: Dehumidification	180,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000	
B	Arena: Mezzanine HP (2009)	-	-	55,000	-	-	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	-	110,000	
B	Arena: Roof (2004)		300,000		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	
B	Arena: refrigeration system (2008)	-	-	-	-	-	-	700,000	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000	
B	Arena: Fluid Cooler (2008)	-	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	
B	Arena: Concrete Floor (2008)	-	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	
B	Arena: Dasher Boards (2008)	-	-	290,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	290,000	
B	Arena: Locker Room RTU (2008)	-	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	115,000	
B	Arena: Scoreboard Large	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	
B	Arena: Restroom Remodeling	-	155,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	
B	OVAL: Scoreboard (2008)	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	
B	OVAL: Lighting (1993)	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	425,000	
B	OVAL: lobby rubber flooring	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	50,000	
B	OVAL: Lobby RTU (2008)	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	
B	OVAL: Micro Processors	-	-	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-	-	-	80,000	
B	OVAL: Soft Starts	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-	35,000	
B	OVAL: Garage Doors (2)	-	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	
B	OVAL: Lobby Roof (1993)	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	
B	OVAL: Bathroom Partitions	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	
B	OVAL: Snow Melt Pit	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	
B	OVAL:Skate Park and Inline Hockey Rink/Other Seasonal	50,000		50,000	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	125,000	
B	OVAL Refrigeration Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560,000	-	-	-	1,560,000	
B	OVAL Brine Pumping Systems	-	-	-		-	195,000	-	-	-	-	-	-	-	-	-	-		-	-	-	195,000	
B	OVAL Concrete Refrigeration Rink	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000,000	-	11,000,000	
B	OVAL Perimeter Paving/Drainage System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232,000	-	-	-	232,000	
B	OVAL Safety Pad and Fence System	-	-	-	-	-	-	-	-	450,000	-	-	-	-	-	-	-	450,000	-	-	-	900,000	
B	OVAL: Repair Support Column and replace Netting	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	
B	OVAL: Chemical Treatment System	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	
B	Banquet Ctr: Fitness Room RTU (2007)		-	-	30,000	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	55,000	
B	Banquet Ctr: Roof (1999)	-	445,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445,000	
B	Banquet Ctr: Carpet (2009)	-	-	-	-	35,000	-	-	-	-	-	-	35,000	-		-	-	-	-	-	-	70,000	
B	Banquet Ctr: Wallcoverings/bqt.improv	-	-	-	-	15,000	-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	40,000	
B	Banquet Ctr: Rose Room HP (2008)	85,000	-	-	-	-	-	-	35,000		-	-	-	-	-	-	-	35,000	-	-	-	155,000	
B	Banquet Ctr: Fireside Room HP (2008)	45,000	-	-	-	-	-	-	25,000		-	-	-	-	-	-		25,000				95,000	
B	Banquet Ctr: Raider Room HP (2008)	-	-	50,000	-	-	-	-	25,000		-	-	-	-	-	-	-	25,000	-	-	-	100,000	
B	Banquet Ctr: Divider Wall	-	-	-	60,000	-	-	-	-	-	-	-	-	-		-		25,000	35,000	-	-	120,000	19,266,000
B	Banquet Ctr: Storage Area HP (2008)			50,000															60,000			110,000	
B	Banquet Ctr: Tables	-	-	10,000	10,000		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	
B	Fire Alarm System	20,000										25,000										45,000	
B	Ductwork Cleaning	25,000										30,000										55,000	
B	Bandy/OVAL Netting (2016)		15,000										20,000									35,000	
B	Drinking Fountains						12,000															12,000	
B	Ice Edgers-Arena									10,000										12,000		22,000	
B	Ice Edgers-OVAL									10,000										12,000		22,000	
B	Snow Melt Pit Arena-Stainless				20,000															30,000		50,000	
B	Floor Scrubber	10,000										15,000										25,000	
B	AV System BR	10,000										15,000										25,000	

City of Roseville *Updated 8/12/2024*

Capital Improvement Plan: **General Facilities Replacement Fund (410)**

2025-2044

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044		
B	Skate Sharpeners Arena/OVAL											30,000										30,000	
B	Rubber for oustide of OVAL			25,000															35,000			60,000	
B	OVAL Bathroom Remodel (Upper)				30,000																	30,000	
B	OVAL Divder Pads		30,000											40,000								70,000	
B	Security/Keyless Entry System					100,000																100,000	
B	BR Bathrooom Remodel/upgrade			30,000																		30,000	
B	Arena bathroom remodel/Upgrade		155,000																			155,000	
B	Banquet Hallway/Gen office/Timing Room Flooring Replacement			30,000																		30,000	
B	Walking Track Flooring										50,000											50,000	
B	OVAL and BR Elevator		160,000				160,000															320,000	
B	GOLF TRANSFER TO FUND 620-BLDG IMPROVEMEN	54,000	622,000	52,500	20,000	35,500	10,000	17,000	30,000	-	34,500	147,000	55,000	30,000	37,000	64,500	20,000	20,000	-	-	-	1,249,000	
B	Painting/wall paper in various areas of Fire Station	18,000	-		2,000	2,000	-	-	5,000	24,500	-	-	13,000	-	-	-	-	-	-	-	-	64,500	
B	Carpeting in various areas of Fire Station	5,000	-	-	-	-	-	-	-	8,800	8,000	-	25,000	-	-	-	-	-	-	-	-	46,800	
B	Shift office counter tops	-	-	-	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	
B	Exercise room-flooring	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000	
B	Bay painting	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	
B	SCBA room Compressor	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000	
B	Laundry room Washer & dryer- gear	-	-	-	-	15,000	-	-	-	-	-	-	-	18,000	-	-	-	-	-	-	-	33,000	
B	Station Roof	-	-	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	300,000	
B	Hotsy replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000	
B	Generator	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	
B	Fire Station access control	35,000	-	-	-	-	-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	49,000	
B	Fire: Security system	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	-	-	-	-	-	-	21,000	
B	Station Alerting system	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	
B	House air compressor	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	
B	Overhead door replacement	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	
B	Bi-fold door operators	-	-	-	120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000	
B	Bi-Fold Door Paint and Maintenance	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-				20,000	
B	Make-up air units	-	-	-	-	-	-	-	-	14,000	-	-	-	-	-	-	-	-	-	-	-	14,000	
B	Chiller	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-				40,000	
B	Fire: Heat pumps (24)	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	-	180,000	
B	Water to water heat pump	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	
B	Boiler and boiler pump	-	58,000	-	-	-	-	-	-	-	-	-	58,000	-	-	-	-	-	-	-	-	116,000	
B	Core loop pump	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	15,000	
B	Heat loop pump	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	
B	Exhaust fans	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	
B	Cabnit unit heaters	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	
B	Engine generator set	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	40,000	
B	Campus loop pump	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	10,000	
B	Fluid cooler fan	-	8,000	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	16,000	
B	Heat zone pumps (6)	-	8,000	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	16,000	
B	Concrete Exterior	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	-	-	-	60,000	
B	Lighting - exterior and interior	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	-	-	108,000	
B	Training Mezzanine Replacement																					60,000	
B	Air Monitoring Sensors	9,000	-	-	-	-	9,000	-	-	-	-	9,000	-	-	-	-	9,000	-	-	-	-	36,000	1,878,800
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		$ 1,264,595	$ 2,986,000	$ 1,073,925	$ 927,744	$ 572,500	$ 715,000	$ 1,099,000	$ 186,000	$ 981,300	$ 837,500	$ 872,000	$ 607,000	$ 575,000	$ 167,000	$ 544,000	$ 426,000	$ 2,419,000	$ 635,000	$ 11,087,000	$ 4,000	$ 27,979,564	

$ 80,595	City Hall & Maintenance Building
$ 19,000	Communications
-	Community Gyms/Gymnastics
935,000	Skating Center
54,000	Golf Course
176,000	Fire Station
1,264,595	

2.0% = Projected interest earnings rate

City of Roseville *Updated 8/12/2024*

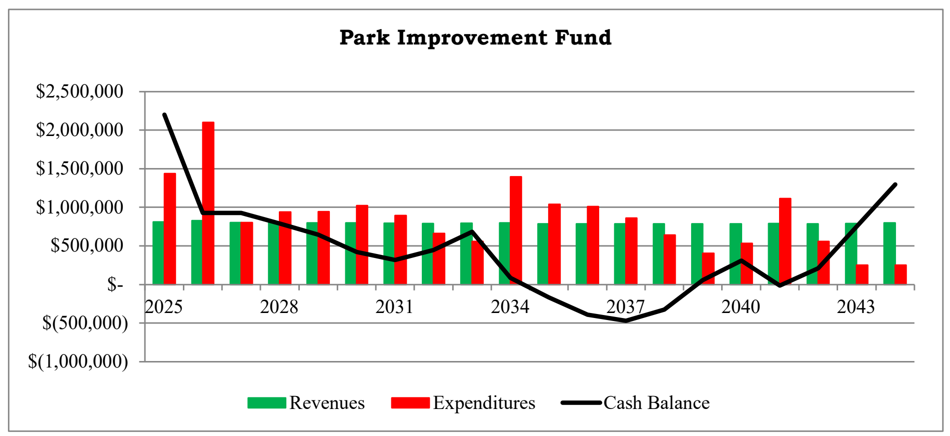
Capital Improvement Plan: **Park Improvement Fund (411)**

2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 785,000	
Tax Levy: Add/Sub (a)	-	-	-	-	-	-															
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	28,246	44,027	18,557	18,528	15,799	12,915	8,423	6,392	8,959	13,689	1,722	-	-	-	-	1,137	6,159	-	4,183	14,966	
Revenues	$ 813,246	$ 829,027	$ 803,557	$ 803,528	$ 800,799	$ 797,915	$ 793,423	$ 791,392	$ 793,959	$ 798,689	$ 786,722	$ 785,000	$ 785,000	$ 785,000	$ 785,000	$ 786,137	$ 791,159	$ 785,000	$ 789,183	$ 799,966	$15,903,701
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	1,436,500	2,102,500	805,000	940,000	945,000	1,022,500	895,000	663,000	557,500	1,397,000	1,041,000	1,010,000	860,000	640,000	405,000	535,000	1,115,000	560,000	250,000	250,000	
Expenditures	$ 1,436,500	$ 2,102,500	$ 805,000	$ 940,000	$ 945,000	$ 1,022,500	$ 895,000	$ 663,000	$ 557,500	$ 1,397,000	$ 1,041,000	$ 1,010,000	$ 860,000	$ 640,000	$ 405,000	$ 535,000	$ 1,115,000	$ 560,000	$ 250,000	$ 250,000	$17,430,000
Beginning Cash Balance	$ 2,824,582	$ 2,201,328	$ 927,854	$ 926,411	$ 789,940	$ 645,738	$ 421,153	$ 319,576	$ 447,968	$ 684,427	$ 86,116	$ (168,162)	$ (393,162)	$ (468,162)	$ (323,162)	$ 56,838	$ 307,975	$ (15,866)	$ 209,134	$ 748,317	
Annual Surplus (deficit)	(623,254)	(1,273,473)	(1,443)	(136,472)	(144,201)	(224,585)	(101,577)	128,392	236,459	(598,311)	(254,278)	(225,000)	(75,000)	145,000	380,000	251,137	(323,841)	225,000	539,183	549,966	
Cash Balance	$ 2,201,328	$ 927,854	$ 926,411	$ 789,940	$ 645,738	$ 421,153	$ 319,576	$ 447,968	$ 684,427	$ 86,116	$ (168,162)	$ (393,162)	$ (468,162)	$ (323,162)	$ 56,838	$ 307,975	$ (15,866)	$ 209,134	$ 748,317	$ 1,298,283	

Cash Balance (Year-End) *	$ 3,445,933	2023
Planned CIP Surplus/Deficit	(621,351)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 2,824,582	2025

* Current Assets - Current Liabilities



Expenditure Breakdown

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	Tennis & Basketball Courts	$ 80,000	$ 120,000	$ 255,000	$ 365,000	$ 350,000	$ 50,000	$ 400,000	$ 175,000	$ 150,000	$ 375,000	$ 100,000	$ -	$ 65,000	$ 50,000	$ -	$ 225,000	$ 525,000	$ -	$ -	$ -	$ 3,285,000
I	Shelters & Structures	64,000	605,000	45,000	-	90,000	72,500	-	35,000	27,500	172,000	126,000	160,000	45,000	55,000	30,000	30,000	-	-	-	-	1,557,000
I	Playground Areas	270,000	705,000	105,000	300,000	-	-	-	135,000	-	500,000	435,000	510,000	455,000	155,000	125,000	-	310,000	310,000	-	-	4,315,000
I	Volleyball & Bocce Ball Courts	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
I	Athletic Fields	235,000	310,000	110,000	25,000	105,000	150,000	205,000	68,000	105,000	60,000	90,000	90,000	45,000	-	-	30,000	30,000	-	-	-	1,658,000
I	Irrigation Systems	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
I	Bridges & Boardwalks	-	50,000	-	-	150,000	500,000	40,000	-	-	40,000	40,000	-	-	-	-	-	-	-	-	-	820,000
I	Other Capital Items	512,500	62,500	40,000	-	-	-	-	-	25,000	-	-	-	-	100,000	-	-	-	-	-	-	740,000
I	Natural Resources	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,000,000
I	PIP/CIP Category	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	4,000,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 1,436,500	$ 2,102,500	$ 805,000	$ 940,000	$ 945,000	$ 1,022,500	$ 895,000	$ 663,000	$ 557,500	$ 1,397,000	$ 1,041,000	$ 1,010,000	$ 860,000	$ 640,000	$ 405,000	$ 535,000	$ 1,115,000	$ 560,000	$ 250,000	$ 250,000	$17,430,000

Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
	Tennis & Basketball Courts																					
	Acorn Grove: 2 lighted tennis, 1 lighted basketball, 2 hoops, galvanized fe			$ 50,000			$ -	$ 175,000		$ -		$ 50,000	$ -	$ -	$ -			$ 175,000	$ -	$ -	$ -	$ 450,000
	Applewood Park - 1/2 Court basketball		20,000	-		-	-	50,000	-	-			-	15,000	-	-	-	-	-	-	-	85,000
	Autumn Grove: 2 lighted tennis, 1 lighted b	18,000			-	175,000	-	-		50,000	-		-	-	-		175,000		-	-	-	418,000
	Bruce Russell: 2 lighted tennis, 1 basketball, 2 hoops, galva		50,000		175,000	-			-		50,000			-	-	-	-	175,000	-	-	-	450,000
	Central Park Victoria: 2 lighted tennis, coated fence			-		-	50,000		-	-	175,000				-	-	50,000	-	-	-	-	275,000
	Evergreen: 2 lighted tennis, galvanized fence			175,000			-	-		-	50,000			-	-			175,000	-	-	-	400,000
	Howard Johnson: 2 lighted tennis, galvaniz	-	50,000		-	175,000		-	-		-	50,000		-	-	-	-	-	-	-	-	275,000
	Lexington Park: 1 basketball, 2 hoops, game area		-	-		-	-		175,000	-		-			50,000	-	-	-	-	-	-	225,000
	Owasso Hills: 1/2 court basketball		-	-	15,000	-	-		-	-	50,000	-	-		-	-	-	-	-	-	-	65,000
	Pioneer: 1/2 court basketball	-	-	15,000	-	-		-	-	50,000	-	-		-	-	-	-	-	-	-	-	65,000
	Keya Park: 2 lighted tennis, 1 basketball, 1	12,000	-		175,000	-		-	-		50,000	-		-	-	-	-	-	-	-	-	237,000

City of Roseville
Capital Improvement Plan: **Park Improvement Fund (411)**
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Rosebrook Park: 2 lighted tennis, coated fe	50,000	-	-		-		175,000	-	-		-		50,000	-	-	-	-	-	-	-	275,000
Valley: 1/2 court basketball	-	-	15,000	-	-		-	-	50,000	-	-		-	-	-	-	-	-	-	-	65,000
Aŋpétu Téča	-	-		-	-		-	-		-	-		-	-	-	-	-	-	-	-	-
																					-
Shelters & Structures																					-
Acorn neighborhood shelter	-	-	-	-	-	12,500	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	27,500
Applewood Shade Structure	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Arb Entry Pavillion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arb Kiwanis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Arb Maintenance Facility	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	7,500
Arboretum Center	-	15,000	-	-	-		-	-	15,000	-		-	-	-	-	-	-	-	-	-	30,000
Arboretum Fountain																					-
Autumn Grove sector shelter	-	-	-	-	-	-	-	-	-		-	25,000	-	-	-	-	-	-	-	-	25,000
Upper Villa/Shade Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Amphitheater city/regional facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Foundation pavillion shelter	12,500	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	12,500
CP Lexington Restrooms - Replace		500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
CP Victoria Ballfields pavillion shelter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Volleyball	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Evergreen Concession	-	5,000	-	-	-	12,500	-	-	-	-	-	-	-	12,500	-	-	-	-	-	-	30,000
Evergreen neighborhood shelter	-	5,000	-	-	-	12,500	-	-	-	-	-	-	-	12,500	-	-	-	-	-	-	30,000
FORParks pasvillion shelter	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
HANC city/regional facility	12,500	-	-	-	-	-	-	15,000	-	-	-	-	-	15,000	-	-	-	-	-	-	42,500
JC pavillion shelter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Langton Lake Shade Structure	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Legion Pumphouse	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lexington sector shelter	-	-	-	-	-	-	-	7,000	-	-	-	25,000	-	-	-	-	-	-	-	-	32,000
Lions pavillion shelter	-	-	-	-	-	-	-		-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
Mapleview	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Oasis nieghborhood shelter	-	-	-	-	-	-	-	-	-		-	15,000	-	-	-	-	-	-	-	-	15,000
Owasso Ballfields Concession	-	10,000	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Pioneer Pergola	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Reservoir Woods Overlook	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Reservoir Woods Pump House	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservoir Woods Sign Structure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rosebrook sector shelter	-	-	-	-	-	-	-	-	7,000	-	-	20,000	-	-	-	-	-	-	-	-	27,000
Sandcastle neighborhood shelter	-	-	-	-	-	-	-	5,500	-	-	-	-	-	-	-	-	-	-	-	-	5,500
Shirle Klaus Pavillion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Veterans Park Restrooms	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Villa neighborhood shelter	-	-	-	-	-	-	-	-	5,500	-	-	15,000	-	-	-	-	-	-	-	-	20,500
Wetherston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Flooring/lighting/mechanical - Ge	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	75,000
Park Building Roofs										72,000	72,000										144,000
Park Building HVAC										15,000	15,000										30,000
Park Building Flooring	15,000	15,000									15,000	15,000			30,000	30,000					120,000
Park Building Bathrooms					15,000	15,000															30,000
Park Building Exterior																					-
Park Building Interior Painting	24,000										24,000										48,000
Park Building Exterior Painting		45,000	45,000									45,000	45,000								180,000
Park Building Appliances					15,000	15,000															30,000
																					-
Play Areas																					-
Acorn - 2014	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-	-	-	-	-	-	155,000
Applewood - 2005	105,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	105,000
Autumn Grove - 2006	-	165,000	-	-	-	-	-		-	-	-	-	-	-	-	-	-				165,000
Bruce Russell - 2015	-	-	-	-	-	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-	-	125,000
Central Park Lexington Park - 2016	-	-	-	-	-	-	-	-		-	-	-	300,000	-	-	-	-	-	-	-	300,000
Central Park Dale Street-2009	-	-	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
Central Park Victoria West - 2015	-	-	-	-	-	-	-	-	-	-	-	225,000	-	-	-	-	-	-	-	-	225,000
Central Park Victori ballfields - 2014	-	-	-	-	-	-	-	-		105,000	0	-	-	-	-	-	-	-	-	-	105,000
Evergreen - 2010	-	-	-	-	-	-	-	135,000	-	-	-	-	-	-	-	-	-	-	-	-	135,000
Howard Johnson - 2014		-	0	-	-	-	-	-	-	135,000	-	-	-	-	-	-	-	-	-	-	135,000
Langton Lake @ Ballfields - 2014	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-	-	-	-	-	155,000
Langton Lake @ C2 - 2015	-	-	-	-	-	-	-	-		-	-	95,000	-	-	-	-	-	-	-	-	95,000
Lexington - 1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
Lower Villa - 2009	-	-	105,000	-	-	-	-	-	-	-		-	-	-	-	-	-				105,000
Maple View - 2016	-	-	-	-	-	-	-	-	-	-	-	95,000	-	-	-	-	-	-	-	-	95,000
Materion - 2014	-	-	-	-	-	-	-	-	-	105,000	-	-	-	-	-	-	-	-	-	-	105,000
Midland Gardens - 2019															125,000						125,000

City of Roseville
Capital Improvement Plan: **Park Improvement Fund (411)**
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Oasis - 2015	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-	-	-	-	-	155,000
Owasso Ballfields - 1993		105,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				105,000
Owasso Hills Park - 1998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	155,000
Pioneer - 1998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	155,000
Keya - 2004		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	155,000
Rosebrook - 2000	165,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	320,000
Sandcastle - 2006		165,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				165,000
Tamarack - 2017	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-	-	-	155,000
Unity Park - 2018														155,000							155,000
Upper Villa - 2016	-	-	-	-	-	-	-	-	-	-	-	95,000	-	-	-	-	-	-	-	-	95,000
Valley - 2009	-	105,000	-	-	-	-	-	-	-		-	-	-	-	-	-	-		-	-	105,000
Veterans - 1997		165,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165,000
																					-
Volleyball & Bocce Ball Courts																					-
Central Park Sand Volley Ball Court: 4 san	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000
Upper Villa Bocce: 2 lanes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Lex Bocce ball: 4 lanes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dale Street Shelter Volleyball: 1 sand court	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foundation Shelter: 1 concrete court	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Villa Park Bocce	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000
																					-
Athletic Fields																					-
Acorn: Baseball Field East	-	15,000	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-	-	-	-	-	-	25,000
Acorn: Baseball Field West	-	15,000	-	-	-	-	-	5,000	-	-	-	-	5,000	-	-	-	-	-	-	-	25,000
Acorn: Batting Cage	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acorn: Disc Golf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Villa Park: Softball Field		10,000	-	-	-		30,000	-	-	-		10,000	-	-	-	-	-	-	-	-	50,000
Supper Villa Park Softball Field Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concordia: Softball Field	80,000		10,000	-	-	-		-	-	-		10,000	-	-	-	-	-	-	-	-	100,000
Concordia: Baseball Field	80,000	-	10,000	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	100,000
Concordia: Netting	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
CP Dale Street Athletic: Multi-Purpose North		10,000		-	-	85,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	105,000
CP Dale Street Athletic: Multi-Purpose Sou	-	10,000		-	-	-	-	10,000	75,000	-	-	-	-	-	-	-	-	-	-	-	95,000
CP Dale Street Athletic: Multi-Purpose Pra	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
CP Dale Street Athletic: Black Vinyl Fence		55,000	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	-	95,000
CP Dale Street Athletic: Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Lexington: Softball Field North	-	-	10,000	-	-	-	-	10,000	-	-	-	-									20,000
CP Lexington: Softball Field South	-	-		10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	20,000
CP Lexington: Softball Black Vinyl Fence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Victoria: Softball Field 1		-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	10,000	-	-	-	30,000
CP Victoria: Softball Field 2		-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	10,000	-	-	-	30,000
CP Victoria: Softball Field 3	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-	-	30,000
CP Victoria: Softball Field 4	-	10,000	-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	-	-	-	30,000
CP Victoria: Softball Field 5		-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
CP Victoria: Softball Field 6		-	-	-	-	10,000	-	-	-	-	-	10,000	-	-	-	-	10,000	-	-	-	30,000
CP Victoria: Netting over play area	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
CP Victoria: Lighting	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000
CP Victoria: Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Evergereen: Baseball Field NW	10,000	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Evergereen: Baseball Field NE	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	20,000
Evergereen: Baseball Field SW	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	20,000
Evergereen: Baseball Field SE	-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	10,000	-	-	-	-	30,000
Evergreen: Batting Cage	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Langton Lake: Baseball Field East	10,000	-	-		-	10000	-	-		-	10000	-	-	-	-	10,000	-	-	-	-	40,000
Langton Lake: Baseball Field West	10,000	-	-		-	10000	-	-		-	10000	-	-	-	-	10,000	-	-	-	-	40,000
Langton Lake: Multi-Purpose	5,000	-	50,000	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	65,000
Langton Lake: Black Vinyl Fence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legion Field: Baseball Field	-	-	-	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	20,000
Legion Field: Batting Cage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Owasso Ballfields: Baseball Field East	-	75000	-		-	0	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	90,000
Owasso Ballfields: Baseball Field West		75,000	-	-	-		-	15,000	-	-		-	-	-	-	-	-	-	-	-	90,000
Owasso Ballfields: Batting Cage	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rosebrook: Multi-Purpose North	-	-	10,000	-	5,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	65,000
Rosebrook: Multi-Purpose South		-	10,000	-	-	5,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	65,000
Rosebrook: Lighting	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
																					-
Irrigation Systems																					-
Arboretum: 2 Wire	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Amphitheater: Standard	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000

City of Roseville
Capital Improvement Plan: **Park Improvement Fund (411)**
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
																					-
Bridges & Boardwalks																					-
CP Dale Street: Bridge	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	40,000
CP Frog Pond: Bridge	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	40,000
CP Vict. Ballfields: Bridge	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
HANC: Boardwalk Phase 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HANC: Boardwalk Phase I	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Langton Lake: Boardwalk	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Langton Lake: Bridge	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Villa Park: 3 Bridges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CP Waterfall Bridges		50,000																			50,000
																					-
Other Capital Items																					-
CP Lexington Marquee Sign	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Park Buildings: Patio Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Buildings: Tables & Chairs	12,500	12,500		0	-	-	-		25000	-	-	-		-	-	-	-	-	-	-	50,000
Park Pathway Lighting: General	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
New Lexington Acquisition ??	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Cty B and Eustis Acquisition ??																					-
Rosebrook Pools	500,000																				500,000
CP Amphitheater Sound System			40,000																		40,000
																					-
PIP Items																					-
General Items (see below)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	4,000,000
																					-
Natural Resources																					-
General Items (see below)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,000,000
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ 1,436,500	$ 2,102,500	$ 805,000	$ 940,000	$ 945,000	$ 1,022,500	$ 895,000	$ 663,000	$ 557,500	$ 1,397,000	$ 1,041,000	$ 1,010,000	$ 860,000	$ 640,000	$ 405,000	$ 535,000	$ 1,115,000	$ 560,000	$ 250,000	$ 250,000	$17,430,000

PIP Notes:
Includes tree mulch, picnic tables, aglime, playground safety flooring, etc.

1	Playground Safety Surface	$ 20,000
2	Playground Components	$ 20,000
3	Landscape Mulch	$ 5,000
4	Amenities (trash cans/recyle stations, picnic tables, benches, grills, patio and building furnishings, soccer goals, appliances, dog drop stations, facility nettir	$ 30,000
5	Signage (replacment, additions and improvements)	$ 10,000
6	Tennis Court Crack Seal/Color Coat	$ 25,000
7	Water Feature Components	$ 10,000
8	Landscaping and Site Work	$ 20,000
9	Fencing Replacement	$ 15,000
10	Facility Improvements	$ 15,000
11	Limited planning Services as necessary	$ 5,000
12	Ag-Lime for pathways/ballfields	$ 15,000
13	Park Tree Plantings	$ 10,000
		$ 200,000

Natural Resources Notes:	2025	2026	2027
Further refining is beng done to the Natural Resources maintenance/upkeep	$50,000	$50,000	$50,000
	$50,000	$50,000	$50,000

City of Roseville
Capital Improvement Plan: **Street Replacement Fund (590)**
2025-2044

Updated 8/12/2024

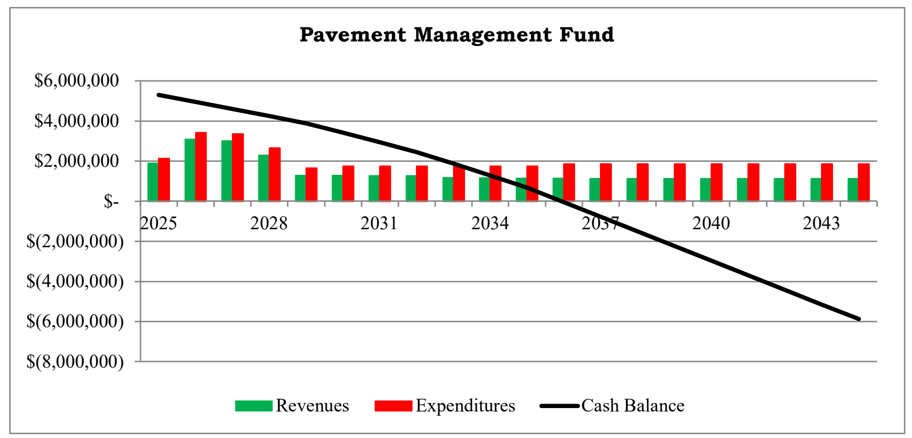
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Tax Levy: Current	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000
Tax Levy: Add/Sub (a)	-	-	-							
MSA Revenue	575,000	1,775,000	1,700,000	1,000,000	-	-				
Other: Assessments (10-yr)	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	-	
Other: Internal Loan Repayments	-									
Interest Earnings	110,627	105,899	99,077	92,119	85,021	77,782	68,397	58,825	49,062	37,443
Revenues	$ 1,888,627	$ 3,083,899	$ 3,002,077	$ 2,295,119	$ 1,288,021	$ 1,280,782	$ 1,271,397	$ 1,261,825	$ 1,169,062	$ 1,157,443
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Improvements	2,125,000	3,425,000	3,350,000	2,650,000	1,650,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Expenditures	$ 2,125,000	$ 3,425,000	$ 3,350,000	$ 2,650,000	$ 1,650,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000
Beginning Cash Balance	$ 5,531,341	$ 5,294,968	$ 4,953,867	$ 4,605,945	$ 4,251,063	$ 3,889,085	$ 3,419,866	$ 2,941,264	$ 2,453,089	$ 1,872,151
Annual Surplus (deficit)	(236,373)	(341,101)	(347,923)	(354,881)	(361,979)	(469,218)	(478,603)	(488,175)	(580,938)	(592,557)
Cash Balance	$ 5,294,968	$ 4,953,867	$ 4,605,945	$ 4,251,063	$ 3,889,085	$ 3,419,866	$ 2,941,264	$ 2,453,089	$ 1,872,151	$ 1,279,594

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	
Tax Levy: Add/Sub (a)											
MSA Revenue											
Other: Assessments (10-yr)											
Other: Internal Loan Repayments						-	-	-	-	-	
Interest Earnings	25,592	13,504	-	-	-	-	-	-	-	-	-
Revenues	$ 1,145,592	$ 1,133,504	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 1,120,000	$ 28,937,348
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	
Improvements	1,750,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Expenditures	$ 1,750,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 40,350,000
Beginning Cash Balance	$ 1,279,594	$ 675,186	$ (41,311)	$ (771,311)	$(1,501,311)	$(2,231,311)	$(2,961,311)	$(3,691,311)	$ (4,421,311)	$ (5,151,311)	$ (11,412,652)
Annual Surplus (deficit)	(604,408)	(716,496)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)	(730,000)	
Cash Balance	$ 675,186	$ (41,311)	$ (771,311)	$(1,501,311)	$(2,231,311)	$(2,961,311)	$(3,691,311)	$(4,421,311)	$ (5,151,311)	$ (5,881,311)	

Cash Balance (Year-End) *	$ 5,718,877	2023
Planned CIP Surplus/Deficit	(187,536)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 5,531,341	2025
Fund 592	$ (1,362,845)	2023
Fund 590	$ 7,081,722	2023
Fund 591-MSA	-	2022
	5,718,877	

loan repaid $266,829 in 2023 - shown as delayed CIP items

10-17-23 Updated projects, revenues and amounts



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
I	Mill & overlay - local streets	$ 1,550,000	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000
I	MSA - 25-04 - 2025 PMP (no MSA)	-	-	-	-						
I	MSA - Hamline Pathway, Cty C-Josephine	375,000									
I	MSA - County Road C, Lexington - Rice	150,000	400,000	-							
I	MSA - Rice, Larpentuer - Cty B	50,000	75,000	350,000							
I	MSA - 26-04 - 2026 PMP (Walnut, Terminal, Centerpointe)	-	1,050,000	-							
I	MSA - Victoria Pathway, County C-County D	-	125,000	900,000							
I	MSA - Rice Street, CR B2-South Owasso	-	125,000	-	750,000						
I	MSA - 27-04 2027 PMP	-	-	250,000							
I	MSA - Lexington Pathway, County B2-Brooks	-	-	200,000							
I	MSA - 28-04 2028 PMP	-	-		250,000						
		-	-	-	-	-	-	-	-	-	-
		$ 2,125,000	$ 3,425,000	$ 3,350,000	$ 2,650,000	$ 1,650,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000	$ 1,750,000

Key	Description	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	Mill & overlay - local streets	$ 1,750,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 35,300,000
I	MSA - 25-04 - 2025 PMP (no MSA)											-
I	MSA - Hamline Pathway, Cty C-Josephine											375,000
I	MSA - County Road C, Lexington - Rice											550,000
I	MSA - Rice, Larpentuer - Cty B											475,000
I	MSA - 26-04 - 2026 PMP (Walnut, Terminal, Centerpointe)											
I	MSA - Victoria Pathway, County C-County D											1,025,000
I	MSA - Rice Street, CR B2-South Owasso											875,000
I	MSA - 27-04 2027 PMP											250,000
I	MSA - Lexington Pathway, County B2-Brooks											200,000
I	MSA - 28-04 2028 PMP											
												-
		-	-	-	-	-	-	-	-	-	-	-
		$ 1,750,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 1,850,000	$ 40,350,000

2.0% = Projected interest earnings rate

City of Roseville *Updated 8/12/2024*

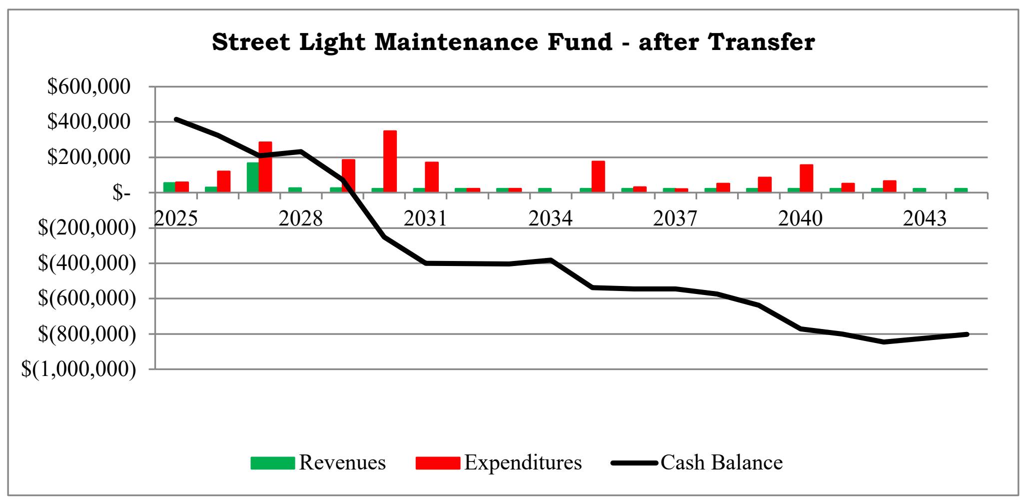
Capital Improvement Plan: **Street Light Maintenance Fund (406)**

2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other/Transfer In	25,000	-	140,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	8,376	8,313	6,499	4,149	4,652	1,465	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 54,376	$ 29,313	$ 167,499	$ 25,149	$ 25,652	$ 22,465	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 21,000	$ 618,455
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	57,500	120,000	285,000	-	185,000	347,500	170,000	22,500	22,500	-	175,000	30,000	20,000	50,000	85,000	155,000	50,000	65,000	-	-	
Expenditures	$ 57,500	$ 120,000	$ 285,000	$ -	$ 185,000	$ 347,500	$ 170,000	$ 22,500	$ 22,500	$ -	$ 175,000	$ 30,000	$ 20,000	$ 50,000	$ 85,000	$ 155,000	$ 50,000	$ 65,000	$ -	$ -	$ 1,840,000
Beginning Cash Balance	$ 418,775	$ 415,651	$ 324,964	$ 207,463	$ 232,612	$ 73,264	$ (251,770)	$ (400,770)	$ (402,270)	$ (403,770)	$ (382,770)	$ (536,770)	$ (545,770)	$ (544,770)	$ (573,770)	$ (637,770)	$ (771,770)	$ (800,770)	$ (844,770)	$ (823,770)	
Annual Surplus (deficit)	(3,125)	(90,687)	(117,501)	25,149	(159,348)	(325,035)	(149,000)	(1,500)	(1,500)	21,000	(154,000)	(9,000)	1,000	(29,000)	(64,000)	(134,000)	(29,000)	(44,000)	21,000	21,000	
Cash Balance	$ 415,651	$ 324,964	$ 207,463	$ 232,612	$ 73,264	$ (251,770)	$ (400,770)	$ (402,270)	$ (403,770)	$ (382,770)	$ (536,770)	$ (545,770)	$ (544,770)	$ (573,770)	$ (637,770)	$ (771,770)	$ (800,770)	$ (844,770)	$ (823,770)	$ (802,770)	

Cash Balance (Year-End) *	$ 147,656	2023
Planned CIP Surplus/Deficit	271,119	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 418,775	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	227448 - Arthur	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 10,000
I	227448 - County Rd C	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500
I	184393 - Centre Pointe System	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000
I	184397 - Long Lake Rd	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
I	227448 - Lincoln Area	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
I	227448 - 2955 Lincoln	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
I	Dale Street Tunnel Lighting System	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
I	227447 - Highpointe	-	-	82,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,500
I	227447 - Terrace Ct	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
I	227447 - Overlook Dr	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500
I	227447 - Owasso Hills	-	-	157,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	157,500
I	227448 - Hillsview	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500
I	Lighting System - County Road C, (	-	-	-	-	185,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185,000
I	227448 - Patton Rd System	-	-	-	-	-	17,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,500
I	Lighting System - Terminal Rd/B2I	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
I	Lighting System - Larpentuer	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000
I	Lighting System - Cty Rd B2, Fairv	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000

City of Roseville
Capital Improvement Plan: **Street Light Maintenance Fund (406)**
2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	Lighting System - City Hall Parking	-	-	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
I	Lighting System - Cty C & Civic C	-	-	-	-	-	-	80,000	-	-	-	-	-	-	-	-	-	-	-	-	-	80,000
I	184399 - Midland View Ct	-	-	-	-	-	-	-	22,500	-	-	-	-	-	-	-	-	-	-	-	-	22,500
I	Pedestrian light @ Cty Rd D & Mil	-	-	-	-	-	-	-	-	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500
I	Speed Display Sign Cnty D	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000
I	Lighting System - Twin Lake Ph 1	-	-	-	-	-	-	-	-	-	-	170,000	-	-	-	-	-	-	-	-	-	170,000
I	Lighting System - Twin Lake Ph 2	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	5,000
I	227448 - Langton Lake Rd	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	30,000
I	227447 - Josephine Woods	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	20,000
I	Lighting System, Terrace Dr/Twin l	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I	Pedestrian light @ Hamline & Gard	-	-	-	-	-	-	-	-		-	-	-	-	25,000	-	-	-	-	-	-	25,000
I	227445 - Perimeter Drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	25,000
I	227445 - Rice St	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	10,000
I	Pedestrian Light @ Lydia & Lincol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	25,000
I	Pedestrian Light @ Lydia & Lincol	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	-	-	25,000
I	Lighting System - Twin Lake Ph 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	155,000
I	Pedestrian Light @ Hamline & Bel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000
I	Pedestrian light @ Victoria St & Co	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-	25,000
I	227447 - Wheaton Woods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	15,000
I	Pedestrian light @ Lexington Ave &	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
I	Lighting System, Terrace Dr/Twin Lakes Trail #1																					-
I	Misc. pole fixture replacement	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
I	2410 Pascal St																					-
I	1407 County Road B2 W																					-
																						-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 57,500	$ 120,000	$ 285,000	$ -	$ 185,000	$ 347,500	$ 170,000	$ 22,500	$ 22,500	$ -	$ 175,000	$ 30,000	$ 20,000	$ 50,000	$ 85,000	$ 155,000	$ 50,000	$ 65,000	$ -	$ -	$ 1,840,000

2.0% = Projected interest earnings rate

City of Roseville

Capital Improvement Plan: **Pathway & Parking Lot Maintenance Fund (408)**

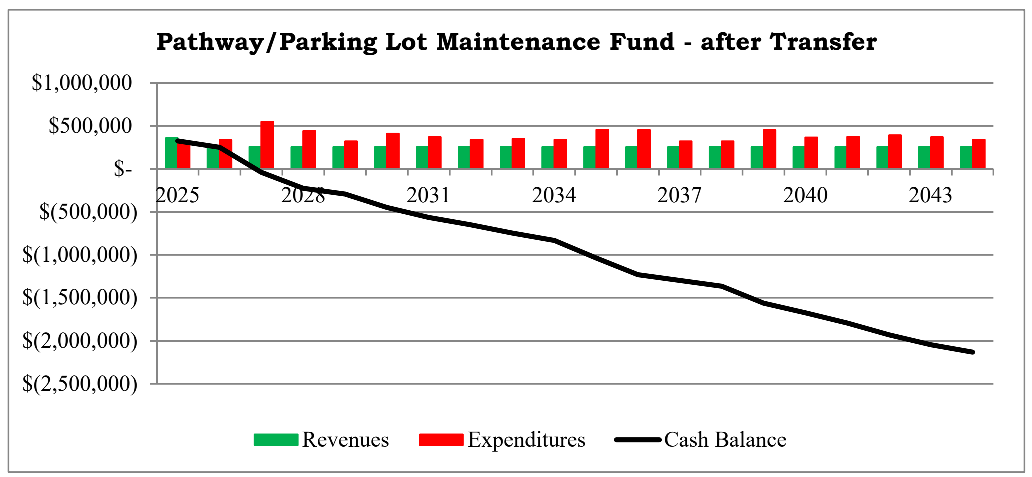
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other: Transfer In	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	5,115	6,531	5,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 360,115	$ 261,531	$ 260,035	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 255,000	$ 5,216,681
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	289,300	336,300	551,300	441,300	321,300	411,300	371,300	341,300	351,300	341,300	456,300	451,300	321,300	321,300	451,300	366,300	376,300	391,300	371,300	341,300	
Expenditures	$ 289,300	$ 336,300	$ 551,300	$ 441,300	$ 321,300	$ 411,300	$ 371,300	$ 341,300	$ 351,300	$ 341,300	$ 456,300	$ 451,300	$ 321,300	$ 321,300	$ 451,300	$ 366,300	$ 376,300	$ 391,300	$ 371,300	$ 341,300	$ 7,604,000
Beginning Cash Balance	$ 255,727	$ 326,542	$ 251,772	$ (39,492)	$ (225,792)	$ (292,092)	$ (448,392)	$ (564,692)	$ (650,992)	$ (747,292)	$ (833,592)	$(1,034,892)	$(1,231,192)	$(1,297,492)	$(1,363,792)	$(1,560,092)	$(1,671,392)	$(1,792,692)	$(1,928,992)	$ (2,045,292)	
Annual Surplus (deficit)	70,815	(74,769)	(291,265)	(186,300)	(66,300)	(156,300)	(116,300)	(86,300)	(96,300)	(86,300)	(201,300)	(196,300)	(66,300)	(66,300)	(196,300)	(111,300)	(121,300)	(136,300)	(116,300)	(86,300)	
Cash Balance	$ 326,542	$ 251,772	$ (39,492)	$ (225,792)	$ (292,092)	$ (448,392)	$ (564,692)	$ (650,992)	$ (747,292)	$ (833,592)	$(1,034,892)	$(1,231,192)	$(1,297,492)	$(1,363,792)	$(1,560,092)	$(1,671,392)	$(1,792,692)	$(1,928,992)	$(2,045,292)	$ (2,131,592)	

Cash Balance (Year-End) *	$ 232,491	2023
Planned CIP Surplus/Deficit	23,236	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 255,727	2025

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	Pathway maintenance	200,000	225,000	225,000	225,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	270,000	270,000	270,000	270,000	270,000	270,000	$ 4,995,000
I	Pathway construction - NEW	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,000,000
I	BNSF Railway lease payment	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	16,300	326,000
I	PARKLOT-001 Acorn 2 east lots	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-		35,000
I	PARKLOT-002 Acorn west lot	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-		35,000
I	PARKLOT-004 Autumn Grove(20	-	-	-	-	-	-		-	-	-	-	35,000	-	-	-	-	-	-	-		35,000
I	PARKLOT-007 Nature Center	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	30,000	-		30,000
I	PARKLOT-008 Central Pk EDale(	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-		20,000
I	PARKLOT-009 Arboretum(2022)	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-		20,000
I	PARKLOT-010/039 Central Park L	-	-	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-		90,000
I	PARKLOT-011 Central Pk EVictor	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-		30,000
I	PARKLOT-012 Central Park Lions	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		25,000
I	PARKLOT-013 Central Pk W Vict	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	-	-	-		35,000
I	PARKLOT-014 Evergreen(2000)		-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		20,000
I	PARKLOT-016 Howard Johnson(2	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		30,000
I	PARKLOT-017 Langton Lk East																	10,000				10,000
I	PARKLOT-018 Langton Lk S lot o	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-		25,000

City of Roseville

Capital Improvement Plan: **Pathway & Parking Lot Maintenance Fund (408)**

2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	PARKLOT-019 Langton Baseball/Soccer Lot (2020)																25,000					25,000
I	PARKLOT-020 Lexington Pk off C	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000		30,000
I	PARKLOT-021 Oasis Park(2016)	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-		20,000
I	PARKLOT-022 Reservior Woods(2	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		20,000
I	PARKLOT-023 Rosebrook North L	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		35,000
I	PARKLOT-024 Rosebrook Wading	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		15,000
I	PARKLOT-025 City Hall(2004)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,000	-	-	-	-		110,000
I	PARKLOT-026 Fire Station 1 Lexington Driveway									30,000												30,000
I	PARKLOT-027 Fire Station 1 Lexi	-	-	-	-	-	-	-	-	-	-	30,000	-	-	-	-	-					30,000
I	PARKLOT-028 Kent St Dog Park(2	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		20,000
I	PARKLOT-031 Police Driveway				10,000																	10,000
I	PARKLOT-033 Public Works Yard	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-	-		70,000
I	PARKLOT-034 Roseville Skating (	-	-	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		115,000
I	PARKLOT-035 Roseville Skating (	-	-	-	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		115,000
I	PARKLOT-036 Sandcastle(2004)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	PARKLOT-037 Veterans VFW Lot	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		35,000
I	PARKLOT-038 B-Dale(2016)	-	-	-	-	-	-		-	-	-	-	25,000	-	-	-	-	-	-	-		25,000
I	PARKLOT-041 Owasso Cherrywo	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	20,000
	Operating costs	15,000																				
	Professional Services (ICON)	8,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	103,000
		$ 289,300	$ 336,300	$ 551,300	$ 441,300	$ 321,300	$ 411,300	$ 371,300	$ 341,300	$ 351,300	$ 341,300	$ 456,300	$ 451,300	$ 321,300	$ 321,300	$ 451,300	$ 366,300	$ 376,300	$ 391,300	$ 371,300	$ 341,300	$ 7,604,000

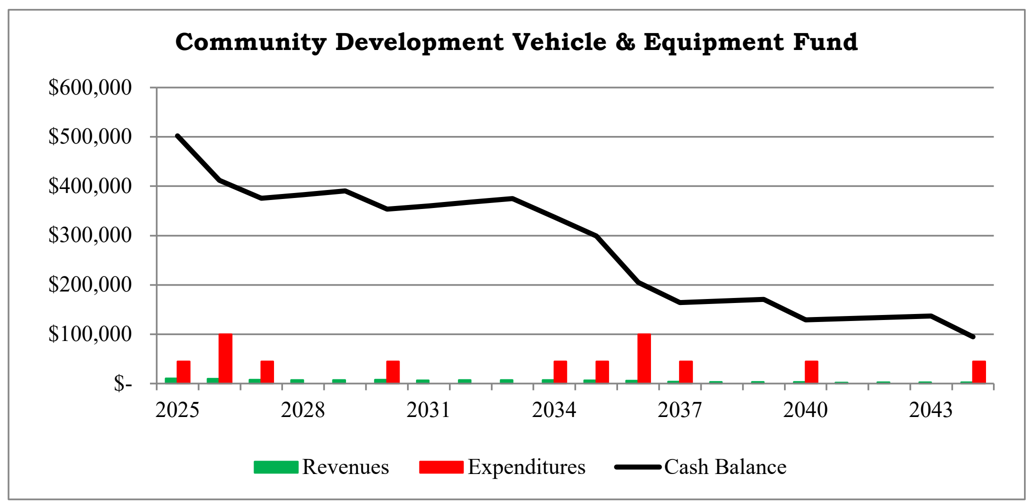
2.0% = Projected interest earnings rate

City of Roseville
Capital Improvement Plan: **Community Development Vehicle & Equipment Fund (260)**
2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Fees, Licenses, & Permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Interest Earnings	10,725	10,039	8,240	7,505	7,655	7,808	7,064	7,206	7,350	7,497	6,747	5,981	4,101	3,283	3,349	3,416	2,584	2,636	2,688	2,742	$ 118,616
Revenues	$ 10,725	$ 10,039	$ 8,240	$ 7,505	$ 7,655	$ 7,808	$ 7,064	$ 7,206	$ 7,350	$ 7,497	$ 6,747	$ 5,981	$ 4,101	$ 3,283	$ 3,349	$ 3,416	$ 2,584	$ 2,636	$ 2,688	$ 2,742	$ 118,616
Vehicles	$ 45,000	$ -	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 45,000	$ -	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	
Equipment	-	100,000	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	
Furniture & Fixtures																					
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 45,000	$ 100,000	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 45,000	$ 100,000	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 560,000
Beginning Cash Balance	$ 536,240	$ 501,965	$ 412,004	$ 375,244	$ 382,749	$ 390,404	$ 353,212	$ 360,276	$ 367,482	$ 374,832	$ 337,328	$ 299,075	$ 205,056	$ 164,157	$ 167,440	$ 170,789	$ 129,205	$ 131,789	$ 134,425	$ 137,113	
Annual Surplus (deficit)	(34,275)	(89,961)	(36,760)	7,505	7,655	(37,192)	7,064	7,206	7,350	(37,503)	(38,253)	(94,019)	(40,899)	3,283	3,349	(41,584)	2,584	2,636	2,688	(42,258)	
Cash Balance	$ 501,965	$ 412,004	$ 375,244	$ 382,749	$ 390,404	$ 353,212	$ 360,276	$ 367,482	$ 374,832	$ 337,328	$ 299,075	$ 205,056	$ 164,157	$ 167,440	$ 170,789	$ 129,205	$ 131,789	$ 134,425	$ 137,113	$ 94,856	

Cash Balance (Year-End) *	$ 600,000	2023
Less Amt Needed for Operations **	-	2024
Planned CIP Surplus/Deficit	(63,760)	2024
Adjust for Delayed CIP Items	-	2024
Cash Balance (Beg. Year)	$ 536,240	2025
Adopted Budget (Excl.Capital)		2022



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	Total
V	Inspection vehicles	$ 45,000		$ 45,000			$ 45,000	$ -	$ -		$ 45,000	$ 45,000	$ -	$ 45,000	-	-	45,000		-	-	45,000	$ 360,000
E	Online Permit/Schedul. Software	-	100,000		-	-	-	-	-	-	-	-	100,000		-	-	-	-	-	-	-	200,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 45,000	$ 100,000	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 45,000	$ 100,000	$ 45,000	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000	$ 560,000

City of Roseville
Capital Improvement Plan: **Storm Sewer Capital Fund (640)**
2025-2044

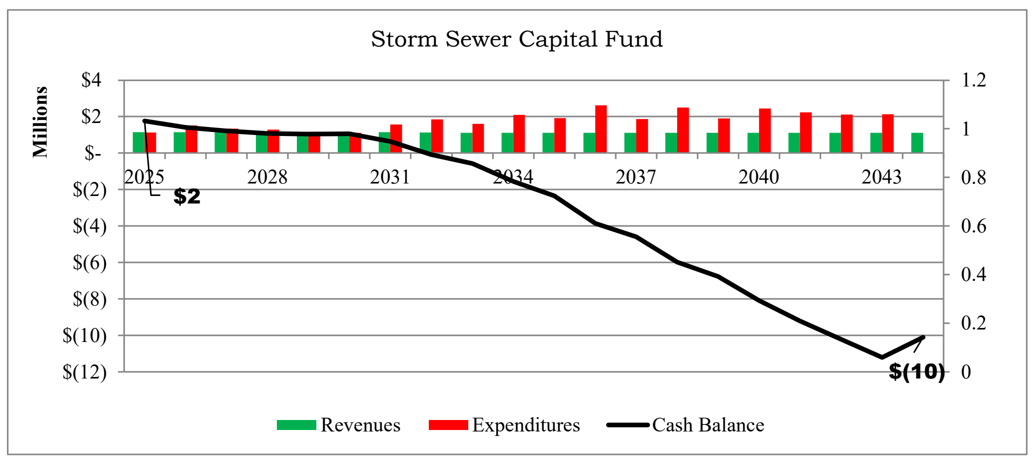
Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Fees, Licenses, & Permits	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000	$ 22,300,000
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Interest Earnings	34,578	35,089	27,991	24,141	21,304	20,730	21,164	12,647	-	-	-	-	-	-	-	-	-	-	-	-	$ 197,643
Revenues	$ 1,149,578	$ 1,150,089	$ 1,142,991	$ 1,139,141	$ 1,136,304	$ 1,135,730	$ 1,136,164	$ 1,127,647	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 1,115,000	$ 22,497,643
Vehicles	$ -	$ -	$ -	$ 135,000	$ -	$ -	$ 358,000	$ 250,000	$ -	$ 400,000	$ 250,000	$ 616,000	$ -	$ 315,000	$ -	$ 134,000	$ -	$ -	$ -	$ -	
Equipment	45,000	386,000	186,500	27,000	76,000	25,000	80,000	-	20,000	96,000	75,000	-	7,500	390,000	64,000	20,000	135,000	11,000	32,000	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	1,079,000	1,119,000	1,149,000	1,119,000	1,089,000	1,089,000	1,124,000	1,599,000	1,589,000	1,589,000	1,589,000	2,009,000	1,849,000	1,789,000	1,839,000	2,289,000	2,099,000	2,099,000	2,089,000	-	
Expenditures	$ 1,124,000	$ 1,505,000	$ 1,335,500	$ 1,281,000	$ 1,165,000	$ 1,114,000	$ 1,562,000	$ 1,849,000	$ 1,609,000	$ 2,085,000	$ 1,914,000	$ 2,625,000	$ 1,856,500	$ 2,494,000	$ 1,903,000	$ 2,443,000	$ 2,234,000	$ 2,110,000	$ 2,121,000	$ -	$ 34,330,000
Beginning Cash Balance	$ 1,728,878	$ 1,754,456	$ 1,399,545	$ 1,207,036	$ 1,065,176	$ 1,036,480	$ 1,058,209	$ 632,374	$ (88,979)	$ (582,979)	$ (1,552,979)	$ (2,351,979)	$ (3,861,979)	$ (4,603,479)	$ (5,982,479)	$ (6,770,479)	$ (8,098,479)	$ (9,217,479)	$ (10,212,479)	$ (11,218,479)	
Annual Surplus (deficit)	25,578	(354,911)	(192,509)	(141,859)	(28,696)	21,730	(425,836)	(721,353)	(494,000)	(970,000)	(799,000)	(1,510,000)	(741,500)	(1,379,000)	(788,000)	(1,328,000)	(1,119,000)	(995,000)	(1,006,000)	1,115,000	
Cash Balance	$ 1,754,456	$ 1,399,545	$ 1,207,036	$ 1,065,176	$ 1,036,480	$ 1,058,209	$ 632,374	$ (88,979)	$ (582,979)	$ (1,552,979)	$ (2,351,979)	$ (3,861,979)	$ (4,603,479)	$ (5,982,479)	$ (6,770,479)	$ (8,098,479)	$ (9,217,479)	$ (10,212,479)	$ (11,218,479)	$ (10,103,479)	

Cash Balance (Year-End) *	$ 2,451,766	2023
Less Amt Needed for Operations **	(253,428)	2024
Planned CIP Surplus/Deficit	(469,460)	2024
Adjust for Delayed CIP Items	-	2023
Cash Balance (Beg. Year)	$ 1,728,878	2025
Adopted Budget (Excl.Capital, Depr.	$ 1,689,520	2024

* Current Assets - Current Liabilities
** 15% of Annual Budget Needed for Cash-Flow Purposes

** 2020 Utility fee amount requires a 0.0% rate increase



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	#110 2021 Toro Goundmaster Polor	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	50,000	-	-	-	90,000
E	#116 2015 Kubota M110GXDTC Tr	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	120,000
E	#116F 2015 Tiger 9119404J Flail Mc	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-		25,000
E	#116P 2015 Bay Lynx Machinability	-	-	32,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		32,000
E	#126 2019 Bobcat S650		-	87,000	-	-	-	-	-	-	85,000	-	-	-	-	-	-	85,000	-	-		257,000
E	#130 2019 Amazing Machine AM96	-	-	-	-	20,000	-		-	-	-	-	-	-	-	-	20,000		-	-		40,000
E	#137 2017 Trafifix Scorpion 10002 /	-	-	7,500	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-		15,000
E	#140 2018 Toro GrandStand 74519 N	-	11,000	-		-	-	-	-	-	11,000	-	-	-	-	-	-	-	11,000	-		33,000
E	#163 2020 Ver-Mac PCMS -320 Sign	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-		20,000
E	#164 Bobcat 3400	25,000	-		-	-	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-		50,000
E	#165 2019 Towmaster T-14DT Trailer		-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000		30,000
E	#168 1997 Wild Cat LS177A Compc	-	375,000	-	-	-	-	-	-	-		-	-	-	355,000	-	-	-	-	-		730,000
E	#171 2020 Tennant M-S30 Sweeper	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-		50,000
E	#176 2018 PJ Trailer U1 182 Mow T	-			10,000				-						10,000	-	-	-	-	-		20,000
E	#211 A14 2015 Caterpillar CVP75 V	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000		14,000
E	#211A Sand Bucket 24" 315D	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000		20,000
E	#225 A12 2014 Caterpillar H65ES Hydraulic Breaker (1/3)					5,000																5,000
E	#225 A13 2014 Rotobec PC018B Grapple 360 Mini Excavator (1/3)					7,000																7,000
E	#225 2015 Caterpillar 305E Excavatc	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-		-	-		40,000
E	#xx 6" Pump Trailer	20,000																				20,000
E	#xx GPS Unit (1/3)	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-		8,000
E	#xx Skid Steer (Track)	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-	-	-	-	-		50,000
I	Asset Management System (1/3)	-	40,000	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-		80,000
I	Lift Station - Arona Upgrades		-	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-		25,000

City of Roseville *Updated 8/12/2024*

Capital Improvement Plan: **Storm Sewer Capital Fund (640)**

2025-2044

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
I	Lift Station - Bennet Lake Pump Upg	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Generator for St Croix	-	-	-	-	-	-	-	-		-		180,000	-	-	-	-	-	-	-		180,000
I	Lift Station - Gottfreid Upgrades	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000		-	-		240,000
I	Lift Station - Millwood Upgrades		-	-	30,000	-		-	-	-	-	-	-	-	-	-	-	-	-	-		30,000
I	Lift Station - Owasso Hills Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - St. Croix Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Walsh Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station Condition Analysis	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		25,000
I	Mount Ridge Storm Station Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-		50,000
I	Plan - Update stormwater mgmt plan	-	-	60,000	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-		120,000
I	Projects - Bubbler System	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-		20,000
I	Projects - Fountain - Frog Pond	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-		20,000
I	Projects - Storm Infrastructure Rehab	600,000	600,000	600,000	600,000	600,000	600,000	600,000	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,500,000	1,500,000	1,500,000	1,500,000		19,000,000
I	Projects - Water Quality Device Reha	400,000	400,000	485,000	485,000	485,000	485,000	485,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000		10,245,000
I	Projects - Waterfall		75,000																			75,000
I	Replace/Upgrade SCADA system (1/	14,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		86,000
V	#121 2011 Elgin Crosswind J Regen	-	-	-	-	-	-	-	-	-	-	-	-	-	315,000	-	-	-	-	-		315,000
V	#122 2019 Case 721G Loader	-	-	-	-	-	-	358,000	-	-	-	-	-	-	-	-	-	-	-	-	-	358,000
V	#132 2017 Elgin Pelican P Sweeper	-	-	-	-	-		-	250,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000
V	#139 2020 Freightliner M2 106 Tru	-	-	-	-	-	-	-	-	-	-	-	305,000	-	-	-	-	-	-	-	-	305,000
V	#145 2014 Western Star 4700SF		-	-	-	-	-	-	-	-	325,000	-	-	-		-	-	-	-	-	-	325,000
V	#147 2012 International 7400 SFA	-	-	-	-	-	-	-	-	-	-	-	311,000	-	-	-	-	-	-	-	-	311,000
V	#167 2020 Elgin Pelican NP Sweeper	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-	-	250,000
V	#178 2019 Ford F550	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	75,000
V	#211 2008 Caterpillar M315D Wheel	-	-	-	135,000	-	-	-	-	-	-	-	-	-	-	-	134,000	-	-	-	-	269,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 1,124,000	$ 1,505,000	$ 1,335,500	$ 1,281,000	$ 1,165,000	$ 1,114,000	$ 1,562,000	$ 1,849,000	$ 1,609,000	$ 2,085,000	$ 1,914,000	$ 2,625,000	$ 1,856,500	$ 2,494,000	$ 1,903,000	$ 2,443,000	$ 2,234,000	$ 2,110,000	$ 2,121,000	$ -	$ 34,330,000

2.0% = Projected interest earnings rate

City of Roseville
Capital Improvement Plan: **Water Capital Fund (610)**
2025-2044

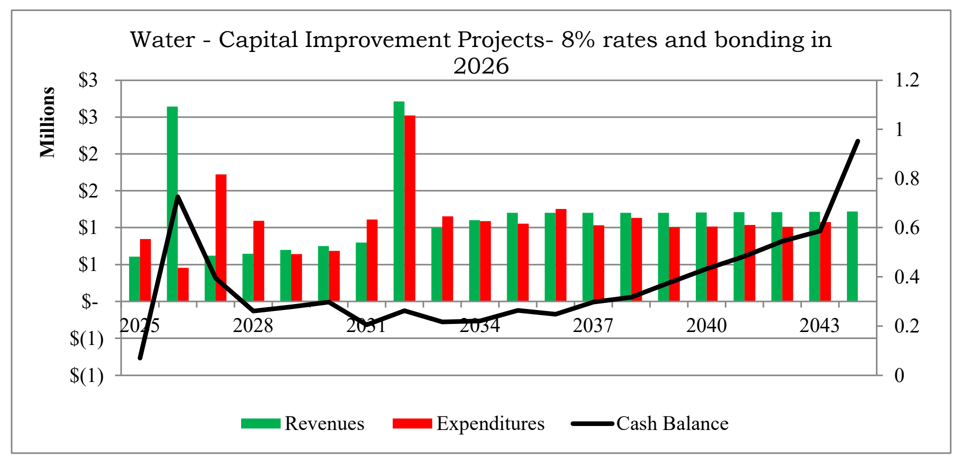
Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fees, Licenses, & Permits	507,600	548,208	592,065	639,430	700,000	750,000	800,000	900,000	1,000,000	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	19,537,302
Debt Issuance	-	1,991,909	0	-	-	-	-	1,810,000	-	-	-		-	-	-	-	-	-	-	-	3,801,909
Other - Arden Hills/ARPA	100,000	100,000																			200,000
Interest Earnings	-	-	28,387	6,357	-	-	-	-	-	-	-	-	-	-	1,162	5,026	8,846	12,243	16,308	19,114	97,442
Revenues	$ 607,600	$ 2,640,117	$ 620,452	$ 645,786	$ 700,000	$ 750,000	$ 800,000	$ 2,710,000	$ 1,000,000	$ 1,100,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ 1,201,162	$ 1,205,026	$ 1,208,846	$ 1,212,243	$ 1,216,308	$ 1,219,114	$ 23,636,654
Vehicles	$ -	$ -	$ 50,000	$ 135,000	$ 73,000	$ 170,000	$ 30,000	$ -	$ -	$ 73,000	$ 50,000	$ 110,000	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ 50,000	$ -	
Equipment	120,000	140,000	270,000	394,500	56,000	-	65,000	15,000	-	-	-	140,000	-	130,000	4,000	10,000	-	5,000	22,000	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	724,000	314,000	1,402,000	564,000	514,000	514,000	1,014,000	2,504,000	1,154,000	1,014,000	1,004,000	1,004,000	1,034,000	1,004,000	1,004,000	1,004,000	1,004,000	1,004,000	1,004,000	-	
Expenditures	$ 844,000	$ 454,000	$ 1,722,000	$ 1,093,500	$ 643,000	$ 684,000	$ 1,109,000	$ 2,519,000	$ 1,154,000	$ 1,087,000	$ 1,054,000	$ 1,254,000	$ 1,034,000	$ 1,134,000	$ 1,008,000	$ 1,014,000	$ 1,039,000	$ 1,009,000	$ 1,076,000	$ -	$ 20,931,500
Beginning Cash Balance	$ (530,343)	$ (766,743)	$ 1,419,374	$ 317,826	$ (129,887)	$ (72,887)	$ (6,887)	$ (315,887)	$ (124,887)	$ (278,887)	$ (265,887)	$ (119,887)	$ (173,887)	$ (7,887)	$ 58,113	$ 251,275	$ 442,301	$ 612,147	$ 815,390	$ 955,697	
Annual Surplus (deficit)	(236,400)	2,186,117	(1,101,548)	(447,714)	57,000	66,000	(309,000)	191,000	(154,000)	13,000	146,000	(54,000)	166,000	66,000	193,162	191,026	169,846	203,243	140,308	1,219,114	
Cash Balance	$ (766,743)	$ 1,419,374	$ 317,826	$ (129,887)	$ (72,887)	$ (6,887)	$ (315,887)	$ (124,887)	$ (278,887)	$ (265,887)	$ (119,887)	$ (173,887)	$ (7,887)	$ 58,113	$ 251,275	$ 442,301	$ 612,147	$ 815,390	$ 955,697	$ 2,174,811	

	Cash Balance (Year-End) *	$ 748,483	2023
**	Less Amt Needed for Operations **	(1,374,542)	2023
	Planned CIP Surplus/Deficit	95,716	2024
	Adjust for Delayed CIP Items		2023
	Cash Balance (Beg. Year)	$ (530,343)	2025
	Adopted Budget (Excl.Capital, Depr.)	$ 9,163,611	2023

* Current Assets - Current Liabilities excl. Deposits
** 15% of Annual Budget Needed for Cash-Flow Purposes

If we don't fund 100% of depreciation, $470,000 available in 2024



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	#137 2017 Trafifix Scorpion 10002 Attenuator (1/3)	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ 7,500
E	#138 2000 Towmaster Trailer				10,000																	10,000
E	#211 A14 2015 Caterpillar CVP75 Vibratory Plate Compactor (1/	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000		14,000
E	#211A Sand Bucket 24" 315D	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	5,000			25,000
E	#225 A12 2014 Caterpillar H65ES Hydraulic Breaker (1/3)	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		5,000
E	#225 A13 2014 Rotobec PC018B Grapple 360 Mini Excavator (1/	-	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		7,000
E	#225 2015 Caterpillar 305E Excavator	-	-	-	-	40,000	-	-		-	-	-	-	-	-	-	-	-	-	-		40,000
E	#236 2021 Felling Ft7t Trailer	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-		10,000
E	#237 2017 Bomag BMP8500 Compactor	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	15,000		30,000
E	#240 2018 EH Wachs 77-000-38 Standard LX Valve Maintenanc	-	-	-	90,000	-		-	-	-	-	-	-	-	90,000	-	-	-	-	-		180,000
E	#xx 6" Pump Trailer	20,000																				20,000
E	#xx GPS Unit (1/3)	-	-		-	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-		8,000
E	#xx Skid Steer (Track)	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-	-	-	-	-		50,000
E	Asset Management System	-	40,000	-	-	-	-	-	-	-		-	40,000	-	-	-	-		-	-		80,000
E	Trench Box - main 10'x8'	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-		30,000
E	Trench Box GME 5'x3'	-	-	-	15,000	-	-	-	-	-		-	-	-	15,000	-	-	-	-	-		30,000
E	Water AMR meter system replacements	100,000	100,000	262,500	262,500	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-		825,000
I	Water Booster Station	400,000	-	800,000	50,000	-	-	-	-	140,000	-	-	-	30,000	-	-	-	-	-	-		1,420,000
I	Elevated storage tank repainting contract	10,000	10,000	98,000	10,000	10,000	10,000	10,000	1,500,000	10,000	10,000	-	-	-	-	-	-	-	-	-		1,678,000
I	Elevated storage Tank #2																					-
I	AH Meter Pits	100,000	100,000																			200,000
I	Replace Water Tower Fence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Replace/Upgrade SCADA system (1/3)	14,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		86,000
I	Water Main Replacement *	200,000	200,000	500,000	500,000	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		15,400,000

City of Roseville

Capital Improvement Plan: **Water Capital Fund (610)**

2025-2044

Updated 8/12/2024

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V #206 2022 RAM 3500	-	-	-	-	-	-	-	-	-	73,000	-	-	-	-	-	-	-	-	-		73,000
V #208 2019 Ford Transit 150	-	-	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	50,000	-	150,000
V #211 2008 Caterpillar M315D Wheeled Back Hoe (1/3 water, sew	-	-	-	135,000	-	-	-	-	-	-	-	110,000	-	-	-	-	-	-	-	-	245,000
V #213 2008 GMC C5500 Water Break	-	-	-	-	-	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170,000
V #221 2017 Ford F250	-	-	-	-	73,000	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	108,000
V #222 2022 Ford F350	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
V #223 F250 4x4 pickup with crew	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	$ 844,000	$ 454,000	$ 1,722,000	$ 1,093,500	$ 643,000	$ 684,000	$ 1,109,000	$ 2,519,000	$ 1,154,000	$ 1,087,000	$ 1,054,000	$ 1,254,000	$ 1,034,000	$ 1,134,000	$ 1,008,000	$ 1,014,000	$ 1,039,000	$ 1,009,000	$ 1,076,000	$ -	$ 20,931,500

2.0% = Projected interest earnings rate

City of Roseville

Capital Improvement Plan: **Sanitary Sewer Capital Fund (600)**

2025-2044

Updated 8/12/2024

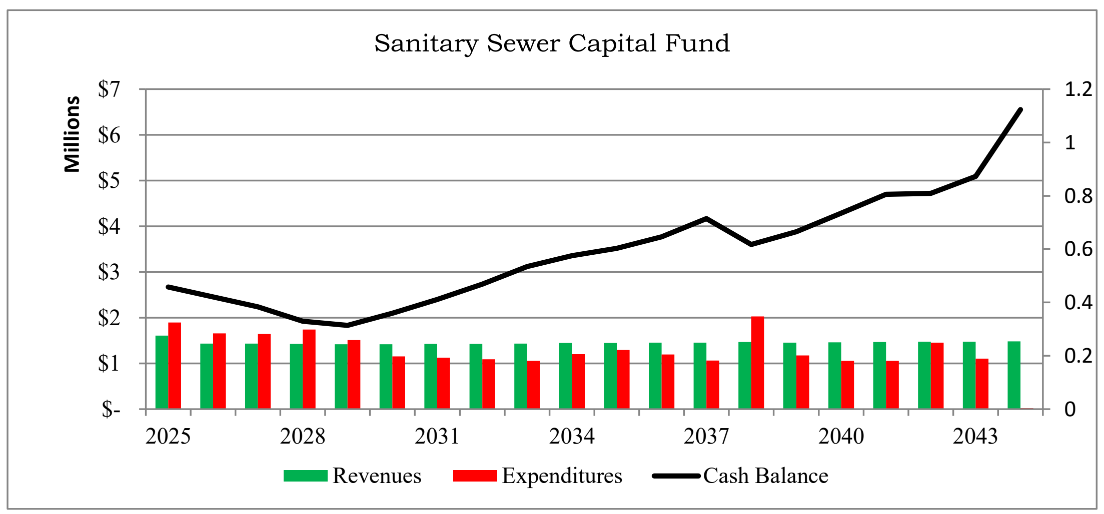
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-
Fees, Licenses, & Permits	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000
Grants (Met Council, etc)		-								
Sale of Assets	165,000	-	-	-	-	-	-	-	-	-
Interest Earnings	59,202	53,426	49,034	44,795	38,441	36,630	41,902	47,930	54,729	62,364
Revenues	$ 1,605,202	$ 1,434,426	$ 1,430,034	$ 1,425,795	$ 1,419,441	$ 1,417,630	$ 1,422,902	$ 1,428,930	$ 1,435,729	$ 1,443,364
Vehicles	$ 605,000	$ 75,000	$ 73,000	$ 135,000	$ -	$ -	$ -	$ -	$ -	$ 150,000
Equipment	120,000	230,000	270,000	314,500	56,000	100,000	67,500	35,000	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Improvements	1,169,000	1,349,000	1,299,000	1,294,000	1,454,000	1,054,000	1,054,000	1,054,000	1,054,000	1,054,000
Expenditures	$ 1,894,000	$ 1,654,000	$ 1,642,000	$ 1,743,500	$ 1,510,000	$ 1,154,000	$ 1,121,500	$ 1,089,000	$ 1,054,000	$ 1,204,000
Beginning Cash Balance	$ 2,960,094	$ 2,671,296	$ 2,451,722	$ 2,239,756	$ 1,922,051	$ 1,831,492	$ 2,095,122	$ 2,396,525	$ 2,736,455	$ 3,118,184
Annual Surplus (deficit)	(288,798)	(219,574)	(211,966)	(317,705)	(90,559)	263,630	301,402	339,930	381,729	239,364
Cash Balance	$ 2,671,296	$ 2,451,722	$ 2,239,756	$ 1,922,051	$ 1,831,492	$ 2,095,122	$ 2,396,525	$ 2,736,455	$ 3,118,184	$ 3,357,548

	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	$ -
Fees, Licenses, & Permits	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	1,381,000	$ 27,620,000
Grants (Met Council, etc)											$ -
Sale of Assets	-	-	-	-	-	-	-	-	-	-	$ 165,000
Interest Earnings	67,151	70,274	75,419	83,318	72,024	77,615	85,707	93,961	94,380	101,768	$ 1,310,071
Revenues	$ 1,448,151	$ 1,451,274	$ 1,456,419	$ 1,464,318	$ 1,453,024	$ 1,458,615	$ 1,466,707	$ 1,474,961	$ 1,475,380	$ 1,482,768	$ 29,095,071
Vehicles	$ 238,000	$ -	$ -	$ 860,000	$ 73,000	$ -	$ -	$ -	$ -	$ -	
Equipment	-	140,000	7,500	115,000	46,500	-	-	100,000	52,000	20,000	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	
Improvements	1,054,000	1,054,000	1,054,000	1,054,000	1,054,000	1,054,000	1,054,000	1,354,000	1,054,000	-	
Expenditures	$ 1,292,000	$ 1,194,000	$ 1,061,500	$ 2,029,000	$ 1,173,500	$ 1,054,000	$ 1,054,000	$ 1,454,000	$ 1,106,000	$ 20,000	$ 25,504,000
Beginning Cash Balance	$ 3,357,548	$ 3,513,699	$ 3,770,973	$ 4,165,892	$ 3,601,210	$ 3,880,734	$ 4,285,349	$ 4,698,056	$ 4,719,017	$ 5,088,397	
Annual Surplus (deficit)	156,151	257,274	394,919	(564,682)	279,524	404,615	412,707	20,961	369,380	1,462,768	
Cash Balance	$ 3,513,699	$ 3,770,973	$ 4,165,892	$ 3,601,210	$ 3,880,734	$ 4,285,349	$ 4,698,056	$ 4,719,017	$ 5,088,397	$ 6,551,165	

Cash Balance (Year-End) *	$ 4,981,319	2023
Less Amt Needed for Operations **	(771,387)	2024
Planned CIP Surplus/Deficit	250,162	2024
Adjust for Delayed CIP Items	(1,500,000)	
Cash Balance (Beg. Year)	$ 2,960,094	2024
Adopted Budget (Excl.Capital, Dep	$ 5,142,581	2024

* Current Assets - Current Liabilities

** 15% of Annual Budget Needed for Cash-Flow Purposes



** 2020 Utility fee amount requires a 0.0% rate increase

Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	#137 2017 Trafifix Scorpion 10002	-	-	7,500	-	-	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-	$ 15,000
E	#211 A14 2015 Caterpillar CVP75	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000		14,000
E	#211A Sand Bucket 24" 315D	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-		-	-	10,000		20,000
E	#214 2021 Mobile Tech 7'X12' Car	-	-	-	-	-	-	42,500	-	-	-	-	-	-	-	42,500	-	-	-	-		85,000
E	#215 2005 Sreco-Flexible EMSP-6	-	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000		70,000
E	#220 2010 Towmaster 12-T 9,980 l	-	-	-	-	-	-		20,000	-	-	-	-	-	-	-	-	-	-	-	20,000	40,000
E	#225 A12 2014 Caterpillar H65ES	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
E	#225 A13 2014 Rotobec PC018B C	-	-	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000
E	#225 2015 Caterpillar 305E Excava	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
E	#232 1999 Cummins Onan Dgdb33	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E	#235 2004 Himoinsa/Iveco Hiw-40r Towable Ger		90,000	-	-	-	-	-	-	-	-	-	-		90,000	-	-	-	-	-	-	180,000
E	#237 2017 Bomag BMP8500 Comp	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	15,000
E	#241 2019 Rover Sewer Camera	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	200,000
E	#xx 6" Pump Trailer	20,000						-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
E	#xx GPS Unit (1/3)	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	8,000
E	#xx Skid Steer (Track)	-	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-	-	-	-	-	-	50,000

City of Roseville
Capital Improvement Plan: **Sanitary Sewer Capital Fund (600)**
2025-2044

Updated 8/12/2024

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Water AMR meter system replacem	100,000	100,000	262,500	262,500	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-		825,000
E	Asset Management System	-	40,000	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-		-	-	-	80,000
I	Replace/Upgrade SCADA system (	14,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000		86,000
I	I & I reduction	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		975,000
I	Lift Station - Brenner upgrade, no g	-	-	20,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		220,000
I	Lift Station - Center Street upgrade,	-	25,000	225,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		250,000
I	Lift Station - Cleveland rehab, gene	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Cohansey upgrade, ad	30,000	270,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		300,000
I	Lift Station - Dale/Owasso Rehab, a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Fernwood Rehab, generator																					-
I	Lift Station - Fulham Rehab			-	40,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-		440,000
I	Lift Station - Galtier Rehab, generat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Josephine Rehab	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	-		300,000
I	Lift Station - Long Lake, no generat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Lounge Rehab, genera	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station - Wagner Rehab, no ger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
I	Lift Station Condition Analysis	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		50,000
I	Sewer main repairs (lining)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		19,000,000
V	#204 2015 Vactor 2100 Jetter	605,000	-	-	-	-	-	-	-	-	-	-	-	-	650,000	-	-	-	-	-	-	1,255,000
V	#202 2022 Ford F350	-	-	-	-	-	-	-	-		-	73,000	-	-	-	-	-	-	-	-	-	73,000
V	#209 2022 Chevrolet Silverado Flat	-	-	-	-	-	-	-	-		-	165,000	-		-	-	-	-	-	-	-	165,000
V	#211 2008 Caterpillar M315D Whe	-	-	-	135,000	-	-	-	-	-	-	-	-	-	135,000	-	-	-	-	-	-	270,000
V	#217 2014 Ford F350	-	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-	-	-	150,000
V	#510 2019 Freightliner M2 106 Wa	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	150,000
V	#223 2017 Ford F250	-	-	73,000	-	-	-	-	-	-	-	-	-	-	-	73,000	-	-	-	-	-	146,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 1,894,000	$ 1,654,000	$ 1,642,000	$ 1,743,500	$ 1,510,000	$ 1,154,000	$ 1,121,500	$ 1,089,000	$ 1,054,000	$ 1,204,000	$ 1,292,000	$ 1,194,000	$ 1,061,500	$ 2,029,000	$ 1,173,500	$ 1,054,000	$ 1,054,000	$ 1,454,000	$ 1,106,000	$ 20,000	$ 25,504,000

2.0% = Projected interest earnings rate

City of Roseville

Updated 8/12/2024

Capital Improvement Plan: **Golf Vehicle & Equipment Fund (620)**

2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Levy: Add/Sub	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Transfer from Fund 402	14,000	50,000	17,000	114,000	59,000	39,000	-	-	84,000	70,000	40,000	14,000	78,000	38,000	54,000	44,000	14,000	-	44,000	-	$ 773,000
Transfer from Fund 410	54,000	622,000	52,500	20,000	35,500	10,000	17,000	30,000	-	34,500	147,000	55,000	30,000	37,000	64,500	20,000	20,000	-	-	-	$ 1,249,000
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	$ -
Revenues	$ 68,000	$ 672,000	$ 69,500	$ 134,000	$ 94,500	$ 49,000	$ 17,000	$ 30,000	$ 84,000	$ 104,500	$ 187,000	$ 69,000	$ 108,000	$ 75,000	$ 118,500	$ 64,000	$ 34,000	$ -	$ 44,000	$ -	$ 2,022,000
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	14,000	50,000	17,000	114,000	59,000	39,000	-	-	84,000	70,000	-	14,000	78,000	38,000	54,000	44,000	14,000	-	44,000	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	31,000	617,000	42,500	20,000	35,500	10,000	-	30,000	-	24,500	77,000	50,000	30,000	25,000	64,500	10,000	20,000	-	-	-	
Improvements	23,000	5,000	10,000	-	-	-	17,000	-	-	10,000	70,000	5,000	-	12,000	-	10,000	-	-	-	-	
Expenditures	$ 68,000	$ 672,000	$ 69,500	$ 134,000	$ 94,500	$ 49,000	$ 17,000	$ 30,000	$ 84,000	$ 104,500	$ 187,000	$ 69,000	$ 108,000	$ 75,000	$ 118,500	$ 64,000	$ 34,000	$ -	$ 44,000	$ -	$ 2,022,000
Beginning Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	
Annual Surplus (deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	

Cash Balance (Year-End) *	$ -	2022
Less Amt Needed for Operations **	-	2022
Planned CIP Surplus/Deficit	-	2023
Adjust for Delayed CIP Items	-	2023
Cash Balance (Beg. Year)	$ -	2024
Adopted Budget (Excl.Capital, Depr.)	$ 450,795	2021

* Current Assets - Current Liabilities

** 20% of Annual Budget Needed for Cash-Flow Purposes

Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
V	Golf Shared with RSC Ford F150 Truck (2012)		0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	40,000
E	Golf: Gas Pump / Tank: Replacement - 1967	-	20,000	-		-	-		-	-	-	-	-	20,000	-	-	-	-	-	-	-	40,000
E	Golf: Zero Turn Mower - 2008	14,000	-	-	-			-	-	-		-	14,000	-	-	-		14,000	-	-	-	42,000
E	Golf: Fairway Mower -2008			-	104,000	-	-	-	-	-	-	-	-	58,000	-	-	-	-	-	-	-	162,000
E	Golf: Greens Mower - 2000	-	-	-	-			-	-	-	50,000	-	-	-	-	44,000	-	-	-	-	-	94,000
E	Golf: Greens/tee mower - 2002	-	-	-	-	-	-		-	44,000	-	-	-	-	-	-	44,000	-	-	-	-	88,000
E	Golf: Turf Equipment/Aerators - 2001	-	-	-	-	39,000	39,000	-	-	-	-	-	-	-	21,000	-			-	-	-	99,000
E	Golf: Cushman #1 & 2 - 2014 and 1988		30,000	-	-	-	-		-	40,000	-	-	-	-	-	-	-	-	-	44,000	-	114,000
E	Golf: Greens Covers 1997/replaced 2 -2006	-	-	-	-	-	-	-	-	-	-		-	-	-	-			-	-	-	-
E	Golf: Course Safety Netting Replacement 1997	-		-	-	-	-	-		-	20,000	-	-		-	-	-	-	-	-	-	20,000
E	Golf: Top Dresser Tufco - 1993		-	17,000	-	20,000	-	-	-	-	-	-	-	-	17,000	-		-	-	-	-	54,000
E	Golf: Operational Power Equipment	-	-	-	10,000			-	-		-	-	-	-	-	10,000	-	-	-	-	-	20,000
B	Golf: Com Bldg Kitchen Equipment 2018 ice	-	-	10,000		$0	10,000	-	10,000	-	-	-	-	-	10,000	-	10,000	-	-	-	-	50,000
B	Golf: Com Bldg Paint Interior/Exterior	22,000	-	32,500		14,500	-	-	20,000	-	14,500	-	-	30000	-	14,500	-	20,000	-	-	-	168,000
B	Golf: Com Bldg Furnace / AC - 2018	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	50,000	-	-	-	-	-	110,000
B	Golf: Com Bldg Roof Replace - 2018	-	-	-	-	-	-	-	-	-	-	-	30,000	-	-		-	-	-	-	-	30,000
B	Golf: Com Bldg Carpeting/Flooring - 2018		17,000	-	-	12,000		-	-		-	17,000		-	-	-		-	-	-	-	46,000
B	Golf: Com Bldg Furn. Replace. - 2018 Tables then	9,000	-		$10,000	$9,000		-	-		10,000	-	10,000	-	15,000	-	-	-	-	-	-	63,000
B	Golf: Replace Shop		600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000
B	Golf: Shop /Upgrades/Paint - 2018		-	-	10,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	20,000
I	Golf: Sidewalk/Exterior Repairs 2018	5,000	-	10,000		-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	25,000
I	Golf: Course Improvements, Landscaping		5,000		-	-	-	5,000		-	-	-	5,000	-	-	-	-	-	-	-	-	15,000
I	Golf: Parking Lot Repairs/Sealing - 2018			-	-	-	-	-		-	-	-	-			-	-	-	-	-	-	-
I	Golf: Irrigation system upgrades 1960/1988/1994	18,000		-	-	-	-	12,000	-	-	-	70,000	-	-	12,000	-	10,000	-	-	-	-	122,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 68,000	$ 672,000	$ 69,500	$ 134,000	$ 94,500	$ 49,000	$ 17,000	$ 30,000	$ 84,000	$ 104,500	$ 187,000	$ 69,000	$ 108,000	$ 75,000	$ 118,500	$ 64,000	$ 34,000	$ -	$ 44,000	$ -	$ 2,022,000

City of Roseville *Updated 8/12/2024*

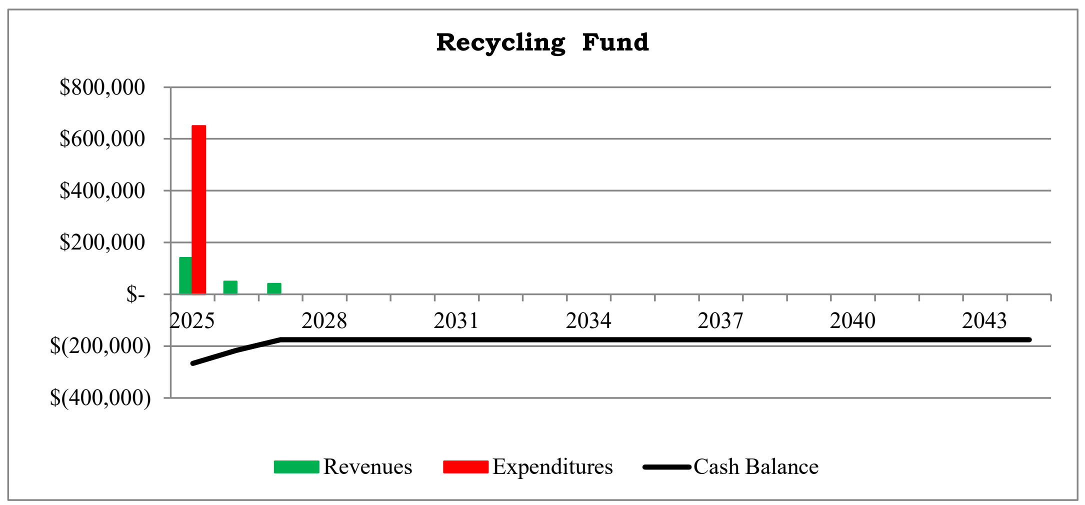
Capital Improvement Plan: **Environmental Fund (650)**

2025-2044

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
Tax Levy: Current	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Tax Levy: Add/Sub	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	140,000	50,000	41,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenues	$ 140,500	$ 50,000	$ 41,285	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 231,785
Vehicles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment	650,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expenditures	$ 650,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 650,000
Beginning Cash Balance	$ 243,215	$ (266,285)	$ (216,285)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	
Annual Surplus (deficit)	(509,500)	50,000	41,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Balance	$ (266,285)	$ (216,285)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	

Cash Balance (Year-End) *	$ 490,071	2022
Less Amt Needed for Operations *³	(246,856)	2023
Adjust for Delayed CIP Items	-	2023
Cash Balance (Beg. Year)	$ 243,215	2024
Adopted Budget (Excl.Capital, Dep	$ 987,425	2023

* Current Assets - Current Liabilities



Expenditure Detail

Key	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	
E	Recycling Carts	$ 750,000		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 750,000
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		$ 750,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 750,000

Roseville Finance Commission
Agenda Item

DATE: August 22, 2024 **ITEM:** 4.d.

ITEM DESCRIPTION: Fiscal Disparities Discussion

Background
At the July Finance Commission meeting, a question was raised regarding Fiscal Disparities. Attachment 1 is an informational memo that the League of Minnesota Cities (the League) prepared. It walks through the program and the contributions and distribution of property values.

For the city's purposes, Ramsey County provides us with a valuation report at the end of August that factors the fiscal disparities contribution out to arrive at the value used for the local tax rate. The County also provides cities with a fiscal disparities distribution value, which reduces the amount of local levy that goes into the local tax rate calculation.
The legislative intent and objectives of this program are highlighted in the League's informational memo.

Recommendation
For information only.

Attachments
1. Fiscal Disparities 101 - League of Minnesota Cities

LMC LEAGUE of MINNESOTA CITIES

Fiscal Disparities 101

INFORMATION MEMO

Published: August 23, 2023

Local government units within the Twin Cities metropolitan area have participated in the Metropolitan Fiscal Disparities tax base sharing program since 1975. The metropolitan area is Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington counties. A similar program began in 1996 for local government units in the Taconite Area. This area includes portions of St. Louis, Itasca, Crow Wing, and Aitkin counties, and all of Lake and Cook counties.

The 2023 Legislature aligned the definition of areas and municipalities in the metro fiscal disparities area with the areas and municipalities under the Metropolitan Council's jurisdiction. This change means that going forward the cities of Hanover and Rockford will not be part of the fiscal disparities program.

Under these programs, local government units contribute a portion of the growth in the value of their commercial, industrial, and public utility property to a tax base sharing pool. Each community receives a distribution of property value from the pool based on the market value and population of each city.

Contribution

The contribution to the pool is 40% of the growth in commercial, industrial, and public utility value since the base year (1971 for the Twin Cities; 1995 for the Taconite Area). This measure of growth includes both new construction and inflationary increases in existing property values.

For payable 2023, for example, the total amount of tax capacity contributed to the metropolitan fiscal disparities pool was $531 million. The contribution value is not available for local tax purposes. Therefore, the contribution value must be subtracted from the total tax capacity of each community before the local tax rate is computed.

The Taconite Area program is much smaller. It had roughly $10 million of tax capacity contributed for payable 2023.

Distribution

The tax capacity contributed to the pool is based on a distribution index. This index compares each city's total market value per capita to the average market value per capita for all cities and towns in the seven counties. Cities that have relatively less market value per capita receive a relatively larger distribution from the pool than cities with greater market value wealth per capita.

How are property taxes generated?

The tax capacity contributed to the pool becomes property tax dollars for each local government. These property taxes are called the distribution levy. To determine this levy, the local government multiplies its distribution value by its prior year tax capacity rate. The distribution levy represents the amount of each local government's certified levy raised through the fiscal disparities program. The balance of the certified levy is used to compute the local tax rate.

How are commercial/industrial and utility parcels taxed?

Commercial and industrial properties are not taxed twice. Instead, part of each commercial or industrial property's tax capacity is taxed at the area-wide tax capacity rate and the balance is taxed at the total local tax rate.

For example, in a community that contributes exactly 40% of all commercial, industrial, and utility property to the fiscal disparities pool:

- 40% of each parcel's value is taxed at the area-wide tax rate.
- 60% is taxed at the total local tax rate.

For taxes payable in 2022 (most recent data available) the Twin Cities area-wide tax rate was 174.224% and the Taconite Area-wide tax rate was 132.596%.

Policy issues

The Legislature originally had six objectives for the program:

1. Provide a way for local governments to share resources generated by regional growth.
2. Encourage orderly urban development by reducing competition for commercial and industrial development.
3. Establish incentives for regional cooperation.
4. Make regional resources available through the existing system of local governments.
5. Make resources available to communities at the beginning stages of development or redevelopment.
6. Encourage environmental protection.

Descriptions of the program often highlight two main goals that encapsulate several of the original objectives:

1. Promote orderly urban planning and development.
2. Work toward a more equitable distribution of fiscal resources.

Assessment of the program's success in accomplishing the second goal often points out "winners" (cities that are net recipients) and "losers" (cities that are net contributors).

Proponents of the program focus on:

- The relative uniformity of commercial and industrial property taxation across the metropolitan area.
- The stability the cities that are net contributors provide to the region as a whole.

They argue that greater uniformity and stability give the entire region a competitive edge in national and global marketplaces.

Critics of the system argue that:

- The 40% contribution rate is arbitrary.
- The distribution formula is solely based on the relative property tax base wealth of each city.
- The formula uses non-adjusted assessment levels.
- Cities with high assessment levels contribute more tax base than cities with lower levels, which creates a disincentive to raise the assessment level.

Additional resources

These additional resources can help cities understand more about property taxes and fiscal disparities:

Minnesota House Research write-ups on property tax

Information about tax base sharing in the metro area on The Metropolitan Council's website

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Your LMC Resource

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Roseville Finance Commission

2024 Meeting Topics & Calendar

Month	2024 Discussion Topics (Tentative)
January 9	▪ Continue discussion and recommend Electric vs Diesel Fire Engine ▪ Follow up regarding vehicle maintenance
February 13	▪ CANCELLED
March 12	▪ Select Chair, Vice-Chair, and Ethics Commission Representative ▪ Review 2023 Investment Portfolio performance ▪
April 9	▪ Review 2023 preliminary year-end cash reserve levels ▪
May 14	▪ Discuss items for Joint City Council-Finance Commission meeting ▪ Review 2023 Audit Reports – might be moved to June ▪
June 13 Thursday	▪ Finalize discussion items for joint City Council-Finance Commission meeting ▪ Review staff recommendations on refunding water meter deposits
July 9	▪ Receive Civic Campus Master Plan Update ▪ 2025-2044 Capital Improvement Plan review #1
August 22 * Thursday	▪ Discuss the 2025 City Manager Recommended Budget & Tax Levy ▪ 2025-2044 Capital Improvement Plan review #2 ▪ Fiscal Disparities 101
September 10	▪ Establish Recommendation on 2025 City Manager Recommended Budget & Tax Levy ▪ Establish Recommendation on 2025-2044 Capital Improvement Plan ▪
September 16	▪ Present Budget Recommendation to City Council
October 8	▪ Update on the Council-adopted 2025 preliminary Budget & Tax Levy ▪ Review and adopt a recommendation on the 2025 proposed utility rates
November 12	▪ Adopt 2025 Meeting Calendar ▪ Adopt 2025 Work Plan