

September 18, 2012

Michigan Department of Treasury  
Office of Revenue and Tax Analysis  
PO Box 30722  
Lansing MI 48909

**RE: Compliance Form 4886 for City of Roseville, MI Transparency & Accountability**

The City of Roseville is pleased to submit form 4886 with the required documents per Public Act 200, in compliance with the State of Michigan's Economic Vitality Incentive Program (EVIP).

The City of Roseville has chosen to use a web-service for this requirement, and has partnered with Munetrix to showcase our data.

**Included with this letter are the required documents for City of Roseville's:**

- **Citizens Guide Including:**
  - Most recent year end, current budget and 1-year forecast with assumptions
  - Summary of debt, pension and OPEB liabilities
- **Performance Dashboard**

We have made the data available to the public via a link on our website; as well we will make available limited quantities of paper copies in our municipality lobby. You will find the confirmation of our website link and various supporting transparency documentation included with this letter.

We look forward to receiving these important EVIP funds from the State of Michigan and trust you will contact us if there are any questions or concerns.

Sincerely,

Robert Cady  
Controller/ACM

## Economic Vitality Incentive Program/County Incentive Program Certification of Accountability and Transparency

Issued under authority of 2012 Public Act 200. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for Accountability and Transparency payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made readily available to the public, a citizen's guide, a performance dashboard, and a projected budget report as required by 2012 Public Act 200. The citizen's guide, performance dashboard, and projected budget report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site.
2. Submit to Treasury a citizen's guide, a performance dashboard, and a projected budget report.

**City/village/township:** This certification, along with a citizen's guide, a performance dashboard, and a projected budget report, **must be received by October 1, 2012** to receive the October and December payments or on or before November 30, 2012 to receive the December payment. Post mark dates will not be considered. For questions, call (517) 373-2697.

**County:** This certification, along with a citizen's guide, a performance dashboard, and a projected budget report, **must be received by October 1, 2012** (or the first day of a payment month) in order to qualify for that month's payment. Post mark dates will not be considered. For questions, call (517) 373-2697.

PART 1: LOCAL UNIT INFORMATION		
Local Unit Name City of Roseville	Local Unit County Name County of Macomb Michigan	
Local Unit Code 208050	Contact E-Mail Address rcady@roseville-mi.gov	
Contact Name Robert Cady	Contact Title Controller/ACM	Contact Telephone Number (586) 445-5410
Website Address, if reports are available online		
PART 2: CERTIFICATION		
<i>In accordance with 2012 Public Act 200, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a citizen's guide, a performance dashboard, and a projected budget report and has made them available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site. The citizen's guide, performance dashboard, and projected budget report are attached to this signed certification.</i>		
Chief Administrative Officer Signature (as defined in MCL 141.422b)	Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Robert Cady	
Title Controller/ACM	Date September 18, 2012	

Completed and signed form (including required attachments) should be e-mailed to: [TreasRevenueSharing@michigan.gov](mailto:TreasRevenueSharing@michigan.gov)

If you are unable to submit via e-mail, mail the completed form and required attachments to:

Michigan Department of Treasury  
Office of Revenue and Tax Analysis  
PO Box 30722  
Lansing MI 48909

TREASURY USE ONLY		
EVIP/CIP Y N	Certification Received	EVIP/CIP Notes
Final Certification	Dashboard Received	
	Citizens Guide Received	
	Projected Budget Report Received	



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### City of Roseville, Michigan

Welcome to Roseville, Michigan; located in southern Macomb County...an established community featuring a wide variety of residential, commercial and industrial opportunities.

The Seal of Roseville says it all about this great city...Family, Community, Church, and Country. Each of these values is incorporated in the everyday operations of the city. Upwards of 50 churches provide ministry to many walks of faith. Numerous organizations and service clubs based in Roseville tend to the needs of the community. A drive down Gratiot Avenue reveals a large selection of restaurants, and retail outlets, including the Macomb Mall which opened in the early 1960's. Interstate Highways I-94 (which runs north & south through the city) and I-696 (which travels east & west through the middle of Roseville) provide access to residents and businesses to any location in the greater Detroit area.

[Please click here to read more about us](#)

### Latest



#### Events

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- [Macomb-09/20/2012](#)
- [Mom-2-Mom Resale](#)
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- [Common Road Reconstruction](#)
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### Social Media

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- [Roseville-Eastpointe Recreation Authority](#)
- [City of Roseville, Michigan](#)
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- [City of Roseville Videos](#)



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Name	Type	Fiscal Year End	Population 2010	Phone	Website
<a href="#">Roseville</a>	City	June	47,299	(586) 445-5410	<a href="http://www.roseville-mi.gov">http://www.roseville-mi.gov</a>

**Multi-year General Fund Data for Roseville**

*Follow Roseville on:* 

Year	Data Status	Fiscal Indicator Score (4)	Population (3)	Operating Millage (2)	General Fund Balance (1)	Governmental Activities Long Term Debt (1)	General Fund Revenues (1)	General Fund Expenditures (1)	Taxable Value (2)
<a href="#">2013</a>	Forecast	<b>4</b>	47,299	22.84900	\$3,753,103	\$15,145,475	\$34,543,778	\$34,543,778	\$917,146,432
<a href="#">2012</a>	Budget	<b>4</b>	47,299		\$3,753,103	\$16,278,248	\$34,543,778	\$34,543,778	\$917,146,432
<a href="#">2011</a>	Historic	<b>3</b>	47,299	13.66010	\$7,356,126	\$17,376,516	\$36,058,221	\$37,304,879	\$1,031,125,453
<a href="#">2010</a>	Historic	<b>3</b>	47,299	13.66010	\$9,363,310	\$18,658,044	\$38,994,671	\$38,910,805	\$1,172,879,816
<a href="#">2009</a>	Historic	<b>3</b>	46,765	13.66010	\$11,927,669	\$19,550,785	\$39,452,956	\$36,826,775	\$1,322,585,943
<a href="#">2008</a>	Historic	<b>3</b>	46,782		\$13,307,613	\$20,404,891	\$40,284,346	\$37,077,457	\$1,357,998,519
<a href="#">2007</a>	Historic	<b>3</b>	46,977	21.38000	\$12,474,139	\$21,111,576	\$41,354,880	\$34,258,613	\$1,376,611,867
<a href="#">2006</a>	Historic	<b>3</b>	48,129		\$9,536,886	\$22,115,840	\$32,938,644	\$35,355,355	\$1,330,879,997

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Revenue Categories	All Fund Types	Expense Categories	All Fund Types	Comments	Auditing Procedures Report	Value
Federal	\$600,000	Police Cost	\$9,408,632	Internal	Population	47,299
State Revenue Sharing	\$3,750,000	Fire Cost	\$6,017,509	Internal	General Fund Revenues	\$34,543,778
State (Other)	\$2,250,000	General Government	\$12,265,096		General Fund Expenditures	\$34,543,778
Other Local Gov'ts		Public Works	\$6,347,846		Fund Balance	\$3,753,103
Personal Income Tax		Health & Welfare	\$6,832		Taxable Value	\$917,146,432
Property Taxes	\$19,363,265	Community & Economic Development	\$2,286,081		Major Fund Deficit	\$0
Other Taxes		Recreation & Culture	\$1,241,583		Governmental Activities Long-term Debt	\$15,145,475
<b>SUB TOTAL</b>	<b>\$25,963,265</b>	Library	\$788,666		Indicator Score	4
Licenses & Permits	\$838,250	Other	\$2,784,518		<b>Debt &amp; Equity</b>	
Utilities		Utilities	\$7,794,129			
Sewage & Trash		Debt Service	\$1,533,467		Undesignated Fund Balance	\$13,721,968
		Capital Outlay	\$1,501,814		Designated Fund Balance	\$7,906,704
Parks and recreation	\$1,866,326				Reserved Fund Balance	\$10,382,310
Hospitals		<b>TOTAL EXPENSES</b>	<b>\$51,976,173</b>		Total Cash & Investments	\$30,584,602
Other Services	\$19,250,000	Transfers In				
		Transfers Out	\$0		Total Debt	\$14,154,015
<b>TOTAL REVENUE FROM SERVICES</b>	<b>\$21,954,576</b>	<b>Compensation</b>			<b>Unfunded Liabilities</b>	
Net Interest & Investment Income	\$50,000					
Employee Pensions		Pensioners			Pensions Actuarial Liability	
Other Revenues	\$4,008,332	Headcount (FTE)			Pension Fund Assets	
<b>TOTAL OTHER REVENUES</b>	<b>\$4,058,332</b>	Benefits			OPEB Actuarial Liability	
<b>TOTAL REVENUES</b>	<b>\$51,976,173</b>	Wages			OPEB Fund Assets	
Assumptions	The assessor expects housing values to decline anywhere from 3%-6% for 13-14 fiscal year. This means property values are projected to depreciate from \$.910 Billion to \$.865 billion. All other revenue should be fairly consistent with the previous year. With the city levying its maximum allowable millage, further cuts in expenses and/or personnel may be necessary.					

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Revenue Categories	All Fund Types	Expense Categories	All Fund Types	Comments	Auditing Procedures Report	Value
Federal	\$1,174,265	Police Cost	\$9,195,681	Internal	Population	47,299
State Revenue Sharing	\$3,750,000	Fire Cost	\$6,017,509	Internal	General Fund Revenues	\$34,543,778
State (Other)	\$3,075,962	General Government	\$12,265,096		General Fund Expenditures	\$34,543,778
Other Local Gov'ts		Public Works	\$6,347,846		Fund Balance	\$3,753,103
Personal Income Tax		Health & Welfare	\$6,832		Taxable Value	\$917,146,432
Property Taxes	\$22,623,649	Community & Economic Development	\$2,286,081		Major Fund Deficit	\$0
Other Taxes		Recreation & Culture	\$1,241,583		Governmental Activities Long-term Debt	\$16,278,248
<b>SUB TOTAL</b>	<b>\$30,623,876</b>	Library	\$788,666		Indicator Score	4
Licenses & Permits	\$838,250	Other	\$2,784,518		<b>Debt &amp; Equity</b>	
Utilities		Utilities	\$7,794,129			
Sewage & Trash		Debt Service	\$1,533,467		Undesignated Fund Balance	\$13,721,968
		Capital Outlay	\$1,501,814		Designated Fund Balance	\$7,906,704
Parks and recreation	\$1,912,324				Reserved Fund Balance	\$10,382,310
Hospitals		<b>TOTAL EXPENSES</b>	<b>\$53,574,720</b>		Total Cash & Investments	\$30,584,602
Other Services	\$13,106,626	Transfers In				
		Transfers Out	\$0		Total Debt	\$14,154,015
<b>TOTAL REVENUE FROM SERVICES</b>	<b>\$15,857,200</b>	<b>Compensation</b>			<b>Unfunded Liabilities</b>	
Net Interest & Investment Income	\$50,000					
Employee Pensions		Pensioners	308		Pensions Actuarial Liability	\$176,500,000
Other Revenues	\$6,160,709	Headcount (FTE)	<b>176</b>		Pension Fund Assets	\$126,500,000
<b>TOTAL OTHER REVENUES</b>	<b>\$6,210,709</b>	Benefits			OPEB Actuarial Liability	\$68,000,000
<b>TOTAL REVENUES</b>	<b>\$52,691,785</b>	Wages			OPEB Fund Assets	\$2,650,000
Notes						

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Revenue Categories	All Fund Types	Expense Categories	All Fund Types	Comments	Auditing Procedures Report	Value
Federal	\$2,211,657	Police Cost	\$12,170,625	Internal	Population	47,299
State Revenue Sharing	\$4,142,497	Fire Cost	\$6,017,509	Internal	General Fund Revenues	\$36,058,221
State (Other)	\$3,075,962	General Government	\$12,265,096		General Fund Expenditures	\$37,304,879
Other Local Gov'ts		Public Works	\$6,347,846		Fund Balance	\$7,356,126
Personal Income Tax		Health & Welfare	\$6,832		Taxable Value	\$1,031,125,453
Property Taxes	\$25,360,418	Community & Economic Development	\$2,286,081		Major Fund Deficit	\$0
Other Taxes		Recreation & Culture	\$1,241,583		Governmental Activities Long-term Debt	\$17,376,516
<b>SUB TOTAL</b>	<b>\$34,790,534</b>	Library	\$788,666		Indicator Score	3
Licenses & Permits	\$715,046	Other	\$2,784,518		<b>Debt &amp; Equity</b>	
Utilities		Utilities	\$7,794,129			
Sewage & Trash		Debt Service	\$1,533,467		Undesignated Fund Balance	\$13,721,968
		Capital Outlay	\$1,501,814		Designated Fund Balance	\$7,906,704
Parks and recreation	\$229,049				Reserved Fund Balance	\$10,382,310
Hospitals		<b>TOTAL EXPENSES</b>	<b>\$54,738,166</b>		Total Cash & Investments	\$30,584,602
Other Services	\$13,106,626	Transfers In	\$1,271,308			
		Transfers Out	\$1,271,308		Total Debt	\$14,154,015
<b>TOTAL REVENUE FROM SERVICES</b>	<b>\$14,050,721</b>	<b>Compensation</b>			<b>Unfunded</b>	<b>Liabilities</b>
Net Interest & Investment Income	\$102,967					
Employee Pensions		Pensioners			Pensions Actuarial Liability	\$170,862,000
Other Revenues	\$6,160,709	Headcount (FTE)			Pension Fund Assets	\$128,488,000
<b>TOTAL OTHER REVENUES</b>	<b>\$6,263,676</b>	Benefits			OPEB Actuarial Liability	\$70,335,321
<b>TOTAL REVENUES</b>	<b>\$55,104,931</b>	Wages			OPEB Fund Assets	\$2,539,522
Notes						

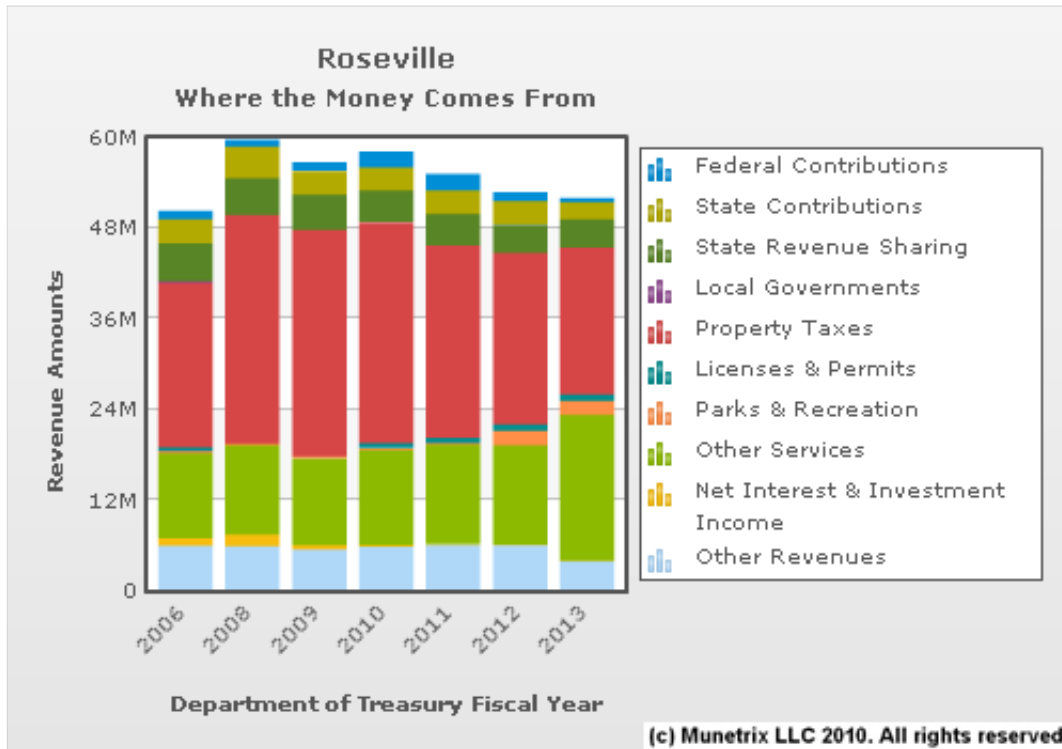
### Debt per Capita

Debt Item	2010	2011	2012	2013
Bonds & contracts payable	\$0	\$299	\$276	\$276
Capital leases	\$0	\$0	\$0	\$0
Other contractual debt	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$299</b>	<b>\$276</b>	<b>\$276</b>

Debt Item	2010	2011	2012	2013
Employee compensated absences	\$0	\$68	\$66	\$66
Landfill closure & postclosure care	\$0	\$0	\$0	\$0
Uninsured losses	\$0	\$0	\$0	\$0
Other claims & contingencies	\$0	\$0	\$0	\$0

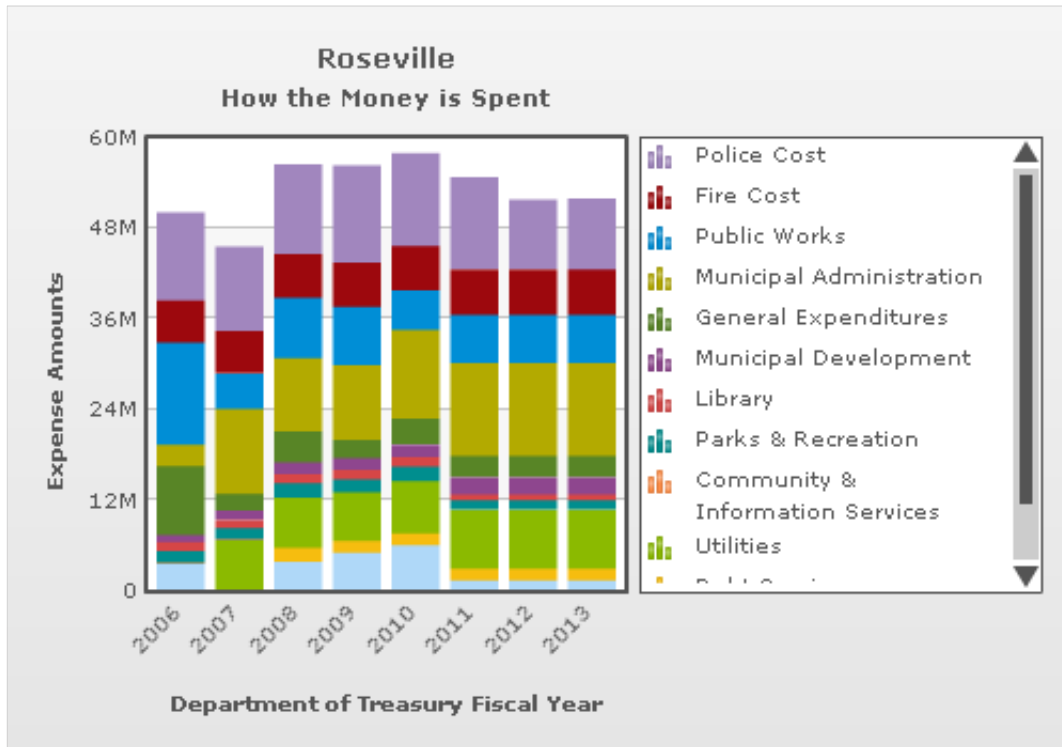
Debt Item	2010	2011	2012	2013
Total Long-term debt	\$0	\$367	\$342	\$342





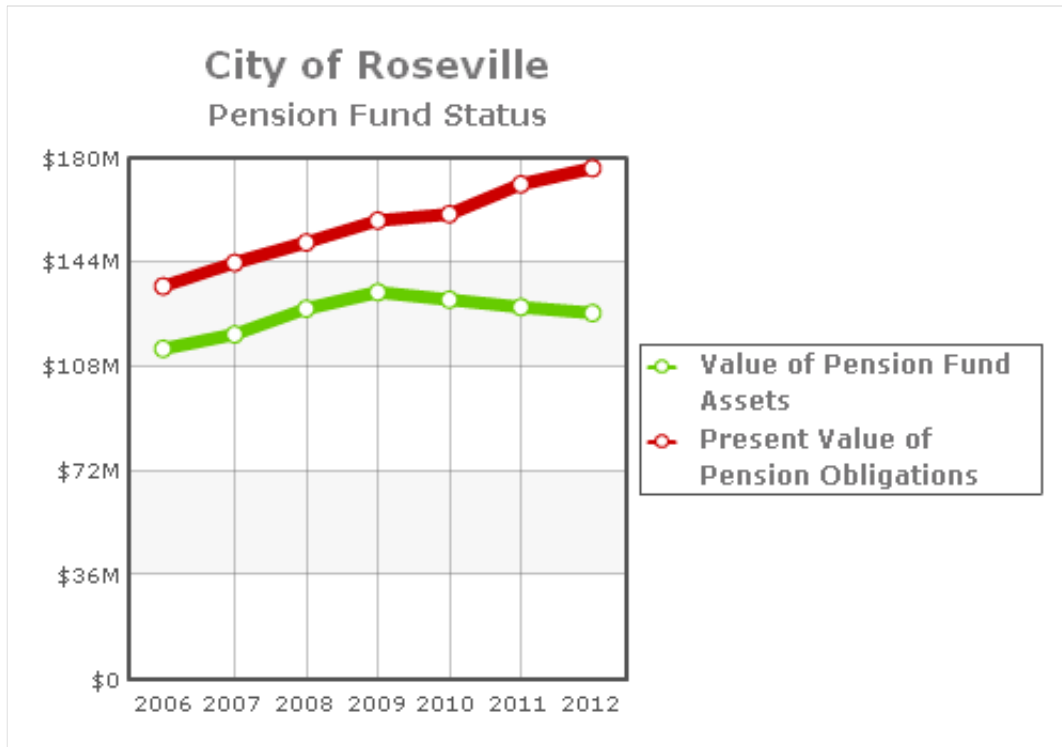
**Why it Matters:** Revenue is generated from the tax dollars we receive from residents and businesses which are generated from our millage rate multiplied by property valuations. Revenue is also generated from other sources such as State and Federal grants, permits, fees, water and sewer charges, parking fees and citations. (n036)

**Notes About the Data:** Total expenses have been loaded from the F65 forms that each municipality files with the State of Michigan. **Total expenses include:** General Fund, Other Government Funds, Enterprise and Component Unit Funds. For F65 purposes, the Department of Treasury defines the Fiscal Year End (FYE) as June 30. Therefore, communities that have a FYE of July - December will not have their F65 data released until the next year. Because of this, some local unit data is one year more advanced than others based on their FYE. For comparison purposes, Fiscal Years are always synched in Munetrix regardless of a community actual Year End. (n016)



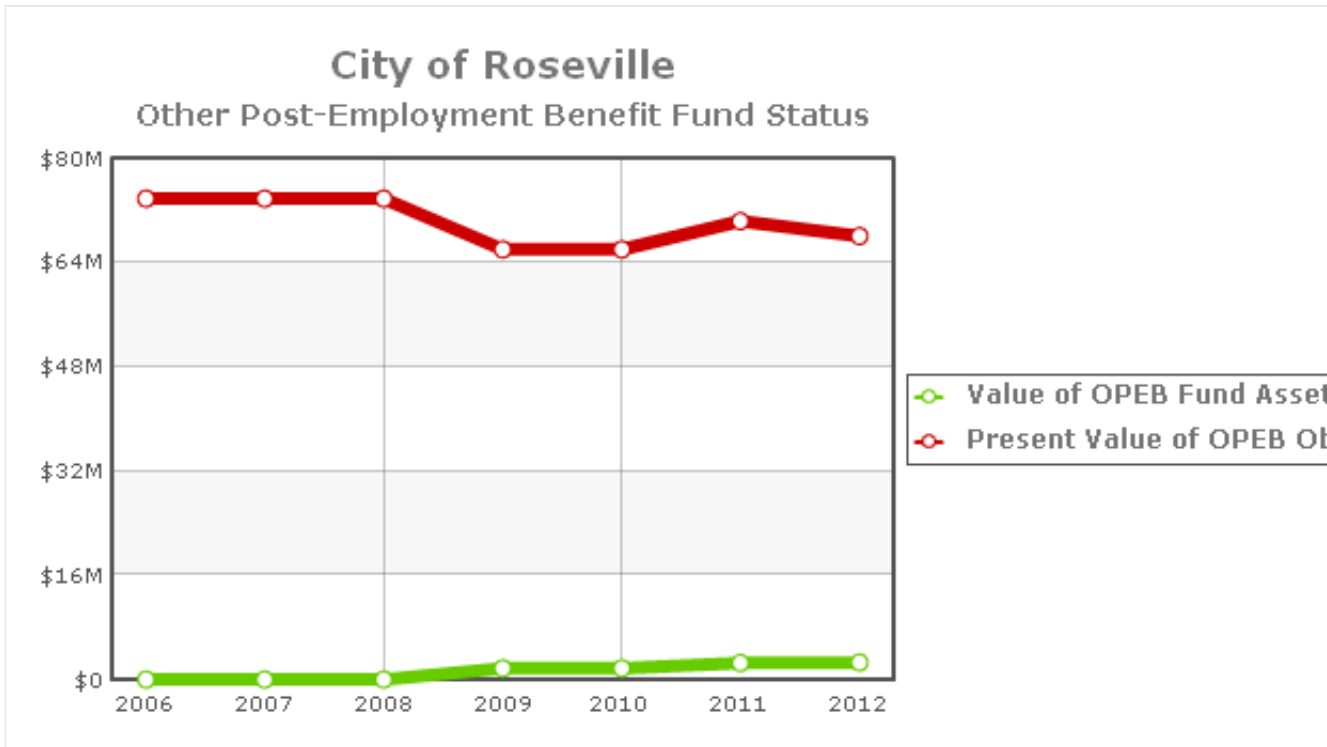
**Why it Matters:** Just like you, expenses pay the bills. As a service provider for the community, expenses cover the costs associated with running the government and keeping the city clean, safe and to maintain the quality of life we enjoy as residents. (n037)

**Notes About the Data:** Total expenses have been loaded from the F65 forms that each municipality files with the State of Michigan. **Total expenses include:** General Fund, Other Government Funds, Enterprise and Component Unit Funds. For F65 purposes, the Department of Treasury defines the Fiscal Year End (FYE) as June 30. Therefore, communities that have a FYE of July - December will not have their F65 data released until the next year. Because of this, some local unit data is one year more advanced than others based on their FYE. For comparison purposes, Fiscal Years are always synched in Munetrix regardless of a community actual Year End. (n016)



**Why it Matters:** Unfunded pensions and unfunded retiree health care as shown here are determined based on actuarial assessments of asset values and long-term liabilities. Even a "fully-funded" pension system according to annual required contributions (ARC) could be underfunded in a given year, depending on market conditions. (n031)

**Notes About the Data:** This information is generally found in the footnote disclosures of your municipality's annual financial statements; it is also available in your community's actuarial valuations. (n033)



**Why it Matters:** Unfunded pensions and unfunded retiree health care as shown here are determined based on actuarial assessments of asset values and long-term liabilities. Even a "fully-funded" pension system according to annual required contributions (ARC) could be underfunded in a given year, depending on market conditions. (n031)

**Notes About the Data:** This information is generally found in the footnote disclosures of your municipality's annual financial statements; it is also available in your community's actuarial valuations. (n033)



## Dashboard For City of Roseville

[View details in the Citizens' Guide](#)

<b>Fiscal Stability</b>			
	FY 2010	FY 2011	Progress
Annual General Fund expenditures per capita	\$823	\$789	↑
Fund balance as % of annual General Fund expenditures	24%	20%	↓
Other Post Employment Benefits % Funded	2.6%	3.6%	↑
Pension % Funded	82%	75%	↓
Debt burden per capita	\$0	\$0	↔
<b>Economic Strength</b>			
	FY 2010	FY 2011	Progress
Residential Property Foreclosures	0	0	↔
<b>Public Safety</b>			
	2010	2011	Progress
Crimes against persons per thousand residents	24	23	↑
Crimes against property per thousand residents	64	69	↓
Crimes against society per thousand residents	20	17	↑
Other crimes per thousand residents	11	7	↑
Traffic crashes non-injury	1,395	1,454	↓
Traffic crashes injuries or fatalities	420	388	↑
Taxable Value per Sworn Police Officer (per \$100K)	\$0	\$0	↔
<b>Quality of Life</b>			
	FY 2010	FY 2011	Progress
Acres of park per thousand residents	0%	0%	↔
Percent of General Fund budget committed to arts culture and recreation	%	%	↓
<b>School District Enrollment</b>			
	2010	2011	Progress
Fraser Public Schools	4,928	5,088	↑
Roseville Community Schools	5,877	5,507	↓