



Civic Center, First Floor Meeting Rooms 1&2, 311  
Vernon Street

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

**The City of Roseville welcomes your participation.**

**Meeting Schedule:** Regular meetings of the Local Sales Tax Citizens' Oversight Committee are held twice a year.

**Public Comment:** Speakers have three (3) minutes under Public Comment to address the Chair of the meeting on issues that are not listed on the agenda and are within the City's jurisdiction. Please submit a yellow speaker card to the Secretary before the item is heard if you wish to make a comment.

**Brown Act:** The Local Sales Tax Citizens' Oversight Committee cannot discuss or act on items not listed on the agenda.

**Agenda Items:** Speakers have five (5) minutes to address items that are listed on the agenda.

**Levine Act Provisions:** If you've made a campaign contribution totaling more than \$500 (\$250 prior to January 1, 2025) to City Council Members in the last twelve (12) months, you must disclose it before addressing an item on the agenda. Please visit [Levine Act – City of Roseville](#) for updated forms and information.

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

**Americans with Disabilities Act:** If special assistance is required to participate in a meeting including the need of auxiliary aids or services, please notify the City Clerk at least 72 hours in advance of the meeting.  
City Clerk 311 Vernon Street [cityclerkroseville@roseville.ca.us](mailto:cityclerkroseville@roseville.ca.us) 916-774-5263 TDD: 916-774-5220

**Security Measures:** All Roseville meeting attendees must successfully pass through a security metal detector. Any person with a prohibited item will not be allowed entry. Prohibited items include but are not limited to firearms (even with valid CCW), knives, pepper spray/mace, explosives of any kind/any weapons and/or dangerous devices of any kind, illegal drugs, and alcohol.

**Viewing Options:** The City of Roseville provides three options for viewing meetings:





Lori Benitez, Committee Member  
Bob Bettencourt, Committee Member  
Jordan Bunnell, Committee Member  
Stephanie Hill, Committee Member  
Kathryn Kitchell, Committee Member  
Phoebe Schueler, Secretary  
Scott Pettingell, Liaison

## **AGENDA**

### **Local Sales Tax Citizens' Oversight Committee Meeting**

**March 9, 2026**

**6:00 PM**

**Civic Center, First Floor Meeting Rooms 1&2, 311 Vernon Street**

#### **I. CALL TO ORDER**

#### **II. ROLL CALL**

#### **III. PLEDGE OF ALLEGIANCE**

#### **IV. PUBLIC COMMENTS**

#### **V. APPROVAL OF MINUTES**

##### **1. Minutes of Prior Meeting**

Summary: The Local Sales Tax Citizens' Oversight Committee will consider approval of the February 11, 2026, meeting minutes.

CONTACT: Phoebe Schueler 916-774-5319 [peschueler@roseville.ca.us](mailto:peschueler@roseville.ca.us)

#### **VI. REQUESTS/PRESENTATIONS**

##### **2. Report to Council - Approval**

Summary: 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.

CONTACT: Scott Pettingell 916-746-1306 [spettingell@roseville.ca.us](mailto:spettingell@roseville.ca.us)

##### **3. Report to Council - Presentation**

Summary: 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.

CONTACT: Scott Pettingell 916-746-1306 [spettingell@roseville.ca.us](mailto:spettingell@roseville.ca.us)

#### **VII. ADJOURNMENT**



## Local Sales Tax Citizens' Oversight Committee Communication

Meeting Date: 3/9/2026  
Item #: V.1  
Item ID: 2025-939

**Title:** Minutes of Prior Meeting  
**Contact:** Phoebe Schueler 916-774-5319 peschueler@roseville.ca.us

### SUMMARY

The Local Sales Tax Citizens' Oversight Committee will consider approval of the February 11, 2026, meeting minutes.

### RECOMMENDATION

The Local Sales Tax Citizens' Oversight Committee will consider approval of the February 11, 2026, meeting minutes.

Respectfully Submitted,  
Phoebe Schueler, Administrative Assistant

Scott Pettingell, Finance Director

### ATTACHMENTS:

1. 2-11-26 Minutes

### REVIEWERS:

Phoebe Schueler, Finance Department  
Scott Pettingell, Finance Department  
Dennis Kauffman, City Manager Department - Assistant City Manager  
Joseph Mandell, City Attorney Department  
Phoebe Schueler, Finance Department

Created/Initiated - 2/17/2026  
Approved - 2/24/2026  
Approved - 3/2/2026  
Approved - 3/2/2026  
Final Approval - 3/3/2026

## **MINUTES**

February 11, 2026

Local Sales Tax Citizens' Oversight Committee

6:00 P.M.

Civic Center Meeting Rooms 1 & 2

311 Vernon Street Roseville, California

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

### **I. CALL TO ORDER**

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

### **II. ROLL CALL**

Present: Benitez, Bettencourt, Bunnell

Absent: Hill, Kitchell

### **III. PLEDGE OF ALLEGIANCE**

The Pledge of Allegiance was led by Chair Bunnell.

### **IV. PUBLIC COMMENTS**

No public comment received.

### **V. APPROVAL OF MINUTES**

#### **V.1. Minutes of Prior Meeting**

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

Motion by Bob Bettencourt, seconded by Lori Benitez, to approve the minutes of the March 26, 2025 meeting of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Benitez, Bettencourt, Bunnell.  
Absent: Hill, Kitchell.

No public comment received.

## VI. REQUESTS/PRESENTATIONS

### 6.2 Appointment of Chair and Vice Chair

Staff recommends the Local Sales Tax Citizens' Oversight Committee take action to appoint a Chair and Vice Chair for the Committee to serve until December 31, 2026, Action required.

No public comment received.

Motion by Benitez, seconded by Bettencourt, to appoint Committee Member Jordan Bunnell as the Chair of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Benitez, Bettencourt, Bunnell.  
Absent: Hill, Kitchell.

Motion by Bettencourt, seconded by Bunnell, to appoint Committee Member Lori Benitez as the Vice Chair of the Local Sales Tax Citizens' Oversight Committee. The Motion Passed.

Roll call vote: Ayes: Benitez, Bettencourt, Bunnell.  
Absent: Hill, Kitchell.

### 6.3 The Brown Act

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

No public comment received.

### 6.4 Committee Overview

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

No public comment received.

### 6.5 Year-end Report

Presentation by Scott Pettingell, Finance Director, and Nancy Rothlisberger, Assistant Finance Director on the City's year-end report, for information.

No public comment received.

#### 6.6 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 Bettencourt, seconded by Benitez, to appoint Chair Bunnell and Vice Chair Benitez as designees to prepare the Committee's report to City Council. The Motion Passed.

Roll call vote: Ayes: Benitez, Bettencourt, Bunnell.  
Absent: Hill, Kitchell.

### **VII. ADJOURNMENT**

Motion by Vice Chair Benitez, seconded by Bob Bettencourt, to adjourn the meeting at 6:59 p.m. The Motion Passed.

Roll call vote: Ayes: Benitez, Bettencourt, Bunnell.  
Absent: Hill, Kitchell.



# Local Sales Tax Citizens' Oversight Committee

Meeting Date: 3/9/2026  
Item #: VI.2  
Item ID: 2026-143

## Communication

<b>Title:</b>	Report to Council - Approval
<b>Contact:</b>	Scott Pettingell 916-746-1306 spettingell@roseville.ca.us

### SUMMARY

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.

### 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,

Scott Pettingell, Finance Director

Scott Pettingell, Finance Director

### ATTACHMENTS:

1. Memo to Council March 2026
2. Measure B Scorecard FY25

### REVIEWERS:

Phoebe Schueler, Finance Department  
 Scott Pettingell, Finance Department  
 Dennis Kauffman, City Manager Department - Assistant City Manager  
 Joseph Mandell, City Attorney Department  
 Phoebe Schueler, Finance Department

Created/Initiated - 2/24/2026  
 Approved - 2/24/2026  
 Approved - 3/2/2026  
 Approved - 3/2/2026  
 Final Approval - 3/3/2026

# Memorandum

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**To: Roseville City Council**

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

**Date: March 9, 2026**

**Subject: Citizens' Oversight Committee update for April 15, 2026, 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
Lori Benitez	6/30/2029

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 11, 2026, 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, Scott Pettingell, Finance Director and Nancy Rothlisberger, Assistant 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, 2024, to June 30, 2025  
General Fund revenues and expenditures:
    - FY 24-25 Fourth Quarter Report
    - General Ledger Detail
    - General Fund Reserves Policy
    - FY 24-25 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 24-25**

- Measure B revenue in FY 24-25 was \$29.9M, \$680K 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 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 24-25 with a \$11.6M surplus (\$5.4M additional revenues, \$6.2M in expenditure savings).
- General Fund expenditures are \$6.2M less than budgeted. Operational budget savings were mainly in Public Works (\$1.48M), Parks, Recreation and Libraries (\$1.97M), General Government (\$1.01M), and Development Services (\$1.72M). The reduction in General Fund department operating expenditures is primarily attributed to vacant positions, and lower than anticipated professional service costs and utility charges.
- The Police and Fire Departments spent virtually all of their budgets.

- 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 24-25 were comparable to or increased from those in the base year
- The Scorecard indicates staffing for the Police Department increased by 5 from FY 2023-24 to FY 2024-25. Staffing increases were in the Social Services and Threat Assessment Units, and a Senior Records Clerk.
- Fire Department expenditures increased by \$4.6M primarily due to labor cost increases, new handheld radios, and new fire and EMS reporting software.
- The Scorecard does not include the results of the National Community Survey, a City-wide effort that gathers information from the community on satisfaction with City services. The City plans to participate in this survey every five years. The most recent survey was completed in 2023. The City plans to participate in the survey again in 2028 and the results will be incorporated into a future report.
- 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. The Committee also concludes FY 24-25 Measure B funds were used for their intended purpose, with the following condition: the Council Priorities Workshop and determination of the use of the \$11.2M remaining surplus was not known by the Committee at the time of this report preparation. The Committee suggests the report for FY 25-26 include a section addressing how the surplus was utilized.

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

**Attachments: Measure B Scorecard**

# Measure B Scorecard

Fiscal Year 2024-25








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

The primary function of Measure B is to maintain essential services. Prior to its passage, the City of Roseville faced significant service reductions, under-funding of long-term obligations, and growing expenses. Revenue generated by Measure B allows the City to provide continuity of services by restoring and maintaining priority service levels and building and maintaining the General Fund Stabilization Reserve 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 2024-25 (FY2024-25) or the fiscal year that started on July 1, 2024, and ended on June 30, 2025; 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 FY2024-25 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 General Fund Stabilization Reserve. 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 2024-25

### Maintained essential services

- Increases to cover the rising general cost of doing business
- 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
- Expand 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 General Fund Stabilization Reserve Fund at 15% of General Fund operations budget

- Pay down CalPERS pension obligation
- Pay down retiree health liability
- Continue to build Pension Reserve Trust Fund

## General Fund Department Data

The 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	FY2024-25	FY2019 to FY2025 % Change	FY2024 to FY2025 % Change	Rating
Police	\$ 40,870,243	\$ 44,518,481	\$ 46,426,362	\$ 48,983,125	\$ 54,633,440	\$ 58,809,842	\$ 63,500,328	55%	8%	●
Fire	\$ 32,117,397	\$ 34,178,936	\$ 34,649,868	\$ 37,628,398	\$ 41,649,320	\$ 45,195,561	\$ 49,806,217	55%	10%	●
Parks, Recreation and Library	\$ 22,911,376	\$ 24,677,839	\$ 26,412,290	\$ 27,428,050	\$ 31,139,772	\$ 35,000,441	\$ 38,577,321	68%	10%	●
Public Works	\$ 7,871,233	\$ 7,204,894	\$ 8,016,401	\$ 8,438,406	\$ 10,262,544	\$ 10,507,798	\$ 11,510,668	46%	10%	●
Development Services	\$ 9,624,423	\$ 9,371,317	\$ 10,125,452	\$ 10,293,117	\$ 11,278,002	\$ 11,935,083	\$ 13,302,110	38%	11%	●
All other General Fund departments*	\$ 9,246,986	\$ 12,528,084	\$ 13,623,554	\$ 12,052,990	\$ 13,120,449	\$ 14,870,504	\$ 16,769,506	81%	13%	●
Other expenditures/transfers/non-operating	\$ 26,097,120	\$ 28,249,084	\$ 27,041,153	\$ 37,666,775	\$ 66,578,013	\$ 52,942,513	\$ 54,117,903	107%	2%	●
<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>\$ 247,584,053</b>	<b>66%</b>	<b>8%</b>	<b>●</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	FY 2024-25	FY2019 to FY2025 % Change	FY2024 to FY2025 % Change	Rating
Police	197	201	204	211	224	223	228	16%	2%	●
Fire	119	119	119	119	120	130	130	9%	0%	●
Parks, Recreation and Library	123	115	117	126	133	144	153	24%	6%	●
Public Works	109	111	111	118	123	127	132	21%	4%	●
Development Services	67	70	69	71	74	76	77	15%	1%	●
All other General Fund departments**	86	97	103	107	115	125	128	49%	2%	●
<b>Total</b>	<b>700</b>	<b>713</b>	<b>723</b>	<b>752</b>	<b>789</b>	<b>825</b>	<b>848</b>	<b>21%</b>	<b>3%</b>	<b>●</b>

\*Staffing information shown above includes departments primarily funded by the General Fund. Some positions within these departments are supported by other funding sources.

\*\* All other General Fund departments include the City Council, City Manager, Public Affairs & Communications, City Attorney, Human Resources, City Clerk, Finance, and Economic Development. The Utility Billing Services (UBS) division, funded by Electric and Environmental Utilities, was

overseen by the Finance Department from FY2018-19 to FY 2020-21. Effective FY2021-22, the UBS division was moved to the Electric Department. Staffing figures for FY2018-19 - FY2021-22 were adjusted to exclude the UBS division to reflect General Fund staffing accurately.

## Notable Changes

### Police

The Police Department's FY2024-25 General Fund budget totals \$63.5 million and provides funding to support 228 position allocations. The PD budget increased by 7.5 percent over the prior fiscal year primarily due to increased labor costs and expenses for materials, supplies, and services as detailed below. This budget included the following highlights:

- **Police Officer (Social Services Unit)**

The Social Services Unit (SSU) continues to be the primary resource for the PD in addressing homeless issues in the City. The budget includes the addition of a third Problem Oriented Policing Officer to SSU, with the specific task of outreach and assistance for homeless veterans. SSU has been working on this detail one day a week via overtime, yielding significant results. The addition of this position creates an opportunity to end veteran homelessness in Roseville. This position will also balance the Police Officer to Practitioner staffing in SSU, allowing the Department to pair Officers with Practitioners for safety in the field.

- **Police Officer (Threat Assessment Unit)**

The PD's Threat Assessment Unit (TAU) is responsible for managing threats, posed by individuals via a case management effort. TAU assists the Investigations Unit with specific threat-related cases, which reduces the overall Detective caseload. TAU also works extensively with the Department's School Resource Officers on threat cases on school campuses. The program was initiated with one Detective three years ago, but the workload has significantly increased, necessitating the addition of the Unit's second Detective.

- **Senior Police Records Clerk**

A Senior Police Records Clerk position is being added to the department's Police Records Unit. The Police Records Unit has seen a 162 percent increase in police-specific public records requests over the last five years. The Police Records supervisors have historically handled and processed the Public Records Act (PRA) requests due to the technical expertise to retrieve the data, apply and interpret laws governing the police records because of confidentiality requirements and potential liability if records are released inappropriately. Digital records are more frequently being requested, which requires additional technical skills and knowledge to access and retrieve records for Closed Circuit Television (CCTV) City Security Camera, Body Worn Camera, and soon In-car Camera footage. The increased workload has resulted in the need for a dedicated staff with the technical skills and unique knowledge and skillset to take on the PRA requests as a primary task.

- **Property Management System - Equipment Upgrade**

The PD's current property management system's hand-held scanners and label printers are approaching end of life. The equipment upgrade will provide new hand-held scanners and printer devices, and each property technician will be assigned a scanner.

- **Stop Sticks for Pursuit Interventions**

Patrol officers and supervisors use stop sticks as a pursuit intervention tactic to slow or stop a pursuit. Currently, the PD does not have stop sticks in every patrol vehicle, and this addition would allow the department to outfit all patrol vehicles with the device. The device ultimately deflates the suspect vehicle's tire(s) to stop the pursuit or slow the vehicle down, allowing pursuits to end safer, prevent property damage, reduce liability, and potentially save lives.

- **Outreach Case Management Tool Software**

The PD's Social Services Unit (SSU) requires a case management tool designed for first responder social workers to provide the capability to create and manage clinical notes that document the facilitation and delivery of mental health services. The software serves several crucial purposes: ensuring continuity of care, safeguarding client privacy, and aiding social workers in managing client records, evaluations, treatment plans, prognoses, collateral contact, and contact dates. This case management tool will increase efficiency as the PD expands the SSU and its capabilities.

- **In-Ear Communication Device and Microphone**

The in-ear communication device and microphone equipment will equip members of the Roseville/Rocklin SWAT Team, Rapid Containment Team (RCT), and members of the Department's Tactical Dispatch Unit. These teams are called on to respond to critical incidents within the City of Roseville and the greater Sacramento region. During these critical incidents, communication is a key factor that directly contributes to the success or failure of an operation. The communication device and microphone package includes a Kevlar reinforced earpiece, a braided fiber waterproof wired push-to-talk microphone, and a waterproof wireless push-to-talk microphone. The equipment upgrade will provide durable, weather-resistant communication devices to ensure clear and reliable communication during operations.

- **Unmanned Aircraft System (UAS) Batteries**

The PD's UAS program relies on lithium battery technology for power. Batteries are an added expense and do not come with the purchase of each drone. A single UAS battery typically lasts for a flight time of 20-30 minutes depending on conditions. A typical call-out or response for a UAS may last hours. Having multiple batteries per platform will allow the UAS Team greater flight time with drones during operations.

- **Crime Scene Investigation (CSI) Camera Lenses and Batteries**

New macro camera lenses are needed for the department's CSI cameras, as the current macro lenses are outdated. Additionally, the CSI cameras' batteries are draining quicker than expected and require additional battery packs that hold two batteries at once to ensure a fresh battery is always available.

- **40mm Multi-Shot Less Lethal Tactical Launcher**

The 40mm Multi-Shot Less Lethal Tactical Launcher is designed to fire all 40mm less lethal round and gas munitions. The launcher can be used in riot control, crowd control, and breaching operations. The Roseville/Rocklin SWAT Team will utilize the launcher to deploy tear gas munitions during critical incidents and emergency situations. The multi-shot capability of the tactical launcher has a distinct advantage over the single-shot variants currently deployed by the PD. The Multi-shot launcher can be loaded mission-specific with a variety of 40mm less lethal munitions, allowing the operator to select the desired round given each unique situation, without having to waste seconds with reloading or switching munition types.

- **Training**

The PD's training budget includes an increase of \$31,000. Department personnel will attend the annual California Association of Tactical Officers Conference, Women Leaders in Law Enforcement Training Symposium, and Real-Time Crime Center technology training.

## Fire

The Fire Department's FY2024-25 General Fund budget totals \$49.8 million (up 10 percent over the prior fiscal year) and supports 130 position allocations. This increase is primarily due to labor cost increases and increased Internal Service

Fund (ISF) charges related to fleet replacement, information technology, and general liability insurance. The budget also includes funding for the Department to conduct a 10-person fire academy to maintain minimum staffing requirements.

- **Very High Frequency (VHF) Handheld Radios**

The FY2024-25 Capital Improvement Program budget allocates funds for the replacement of VHF handheld radios that are obsolete and unavailable to purchase. This is essential to ensure compliance with regulations requiring the maintenance of programmable VHF radios for participation in the statewide mutual aid system.

- **Fire/Emergency Medical Services (EMS) Reporting Software**

Included in the budget is funding for the acquisition of new fire and EMS reporting software. This software satisfies all state and federal reporting standards and streamlines current systems to reduce redundancy.

## **Parks, Recreation, and Libraries**

PRL's FY2024-25 General Fund budget totals \$38.6 million (up 10 percent over the prior fiscal year) and supports 153.5 position allocations (up 7.25 positions). The PRL Department budget increase is primarily due to increased labor and costs for materials, services, and supplies associated with maintaining current service levels and additional funding to support the new positions and programs highlighted below.

PRL has attained 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 for accredited park and recreation agencies throughout the United States by establishing a best-practice management system. 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 completed a comprehensive strategic plan in 2022, accompanied by an action plan, to establish clear and attainable goals, objectives, and implementation strategies to guide the department for the next ten years. The department is making great progress on this plan, having completed 25 percent of recommendations in its first year. In alignment with the plan, funding has been included in the FY2024-25 budget to maintain existing parks and facilities, and offer new parks and recreational opportunities to residents.

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 re-align department staffing resources to find the right balance of full-time and part-time employees and contractor resources to deliver programs and services effectively and efficiently. As evidenced by the new park maintenance positions funded by the reallocation of contract dollars, these efforts will continue in FY2024-25.

A Sports Supervisor was added to the Recreation Division in the PRL Department. With the construction of the Soccer Complex, this position will be critical to overseeing operations, recruiting tournaments and anchor tenants, and managing scheduling at this facility. The position is expected to be fully funded by complex revenues in year three.

Five Park Maintenance Worker positions were added to the budget, with funding from the reallocation of contract dollars. Greater ownership, flexibility, efficiencies, and long-term savings will result from staff assuming the overall maintenance of 22 school parks as well as the landscaping at Maidu and Mahany. This work was previously completed by contract workers.

PRL operates five pools and four splash pads. Some of the pools are open year-round and require coverage from 6 a.m.-10 p.m., seven days per week. To ensure their safe operation, an Aquatics Maintenance Technician will be converted from limited term to regular status. This expertise is needed on an ongoing basis.

PRL conducts extensive public outreach. Marketing of recreation programs is paramount to their success. A Graphic Designer position is being changed from 0.75 to 1.0 FTE in the FY2024-25 budget to meet increased demands. This position enhances our communication with residents and supports the City Council's priority related to community engagement and advocacy.

To continue investment in existing parks and streetscapes, funding is included in the FY2024-25 budget to implement cycles to replenish landscape bark and replace irrigation controllers. Additional funding has been allocated for the maintenance of new parks and landscapes and the improvement of aging streetscapes and greenways. This includes the new \$4 million Rocky Ridge/Cirby Streetscape and Sunrise Greenway Improvements project, funded by FY2022-23 General Fund year-end surplus.

## Public Works

The Public Works Department's FY2024-25 General Fund budget totals \$11.5 million (up 10 percent over the prior fiscal year) The Public Works budget includes the resources necessary to support the following:

- **Staffing for Engineering**

The budget includes funding to reclassify the Engineering Division Manager position to Assistant Director. This change strengthens the department's organizational structure by providing oversight of the Engineering and Streets Divisions, which currently report directly to the Public Works Director.

With this reclassification, the budget also includes a new Principal Engineer position to provide managerial oversight of engineering disciplines, including Floodplain Management, City Projects, Maintenance Projects, and Traffic Engineering.

## Development Services

The Development Services FY2024-25 General Fund budget totals \$13.3 million and supports 77 full-time position allocations. This year's budget represents an 11 percent increase over the prior fiscal year, including a \$1.3 million increase in General Fund operating expenses, mainly attributed to increased labor and benefits costs, and internal service fund charges including general liability insurance and worker's compensation costs. Additionally, the FY2024-25 budget includes funding to add two positions, a Plans Examiner and a Senior Plans Examiner, partially offset by deleting one vacant Associate Planner position. These position changes result in an operating expense budget increase of approximately \$172,000. The department will offset a significant portion of this through increased permit fee revenue and developer reimbursements.

## 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 costs for materials, supplies, and services.

- The City Council's FY2024-25 budget totals approximately \$253,000. This budget increased by more than \$89,000 from the prior year due to increased membership costs for the Local Agency Formation Commission (LAFCO), Sacramento Area Council of Governments (SACOG), and National League of Cities (NLC). This is partially offset by increased internal citywide cost plan reimbursements.
- The City Manager's FY2024-25 budget totals approximately \$1.6 million (up 4 percent over the prior year) and provides funding to support seven position allocations. The increase in materials, supplies and services is

primarily due to higher citywide General Liability costs. The City Manager's budget also includes increased citywide indirect cost allocation plan reimbursements, offset by slight increases in salaries, wages, and benefits.

- The Public Affairs & Communications (PAC) Department's FY2024-25 budget totals approximately \$2.0 million and provides funding to support nine position allocations. PAC's budget increased by 31 percent over the prior year. The budget increases for materials, supplies, and services are due to increased internal service fund costs, including general liability insurance and information technology. Salaries, wages, and benefits expenses increased due to adjusting the budget to align with current staffing organization within PAC. The realignment also contributed to increased internal reimbursements associated with the citywide indirect cost allocation plan, which reimburses the General Fund for support PAC provides to other City departments and funds.
- The City Attorney's FY2024-25 budget totals approximately \$2.7 million and provides funding to support ten position allocations. The budget saw 14 percent growth, primarily driven by increases in salaries, wages, and benefits, as well as in materials, supplies, and services. A primary contributor to the increase in materials, supplies, and services costs is rising General Liability Insurance costs. These costs are partially offset by increased citywide indirect cost plan internal reimbursements.
- The Human Resource Department's FY2024-25 budget totals approximately \$21.1 million (up 30 percent over the prior fiscal year) and funds 19 position allocations. This budget increase is primarily due to rising insurance premiums in the General Liability Fund and claims in the Workers Compensation Fund. In addition, the Human Resources Budget includes funding to continue work on projects budgeted for in the current year, including the document digitization project and hiring consultants to assist in creating a fiduciary committee for deferred compensation retirement plan oversight and succession planning.
- The City Clerk Department's FY2024-25 budget totals \$1.7 million, an increase of 18 percent from the prior year due to scheduled elections. This budget supports 12 allocated positions. Funding for technology projects, including the replacement of the citywide compliance software, the implementation of the agenda management software, and a public records request management software/portal is included in the Capital Improvement Program.
- The Finance Department's FY2024-25 budget totals approximately \$5.9 million and provides funding to support 53 position allocations. The department budget increased by approximately 14 percent over the prior fiscal year, from \$5.2 million to \$5.9 million. This change is primarily due to increased salaries, wages, and benefits costs. Another contributing factor was increased service costs associated with professional services, technology, banking fees, and armored car costs, which are offset by increased interest income revenues. The budget also includes one-time equipment replacement funding to replace the mailing machine at the warehouse.
- The Economic Development Department's FY2024-25 budget totals \$4.6 million (up 21 percent from the prior fiscal year) due to decreases in Housing Division fund expenses. The Housing Successor Low Mod Fund budget decreased by nearly \$900,000 because it does not have a major affordable housing project this year and the Community Development Block Grant (CDBG) Fund budget decreased by more than \$400,000 but will be re-aligned later in the fiscal year. Economic Development has 18 position allocations, an increase of one allocation from the prior year due to the addition of an Economic Development Manager position. However, when that position is filled, the department will eliminate a vacant position, and its total allocation will be back to 17 positions.

## 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.

Below is a summary of the significant items included in this category in the FY2024-25 budget:

- Pay down of CalPERS obligations by an Additional Discretionary Payment (\$1.8 million)
- Unemployment, vision and dental insurance (\$2.5 million)
- Leave payoffs for General Fund employees that retire during FY2024-25 (\$750,000)
- Retiree medical benefits (\$10 million)
- Annexation tax-sharing agreement payments to Placer County (\$12.9 million)
- Contingency budgets for the General Fund (\$2 million of which \$540,000 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 (\$1.7 million)

General Fund transfers between funds:

- \$1.8 million to General Fund Emergency Reserve Fund
- \$2.7 million to General Fund Stabilization Reserve Fund
- \$2.9 million to Pension Reserve Trust Fund (FY2022-23 General Fund year-end surplus)

### FY2024-25 Year End Results

General Fund revenues for FY2024-25 exceeded budget estimates by 2 percent. While Bradley Burns sales tax grew, Measure B sales tax revenues remained in-line with FY2023-24 revenues, resulting in a sales tax surplus of approximately \$1.4 million. The rise in property values and new construction led to property tax collections exceeding budget estimates through the end of the fiscal year by 2 percent. Development activity in the City continued with an upward trend during FY2024-25, resulting in higher-than-expected building permit, plan check, and engineering and inspection fee revenues. While the City experienced a slight decrease in single-family residential construction, this decrease was offset by a substantial increase in multi-family residential construction. In total, year-end results show an overall revenue surplus of \$5.5 million.

Expenditure savings, including labor and materials, supplies, and services, totaled \$6.2 million in the General Fund. The combined surplus for FY2024-25 amounted to \$11.6 million, as presented below:

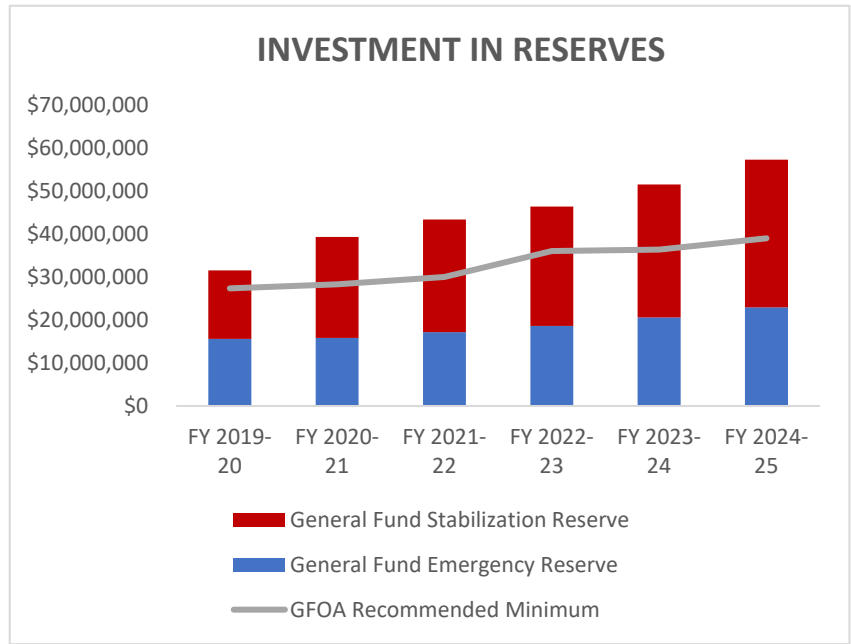
<b>General Fund FY2024-25 Year-End Results (Operating and Non-Operating)</b>	<b>Variance from Budget (\$)</b>
Sales and Use Tax - Bradley Burns	\$ 747,000
Sales and Use Tax - Measure B	680,000
Property Tax	1,574,000
Other Revenues	2,447,000
<b>Revenue surplus</b>	<b>5,448,000</b>
<b>Expenditure savings</b>	<b>6,193,000</b>
<b>Total General Fund Year-End Surplus</b>	<b>\$ 11,641,000</b>

On February 4, 2026, the City Council appropriated \$671,274 of the year-end surplus to the Youth Development Fund related to ongoing program expenses and capital improvements previously approved by the City Council. Staff are developing recommendations for the use of the surplus on one-time, not ongoing, initiatives, and will present them to Council at a later date.

## Investment in Reserves

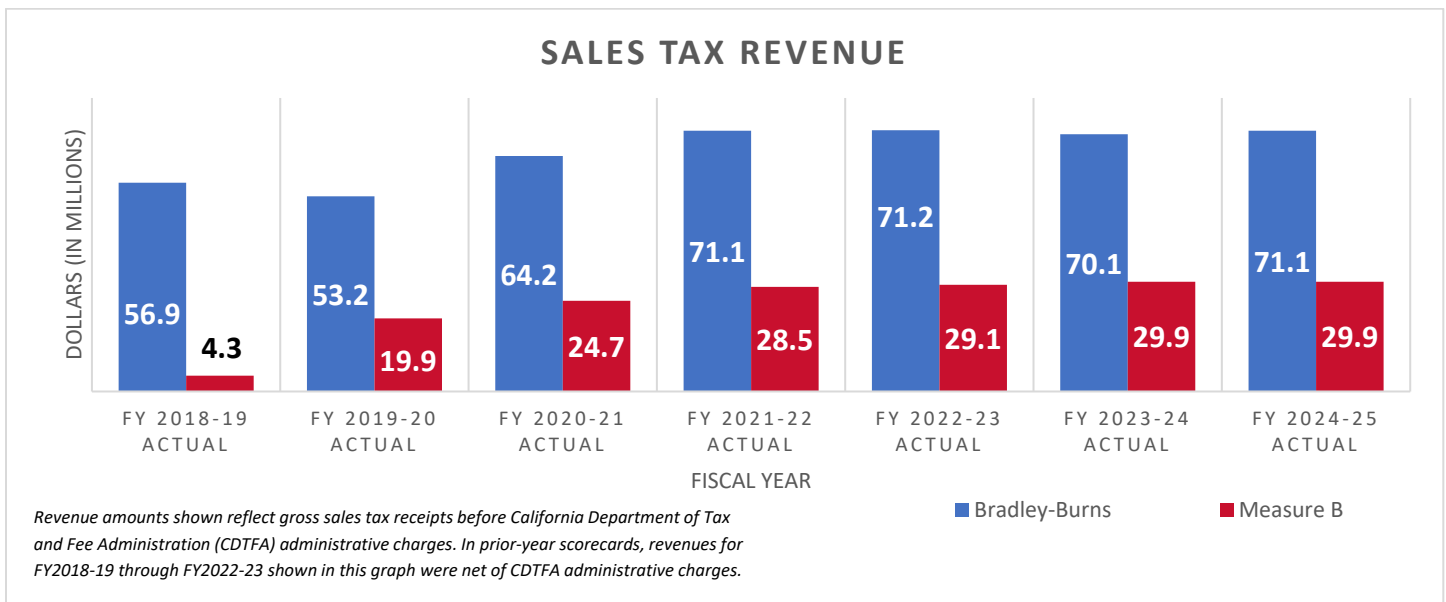
Through June 30, 2025, the General Fund Stabilization Reserve, funded by Measure B, has grown to \$34.3 million. These funds strengthen the City’s financial position and will help maintain essential services during a future economic downturn.

The Government Finance Officers Association (GFOA) recommends a minimum reserve equal to 17 percent of the General Fund operating budget. As of June 30, 2025, the City’s total reserves (Economic Stabilization + Emergency) are approximately \$57.2 million, meeting the Council-adopted policy target of 25 percent 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 2 percent (\$0.68 million) and remained consistent with the prior year. These results were largely anticipated, as revenue data throughout the year indicated a slight recovery in sales tax growth. As mentioned previously, the slowing revenue growth is attributed to the ongoing impact of high interest rates and a shift in consumer spending towards service-related purchases, which are not taxable.





# Local Sales Tax Citizens' Oversight Committee

Meeting Date: 3/9/2026  
Item #: VI.3  
Item ID: 2026-144

## Communication

<b>Title:</b>	Report to Council - Presentation
<b>Contact:</b>	Scott Pettingell 916-746-1306 <a href="mailto:spettingell@roseville.ca.us">spettingell@roseville.ca.us</a>

### SUMMARY

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.

### 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

None.

Respectfully Submitted,

Scott Pettingell, Finance Director

Scott Pettingell, Finance Director

### ATTACHMENTS:

### REVIEWERS:

Phoebe Schueler, Finance Department  
 Phoebe Schueler, Finance Department  
 Scott Pettingell, Finance Department  
 Dennis Kauffman, City Manager Department - Assistant City Manager  
 Joseph Mandell, City Attorney Department  
 Phoebe Schueler, Finance Department

Created/Initiated - 2/17/2026  
 Approved - 2/17/2026  
 Approved - 3/2/2026  
 Approved - 3/3/2026  
 Approved - 3/3/2026  
 Final Approval - 3/3/2026