



## AGENDA March 26, 2025

Local Sales Tax Citizens' Oversight Committee

6:00 p.m.

Council Chambers

311 Vernon Street

Roseville, California

[www.roseville.ca.us](http://www.roseville.ca.us)

### THE CITY OF ROSEVILLE WELCOMES YOUR PARTICIPATION

If an agenda item is open to public comment, such public comment shall be addressed to the chair of the meeting.

**Public Comment** - Speakers have three minutes under Public Comment to speak on issues that are not listed on the agenda and are within the City's jurisdiction. The Brown Act does not permit any action or discussion on items not listed on the agenda.

**Consent Calendar** - If applicable, the Consent Calendar consists of routine items that may be approved by one motion. Any person can remove an item from the Consent Calendar to be discussed separately.

**Agenda Items** - Speakers have five minutes to address items that are listed on the agenda.

**Levine Act Provisions** - The Levine Act requires a Party (or its agent (s)) to a Proceeding before the City of Roseville that involves any action or consideration to their contract, license, permit, or other entitlement for use, to disclose any campaign contribution made to City elected or appointed officers (including Councilmembers, Planning Commissioners, and members of other City boards and commissions) totaling more than \$250 within the 12 months before the City decision.

**Americans with Disabilities Act** - Notify the City Clerk or Secretary at least 72 hours in advance if special assistance is required to participate in a meeting including the need of auxiliary aids or services.

**Audio/Visual Presentations** - If making a presentation regarding an agenda item, audio/visual materials must be submitted to the City Clerk or Secretary at least 72 hours in advance.

Roseville City Clerk 311 Vernon Street, Roseville, CA 916-774-5200 TDD 916-774-5220

1. CALL TO ORDER
2. ROLL CALL

**3. PLEDGE OF ALLEGIANCE**

**4. PUBLIC COMMENT**

**5. APPROVAL OF MINUTES**

5.1. Minutes of Prior Meeting

The Local Sales Tax Citizens' Oversight Committee will consider approval of the February 26, 2025 Committee meeting minutes.

**6. REQUESTS/PRESENTATIONS**

6.1. Report to Council - Approval

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to approve the Committee's report to the City Council. Action required.

6.2. Report to Council - Presentation

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to designate one or two Committee members to present the Committee's report to the City Council. Action required.

**7. ADJOURNMENT**



# LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

**Title:** Minutes of Prior Meeting  
**Contact:** Jeannine Thrash, jthrash@roseville.ca.us, 916-774-5373

**Meeting Date: 3/26/2025**  
**Item #: 5.1.**

## RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee approve the February 26, 2025 Committee meeting minutes.

## BACKGROUND

The request is to approve the minutes of the previous meeting. According to the City's Administrative Standards, the minutes may be approved by majority vote even if one or more of the voting members were not present at the meeting to which the minutes relate.

Respectfully Submitted,

Jeannine Thrash, Recording Secretary

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

## **ATTACHMENTS:**

Description

Meeting Minutes - February 26, 2025



## **MINUTES**

### **February 26, 2025**

Local Sales Tax Citizens' Oversight Committee  
6:00 P.M.  
Council Chambers  
311 Vernon Street  
Roseville, California  
[www.roseville.ca.us](http://www.roseville.ca.us)

#### **1. CALL TO ORDER**

Chair Hill called the meeting to order at 6:00 p.m.

#### **2. ROLL CALL**

Present: Bettencourt, Bunnell, Hill, Kitchell, Speight

#### **3. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Chair Hill.

#### **4. PUBLIC COMMENTS**

No public comment received.

#### **5. APPROVAL OF MINUTES**

##### **5.1. Minutes of Prior Meeting**

The Local Sales Tax Citizens' Oversight Committee will consider approval of the April 10, 2024 Committee meeting minutes.

No public comment received.

Motion by Bob Bettencourt, seconded by Kathryn Kitchell, to approve the minutes of the April 10, 2024 meeting of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell, Speight

#### **6. REQUESTS/PRESENTATIONS**

6.1. Appointment of Chair and Vice Chair

The Local Sales Tax Citizens' Oversight Committee to appoint a Chair and Vice Chair for the Committee to serve until December 31, 2025. Action required.

Motion by Kathryn Kitchell, seconded by John Speight, to appoint Jordan Bunnell as the Chair of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell, Speight

Motion by Bob Bettencourt, seconded by Jordan Bunnell, to appoint Stephanie Hill as the Vice Chair of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell, Speight

6.2. The Brown Act

Presentation by Joe Mandell, Senior Deputy City Attorney, on the Brown Act, for information.

No public comment received.

For information only; no action required.

6.3. Committee Overview

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, on the roles and responsibilities of the Committee, for information.

Assistant City Manager/Chief Financial Officer, Dennis Kauffman, made the presentation to the Committee.

No public comment received.

For information only; no action required.

6.4. Year-end Report

Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, and Scott Pettingell, Finance Director, on the City's year-end report, for information.

Assistant City Manager/Chief Financial Officer, Dennis Kauffman, and Scott Pettengill, Finance Director, made the presentation to the Committee.

No public comment received.

For information only; no action required.

6.5. Report to Council

Staff recommends the Local Sales Tax Citizens' Oversight Committee designate one or two Committee members to prepare the Committee's annual report to the City Council. Action required.

No public comment received.

Motion by Stephanie Hill, seconded by Bob Bettencourt, to approve a motion to designate Kathryn Kitchell and Stephanie Hill to prepare the Committee's report to the City Council. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell, Speight

## **7. ADJOURNMENT**

Motion by Stephanie Hill, seconded by Jordan Bunnell, to adjourn the meeting at 7:27 p.m. The Motion Passed.

Roll call vote: Ayes: Bettencourt, Bunnell, Hill, Kitchell, Speight



# LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

**Title:** Report to Council - Approval  
**Contact:** Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

**Meeting Date: 3/26/2025**  
**Item #: 6.1.**

## RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to approve the Committee's report to the City Council. Action required.

## BACKGROUND

The Local Sales Tax Citizens' Oversight Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B Sales and Use Tax.

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer

## **ATTACHMENTS:**

### Description

Memo to City Council

Measure B Scorecard

National Community Survey Results 2023

# Memorandum

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**To: Roseville City Council**

**From: Local Sales Tax Citizens' Oversight Committee**

**Date: March 20, 2025**

**Subject: Citizens' Oversight Committee update for April 16, 2025 Roseville City Council Meeting**

**History of Measure B**

- Measure B is a half-cent local sales and use tax to protect Roseville's essential services and was approved by voters in the November 6, 2018 election, with the expected annual revenue of \$16 to \$19 million.
- On April 1, 2019, the sales and use tax rate in Roseville increased from 7.25% to 7.75%.

**Role of the Citizen Oversight Committee**

- The Citizens' Oversight Committee (Committee) was proposed as an independent citizen oversight on the Measure B funds.
- The Committee was created when Measure B passed in the November 6, 2018 election.
- The Committee is charged with the annual review and report to the City Council on the revenue and expenditures of the Measure B sales and use tax.

<b>Current Members</b>	<b>Term End</b>
Bob Bettencourt	6/30/2027
Jordan Bunnell	6/30/2027
Stephanie Hill	6/30/2025
Kathryn Kitchell	6/30/2027
John Speight	6/30/2025

Measure B is a General Tax and the monies collected are appropriated to the General Fund where revenues are not allocated and tracked for a specific purpose. The Measure B ballot information stated that "the City may use the funds for any municipal purpose, including but not limited to essential services such as neighborhood police patrols, fire protection, 9-1-1 emergency response; crime suppression/investigation; street and pothole repair; libraries, parks and recreation; and job creation and economic improvement programs." It is not possible for the Committee to determine the exact programs/services supported by Measure B revenues.

**Review of Committee Meetings**

The February 26, 2025 meeting consisted of the following:

- Appointment of Chair and Vice Chair
- Review of the Brown Act by Joe Mandell, Senior Deputy City Attorney
- Presentation by Dennis Kauffman, Assistant City Manager/Chief Financial Officer, and Scott Pettingell, Finance Director. The presentation was a summary of information provided to the Committee as exhibits:
  - Committee Overview
  - Year-end Report: Discussion of Fiscal Year July 1, 2023 to June 30, 2024
    - General Fund revenues and expenditures:
      - FY 23-24 Fourth Quarter Report
      - General Ledger Detail
      - General Fund Reserves Policy
      - FY 23-24 Annual Budget
  - Measure B Scorecard
- Recommendation by City staff that the Committee designate one or two Committee members to prepare the Committee's report to the City Council.

The Measure B Scorecard (Scorecard) was originally prepared by staff, in conjunction with a consultant, as an additional resource for the Committee in its review of compliance of the use of Measure B Funds with the original purpose for Measure B as stated in the ballot.

### **Citizens' Oversight Committee Report of the Funds from FY 23-24**

- Measure B revenue in FY 23 -24 was \$29.9M, \$169K more than budgeted. Actual Measure B revenues exceeded budget primarily due to the conservative approach in budgeting for major tax revenues to compensate for impacts of the COVID-19 pandemic and general economic recovery.
- The Committee notes that because Measure B revenue is a general tax commingled with other General Fund revenue and pooled for General Fund expenditures, it is not possible to trace specific expenditures back to Measure B revenue.
- The General Fund concluded FY 23-24 with a \$15.9M surplus (\$3.2M additional revenues, \$12.6M in expenditure savings).
- General Fund expenditures are \$12.6M less than budgeted. A significant portion of the reduction (\$4.6M) is attributed to the deferral of a discretionary payment to CalPERS. Operational budget savings were mainly in Public Works (\$1.83M), Parks, Recreation and Libraries (\$1.54.M), and Fire (\$1.28M). The reduction in General Fund department operating expenditures is primarily attributed to vacant positions.
- The Police and Fire Departments spent virtually all of their budgets (100% and 97%, respectively).
- The Scorecard (attached) provided the Committee with additional information in determining the level of services in comparison to the base year (FY18-19 when Measure B was adopted). The Scorecard indicates that budgeted expenditures, staffing levels, and

Economic Stabilization, Emergency, and Capital Reserve balances for FY 23-24 were comparable to or increased from those in the base year

- The Scorecard indicates staffing for the Police Department decreased by 1 from FY 2022-23 to FY 2023-24. This was a temporary result caused by the timing of the budget process and the filling of a reclassified position through an internal promotional recruitment.
- An evaluation component the Committee considers of significant value is the National Community Survey, a bi-annual City-wide effort which gathers information from the community on satisfaction with City services. The survey provides feedback from the community on how the City's dollars are being used. The results of the latest survey indicate community members are pleased with the City government:
  - "Residents gave outstanding and above-average marks to almost every aspect of government performance in Roseville."
  - "About 77% of residents rated the value of services for the taxes paid to the City and the overall direction of Roseville as excellent or good."
- The Committee concludes that, based on the data provided by City staff and our analysis as described above, police, fire, public works and parks, recreation and library services were all maintained as evidenced by an increase in expenditures, and community satisfaction with the City. The Committee also concludes FY 23-24 Measure B funds were used for their intended purpose.

### **Citizens' Oversight Committee Report of the Surplus Funds from FY 22-23**

The Council Priorities Workshop and determination of the use of the \$13.9M surplus from FY 22-23 was not known by the Committee at the time of Committee report preparation for that year. Included in this year's Scorecard (see page 12) is the spending plan approved by City Council for the FY 22-23 surplus. The Committee finds these items in compliance with the intended use of Measure B revenues.

CC: Dennis Kauffman, Assistant City Manager/Chief Financial Officer  
Phoebe Schueler, Recording Secretary

**Attachments: Measure B Scorecard**  
**National Community Survey 2023 Results**



# Measure B Scorecard

Fiscal Year 2023-24

Measure B is a half-cent local sales and use general purpose tax passed by voters during the November 6, 2018, election to protect Roseville’s essential services.

The primary function of Measure B is to maintain essential services. Prior to the passage of Measure B, the City of Roseville faced significant reductions in services, under-funding of long-term obligations, and growing expenses. Revenue generated by Measure B allows the City of Roseville to provide for the continuity of services by restoring and maintaining priority service levels and building and maintaining an Economic Stabilization Reserve Fund as a safeguard for the future.

Roseville’s Measure B scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

- **Green** indicates restored or enhanced level of resources.
- **Yellow** indicates maintained level of resources.
- **Red** indicates diminished level of resources.

Below is a dashboard snapshot of ratings for Fiscal Year 2023-24 (FY 2023-24) or the fiscal year that started on July 1, 2023, and ended on June 30, 2024; additional details follow.

Category	Rating
<b><i>Fiscal Investment Snapshot</i></b>	
Police	●
Fire	●
Parks, Recreation and Libraries	●
Public Works	●
Development Services	●
All other General Fund departments and transfers	●
Investment in Reserves	●

In summary, during FY 2023-24 measure B revenues continued to allow the City to maintain current service levels, restore services, and strategically invest in high-priority areas while still achieving a balanced budget.

## Measure B Priorities

Measure B was passed by voters with the commitment to maintain service levels, invest in high-priority service areas, and build and maintain the City's economic stabilization reserve fund. Measure B sales tax revenue has helped stabilize General Fund services, protect Roseville's quality of life, and increase reserves to weather future economic downturns.

## Measure B-related investments continued into Fiscal Year 2023-24

### Maintained essential services

- Cost of doing business increases
- Specialized police and fire services
- Fire engine company
- Recreation and library programs
- Street maintenance levels
- Job-creation and business-recruitment initiatives
- One additional dispatcher
- Unsheltered camp cleanup
- Library, parks and events stabilization
- Maintenance at citywide parks
  - Crabb Park
  - Central Park
  - Pistachio Park
- Street paving

### Restored services that had been reduced prior to Measure B

- Library hours
- 4<sup>th</sup> of July fireworks
- Fire training and investigations
- Goat grazing for thatch management in open space
- Park maintenance standards
- Industry training and development

### Examples of Services Added

- Fully staff the new police beat in West Roseville
- Increase Animal Control staffing to enhance community safety
- Increase police traffic officer staffing for improved traffic control
- Allocate resources for staff and equipment to implement a body-worn camera (BWC) program
- Establish a Real-Time Crime Center (RTCC) to enhance crime monitoring and response
- Provide maintenance support for the growing park system
- Increase staffing for tree trimming to enhance customer response and safety
- Expand programs and operating hours at Maidu Museum & Historic Site
- Extend library hours at Riley Library for increased community access
- Expanded graffiti abatement program
- Increase investment in facility rehabilitation, equipment replacement, and street maintenance
- Support increased initiatives addressing homelessness in the community

## Fiscal Health Investments

- Fully fund economic stabilization reserve fund at 15% of General Fund operations budget
- Pay down CalPERS pension obligation
- Pay down retiree health liability

## General Fund Department Data

A primary objective of Measure B is to ensure the continuity of services for residents. This is demonstrated by the level of investment in General Fund operating departments. The City seeks to keep pace with growth while maintaining a high level of service and meeting the needs of the community. This scorecard uses a green, yellow, red scoring method to present how Measure B funds have impacted services.

- **Green** indicates restored or enhanced level of resources.
- **Yellow** indicates maintained level of resources.
- **Red** indicates diminished level of resources.

General Fund Categories	Adopted Expenditures								
	FY 2018-19 (Baseline)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY2023-24	FY2019 to FY2024 % Change	FY2023 to FY2024 % Change	Rating
Police	\$ 40,870,243	\$ 44,518,481	\$ 46,426,362	\$ 48,983,125	\$ 54,633,440	\$ 58,809,842	44%	8%	●
Fire	\$ 32,117,397	\$ 34,178,936	\$ 34,649,868	\$ 37,628,398	\$ 41,649,320	\$ 45,195,561	41%	9%	●
Parks, Recreation and Library	\$ 22,911,376	\$ 24,677,839	\$ 26,412,290	\$ 27,428,050	\$ 31,139,772	\$ 35,000,441	53%	12%	●
Public Works	\$ 7,871,233	\$ 7,204,894	\$ 8,016,401	\$ 8,438,406	\$ 10,262,544	\$ 10,507,798	33%	2%	●
Development Services	\$ 9,624,423	\$ 9,371,317	\$ 10,125,452	\$ 10,293,117	\$ 11,278,002	\$ 11,935,083	24%	6%	●
All other General Fund departments*	\$ 9,246,986	\$ 12,528,084	\$ 13,623,554	\$ 12,052,990	\$ 13,120,449	\$ 14,870,504	61%	13%	●
Other expenditures/transfers/non-operating	\$ 26,097,120	\$ 28,249,084	\$ 27,041,153	\$ 37,666,775	\$ 66,578,013	\$ 52,942,513	103%	-20%	●
<b>Total</b>	<b>\$ 148,738,778</b>	<b>\$ 160,728,635</b>	<b>\$ 166,295,080</b>	<b>\$ 182,490,861</b>	<b>\$ 228,661,540</b>	<b>\$ 229,261,742</b>	<b>54%</b>	<b>0.3%</b>	●

General Fund Categories	Adopted Budget Staffing								
	FY 2018-19 (Baseline)	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY2019 to FY2024 % Change	FY2023 to FY2024 % Change	Rating
Police	197	201	204	211	224	223	13%	-0.4%	●
Fire	119	119	119	119	120	130	9%	8%	●
Parks, Recreation and Library	123	115	117	126	133	144	17%	8%	●
Public Works	109	111	111	118	123	127	17%	3%	●
Development Services	67	70	69	71	74	76	13%	3%	●
All other General Fund departments*	86	97	103	107	115	125	45%	9%	●
<b>Total</b>	<b>700</b>	<b>713</b>	<b>723</b>	<b>752</b>	<b>789</b>	<b>825</b>	<b>18%</b>	<b>5%</b>	●

## **Notable Changes**

### **Police**

The Police Department's FY2023-24 budget totaled \$58.8 million and provided funding to support 223 position allocations. The department budget increased over the prior fiscal year primarily due to increased labor costs and materials, supplies and services. In addition, the budget included funding to increase position allocations by two positions, moves one Department Public Information Officer allocation to the Public Affairs & Communications Department, and eliminates one Police Officer allocation because grant funding is no longer available.

The reduction in the number of positions within the police department, compared to the FY2022-23 adopted budget, is due to the reclassification of a Police Records Clerk position to a Senior Police Records Clerk position in a prior fiscal year. To accommodate this reclassification, the City temporarily increased the number of authorized Senior Police Records Clerk positions. Once the position was filled, the vacated Police Records Clerk position was eliminated during FY2022-23. This adjustment is administrative in nature and does not reflect a change in service levels.

The Police Department FY2023-24 budget included the following highlights:

#### **Police Social Services Supervisor**

As the Roseville Police Department's Social Services Unit continues to work with the City's unsheltered population, additional interns were added to the Social Services Unit. The interns work for the Police Department, earning hours for college classes and degree and certificate credits. These interns are supervised by an additional Police Social Services Supervisor position, which requires a license with the appropriate college degree. Additionally, the Police Social Services Supervisor collaborates with other professional staff members and regional partners to work together to obtain services for the unsheltered community in Roseville. Funding for this position was included in the budget, but the position allocation was recommended to City Council at a later date because a classification study was required.

#### **Police Lieutenant/Department Public Information Officer**

An additional Police Lieutenant was included in the budget to backfill a Department Public Information Officer that was moved to the Public Affairs & Communications Department. The Lieutenant serves as the Department's primary Public Information Officer, focusing on social media communication with the community, and oversees the Community Services Coordinator.

#### **Community Services Officer I/II**

A Community Services Officer position was added to the department Real Time Crime Center (RTCC) to expand operational hours. The RTCC is an initiative of the Police Department where it leverages technology resources in real time to assist in responding to calls for service. The RTCC is currently a one-person operation with limited technology resources, and yet it has been responsible for numerous assists in making arrests. It has become a go-to-resource for Patrol during the limited hours of operation.

#### **Outreach Specialist**

Two part-time Outreach Specialist positions were added to the department's Social Services Unit. The Outreach Specialist positions are critical to the Social Services Unit operations to offer services and therapeutic interventions according to their education and training to fulfill the vision of the Roseville Police Department. Services include de-

escalation, mental health crisis-based counseling, referral services, homeless outreach, services related to aging, threat assessment, community outreach, and family welfare. The Outreach Specialist pays particular focus to chronic offenders and non-criminal calls for services assisting individuals using solution-focused practice, thus, deflecting individuals away from the criminal justice system.

### **Police Property and Evidence Clerk**

A part-time Police Property and Evidence Clerk was added to manage the increased workload from the department's Lenslock project. In addition to the body-worn cameras, the Roseville Police Department was approved to purchase in-car cameras for all patrol vehicles. The in-car cameras help on traffic stops and during pursuits. The Property and Evidence Clerk position reviews, processes, redacts, and releases camera footage for the department.

### **System Maintenance and Support for Priority Dispatch System Priority Dispatch**

Priority Dispatch is the automated version of Emergency Medical Dispatch. This software system guides the Dispatcher through the pre-arrival medical assistance steps, providing more timely and accurate responses for citizens and responding Fire and Police resources. Funding for system maintenance and support was included in the budget to keep the automated Priority Dispatch emergency medical dispatch system updated and operational while providing access to portal training classes and logs.

### **CSI Cameras**

The Roseville Police Department's CSI Unit uses specialized cameras and lenses to process scenes and capture evidence to be used in investigating crimes, testifying in court, and prosecuting criminals. CSI staff use the same type of camera for ease of training and consistency in crime scene documentation. The department purchased new cameras and specialized lenses for the CSI unit, as the current cameras were approaching the end of life.

### **Cell Phone Forensic Software**

Advancements in cell phone technology have made it more difficult to extract information from cellular devices. Evidence stored on a cellular device is often crucial to investigations and criminal prosecution. The Police Department requires various tools to extract electronic data. Funding was included in the budget to purchase software that will provide a more robust extraction option and can bypass passcode locks, a capability not offered by any of the department's current tools.

### **In-Car Camera Solution**

As part two of what started as the department's Body-Worn Camera (BWC) project in 2021, the budget included funding to implement an in-car camera solution. This purchase allows the department's patrol vehicles to be equipped with a front facing, windshield-mounted camera, a mobile video recorder, and a passenger camera.

### **Rifle/Sound Suppressors for SWAT Team**

The rifles assigned to the Roseville Police Department's SWAT team had exceeded their expected lifespan and needed to be replaced. The department was authorized to purchase 17 new upper rifle platforms and 17 sound suppressors to outfit the SWAT team's current rifles. The new rifle platforms are expected to last approximately five years. The sound suppressors are also expected to last five years and will greatly reduce potential hearing loss associated with repetitive gunfire.

## **Police Vehicle Radios**

The Police Department is the largest vehicle user in the City and has to replace vehicles continuously. During this replacement process, vehicle radios are removed and reinstalled into the new replacement vehicle. This is done by taking a vehicle out of service first; doing this strains services due to the lack of vehicles in the fleet. Purchasing two APX8500 vehicle radios allowed the department to keep up to two vehicles in service until two new replacements are built, keeping response times and service levels high.

## **Training**

The Police Department's training budget was increased by \$46,800. This increase in funding allows department personnel to develop their expertise through training and attendance at specialized conferences, meetings, and events. This increase includes \$10,000 for California National Emergency Number Association training. Through research, planning, and education, this training will help Dispatchers foster a reliable and continuously improved emergency telephone number network. \$6,500 is included in the budget for the POST Sherman Block Supervisory Leadership Institute Course. This course will stimulate personal growth, leadership, and ethical decision-making with frontline supervisors within our Dispatch Unit. \$5,300 was included in the budget for Red Dot Sights (RDS) Instructor Course Training. As the department is transitioning from iron sights to a red dot sight-equipped duty pistol, the RDS instructor course will assist with this transition providing Police Officers with operational knowledge of the RDS optic. \$10,000 was included for two staff members to attend the annual Capitol-to-Capitol Program. This event is meant to secure funding and resources for high-priority projects and raise local concerns to officials at the national level. Lastly, \$15,000 was included in the budget to increase the Police Department's Defensive Tactics training budget. This training will provide the department's defensive tactics instructors with the knowledge and skills necessary to train and lead their peers to raise the standard of training concerning defensive tactics and use of force situations.

## **Fire**

The Fire Department's FY2023-24 budget totaled \$45.2 million and supported 130 position allocations. This increase is mostly due to staffing the new Fire Station 8.

### **Fire Captain**

The budget included funding for a new Fire Captain position (non-shift). This position supports the Fire Training Division and provide additional logistical support to the department.

### **Staffing Engine 8**

The budget included funding for nine full-time equivalent positions (three Fire Captains, three Fire Engineers and three Firefighter Paramedics) to staff a new apparatus, Engine 8. This includes both salary and benefits, academy costs and start-up items like personal protective equipment. These resources provide much needed resources to District 8 and further support the City.

## **Parks, Recreation and Library**

The Parks, Recreation & Libraries Department's FY2023-24 budget totaled \$35 million and supported 144.25 position allocations, including seven new positions. A Cultural Arts Supervisor position was funded in the PRL budget, but the allocation came to the City Council at a later date once the new classification was established. Much of the funding for these positions was the result of the reallocation of temporary staff funding. Recruitment and retention of part-time staff has become increasingly difficult, and the use of these funds towards full-time positions greatly increase the

department's efficiency and effectiveness. The PRL Department budget increase is primarily due to increased labor and materials, services, and supply costs associated with maintaining current service levels and additional funding to support the new positions and programs highlighted below.

PRL worked towards accreditation through the National Recreation and Park Association's (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA). This accreditation provides quality assurance and quality improvement of accredited park and recreation agencies throughout the United States by providing agencies with a management system of best practices. CAPRA is the only national accreditation of park and recreation agencies and is a valuable measure of an agency's overall quality of operation, management, and service to the community. Achieving CAPRA accreditation is the best way to demonstrate that the department provides the community with the highest level of service.

The PRL Department has developed a comprehensive strategic plan, accompanied by an action plan, to establish clear and attainable goals, objectives, and implementation strategies to guide the department for the next 10 years. In alignment with the plan, funding was included to develop a Marketing & Communications Plan and increase the library book budget.

As mentioned above, PRL is continually challenged with recruiting and retaining quality staff to conduct its many programs/events and to ensure its parks/facilities are adequately maintained. Ongoing efforts have been made to realign department staffing resources to find the right balance of full-time and part-time employees as well as contractor resources to deliver programs and services effectively and efficiently. These efforts continued in FY2023-24.

A Parks Manager was added to the largest division in the PRL Department. The safety of Roseville's parks is priority one, and their cleanliness and appearance is seen by residents on a daily basis. Porterage is a core function of the maintenance of City parks for safety, cleanliness and general conditions. On a daily basis, porter staff ensure restrooms are cleaned, trash is emptied, inspect the entire park for safety issues, address vandalism/graffiti, and ensure playgrounds and sports courts are safe. The budget included the conversion of temporary salaries to support three full-time Parks Maintenance Workers to more effectively complete this core function.

Three additional natural resource workers helped maintain the additional open space acres and additional trail miles acquired by the City each year, as well as advance our efforts to control encroachment, invasive species, and homeless encampments.

PRL funding is complex, consisting of the General Fund, an enterprise fund, various special revenue and capital projects funds, including 38 CFDs/LLDs. The work to manage park development financial activity is significant. A Management Analyst was added to ensure PRL's prudent management and monitoring of expenses and revenues.

Public outreach during PRL's strategic master planning process indicated a desire from the community to expand cultural offerings. A Cultural Arts Supervisor will provide leadership at Maidu Museum & Historic Site, a valuable City asset. Additionally, this supervisor can advance efforts at the Fiddymont House property and increase the presence of public art in Roseville, adding uniqueness to our community, sharing our history, and creating a stronger sense of place. There are funds in this budget for a downtown art project, Music in the Park, and other public art that will be managed by this supervisor.

There is an investment in park amenities, vandalism and graffiti abatement to ensure safety and equity in aging facilities, including replacement of amenities such as benches, picnic tables, drinking fountains, shade structures, sports court fixtures, and restroom fixtures. Annual condition assessment and inventory tracking will assist in determining priorities each year. Additional funding was added to support new General Fund parks.

## Public Works

The Public Works Department's FY2023-24 budget totaled \$10.5 million. The General Fund component of Public Works' budget increased by 2 percent (from \$10.3 million last year to \$10.5 million this year). The Public Works FY2023-24 budget included the following adjustments:

### Prioritizing Graffiti Removal

The FY2023-24 budget included \$100,000 in General Fund resources for Street Maintenance to assist with allowing staff to identify and remove graffiti throughout the City's roadways quickly. To meet the community's desire for graffiti removal, staff will hire multiple on-call contractors to respond to and remove graffiti on any City assets along the City's roadways with a target period of 24 hours. This will reduce the impact of graffiti on our existing staff and their workload and allow the City to send one crew to a graffiti location and remove all markings on assets operated by various departments rather than having each asset owner send out their own crews.

### Staff to Address Increasing Engineering Workload

Over the past 10 years, traffic engineering staff had decreased by 50 percent while workloads have steadily increased. The Intelligent Transportation System (ITS) Masterplan and the Institute of Transportation Engineers recommend a staff of six, as compared to four, to run a city the size of Roseville with a similar level of ITS implementation. Staff are currently unable to retune traffic signals every three years, or review and update coordination plans every three years. City goals for completing 80 percent of traffic studies within three months and 100 percent within six months are down to zero percent in three months and 71 percent in six months. An additional full-time Engineer in the Traffic Engineering Section of the Engineering Division was included in the Public Works FY2023-24 budget to meet these demands

### Staffing for Street Maintenance

A new Service Worker was included in the FY2023-24 budget to assist with street maintenance. The Service Worker position was created over 20 years ago as a standalone solution to daytime calls for immediate service, inspection, cleanup tasks in the right of way (including graffiti and illegal dumping), and incident response (including potholes and emergency response assistance) all to deliver exceptional City services. Since the creation of the position, the City population has grown by 2/3 (60,000 people), the road lane miles have doubled (250 lane miles), and the area of the City has increased by 1/3 (13 square miles).

## Development Services

The Development Services FY2023-24 General Fund budget totaled \$11.9 million. The DSD budget included the conversion of a limited-term Development Technician to a regular position. This position assists in the Permit Center with customer service, permit coordination, website maintenance, and records requests

## All Other General Fund Departments

This category includes the City Council, City Manager, Public Affairs & Communications, City Attorney, Human Resources, City Clerk, Finance and Economic Development Departments. Department budgets were adjusted for increased labor costs and materials, services, and supplies.

The Public Affairs & Communications (PAC) Department's FY2023-24 budget included the transfer of one department public information officer position from Police to PAC to support Organizational, Culture & Leadership efforts, Police communications training, and legislative advocacy. It also includes two new positions to the city: one to support Police community relations and communications outreach and the other to support video broadcast of City Council meetings and digital and video outreach for culture and recruitment branding.

The Finance Department's FY2023-24 budget included an increase to an existing Accounts Payable position from 0.625 Full Time Equivalent (FTE) position to 1.0 FTE position to handle growing workload, offset by a decrease in temporary staffing funding. The budget also allocated \$60,000 in one-time funding for a citywide equipment inventory and replacement plan, and a Senior Accountant position for monitoring internal controls and assisting with internal audits, including \$50,000 for two annual internal audits. An additional 1.0 FTE Analyst position was added to Payroll to address increased workload, and a new Purchasing Supervisor position was included to support the Purchasing Division. Finally, \$20,000 was allocated for a consultant to help implement recommendations from a recent procurement assessment, focusing on policy development and training consolidation.

The Human Resources FY2023-24 budget includes the addition of a new 1.0 FTE Human Resources Analyst position to support the Electric and Environmental Utilities Departments with employee performance consultation, succession planning, and managing complex leave issues, with the cost offset by funding from those departments. Other key highlights include funding for a consultant to develop a citywide Succession Planning Program, a recruitment branding initiative to enhance the City's reputation as an employer of choice, and a project to scan and digitize personnel files for improved access and management.

## Other Expenditures/Transfers

The other expenditures category represents expenditures that do not align directly with any department and benefit the entire organization. This category also includes transfers between funds.

The 20% decrease in this spending category is primarily due to a one-time transfer of \$10 million in General Funds to the General Fund Capital Reserve that was budgeted for in FY2022-23, but not continued into FY2023-24.

Below is a summary of the significant items included in this category in the FY2023-24 budget:

- Pay down of CalPERS obligations by an Additional Discretionary Payment (\$4.6 million)
- Leave payoffs for General Fund employees that retire during FY2023-24 (\$750,000)
- Retiree medical benefits (\$5.9 million)
- Annexation tax-sharing agreement payments to Placer County (\$11.6 million)
- Contingency budgets for the General Fund (\$2.9 million of which \$1.37 million was estimated for negotiated labor increases during the year)
- Fees charged by the State and County for the collection and disbursement of sales and property taxes (\$1.2 million)

General Fund transfers between funds:

- \$1.3 million to General Fund Emergency Reserve Fund
- \$2.1 million to General Fund Stabilization Reserve Fund
- \$4.6 million to General Fund Pension Reserve Trust Fund

## **FY2023-24 Year End Results**

General Fund revenues for FY2023-24 ended the year in line with expectations outlined in the third quarter report. While Measure B sales tax continued to grow, albeit at a slower pace than the years following the pandemic, Bradley Burns sales tax revenues declined in FY2023-24, resulting in a sales tax shortfall of approximately \$2.4 million. This decline is attributed to a shift in consumer spending towards more service-related purchases, which are not taxable. Additionally, the ongoing effects of inflation and higher interest rates affected spending, contributing to a slight decrease in sales tax revenues compared to the previous fiscal year. On the positive side, the rise in property values and new construction led to property tax collections exceeding budget estimates through the end of the fiscal year. Development activity in the City continued with an upward trend during FY2023-24, resulting in higher-than-expected building permit, plan check, and engineering and inspection fee revenues. Despite the sales tax shortfall, year-end results show that higher-than-expected revenues in other categories offset the shortfall, leading to an overall revenue surplus of \$3.26 million or approximately 1% above estimates.

Expenditure savings, including labor, materials, services, and supplies, totaled \$12.6 million in the General Fund. This amount includes a \$4.6 million additional discretionary payment (ADP) to CalPERS that was deferred as a precautionary measure due to the forecasted sales tax shortfall. Excluding the ADP, expenditure savings totaled approximately \$8 million, representing about 4% of the operating expenditure budget. The combined surplus for FY2023-24 amounted to \$15.86 million, as presented below:

<b>General Fund FY2023-24 Year-End Results (Operating and Non-Operating)</b>	<b>Variance from Budget (\$)</b>
Sales and Use Tax - Bradley Burns	\$ (2,565,000)
Sales and Use Tax - Measure B	169,000
Property Tax	2,231,000
Other Revenues	3,425,000
<b>Revenue surplus</b>	<b>3,260,000</b>
<b>Expenditure savings</b>	<b>12,600,000</b>
<b>Total General Fund Year-End Surplus</b>	<b>\$ 15,860,000</b>

On February 5, 2025, the City Council appropriated the year-end surplus for the following purposes:

- 1. Parks, Recreation, and Libraries Department (PRL) Projects: \$4,030,000**
  - \$3,150,000 to increase the budget for The Courts at Gibson Park Frontage project (\$150,000) and establish the new West Side Maintenance Yard project (\$3,000,000). The West Side Maintenance Yard project will build a satellite corporation yard on the western side of the City, including storage for equipment and materials, a shop, office space for Operations staff, and other support features to improve efficiency and service to residents.
  - \$630,000 for the Youth Development Fund to increase the budgets for six existing projects: Adventure Club Flooring and Painting (\$208,000), Adventure Club Interior Cabinets and Counters (\$80,000), Adventure Club Exterior Paint and Siding (\$140,000), Adventure Club HVAC Replacement (\$85,000),

Adventure Club Ramps (\$15,000), and Adventure Club Roof Repair and Replacement (\$50,000), as well as to establish one new project: Adventure Club Programmable Locks (\$52,000).

- \$250,000 for the Parks, Recreation and Library Capital Projects Fund to establish the Vernon Street Town Square Spray Ground Upgrades project and fund the design phase.

**2. Police Department Projects: \$930,000**

- Establishment of two new Police Department projects: (1) Police Body-Worn Camera Replacement (\$480,000) and (2) Police Equipment Replacement (\$450,000). City Council approved the appropriation of \$930,000 from the FY2023-24 year-end General Fund surplus to the General Fund Equipment Replacement Fund for the replacement/purchase of body-worn cameras, rifle-rated ballistic vests, rifle optics, ballistic shields, unmanned aerial system drones, and a drug detection testing system.

**3. Fleet Replacement Fund Balance Augmentation: \$1,531,000**

- To address a shortfall in General Fund vehicle replacement funding for FY2025-26, City Council approved a transfer of \$1,531,000 to the Fleet Replacement Fund. The shortfall by department is as follows: Police - \$457,291, Fire - \$691,268, PRL - \$140,497, Public Works - \$226,943, and Development Services - \$15,001.

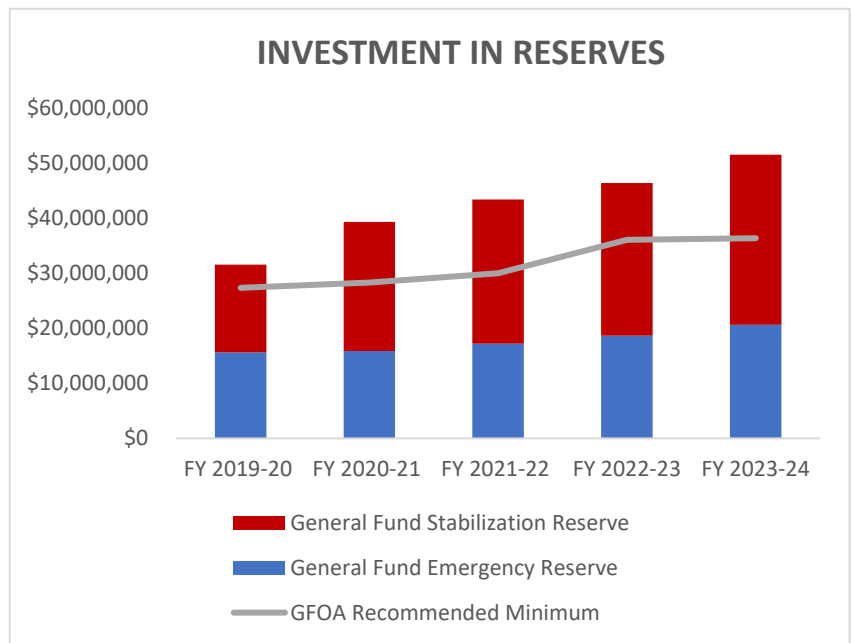
**4. Payment to CalPERS and Transfers to Other Funds: \$9,369,000**

- City Council approved the appropriation of \$9,369,000 from the FY2023-24 General Fund year-end surplus for the following one-time expenditures: (1) make the \$4,577,924 additional discretionary payment (ADP) to CalPERS, which was deferred in FY2023-24 due to concerns about reduced sales tax revenues. The City will continue to defer this payment in FY2024-25, as sales tax estimates continue to come in below projections, (2) transfer \$1,500,000 to the General Fund Capital Reserve Fund for future capital projects, (3) transfer \$1,750,000 to the Strategic Improvement Fund for future strategic investments, and (4) transfer \$1,541,076 to the Pension Reserve Trust Fund to address long-term liabilities and their increasing costs.

**Investment in Reserves**

Through June 30, 2024, the Economic Stabilization Reserve, funded by Measure B, has grown to \$30.9 million. These funds strengthen the City’s financial position and will help maintain essential services during a future economic downturn.

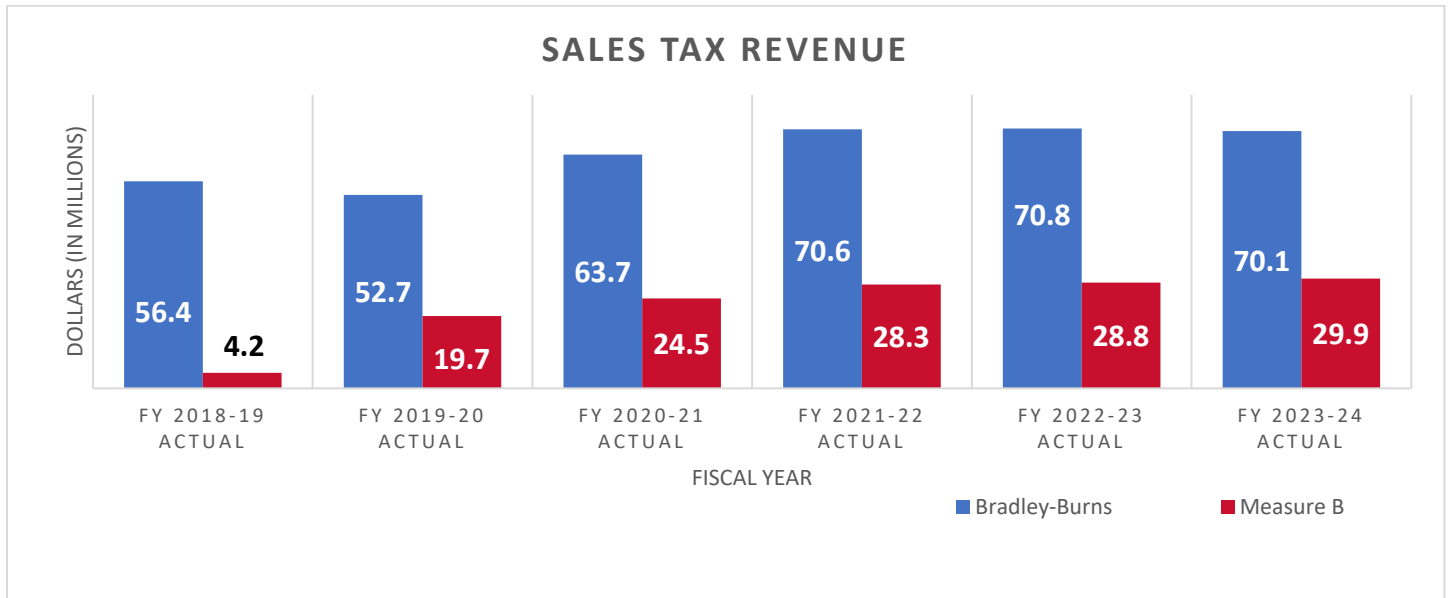
The Government Finance Officers Association (GFOA) recommends a minimum 17% reserve. As of June 30, 2024, the City of Roseville’s total reserves (Economic Stabilization + Emergency) are approximately \$51.5 million, meeting the Council-adopted policy target of 25% of operating expenditures.



**Sales Tax Revenue**

Measure B Sales and Use Tax (Red) revenues closed the year at \$29.9 million, exceeding the budget by 1% (\$0.2 million). Measure B revenues increased by approximately \$1.1 million compared to the prior year. While Measure B sales tax continued to grow, the pace has slowed over the past two years. This slowdown is attributed to a shift in consumer

spending toward more service-related purchases, which are not taxable. Additionally, the ongoing effects of inflation and higher interest rates impacted spending, contributing to a slight decrease in sales tax revenues compared to the previous fiscal year.



### FY2022-23 General Fund Year-End Surplus

The City had not determined the spending plan for the FY2022-23 General Fund year-end surplus at the time of preparing the Measure B scorecard last year. The following table outlines the spending plan approved by the City Council for this surplus.

#### General Fund Year-End Surplus Spending Plan

Crimson Ridge Park	\$ 450,000
Adventure Club Facility Improvements	809,000
Flood Control Pumps	500,000
IT/Fire - Very High Frequency Radio Replacement	827,500
Public Safety Regional Computer Aided Dispatch (CAD) to CAD Project	257,500
General Liability Program Assessment	1,400,000
Corridor Streetscape Landscaping	4,000,000
Transfer to Strategic Improvement Fund	2,500,000
Transfer to Pension Reserve Trust Fund	2,910,000
Increase in Litigation Reserve Fund	100,000
Fire Academy	200,000
Human Resources Personnel File Digitization	115,000
Citywide Succession Planning	40,000
Parking Garage Improvements (e.g., speed bumps)	150,000
<b>Total</b>	<b>\$ 14,259,000</b>

# National Community Survey

## Roseville residents highlight City's overall quality of life in national survey



Ninety-seven percent of Roseville respondents to the [National Community Survey](#) rate Roseville as a good or excellent place to live, with 93% citing satisfaction with their overall quality of life. A similar percentage would recommend living in Roseville (92%) and most (82%) plan to remain in Roseville for the next five years.

The overall quality of Roseville's utilities infrastructure was the top-ranked among all communities surveyed at 90%. Roseville enjoyed high overall rankings in areas including:

- Image or reputation (89%)
- Customer service by Roseville employees (89%)
- Quality of parks and recreation opportunities (87%)
- Feeling of safety (86%)
- Economic health (84%)
- Design of residential and commercial areas (82%)
- Health and wellness opportunities (81%)
- Quality of natural environment (81%)

"These results reflect the accolades Roseville continues to receive as one of the best, safest, and healthiest communities in the entire country," said Roseville Mayor Krista Bernasconi. "As our city grows, we will remain focused on creating an environment that delivers a high quality of life for those who call Roseville home, and also for those that work here or visit for our shopping, dining, and other amenities."

"I know how hard City of Roseville employees work to provide a high quality of life for those who live, work, or visit Roseville," said Roseville City Manager Dominick Casey. "It is gratifying to see so many of our residents see and benefit

from the exceptional service our employees strive to deliver.”

## **Utilities, economic health receive high marks**

All of the City’s utilities received good or excellent ratings for satisfaction, including garbage collection (90%), drinking water (89%), sewer services (92%), storm water management (88%), and power (89%). All of these services ranked in the top 15 out of hundreds of communities surveyed.

Economic health also factored into Roseville’s high ratings, with 84% citing Roseville’s economic health as good or excellent. This includes 83% noting Roseville as a good or excellent place to work. Roseville also ranked in the top 10 communities overall for its quality of business and service establishments (90%), variety (89%), and shopping opportunities (90%).

## **Residents generally feel safe in Roseville; emphasize its importance**

Ratings for safety and safety-related services were generally positive, which is critical as safety was considered an essential or very important focus area for the city in the coming two years by roughly 9 in 10 residents. Ninety-six percent of residents reported feeling very or somewhat safe in their neighborhood during the day and 89% said the same for Roseville’s downtown/commercial area during the day. About 8 in 10 also reported similar feelings of safety from property crime (81%), violent crime (87%), and fire, flood, or other natural disasters (88%).

Safety services also garnered high rankings – excellent or good – across key areas including police services (87%), crime prevention (84%), animal control (83%), emergency medical services (91%), fire services (90%), and fire prevention and education (85%).

## **Other City services and amenities also receive high marks**

The City's parks and recreation ratings were high across the board, including for availability of paths and walking trails (82%), fitness opportunities (84%), City parks (85%), recreation programs or classes (83%), recreation centers or facilities (80%), and public library services (85%). Roseville's cleanliness was rated excellent or good by 84% of respondents. Its K-12 education (82%) was also highly ranked by residents and 93% cited it as a good or excellent place to raise children.

## **Community members support initiatives for addressing homelessness**

In a series of questions unique to Roseville's survey, residents were asked about housing and homelessness. Residents were asked to rate how much of a problem they think homelessness is in Roseville. While just one-quarter reported that homelessness was a major or moderate problem in their neighborhood, about 6 in 10 similarly rated homelessness a problem in the city overall and 83% think it is very important or essential to address the challenges of people experiencing homelessness in Roseville. Approximately three-quarters backed providing supportive housing for those individuals, provided there was adequate state and federal funding. Most residents reported that it was important for the City of Roseville to focus on creating affordable housing opportunities (64%), providing access to social services (70%), and partnering with Placer County Social Services, non-profits, and healthcare providers (72%) to help address homelessness.

## **About the National Community Survey**

Roseville participated in the National Community Survey in order to benchmark and track satisfaction levels and priorities over time. The results will help inform the City's strategic planning, budget and shed light about perceptions about city and community services. This is the second time Roseville has participated in this survey, after initial participation in 2021.

In October and November of 2023, 3,000 invitations to take part in the survey were mailed at random to Roseville residents. During this window, a link to an online open participation survey was also publicized by the City of Roseville. The survey results are based on a representative sample of 373 Roseville residents.

The survey provides a level of confidence of 95% and a margin of error of plus or minus 5%.

The survey asked residents for their opinion on the “livability” of Roseville in 10 core service areas:

- Economy
- Utilities
- Safety
- Natural Environment
- Parks and Recreation
- Health and Wellness
- Education, Arts, and Culture
- Mobility
- Community Design
- Inclusivity and Engagement



# LOCAL SALES TAX CITIZENS' OVERSIGHT COMMITTEE

**Title:** Report to Council - Presentation  
**Contact:** Dennis Kauffman, dkauffman@roseville.ca.us, 916-774-5313

**Meeting Date:** 3/26/2025  
**Item #:** 6.2.

## RECOMMENDATION

Staff recommends the Local Sales Tax Citizens' Oversight Committee adopt a motion to designate one or two Committee members to present the Committee's report to the City Council. Action required.

## BACKGROUND

Respectfully Submitted,

Dennis Kauffman, Assistant City Manager/Chief Financial Officer