



Finance Commission Agenda

Tuesday, September 9, 2025

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**
- 2. Approval of Agenda**
- 3. Receive Public Comment**
- 4. Approval of Meeting Minutes**
 - a. Approve minutes
- 5. Business Items**
 - a. Establish Recommendation on the 2026 City Manager Budget and Tax Levy Scenarios and the 2026-2045 Capital Improvement Plan
 - b. Maintenance and Operations Center Update/Discussion
- 6. Commission Direction on Member Initiated Agenda Items**
- 7. Other Business**
 - a. Future meeting topics and work plan
- 8. Adjourn**

Roseville Finance Commission Agenda Item

DATE: September 9, 2025

ITEM: 4.a.

ITEM DESCRIPTION: Approve 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 are preserved, meeting minutes are maintained. The attached file contains the draft minutes from the August 27, 2025, 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, amend (as necessary), and approve the Finance Commission meeting minutes for the August 27, 2025, meeting.

Attachments

1. FC 08.27.2025 Minutes

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**Finance Commission
Meeting Minutes
DRAFT – August 27, 2025 - DRAFT**

Roll Call/Announcements

Chair Bester called for a moment of silence for fellow commissioner Joe Tupy, who is struggling with health issues. Commissioner Davy asked for a moment of silence for the Minneapolis school shooting tragedy that occurred today.

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, Raye Kanzenbach, and Anna Vervoort

Youth Commissioners Present: Aldo Bergquist

Commissioners Absent: Joe Tupy

Staff Present: Finance Director Michelle Pietrick

Swearing in of Youth Commission Member

Chair Bester administered the Oath of Office to youth commissioner Aldo Bergquist.

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 Kanzenbach stated his name was misspelled in multiple places.

Commissioner Davy moved, seconded by Commissioner Vervoort, to approve the meeting minutes from June 10, 2025, and July 8, 2025, as amended. The motion carried unanimously.

Receive and Discuss 2026 City Manager’s Preliminary Budget, Levy, and Scenarios

City Manager Patrick Trudgeon introduced the 2026 budget, highlighting increased staffing needs for police and fire departments and rising costs. The budget included several scenarios

47 with different levy increase thresholds. He explained the preliminary levy amount set by state
48 law, which must be finalized by the end of September. He noted the city council will hold a
49 public hearing on the budget in December and make the final levy decision on December 8th.

50

51 Mr. Trudgeon presented the 2026 budget, highlighting a total of \$81 million, which reflects a
52 9.6% increase. The budget included major components such as personnel costs, capital outlay,
53 and utility fees. The base budget keeps the status quo, with no new staff or program additions or
54 cuts. The budget was divided into different funds, with the general fund and park and recreation
55 fund primarily funded by the levy.

56

57 Mr. Trudgeon explained the \$7.1 million increase, with \$4.4 million attributed to capital outlay
58 and \$1.5 million to personnel costs. The rise in personnel expenses included step increases,
59 insurance costs, cost-of-living adjustments, and new paid family medical leave requirements.
60 The budget also accounted for the use of grant funds and existing balances to offset levy
61 increases. The debt service for the electric fire engine was a notable new expense, adding
62 \$334,000 to the levy.

63

64 Mr. Trudgeon outlined scenarios for adding public safety positions, including 15 firefighters and
65 seven police officers. The scenarios consider the potential impact of grants, with the fire
66 department applying for a safer grant and the police department applying for a COPS grant. The
67 base budget levy increase is 7.87%, with additional increases if public safety positions are added.
68 The city council will review these scenarios and the possible use of franchise fees to help fund
69 public safety positions.

70

71 Mr. Trudgeon explained the concept of franchise fees, which would be added to utility bills to
72 help fund public safety positions. The fees would primarily benefit right-of-way infrastructure
73 funds, with potential reallocation of levy dollars to operational needs. The city council would
74 need to approve the franchise fee ordinance and negotiate the specifics with utility providers.
75 The franchise fees would also apply to tax-exempt properties, providing a broader revenue base.

76

77 Mr. Trudgeon outlined the potential effects of franchise fees on the budget, including boosting
78 capital funds and freeing up levy dollars for operational costs. The franchise fees would help
79 reduce the need for large levy increases, making the budget more acceptable for residents. The
80 city council would need to consider the advantages and disadvantages of franchise fees, taking
81 into account their broader impact on the community. The budget scenarios included using
82 franchise fees to fund public safety positions, with possible adjustments based on grant awards.

83

84 Mr. Trudgeon emphasized the importance of planning for future budget cycles, taking into
85 account the effects of grants and rising expenses. The city council might consider increasing
86 franchise fees annually to support ongoing public safety efforts. The budget process would
87 include ongoing discussions and adjustments based on grant awards and community needs. The
88 city council must balance the need for public safety staffing with the financial impact on
89 residents and tax-exempt properties.

90

91 Mr. Trudgeon discussed public safety staffing and grant applicants, and indicated that the city
92 council will need to decide on the timing and number of new public safety positions, considering
93 the potential impact of grants. The council may choose to phase in new positions based on grant
94 awards and the overall budget impact. He noted he will provide updates on grant applications
95 and their potential impact on the budget. The council will also need to consider the long-term
96 financial sustainability of the budget, balancing public safety needs with fiscal responsibility.

97
98 The commission questioned the budget, including the effects of franchise fees, the schedule for
99 new public safety roles, and grant utilization.

100
101 Mr. Trudgeon responded thoroughly to questions about the budget, explaining the different
102 scenarios and the possible effects of franchise fees.

103
104 The commission raised concerns about the overall budget impact and emphasized the importance
105 of clear communication with the community. It noted that the city council must carefully
106 evaluate the budget options and make informed decisions based on community needs and
107 financial limitations.

108
109 Commissioner Davy discussed how BLS calls affect advanced life support resources, noting that
110 less trained personnel can handle these calls. He pointed out that having multiple trucks and
111 personnel at a single scene is inefficient and can lead to patient dissatisfaction.

112
113 Chair Bester presented a one-page summary of the base budget, revenues, expenses, and
114 interfund transfers, highlighting significant losses absorbed by fund balances.

115
116 Mr. Trudgeon suggested making extra copies of the summary for public access and record-
117 keeping.

118
119 Chair Bester asked if anyone in the audience wished to speak.

120
121 Mr. Karl Krump from Roselawn Avenue expressed concerns about the unexpected rise in police
122 and fire calls and the insufficient resources to manage them. He recommended further discussion
123 with Alina and the Roseville Fire Department to address the problem before allocating more
124 funds. He pointed out that the utility fee functions as a regressive tax since low-income residents
125 cannot apply for property tax refunds as they can with property taxes. He called for transparency
126 in taxation and suggested providing low-income residents with an opportunity to recover some of
127 their money through property tax refunds.

128
129 Mr. John Kysylyczyn, 3083 Victoria Street, presented a detailed analysis of the proposed shift
130 from property tax to a new electric and gas utility tax. He highlighted the absence of a tax
131 analysis to assess the impact on Roseville taxpayers. He explained the property tax circuit
132 breaker programs in Minnesota, which protect homeowners and renters with high taxes and low
133 incomes. He argued that there are no circuit breaker programs for utility taxes or sales taxes,
134 making the proposed shift a poor tax policy.

135

136 Mr. Kysylyczyn discussed how the property tax shift would impact low-income residents,
137 including senior citizens, disabled veterans, and minority groups. He explained that the shift
138 would weaken programs like the home heating assistance program by reducing financial aid
139 effectiveness. He argued that the proposed tax shift was a political gimmick designed to avoid
140 requesting a 14% property tax increase. He also mentioned potential legal challenges to the tax
141 shift, comparing it to a similar case in St. Paul.

142
143 Chair Bester thanked the residents for their input.

144
145

146 **Receive Finance Commission Recommendations Tracking Report**

147
148 Chair Bester reviewed the Finance Commission Tracking Report.

149
150

151 **Review Capital Improvement Plan Alternative Funding Strategies**

152

153 Finance Director Pietrick provided an update on the Capital Improvement Plan (CIP), including
154 funding needs and the effects of franchise fees and levy reallocations. The CIP covered funding
155 for levy-supported funds, and the utility funds updates on the sanitary sewer fund and storm
156 sewer fund.

157
158

159 **Maintenance and Operations Center Update**

160

161 Finance Director Pietrick reported on the progress of the Maintenance Operations Center and the
162 License and Passport Center. Proposals for architectural services and a construction manager are
163 currently under review.

164

165 Finance Director Pietrick explained that the sales tax was implemented on July 1, and the first
166 payment is expected from the Department of Revenue in September

167

168 Chair Bester raised concerns about the space and equipment requirements for the new operations
169 center.

170

171 Ms. Pietrick reassured the commission that some space would be freed up on the lower level of
172 City Hall, and the police department had the greatest need for additional space.

173

174

175 **Receive Second Quarter Financial Report**

176

177 Ms. Pietrick presented the second quarter financial report, highlighting deviations from the 50%
178 benchmark caused by the timing of property taxes and other revenue sources.

179

180

181 **Commission Direction on Member-Initiated Agenda Items**

182

183

184 **Future Meeting Topics and Work Plan**

185

186 Ms. Pietrick indicated that the next meeting would include budget discussions to arrive at a
187 recommendation scheduled for September 9, 2025.

188

189 Commissioner Kanzenbach questioned how franchise fees affect low-income residents and
190 whether the state circuit breaker program is still relevant.

191

192 Ms. Pietrick explained the challenge in estimating the precise impact on low-income residents
193 because of the need for non-public data.

194

195 The discussion between Ms. Pietrick and the commission highlighted the advantages and
196 disadvantages of the franchise fee, with some commissioners expressing concerns about the
197 political implications. There was an emphasis on thorough analysis of the budget and tax levy
198 recommendations.

199

200

201 **Adjourn**

202

203 Commissioner Davy made a motion, seconded by Commissioner Kanzenbach, to adjourn. The
204 motion passed unanimously.

205

206 Meeting adjourned at 8:40 p.m.

Roseville Finance Commission Agenda Item

DATE: September 9, 2025

ITEM: 5.a.

ITEM DESCRIPTION: Establish Recommendation on the 2026 City Manager Budget and Tax Levy Scenarios and the 2026-2045 Capital Improvement Plan

Background

The City Manager presented his 2026 Budget and Tax Levy Scenarios at the Finance Commission meeting of August 27, 2025. A copy of his budget memo and PowerPoint were distributed to the Commission at the August 27th meeting. At the September 15, 2025, EDA and City Council meetings, the City Manager will propose to reduce the EDA levy by \$100,000.

For the BASE budget, the estimated 2026 tax levy impact on the median valued residential homestead is shown below:

2026 ESTIMATED Budget Impact on Median-Valued Home (monthly)				
Base Budget				
			Dollar	Percent
	2025	2026	Change	Change
Property Tax Levy: City	\$ 116.55	\$ 127.51	\$ 10.96	9.40%
Property Tax Levy: EDA	1.40	1.41	0.01	0.71%
Combined Monthly Total	\$ 117.95	\$ 128.92	\$ 10.97	9.30%
Annual Change - City & EDA	\$1,415.40	\$1,547.04	\$131.64	9.30%

If the EDA and City Council agree to reduce the EDA levy by \$100,000, the EDA levy would go down to .99 per month and the combined City and EDA levy would be \$10.55 per month.

Attachment 1 has a copy of the preliminary 2026 budget for Scenario 3, as requested by Chair Bester. The Finance Commission reviewed the draft 2026-2045 Capital Investment Program (CIP) at their July 8 and August 27 meetings. There have been no changes to the CIP document which was provided at the August 27th meeting.

Recommendation

The Commission generally makes a recommendation regarding the preliminary levy and budget, including the Capital Improvement Plan. The Chair of the Commission provides the Commission recommendations at the City Council meeting scheduled for September 15, 2025. The City Council will approve a preliminary tax levy on September 22, 2025.

Attachments

1. Preliminary 2026 Budget -Scenario 3

2026 PRELIMINARY BASE BUDGET - CITY AND EDA-Scenario 3

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SCENARIO 3

City of Roseville

Combined Funds Financial Summary
CITY & EDA

Scenario 3 - Base + Franchise Fees+ FD&PD with grants

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 24,887,203	\$ 26,006,743	\$ 28,542,913	\$ 30,717,459	\$ 33,162,755	\$ 2,445,296	7.96%
Tax Increments	\$ 1,400,327	\$ 2,429,997	\$ 3,261,669	\$ 2,305,000	\$ 2,305,000	-	0.00%
Intergovernmental Revenue	\$ 8,304,312	\$ 5,854,182	\$ 4,640,840	\$ 3,236,230	\$ 5,108,752	1,872,522	57.86%
Licenses & Permits	\$ 2,259,932	\$ 2,391,403	\$ 2,144,290	\$ 2,026,710	\$ 1,821,333	(205,377)	-10.13%
Charges for Services	\$ 24,198,308	\$ 27,769,352	\$ 27,837,251	\$ 30,167,372	\$ 31,974,804	1,807,432	5.99%
Fines and Forfeits	\$ 87,068	\$ 76,371	\$ 86,259	\$ 70,000	\$ 80,000	10,000	14.29%
Cable Franchise Fees	\$ 374,855	\$ 354,531	\$ 321,611	\$ 354,000	\$ 2,321,000	1,967,000	555.65%
Special Assessments	\$ 244,285	\$ 695,121	\$ 58,560	\$ 85,000	\$ 85,000	-	0.00%
Investment Income	\$ (4,293,671)	\$ 2,551,528	\$ 1,900,878	\$ 329,218	\$ 530,889	201,671	61.26%
Miscellaneous	\$ 535,866	\$ 858,725	\$ 924,752	\$ 690,963	\$ 751,569	60,606	8.77%
Total Revenues	\$ 57,998,485	\$ 68,987,953	\$ 69,719,023	\$ 69,981,952	\$ 78,141,102	\$ 8,159,150	11.66%
Expenditures							
Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 27,511,339	\$ 31,205,308	\$ 34,476,816	\$ 3,271,508	10.48%
Supplies & Materials	\$ 1,751,274	\$ 1,859,844	\$ 1,881,136	\$ 2,072,005	\$ 2,050,655	(21,350)	-1.03%
Utilities	\$ 9,647,335	\$ 10,639,415	\$ 10,605,889	\$ 11,605,655	\$ 12,170,638	564,983	4.87%
Contractual Services	\$ 5,907,742	\$ 7,919,871	\$ 8,625,046	\$ 9,151,555	\$ 9,379,936	228,381	2.50%
Other Charges	\$ 2,023,125	\$ 1,810,050	\$ 2,177,696	\$ 2,479,192	\$ 2,528,304	49,112	1.98%
Capital Outlay	\$ 16,315,224	\$ 9,968,905	\$ 10,291,001	\$ 14,125,145	\$ 18,551,820	4,426,675	31.34%
Debt Service	\$ 2,715,327	\$ 2,730,935	\$ 2,709,523	\$ 2,485,500	\$ 2,820,203	334,703	13.47%
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Total Expenditures	\$ 62,681,787	\$ 60,319,507	\$ 63,801,630	\$ 73,124,360	\$ 81,978,372	\$ 8,854,012	12.11%
Other Financing Sources (Uses)							
Transfers In /	\$ 641,056	\$ 2,034,026	\$ 3,283,593	\$ 768,000	\$ 315,000	\$ (453,000)	-58.98%
Transfers Out	(1,291,684)	(1,966,920)	(4,281,002)	(990,000)	(1,030,000)	(40,000)	4.04%
Sale of Assets/Bond Proceeds	-	-	133,100	-	1,800,000	1,800,000	100.00%
Total Other Financing Sources	\$ (650,628)	\$ 67,106	\$ (864,309)	\$ (222,000)	\$ 1,085,000	\$ 1,307,000	-588.74%
Net Chg. in Fund Balance / Net Assets	(5,333,930)	8,735,552	5,053,084	(2,664,876)	(2,752,270)		
							\$ 74,114,360
Beginning Fund Balance / Net Assets	-	(5,333,930)	3,401,622	8,454,706	53,070,922		83,008,372
Ending Fund Balance / Net Assets	\$ (5,333,930)	\$ 3,401,622	\$ 8,454,706	\$ 5,789,830	\$ 49,356,655		\$ 8,894,012

SCENARIO 3

City of Roseville
Budget Summary by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
City Council	\$ 284,981	\$ 279,091	\$ 351,579	\$ 308,656	\$ 311,874	\$ 3,218	0.9%
Administration	1,136,947	1,224,265	2,137,150	2,415,211	2,602,168	186,957	8.7%
Elections	101,927	101,980	103,011	105,740	106,119	379	0.4%
Legal	381,889	372,833	388,155	390,000	402,504	12,504	3.2%
Finance Department	727,288	812,136	886,018	984,707	1,008,356	23,649	2.7%
Central Services	39,671	36,114	38,689	53,500	39,963	(13,537)	-35.0%
General Insurance	70,000	70,000	70,000	70,000	70,000	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
General Government	\$ 2,742,703	\$ 2,896,419	\$ 3,974,602	\$ 4,327,814	\$ 4,540,984	\$ 213,170	5.4%
Police Department	9,446,622	10,197,567	11,568,414	13,210,946	14,804,130	1,593,184	13.8%
Fire Administration	501,187	506,296	621,924	692,610	718,182	25,572	4.1%
Fire Fighting	3,337,097	3,557,420	3,855,646	4,073,409	5,124,477	1,051,068	27.3%
Fire Emergency Management	1,108	3,709	9,542	30,500	17,400	(13,100)	-137.3%
Fire	\$ 3,839,392	\$ 4,067,425	\$ 4,487,112	\$ 4,796,519	\$ 5,860,059	\$ 1,063,540	23.7%
Fire Relief Association	48,815	47,725	47,400	47,700	47,700	-	0.0%
Fire Relief	\$ 48,815	\$ 47,725	\$ 47,400	\$ 47,700	\$ 47,700	\$ -	0.0%
Public Works Administration	981,024	1,007,346	1,136,173	1,210,090	1,268,501	58,411	5.1%
Street Department	1,214,460	1,215,310	1,149,062	1,324,300	1,288,249	(36,051)	-3.1%
Street Lighting	210,871	223,421	193,127	220,000	245,000	25,000	12.9%
Building Maintenance	520,069	560,276	494,081	482,470	562,420	79,950	16.2%
Central Garage	248,941	293,609	256,015	260,100	271,251	11,151	4.4%
Public Works	\$ 3,175,365	\$ 3,299,962	\$ 3,228,458	\$ 3,496,960	\$ 3,635,421	\$ 138,461	4.3%
General Fund	\$ 19,252,897	\$ 20,509,098	\$ 23,305,986	\$ 25,879,939	\$ 28,888,294	\$ 3,008,355	12.9%
Parks & Recreation Administration	699,158	570,043	819,595	819,595	856,822	37,227	4.5%
Recreation Fee Activities	1,484,584	1,618,098	1,793,663	1,793,663	1,807,868	14,205	0.8%
Recreation Non-fee Activities	134,261	159,726	239,490	239,490	253,642	14,152	5.9%
Recreation Nature Center	75,724	82,757	119,461	119,461	126,958	7,497	6.3%
Recreation Activity Center	108,576	115,458	149,655	149,655	149,681	26	0.0%

City of Roseville
Budget Summary by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
Skating Center	1,405,629	1,492,259	1,617,830	1,617,830	1,637,055	19,225	1.2%
Parks & Recreation Fund	\$ 3,907,932	\$ 4,038,341	\$ 4,739,694	\$ 4,739,694	\$ 4,832,026	\$ 92,332	1.9%
Planning	597,402	606,106	708,810	708,810	733,580	24,770	3.5%
GIS	38,580	39,276	45,410	45,410	47,476	2,066	4.5%
Code Enforcement	843,167	945,539	1,065,530	1,065,530	1,055,091	(10,439)	-1.0%
Neighborhood Enhancement	36,533	44,452	42,870	42,870	43,683	813	1.9%
Nuisance Code Enforcement	171,140	111,065	126,780	126,780	130,965	4,185	3.3%
Community Development Fund	\$ 1,686,822	\$ 1,746,438	\$ 1,989,400	\$ 1,989,400	\$ 2,010,795	\$ 21,395	1.1%
Information Technology	728,494	857,141	-	-	-	-	0.0%
Communications	532,363	584,740	678,735	678,735	698,880	20,145	3.0%
License Center	1,963,318	2,353,889	2,489,106	2,489,106	2,632,313	143,207	5.8%
Engineering Services	382,210	349,054	301,960	301,960	299,624	(2,336)	-0.8%
Lawful Gambling	147,755	140,309	149,279	149,279	143,335	(5,944)	-4.0%
EDA	400,637	440,881	449,856	449,856	449,826	(30)	0.0%
Parks Maintenance	1,354,040	1,462,548	1,733,076	1,733,076	1,827,710	94,634	5.5%
Special Purpose Operating Funds	\$ 5,508,817	\$ 6,188,562	\$ 5,802,012	\$ 5,802,012	\$ 6,051,688	\$ 249,676	4.3%
Vehicle & Equipment Replacement	993,418	1,990,081	2,294,250	2,294,250	3,507,020	1,212,770	52.9%
Building Replacement	3,824,750	434,344	1,601,595	1,601,595	1,240,000	(361,595)	-22.6%
Park Improvements	726,700	788,118	1,476,500	1,476,500	1,707,500	231,000	15.6%
Pathway Maintenance	171,569	148,484	289,300	289,300	299,300	10,000	3.5%
Street Light Replacement	-	-	57,500	57,500	405,000	347,500	604.3%
Streetscape (Boulevard)	53,595	65,522	122,000	122,000	122,000	-	0.0%
Street Infrastructure	4,569,024	2,191,077	2,125,000	2,125,000	3,860,000	1,735,000	81.6%
Capital Outlay Funds	\$ 10,339,056	\$ 5,617,626	\$ 7,966,145	\$ 7,966,145	\$ 11,140,820	\$ 3,174,675	39.9%
2011 Bonds	219,396	265,793	220,874	-	-	-	0.0%
2025 Bonds	-	-	-	-	320,473	320,473	100.0%
2012 Bonds	1,459,395	1,442,385	1,434,720	1,434,720	1,442,595	7,875	0.5%
2020 Bonds	779,940	771,330	774,480	774,480	780,885	6,405	0.8%
Debt Service Funds	\$ 2,458,731	\$ 2,479,508	\$ 2,430,074	\$ 2,209,200	\$ 2,543,953	\$ 334,753	13.8%

City of Roseville

Budget Summary by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
TIF District Funds	\$ 783,810	\$ 1,141,821	\$ 2,355,000	\$ 2,355,000	\$ 2,355,000	\$ -	0.0%
Sanitary Sewer	5,739,593	5,185,533	7,161,890	7,161,890	7,304,599	142,709	2.0%
Water	9,580,162	10,149,323	10,635,395	10,635,395	12,133,309	1,497,914	14.1%
Stormwater	3,275,345	3,699,839	2,982,910	2,982,910	3,958,045	975,135	32.7%
Environmental (Recycling)	867,109	869,967	1,714,675	1,714,675	1,021,173	(693,502)	-40.4%
Golf Course	541,762	640,605	678,100	678,100	728,670	50,570	7.5%
Enterprise Funds	\$ 20,003,971	\$ 20,545,267	\$ 23,172,970	\$ 23,172,970	\$ 25,145,796	\$ 1,972,826	8.5%

Total Budget by Funding Source

Total Budget: Governmental	\$ 43,537,428	\$ 41,280,513	\$ 48,138,455	\$ 50,491,534	\$ 57,372,750	\$ 6,881,216	14.3%
Total Budget: EDA	400,637	440,881	449,856	449,856	449,826	\$ (30)	0.0%
Total Budget: Proprietary	20,003,971	20,545,267	23,172,970	23,172,970	25,145,796	1,972,826	8.5%
	\$ 63,942,036	\$ 62,266,661	\$ 71,761,281	\$ 74,114,360	\$ 82,968,372	\$ 8,854,012	12.3%

Total Budget by Major Category

Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 31,205,308	\$ 31,205,308	\$ 34,476,816	3,271,508	10.5%
Supplies & Materials	1,751,274	1,859,688	2,072,005	2,072,005	2,050,655	(21,350)	-1.0%
Utilities	9,647,336	10,639,414	11,605,655	11,605,655	12,170,638	564,983	4.9%
Contractual Services	6,180,673	8,230,266	9,151,555	9,151,555	9,379,936	228,381	2.5%
Other Charges	3,010,442	3,266,575	3,469,192	3,469,192	3,518,304	49,112	1.4%
Debt Services	2,715,327	2,730,935	2,709,523	2,485,500	2,820,203	334,703	12.4%
Capital Outlay	16,315,224	9,460,471	14,125,145	14,125,145	18,551,820	4,426,675	-1.8%
	\$ 63,942,036	\$ 61,577,836	\$ 74,338,383	\$ 74,114,360	\$ 82,968,372	\$ 8,854,012	11.9%

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

Scenario 3

Total Changes

Property Taxes

General Fund	\$ 2,741,337
Communications	\$ 74,245
Recreation	\$ 9,171
Parks Maintenance	\$ 287,820
GO Debt	\$ 334,753
Vehicle & Equipment Replacement	\$ 294,000
Pathway	\$ (255,000)
Streetlight Replacemenet	\$ (21,000)
Park Improvement	\$ 100,000
PMP Fund	\$ (1,120,000)
EDA	\$ (30)
Total Change in Property Taxes	\$ 2,445,296

Intergovernmental Revenue

General - State aid - police & fire	\$ 117,800
General - MSA Maint	\$ 36,280
General - Hsg Nav grant	\$ (30,000)
General - BCA, Auto Theft Grants	\$ (65,000)
General-PD&FD Training	\$ 20,000
General - School Resource Officers	\$ 20,000
General-PSA used in 2025 budget	\$ (509,620)
General-Public Safety Aid (use of Fund Balance)	\$ 145,414
PMP-MSA	\$ 1,635,000
FD-SAFER grant	\$ 531,087
PD-COPS grant	\$ 167,000
Environ-MPCA climate action plan	\$ 49,975
Environ-County Reimbursement-Carts	\$ (100,000)

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

Scenario 3

	Total Changes
Total change in intergovernmental	\$ 2,017,936
<u>Licenses & Permits</u>	
General - Liquor licenses	\$ 4,318
General - Business licenses	\$ 2,225
Gen -Fire MF Rental Inspection	\$ (8,920)
Gen - Fire inspection permits	\$ 200
Cmty Dev - various permits and licenses	\$ (203,200)
Total change in licenses & Permits	<u>\$ (205,377)</u>
<u>Charges for Services</u>	
Gen -Fire hotel, safety & plan review fees	\$ 7,200
Gen - RVA admin fees	\$ 2,000
Gen - Police false alarm fees	\$ 10,000
Gen - Tower Lease Revenues	\$ (59,575)
Gen-Rosedale Flock LPR	\$ 12,000
Recreation-fee activities	\$ 65,103
Recreation-Non-fee activities	\$ (350)
Recreation-Skating Center	\$ 24,250
Recreation-Nature Center	\$ 11,000
CD-SAC Admin fee	\$ (5,000)
License Center-MV, DL, Passports	\$ 21,000
Eng Svcs - Falcon Heights	\$ (75,000)
Water - 5.5% increase per URStudy	\$ 497,776
Water - AH capital reimb	\$ 1,075,493
Sewer - 2% increase per URStudy	\$ 134,580
Recycling-increase to cover expenses	\$ 35,955
Golf-Green fees & concession sales	\$ 51,000
Total Change in Charges for Services	<u>\$ 1,807,432</u>

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

Scenario 3

Total Changes

Fines and Forfeits

General-Court, Alcohol & tobacco fines
Total change in court fines

\$	10,000
\$	10,000

Cable & Utility Franchise Fees

Communications- based on 5 yr average
V & E funds
Pathway fund
Street light Replacement
PMP fund
Communications- based on 5 yr average

\$	(54,000)
\$	285,000
\$	280,000
\$	96,000
\$	1,360,000
\$	1,967,000

Interest Earnings

Gen fund - 5 year average
Parks & Rec- 5 year average
Communications
V & E funds
Facilities Fund
Pathway fund
Street light Replacement
PMP fund
PIP Fund
License Center
Sewer Fund
Cedarholm Golf fund
Total Change in Interest earnings

\$	50,000
\$	10,000
\$	(100)
\$	4,000
\$	47,000
\$	2,443
\$	812
\$	(9,038)
\$	5,420
\$	11,134
\$	80,000
\$	-
\$	201,671

Donations & Miscellaneous

Gen Fund-PD & FD miscellaneous
Gen fund-IT internal charges

\$	(8,000)
\$	40,800

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

Scenario 3

	Total Changes
V&E Funds - equipment certificates	\$ 1,800,000
Street Lights-property reimburse for special lighting	\$ 188,750
Lawful Gambling-reduction	\$ (5,944)
Golf- misc	\$ 3,000
Environmental-native plant sale	\$ 7,000
Sewer-vehicle trade in	\$ (165,000)
Total Change in Misc/bond proceeds	\$ 1,860,606
<u>Transfers In</u>	
V&E funds - trf from excess cash reserves	\$ (400,000)
Pathway - trf from excess cash reserves	\$ (100,000)
EDA - trf from 725 to 727	\$ 40,000
Golf-trf in to cover capital expenses	\$ 7,000
	\$ (453,000)
Total Revenue & Transfer In Changes	\$ 9,651,564

2026 BUDGET - EXPENDITURE RECONCILIATION 2026 VERSUS 2025

Scenario 3

	Total Changes
<u>PERSONNEL CHANGES</u>	
Steps, turnover, insurance & union changes	\$ 510,241
Paid Family Medical Leave	\$ 112,576
COLA	\$ 778,804
Overtime increases	\$ 103,000
Police intern wage increase	\$ 14,672
CD position changes	\$ (31,900)
full year HR Manager	\$ 73,000
New FD staffing	\$ 708,115
New PD staffing	\$ 1,003,000
	\$ 3,271,508
<u>SUPPLIES & MATERIALS</u>	
Central Services - reduced printing supplies	\$ (5,000)
Streets - Reduced road salt	\$ (60,000)
Park Maint- vehicle & operating supplies	\$ 5,000
Golf - merchandise for resale	\$ 12,000
License Center-(paper, passport photo paper, etc)	\$ 9,050
Other minor cost changes	\$ 17,600
	\$ (21,350)
<u>UTILITIES</u>	
Street Lighting	\$ 20,000
Skating Center	\$ (10,000)
Water	\$ 518,970
Sewer	\$ 36,248
Other minor cost changes	\$ (235)
	\$ 564,983
<u>CONTRACTUAL SERVICES</u>	
Admin - Metro-INET contract	\$ 86,812
Legal contract	\$ 12,504
Finance - reduce arbitrage and bond rating analysis	\$ (4,000)
Police-Dispatch services	\$ 66,158

2026 BUDGET - EXPENDITURE RECONCILIATION 2026 VERSUS 2025

Scenario 3

	Total Changes
Police-Software maintenance increases	\$ 21,400
Police- service contract increases	\$ 31,600
Police - Social worker contract	\$ (30,000)
Fire- increased contract maint	\$ 6,000
Fire-decreased siren repair maintenance	\$ (12,500)
Bldg Maint - Janitorial services contract	\$ 22,350
Bldg Maint - Key Card contract	\$ 5,500
Rec- increases in various programs	\$ 28,774
Rec- decreases in various programs	\$ (14,116)
Park Maint - Disease Hazard tree removal	\$ 10,000
Communications-Community Survey	\$ 30,000
Cmty Dev-decreased plan review consult	\$ (5,000)
Water-leak detection coincontract increase	\$ 20,000
Water-Fiber to booster costs	\$ 6,200
Environmental-recycling contract	\$ (61,367)
Environmental - cart maint	\$ 5,000
Other minor cost changes	\$ 3,066
	\$ 228,381
<u>OTHER CHARGES</u>	
Admin-removed commission stipends, engagement costs	\$ (26,100)
Admin-reduced career development	\$ (5,000)
Central Services - reduced telephone and postage	\$ (8,537)
Police-cont. maint. Vehicles - rising costs to repair	\$ 40,000
Police - replace laptops	\$ 5,000
Police - Training & leadership conference	\$ 9,000
Fire-cont. maint vehicles	\$ 4,000
Fire-Training	\$ 4,500
PW Admin - software maint costs	\$ (8,574)
PW Streets - software maint costs	\$ 11,352
Bldg Maint - City Fiber Locates (prior MInet)	\$ 54,000
Parks - Scholarships	\$ 5,000

2026 BUDGET - EXPENDITURE RECONCILIATION 2026 VERSUS 2025

Scenario 3

	Total Changes
Parks-Activenet fees reduced, new processor	\$ (25,000)
Parks-Rent increase (portable toilets)	\$ 7,000
Comm- NSCC membership decreased	\$ (25,503)
Sewer-sewer claims	\$ 9,000
Cedarholm-minor equipment	\$ 5,000
Other minor cost changes	\$ (6,026)
	\$ 49,112
<u>DEBT SERVICE CHANGES</u>	
Debt Service - Water	\$ (50)
Debt Service -GO debt	\$ 334,753
	\$ 334,703
<u>CAPITAL OUTLAY CHANGES</u>	
Vehicles & Equipment	\$ 1,212,770
Facilities	\$ (361,595)
Pathways & Parking Lots	\$ 10,000
Street Lighting	\$ 347,500
Park Improvements	\$ 231,000
Pavement Management	\$ 1,735,000
Golf equipment	\$ 7,000
Stormwater capital	\$ 970,000
Sewer capital	\$ 50,000
Water-capital	\$ 920,000
Environmental - recycling carts	\$ (650,000)
Cmty Dev - vehicle	\$ (45,000)
	\$ 4,426,675
Total Expenditure & Transfer Out Changes	\$ 8,854,012

City of Roseville

General Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 14,710,409	\$ 15,739,337	\$ 18,468,975	\$ 20,427,468	\$ 23,168,805	\$ 2,741,337	13.4%
Tax Increments						-	0.0%
Intergovernmental Revenue	2,184,088	3,975,759	2,080,722	2,456,540	2,744,087	287,547	11.7%
Licenses & Permits	366,465	562,701	390,510	469,260	467,083	(2,177)	-0.5%
Charges for Services	1,117,670	1,071,341	1,576,338	1,778,980	1,750,605	(28,375)	-1.6%
Fines and Forfeits	87,068	76,371	86,259	70,000	80,000	10,000	14.3%
Cable Franchise Fees						-	0.0%
Special Assessments		145	51			-	0.0%
Investment Income	(1,031,774)	808,177	469,826	50,000	100,000	50,000	100.0%
Miscellaneous	196,622	186,865	220,029	199,500	232,300	32,800	16.4%
Total Revenues	\$ 17,630,548	\$ 22,420,696	\$ 23,292,710	\$ 25,451,748	\$ 28,542,880	\$ 3,091,132	12.1%
Expenditures							
Personnel Services	\$ 15,306,045	\$ 16,057,292	\$ 17,679,479	\$ 20,053,921	\$ 22,815,083	\$ 2,761,162	13.8%
Supplies & Materials	897,345	949,541	937,039	1,030,800	972,400	(58,400)	-5.7%
Utilities	430,631	410,401	353,573	419,800	439,700	19,900	4.7%
Contractual Services	1,920,664	2,256,475	3,428,776	3,319,141	3,528,690	209,549	6.3%
Other Charges	698,212	835,389	907,119	1,056,277	1,132,421	76,144	7.2%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	100.0%
Total Expenditures	\$ 19,252,897	\$ 20,509,098	\$ 23,305,986	\$ 25,879,939	\$ 28,888,294	\$ 3,008,355	11.6%
Other Financing Sources (Uses)							
Transfers In	\$ 241,227	\$ 234,169	\$ 358,534	\$ 200,000	\$ 200,000	\$ -	0.0%
Transfers Out	(31,436)	(200,000)	(1,000,049)	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 209,791	\$ 34,169	\$ (641,515)	\$ 200,000	\$ 200,000	\$ -	0.0%
Net Change in Fund Balance	(1,412,558)	1,945,767	(654,791)	(228,191)	(145,414)		
Beginning Fund Balance	10,147,395	8,734,837	10,680,604	10,025,813	9,797,622		
Ending Fund Balance	\$ 8,734,837	\$ 10,680,604	\$ 10,025,813	\$ 9,797,622	\$ 9,652,208		

SCENARIO 3

City of Roseville
Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
<u>GENERAL FUND</u>							
City Council							
Personnel Services	\$ 41,372	44,870	51,493	55,920	55,140	\$ (780)	-1.4%
Supplies & Materials			188	100	100	-	0.0%
Contractual Services	182,124	89,573	171,854	74,500	79,000	4,500	6.0%
Other Charges	61,485	144,648	128,044	178,136	177,634	(502)	-0.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 284,981</u>	<u>\$ 279,091</u>	<u>\$ 351,579</u>	<u>\$ 308,656</u>	<u>\$ 311,874</u>	<u>\$ 3,218</u>	<u>1.0%</u>
Administration							
Personnel Services	\$ 927,962	\$ 935,180	\$ 1,032,438	\$ 1,177,960	\$ 1,325,191	\$ 147,231	12.5%
Supplies & Materials	6,410	4,132	3,432	5,500	3,500	(2,000)	-36.4%
Contractual Services	44,435	116,093	1,001,615	1,031,797	1,109,718	77,921	7.6%
Other Charges	158,140	168,860	99,665	199,954	163,759	(36,195)	-18.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 1,136,947</u>	<u>\$ 1,224,265</u>	<u>\$ 2,137,150</u>	<u>\$ 2,415,211</u>	<u>\$ 2,602,168</u>	<u>\$ 186,957</u>	<u>7.7%</u>
Elections							
Personnel Services	\$ 4,851	\$ 4,904	\$ 5,935	\$ 5,740	\$ 6,119	\$ 379	6.6%
Contractual Services	97,076	97,076	97,076	100,000	100,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 101,927</u>	<u>\$ 101,980</u>	<u>\$ 103,011</u>	<u>\$ 105,740</u>	<u>\$ 106,119</u>	<u>\$ 379</u>	<u>0.4%</u>
Legal							
Contractual Services	381,889	372,833	388,155	390,000	402,504	12,504	3.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 381,889</u>	<u>\$ 372,833</u>	<u>\$ 388,155</u>	<u>\$ 390,000</u>	<u>\$ 402,504</u>	<u>\$ 12,504</u>	<u>3.2%</u>
Finance							
Personnel Services	\$ 642,231	\$ 719,644	\$ 789,150	\$ 843,400	\$ 870,163	\$ 26,763	3.2%
Supplies & Materials	6,169	2,784	4,790	4,600	4,600	-	0.0%
Contractual Services	62,108	73,641	71,005	116,824	113,490	(3,334)	-2.9%
Other Charges	16,780	16,067	21,073	19,883	20,103	220	1.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 727,288</u>	<u>\$ 812,136</u>	<u>\$ 886,018</u>	<u>\$ 984,707</u>	<u>\$ 1,008,356</u>	<u>\$ 23,649</u>	<u>2.4%</u>
Central Services							
Supplies & Materials	13,189	10,575	14,088	20,000	15,000	(5,000)	-33.3%
Other Charges	26,482	25,539	24,601	33,500	24,963	(8,537)	-34.2%

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022 <u>Actual</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	2025 <u>Budget</u>	2026 <u>Budget</u>	\$\$ <u>Increase</u>	% <u>Incr.</u>
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 39,671	\$ 36,114	\$ 38,689	\$ 53,500	\$ 39,963	\$ (13,537)	-33.9%
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	\$ 8,269,359	\$ 8,674,906	\$ 9,787,385	\$ 11,426,246	\$ 12,867,372	\$ 1,441,126	12.6%
Supplies & Materials	382,432	388,182	413,704	458,100	470,500	12,400	2.7%
Contractual Services	528,758	830,311	977,027	928,000	1,013,658	85,658	9.2%
Other Charges	266,073	304,168	390,298	398,600	452,600	54,000	13.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 9,446,622	\$ 10,197,567	\$ 11,568,414	\$ 13,210,946	\$ 14,804,130	\$ 1,593,184	12.1%
Fire Administration							
Personnel Services	\$ 425,533	\$ 447,511	\$ 507,368	\$ 633,380	\$ 659,539	\$ 26,159	4.1%
Supplies & Materials	868	48	730	-	-	-	0.0%
Utilities	58,371	48,005	43,128	45,000	45,000	-	0.0%
Contractual Services	-	2,765	2,192	-	-	-	0.0%
Other Charges	16,415	7,967	68,506	14,230	13,643	(587)	-4.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 501,187	\$ 506,296	\$ 621,924	\$ 692,610	\$ 718,182	\$ 25,572	3.7%
Fire Operation							
Personnel Services	\$ 3,050,609	\$ 3,232,026	\$ 3,441,190	\$ 3,683,445	\$ 4,721,067	\$ 1,037,622	28.2%
Supplies & Materials	97,825	106,742	140,250	116,500	115,500	(1,000)	-0.9%
Contractual Services	108,712	124,342	207,206	190,000	196,000	6,000	0.0%
Other Charges	79,951	94,310	67,000	83,464	91,910	8,446	10.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 3,337,097	\$ 3,557,420	\$ 3,855,646	\$ 4,073,409	\$ 5,124,477	\$ 1,051,068	25.8%
Fire Emergency Mgmt.							
Utilities	1,108	1,004	805	1,500	1,400	(100)	-6.7%
Contractual Services	-	705	9,683	25,000	12,500	(12,500)	-50.0%
Other Charges	-	2,000	(946)	4,000	3,500	(500)	-12.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,108	\$ 3,709	\$ 9,542	\$ 30,500	\$ 17,400	\$ (13,100)	-43.0%

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
Fire Relief							
Personnel Services	\$ 48,815	\$ 47,725	\$ 47,400	\$ 47,700	\$ 47,700	\$ -	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 48,815</u>	<u>\$ 47,725</u>	<u>\$ 47,400</u>	<u>\$ 47,700</u>	<u>\$ 47,700</u>	<u>\$ -</u>	<u>0.0%</u>
PW Administration							
Personnel Services	\$ 919,111	\$ 949,643	\$ 1,060,813	\$ 1,132,480	\$ 1,195,342	\$ 62,862	5.6%
Supplies & Materials	14,963	11,864	16,095	14,000	14,500	500	3.6%
Contractual Services	25,568	27,125	12,851	10,000	11,000	1,000	10.0%
Other Charges	21,382	18,714	46,414	53,610	47,659	(5,951)	-11.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 981,024</u>	<u>\$ 1,007,346</u>	<u>\$ 1,136,173</u>	<u>\$ 1,210,090</u>	<u>\$ 1,268,501</u>	<u>\$ 58,411</u>	<u>4.8%</u>
Streets							
Personnel Services	\$ 767,020	\$ 789,496	\$ 742,885	\$ 807,350	\$ 819,664	\$ 12,314	1.5%
Supplies & Materials	307,584	334,419	309,040	371,850	311,950	(59,900)	-16.1%
Contractual Services	83,738	55,324	65,503	84,200	85,000	800	1.0%
Other Charges	56,118	36,071	31,634	60,900	71,635	10,735	17.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 1,214,460</u>	<u>\$ 1,215,310</u>	<u>\$ 1,149,062</u>	<u>\$ 1,324,300</u>	<u>\$ 1,288,249</u>	<u>\$ (36,051)</u>	<u>-2.7%</u>
Central Garage							
Personnel Services	\$ 209,182	\$ 211,387	\$ 213,422	\$ 240,300	\$ 247,786	\$ 7,486	3.1%
Supplies & Materials	41,816	70,697	11,706	11,150	10,750	(400)	-3.6%
Contractual Services	2,557	50	57	200	2,700	2,500	1250.0%
Other Charges	(4,614)	11,475	30,830	8,450	10,015	1,565	18.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 248,941</u>	<u>\$ 293,609</u>	<u>\$ 256,015</u>	<u>\$ 260,100</u>	<u>\$ 271,251</u>	<u>\$ 11,151</u>	<u>4.3%</u>
Building Maintenance							
Supplies & Materials	26,089	20,098	23,016	29,000	26,000	(3,000)	-10.3%
Utilities	163,472	159,646	129,779	168,300	168,300	-	0.0%
Contractual Services	330,508	374,962	341,286	283,620	313,120	29,500	10.4%
Other Charges	-	5,570	-	1,550	55,000	53,450	3448.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 520,069</u>	<u>\$ 560,276</u>	<u>\$ 494,081</u>	<u>\$ 482,470</u>	<u>\$ 562,420</u>	<u>\$ 79,950</u>	<u>16.6%</u>
Street Lighting							
Utilities	207,680	201,746	179,861	205,000	225,000	20,000	9.9%

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
Contractual Services	3,191	21,675	13,266	15,000	20,000	5,000	23.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 210,871	\$ 223,421	\$ 193,127	\$ 220,000	\$ 245,000	\$ 25,000	11.4%
Total General Fund							
Personnel Services	\$ 15,306,045	\$ 16,057,292	\$ 17,679,479	\$ 20,053,921	\$ 22,815,083	\$ 2,761,162	14%
Supplies & Materials	897,345	949,541	937,039	1,030,800	972,400	(58,400)	-6%
Utilities	430,631	410,401	353,573	419,800	439,700	19,900	5%
Contractual Services	1,920,664	2,256,475	3,428,776	3,319,141	3,528,690	209,549	6%
Other Charges	698,212	835,389	907,119	1,056,277	1,132,421	76,144	7%
Capital Outlay	-	-	-	-	-	-	0%
	\$ 19,252,897	\$ 20,509,098	\$ 23,305,986	\$ 25,879,939	\$ 28,888,294	\$ 3,008,355	12%

City of Roseville

Communications Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 104,207	\$ 122,815	\$ 186,788	\$ 277,635	\$ 351,880	\$ 74,245	26.7%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	0.0%
Licenses & Permits						-	0.0%
Charges for Services	46,000	46,000	47,000	47,000	47,000	-	100.0%
Fines and Forfeits						-	0.0%
Cable Franchise Fees	374,855	354,531	321,611	354,000	300,000	(54,000)	-15.3%
Special Assessments						-	0.0%
Investment Income	(66)	(5,089)	5,489	100	-	(100)	-100.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 524,996	\$ 518,257	\$ 560,888	\$ 678,735	\$ 698,880	\$ 20,145	3.0%
Expenditures							
Personnel Services	\$ 280,176	\$ 331,411	\$ 370,427	\$ 406,000	\$ 424,812	\$ 18,812	4.6%
Supplies & Materials	1,086	-	143	1,000	500	(500)	-50.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	37,939	39,284	51,473	49,592	77,933	28,341	57.1%
Other Charges	213,162	214,045	154,107	222,143	195,635	(26,508)	-11.9%
Capital Outlay						-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 532,363	\$ 584,740	\$ 576,150	\$ 678,735	\$ 698,880	\$ 20,145	3.0%
Other Financing Sources (Uses)							
Transfers In	\$ 31,436	\$ 20,444	\$ 10,308	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 31,436	\$ 20,444	\$ 10,308	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	24,069	(46,039)	(4,954)	-	-		
Beginning Fund Balance	129,902	153,971	107,932	107,932	107,932		
Ending Fund Balance	\$ 153,971	\$ 107,932	\$ 102,978	\$ 107,932	\$ 107,932		

City of Roseville

Information Technology Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 153,130	\$ 107,122				\$ -	0.0%
Tax Increments						-	0.0%
Intergovernmental Revenue	77,184	77,184				-	0.0%
Licenses & Permits						-	0.0%
Charges for Services	459,246	468,253				-	0.0%
Fines and Forfeits						-	0.0%
Cable Franchise Fees						-	0.0%
Special Assessments						-	0.0%
Investment Income	(117,384)	117,635				-	0.0%
Miscellaneous	-	-	-			-	0.0%
Total Revenues	\$ 572,176	\$ 770,194	\$ -	\$ -	\$ -	\$ -	0.0%
Expenditures							
Personnel Services						\$ -	0.0%
Supplies & Materials						-	0.0%
Utilities	-			-	-	-	0.0%
Contractual Services	723,343	857,141					0.0%
Other Charges	-						0.0%
Capital Outlay	5,151			-	-	-	0.0%
Debt Service	-	-	-			-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 728,494	\$ 857,141	\$ -	\$ -	\$ -	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ 90,283	\$ 203,675		\$ -	\$ -	\$ -	0.0%
Transfers Out			(595,864)	-	-	-	100.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 90,283	\$ 203,675	\$ (595,864)	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(66,035)	116,728	(595,864)	-	-		
Beginning Fund Balance	1,778,137	1,712,102	961,997	961,997	961,997		
transfer to Metro Inet		(866,833)					
Ending Fund Balance	\$ 1,712,102	\$ 961,997	\$ 366,133	\$ 961,997	\$ 961,997		

City of Roseville

Recreation Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 1,569,427	\$ 1,565,582	\$ 1,565,582	\$ 1,838,410	\$ 1,847,581	\$ 9,171	0.5%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	0.0%
Licenses & Permits						-	0.0%
Charges for Services	2,506,942	2,748,546	2,748,546	2,859,442	2,959,445	100,003	3.5%
Fines and Forfeits						-	0.0%
Cable Franchise Fees						-	0.0%
Special Assessments						-	0.0%
Investment Income	(92,413)	31,550	31,550	15,000	25,000	10,000	66.7%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 3,983,956	\$ 4,345,678	\$ 4,345,678	\$ 4,712,852	\$ 4,832,026	\$ 119,174	2.5%
Expenditures							
Personnel Services	\$ 2,305,283	\$ 2,394,174	\$ 2,539,153	\$ 2,841,262	\$ 2,936,751	\$ 95,489	3.4%
Supplies & Materials	167,485	175,128	205,061	230,415	234,015	3,600	1.6%
Utilities	408,719	401,541	351,259	413,135	403,000	(10,135)	-2.5%
Contractual Services	649,976	794,038	807,222	884,742	899,400	14,658	1.7%
Other Charges	356,152	111,253	309,442	370,140	358,860	(11,280)	-3.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 3,887,615	\$ 3,876,134	\$ 4,212,137	\$ 4,739,694	\$ 4,832,026	\$ 92,332	1.9%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
Transfers Out	(20,317)	(162,207)	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (20,317)	\$ (162,207)	\$ -	\$ -	\$ -	\$ -	100.0%
Net Change in Fund Balance	76,024	307,337	133,541	(26,842)	-		
Beginning Fund Balance	1,156,539	1,232,563	1,539,900	1,539,900	1,513,058		
Ending Fund Balance	\$ 1,232,563	\$ 1,539,900	\$ 1,673,441	\$ 1,513,058	\$ 1,513,058		

City of Roseville

Park Maintenance Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 1,401,123	\$ 1,459,270	\$ 1,459,270	\$ 1,539,890	\$ 1,827,710	\$ 287,820	18.7%
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	1,224	150	150	-	-	-	0.0%
Investment Income	(51,658)	31,113	31,113	-	-	-	0.0%
Miscellaneous	10,400	10,072	10,072	-	-	-	0.0%
Total Revenues	\$ 1,361,089	\$ 1,500,605	\$ 1,500,605	\$ 1,539,890	\$ 1,827,710	\$ 287,820	18.7%
Expenditures							
Personnel Services	\$ 971,987	\$ 1,040,574	\$ 1,071,074	\$ 1,281,276	\$ 1,360,910	\$ 79,634	6.2%
Supplies & Materials	160,625	184,309	160,443	178,100	183,100	5,000	2.8%
Utilities	57,440	57,130	49,036	60,000	60,000	-	0.0%
Contractual Services	130,836	161,208	250,726	184,550	194,550	10,000	5.4%
Other Charges	33,152	19,327	15,948	29,150	29,150	-	0.0%
Capital Outlay				-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,354,040	\$ 1,462,548	\$ 1,547,227	\$ 1,733,076	\$ 1,827,710	\$ 94,634	5.5%
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	7,049	38,057	(46,622)	(193,186)	-		
Beginning Fund Balance	388,541	395,590	433,647	433,647	240,461		
Ending Fund Balance	\$ 395,590	\$ 433,647	\$ 387,025	\$ 240,461	\$ 240,461		

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
<u>RECREATION & PARKS MAINTENANCE</u>							
Recreation Administration							
Personnel Services	\$ 556,723	\$ 466,060	\$ 555,485	\$ 656,680	\$ 682,187	\$ 25,507	3.9%
Supplies & Materials	6,759	3,950	4,447	7,600	7,600	-	0.0%
Contractual Services	1,017	6,738	6,002	8,015	8,015	-	0.0%
Other Charges	134,659	93,295	127,062	147,300	159,020	11,720	8.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 699,158	\$ 570,043	\$ 692,996	\$ 819,595	\$ 856,822	\$ 37,227	4.5%
Recreation Fee Programs							
Personnel Services	\$ 878,234	\$ 971,481	\$ 989,328	\$ 1,088,381	\$ 1,119,938	\$ 31,557	2.9%
Supplies & Materials	60,674	55,361	80,744	82,965	85,665	2,700	3.3%
Utilities	35,087	32,491	30,239	42,135	42,000	(135)	-0.3%
Contractual Services	354,108	428,566	401,401	456,292	464,075	7,783	1.7%
Other Charges	156,481	130,199	120,766	123,890	96,190	(27,700)	-22.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,484,584	\$ 1,618,098	\$ 1,622,478	\$ 1,793,663	\$ 1,807,868	\$ 14,205	0.8%
Recreation Non-Fee Programs							
Personnel Services	\$ 49,096	\$ 56,546	\$ 59,707	\$ 80,665	\$ 81,772	\$ 1,107	1.4%
Supplies & Materials	11,938	16,415	16,860	26,800	26,300	(500)	-1.9%
Contractual Services	61,771	83,327	93,418	93,025	101,970	8,945	9.6%
Other Charges	11,456	3,438	26,442	39,000	43,600	4,600	11.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 134,261	\$ 159,726	\$ 196,427	\$ 239,490	\$ 253,642	\$ 14,152	5.9%
Recreation Activity Center							
Personnel Services	\$ 3,189	\$ 2,994	\$ 2,958	\$ 8,905	\$ 8,931	\$ 26	0.3%
Supplies & Materials	1,646	617	1,000	3,350	3,350	-	0.0%
Contractual Services	98,177	105,206	100,124	129,400	129,400	-	0.0%
Other Charges	5,564	6,641	-	8,000	8,000	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 108,576	\$ 115,458	\$ 104,082	\$ 149,655	\$ 149,681	\$ 26	0.0%
Recreation Nature Center							
Personnel Services	\$ 36,295	\$ 48,603	\$ 64,826	\$ 71,411	\$ 78,708	\$ 7,297	10.2%
Supplies & Materials	7,856	4,963	6,164	9,800	10,000	200	2.0%
Utilities	10,092	9,556	8,375	11,000	11,000	-	0.0%

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
Contractual Services	19,317	18,800	22,027	25,700	25,700	-	0.0%
Other Charges	2,164	835	396	1,550	1,550	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 75,724	\$ 82,757	\$ 101,788	\$ 119,461	\$ 126,958	\$ 7,497	6.3%
Skating Center							
Personnel Services	\$ 781,746	\$ 848,490	\$ 866,849	\$ 935,220	\$ 965,215	\$ 29,995	3.2%
Supplies & Materials	78,612	93,822	95,846	99,900	101,100	1,200	1.2%
Utilities	363,540	359,494	312,645	360,000	350,000	(10,000)	-2.8%
Contractual Services	115,586	151,401	184,250	172,310	170,240	(2,070)	-1.2%
Other Charges	66,145	39,052	34,776	50,400	50,500	100	0.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,405,629	\$ 1,492,259	\$ 1,494,366	\$ 1,617,830	\$ 1,637,055	\$ 19,225	1.2%
Parks & Recreation Maintenance							
Personnel Services	\$ 971,987	\$ 1,040,574	\$ 1,071,074	\$ 1,281,276	\$ 1,360,910	\$ 79,634	6.2%
Supplies & Materials	160,625	184,309	160,443	178,100	183,100	5,000	2.8%
Utilities	57,440	57,130	49,036	60,000	60,000	-	0.0%
Contractual Services	130,836	161,208	250,726	184,550	194,550	10,000	5.4%
Other Charges	33,152	19,327	15,948	29,150	29,150	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 1,354,040	\$ 1,462,548	\$ 1,547,227	\$ 1,733,076	\$ 1,827,710	\$ 94,634	5.5%
Total Parks & Recreation Funds							
Personnel Services	\$ 3,277,270	\$ 3,434,748	\$ 3,610,227	\$ 4,122,538	\$ 4,297,661	\$ 175,123	4.2%
Supplies & Materials	328,110	359,437	365,504	408,515	417,115	8,600	2.1%
Utilities	466,159	458,671	400,295	473,135	463,000	(10,135)	-2.1%
Contractual Services	780,812	955,246	1,057,948	1,069,292	1,093,950	24,658	2.3%
Other Charges	409,621	292,787	325,390	399,290	388,010	(11,280)	-2.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	\$ 5,261,972	\$ 5,500,889	\$ 5,759,364	\$ 6,472,770	\$ 6,659,736	\$ 186,966	2.9%

City of Roseville

Community Development Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	1,726,677	1,687,233	1,607,758	1,436,200	1,233,000	(203,200)	-14.1%
Charges for Services	54,715	50,940	58,810	50,000	45,000	(5,000)	-10.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(419,602)	277,142	181,206	25,000	25,000	-	0.0%
Miscellaneous	5,595	2,750	1,429	-	-	-	0.0%
Total Revenues	\$ 1,367,385	\$ 2,018,065	\$ 1,849,203	\$ 1,511,200	\$ 1,303,000	\$ (208,200)	-13.8%
Expenditures							
Personnel Services	\$ 1,324,497	\$ 1,408,328	\$ 1,512,056	\$ 1,591,310	\$ 1,666,354	\$ 75,044	4.7%
Supplies & Materials	8,992	9,734	9,949	11,950	11,850	(100)	-0.8%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	131,514	174,597	152,438	165,000	160,000	(5,000)	-3.0%
Other Charges	193,623	153,934	162,497	176,140	172,591	(3,549)	-2.0%
Capital Outlay	28,196	-	44,719	45,000	-	(45,000)	100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,686,822	\$ 1,746,593	\$ 1,881,659	\$ 1,989,400	\$ 2,010,795	\$ 21,395	1.1%
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	(319,437)	271,472	(32,456)	(478,200)	(707,795)		
Beginning Fund Balance	4,447,459	4,128,022	4,399,494	4,367,038	3,888,838		
Ending Fund Balance	\$ 4,128,022	\$ 4,399,494	\$ 4,367,038	\$ 3,888,838	\$ 3,181,043		

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$\$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
<u>COMMUNITY DEVELOPMENT</u>							
CD - Planning							
Personnel Services	\$ 515,692	\$ 555,275	\$ 605,791	\$ 637,310	\$ 665,080	\$ 27,770	4.4%
Supplies & Materials	435	66	288	1,000	1,000	-	0.0%
Contractual Services	9,615	14,546	13,278	20,000	20,000	-	0.0%
Other Charges	71,660	36,219	41,107	50,500	47,500	(3,000)	-5.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 597,402</u>	<u>\$ 606,106</u>	<u>\$ 660,464</u>	<u>\$ 708,810</u>	<u>\$ 733,580</u>	<u>\$ 24,770</u>	<u>3.5%</u>
CD - Bldg Permits & Inspections							
Personnel Services	\$ 574,289	\$ 671,089	\$ 719,702	\$ 754,330	\$ 794,550	\$ 40,220	5.3%
Supplies & Materials	8,476	9,512	9,555	10,300	10,200	(100)	-1.0%
Contractual Services	121,871	160,045	139,153	145,000	140,000	(5,000)	-3.4%
Other Charges	110,335	104,893	108,784	110,900	110,341	(559)	-0.5%
Capital Outlay	28,196	-	44,719	45,000	-	(45,000)	-100.0%
	<u>\$ 843,167</u>	<u>\$ 945,539</u>	<u>\$ 1,021,913</u>	<u>\$ 1,065,530</u>	<u>\$ 1,055,091</u>	<u>\$ (10,439)</u>	<u>-1.0%</u>
CD-Nuisance Code Enforcement							
Personnel Services	\$ 168,433	\$ 107,993	\$ 116,699	\$ 123,580	\$ 128,065	\$ 4,485	3.6%
Supplies & Materials	-	-	106	-	-	-	0.0%
Other Charges	2,707	3,072	2,872	3,200	2,900	(300)	-9.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 171,140</u>	<u>\$ 111,065</u>	<u>\$ 119,677</u>	<u>\$ 126,780</u>	<u>\$ 130,965</u>	<u>\$ 4,185</u>	<u>3.3%</u>
CD - GIS							
Personnel Services	\$ 34,040	\$ 34,532	\$ 37,646	\$ 39,670	\$ 41,426	\$ 1,756	4.4%
Other Charges	4,540	4,744	4,605	5,740	6,050	310	5.4%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 38,580</u>	<u>\$ 39,276</u>	<u>\$ 42,251</u>	<u>\$ 45,410</u>	<u>\$ 47,476</u>	<u>\$ 2,066</u>	<u>4.5%</u>
CD - Neighborhood Enhancement							
Personnel Services	\$ 32,043	\$ 39,440	\$ 32,218	\$ 36,420	\$ 37,233	\$ 813	2.2%
Supplies & Materials	81	-	-	650	650	-	0.0%
Contractual Services	28	6	7	-	-	-	0.0%
Other Charges	4,381	5,006	5,129	5,800	5,800	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 36,533</u>	<u>\$ 44,452</u>	<u>\$ 37,354</u>	<u>\$ 42,870</u>	<u>\$ 43,683</u>	<u>\$ 813</u>	<u>1.9%</u>

SCENARIO 3

City of Roseville

Budget Detail by Function

9/5/2025

	2022	2023	2024	2025	2026	\$ \$	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Increase</u>	<u>Incr.</u>
Community Development Fund							
Personnel Services	\$ 1,324,497	\$ 1,408,329	\$ 1,512,056	\$ 1,591,310	\$ 1,666,354	\$ 75,044	4.7%
Supplies & Materials	8,992	9,578	9,949	11,950	11,850	(100)	-0.8%
Contractual Services	131,514	174,597	152,438	165,000	160,000	(5,000)	-3.0%
Other Charges	193,623	153,934	162,497	176,140	172,591	(3,549)	-2.0%
Capital Outlay	28,196	-	44,719	45,000	-	(45,000)	-100.0%
	\$ 1,686,822	\$ 1,746,438	\$ 1,881,659	\$ 1,989,400	\$ 2,010,795	\$ 21,395	1.1%

City of Roseville

Debt Service Funds Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 2,191,028	\$ 2,142,706	\$ 2,155,661	\$ 2,209,200	\$ 2,543,953	\$ 334,753	15.2%
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	31,002	29,053	27,104	-	-	-	0.0%
Investment Income	(195,298)	116,405	52,380	-	-	-	0.0%
Miscellaneous	-	-	23,500	-	-	-	0.0%
Total Revenues	\$ 2,026,732	\$ 2,288,164	\$ 2,258,645	\$ 2,209,200	\$ 2,543,953	\$ 334,753	15.2%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	2,458,731	2,479,508	2,446,296	2,209,200	2,543,953	334,753	15.2%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,458,731	\$ 2,479,508	\$ 2,446,296	\$ 2,209,200	\$ 2,543,953	\$ 334,753	15.2%
Other Financing Sources (Uses)							
Transfers In / Bond Premium	\$ 272,931	\$ 265,931	\$ 257,931	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Debt Issuance / Other				-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 272,931	\$ 265,931	\$ 257,931	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(159,068)	74,587	70,280	-	-		
Beginning Fund Balance	2,383,400	2,224,332	2,298,919	2,369,199	2,369,199		
Ending Fund Balance	\$ 2,224,332	\$ 2,298,919	\$ 2,369,199	\$ 2,369,199	\$ 2,369,199		

City of Roseville

Engineering Services Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	166,790	141,469	146,022	121,250	121,250	-	0.0%
Charges for Services	66,291	157,302	67,295	75,000	-	(75,000)	-100.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(72,836)	55,009	49,298	10,000	10,000	-	0.0%
Miscellaneous	-	-	500	-	-	-	0.0%
Total Revenues	\$ 160,245	\$ 353,780	\$ 263,115	\$ 206,250	\$ 131,250	\$ (75,000)	-36.4%
Expenditures							
Personnel Services	\$ 241,730	\$ 254,923	\$ 200,439	\$ 278,760	\$ 277,906	\$ (854)	-0.3%
Supplies & Materials	144	1,404	121	1,000	1,000	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	137,479	89,427	37,566	-	-	-	0.0%
Other Charges	2,857	3,300	16,080	22,200	20,718	(1,482)	-6.7%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 382,210	\$ 349,054	\$ 254,206	\$ 301,960	\$ 299,624	\$ (2,336)	-0.8%
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	(221,965)	4,726	8,909	(95,710)	(168,374)		
Beginning Fund Balance	681,913	459,948	464,674	473,583	377,873		
Ending Fund Balance	\$ 459,948	\$ 464,674	\$ 473,583	\$ 377,873	\$ 209,499		

City of Roseville

License Center Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	127,697	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	2,035,841	2,120,745	2,436,066	2,600,000	2,621,000	21,000	0.8%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(5,665)	(19,154)	26,325	1,000	12,134	11,134	1113.4%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 2,030,176	\$ 2,229,288	\$ 2,462,391	\$ 2,601,000	\$ 2,633,134	\$ 32,134	1.2%
Expenditures							
Personnel Services	\$ 1,584,536	\$ 1,621,265	\$ 1,844,480	\$ 2,044,930	\$ 2,185,369	\$ 140,439	6.9%
Supplies & Materials	30,212	35,534	40,591	38,200	47,250	9,050	23.7%
Utilities	9,702	10,349	9,093	10,000	10,000	-	0.0%
Contractual Services	34,764	69,913	59,573	68,000	68,000	-	0.0%
Other Charges	127,104	112,510	110,915	127,976	121,694	(6,282)	-4.9%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 1,786,318	\$ 1,849,571	\$ 2,064,652	\$ 2,289,106	\$ 2,432,313	\$ 143,207	6.3%
Other Financing Sources (Uses)							
Transfers In				\$ -	\$ -	\$ -	0.0%
Transfers Out	(177,000)	(504,318)	(200,000)	(200,000)	(200,000)	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (177,000)	\$ (504,318)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ -	0.0%
Net Change in Fund Balance	66,858	(124,601)	197,739	111,894	821		
Beginning Fund Balance	346,520	413,378	288,777	486,516	598,410		
Ending Fund Balance	\$ 413,378	\$ 288,777	\$ 486,516	\$ 598,410	\$ 599,231		

City of Roseville

Streetscape Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 58,708	\$ 58,073	\$ 58,073	\$ 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	(14,952)	11,468	11,468	2,000	2,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 43,756	\$ 69,541	\$ 69,541	\$ 62,000	\$ 62,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	12,370	15,136	4,604	35,000	35,000	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	41,225	50,386	76,027	87,000	87,000	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 53,595	\$ 65,522	\$ 80,631	\$ 122,000	\$ 122,000	\$ -	0.0%
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	(9,839)	4,019	(11,090)	(60,000)	(60,000)		
Beginning Fund Balance	186,498	176,659	180,678	180,678	120,678		
Ending Fund Balance	\$ 176,659	\$ 180,678	\$ 169,588	\$ 120,678	\$ 60,678		

City of Roseville

Vehicle & Equipment Funds Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 1,372,788	\$ 1,551,514	\$ 1,551,514	\$ 1,168,000	\$ 1,462,000	\$ 294,000	25.2%
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					285,000	285,000	100.0%
Special Assessments						-	0.0%
Investment Income	(190,211)	121,612	121,612	15,000	19,000	4,000	0.0%
Miscellaneous	89,675	270,897	270,897	30,000	30,000	-	100.0%
Total Revenues	\$ 1,272,252	\$ 1,944,023	\$ 1,944,023	\$ 1,213,000	\$ 1,796,000	\$ 583,000	48.1%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	993,418	1,990,081	2,491,200	2,294,250	3,507,020	1,212,770	52.9%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 993,418	\$ 1,990,081	\$ 2,491,200	\$ 2,294,250	\$ 3,507,020	\$ 1,212,770	52.9%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ 200,000	\$ 200,000	\$ 400,000	\$ -	\$ (400,000)	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets/Bond Proceeds	-	-	-	-	1,800,000	1,800,000	100.0%
Total Other Financing Sources	\$ -	\$ 200,000	\$ 200,000	\$ 400,000	\$ 1,800,000	\$ 1,400,000	100.0%
Net Change in Fund Balance	278,834	153,942	(347,177)	(681,250)	88,980		
Beginning Fund Balance	1,914,145	2,192,979	2,346,921	1,999,744	1,318,494		
Ending Fund Balance	\$ 2,192,979	\$ 2,346,921	\$ 1,999,744	\$ 1,318,494	\$ 1,407,474		

City of Roseville

Building Replacement Fund Financial Summary
(fund 410 & 415)

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 759,289	\$ 751,076	\$ 630,601	\$ 651,000	\$ 651,000	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	3,233,022	508,079	-	-	-	-	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	(427,964)	184,290	150,453	3,000	50,000	47,000	1566.7%
Miscellaneous	700	-	70,752	77,184	77,184	-	0.0%
Total Revenues	\$ 3,565,047	\$ 1,443,445	\$ 851,806	\$ 731,184	\$ 778,184	\$ 47,000	6.4%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-
Capital Outlay	3,824,750	253,953	764,163	1,601,595	1,240,000	(361,595)	-22.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	-
Total Expenditures	\$ 3,824,750	\$ 253,953	\$ 764,163	\$ 1,601,595	\$ 1,240,000	\$ (361,595)	-22.6%
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	(259,703)	1,206,343	87,643	(870,411)	(461,816)		
Beginning Fund Balance	3,197,461	2,937,758	4,144,101	4,231,744	3,361,333		
Ending Fund Balance	\$ 2,937,758	\$ 4,144,101	\$ 4,231,744	\$ 3,361,333	\$ 2,899,517		

City of Roseville

Street Lighting Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 20,548	\$ 20,326	\$ 20,342	\$ 21,000	\$ -	\$ (21,000)	-100.0%
Tax Increments						-	0.0%
Intergovernmental Revenue		(18,543)				-	0.0%
Licenses & Permits						-	0.0%
Charges for Services						-	0.0%
Fines and Forfeits						-	0.0%
Cable Franchise Fees					96,000	96,000	100.0%
Special Assessments				-	-	-	0.0%
Investment Income	(10,430)	6,456	(8,922)	4,188	5,000	812	19.4%
Miscellaneous	-	-	6,315	25,000	213,750	188,750	755.0%
Total Revenues	\$ 10,118	\$ 8,239	\$ 17,735	\$ 50,188	\$ 314,750	\$ 264,562	527.1%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	-	-	29,207	57,500	405,000	347,500	604.3%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ -	\$ 29,207	\$ 57,500	\$ 405,000	\$ 347,500	604.3%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	100.0%
Net Change in Fund Balance	10,118	8,239	288,528	(7,312)	(90,250)		
Beginning Fund Balance	129,299	139,417	147,656	436,184	428,872		
Ending Fund Balance	\$ 139,417	\$ 147,656	\$ 436,184	\$ 428,872	\$ 338,622		

City of Roseville

Pathway Maintenance Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 249,509	\$ 246,810	\$ 247,010	\$ 255,000	\$ -	\$ (255,000)	-100.0%
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	-	-	-	-	280,000	280,000	100.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(11,921)	2,434	6,879	2,557	5,000	2,443	100.0%
Miscellaneous	-	-	-	-	-	-	0.0%
Total Revenues	\$ 237,588	\$ 249,244	\$ 253,889	\$ 257,557	\$ 285,000	\$ 27,443	10.7%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Capital Outlay	171,569	148,484	235,546	289,300	299,300	10,000	3.5%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 171,569	\$ 148,484	\$ 235,546	\$ 289,300	\$ 299,300	\$ 10,000	3.5%
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	66,019	100,760	18,343	68,257	(14,300)		
Beginning Fund Balance	65,712	131,731	232,491	232,491	300,748		
Ending Fund Balance	\$ 131,731	\$ 232,491	\$ 250,834	\$ 300,748	\$ 286,448		

City of Roseville

Park Improvement Program Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 768,095	\$ 759,787	\$ 760,402	\$ 785,000	\$ 885,000	\$ 100,000	12.7%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	75,000	50,000	99,600	-	-	-	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	(221,637)	187,570	117,868	28,246	33,666	5,420	19.2%
Miscellaneous	9,000	-	-	-	-	-	0.0%
Total Revenues	\$ 630,458	\$ 997,357	\$ 977,870	\$ 813,246	\$ 918,666	\$ 105,420	13.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Capital Outlay	726,700	788,118	483,905	1,476,500	1,707,500	231,000	15.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 726,700	\$ 788,118	\$ 483,905	\$ 1,476,500	\$ 1,707,500	\$ 231,000	15.6%
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	(96,242)	757,731	493,965	(663,254)	(788,834)		
Beginning Fund Balance	2,784,443	2,688,201	3,445,932	3,939,897	3,276,643		
Ending Fund Balance	\$ 2,688,201	\$ 3,445,932	\$ 3,939,897	\$ 3,276,643	\$ 2,487,809		

City of Roseville

Street Infrastructure Replacement Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 1,095,881	\$ 1,084,027	\$ 1,084,905	\$ 1,120,000	\$ -	\$ (1,120,000)	-100.0%
Tax Increments						-	0.0%
Intergovernmental Revenue	2,546,616	602,152	1,977,268	575,000	2,210,000	1,635,000	284.3%
Licenses & Permits						-	0.0%
Charges for Services						-	0.0%
Fines and Forfeits						-	0.0%
Cable Franchise Fees					1,360,000	1,360,000	100.0%
Special Assessments	213,171	668,333	20,408	83,000	83,000	-	100.0%
Investment Income	(580,616)	364,308	341,413	110,627	101,589	(9,038)	-8.2%
Miscellaneous / Developer Fee	-	-	387	-	-	-	0.0%
Total Revenues	\$ 3,275,052	\$ 2,718,820	\$ 3,424,381	\$ 1,888,627	\$ 3,754,589	\$ 1,865,962	98.8%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services							
Other Charges							
Capital Outlay	4,569,024	2,191,077	2,133,119	2,125,000	3,860,000	1,735,000	81.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 4,569,024	\$ 2,191,077	\$ 2,133,119	\$ 2,125,000	\$ 3,860,000	\$ 1,735,000	81.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(1,293,972)	527,743	1,291,262	(236,373)	(105,411)		
Beginning Fund Balance	6,002,657	4,708,685	5,236,428	6,527,690	6,291,317		
Ending Fund Balance	\$ 4,708,685	\$ 5,236,428	\$ 6,527,690	\$ 6,291,317	\$ 6,185,906		

City of Roseville

Water Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	(5,736)	11,280	16,498	-	-	-	100.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	7,979,421	9,961,145	8,855,792	10,677,499	12,250,768	1,573,269	14.7%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	100.0%
Investment Income	12,573	(47,420)	(56,576)	-	-	-	0.0%
Miscellaneous	11,275	186,089	133,203	45,000	45,000	-	100.0%
Total Revenues	\$ 7,997,533	\$ 10,111,094	\$ 8,948,917	\$ 10,722,499	\$ 12,295,768	\$ 1,573,269	14.7%
Expenditures							
Personnel Services	\$ 707,241	\$ 689,466	\$ 681,826	\$ 864,710	\$ 900,309	\$ 35,599	4.1%
Supplies & Materials	276,277	233,096	260,836	277,000	272,000	(5,000)	-1.8%
Utilities	5,815,006	6,635,692	6,280,907	6,947,680	7,466,650	518,970	7.5%
Contractual Services	272,983	878,435	271,977	352,305	379,505	27,200	7.7%
Other Charges	51,818	54,702	92,791	88,400	89,595	1,195	1.4%
Capital Outlay	1,815,240	1,021,505	608,300	1,444,000	2,364,000	920,000	63.7%
Debt Service	256,596	251,427	263,227	276,300	276,250	(50)	100.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 9,195,161	\$ 9,764,323	\$ 8,459,864	\$ 10,250,395	\$ 11,748,309	\$ 1,497,914	14.6%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ 500,000	\$ 2,078,864	\$ -	\$ -	\$ -	100.0%
Transfers Out	(385,000)	(385,000)	(385,000)	(385,000)	(385,000)	-	0.0%
Bond Issuance Costs	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (385,000)	\$ 115,000	\$ 1,693,864	\$ (385,000)	\$ (385,000)	\$ -	0.0%
Net Change in Assets	(1,582,628)	461,771	2,182,917	87,104	162,459		
Beginning Net Assets-Unrestricted	(637,597)	(2,220,225)	891,181	3,074,098	3,161,202		
Ending Net Assets-Unrestricted	\$ (2,220,225)	\$ 891,181	\$ 3,074,098	\$ 3,161,202	\$ 3,323,661		

City of Roseville

Sewer Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	5,270	349,840	370,865	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	6,287,511	6,624,922	6,535,538	6,757,420	6,892,000	134,580	2.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	(2,842)	(4,003)	9,665	-	-	-	0.0%
Investment Income	(160,170)	(18,137)	168,186	-	80,000	80,000	100.0%
Miscellaneous	-	24,011	1,325	165,000	-	(165,000)	100.0%
Total Revenues	\$ 6,129,769	\$ 6,976,633	\$ 7,085,579	\$ 6,922,420	\$ 6,972,000	\$ 49,580	0.7%
Expenditures							
Personnel Services	\$ 484,353	\$ 393,796	\$ 293,280	\$ 490,810	\$ 531,123	\$ 40,313	8.2%
Supplies & Materials	44,086	86,341	84,207	53,400	55,400	2,000	3.7%
Utilities	2,898,402	3,088,627	3,532,192	3,717,240	3,753,488	36,248	1.0%
Contractual Services	72,446	202,369	115,107	160,500	160,500	-	0.0%
Other Charges	239,141	180,939	278,583	204,940	219,088	14,148	6.9%
Capital Outlay	1,716,165	948,463	1,583,598	2,250,000	2,300,000	50,000	2.2%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 5,454,593	\$ 4,900,535	\$ 5,886,967	\$ 6,876,890	\$ 7,019,599	\$ 142,709	2.1%
Other Financing Sources (Uses)							
Transfers In / Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(285,000)	(285,000)	(1,722,158)	(285,000)	(285,000)	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (285,000)	\$ (285,000)	\$ (1,722,158)	\$ (285,000)	\$ (285,000)	\$ -	0.0%
Net Change in Assets	390,176	1,791,098	(523,546)	(239,470)	(332,599)		
Beginning Net Assets-Unrestricted	1,455,403	2,379,733	4,655,044	4,131,498	3,892,028		
Ending Net Assets-Unrestricted	\$ 2,379,733	\$ 4,655,044	\$ 4,131,498	\$ 3,892,028	\$ 3,559,429		

City of Roseville

Stormwater Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2025	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	98,211	81,908	15,904	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	2,224,606	2,950,670	3,827,745	3,739,281	3,739,281	-	0.0%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	1,730	1,443	1,182	2,000	2,000	-	100.0%
Investment Income	(103,498)	19,300	49,031	10,000	10,000	-	0.0%
Miscellaneous	37,340	15,109	8,645	-	-	-	0.0%
Total Revenues	\$ 2,258,389	\$ 3,068,430	\$ 3,902,507	\$ 3,751,281	\$ 3,751,281	\$ -	0.0%
Expenditures							
Personnel Services	\$ 520,333	\$ 517,326	\$ 543,519	\$ 602,050	\$ 605,767	\$ 3,717	0.6%
Supplies & Materials	65,859	84,313	82,705	109,000	111,000	2,000	1.8%
Utilities	10,819	18,962	16,182	20,000	20,000	-	0.0%
Contractual Services	150,572	419,479	367,419	232,500	232,500	-	0.0%
Other Charges	50,535	29,246	44,746	95,360	94,778	(582)	-0.6%
Capital Outlay	2,377,227	2,530,513	1,824,127	1,824,000	2,794,000	970,000	53.2%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 3,175,345	\$ 3,599,839	\$ 2,878,698	\$ 2,882,910	\$ 3,858,045	\$ 975,135	33.8%
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	-	-	133,100	-	-	-	0.0%
Total Other Financing Sources	\$ (100,000)	\$ (100,000)	\$ 33,100	\$ (100,000)	\$ (100,000)	\$ -	0.0%
Net Change in Assets	(1,016,956)	(631,409)	1,056,909	768,371	(206,764)		
Beginning Net Assets-Unrestricted	3,502,513	2,485,557	1,854,148	2,911,057	3,679,428		
Ending Net Assets-Unrestricted	\$ 2,485,557	\$ 1,854,148	\$ 2,911,057	\$ 3,679,428	\$ 3,472,664		

City of Roseville

Environmental Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2025	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	90,657	88,826	79,983	204,690	154,665	(50,025)	-24.4%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	861,343	965,219	995,041	1,010,750	1,046,705	35,955	3.6%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(27,844)	13,873	15,531	-	-	-	0.0%
Miscellaneous	-	-	-	-	7,000	7,000	100.0%
Total Revenues	\$ 924,156	\$ 1,067,918	\$ 1,090,555	\$ 1,215,440	\$ 1,208,370	\$ (7,070)	-0.6%
Expenditures							
Personnel Services	\$ 43,273	\$ 67,585	\$ 84,157	\$ 93,000	\$ 94,465	\$ 1,465	1.6%
Supplies & Materials	1,284	2,261	4,436	5,000	14,000	9,000	100.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	795,642	776,803	972,640	940,075	883,708	(56,367)	-6.0%
Other Charges	6,910	3,318	3,143	6,600	9,000	2,400	36.4%
Capital Outlay	-	-	-	650,000	-	(650,000)	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 847,109	\$ 849,967	\$ 1,064,376	\$ 1,694,675	\$ 1,001,173	\$ (693,502)	-40.9%
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	57,047	197,951	6,179	(499,235)	187,197	686,432	
Beginning Net Assets-Unrestricted	370,681	427,728	625,679	625,679	126,444		
Ending Net Assets-Unrestricted	\$ 427,728	\$ 625,679	\$ 631,858	\$ 126,444	\$ 313,641		

City of Roseville

Golf Course Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2025	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	-	-	-	-	-	-	0.0%
Intergovernmental Revenue	-	-	-	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	473,722	519,269	604,080	487,000	538,000	51,000	10.5%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	(7,482)	7,194	2,251	2,500	2,500	-	0.0%
Miscellaneous	7,201	115	2,300	-	3,000	3,000	100.0%
Total Revenues	\$ 473,441	\$ 526,578	\$ 608,631	\$ 489,500	\$ 543,500	\$ 54,000	11.0%
Expenditures							
Personnel Services	\$ 309,149	\$ 388,347	\$ 458,423	\$ 417,750	\$ 442,470	\$ 24,720	5.9%
Supplies & Materials	84,219	83,047	91,001	101,140	113,140	12,000	11.9%
Utilities	16,616	16,713	13,647	17,800	17,800	-	0.0%
Contractual Services	24,748	21,551	14,378	30,300	30,300	-	0.0%
Other Charges	19,246	34,236	24,474	43,110	49,960	6,850	15.9%
Capital Outlay	87,784	96,711	93,117	68,000	75,000	7,000	100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 541,762	\$ 640,605	\$ 695,040	\$ 678,100	\$ 728,670	\$ 50,570	7.5%
Other Financing Sources (Uses)							
Transfers In	\$ 5,179	-	\$ 77,956	\$ 68,000	\$ 75,000	\$ 7,000	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 5,179	\$ -	\$ 77,956	\$ 68,000	\$ 75,000	\$ 7,000	100.0%
Net Change in Assets	(63,142)	(114,027)	(8,453)	(120,600)	(110,170)	\$ 10,430	
Beginning Net Assets-Unrestricted	(120,446)	(106,045)	(133,834)	(133,834)	(254,434)		
Ending Net Assets-Unrestricted	\$ (106,045)	\$ (133,834)	\$ (133,834)	\$ (254,434)	\$ (364,604)		

City of Roseville

Lawful Gambling Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	(946)	617	1,613	-	-	-	0.0%
Miscellaneous	144,933	139,692	152,273	149,279	143,335	(5,944)	-4.0%
Total Revenues	\$ 143,987	\$ 140,309	\$ 153,886	\$ 149,279	\$ 143,335	\$ (5,944)	-4.0%
Expenditures							
Personnel Services	\$ 36,755	\$ 27,100	\$ 34,126	\$ 29,279	\$ 23,335	\$ (5,944)	-20.3%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	111,000	113,209	118,470	120,000	120,000	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 147,755	\$ 140,309	\$ 152,596	\$ 149,279	\$ 143,335	\$ (5,944)	-4.0%
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	(3,768)	-	1,290	-	-		
Beginning Fund Balance	2,478	(1,290)	(1,290)	-	-		
Ending Fund Balance	\$ (1,290)	\$ (1,290)	\$ -	\$ -	\$ -		

City of Roseville

Tax Increment Financing Funds Financial Summary

9/9/2025

	2022	2023	2024	2025	2025	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Tax Increments	1,400,327	2,429,997	3,261,669	2,305,000	2,305,000	-	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	(386,774)	169,537	126,653	50,000	50,000	-	0.0%
Miscellaneous / Developer Fee	-	-	-	-	-	-	0.0%
Total Revenues	\$ 1,013,553	\$ 2,599,534	\$ 3,388,322	\$ 2,355,000	\$ 2,355,000	\$ -	0.0%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials							0.0%
Utilities							0.0%
Contractual Services	510,879	831,426	1,717,124	2,355,000	2,355,000	-	0.0%
Other Charges							0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 510,879	\$ 831,426	\$ 1,717,124	\$ 2,355,000	\$ 2,355,000	\$ -	0.0%
Other Financing Sources (Uses)							
Transfers In		\$ 44,464	\$ -	\$ -	\$ -	\$ -	0.0%
Transfers Out	(272,931)	(310,395)	(257,931)	-	-	-	0.0%
Sale of Assets / Bonds	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (272,931)	\$ (265,931)	\$ (257,931)	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	229,743	1,502,177	1,413,267	-	-		
Beginning Fund Balance	3,774,096	4,003,839	5,506,016	6,919,283	6,919,283		
Ending Fund Balance	\$ 4,003,839	\$ 5,506,016	\$ 6,919,283	\$ 6,919,283	\$ 6,919,283		

City of Roseville

EDA General Fund Financial Summary

9/9/2025

	2022	2023	2024	2025	2026	\$ Increase	% Incr.
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>(Decr.)</u>
Revenues							
General Property Taxes	\$ 433,061	\$ 398,298	\$ 353,790	\$ 364,856	\$ 364,826	\$ (30)	0.0%
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	(175,103)	115,638	6,231	-	-	-	0.0%
Miscellaneous	23,125	23,125	23,125	-	-	-	0.0%
Total Revenues	\$ 366,083	\$ 622,061	\$ 468,146	\$ 449,856	\$ 449,826	\$ (30)	0.0%
Expenditures							
Personnel Services	\$ 206,402	\$ 198,900	\$ 198,900	\$ 210,250	\$ 212,162	\$ 1,912	0.9%
Supplies & Materials	1,290			-	-	-	0.0%
Utilities	-			-	-	-	0.0%
Contractual Services	161,732	184,130	184,130	202,850	202,850	-	0.0%
Other Charges	31,213	57,851	57,851	36,756	34,814	(1,942)	-5.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 400,637	\$ 440,881	\$ 440,881	\$ 449,856	\$ 449,826	\$ (30)	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	0.0%
Transfers Out	-	-	-	-	(40,000)	(40,000)	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(34,554)	181,180	27,265	-	-		
Beginning Fund Balance	419,605	385,051	566,231	593,496	593,496		
Ending Fund Balance	\$ 385,051	\$ 566,231	\$ 593,496	\$ 593,496	\$ 593,496		

Roseville Finance Commission Agenda Item

DATE: September 9, 2025

ITEM: 5.b.

ITEM DESCRIPTION: Maintenance and Operations Center Update/Discussion

Background

At each meeting throughout the planning and construction process, staff will provide updates on the progress of the Maintenance and Operations Center. The February 11th Commission meeting contained a lot of information with regard to this project and it is recommended that Commission members bring this information to each meeting for reference.

Recommendation

No recommendation at this time.

Attachments

None

Roseville Finance Commission

2025 Meeting Topics & Calendar

Month	2025 Discussion Topics (Tentative)
January 14	<ul style="list-style-type: none"> ▪ CANCELLED
February 11	<ul style="list-style-type: none"> ▪ Maintenance and Operations Center update
March 12 Wednesday	<ul style="list-style-type: none"> ▪ Select Chair, Vice-Chair, and Ethics Commission Representative ▪ Review 2024 Investment Portfolio performance ▪ Capital Investment Policy review updates ▪ Maintenance and Operations Center update
April 8	<ul style="list-style-type: none"> ▪ Oath of Office by new Commissioner ▪ Review 2024 preliminary year-end cash reserve levels ▪ Maintenance and Operations Center update
May 13	<ul style="list-style-type: none"> ▪ Discuss items for Joint City Council-Finance Commission meeting ▪ Review 2024 Audit Reports ▪ Maintenance and Operations Center update
June 10	<ul style="list-style-type: none"> ▪ Finalize discussion items for joint City Council-Finance Commission meeting ▪ Maintenance and Operations Center update
July 8	<ul style="list-style-type: none"> ▪ 2026-2045 Capital Improvement Plan review #1 ▪ Maintenance and Operations Center update
August 27 * Wednesday	<ul style="list-style-type: none"> ▪ Discuss the 2026 City Manager Recommended Budget & Tax Levy ▪ 2026-2045 Capital Improvement Plan review #2 ▪ Maintenance and Operations Center update
September 9	<ul style="list-style-type: none"> ▪ Establish Recommendation on 2026 City Manager Recommended Budget & Tax Levy ▪ Establish Recommendation on 2026-2045 Capital Improvement Plan ▪ Maintenance and Operations Center update
September 15	<ul style="list-style-type: none"> ▪ Present Budget Recommendation to City Council
October 14	<ul style="list-style-type: none"> ▪ Update on the Council-adopted 2026 preliminary Budget & Tax Levy ▪ Review and adopt a recommendation on the 2026 proposed utility rates ▪ Debt Policy Update ▪ Maintenance and Operations Center update
November 12 Wednesday	<ul style="list-style-type: none"> ▪ Adopt 2026 Meeting Calendar ▪ Adopt 2026 Work Plan ▪ Maintenance and Operations Center update