



Finance Commission Agenda

Tuesday, January 13, 2026

6:30 PM

City Council Chambers

In accordance with [Minnesota Statutes §13D.02](#) and City policy, Council and Commission members may attend meetings remotely up to three times per calendar year.

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

- 1. Roll Call - Barclay, Bergquist, Bester, Dahir, Davy, Kanzenbach, Vervoort**
- 2. Approval of Agenda**
- 3. Receive Public Comment**
- 4. Approval of Meeting Minutes**
 - a. Approve Minutes
- 5. Business Items**
 - a. Review Finance Commission Recommendation Tracking Report
 - b. Review final 2026 Budget and Tax Levy
 - c. Review Government Budget and Financial Processes
 - d. Maintenance and Operations Center Update/Discussion
 - e. Council direction on Finance Commission work plan
- 6. Commission Direction on Member Initiated Agenda Items**
- 7. Other Business**
- 8. Adjourn**

Roseville Finance Commission Agenda Item

DATE: January 13, 2026

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 November 12, 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 November 12, 2025, meeting.

Attachments

1. FC 11.12.2025 Mtg Minutes

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**Finance Commission
Meeting Minutes
DRAFT – November 12, 2025 - 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, and Raye Kanzenbach

Youth Commissioners Present: Aldo Bergquist

Commissioners Absent: Kevin Davy and Anna Vervoort

Staff Present: Finance Director Michelle Pietrick

Approval of Agenda

There were no changes to the agenda. The commission reached a consensus for approval.

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

Chair Bester explained he did not feel comfortable with the public comments from John Kysylyczyn because the commission did not have budget numbers available at the meeting and to leave the impression that the commission did not know anything about the budget for these programs.

Ms. Pietrick inquired whether a sentence should be included to specify that the commission receives a budget.

Chair Bester thought a sentence could be added that read “the commission was working on a budget with income of \$285,000, expenses of \$299,000, as a part of the tentative proposed budget.”

Commissioner Barclay moved, seconded by Commissioner Kanzenbach to approve the October 14, 2025, meeting minutes as amended. The motion carried unanimously.

47 **Receive Finance Commission Recommendations Tracking Report**

48
49 Chair Bester reviewed the Finance Commission Tracking Report, noting additions at the last
50 meeting.

51
52 The commission endorses staff recommendations regarding utility rate increases, including water
53 fund increases of 5.5%, storm drainage at 0%, sanitary sewer at 2%, recycling at 3%, and
54 recommends approval by the city council.

55
56 The commission agreed with the proposed update and revisions to the debt policy, including
57 raising the statutory limit on estimated market value to 3% and changing the AAA bond rating to
58 a strong credit rating.

59
60 **Civic Campus Final Design Stakeholder Group Representative**

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62 Finance Director Pietrick stated the Commission needed to select a representative to serve on the
63 Civic Campus Final Design Stakeholder Group. She noted that the first meeting is anticipated
64 sometime in December, with an additional 2 or 3 meetings between January and June.

65
66 Chair Bester discussed the representative to the City Civic Campus Final Design Stakeholder
67 Group, noting that two volunteers, Commissioner Dahir and Commissioner Davy, have been
68 selected.

69
70 Commissioner Dahir expressed willingness to take the opportunity, and the commission decided
71 to proceed with Commissioner Dahir as the representative.

72
73 **Establish the 2026 Meeting Calendar**

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75 Finance Director Pietrick outlined the meeting calendar, noting exceptions for the August and
76 September meetings.

77
78 The commission reviewed the monthly meeting schedule and noted that it would be necessary to
79 adjust the meeting start time during Ramadan.

80
81 Commissioner Dahir explained he would know by February if the meeting time needed to be
82 changed.

83
84 **Establish the 2026 Work Plan**

85
86 The commission discussed the work plan, including regular tasks like reviewing the investment
87 portfolio, selecting the Chair and Vice Chair, and discussing year-end cash reserves.

88
89 Chair Bester and Commissioner Kanzenbach discussed adding topics such as pathways and
90 vehicle replacement to the work plan.

91

92 Finance Director Pietrick stated that the Commission should get City Council input to see if they
93 want the Commission to do a deep dive into the topics raised by a resident regarding Pathways
94 and Bike Plans.
95

96 **Maintenance and Operations Center Update/Discussion**

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98 Finance Director Pietrick updated the Commission on the Maintenance and Operations Center.
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100 **Commission Direction on Member Initiated Agenda Items**

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103 **Other Business**

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106 **a. 2026 Budget Update**

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109 Finance Director Pietrick presented the 2026 Budget update, noting the council’s support
110 for franchise fees and the three scenarios under consideration. Scenario one is no
111 franchise fees and no repurposing of levies. Scenario two includes franchise fees and the
112 repurpose of levies, and scenario three places franchise fees in the right-of-way funds.

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115 The Commission discussed the impact of franchise fees on the budget, including the
116 potential for higher taxes and the need for additional revenue.

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119 **b. Staff Update**

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122 Finance Director Pietrick provided an update on the recruiting process, noting that first-
123 round interviews are underway and that they hope to have a new hire by mid-January.

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126 The commission discussed the impact of losing key personnel and the steps taken to fill
127 the positions.

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130 Ms. Pietrick reassured the commission that the comprehensive annual report will be
131 completed on time.

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134 The commission discussed the possibility of attending city council meetings to stay
135 informed on budget decisions.

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138 **Adjourn**

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141 Commissioner Kanzenbach made a motion, seconded by Commissioner Dahir, to adjourn. The
142 **motion passed unanimously.**

143
144

145 Meeting adjourned at 7:36 p.m.

Roseville Finance Commission Agenda Item

DATE: January 13, 2026

ITEM: 5.a.

ITEM DESCRIPTION: Review Finance Commission Recommendation 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 on items that have been closed or added per Commissioner Bester.

Recommendation

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

Attachments

1. Tracking Report

**Roseville Finance Commission
Recommendation Tracking Report
Report Date - January 13, 2026**

No.	Recommendation	Description	Date Recommend	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.
2025-03	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	6/10/2025	6/16/2025	Received	On 6/16/25 in its annual joint meeting with the City Council, the Finance Commission affirmed its recommendation for limited investment in equities. Finance Commission further recommends that we not act on the recommendation at this time. The Finance Commission will monitor market conditions and will update its recommendation based on updated market conditions.
2025-01	Finance Commission recommends revisions to the Capital Investment Policy	Raise capitalization threshold from \$10,000 to \$25,000. Also require individual assets to be at least \$5,000 when the aggregate purchase is greater than \$100,000.	3/12/2025	4/7/2025	Implemented	Recommending these updates to the City Council at the next suitable time - 4/7/25
2025-02		See page 127 of the 2024 ACFR. The reported collections on levied property taxes for the years 2022, 2023, and 2024 appeared to be understated. This is an error in reporting, not a collection issue.	5/13/2025		Rescinded	There is no recommendation for action other than careful proofreading of future ACFRs.

**Roseville Finance Commission
Recommendation Tracking Report
Report Date - January 13, 2026**

No.	Recommendation	Description	Date Recommend	Date Presented	Status	Discussion and Next Steps
2025-03	Finance Commission recommends that Franchise Fees not be used as a source of revenue in the 2026 City budget.	Use of Franchise Fees as a source of revenue. Cable and utility Franchise Fees would be added to local utility bills. These fees would add some \$2.0 million in revenue for the City budget in 2026.	9/9/2025	9/15/2025	Rejected	Discussed numerous pros and cons. Pros - most cities already use this source of revenue. Cons - it is essentially a tax, a regressive tax, that is identified as a fee, not a tax, on utility bills. Note that non-residential accounts pay 60% of Franchise fees and residential pays 40%. Franchise fees were approved by City Council 12/8/25
2025-04	Finance Commission recommends a levy increase not to exceed 10%.	A base budget and 4 budget scenarios were presented by City Manager. Scenarios included additions to Public Safety staffing, with and without grants, with and without Franchise Fees.	9/9/2025	9/15/2025	Implemented	Finance Commission discussed and considered various budget scenarios as presented by the City Manager. The base budget w/o Franchise fees results in levy increase of 11.54%. Scenario #2 was approved by Council on 12/8/25 using Franchise fees and a levy increase of 7.59%.
2025-05	Finance Commission agrees with and endorses the staff recommended utility rate increases. Water Fund 5.5%, Storm Drainage 0%, Sanitary Sewer 2%, Recycling 3%. Finance Commission recommends approval by City Council	Annual review of proposed utility rates for the year 2026	10/14/2025	11/12/2025	Implemented	Finance Commission reviewed and discussed staff rate recommendations including estimated impact on single family home. Approved by City Council 12/8/25
2025-06	Finance Commission agrees with the proposed update and revisions including the update to the statutory limit of 3% of estimated market value of taxable property. The Commission recommends changing the "AAA Bond rating" to "Strong Credit Rating". With these changes the Commission recommends approval by City Council.	Debt Policy review and revision	10/14/2025	10/27/2025	Implemented	Finance Commission reviewed and discussed proposed changes and updates to Debt Policy.

Roseville Finance Commission Recommendation Tracking Report - Definitions

Status	Definition
Pending	Recommendation has not yet been presented to the City Council
Received	Recommendation has been received by the City Council but has not received a formal reply or action
Accepted	Recommendation has been accepted by the City Council but action has not yet been taken
Rejected	Recommendation has been rejected by the City Council and will not move further
Implemented	Recommendation has been accepted by the City Council and action has been implemented
Rescinded	Recommendation has been rescinded by the Finance Commission
Received - Closed	Recommendation has been received by the City Council but has not received a formal reply or action and will be considered closed from future updates tracking.
Received - Further Development	Recommendation has been received by the City Council and returned to the Commission for modifications or further development.

Roseville Finance Commission Agenda Item

DATE: January 13, 2026

ITEM: 5.b.

ITEM DESCRIPTION: Review final 2026 Budget and Tax Levy

Background

On December 8, 2025, the City Council reviewed and discussed three different budget scenarios.

Scenario one included 22 new public safety positions, SAFER and COPS grants to partial pay for these positions and a total property tax levy equal to 12%, which was the preliminary levy set in September.

Scenario two included scenario one, added gas and electric franchise fees to fund the Public Works Vehicle & Equipment fund, the Pathway & Parking Lot Fund, the Streetlight Fund, Street Infrastructure Fund, Police Vehicle & Equipment Fund, and Engineering Services Fund. This freed up the existing levy in those funds to help offset the city's share of the new public safety positions and to also increase the tax levy in the Fire Vehicle & Equipment Fund, the Parks & Rec Vehicle & Equipment Fund, and the Park Improvement Fund.

Scenario three included scenario one, added gas and electric franchise fees to the Public Works Vehicle & Equipment fund, the Pathway & Parking Lot Fund, the Streetlight Fund, Street Infrastructure Fund, and Engineering Services Fund. The freed-up levy from those funds was applied to offset the costs associated with the new positions and did not provide additional funding to Police Vehicle & Equipment, Fire Vehicle & Equipment, Parks & Rec Vehicle & Equipment and Park Improvement Funds.

After discussion, the City Council approved the scenario two budget, the property tax levy and implemented gas and electric franchise fees. The final property tax levy for the City was certified at \$32,783,915, which is an increase of 8% which is less than the preliminary levy increase set in September.

Attached is the budget document that went to the City Council on December 8, 2025, with all three scenarios laid out. This document includes the EDA budget and levy, so scenario 2, which the Council approved, has a combined levy increase between the City and EDA of 7.59%.

Recommendation

Attachments

1. 2026 Budget - With Scenarios

2026 BUDGET - CITY AND EDA - Scenario 1, 2 and 3

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Tax Increment Fund Budget	62
EDA Fund Budget	63

City of RosevilleCombined Funds Financial Summary
CITY & EDA

Scenario 1 Budget

12/8/2025

	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	\$ 34,259,741	\$ 3,542,282	11.53%
Tax Increments	\$ 1,400,327	\$ 2,429,997	\$ 3,261,669	\$ 2,305,000	\$ 2,305,000	-	0.00%
Intergovernmental Revenue	\$ 10,779,892	\$ 6,451,769	\$ 4,640,840	\$ 3,236,230	\$ 5,746,867	2,510,637	77.58%
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	\$ 32,238,229	2,070,857	6.86%
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	\$ 300,000	(54,000)	-15.25%
Special Assessments	\$ 244,285	\$ 695,121	\$ 58,560	\$ 85,000	\$ 85,000	-	0.00%
Investment Income	\$ (4,293,671)	\$ 2,560,662	\$ 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	\$ 60,474,065	\$ 69,594,674	\$ 69,719,023	\$ 69,981,952	\$ 78,118,628	\$ 8,136,676	11.63%
Expenditures							
Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 27,510,757	\$ 31,205,308	\$ 35,325,918	\$ 4,120,610	13.20%
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	\$ 7,919,331	\$ 8,646,934	\$ 9,151,555	\$ 9,379,936	228,381	2.50%
Other Charges	\$ 2,023,125	\$ 1,785,590	\$ 2,157,696	\$ 2,479,192	\$ 2,528,304	49,112	1.98%
Capital Outlay	\$ 18,792,698	\$ 10,566,492	\$ 10,291,001	\$ 14,125,145	\$ 18,542,820	4,417,675	31.28%
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	\$ 65,159,261	\$ 60,892,094	\$ 63,802,936	\$ 73,124,360	\$ 82,818,474	\$ 9,694,114	13.26%
Other Financing Sources (Uses)							
Transfers In /	\$ 777,655	\$ 2,034,026	\$ 3,283,593	\$ 768,000	\$ 306,000	\$ (462,000)	-60.16%
Transfers Out	(1,661,482)	(2,166,920)	(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	\$ (883,827)	\$ (132,894)	\$ (864,309)	\$ (222,000)	\$ 1,076,000	\$ 1,298,000	-584.68%
Net Chg. in Fund Balance / Net Assets	(5,569,023)	8,569,686	5,051,778	(2,664,876)	(3,623,846)		
							\$ 74,114,360
Beginning Fund Balance / Net Assets	-	(5,569,023)	3,000,663	8,052,441	52,108,925		83,848,474
Ending Fund Balance / Net Assets	\$ (5,569,023)	\$ 3,000,663	\$ 8,052,441	\$ 5,387,565	\$ 48,485,079		\$ 9,734,114

City of Roseville

Combined Funds Financial Summary CITY & EDA

Scenario 2 budget

12/8/2025

	2022	2023	2024	2025	2026	\$ Increase (Decrease)	% Incr. (Decr.)
Revenues	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		
General Property Taxes	\$ 24,887,203	\$ 26,006,743	\$ 28,542,913	\$ 30,717,459	\$ 33,048,741	\$ 2,331,282	7.59%
Tax Increments	\$ 1,400,327	\$ 2,429,997	\$ 3,261,669	\$ 2,305,000	\$ 2,305,000	-	0.00%
Intergovernmental Revenue	\$ 10,779,892	\$ 6,451,769	\$ 4,640,840	\$ 3,236,230	\$ 5,746,867	2,510,637	77.58%
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	\$ 32,238,229	2,070,857	6.86%
Fines and Forfeits	\$ 87,068	\$ 76,371	\$ 86,259	\$ 70,000	\$ 80,000	10,000	14.29%
Franchise Fees	\$ 374,855	\$ 354,531	\$ 321,611	\$ 354,000	\$ 2,720,000	2,366,000	668.36%
Special Assessments	\$ 244,285	\$ 695,121	\$ 58,560	\$ 85,000	\$ 85,000	-	0.00%
Investment Income	\$ (4,293,671)	\$ 2,560,662	\$ 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	\$ 60,474,065	\$ 69,594,674	\$ 69,719,023	\$ 69,981,952	\$ 79,327,628	\$ 9,345,676	13.35%
Expenditures							
Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 27,510,757	\$ 31,205,308	\$ 35,325,918	\$ 4,120,610	13.20%
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	\$ 7,919,331	\$ 8,646,934	\$ 9,151,555	\$ 9,379,936	228,381	2.50%
Other Charges	\$ 2,023,125	\$ 1,785,590	\$ 2,157,696	\$ 2,479,192	\$ 2,528,304	49,112	1.98%
Capital Outlay	\$ 18,792,698	\$ 10,566,492	\$ 10,291,001	\$ 14,125,145	\$ 18,542,820	4,417,675	31.28%
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	\$ 65,159,261	\$ 60,892,094	\$ 63,802,936	\$ 73,124,360	\$ 82,818,474	\$ 9,694,114	13.26%
Other Financing Sources (Uses)							
Transfers In /	\$ 777,655	\$ 2,034,026	\$ 3,283,593	\$ 768,000	\$ 306,000	\$ (462,000)	-60.16%
Transfers Out	(1,661,482)	(2,166,920)	(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	\$ (883,827)	\$ (132,894)	\$ (864,309)	\$ (222,000)	\$ 1,076,000	\$ 1,298,000	-584.68%
Net Chg. in Fund Balance / Net Assets	(5,569,023)	8,569,686	5,051,778	(2,664,876)	(2,414,846)		
							\$ 74,114,360
Beginning Fund Balance / Net Assets	-	(5,569,023)	3,000,663	8,052,441	52,108,925		83,848,474
Ending Fund Balance / Net Assets	\$ (5,569,023)	\$ 3,000,663	\$ 8,052,441	\$ 5,387,565	\$ 49,694,079		\$ 9,734,114

City of RosevilleCombined Funds Financial Summary
CITY & EDA

Scenario 3 budget

12/8/2025

	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	\$ 32,628,741	\$ 1,911,282	6.22%
Tax Increments	\$ 1,400,327	\$ 2,429,997	\$ 3,261,669	\$ 2,305,000	\$ 2,305,000	-	0.00%
Intergovernmental Revenue	\$ 10,779,892	\$ 6,451,769	\$ 4,640,840	\$ 3,236,230	\$ 5,746,867	2,510,637	77.58%
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	\$ 32,238,229	2,070,857	6.86%
Fines and Forfeits	\$ 87,068	\$ 76,371	\$ 86,259	\$ 70,000	\$ 80,000	10,000	14.29%
Franchise Fees	\$ 374,855	\$ 354,531	\$ 321,611	\$ 354,000	\$ 2,720,000	2,366,000	668.36%
Special Assessments	\$ 244,285	\$ 695,121	\$ 58,560	\$ 85,000	\$ 85,000	-	0.00%
Investment Income	\$ (4,293,671)	\$ 2,560,662	\$ 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	\$ 60,474,065	\$ 69,594,674	\$ 69,719,023	\$ 69,981,952	\$ 78,907,628	\$ 8,925,676	12.75%
Expenditures							
Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 27,510,757	\$ 31,205,308	\$ 35,325,918	\$ 4,120,610	13.20%
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	\$ 7,919,331	\$ 8,646,934	\$ 9,151,555	\$ 9,379,936	228,381	2.50%
Other Charges	\$ 2,023,125	\$ 1,785,590	\$ 2,157,696	\$ 2,479,192	\$ 2,528,304	49,112	1.98%
Capital Outlay	\$ 18,792,698	\$ 10,566,492	\$ 10,291,001	\$ 14,125,145	\$ 18,542,820	4,417,675	31.28%
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	\$ 65,159,261	\$ 60,892,094	\$ 63,802,936	\$ 73,124,360	\$ 82,818,474	\$ 9,694,114	13.26%
Other Financing Sources (Uses)							
Transfers In /	\$ 777,655	\$ 2,034,026	\$ 3,283,593	\$ 768,000	\$ 306,000	\$ (462,000)	-60.16%
Transfers Out	(1,661,482)	(2,166,920)	(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	\$ (883,827)	\$ (132,894)	\$ (864,309)	\$ (222,000)	\$ 1,076,000	\$ 1,298,000	-584.68%
Net Chg. in Fund Balance / Net Assets	(5,569,023)	8,569,686	5,051,778	(2,664,876)	(2,834,846)		
							\$ 74,114,360
Beginning Fund Balance / Net Assets	-	(5,569,023)	3,000,663	8,052,441	52,108,925		83,848,474
Ending Fund Balance / Net Assets	\$ (5,569,023)	\$ 3,000,663	\$ 8,052,441	\$ 5,387,565	\$ 49,274,079		\$ 9,734,114

City of Roseville
Budget Summary by Function

12/8/2025

	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	5,973,579	1,900,170	49.3%
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	\$ 6,709,161	\$ 1,912,642	42.6%
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	\$ 29,737,396	\$ 3,857,457	16.6%
Parks & Recreation Administration	699,158	570,043	692,996	819,595	856,822	37,227	5.4%
Recreation Fee Activities	1,484,584	1,618,098	1,622,478	1,793,663	1,807,868	14,205	0.9%
Recreation Non-fee Activities	134,261	159,726	196,427	239,490	253,642	14,152	7.2%
Recreation Nature Center	75,724	82,757	101,788	119,461	126,958	7,497	7.4%
Recreation Activity Center	108,576	115,458	104,082	149,655	149,681	26	0.0%

City of Roseville
Budget Summary by Function

12/8/2025

	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	1,494,366	1,617,830	1,637,055	19,225	1.3%
Parks & Recreation Fund	\$ 3,907,932	\$ 4,038,341	\$ 4,212,137	\$ 4,739,694	\$ 4,832,026	\$ 92,332	2.2%
Planning	597,402	606,106	660,464	708,810	733,580	24,770	3.8%
GIS	38,580	39,276	42,251	45,410	47,476	2,066	4.9%
Code Enforcement	843,167	945,539	1,021,913	1,065,530	1,055,091	(10,439)	-1.0%
Neighborhood Enhancement	36,533	44,452	37,354	42,870	43,683	813	2.2%
Nuisance Code Enforcement	171,140	111,065	119,677	126,780	130,965	4,185	3.5%
Community Development Fund	\$ 1,686,822	\$ 1,746,438	\$ 1,881,659	\$ 1,989,400	\$ 2,010,795	\$ 21,395	1.1%
Information Technology	728,494	857,141	595,864	-	-	-	0.0%
Communications	532,363	584,740	576,150	678,735	698,880	20,145	3.5%
License Center	1,963,318	2,353,889	2,264,652	2,489,106	2,632,313	143,207	6.3%
Engineering Services	382,210	349,054	254,206	301,960	299,624	(2,336)	-0.9%
Lawful Gambling	147,755	140,309	155,206	149,279	143,335	(5,944)	-3.8%
EDA	400,637	440,881	473,360	449,856	449,826	(30)	0.0%
Parks Maintenance	1,354,040	1,462,548	1,547,227	1,733,076	1,827,710	94,634	6.1%
Special Purpose Operating Funds	\$ 5,508,817	\$ 6,188,562	\$ 5,866,665	\$ 5,802,012	\$ 6,051,688	\$ 249,676	4.3%
Vehicle & Equipment Replacement	993,418	1,990,081	2,491,200	2,294,250	3,507,020	1,212,770	48.7%
Building Replacement	3,824,750	434,344	1,842,900	1,601,595	1,240,000	(361,595)	-19.6%
Park Improvements	726,700	788,118	1,434,000	1,476,500	1,707,500	231,000	16.1%
Pathway Maintenance	171,569	148,484	233,800	289,300	299,300	10,000	4.3%
Street Light Replacement	-	-	52,500	57,500	405,000	347,500	661.9%
Streetscape (Boulevard)	53,595	65,522	80,631	122,000	122,000	-	0.0%
Street Infrastructure	4,569,024	2,191,077	2,905,000	2,125,000	3,860,000	1,735,000	59.7%
Capital Outlay Funds	\$ 10,339,056	\$ 5,617,626	\$ 9,040,031	\$ 7,966,145	\$ 11,140,820	\$ 3,174,675	35.1%
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

12/8/2025

	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	7,609,125	7,161,890	7,304,599	142,709	1.9%
Water	9,580,162	10,149,323	8,844,864	10,635,395	12,133,309	1,497,914	16.9%
Stormwater	3,275,345	3,699,839	2,978,698	2,982,910	3,958,045	975,135	32.7%
Environmental (Recycling)	867,109	869,967	1,084,376	1,714,675	1,021,173	(693,502)	-64.0%
Golf Course	541,762	640,605	695,040	678,100	719,670	41,570	6.0%
Enterprise Funds	\$ 20,003,971	\$ 20,545,267	\$ 21,212,103	\$ 23,172,970	\$ 25,136,796	\$ 1,963,826	9.3%

Total Budget by Funding Source

Total Budget: Governmental	\$ 43,537,428	\$ 41,280,513	\$ 48,618,192	\$ 50,491,534	\$ 58,221,852	\$ 7,730,318	15.9%
Total Budget: EDA	400,637	440,881	473,360	449,856	449,826	\$ (30)	0.0%
Total Budget: Proprietary	20,003,971	20,545,267	21,212,103	23,172,970	25,136,796	1,963,826	9.3%
	\$ 63,942,036	\$ 62,266,661	\$ 70,303,655	\$ 74,114,360	\$ 83,808,474	\$ 9,694,114	13.8%

Total Budget by Major Category

Personnel Services	\$ 24,321,760	\$ 25,390,487	\$ 31,205,308	\$ 31,205,308	\$ 35,325,918	4,120,610	13.2%
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	18,542,820	4,417,675	-1.8%
	\$ 63,942,036	\$ 61,577,836	\$ 74,338,383	\$ 74,114,360	\$ 83,808,474	\$ 9,694,114	13.0%

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 1 Budget

	Total Changes
<u>Property Taxes</u>	
General Fund	\$ 2,952,323
Communications	\$ 74,245
Recreation	\$ 9,171
Parks Maintenance	\$ 287,820
GO Debt	\$ 334,753
Vehicle & Equipment Replacement	\$ (16,000)
EDA	\$ (100,030)
Total Change in Property Taxes	\$ 3,542,282
<u>Intergovernmental Revenue</u>	
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	\$ 145,415
General - SAFER grant-new positions	\$ 1,169,202
General - COPS grant - new positions	\$ 167,000
PMP-MSA	\$ 1,635,000
Environ-MPCA climate action plan	\$ 49,975
Environ-County Reimbursement-Carts	\$ (100,000)
Total change in intergovernmental	\$ 2,656,052
<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)

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 1 Budget

	Total Changes
Total change in licenses & Permits	\$ (205,377)
<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	\$ 1,338,918
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	\$ 2,070,857
<u>Fines and Forfeits</u>	
General-Court, Alcohol & tobacco fines	\$ 10,000
Total change in court fines	\$ 10,000
<u>Franchise Fees</u>	
Communications- based on 5 yr average	\$ (54,000)
<u>Interest Earnings</u>	
Gen fund - 5 year average	\$ 50,000
Parks & Rec- 5 year average	\$ 10,000
Communications	\$ (100)
V & E funds	\$ 4,000

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 1 Budget

	Total Changes
Facilities Fund	\$ 47,000
Pathway fund	\$ 2,443
Street light Replacement	\$ 812
PMP fund	\$ (9,038)
PIP Fund	\$ 5,420
License Center	\$ 11,134
Sewer Fund	\$ 80,000
Cedarholm Golf fund	\$ -
Total Change in Interest earnings	\$ 201,671
 <u>Donations & Miscellaneous</u>	
Gen Fund-PD & FD miscellaneous	\$ (8,000)
Gen fund-IT internal charges	\$ 40,800
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	\$ (2,000)
	\$ (462,000)
 Total Revenue & Transfer In Changes	 \$ 9,620,091

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 2 Budget

Property Taxes

	Total Changes
General Fund	\$ 2,952,323
Communications	\$ 74,245
Recreation	\$ 9,171
Parks Maintenance	\$ 287,820
GO Debt	\$ 334,753
Vehicle & Equipment Replacement	\$ 69,000
Pathway & Parking Lot Maintenance Fund	\$ (255,000)
Street Light Fund	\$ (21,000)
Park Improvement Fund	\$ 100,000
Street Infrastructure	\$ (1,120,000)
EDA	\$ (100,030)
Total Change in Property Taxes	\$ 2,331,282

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	\$ 145,415
General - SAFER grant-new positions	\$ 1,169,202
General - COPS grant - new positions	\$ 167,000
PMP-MSA	\$ 1,635,000
Environ-MPCA climate action plan	\$ 49,975
Environ-County Reimbursement-Carts	\$ (100,000)
Total change in intergovernmental	\$ 2,656,052

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 2 Budget

Licenses & Permits

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>

Charges for Services

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	\$ 1,338,918
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>\$ 2,070,857</u>

Fines and Forfeits

General-Court, Alcohol & tobacco fines	\$ 10,000
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2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 2 Budget

	Total Changes
Total change in court fines	\$ 10,000
 <u>Franchise Fees</u>	
Communications- based on 5 yr average	\$ (54,000)
Vehicle & Equipment Replacement	\$ 549,000
Pathway & Parking Lot Maintenance Fund	\$ 365,000
Street Light Fund	\$ 96,000
Street Infrastructure	\$ 1,360,000
Engineering Services	\$ 50,000
Total Change in Franchise Fees	\$ 2,366,000
 <u>Interest Earnings</u>	
Gen fund - 5 year average	\$ 50,000
Parks & Rec- 5 year average	\$ 10,000
Communications	\$ (100)
V & E funds	\$ 4,000
Facilities Fund	\$ 47,000
Pathway fund	\$ 2,443
Street light Replacement	\$ 812
PMP fund	\$ (9,038)
PIP Fund	\$ 5,420
License Center	\$ 11,134
Sewer Fund	\$ 80,000
Cedarholm Golf fund	\$ -
Total Change in Interest earnings	\$ 201,671
 <u>Donations & Miscellaneous</u>	
Gen Fund-PD & FD miscellaneous	\$ (8,000)
Gen fund-IT internal charges	\$ 40,800
V&E Funds - equipment certificates	\$ 1,800,000
Street Lights-property reimburse for special lighting	\$ 188,750

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 2 Budget

	Total Changes
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	\$ (2,000)
	\$ (462,000)
 Total Revenue & Transfer In Changes	 \$ 10,829,091

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 3 Budget

Property Taxes

	Total Changes
General Fund	\$ 2,952,323
Communications	\$ 74,245
Recreation	\$ 9,171
Parks Maintenance	\$ 287,820
GO Debt	\$ 334,753
Vehicle & Equipment Replacement	\$ (251,000)
Pathway & Parking Lot Maintenance Fund	\$ (255,000)
Street Light Fund	\$ (21,000)
Park Improvement Fund	\$ -
Street Infrastructure	\$ (1,120,000)
EDA	\$ (100,030)
Total Change in Property Taxes	\$ 1,911,282

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	\$ 145,415
General - SAFER grant-new positions	\$ 1,169,202
General - COPS grant - new positions	\$ 167,000
PMP-MSA	\$ 1,635,000
Environ-MPCA climate action plan	\$ 49,975
Environ-County Reimbursement-Carts	\$ (100,000)
Total change in intergovernmental	\$ 2,656,052

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 3 Budget

Licenses & Permits

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>

Charges for Services

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	\$ 1,338,918
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>\$ 2,070,857</u>

Fines and Forfeits

General-Court, Alcohol & tobacco fines	\$ 10,000
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2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 3 Budget

	Total Changes
Total change in court fines	\$ 10,000
<u>Franchise Fees</u>	
Communications- based on 5 yr average	\$ (54,000)
Vehicle & Equipment Replacement	\$ 549,000
Pathway & Parking Lot Maintenance Fund	\$ 365,000
Street Light Fund	\$ 96,000
Street Infrastructure	\$ 1,360,000
Engineering Services	\$ 50,000
Total Change in Franchise Fees	\$ 2,366,000
<u>Interest Earnings</u>	
Gen fund - 5 year average	\$ 50,000
Parks & Rec- 5 year average	\$ 10,000
Communications	\$ (100)
V & E funds	\$ 4,000
Facilities Fund	\$ 47,000
Pathway fund	\$ 2,443
Street light Replacement	\$ 812
PMP fund	\$ (9,038)
PIP Fund	\$ 5,420
License Center	\$ 11,134
Sewer Fund	\$ 80,000
Cedarholm Golf fund	\$ -
Total Change in Interest earnings	\$ 201,671
<u>Donations & Miscellaneous</u>	
Gen Fund-PD & FD miscellaneous	\$ (8,000)
Gen fund-IT internal charges	\$ 40,800
V&E Funds - equipment certificates	\$ 1,800,000
Street Lights-property reimburse for special lighting	\$ 188,750

2026 BUDGET - REVENUE RECONCILIATION 2026 VERSUS 2025

12/8/2025

Scenario 3 Budget

	Total Changes
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	\$ (2,000)
	\$ (462,000)
 Total Revenue & Transfer In Changes	 \$ 10,409,091

2026 BUDGET - EXPENDITURE RECONCILIATION 2026 VERSUS 2025

12/8/2025

	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
7 New Police positions	\$ 1,003,000
15 New Fire positions	\$ 1,557,217
	\$ 4,120,610
<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
General-Public Safety Aid-use of fund balance	\$ (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

12/8/2025

	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

12/8/2025

	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	\$ (2,000)
Stormwater capital	\$ 970,000
Sewer capital	\$ 50,000
Water-capital	\$ 920,000
Environmental - recycling carts	\$ (650,000)
Cmty Dev - vehicle	\$ (45,000)
	\$ 4,417,675
Total Expenditure & Transfer Out Changes	\$ 9,694,114

City of Roseville

General Fund Financial Summary

12/8/2025

	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	\$ 23,379,791	\$ 2,952,323	14.5%
Tax Increments						-	0.0%
Intergovernmental Revenue	2,184,088	3,975,759	2,080,722	2,456,540	3,382,202	925,662	37.7%
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	\$ 29,391,981	\$ 3,940,233	15.5%
Expenditures							
Personnel Services	\$ 15,306,045	\$ 16,057,292	\$ 17,679,479	\$ 20,053,921	\$ 23,664,185	\$ 3,610,264	18.0%
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	\$ 29,737,396	\$ 3,857,457	14.9%
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)	(145,415)		
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	\$ 9,652,207		

City of Roseville

Budget Detail by Function

12/8/2025

	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%
	<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%
	<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%
	<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%
	<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%
	<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%
	<u>\$ 39,671</u>	<u>\$ 36,114</u>	<u>\$ 38,689</u>	<u>\$ 53,500</u>	<u>\$ 39,963</u>	<u>\$ (13,537)</u>	<u>-33.9%</u>
General Insurance							
Contractual Services	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>0.0%</u>

City of Roseville

Budget Detail by Function

12/8/2025

	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>
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%
	<u>\$ 9,446,622</u>	<u>\$ 10,197,567</u>	<u>\$ 11,568,414</u>	<u>\$ 13,210,946</u>	<u>\$ 14,804,130</u>	<u>\$ 1,593,184</u>	<u>12.1%</u>
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%
	<u>\$ 501,187</u>	<u>\$ 506,296</u>	<u>\$ 621,924</u>	<u>\$ 692,610</u>	<u>\$ 718,182</u>	<u>\$ 25,572</u>	<u>3.7%</u>
Fire Operation							
Personnel Services	\$ 3,050,609	\$ 3,232,026	\$ 3,441,190	\$ 3,683,445	\$ 5,570,169	\$ 1,886,724	51.2%
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%
	<u>\$ 3,337,097</u>	<u>\$ 3,557,420</u>	<u>\$ 3,855,646</u>	<u>\$ 4,073,409</u>	<u>\$ 5,973,579</u>	<u>\$ 1,900,170</u>	<u>46.6%</u>
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%
	<u>\$ 1,108</u>	<u>\$ 3,709</u>	<u>\$ 9,542</u>	<u>\$ 30,500</u>	<u>\$ 17,400</u>	<u>\$ (13,100)</u>	<u>-43.0%</u>
Fire Relief							
Personnel Services	\$ 48,815	\$ 47,725	\$ 47,400	\$ 47,700	\$ 47,700	\$ -	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%
	<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>

City of Roseville

Budget Detail by Function

12/8/2025

	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>
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%
	<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%
	<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%
	<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%
Contractual Services	3,191	21,675	13,266	15,000	20,000	5,000	23.1%
	<u>\$ 210,871</u>	<u>\$ 223,421</u>	<u>\$ 193,127</u>	<u>\$ 220,000</u>	<u>\$ 245,000</u>	<u>\$ 25,000</u>	<u>11.4%</u>
Total General Fund							
Personnel Services	\$ 15,306,045	\$ 16,057,292	\$ 17,679,479	\$ 20,053,921	\$ 23,664,185	\$ 3,610,264	18%
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%
	<u>\$ 19,252,897</u>	<u>\$ 20,509,098</u>	<u>\$ 23,305,986</u>	<u>\$ 25,879,939</u>	<u>\$ 29,737,396</u>	<u>\$ 3,857,457</u>	<u>15%</u>

City of Roseville

Communications Fund Financial Summary

12/8/2025

	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

12/8/2025

	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	-	-		
transfer to Metro Inet		(866,833)					
Ending Fund Balance	\$ 1,712,102	\$ 961,997	\$ 366,133	\$ -	\$ -		

City of Roseville

Recreation Fund Financial Summary

12/8/2025

	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

12/8/2025

	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		

City of Roseville

Budget Detail by Function

12/8/2025

	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%
	<u>\$ 699,158</u>	<u>\$ 570,043</u>	<u>\$ 692,996</u>	<u>\$ 819,595</u>	<u>\$ 856,822</u>	<u>\$ 37,227</u>	<u>4.5%</u>
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%
	<u>\$ 1,484,584</u>	<u>\$ 1,618,098</u>	<u>\$ 1,622,478</u>	<u>\$ 1,793,663</u>	<u>\$ 1,807,868</u>	<u>\$ 14,205</u>	<u>0.8%</u>
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%
	<u>\$ 134,261</u>	<u>\$ 159,726</u>	<u>\$ 196,427</u>	<u>\$ 239,490</u>	<u>\$ 253,642</u>	<u>\$ 14,152</u>	<u>5.9%</u>
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%
	<u>\$ 108,576</u>	<u>\$ 115,458</u>	<u>\$ 104,082</u>	<u>\$ 149,655</u>	<u>\$ 149,681</u>	<u>\$ 26</u>	<u>0.0%</u>
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%
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%
	<u>\$ 75,724</u>	<u>\$ 82,757</u>	<u>\$ 101,788</u>	<u>\$ 119,461</u>	<u>\$ 126,958</u>	<u>\$ 7,497</u>	<u>6.3%</u>

City of Roseville

Budget Detail by Function

12/8/2025

	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							
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%
	\$ 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%
	\$ 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

12/8/2025

	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		

City of Roseville

Budget Detail by Function

12/8/2025

	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%
	<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%
	<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%
	<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%
	<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>

City of Roseville

Budget Detail by Function

12/8/2025

	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

12/8/2025

	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

Scenario 1 Budget

12/8/2025

	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

Engineering Services Fund Financial Summary

Scenario 2 budget

12/8/2025

	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%
Franchise Fees	-	-	-	-	50,000	50,000	100.0%
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	\$ 181,250	\$ (25,000)	-12.1%
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)	(118,374)		
Beginning Fund Balance	681,913	459,948	464,674	473,583	377,873		
Ending Fund Balance	\$ 459,948	\$ 464,674	\$ 473,583	\$ 377,873	\$ 259,499		

City of Roseville

Engineering Services Fund Financial Summary

Scenario 3 budget

12/8/2025

	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%
Franchise Fees	-	-	-	-	50,000	50,000	100.0%
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	\$ 181,250	\$ (25,000)	-12.1%
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)	(118,374)		
Beginning Fund Balance	681,913	459,948	464,674	473,583	377,873		
Ending Fund Balance	\$ 459,948	\$ 464,674	\$ 473,583	\$ 377,873	\$ 259,499		

City of Roseville

License Center Fund Financial Summary

12/8/2025

	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

12/8/2025

	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

Scenario 1 Budget

12/8/2025

	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	\$ 1,152,000	\$ (16,000)	-1.4%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	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	(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	\$ 1,201,000	\$ (12,000)	-1.0%
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)	(506,020)		
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	\$ 812,474		

City of Roseville

Vehicle & Equipment Funds Financial Summary Scenario 2 budget

12/8/2025

	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	\$ 1,237,000	\$ 69,000	5.9%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	0.0%
Licenses & Permits						-	0.0%
Charges for Services						-	0.0%
Fines and Forfeits						-	0.0%
Franchise Fees					549,000	549,000	100.0%
Special Assessments						-	0.0%
Investment Income	(190,211)	121,612	121,612	15,000	19,000	4,000	26.7%
Miscellaneous	89,675	270,897	270,897	30,000	30,000	-	0.0%
Total Revenues	\$ 1,272,252	\$ 1,944,023	\$ 1,944,023	\$ 1,213,000	\$ 1,835,000	\$ 622,000	51.3%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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)	127,980		
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	\$ 1,446,474		

City of Roseville

Vehicle & Equipment Funds Financial Summary Scenario 3 budget

12/8/2025

	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	\$ 917,000	\$ (251,000)	-21.5%
Tax Increments						-	0.0%
Intergovernmental Revenue						-	0.0%
Licenses & Permits						-	0.0%
Charges for Services						-	0.0%
Fines and Forfeits						-	0.0%
Franchise Fees					549,000	549,000	100.0%
Special Assessments						-	0.0%
Investment Income	(190,211)	121,612	121,612	15,000	19,000	4,000	26.7%
Miscellaneous	89,675	270,897	270,897	30,000	30,000	-	0.0%
Total Revenues	\$ 1,272,252	\$ 1,944,023	\$ 1,944,023	\$ 1,213,000	\$ 1,515,000	\$ 302,000	24.9%
Expenditures							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	-	-	0.0%
Utilities	-	-	-	-	-	-	0.0%
Contractual Services	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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)	(192,020)		
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	\$ 1,126,474		

City of RosevilleBuilding Replacement Fund Financial Summary
(fund 410 & 415)

12/8/2025

	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	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
Capital Outlay	3,824,750	253,953	764,163	1,601,595	1,240,000	(361,595)	-22.6%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
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

Scenario 1 Budget

12/8/2025

	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	\$ -	0.0%
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						-	0.0%
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	\$ 239,750	\$ 189,562	377.7%
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)	(165,250)		
Beginning Fund Balance	129,299	139,417	147,656	436,184	428,872		
Ending Fund Balance	\$ 139,417	\$ 147,656	\$ 436,184	\$ 428,872	\$ 263,622		

City of Roseville

Street Lighting Fund Financial Summary

Scenario 2 budget

12/8/2025

	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%
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	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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

Street Lighting Fund Financial Summary

Scenario 3 budget

12/8/2025

	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%
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	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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

Scenario 1 Budget

12/8/2025

	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	\$ -	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	(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	\$ 260,000	\$ 2,443	0.9%
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	(39,300)		
Beginning Fund Balance	65,712	131,731	232,491	232,491	300,748		
Ending Fund Balance	\$ 131,731	\$ 232,491	\$ 250,834	\$ 300,748	\$ 261,448		

City of Roseville

Pathway Maintenance Fund Financial Summary Scenario 2 budget

12/8/2025

	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%
Franchise Fees	-	-	-	-	365,000	365,000	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	\$ 370,000	\$ 112,443	43.7%
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	70,700		
Beginning Fund Balance	65,712	131,731	232,491	232,491	300,748		
Ending Fund Balance	\$ 131,731	\$ 232,491	\$ 250,834	\$ 300,748	\$ 371,448		

City of Roseville

Pathway Maintenance Fund Financial Summary Scenario 3 budget

12/8/2025

	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%
Franchise Fees	-	-	-	-	365,000	365,000	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	\$ 370,000	\$ 112,443	43.7%
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	70,700		
Beginning Fund Balance	65,712	131,731	232,491	232,491	300,748		
Ending Fund Balance	\$ 131,731	\$ 232,491	\$ 250,834	\$ 300,748	\$ 371,448		

City of Roseville

Park Improvement Program Fund Financial Summary

Scenario 1 Budget

12/8/2025

	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	\$ 785,000	\$ -	0.0%
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	\$ 818,666	\$ 5,420	0.7%
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)	(888,834)		
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	\$ 2,387,809		

City of Roseville

Park Improvement Program Fund Financial Summar Scenario 2 budget

12/8/2025

	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%
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

Park Improvement Program Fund Financial Summar Scenario 3 budget

12/8/2025

	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	\$ 785,000	\$ -	0.0%
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%
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	\$ 818,666	\$ 5,420	0.7%
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)	(888,834)		
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	\$ 2,387,809		

City of Roseville

Street Infrastructure Replacement Fund Financial Summary

Scenario 1 Budget

12/8/2025

	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	\$ -	0.0%
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						-	0.0%
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	\$ 3,514,589	\$ 1,625,962	86.1%
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)	(345,411)		
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	\$ 5,945,906		

City of Roseville

Street Infrastructure Replacement Fund Financial Su Scenario 2 budget

12/8/2025

	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%
Franchise Fees				-	1,360,000	1,360,000	100.0%
Special Assessments	213,171	668,333	20,408	83,000	83,000	-	0.0%
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	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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

Street Infrastructure Replacement Fund Financial Su Scenario 3 budget

12/8/2025

	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%
Franchise Fees				-	1,360,000	1,360,000	100.0%
Special Assessments	213,171	668,333	20,408	83,000	83,000	-	0.0%
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	-	-	-	-	-	-	0.0%
Other Charges	-	-	-	-	-	-	0.0%
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

Lawful Gambling Fund Financial Summary

12/8/2025

	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

Water Fund Financial Summary

12/8/2025

	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	-	-	-	0.0%
Licenses & Permits	-	-	-	-	-	-	0.0%
Charges for Services	7,979,421	9,961,145	8,855,792	10,677,499	12,514,193	1,836,694	17.2%
Fines and Forfeits	-	-	-	-	-	-	0.0%
Cable Franchise Fees	-	-	-	-	-	-	0.0%
Special Assessments	-	-	-	-	-	-	0.0%
Investment Income	12,573	(47,420)	(56,576)	-	-	-	0.0%
Miscellaneous	11,275	186,089	133,203	45,000	45,000	-	0.0%
Total Revenues	\$ 7,997,533	\$ 10,111,094	\$ 8,948,917	\$ 10,722,499	\$ 12,559,193	\$ 1,836,694	17.1%
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	425,884		
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	\$ 3,587,086		

City of Roseville

Sewer Fund Financial Summary

12/8/2025

	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

12/8/2025

	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

12/8/2025

	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

12/8/2025

	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	66,000	(2,000)	100.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 541,762	\$ 640,605	\$ 695,040	\$ 678,100	\$ 719,670	\$ 41,570	6.1%
Other Financing Sources (Uses)							
Transfers In	\$ 5,179	-	\$ 77,956	\$ 68,000	\$ 66,000	\$ (2,000)	100.0%
Transfers Out	-	-	-	-	-	-	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ 5,179	\$ -	\$ 77,956	\$ 68,000	\$ 66,000	\$ (2,000)	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

Tax Increment Financing Funds Financial Summary

12/8/2025

	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

(Fund 725 & 727 only)

12/8/2025

	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	\$ 264,826	\$ (100,030)	-27.4%
Tax Increments				-	-	-	0.0%
Intergovernmental Revenue	2,475,580	597,587		-	-	-	0.0%
Licenses & Permits				-	-	-	0.0%
Charges for Services	85,000	85,000	85,000	85,000	85,000	-	0.0%
Fines and Forfeits				-	-	-	0.0%
Cable Franchise Fees				-	-	-	0.0%
Special Assessments				-	-	-	0.0%
Investment Income	(175,103)	124,772	6,231	-	-	-	0.0%
Miscellaneous	23,125	23,125	23,125	-	-	-	0.0%
Total Revenues	\$ 2,841,663	\$ 1,228,782	\$ 468,146	\$ 449,856	\$ 349,826	\$ (100,030)	-22.2%
Expenditures							
Personnel Services	\$ 206,402	\$ 198,900	\$ 198,318	\$ 210,250	\$ 212,162	\$ 1,912	0.9%
Supplies & Materials	1,290			-	-	-	0.0%
Utilities	-			-	-	-	0.0%
Contractual Services	161,732	183,590	206,018	202,850	202,850	-	0.0%
Other Charges	31,213	33,391	37,851	36,756	34,814	(1,942)	-5.3%
Capital Outlay	2,477,474	597,587	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Contingency	-	-	-	-	-	-	0.0%
Total Expenditures	\$ 2,878,111	\$ 1,013,468	\$ 442,187	\$ 449,856	\$ 449,826	\$ (30)	0.0%
Other Financing Sources (Uses)							
Transfers In	\$ 136,599	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	0.0%
Transfers Out	(369,798)	(200,000)		-	(40,000)	(40,000)	0.0%
Sale of Assets	-	-	-	-	-	-	0.0%
Total Other Financing Sources	\$ (233,199)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -	0.0%
Net Change in Fund Balance	(269,647)	15,314	25,959	-	(100,000)		
Beginning Fund Balance	821,870	552,223	567,537	593,496	593,496		
Ending Fund Balance	\$ 552,223	\$ 567,537	\$ 593,496	\$ 593,496	\$ 493,496		

Roseville Finance Commission

Agenda Item

DATE: January 13, 2026

ITEM: 5.c.

ITEM DESCRIPTION: Review Government Budget and Financial Processes

Background

As we start the year, I thought it would be useful to review the government budget and financial processes.

The city has 15 reporting funds in the Annual Comprehensive Financial Report (ACFR), several funds get rolled up into the individual columns. The city uses individual funds for tracking revenues and expenditures that may be restricted and are not combined with other funds.

General Fund

The General fund is the main operating fund of the city. The main sources of revenue in this fund are property taxes, intergovernmental revenues (State Aids and other grants), licenses and permits, charges for services and other minor revenues. These revenues support the general city functions of General Government (City Council, Administration & Human Resources, Elections, Finance, City Attorney, general insurance and central services); Public Safety (Police and Fire); and Public Works (PW Administration, Streets, Central Garage, Building Maintenance, and Streetlight operations).

Special Revenue Funds

The City has several special revenue funds where the revenues are restricted to specific functions. These funds may have property tax support (Recreation) but generally have other sources of revenue—namely intergovernmental revenue and charges for services. Recreation, ARPA and Community Development were the major special revenue funds in 2024. The ARPA and Community Development funds are restricted to only those expenditures allowed under those programs. Other minor special revenue funds are reported in the other governmental funds column in the ACFR. These funds are for Communications, License Center, Charitable Gambling and the EDA.

Debt Service Funds

The City has Debt Service funds that account for property taxes levied and principal and interest paid on the city's outstanding bond issues.

Capital Project Funds

The City has three major capital projects funds, which are a compilation of other capital funds that the city uses to track various projects.

- The Revolving Improvements fund summarizes all revenues and expenditures for the Park Dedication fund; the Vehicle and Equipment funds (Police, Fire, Parks & Rec, Public Works, Finance, Admin, Central Services); the Street Light Replacement fund, Pathway Maintenance fund, Building Improvement fund, Park Improvement fund, Boulevard Landscaping, and 2719 Lexington fund. Revenues and reserves in these funds can only be used for capital expenditures. These funds will grow reserves over time which are then expended for specific projects as outlined in the Capital Improvement Program.
- The Economic Increments Construction fund accounts for all Tax Increment Financing Activity of the city. These funds are legally restricted and can only be used for public expenditures within a specific tax increment district.

- The Street Construction fund accounts for the pavement management program, including both property tax and municipal state aid funded street projects.

Proprietary Funds

The City also has **five proprietary funds** which operate similarly to individual businesses. The source of revenue is user charges. The revenues generated are expected to cover operations and generally capital projects as well. These funds are the Sanitary Sewer, Water, Storm Drainage, Solid Waste Recycling and Golf Course. Unlike the governmental funds (General, Special Revenue, Debt, and Capital) these funds are accounted for using the full accrual methodology, which is why you will see Capital Assets, Bond Payments and Depreciation expenses within these funds. These funds do budget transfers out to the General Fund to cover the costs for space and administrative services received from the General Fund departments.

The city's financial books are not closed until March of the following year. This allows time for posting back the expenses incurred in 2025 but not billed until 2026. Payroll expenses for time worked in 2025 but paid in 2026 are also posted back to the 2025 expenses. Utility bills are issued quarterly for each of our three districts, so 2/3 of the January 31 bills get recorded back to 2025 as revenue and 1/3 of the February bills are recorded back to 2025 as this is when the water was used. These accruals are normal and are done to properly match revenues and expenditures. There are certain other year end entries that we make to insure the accuracy of the financial statements, including market value adjustments for investments, other post-employment benefit liabilities, and pension liabilities that we are required to record based on government accounting standards. The last entry that is made is based on the excess cash reserves analysis which goes to the City Council in March and the Finance Commission in April. The audit reports and ACFR are presented to the Council and Finance Commission in May–June and are submitted to the Government Finance Officers Association (GFOA) by June 30th each year. The city has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for 45 consecutive years.

Budget Processes

The budget process starts with the analysis of cash reserves from the most recent audit, specifically the excess cash reserves. The 2024 audited reserves were used in the 2026 Capital Improvement Plan and in the 2026 City Budget. A city budget is a financial plan that is a snapshot at a point in time of city activities and services supported by discrete city funds for the coming year. Roseville starts the process very early compared with other cities. This allows for more refinement along the way.

Capital Improvement Plan - We start with the Capital Improvement Plan (CIP) which is a 20-year plan which helps identify not only the capital expenditures for the coming budget year but also helps identify whether future revenue increases will be needed. The capitalization threshold is \$10,000; some departments have items below this amount listed in their equipment funds. Capital projects can be large in nature and/or infrequent expenditures. The City funds their various general government CIP funds through property tax levy, municipal state aid (for streets), other intergovernmental revenues, and strategic use of reserves. In 2026, gas and electric franchise fees were introduced as a new funding source for the Public Works Vehicle & Equipment Fund, Street Replacement Fund, Streetlight Fund, Pathway & Parking Lot Fund and the Police Vehicle & Equipment fund. The annual surplus (deficit) shown in each fund demonstrates how we try to build reserves to then pay for a specific large project or piece of equipment. The City has taken the position, in the past, that it would prefer to utilize cash reserves rather than issuance of debt to pay for the majority of capital projects. Occasionally, the projects are too large, or the fund has insufficient reserves, so then the City will look to issue bonds which provide the cash to pay for the project, which is then repaid over time – time period being less than the useful life of the asset. This reflects good financial planning and prudence in balancing borrowing versus using cash to pay for projects. Debt issuance allows future users to pay for the cost of infrastructure and equipment from which they benefit.

City staff start developing the CIP in March each year and staff update the costs to reflect today's value versus the historic value of equipment and infrastructure for those items that are large and subject to fluctuation. An example of this would be vehicles. What a police car or plow truck cost five years ago is not what we are currently paying for those vehicles. The preliminary CIP projects and estimates are submitted by mid-April, at which time the City Manager and Finance Director review and discuss whether

there are available resources, or if additional tax levies will be needed or if some projects may need to be deferred. The City Manager and Finance Director discuss alternatives with the department heads for their input prior to finalization of the preliminary CIP. The draft CIP is reviewed by the Finance Commission in June and July and by the City Council in July. The first year of 2026-2045 CIP was included in the 2026 City budget for each fund. There may continue to be refinements and deferral of projects in the CIP as the budget year continues.

Annual Operating Budget — The operating budget starts internally in April and Department Requested budgets are submitted in early May. The Finance Director prepares the various summarization reports for the City Manager to review. The City Manager reviews the requested budget and meets with the Department Heads in June to understand the priorities and also to start determining what he can or can't support moving forward, specifically looking at the impact of the total property tax levy. The City Manager continues refining the budget until he arrives at his recommended budget, which he presents to the City Council in August, and the Finance Commission also receives this in August. One of the impacts that we historically present is the impact on the median-valued residential property. Historically, we received all the data that we need to perform these calculations from Ramsey County by mid-August. The past two years, the County has struggled to meet these dates. The Ramsey County cities are trying to encourage the County to get this data released earlier in August. For the past three years, we have presented the impact to the median-value residential property in September.

The Finance Commission receives the City Manager's Recommended Budget and Tax Levy in August and has the opportunity to establish a recommendation to the City Council in September prior to the City Council taking action on the Recommended Budget. The Commission has an opportunity to make recommendations on the CIP in July, August or September. The City Council must approve a preliminary budget and property tax levy no later than September 30 of each year, as required by statute. The final budget and levy can go down, but can't increase from the preliminary levy, except in the rare occurrence of debt issuance.

After the preliminary budget and tax levy are set in September, work continues on refinements to the budget and utility rates, and other fees are looked at for setting the next year's rates. In the case of the Water, Sanitary Sewer and Storm Water funds, the Utility Rate study increases are factored in. The Utility Rate Study is updated every two years at this point in time. In many cases, increases in fees have already been programmed into the budgets approved in September. This is the opportunity to refine and finalize those fees. The Finance Commission reviews the utility rates in October. The PWET Commission will also review these rates in October. Recommendations from both Commissions go to the City Council in November when they review the proposed rates.

The City holds a final budget hearing for citizen input after November 25th of each year – this may be the last meeting in November or the first meeting in December. Citizen input is solicited throughout the summer and fall months as well. The final Budget, tax levies, utility rates and fee schedule go to the City Council in December for final approval.

While this is not a step-by-step instruction of the budget process, it is designed to help educate those interested in understanding how governmental budgeting and financial processes work. Questions are welcome and encouraged.

Recommendation

Attachments

None

Roseville Finance Commission Agenda Item

DATE: January 13, 2026

ITEM: 5.d.

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 Agenda Item

DATE: January 13, 2026

ITEM: 5.e.

ITEM DESCRIPTION: Council direction on Finance Commission work plan

Background

At the November 12th meeting, the Finance Commission discussed the work plan for 2026. The Commission discussed whether they should add items that were brought to them by a resident. The Finance Director advised that the Commission should get City Council input to see if they wanted the Commission to do a deep dive into the topics raised by a resident. Chair Bester attended the December 1, City Council meeting to discuss the work plan and whether the City Council wanted the Finance Commission to do a fiscal analysis of the Pathways plan and Bike plan.

Chair Bester will share the feedback from the City Council and the Finance Commission can refine the 2026 work plan.

Recommendation

Discussion and possible additions to work plan.

Attachments

1. Annual Workplan 2026

Roseville Finance Commission

2026 Meeting Topics & Calendar

Month	2026 Discussion Topics (Tentative)
January 13	<ul style="list-style-type: none"> ▪ Review final 2026 Budget & Levy ▪ Government Budget and Financial Processes Review ▪ Maintenance and Operations Center update
February 10	<ul style="list-style-type: none"> ▪ CIP Discussion-should inflation be factored in, debt issuance, other changes ▪ Maintenance and Operations Center update
March 10	<ul style="list-style-type: none"> ▪ Select Chair, Vice-Chair, and Ethics Commission Representative ▪ Review 2025 Investment Portfolio performance ▪ Maintenance and Operations Center update
April 14	<ul style="list-style-type: none"> ▪ Oath of Office by new Commissioners ▪ Review 2025 preliminary year-end cash reserve levels ▪ Maintenance and Operations Center update
May 12	<ul style="list-style-type: none"> ▪ Discuss items for Joint City Council-Finance Commission meeting ▪ Review 2025 Audit Reports ▪ Maintenance and Operations Center update
June 9	<ul style="list-style-type: none"> ▪ Finalize discussion items for joint City Council-Finance Commission meeting ▪ Maintenance and Operations Center update
July 14	<ul style="list-style-type: none"> ▪ 2027-2046 Capital Improvement Plan review #1 ▪ Maintenance and Operations Center update
August 26 * Wednesday	<ul style="list-style-type: none"> ▪ Discuss the 2027 City Manager Recommended Budget & Tax Levy ▪ 2027-2046 Capital Improvement Plan review #2 ▪ Maintenance and Operations Center update
September 15	<ul style="list-style-type: none"> ▪ Establish Recommendation on 2026 City Manager Recommended Budget & Tax Levy ▪ Establish Recommendation on 2027-2046 Capital Improvement Plan ▪ Maintenance and Operations Center update
September 21	<ul style="list-style-type: none"> ▪ Present Budget Recommendation to City Council
October 13	<ul style="list-style-type: none"> ▪ Update on the Council-adopted 2027 preliminary Budget & Tax Levy ▪ Review and adopt a recommendation on the 2027 proposed utility rates ▪
November 10	<ul style="list-style-type: none"> ▪ Adopt 2027 Meeting Calendar ▪ Adopt 2027 Work Plan ▪