



# City Council Agenda

Monday, April 20, 2026

4:00 p.m.

**Roseville Fire Station, Training Room**

*Times are Approximate – please note that items may be earlier or later than listed on the agenda*

- 4:00 p.m.    **1. Roll Call**  
Voting & Seating Order: Strahan, Groff, Bauer, Schroeder and Roe
- 4:01 p.m.    **2. Pledge of Allegiance**
- 4:02 p.m.    **3. Approve Agenda**
- 4:03 p.m.    **4. Public Comment**
- 4:08 p.m.    **5. Recognitions and Donations**
- 4:13 p.m.    **6. Items Removed from Consent Agenda**
- 7. Business Items**
- 4:15 p.m.    a. Discuss 2027 Budget and Implementation of City’s Strategic Plan
- 8. Council Direction on Councilmember Initiated Agenda Items**
- 9. Approval of City Council Minutes**
- 10. Approve Consent Agenda**
- 11. Future Agenda Review, Communications, Reports, and Announcements - Council and City Manager**
- 7:00 p.m.    **12. Adjourn**

  
**REQUEST FOR COUNCIL ACTION**

Date: 4/20/2026  
Item No.: 7.a.

Department Approval

City Manager Approval



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**Item Description:** Discuss 2027 Budget and Implementation of City's Strategic Plan

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2 **Background**

3 As the City begins to work on the 2027 budget, staff is facilitating an early discussion on  
4 2027 budget pressures and to discuss priorities for the upcoming budget. The approved  
5 strategic plan, which was informed by the community, provides good guidance on what  
6 programs and initiatives could be part of the upcoming budget. One of the goals of the  
7 strategic planning process was to align the priorities and goals identified in the plan with the  
8 City budget. While it is not practical or financially feasible to include every priority and goal  
9 in one single budget, thoughtful consideration of the strategic plan priorities should be part  
10 of the budget consideration.

11  
12 With that in mind, the City Manager will be facilitating a discussion at the April 20th City  
13 Council work session about the 2027 budget. At the work session, we will discuss that a  
14 budget is more than just numbers — it provides the opportunity for community members to  
15 have a better quality of life; review a financial analysis prepared by the Finance Director  
16 and City Manager showing the expected budget and levy increases based on continuing  
17 the existing programs, services, and personnel included as part of the 2026 budget; and a  
18 discussion on budget themes centered around the strategic plan that Department Heads  
19 have identified as needing to be addressed in the near future.

20  
21 Based on the financial analysis prepared by the Finance Director and City Manager, a  
22 9.69% levy increase will be needed to continue funding for what was approved as part of  
23 the 2026 budget. This projection is based on estimated personnel, supply, equipment, and  
24 contractual services cost increases. This estimate does not include any new personnel,  
25 programs, services, or equipment for 2027.

26  
27 Understanding that the estimated levy increase is much larger than anyone would like to  
28 see at this stage, the following should be noted:

29  
30 1) The projected levy increase fully incorporates the costs of adding the 22 public safety  
31 personnel positions that were part of the 2026 budget.

32  
33 2) Department Heads have not begun working on their 2027 budget requests, which will  
34 give them a better opportunity to look at their budget to include actual costs, both up and  
35 down from this estimate, and consider cost efficiencies and reductions, and alternative  
36 revenue sources to balance new cost drivers.

37  
38 3) The projected levy increase is purely a financial forecast and does not include any  
39 qualitative analysis on programs, services, and personnel to be included in the 2027  
40 budget. It is simply including everything contained in the 2026 budget and adding a cost  
41 inflator.

42  
43 With that in mind, this estimate should only be considered for what it is, an early estimate of  
44 the 2027 budget and that much more work will need to be done by staff and City Council  
45 before any financial decisions can be made. It is hoped with that spirit, the City Council  
46 and Department Heads can have a productive discussion on priorities for the 2027 budget.

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48 For the City Council's information, the following items have been included as part of this  
49 case:

- 50 • A memo from the City Manager and Finance Director providing more information
- 51 about the 2027 budget and levy estimates
- 52 • A spreadsheet showing revenues and expenditures, grouped by categories since
- 53 2023, with estimated amounts for the 2027 budget
- 54 • A table showing where new levy funds, based on the initial estimate, will be going
- 55 towards
- 56 • A document showing what funds are considered Governmental Funds and
- 57 Enterprise Funds
- 58 • A document showing how the Community Aspirations informed the strategic plan
- 59 • A document showing a summary of the strategic directions and goals contained in
- 60 the strategic plan
- 61 • The presentation which will be reviewed during the work session.

## 62 63 **Policy Objectives**

64 This budget and strategic planning discussion is directly tied to the strategic plan's City  
65 Operations strategic direction. The success indicator for Goal #3 - *Resource allocation*  
66 *meets operational needs while advancing strategic priorities* states the following:  
67

- 68 • Budgeting includes prioritization of strategic goals while balancing operational needs
- 69 • Decision-makers report having the right information to allocate resources effectively.

## 70 71 **Equity Impact Summary**

72 Analysis will be conducted regarding equity impacts as the 2027 budget is considered .  
73  
74

## 75 **Budget Implications**

76 As the 2027 budget is presented and considered, budget implications and impacts will be  
77 included.  
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## 79 **Staff Recommendations**

80 Review the information and participate in the discussion to identify priorities for the 2027

81 budget.

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83 **Requested Council Action**

84 Review the information and participate in the discussion to identify priorities for the 2027  
85 budget.

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**Prepared by:** Patrick Trudgeon, City Manager

**Attachments:**

1. Memo to Council - 2027 Budget 4.20.26
2. Budget Spreadsheet
3. 2027 Levy Summary by Fund
4. Listing of Funds
5. Aspirations to Strategic Plan Goal Connection
6. Strategic Plan Final Goals Compiled
7. Presentation

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## Memo

**To:** Roseville City Council  
**cc:** Rachael Tierney, City Attorney  
**From:** Patrick Trudgeon, City Manager  
 Sam Magureanu, Finance Director  
**Date:** April 20, 2026  
**Re:** 2027 Budget

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### What we did last year

In the 2026 City Budget, there were expenditures totaling \$83.8 million. The property tax levy supporting the 2026 Budget totaled \$33,048,741, which represented an increase of \$2,331,282 or a 7.59% tax levy increase over 2025. Cost drivers for the 2026 budget included general personnel cost increases (employee step increases and Cost of Living Adjustments [COLA], overtime increases, Paid Family Leave implementation, replacement of expiring grant revenue, and the addition of 22 public safety personnel.

The cost of adding the 15 additional firefighters was partially offset by the federal SAFER grant received in 2025. In 2026, the SAFER grant will cover 75% of the firefighter personnel costs for the period of April 15, 2026 to December 31, 2026. As a result, \$388,015 of new property tax levy was added to the 2026 budget to pay for those costs. The SAFER grant is a three-year grant that covers 75% of the new firefighter's cost in the first two years and 35% of the personnel costs in year three, not to exceed \$3,930,039 in total for 3 years. As the 2026 budget anticipated the start date of April 15, 2026 for the new firefighters, the City will need to provide a full year of its share of personnel costs (25%) in the 2027 budget.

The costs of adding the 7 additional Police Department employees (4 patrol officers, 2 patrol sergeants, and 1 civilian Records Supervisor) was partially offset by the COPS grant received in 2025. In 2026, the COPS grant will cover \$150,000 of the new patrol officer's salary. As a result, a total of \$836,000 of new tax levy was added in the 2026 budget to pay for those costs.

It should be noted that utility franchise fees were approved last year during the budget process. The franchise fees will primarily provide financial support for several capital funds. The use of utility franchise fees freed up existing tax levy going to support capital needs to help offset a larger levy increase that was approved.

### 2027 Budget Construction

In March, the Finance Director and City Manager began compiling data to provide an early estimate of budget cost drivers for 2027. As the 2027 budget process has not started, generally speaking, the review was limited to look at continuing the existing programs, personnel, and services at the levels approved in the 2026 budget.

### 2027 Levy Impacts and Drivers

Based on the following assumptions, the levy increase for the 2027 budget is expected to increase by 9.36%

#### Assumptions:

- Personnel
  - Includes
    - Union employees will receive their wage adjustments
    - Non-union employees will receive a step increase if they are eligible.
    - Non-union employees will receive a 3% Cost-of-Living increase
    - Health insurance (city-portion) increased by 5%
    - Grant-funded firefighter positions include full-year cost
    - Increase in PD/FD overtime estimates
  - Does not include:
    - Union employee wage adjustment for Firefighters (contract expires 12/31/2026) and Police Department Sergeants, Commander, and Deputy Chiefs (contracts expire 12/31/26)
    - Any new positions
    - Individual adjustments to benefits
- Equipment and Contractual Services
  - Includes
    - 3% cost increase for equipment purchases and contractual services
  - Does not include:
    - New equipment previously not planned for
    - New contractual services
- Debt Service
  - Includes:
    - Existing debt levy schedule
  - Does not include:
    - New debt issuance
- Capital Improvement Plan
  - Includes:
    - Existing tax levy amounts going to various capital funds
  - Does not include:
    - New tax levy going toward capital funds

On the following pages there is more detailed information and estimates of the costs staff anticipates in the 2027 budget. Please note that the numbers indicate the total budget impact on all our governmental and enterprise funds. Once the 207 expenditures and non-tax levy revenues are known, the needed tax levy increase can be determined.

### **Personnel Cost**

Personnel costs for 2027 are projected at **\$38,685,677.43**, an increase of **\$3,359,759**, or **9.51%**, over the prior year. Most of this growth is driven by contractual wage obligations across multiple bargaining groups, COLA assumptions, non-union employee step increases, and health insurance increases. Governmental Funds account for **\$35.95 million** in personal costs, reflecting a **9.77% increase**, while Enterprise Funds total **\$2.74 million** in personal costs, increasing by **6.27%**.

A substantial portion of personnel spending is tax-supported (**\$31,576,841**), with the remaining costs allocated to fee-supported operations including Utilities (**\$2,735,489**), the License Center (**\$2,293,994**), Planning and Code Enforcement (**\$1,607,953**), and other fee-supported services (**\$471,400.72**). This distribution underscores the City's continued reliance on both levy and service fee funding to support staffing needs across operations. The increase also reflects wage dynamics across union and non-union groups. Non-union personnel cost total **\$14.75 million** in 2027, assuming 3% COLA. Within public safety, Police Officer wages total **\$11.32 million**, driven in part by a new wage schedule effective January 1, 2027, which includes a 6.10% increase. Additional cost pressure comes from two budgeted promotions to Sergeant and seven officer positions budgeted at higher pay steps. Command, supervisory, and Chief-level positions also reflect a 3% COLA assumption. Several police union contracts remain unsettled; current wage schedules and a 3% estimated COLA have been used for the 2027 estimate.

Fire personnel costs total **\$6.39 million**, with the 2027 projection incorporating 3% COLA and eight promotions across the Fire Captain, Lieutenant-Paramedic, and Firefighter/Paramedic ranks. As with Police, the IAFF contract is not yet settled; projections use current agreements with the standard COLA assumption.

Other represented staff include the IUOE Local 49ers, totaling **\$3.66 million**, and projected overtime and temporary wages amounting to **\$2.56 million**.

Collectively, these personnel cost drivers reflect the City's ongoing commitment to maintaining competitive compensation, filling essential positions, and supporting internal career progression while responsibly planning for unsettled labor contracts. The increases seen in 2027 are consistent with labor market pressures across public sector organizations and reflect the operational needs of a growing and service-oriented community.

### **Supplies and Materials**

Projected total costs for Supplies and Materials are **\$2,105,180.09**, representing an increase of **\$52,775**, or **2.51** percent. Within Governmental Funds, costs total **\$1,529,640.09**, reflecting an increase of **\$42,775** (2.88 percent). Most departments were budgeted assuming a standard three-percent increase. Enterprise Funds (Water, Sewer, Stormwater, and Golf) total **\$625,540**,

an increase of **\$10,000** (1.62 percent), driven primarily by a **\$10,000** increase in Water operating supplies based on historical spending trends.

### **Contractual Services**

Contractual Services are projected to total **\$7,785,814.93**, an increase of **\$609,879** or **8.50 percent**. Within Governmental Funds, costs total **\$6,065,758.99**, reflecting an increase of **\$576,366** (10.50 percent). The primary cause of this increase is the **\$392,000 rise in the Police AXON contract** for the new RMS system. The City Council approved this 10-year contract in January 2026, with the system transition scheduled for late 2027. Remaining increases within Governmental Funds are attributed to the standard three-percent annual adjustment. Enterprise Funds (Water, Sewer, Stormwater, and Golf) total **\$1,720,055.94**, an increase of **\$33,543** (1.99 percent), also reflecting the standard three-percent assumption for most funds.

### **Utilities**

Utilities are projected to total **\$12,690,209.70**, an increase of **\$519,572** or **4.27 percent**. Within Governmental Funds, costs total **\$951,434.56**, reflecting an increase of **\$38,735** (4.24 percent), attributed to the standard three-percent annual adjustment for most departments. Enterprise Funds (Water, Sewer, Stormwater, and Golf) total **\$11,738,775.14**, an increase of **\$480,837** (4.27 percent), also reflecting the standard three-percent assumption for most funds.

### **Debt Service**

Two levy-supported debt issues — the 2012A Park Improvement bonds and the 2020A Refunding & Utility Improvement bonds—are scheduled to be fully paid off in **2028**. As a result, **2027 will be the final year** in which the City uses property tax levy to fund the debt service payments for these two bonds. Beginning in **2028**, this payoff is expected to generate an estimated **levy decrease of approximately \$2.2 million**.

### **Capital Improvements Levy**

Levies for the Capital Improvement Funds have been kept flat for this preliminary budget discussion, as shown in the table below. City staff are currently reviewing and updating the 20-year Capital Improvement Plan (CIP).

Based on the estimated expenditures and revenues for 2027, the City's projected property tax levy will need to be increased by \$3,093,597.01, reflecting a 9.36% increase over 2026.

As has been stated, this estimate only accounts for the increased costs for continuing the same programs, personnel, and services as approved in the 2026 budget into 2027. This estimate does not include new programs, personnel, or services.

Below is table showing the use of the tax levy by fund.

### Levy Summary by Fund

Fund	Description	Property Tax 2026	Property Tax 2027	Change \$	Change %
100	General	23,379,791.00	26,073,443.53	2,693,652.53	11.52%
110	Communications Fund	351,880.00	358,521.05	6,641.05	1.89%
200	Parks & Recreation	1,847,581.00	2,186,122.92	338,541.92	18.32%
204	Parks and Recreation Maintenance	1,827,710.00	1,892,721.50	65,011.50	3.56%
400	Vehicle and Equipment	300,000.00	300,000.00	-	0.00%
401	Vehicle and Equipment	455,000.00	455,000.00	-	0.00%
402	Vehicle and Equipment	302,000.00	302,000.00	-	0.00%
403	Vehicle and Equipment	100,000.00	100,000.00	-	0.00%
404	Vehicle and Equipment	20,000.00	20,000.00	-	0.00%
405	Vehicle and Equipment	20,000.00	20,000.00	-	0.00%
409	Vehicle and Equipment	40,000.00	40,000.00	-	0.00%
410	Building Replacement	651,000.00	651,000.00	-	0.00%
411	Park Improvement Program	885,000.00	885,000.00	-	0.00%
417	Streetscape	60,000.00	60,000.00	-	0.00%
532	Debt Service	1,442,595.00	1,443,803.00	1,208.00	0.08%
534	Debt Service	780,885.00	771,120.00	(9,765.00)	-1.25%
535	Debt Service	320,473.00	318,780.00	(1,693.00)	-0.53%
725	EDA	264,826.00	372,003.95	107,177.95	40.47%
	<b>TOTAL</b>	<b>33,048,741.00</b>	<b>36,249,515.96</b>	<b>3,200,774.96</b>	<b>9.69%</b>

### Final Thoughts on 2027 Budget and Levy

While the initial estimate shows an increase of the tax levy by over \$3.2 million, it should be remembered that this is the first analysis of the 2027 budget. Decisions made as part of 2026, specifically regarding the public safety positions, will require additional funding for future years, especially in 2027, 2028, and 2029.

As we move forward in the 2027 budget process, more information will become available, which could increase or decrease the amount of levy needed for 2027. For instance, settled union contracts with the firefighters and police sergeants, commanders, and deputy chief and new programs, personnel, and services added to the 2027 budget will increase the amount of levy needed. Alternatively, identification of new revenue sources and consideration of cost shifts and reductions, including budget cuts, will decrease the amount of levy needed. That is all to say, the information contained in this memo should be considered as a starting point for 2027 budget. The information should not limit our thinking of what needs to be part of the 2027 budget, but we also need to be aware of and realistic of the financial constraints we are facing.

					2026 to 2027					
		2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	Budget Change %	\$ Change	Notes
<b>Revenues</b>										
	General Property Taxes	25,899,620.98	28,294,064.44	29,756,073.15	30,717,459.00	33,048,741.00	36,249,515.96	9.69%	3,200,775	Projected Levy Increase
	Tax Increments	2,470,098.08	3,261,668.77	2,191,480.06	2,305,000.00	2,185,000.00	2,050,000.00	-6.18%	(135,000)	
	Intergovernmental Revenue	5,929,172.89	4,446,803.24	3,660,407.49	2,726,610.00	5,831,867.00	4,720,237.62	-19.06%	(1,111,629)	
	Licenses & Permits	2,319,502.79	2,214,203.07	2,295,650.22	2,067,510.00	1,860,333.00	1,862,776.07	0.13%	2,443	
	Charges for Services	26,923,493.93	27,659,905.73	29,138,932.75	29,585,572.00	31,968,729.00	32,628,032.09	2.06%	659,303	
	Fines and Forfeits	76,370.73	86,259.09	96,828.85	70,000.00	80,000.00	80,000.00	0.00%	-	
	Franchise Fees	354,531.31	321,610.77	303,775.51	354,000.00	2,720,000.00	2,720,000.00	0.00%	-	
	Special Assessments	697,680.27	47,562.74	157,100.18	83,000.00	83,000.00	83,000.00	0.00%	-	
	Investment Income	2,193,089.30	1,806,099.40	2,908,112.57	329,218.00	650,889.00	557,986.00	-14.27%	(92,903)	
	Miscellaneous	1,092,743.80	1,679,080.65	3,373,734.83	1,233,963.00	2,699,069.00	1,519,504.54	-43.70%	(1,179,564)	
	<b>Total Revenues</b>	<b>67,956,304.08</b>	<b>69,817,257.90</b>	<b>73,882,095.61</b>	<b>69,472,332.00</b>	<b>81,127,628.00</b>	<b>82,471,052.28</b>	<b>1.66%</b>	<b>1,343,424</b>	
<b>Expenditures</b>										
	Personnel Services	25,472,030.39	27,510,181.79	31,204,077.70	30,954,238.00	35,325,918.00	38,685,677.43	9.51%	3,359,759	
	Supplies & Materials	1,941,042.75	2,113,937.23	1,991,779.17	2,088,705.00	2,102,405.00	2,155,180.09	2.51%	52,775	
	Contractual Services	6,933,014.77	7,613,628.31	7,069,312.48	7,423,055.00	7,175,936.00	7,785,814.93	8.50%	609,879	
	Utilities	10,639,413.33	10,605,889.37	11,409,110.05	11,605,655.00	12,170,638.00	12,690,209.70	4.27%	519,572	
	Other Charges	6,165,538.43	5,541,510.11	5,854,571.82	6,741,192.00	7,227,077.00	6,944,082.37	-3.92%	(282,995)	
	Capital Outlay	6,650,165.45	7,866,256.38	11,851,549.34	15,100,445.00	19,606,500.00	18,773,600.00	-4.25%	(832,900)	
	Debt Service									
	Contingency									
	<b>Total Expenditures</b>	<b>57,801,205.12</b>	<b>61,251,403.19</b>	<b>69,380,400.56</b>	<b>73,913,290.00</b>	<b>83,608,474.00</b>	<b>87,034,564.52</b>	<b>4.10%</b>	<b>3,426,091</b>	
<b>Other Financing Sources (Uses)</b>										
	Transfers In	1,862,353.96	4,527,519.24	2,829,246.58	768,000.00	306,000.00	266,000.00	-13.07%	(40,000)	
	Transfers Out	1,177,300.32	3,476,780.67	5,191,760.70	200,000.00	240,000.00	200,000.00	-16.67%	(40,000)	
	Bond Issuance Costs	-	-	-	-	-	-			
	Sale of Assets	-	-	-	-	-	-			
		3,039,654.28	8,004,299.91	8,021,007.28	968,000.00	546,000.00	466,000.00	-14.65%	(80,000)	
	<b>TOTAL REVENUES</b>	<b>69,818,658.04</b>	<b>74,344,777.14</b>	<b>76,711,342.19</b>	<b>70,240,332.00</b>	<b>81,433,628.00</b>	<b>82,737,052.28</b>	<b>1.60%</b>	<b>1,303,424</b>	
	<b>TOTAL EXPENDITURES</b>	<b>58,978,505.44</b>	<b>64,728,183.86</b>	<b>74,572,161.26</b>	<b>74,113,290.00</b>	<b>83,848,474.00</b>	<b>87,234,564.52</b>	<b>4.04%</b>	<b>3,386,091</b>	
	<b>Beginning Fund Balance</b>	<b>84,541,786</b>	<b>95,381,938</b>	<b>104,998,531</b>	<b>107,137,712</b>	<b>107,137,712</b>	<b>104,722,866</b>			
	<b>Net Income Change</b>	<b>10,840,153</b>	<b>9,616,593</b>	<b>2,139,181</b>	<b>(3,872,958)</b>	<b>(2,414,846)</b>	<b>(4,497,512)</b>			
	<b>Ending Fund Balance</b>	<b>95,381,938</b>	<b>104,998,531</b>	<b>107,137,712</b>	<b>103,264,754</b>	<b>104,722,866</b>	<b>100,225,354</b>			
	<i>Check</i>	-	-	-	-	-	-			

<b>Fund</b>	<b>Description</b>	<b>Property Tax 2026</b>	<b>Property Tax 2027</b>	<b>Change \$</b>	<b>Change %</b>
100	General	23,379,791.00	26,073,443.53	2,693,652.53	11.52%
110	Communications Fund	351,880.00	358,521.05	6,641.05	1.89%
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409	Vehicle and Equipment	40,000.00	40,000.00	-	0.00%
410	Building Replacement	651,000.00	651,000.00	-	0.00%
411	Park Improvement Program	885,000.00	885,000.00	-	0.00%
417	Streetscape	60,000.00	60,000.00	-	0.00%
532	Debt Service	1,442,595.00	1,443,803.00	1,208.00	0.08%
534	Debt Service	780,885.00	771,120.00	(9,765.00)	-1.25%
535	Debt Service	320,473.00	318,780.00	(1,693.00)	-0.53%
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	<b>TOTAL</b>	<b>33,048,741.00</b>	<b>36,249,515.96</b>	<b>3,200,774.96</b>	<b>9.69%</b>

**Fund Description**

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- 100 General
- 110 Communications Fund
- 200 Parks & Recreation Operations Fund
- 204 Parks and Recreation Maintenance Operations Fund
- 400 Police Vehicle and Equipment Fund
- 401 Fire Vehicle and Equipment Fund
- 402 Parks and Rec Vehicle and Equipment Fund
- 403 Public Works Vehicle and Equipment Fund
- 404 Finance Equipment Fund
- 405 Administration Equipment Fun
- 406 Street Light Maintenance Fund
- 408 Pathway and Parking Lot Fund
- 409 Central Services Equipment Fund
- 410 Building Replacement Fund
- 411 Park Improvement Program Fund
- 417 Streetscape Fund
- 590 Street Replacement Fund
- 532 Debt Service
- 534 Debt Service
- 535 Debt Service



Enterprise  
Funds

- 725 EDA
- 610 Water Fund
- 260 Community Development Fund
- 600 Sanitary Sewer Fund
- 620 Golf Course Vehicle and Equipment Fund
- 640 Stormwater Fund
- 650 Recycling Fund

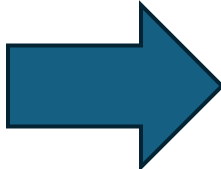
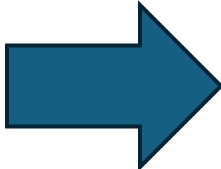
# City of Roseville Strategic Plan 2026-2029

- How Roseville community aspirations informed the strategic plan

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY OF THRIVING AND DIVERSE NEIGHBORHOODS WITH QUALITY HOUSING AND BUSINESSES THAT MEET THE NEEDS OF, AND PROVIDE OPPORTUNITIES FOR, ALL PEOPLE.

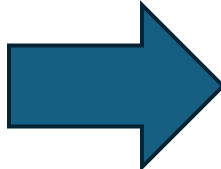
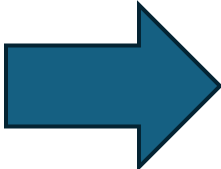
ECONOMIC VITALITY

HOUSING TYPES AND PROGRAMS ARE PROVIDED IN A MANNER THAT CONTRIBUTES TO THE ECONOMIC SUCCESS FOR HOUSEHOLDS AT ALL INCOME LEVELS.

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY THAT IS ECONOMICALLY PROSPEROUS WITH A STABLE AND BROAD TAX BASE, VIBRANT SMALL BUSINESSES, HIGH QUALITY EMPLOYMENT OPPORTUNITIES, AND A RANGE OF RETAIL AND ENTERTAINMENT OPTIONS.

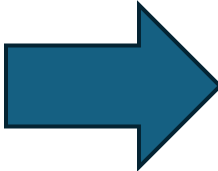
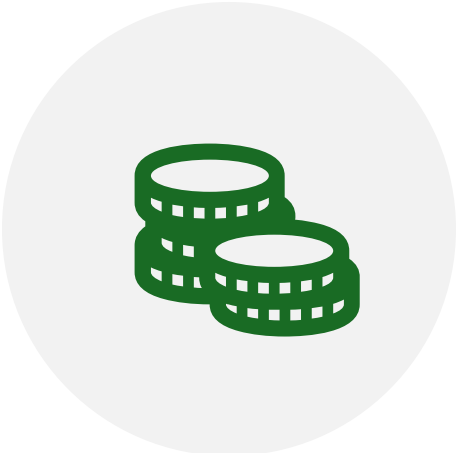
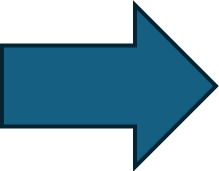
ECONOMIC VITALITY

CREATE A CLIMATE THAT SUPPORTS THE RETENTION AND EXPANSION OF ROSEVILLE BUSINESSES.

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY WITH A SAFE, INCLUSIVE, AND WELL-CONNECTED TRANSPORTATION AND INFRASTRUCTURE SYSTEM THAT SUPPORTS THE HEALTH AND WELL-BEING OF RESIDENTS, VISITORS, CUSTOMERS, BUSINESSES, AND EMPLOYEES REGARDLESS OF ABILITY, ACCESS, CULTURAL BACKGROUND, OR SOCIOECONOMIC STANDING.

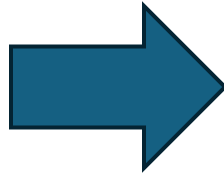
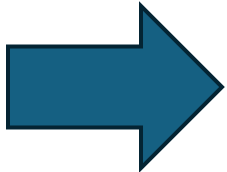
ECONOMIC VITALITY

DEVELOP AND ADVOCATE FOR SAFE, INTENTIONAL, MULTI-MODAL (PUBLIC TRANSPORTATION, BIKE, PEDESTRIAN) TRANSPORTATION SYSTEMS THROUGHOUT ROSEVILLE

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY THAT TREASURES AND PRESERVES NATURAL AREAS AND OPEN SPACE AND PRIORITIZES ENVIRONMENTAL CONSERVATION AND SUSTAINABILITY.

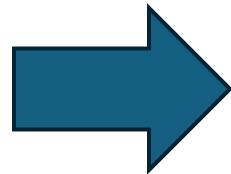
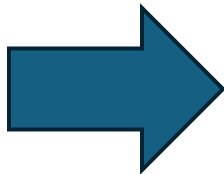
PARKS AND NATURAL ENVIRONMENT

ROSEVILLE'S PARKS SYSTEM, AND RECREATION PROGRAMS ARE THOUGHTFULLY PLANNED, SUSTAINABLY FUNDED, AND WELL-MAINTAINED.

Community Aspiration

Strategic Priority

Goal



A COMMUNITY THAT TREASURES AND PRESERVES NATURAL AREAS AND OPEN SPACE AND PRIORITIZES ENVIRONMENTAL CONSERVATION AND SUSTAINABILITY.

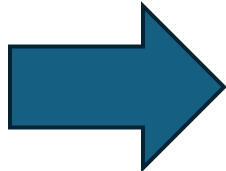
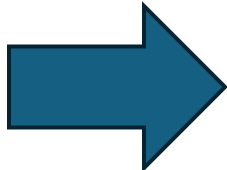
PARKS AND NATURAL ENVIRONMENT

ROSEVILLE'S NATURAL ENVIRONMENT IS ACTIVELY PROTECTED AND RESTORED.

# Community Aspiration

# Strategic Priority

# Goal



A CITY WHERE ALL PEOPLE FEEL SAFE AND SECURE AND WHERE MUTUAL TRUST AND RESPECT ARE FOSTERED BETWEEN THE COMMUNITY AND THEIR POLICE, FIRE, AND ALL EMERGENCY RESPONDERS.

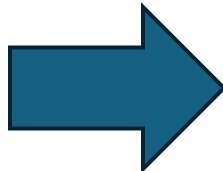
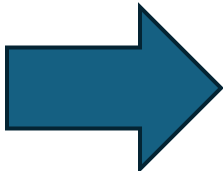
RESPONSIVE SERVICES AND SAFETY

TAKE PROACTIVE STEPS TO CREATE A SAFER COMMUNITY THROUGH PREVENTION, PLANNING, AND EARLY INTERVENTION.

# Community Aspiration

# Strategic Priority

# Goal



A CITY WHERE ALL PEOPLE FEEL SAFE AND SECURE AND WHERE MUTUAL TRUST AND RESPECT ARE FOSTERED BETWEEN THE COMMUNITY AND THEIR POLICE, FIRE, AND ALL EMERGENCY RESPONDERS.

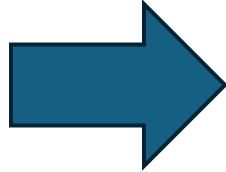
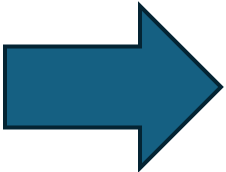
RESPONSIVE SERVICES AND SAFETY

DEVELOP AND IMPLEMENT A PRIORITIZED MULTI-YEAR RESOURCE ALLOCATION STRATEGY AND STRUCTURE TO ENSURE PEOPLE, RESOURCES, TRAINING, AND TECHNOLOGY ARE IN PLACE TO RESPOND TO THE NEEDS OF THE COMMUNITY.

# Community Aspiration

# Strategic Priority

# Goal



A CITY WHERE ALL PEOPLE FEEL SAFE AND SECURE AND WHERE MUTUAL TRUST AND RESPECT ARE FOSTERED BETWEEN THE COMMUNITY AND THEIR POLICE, FIRE, AND ALL EMERGENCY RESPONDERS.

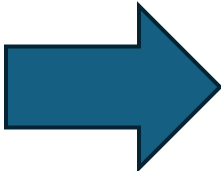
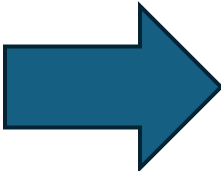
RESPONSIVE SERVICES AND SAFETY

STRENGTHEN TRUST THROUGH TRANSPARENCY, ACCESSIBILITY, AND ENGAGEMENT.

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY WITH A SAFE, INCLUSIVE, AND WELL-CONNECTED TRANSPORTATION AND INFRASTRUCTURE SYSTEM THAT SUPPORTS THE HEALTH AND WELL-BEING OF RESIDENTS, VISITORS, CUSTOMERS, BUSINESSES, AND EMPLOYEES REGARDLESS OF ABILITY, ACCESS, CULTURAL BACKGROUND, OR SOCIOECONOMIC STANDING.

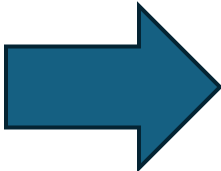
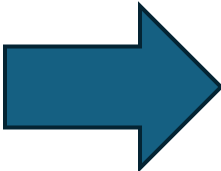
RELIABLE AND SUSTAINABLE INFRASTRUCTURE

DEVELOP AND IMPLEMENT A STRATEGIC FUNDING STRATEGY THAT PRIORITIZES KEY CAPITAL IMPROVEMENTS THAT ARE PLANNED, REGULARLY ASSESSED AND EVOLVE BASED ON CITY VALUES AND CHANGING COMMUNITY NEEDS.

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY WITH A SAFE, INCLUSIVE, AND WELL-CONNECTED TRANSPORTATION AND INFRASTRUCTURE SYSTEM THAT SUPPORTS THE HEALTH AND WELL-BEING OF RESIDENTS, VISITORS, CUSTOMERS, BUSINESSES, AND EMPLOYEES REGARDLESS OF ABILITY, ACCESS, CULTURAL BACKGROUND, OR SOCIOECONOMIC STANDING.

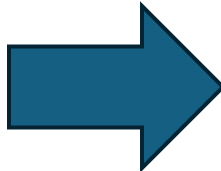
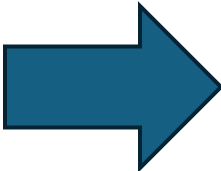
RELIABLE AND SUSTAINABLE INFRASTRUCTURE

IMPLEMENT THE CIVIC MASTER PLAN ON TIME, WITHIN BUDGET, AND WITH COMMUNITY INPUT.

# Community Aspiration

# Strategic Priority

# Goal



A COMMUNITY WITH A SAFE, INCLUSIVE, AND WELL-CONNECTED TRANSPORTATION AND INFRASTRUCTURE SYSTEM THAT SUPPORTS THE HEALTH AND WELL-BEING OF RESIDENTS, VISITORS, CUSTOMERS, BUSINESSES, AND EMPLOYEES REGARDLESS OF ABILITY, ACCESS, CULTURAL BACKGROUND, OR SOCIOECONOMIC STANDING.

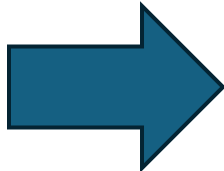
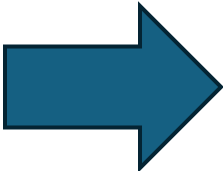
RELIABLE AND SUSTAINABLE INFRASTRUCTURE

CITY INFRASTRUCTURE SUPPORTS THE SUSTAINABILITY GOALS OF THE CITY.

# Community Aspiration

# Strategic Priority

# Goal



A CITY THAT FOSTERS A STRONG SENSE OF COMMUNITY THROUGH EFFECTIVE AND INCLUSIVE COMMUNICATION, EFFECTIVE ENGAGEMENT, AND COLLABORATIVE DECISION-MAKING.

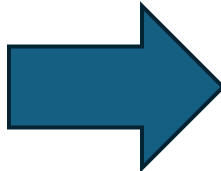
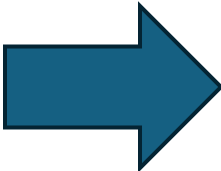
COMMUNITY AND CIVIC ENGAGEMENT

CREATE AN ENVIRONMENT FOR DIVERSE STAKEHOLDER PARTICIPATION AT ALL LEVELS AND TYPES OF CITY DECISION-MAKING.

# Community Aspiration

# Strategic Priority

# Goal



A CITY THAT FOSTERS A STRONG SENSE OF COMMUNITY THROUGH EFFECTIVE AND INCLUSIVE COMMUNICATION, EFFECTIVE ENGAGEMENT, AND COLLABORATIVE DECISION-MAKING.

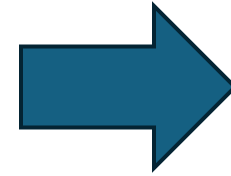
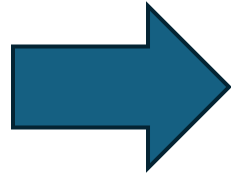
COMMUNITY AND CIVIC ENGAGEMENT

CREATE AN ENVIRONMENT FOR DIVERSE STAKEHOLDER PARTICIPATION AT ALL LEVELS AND TYPES OF CITY DECISION-MAKING.

## Community Aspiration

## Strategic Priority

## Goal



A CITY THAT FOSTERS A STRONG SENSE OF COMMUNITY THROUGH EFFECTIVE AND INCLUSIVE COMMUNICATION, EFFECTIVE ENGAGEMENT, AND COLLABORATIVE DECISION-MAKING.

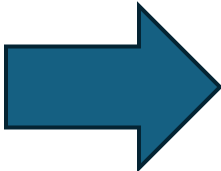
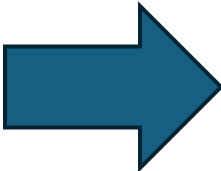
COMMUNITY AND CIVIC ENGAGEMENT

UTILIZE ROSEVILLE'S COMMISSIONS TO PROVIDE ACCESSIBLE PATHWAYS FOR RESIDENTS OF ALL BACKGROUNDS REPRESENTING THE VOICE OF THE COMMUNITY TO SHAPE CITY DECISIONS AND BECOME BETTER INFORMED RESIDENTS.

# Community Aspiration

# Strategic Priority

# Goal



A CITY THAT FOSTERS A STRONG SENSE OF COMMUNITY THROUGH EFFECTIVE AND INCLUSIVE COMMUNICATION, EFFECTIVE ENGAGEMENT, AND COLLABORATIVE DECISION-MAKING.

COMMUNITY AND CIVIC ENGAGEMENT

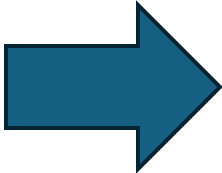
UTILIZE ROSEVILLE'S COMMISSIONS TO PROVIDE ACCESSIBLE PATHWAYS FOR RESIDENTS OF ALL BACKGROUNDS REPRESENTING THE VOICE OF THE COMMUNITY TO SHAPE CITY DECISIONS AND BECOME BETTER INFORMED RESIDENTS.

Strategic Priority

Goal



CITY OPERATIONS



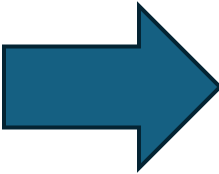
TECHNOLOGY, RESOURCES, AND  
PROCESSES ARE USED TO IMPROVE  
OPERATIONS.

Strategic Priority

Goal



CITY OPERATIONS



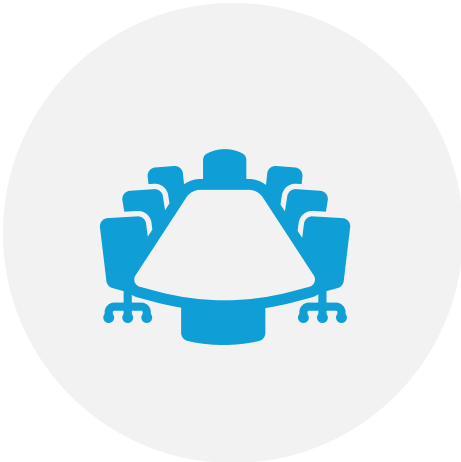
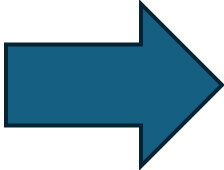
THE CITY ATTRACTS AND RETAINS A DIVERSE AND INNOVATIVE GROUP OF EMPLOYEES WHO SUPPORT THE MISSION, VISION, AND VALUES OF THE STRATEGIC PLAN.

Strategic Priority

Goal



CITY OPERATIONS



RESOURCE ALLOCATION MEETS  
OPERATIONAL NEEDS WHILE  
ADVANCING STRATEGIC  
PRIORITIES.

<b>Strategic Direction</b>	<b>Economic Vitality</b>
Desired Impact	Roseville has a diverse & stable business community, offers a wide range of housing types for people at all income levels, & includes multi-modal transportation options.
Goal #1	Create a climate that supports the retention and expansion of Roseville businesses.
Goal #2	Housing types and programs are provided in a manner that contributes to the economic success for households at all income levels.
Goal #3	Develop and advocate for safe, intentional, multi-modal (public transportation, bike, pedestrian) transportation systems throughout Roseville
<b>Strategic Direction</b>	<b>Parks and Natural Environment</b>
Desired Impact	Parks and natural resources are preserved, maintained and enhanced to ensure a broad cross-section of community members actively use and participate in our parks, activities and facilities.
Goal #1	Roseville's Parks system, and recreation programs are thoughtfully planned, sustainably funded, and well-maintained.
Goal #2	Roseville's natural environment is actively protected and restored.
<b>Strategic Direction</b>	<b>Responsive Services and Safety</b>
Desired Impact	Community members with a variety of needs feel confident that city services are responsive to ongoing needs & keep everyone safe, secure & positively impact their quality of life.
Goal #1	Take proactive steps to create a safer community through prevention, planning, and early intervention.
Goal #2	Develop and implement a prioritized multi-year resource allocation strategy and structure to ensure people, resources, training, and technology are in place to respond to the needs of the community.
Goal #3	Strengthen trust through transparency, accessibility, and engagement.

<b>Strategic Direction</b>	<b>Reliable and Sustainable Infrastructure</b>
Desired Impact	Roseville's assets and infrastructure are effectively, efficiently and sustainably planned, managed and funded.
Goal #1	Develop and implement a strategic funding strategy that prioritizes key capital improvements that are planned, regularly assessed and evolve based on city values and changing community needs.
Goal #2	Implement the civic master plan on time, within budget, and with community input.
Goal #3	City infrastructure supports the sustainability goals of the city.
<b>Strategic Direction</b>	<b>Community and Civic Engagement</b>
Desired Impact	Roseville's public, across all demographics, feels informed and valued for its feedback and input.
Goal #1	Create an environment for diverse stakeholder participation at all levels and types of city decision-making.
Goal #2	Utilize Roseville's commissions to provide accessible pathways for residents of all backgrounds representing the voice of the community to shape city decisions and become better informed residents.
<b>Strategic Direction</b>	<b>City Operations</b>
Desired Impact	The City of Roseville's workforce & public officials are capable, nimble, & forward thinking in achieving its strategic priorities.
Goal #1	Technology, resources, and processes are used to improve operations.
Goal #2	The city attracts and retains a diverse and innovative group of employees who support the mission, vision, and values of the strategic plan.
Goal #3	Resource allocation meets operational needs while advancing strategic priorities.

# City Of Roseville

Budget and Strategic Plan Implementation Kickoff

April 2026



# Agenda

1. Purpose of our meeting
2. Budget, it's more than just numbers
3. 2027 Budget landscape
4. Budget timeline
5. 2027 Budget themes
6. Discussion and feedback
7. Wrap up

# Purpose of our meeting

1. Provide context on the current levy and budget environment
2. Highlight pressures not fully addressed within that framework
3. Gather Council input on priorities and areas of focus
4. Guide early development of the recommended budget

This is directly tied to Strategic Plan City Operations – Goal #3 Success Indicators

- Budgeting includes prioritization of strategic goals while balancing operational needs.
- Decision-makers report having the right information to allocate resources effectively.

## It's more than just numbers

- A budget is more than numbers, it provides opportunities for the community to have a better quality of life
- As we review the budget estimates, we should remember that impacts are not only measured by dollars spent, but also the impact to community members
- Identify work done by the city that made a positive outcome in the community in 2025-2026

# 2026 Budget Review

2026 Budget - \$83.8 million

Total Tax Levy of \$33,048,741, an increase of \$2.3 million

Tax Levy Increase represented 7.59% increase over 2025

Franchise Fees approved and \$2.4 million annually will go towards capital funding

## Cost Drivers:

Existing personnel costs (step increases, COLA, overtime increases, implementation of Paid Family Leave, insurance)

Replacement of expiring grant revenue

Addition of 22 public safety personnel (15 firefighters, 7 Police Department employees)

# 2027 Budget Landscape

## ➤ 15 new firefighters

- ✓ Costs partially offset with federal \$3.9 million SAFER grant
- ✓ \$386,000 or 25% - City share for 2026
- ✓ \$582,599.48 or 25% - City Share for 2027

## ➤ Additional funding in 2027

- ✓ Personnel costs for a full year
- ✓ Step increases and COLA
- ✓ 2027 firefighter's contract yet to be negotiated

## 2027 Budget landscape

- Future Costs for 7 Police Department Employees
  - ✓ 4 Patrol Officers, 2 Sergeants, 1 civilian Records Supervisor
- City received \$500,000 COPS grant to help funding for 4 Patrol Officers
- \$836,000 of new tax levy included in 2026 budget
- Additional funding
  - ✓ Step increases and COLA will need to be incorporated in the 2027 budget.
  - ✓ Increase in year two of patrol officer contract (6.1% market adjustment)
- 2027 police sergeants, commanders, and deputy chief contract needed and yet to be negotiated.

# Preliminary 2027 Budget and Levy Estimate Assumptions

- A preliminary 2027 budget and levy estimate has been prepared by the Finance Director and City Manager
- It reflects the cost of maintaining current 2026 programs, services, and staffing levels
- Department Heads have not yet developed their budgets, so departmental costs will change as their work progresses.
- What is presented is a straightforward financial projection only; it does not include any departmental input on the 2027 budget.

# Preliminary 2027 Budget and Levy Estimate Assumptions

## ➤ Personnel

### Includes

- ✓ Union employees will receive their wage adjustments
- ✓ Non-union employees will receive a step increase if they are eligible
- ✓ Non-union employees will receive a 3% Cost-of-Living increase
- ✓ Health insurance (city-portion) increased by 5%
- ✓ Grant-funded firefighter positions include full-year cost
- ✓ Increase in PD/FD overtime estimates

# Preliminary 2027 Budget and Levy Estimate Assumptions

## ➤ Personnel

Does not include

- ✓ Union employee wage adjustment for Firefighters (contract expires 12/31/2026) and Police Department Sergeants, Commander, and Deputy Chiefs (contracts expire 12/31/26)
- ✓ Any new positions
- ✓ Individual adjustments to benefits

# Preliminary 2027 Budget and Levy Estimate Assumptions

- Equipment and Contractual Services
  - ✓ Includes a 3% cost increase for equipment purchases and contractual services
  - ✓ Does Not include new equipment and new contractual services
  
- Debt Service
  - ✓ Includes existing debt levy schedule
  - ✓ Does Not include new debt issuance
  
- Capital Improvement Plan
  - ✓ Includes existing tax levy amounts
  - ✓ Does not include new tax levy increases based on new requests

City Budget is divided into two types of funds:

Governmental Funds

- Funded by tax levy, fees, and other revenue
- Covers operations and capital needs

Enterprise Funds

- Funded primarily fees
- Covers utilities and community development

Fund	Description		
G o v e r n m e n t a l  F u n d s	100	General	
	110	Communications Fund	
	200	Parks & Recreation Operations Fund	
	204	Parks and Recreation Maintenance Operations Fund	
	400	Police Vehicle and Equipment Fund	}
	401	Fire Vehicle and Equipment Fund	
	402	Parks and Rec Vehicle and Equipment Fund	
	403	Public Works Vehicle and Equipment Fund	
	404	Finance Equipment Fund	
	405	Administration Equipment Fun	
	406	Street Light Maintenance Fund	
	408	Pathway and Parking Lot Fund	
	409	Central Services Equipment Fund	
	410	Building Replacement Fund	
	411	Park Improvement Program Fund	
	417	Streetscape Fund	
	590	Street Replacement Fund	
	532	Debt Service	
	534	Debt Service	
535	Debt Service		
725	EDA		
Enterprise Funds	610	Water Fund	
	260	Community Development Fund	
	600	Sanitary Sewer Fund	
	620	Golf Course Vehicle and Equipment Fund	
	640	Stormwater Fund	
	650	Recycling Fund	

CIP

# Preliminary 2027 Budget and Levy Estimate Assumptions

## Personnel Cost Overview

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2027 personnel costs: \$38.69M  
(+9.51%)

---

Growth driven by union & non-union  
wage schedules, COLA

---

Governmental Funds: \$35.95M  
(+9.77%)

---

Enterprise Funds: \$2.74M (+6.27%)

# Preliminary 2027 Budget and Levy Estimate Assumptions

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Total: \$11.32M

---

6.10% wage schedule increase  
(2027) for officers

Police Personnel  
Costs

---

Advancement + higher step  
budgeting

---

3% COLA for supervisory and  
command staff

# Preliminary 2027 Budget and Levy Estimate Assumptions

---

Total: \$6.39M

---

Full year of budgeting for 15 new firefighters

---

Eight promotions across ranks

---

Contract unsettled—using current agreements plus 3% COLA

Fire Personnel  
Costs

# Preliminary 2027 Budget and Levy Estimate Assumptions

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IUOE Local 49ers: \$3.66M

Maintenance Workers

# Preliminary 2027 Budget and Levy Estimate Assumptions

## Union vs Non-Union Levy Impact Analysis

	2026	2027	\$ Change	% Change
Non-Union	14,075,126.13	14,751,715.84	676,589.71	4.81%
Union	19,338,724.95	21,371,557.39	2,032,832.44	10.51%
<b>Total Personnel Non-Union and Unions</b>	<b>33,413,851.08</b>	<b>36,123,273.23</b>	<b>2,709,422.15</b>	<b>8.11%</b>

Total City Employee's	Percentage that are union	Percentage that are non-union
239.6 FTE	57%	43%

# Preliminary 2027 Budget and Levy Estimate Assumptions

## Summary Personnel Cost

---

Cost increases driven by labor market dynamics

---

Supports staffing, competitive wages, promotions

---

Aligned with growing operational needs

# Preliminary 2027 Budget and Levy Estimate Assumptions

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Projected costs: \$2,105,180.09  
(up \$52,775 or 2.51%)

---

## Supplies and Materials

Governmental Funds:  
\$1,529,640.09 (up \$42,775 or  
2.88%)

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Enterprise Funds: \$625,540 (up  
\$10,000 or 1.62%)

# Preliminary 2027 Budget and Levy Estimate Assumptions

## Contractual Services

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Projected total: \$7,785,814.93  
(up \$609,879 or 8.50%)

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Governmental Funds:  
\$6,065,758.99 (up \$576,366 or  
10.50%)

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Largest driver: \$392,000  
increase for Police AXON RMS  
contract

---

Enterprise Funds: \$1,720,055.94  
(up \$33,543 or 1.99%)

# Preliminary 2027 Budget and Levy Estimate Assumptions

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Projected total: \$12,690,209.70  
(up \$519,572 or 4.27%)

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## Utilities

Governmental Funds:  
\$951,434.56 (up \$38,735 or  
4.24%)

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Enterprise Funds:  
\$11,738,775.14 (up \$480,837 or  
4.27%)

# Preliminary 2027 Budget and Levy Estimate Assumptions

## Debt Service

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2012A Park Improvement and  
2020A Refunding & Utility bonds  
paid off in 2028

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2027 is final levy year for these  
payments

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Estimated levy available for  
repurposing in 2028: ~\$2.2M

# Preliminary 2027 Budget and Levy Estimate Assumptions

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Levies kept flat for preliminary budget discussion

Capital Improvements Levy

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Staff reviewing and updating 20-year CIP

# 2027 Budget Estimate

		2023 Actual	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2027 Budget	2026 to 2027 Budget Change %	\$ Change
<b>Revenues</b>									
	General Property Taxes	25,899,620.98	28,294,064.44	29,756,073.15	30,717,459.00	33,048,741.00	36,249,515.96	9.69%	3,200,775
	Tax Increments	2,470,098.08	3,261,668.77	2,191,480.06	2,305,000.00	2,185,000.00	2,050,000.00	-6.18%	(135,000)
	Intergovernmental Revenue	5,929,172.89	4,446,803.24	3,660,407.49	2,726,610.00	5,831,867.00	4,720,237.62	-19.06%	(1,111,629)
	Licenses & Permits	2,319,502.79	2,214,203.07	2,295,650.22	2,067,510.00	1,860,333.00	1,862,776.07	0.13%	2,443
	Charges for Services	26,923,493.93	27,659,905.73	29,138,932.75	29,585,572.00	31,968,729.00	32,628,032.09	2.06%	659,303
	Fines and Forfeits	76,370.73	86,259.09	96,828.85	70,000.00	80,000.00	80,000.00	0.00%	-
	Franchise Fees	354,531.31	321,610.77	303,775.51	354,000.00	2,720,000.00	2,720,000.00	0.00%	-
	Special Assessments	697,680.27	47,562.74	157,100.18	83,000.00	83,000.00	83,000.00	0.00%	-
	Investment Income	2,193,089.30	1,806,099.40	2,908,112.57	329,218.00	650,889.00	557,986.00	-14.27%	(92,903)
	Miscellaneous	1,092,743.80	1,679,080.65	3,373,734.83	1,233,963.00	2,699,069.00	1,519,504.54	-43.70%	(1,179,564)
	<b>Total Revenues</b>	<b>67,956,304.08</b>	<b>69,817,257.90</b>	<b>73,882,095.61</b>	<b>69,472,332.00</b>	<b>81,127,628.00</b>	<b>82,471,052.28</b>	<b>1.66%</b>	<b>1,343,424</b>
<b>Expenditures</b>									
	Personnel Services	25,472,030.39	27,510,181.79	31,204,077.70	30,954,238.00	35,325,918.00	38,685,677.43	9.51%	3,359,759
	Supplies & Materials	1,941,042.75	2,113,937.23	1,991,779.17	2,088,705.00	2,102,405.00	2,155,180.09	2.51%	52,775
	Contractual Services	6,933,014.77	7,613,628.31	7,069,312.48	7,423,055.00	7,175,936.00	7,785,814.93	8.50%	609,879
	Utilities	10,639,413.33	10,605,889.37	11,409,110.05	11,605,655.00	12,170,638.00	12,690,209.70	4.27%	519,572
	Other Charges	6,165,538.43	5,541,510.11	5,854,571.82	6,741,192.00	7,227,077.00	6,944,082.37	-3.92%	(282,995)
	Capital Outlay	6,650,165.45	7,866,256.38	11,851,549.34	15,100,445.00	19,606,500.00	18,773,600.00	-4.25%	(832,900)
	Debt Service								
	Contingency								
	<b>Total Expenditures</b>	<b>57,801,205.12</b>	<b>61,251,403.19</b>	<b>69,380,400.56</b>	<b>73,913,290.00</b>	<b>83,608,474.00</b>	<b>87,034,564.52</b>	<b>4.10%</b>	<b>3,426,091</b>
<b>Other Financing Sources (Uses)</b>									
	Transfers In	1,862,353.96	4,527,519.24	2,829,246.58	768,000.00	306,000.00	266,000.00	-13.07%	(40,000)
	Transfers Out	1,177,300.32	3,476,780.67	5,191,760.70	200,000.00	240,000.00	200,000.00	-16.67%	(40,000)
	Bond Issuance Costs	-	-	-	-	-	-		
	Sale of Assets	-	-	-	-	-	-		
		3,039,654.28	8,004,299.91	8,021,007.28	968,000.00	546,000.00	466,000.00	-14.65%	(80,000)
	<b>TOTAL REVENUES</b>	<b>69,818,658.04</b>	<b>74,344,777.14</b>	<b>76,711,342.19</b>	<b>70,240,332.00</b>	<b>81,433,628.00</b>	<b>82,737,052.28</b>	<b>1.60%</b>	<b>1,303,424</b>
	<b>TOTAL EXPENDITURES</b>	<b>58,978,505.44</b>	<b>64,728,183.86</b>	<b>74,572,161.26</b>	<b>74,113,290.00</b>	<b>83,848,474.00</b>	<b>87,234,564.52</b>	<b>4.04%</b>	<b>3,386,091</b>

# Preliminary 2027 Budget and Levy Estimate

Fund	Description	Property Tax 2026	Property Tax 2027	Change \$	Change %
100	General	23,379,791.00	26,073,443.53	2,693,652.53	11.52%
200	Parks & Recreation	1,847,581.00	2,186,122.92	338,541.92	18.32%
204	Parks and Recreation Maintenance	1,827,710.00	1,892,721.50	65,011.50	3.56%
110	Communications Fund	351,880.00	358,521.05	6,641.05	1.89%
532	Debt Service	1,442,595.00	1,443,803.00	1,208.00	0.08%
535	Debt Service	320,473.00	318,780.00	(1,693.00)	-0.53%
534	Debt Service	780,885.00	771,120.00	(9,765.00)	-1.25%
417	Streetscape	60,000.00	60,000.00	-	0.00%
400	Vehicle and Equipment	300,000.00	300,000.00	-	0.00%
401	Vehicle and Equipment	455,000.00	455,000.00	-	0.00%
402	Vehicle and Equipment	302,000.00	302,000.00	-	0.00%
403	Vehicle and Equipment	100,000.00	100,000.00	-	0.00%
404	Vehicle and Equipment	20,000.00	20,000.00	-	0.00%
405	Vehicle and Equipment	20,000.00	20,000.00	-	0.00%
409	Vehicle and Equipment	40,000.00	40,000.00	-	0.00%
410	Building Replacement	651,000.00	651,000.00	-	0.00%
411	Park Improvement Program	885,000.00	885,000.00	-	0.00%
725	EDA	264,826.00	372,003.95	107,177.95	40.47%
<b>TOTAL</b>		<b>33,048,741.00</b>	<b>36,249,515.96</b>	<b>3,200,774.96</b>	<b>9.69%</b>

# 2027 Budget Estimate – Final Thoughts

- Funding decisions made in the 2026 budget - especially for public safety positions - create ongoing costs that will impact 2027–2029
- The current estimate shows a tax levy increase of over \$3.2 million; this is the first look at the 2027 budget.
- As the 2027 budget process evolves, new information may raise or lower the required levy amount

# 2027 Budget Estimate – Final Thoughts

- Factors that could increase the levy
  - ✓ Settled union contracts for firefighters and police leadership
  - ✓ New programs, staff, or services added to the 2027 budget
  
- Factors that could reduce the levy
  - ✓ Identification of new revenue sources
  - ✓ Cost shifts, reductions, or potential budget cuts
  
- This presentation should be viewed as an early starting point for the 2027 budget, not a final decision
  
- While planning, the City Council should remain open to needs for 2027 but also remain realistic about financial constraints.

# 2027 Budget Estimate – Questions

A large, bold, black letter 'Q' with a thick stroke and a small tail at the bottom right.A large, bold, black ampersand symbol (&) with a thick stroke and a decorative flourish on the right side.A large, bold, black letter 'A' with a thick stroke and a simple, blocky design.

Questions?

# 2027 Budget Timeline

Budget Process Timeline	Date
Started Budget process and identified budget drivers	March 2026
Leadership team collaboration to identify budget themes**	April 2026
Council workshop discussion	April 2026
City Manager and Department Head Leadership review budget requests	June 2026
Present preliminary budget	August 2026
Receive Finance Commission budget recommendations	September 2026
Adopt preliminary levy	September 2026
Continued conversation to adopt final budget	Sept – Dec 2026

\*\* This is directly tied to the Strategic Plan City Operations – Goal #3 objectives

- By 2028 budget year develop a multi-year financial forecast for operations to plan for necessary resources.

# Budget themes

- Themes reflect emerging organizational pressures
- Themes are provided to inform discussion and gather Council direction as budget is developed (success indicator)
- The budget themes are connected to our strategic plan.
- The strategic plan goals and priorities were in large part informed by the community aspirations.
- Community aspirations were informed by 3,500 responses from the community
- These priority areas have remained consistent for 20 years

# Budget themes

- Facilities
- Professional services
- Workforce and related cost

Strategic  
Priority

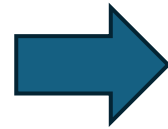
Goal

Budget  
Theme

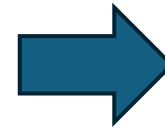
Impact



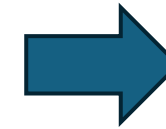
RELIABLE AND  
SUSTAINABLE  
INFRASTRUCTURE



DEVELOP AND IMPLEMENT  
A STRATEGIC FUNDING  
STRATEGY THAT  
PRIORITIZES KEY CAPITAL  
IMPROVEMENTS THAT ARE  
PLANNED, REGULARLY  
ASSESSED AND EVOLVE  
BASED ON CITY VALUES  
AND CHANGING  
COMMUNITY NEEDS.



FACILITIES



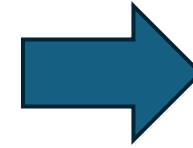
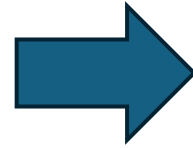
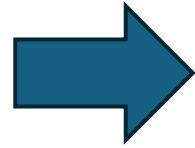
IMPACT TO  
COMMUNITY

Strategic  
Priority

Goal

Budget  
Theme

Impact



CITY OPERATIONS

TECHNOLOGY,  
RESOURCES, AND  
PROCESSES ARE  
USED TO IMPROVE  
OPERATIONS.

PROFESSIONAL  
SERVICES

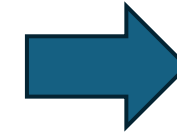
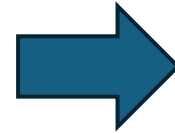
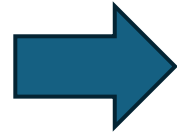
IMPACT TO  
COMMUNITY

Strategic  
Priority

Goal

Budget  
Theme

Impact



CITY OPERATIONS

THE CITY ATTRACTS  
AND RETAINS  
EMPLOYEES WHO  
ALIGN WITH THE  
MISSION, VISION,  
AND VALUES OF  
THE STRATEGIC  
PLAN.

WORKFORCE AND  
RELATED COST

IMPACT TO  
COMMUNITY

## Budget themes - Discussion and feedback

- Which of these themes feel most critical to address?
- What are your key priorities in the 2027 budget?

# Wrap up and next steps

1. Key feedback and takeaways
2. Next steps

Budget Process Timeline	Date
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A large, bold, black letter 'A'.

Questions?

**THANK YOU**

**City of Roseville**