

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 59, 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.

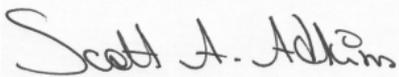
Included with this letter are the required documents for City of Roseville's:

- Citizen's Guide to Finances
- Performance Dashboard
- Debt Service Report
- Projected Budget Report

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,



Scott A. Adkins
City Manager

Michigan Department of Treasury
(Recreated) 4886 (Rev 07-13)

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

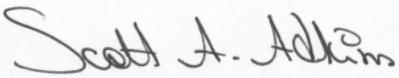
Issued under authority of 2013 Public Act 59. Filing is mandatory to qualify for payments.

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, a Debt Service Report, and a Projected Budget Report as required by 2013 Public Act 59. The Citizen's Guide, Performance Dashboard, Debt Service Report, 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, Performance Dashboard, Debt Service Report, and Projected Budget Report.

City/village/township: This certification, along with a Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report, **must be received by October 1, 2013** to receive the October and December payments or on or before November 30, 2013 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, Performance Dashboard, Debt Service Report, and Projected Budget Report, **must be received by October 1, 2013** (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 502080		Contact E-Mail Address sadkins@roseville-mi.gov	
Contact Name Scott A. Adkins	Contact Title City Manager	Contact Phone Number 586-445-5410	Extension
Website Address, if reports are available online http://munetrix.com/sections/data/municipal.php?MuniID=187&Type=City			
PART 2: CERTIFICATION			
<i>In accordance with 2013 Public Act 59, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a Citizen's Guide, Performance Dashboard, Debt Service Report, 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, Debt Service Report, 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) Scott A. Adkins	
Title City Manager		Date September 12, 2013	

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**
If you are unable to submit via e-mail, fax to (517) 335-3298 or 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	Citizens Guide Received	
	Performance Dashboard Received	
	Debt Service Report Received	
	Projected Budget Report Received	

General Info

Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Roseville	City	June	47,299	(586) 445-5410	www.roseville-mi.gov

Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	Operating Millage	General Fund Revenues	General Fund Expenditures	Available Fund Balance	Taxable Value
2014	Budget	2	47,299	22.8494	\$33,125,346	\$33,125,346	\$4,322,177	\$852,274,360
2013	Unaudited	2	47,299	22.8494	\$34,254,002	\$34,290,610	\$4,322,277	\$910,430,484
2012	Historic	2	47,299	22.8494	\$33,152,033	\$36,185,982	\$4,312,177	\$917,146,432
2011	Historic	1	47,299	13.6601	\$36,058,221	\$38,065,405	\$7,205,304	\$1,031,125,453
2010	Historic	2	47,299	13.6601	\$38,994,671	\$41,559,030	\$8,643,180	\$1,172,879,816
2009	Historic	2	46,765	13.6601	\$39,452,956	\$40,832,900	\$10,134,916	\$1,322,585,943



2014 General Notes:

The city experienced a 6.47% decrease in taxable value for the 2013-2014 budget year. The city assessor expects the decrease to continue for 2014-2015 by another 1-3% before stabilizing in the 2015-2016 budget year. **2013 General Notes:**

- The assessor expects housing values to decline anywhere from 2%-3% for 14-15 fiscal year.
- Property values are projected to depreciate from \$.853 Billion to \$.835 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.

2012 General Notes:

- Property Values will continue to decline from 6-8%.
- Most other revenues to remain static.
- Expense deductions expected at current contracts expire.
- All employment contracts expired 6/30/2012. Only Police and Fire are unsettled as of Sept 2012. All units that have settled have taken reductions of 15-23% in pay and/or benefits.

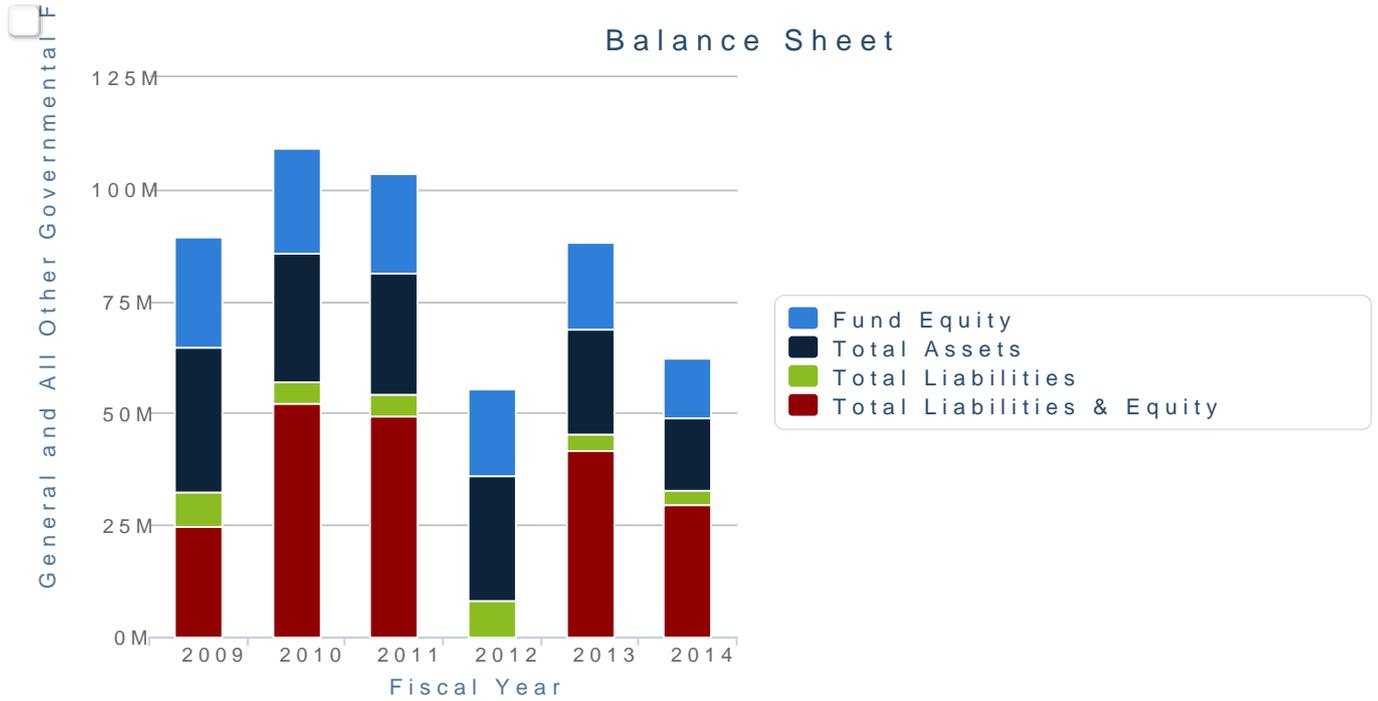
- Capital out lay for 2012-2013 was reduced to under 100,000 for all but roads.

Financial Statement

Including General Fund and All Other Governmental Funds but excludes Enterprise and Component Unit funds

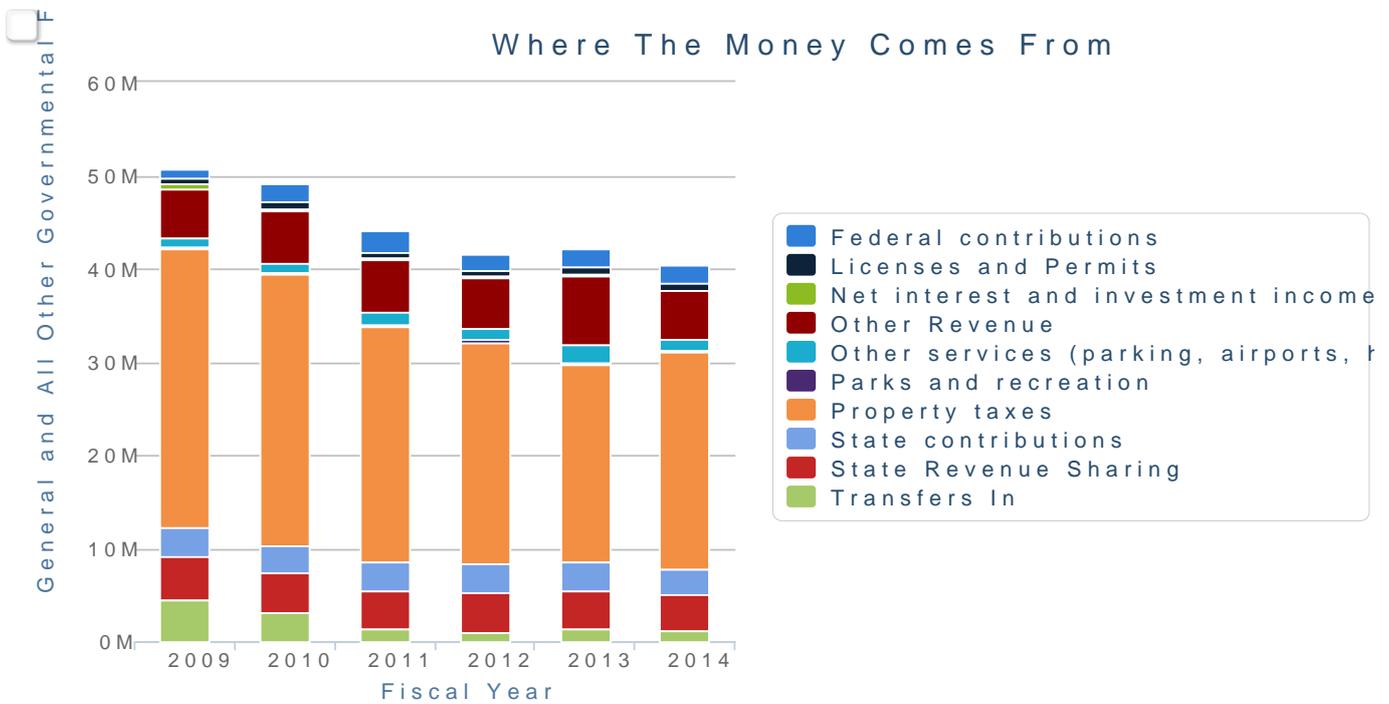
Balance Sheet

Category Name	2014	2013	2012	2011	2010	2009
Fund Equity	\$13,253,496	\$19,060,449	\$19,494,045	\$22,094,298	\$23,448,454	\$24,647,223
Total Assets	\$16,287,685	\$23,474,965	\$27,683,984	\$27,152,456	\$28,544,190	\$32,335,884
Total Liabilities	\$3,034,189	\$3,671,415	\$8,189,939	\$5,058,158	\$5,095,736	\$7,688,661
Total Liabilities & Equity	\$29,541,181	\$41,792,313		\$49,246,754	\$51,992,644	\$24,647,223



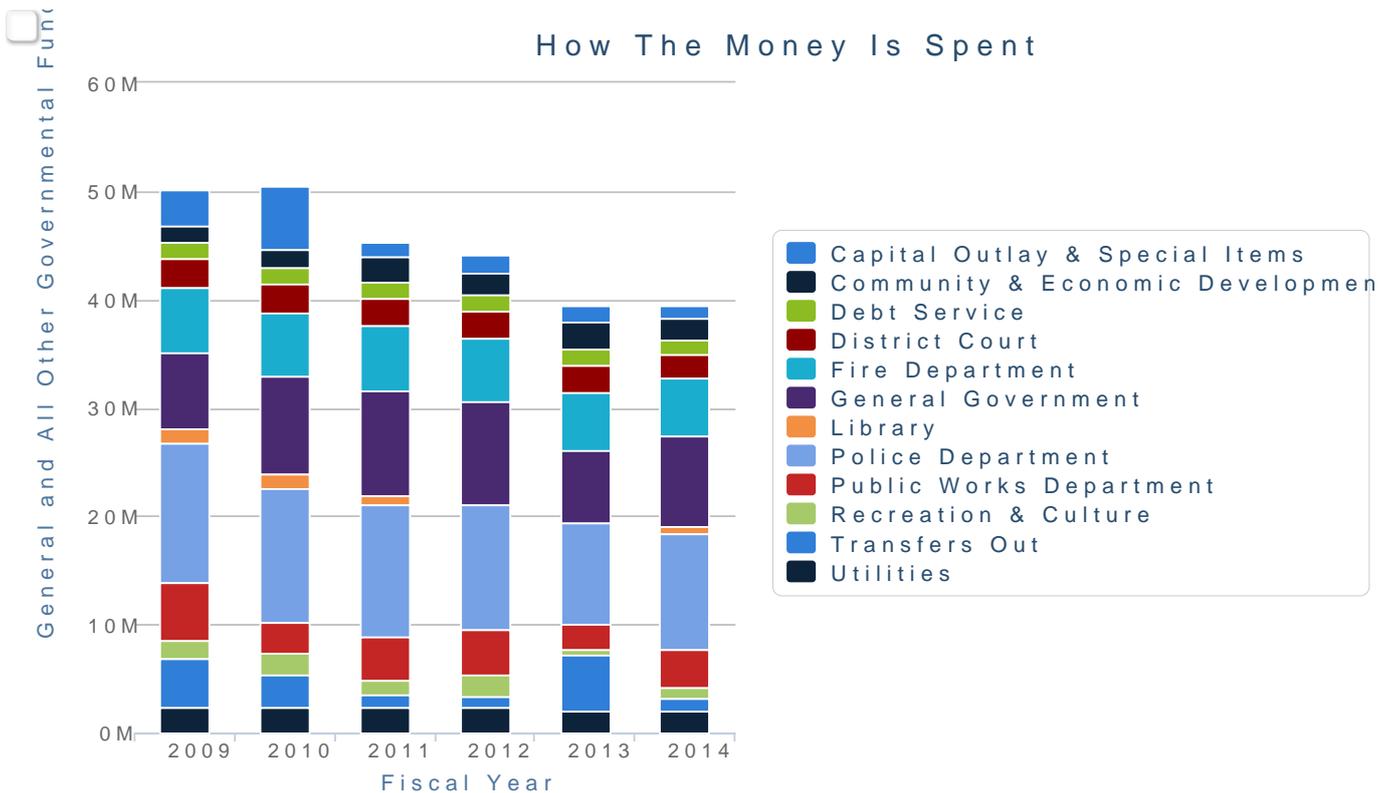
Revenues

Category Name	2014	2013	2012	2011	2010	2009
Federal contributions	\$2,031,767	\$2,002,252	\$1,563,206	\$2,211,657	\$2,094,407	\$1,157,498
Licenses and Permits	\$656,886	\$851,514	\$769,854	\$715,046	\$676,685	\$542,984
Net interest and investment income	\$88,468	\$41,647	\$3,881	\$96,301	\$186,550	\$500,576
Other Revenue	\$5,247,982	\$7,517,112	\$5,613,178	\$5,712,632	\$5,609,064	\$5,267,822
Other services (parking, airports, housing, etc.)	\$1,099,612	\$1,795,393	\$1,164,218	\$1,196,970	\$929,305	\$877,402
Parks and recreation	\$210,419	\$369,609	\$310,969	\$229,049	\$223,998	\$204,414
Property taxes	\$23,297,672	\$21,076,054	\$23,695,621	\$25,360,418	\$29,120,436	\$29,913,843
State contributions	\$2,825,772	\$3,075,962	\$3,176,732	\$3,075,962	\$3,070,026	\$3,132,914
State Revenue Sharing	\$3,805,558	\$4,206,770	\$4,132,761	\$4,142,497	\$4,142,497	\$4,657,631
Transfers In	\$1,162,925	\$1,265,889	\$1,029,625	\$1,265,889	\$3,144,600	\$4,517,328
Total	\$40,427,062	\$42,202,202	\$41,460,045	\$44,006,421	\$49,197,568	\$50,772,412



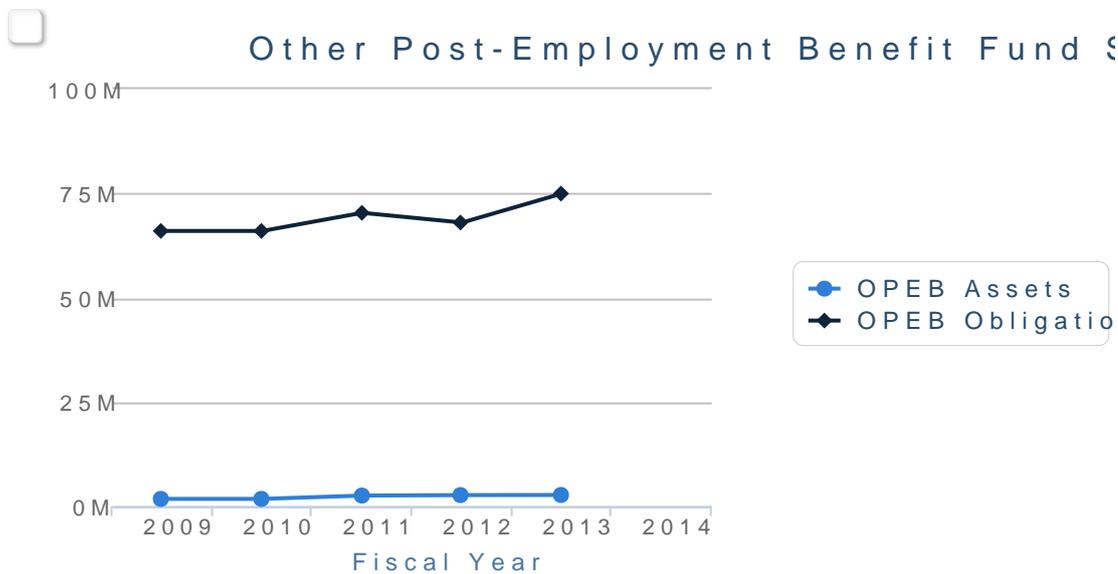
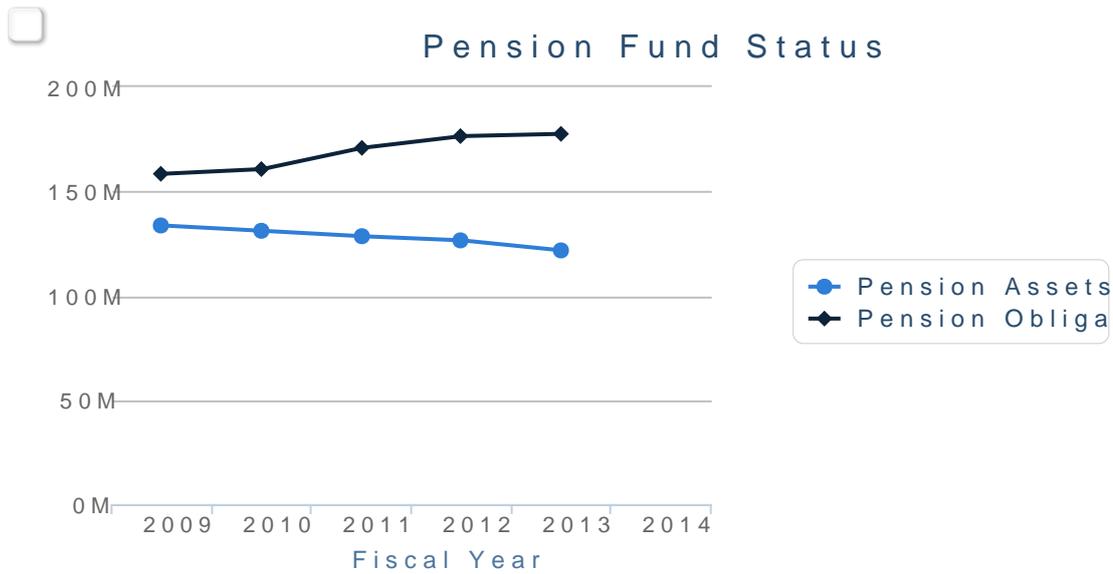
Expenses

Category Name	2014	2013	2012	2011	2010	2009
Capital Outlay & Special Items	\$1,245,778	\$1,383,413	\$1,656,428	\$1,431,564	\$5,754,947	\$3,271,772
Community & Economic Development	\$1,989,398	\$2,564,487	\$1,884,141	\$2,286,081	\$1,651,285	\$1,562,033
Debt Service	\$1,334,456	\$1,503,096	\$1,577,156	\$1,533,467	\$1,557,908	\$1,556,466
District Court	\$2,210,677	\$2,502,306	\$2,558,709	\$2,540,360	\$2,704,343	\$2,693,826
Fire Department	\$5,236,568	\$5,431,787	\$5,721,172	\$6,017,509	\$5,856,897	\$5,875,372
General Government	\$8,462,677	\$6,544,938	\$9,582,063	\$9,724,736	\$9,036,756	\$7,157,030
Library	\$686,314	\$0	\$49,037	\$788,666	\$1,279,625	\$1,260,923
Police Department	\$10,591,143	\$9,479,673	\$11,553,862	\$12,170,625	\$12,287,309	\$12,819,691
Public Works Department	\$3,510,437	\$2,265,963	\$4,171,346	\$4,033,956	\$2,922,252	\$5,437,360
Recreation & Culture	\$1,086,398	\$514,337	\$1,895,292	\$1,248,415	\$1,925,185	\$1,718,698
Transfers Out	\$1,106,320	\$5,154,860	\$1,034,354	\$1,271,308	\$3,149,172	\$4,522,978
Utilities	\$2,013,598	\$2,054,960	\$2,376,738	\$2,313,890	\$2,270,658	\$2,259,228
Total	\$40,427,062	\$42,202,202	\$41,460,045	\$44,006,421	\$49,197,568	\$50,772,412



Supplementary Information (Pension / OPEB)

Category Name	2014	2013	2012	2011	2010	2009
Pensions Actuarial Liability	N/A	\$177,577,714	\$176,500,000	\$170,862,000	\$160,689,090	\$158,416,936
Pension Fund Assets	N/A	\$121,682,335	\$126,500,000	\$128,488,000	\$131,095,165	\$133,644,174
OPEB Actuarial Liability	N/A	\$74,942,862	\$68,000,000	\$70,335,321	\$65,990,073	\$65,990,073
OPEB Fund Assets	N/A	\$2,681,375	\$2,650,000	\$2,539,522	\$1,742,055	\$1,742,055



Fund Equity Detail

Category Name	2014	2013	2012	2011	2010	2009
Assigned			\$2,705,872			
Committed			\$2,607,210			
Designated	\$4,742,919	\$4,272,281		\$7,906,704	\$6,360,405	\$6,213,137
Nonspendable			\$385,672			
Reserved / Restricted	\$6,227,937	\$10,241,488		\$10,382,310	\$2,229,126	\$3,186,557
Restricted			\$10,755,295			
Unassigned/Unrestricted			\$3,039,996			
Undesignated / Unreserved / Unrestricted	\$2,282,639	\$4,546,680		\$3,805,284	\$14,858,923	\$15,247,529

Fiscal Stability

	FY 2011	FY 2012	Progress	Target
Annual General Fund expenditures per capita	\$805	\$765	↑	\$805
Fund balance as % of annual General Fund expenditures	18.9%	11.9%	↓	19%
Other Post Employment Benefits % Funded	3.6%	3.9%	↑	3.6%
Pension % Funded	75.2%	71.7%	↓	69%
Debt burden per capita	\$299	\$299	↔	\$299

Economic Strength

	FY 2011	FY 2012	Progress	Target
Residential Property Foreclosures	0	0	↔	-

Public Safety

	2010	2011	Progress	Target
Crimes against persons per thousand residents	24	23.2	↑	23
Crimes against property per thousand residents	63.5	69.1	↓	69
Crimes against society per thousand residents	19.7	17.3	↑	17
Other crimes per thousand residents	10.7	7.3	↑	7.3
Taxable Value per Sworn Police Officer (per \$100K)	\$0	\$0	↔	-

Quality of Life

	FY 2011	FY 2012	Progress	Target
Acres of park per thousand residents	0	0	↔	-
Percent of General Fund budget committed to arts culture and recreation	2.6%	2.1%	↓	3.3%

Traffic Safety

	FY 2011	FY 2012	Progress	Target
Traffic crashes non-injury	1,454	1,289	↑	929
Traffic crashes injuries or fatalities	388	374	↑	251

School District Enrollment

	2012	2013	Progress	Target
Fraser Public Schools	5,251	5,321	↑	-
Roseville Community Schools	5,294	5,183	↓	-