

## City Summary Budget Statement

The purpose of this report is to provide summary 2023 budget information concerning the City of Roseau to interested citizens. The budget is published in accordance with MN Statutes Sec. 471.6965. The budget is not complete, the complete budget may be examined at the City Clerk's Office, 121 Center Street, E. Suite 202, Roseau, MN. The City Council approved this budget on December 5th, 2022.

**Table 1**  
**Governmental Funds 2023 Adopted Budget**

Budgeted Governmental Funds	2021 Actual	2022 Budget	2023 Adopted
<b>Revenues</b>			
Property Taxes	\$ 1,106,964	\$ 1,070,227	\$ 1,123,738
Special Assessments	\$ 87,000	\$ 50,000	\$ 50,000
Licenses & Permits	\$ 52,875	\$ 31,100	\$ 31,800
<b>Intergovernmental Revenues</b>			
Federal	\$ -	\$ -	\$ 237,500
State	\$ 1,986,284	\$ 1,369,958	\$ 1,038,855
County	\$ -	\$ -	\$ -
Other Local Units	\$ -	\$ -	\$ -
Charges for Services	\$ 272,644	\$ 223,307	\$ 227,307
Fines and Forfeits	\$ 9,215	\$ 15,500	\$ 10,500
Interest on Investments	\$ 21,779	\$ 30,000	\$ 15,000
Miscellaneous	\$ 171,559	\$ 122,500	\$ 153,000
<b>Total Revenues</b>	<b>\$ 3,708,320</b>	<b>\$ 2,912,592</b>	<b>\$ 2,887,700</b>
<b>Other Financing Sources</b>			
Proceeds from Borrowing	\$ 525,000	\$ 525,000	\$ -
Transfers from Other Funds	\$ 763,071	\$ 756,000	\$ 727,000
	\$ 4,996,391	\$ 4,193,592	\$ 3,614,700
<b>Expenditures</b>			
<b>Current</b>			
General Government	\$ 340,293	\$ 400,753	\$ 400,590
Public Safety	\$ 1,382,541	\$ 1,299,611	\$ 1,421,534
Streets & Highways	\$ 552,437	\$ 1,368,557	\$ 533,258
Sanitation/Health	\$ 754	\$ 11,600	\$ 11,600
Culture & Recreation	\$ 739,173	\$ 776,593	\$ 845,083
Urban & Econ Dev & Housing	\$ 1,413,438	\$ 63,031	\$ 107,699
Airport & Miscellaneous	\$ 286,508	\$ 201,868	\$ 562,793
<b>Total Current Expenditures</b>	<b>\$ 4,715,144</b>	<b>\$ 4,122,013</b>	<b>\$ 3,882,557</b>
<b>Other Financing Uses</b>			
Transfers to Other Funds	\$ (273,036)	\$ -	\$ -
<b>Increase (Decrease) in Fund Balance</b>	<b>\$ 8,211</b>	<b>\$ 71,579</b>	<b>\$ (267,857)</b>
<b>Property Tax Levy Requirements to Fund this Budget</b>	<b>\$ 1,049,242</b>	<b>\$ 1,070,227</b>	<b>\$ 1,123,738</b>

**Table 2**  
**Enterprise Funds 2023 Adopted Budget**

	<u>Adopted 2023 Budget</u>					<u>2023</u>	<u>2022</u>
	<u>Water</u>	<u>Sewer</u>	<u>Liquor</u>	<u>Garbage</u>	<u>Electric</u>	<u>Adopted Budget</u>	<u>Budget</u>
<b>Sales and Cost of Sales</b>							
Sales			\$ 2,185,300		\$ 4,144,946	\$ 6,330,246	\$ 5,841,300
Cost of Sales			\$ 1,625,250		\$ 3,044,500	\$ 4,669,750	\$ 4,365,000
Gross Profit			\$ 560,050		\$ 1,100,446		
<b>Operating Revenues</b>							
Charges for Services	\$ 443,867	\$ 366,000		\$ 493,920	\$ 47,000	\$ 1,350,787	\$ 1,302,500
Total Gross Profit and Operating Revenues	\$ 443,867	\$ 366,000	\$ 560,050	\$ 493,920	\$ 1,147,446	\$ 3,011,283	\$ 2,778,800
<b>Operating Expenses</b>							
Personnel Services	\$ 198,225	\$ 192,756	\$ 204,457	\$ 276,597	\$ 139,736	\$ 1,011,771	\$ 928,958
Contractual Services	\$ 40,632	\$ 32,212	\$ 35,092	\$ 117,096	\$ 229,512	\$ 454,544	\$ 520,426
Materials & Supplies	\$ 125,250	\$ 55,100	\$ 17,450	\$ 55,120	\$ 205,500	\$ 458,420	\$ 355,350
Heat, Light & Power	\$ 39,500	\$ 17,000	\$ 12,000	\$ 8,000	\$ 13,000	\$ 89,500	\$ 83,500
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 403,607	\$ 297,068	\$ 268,999	\$ 456,813	\$ 587,748	\$ 2,014,235	\$ 1,888,234
Operating Income (Loss)	\$ 40,260	\$ 68,932	\$ 291,051	\$ 37,107	\$ 559,698	\$ 997,048	\$ 890,566
<b>Nonoperating Revenues (Expenses)</b>							
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Fiscal Charges	\$ 12,000	\$ 2,000	\$ (32,000)	\$ 2,000	\$ (11,000)	\$ (27,000)	\$ (6,000)
Total Nonoperating Revenues (Expenses)	\$ 12,000	\$ 2,000	\$ (32,000)	\$ 2,000	\$ (11,000)	\$ (27,000)	\$ (6,000)
Income (Loss) before Transfers	\$ 52,260	\$ 70,932	\$ 259,051	\$ 39,107	\$ 548,698	\$ 970,048	\$ 884,566
Transfers In (Out)	\$ (37,000)	\$ (35,000)	\$ (200,000)	\$ (45,000)	\$ (410,000)	\$ (727,000)	\$ (756,000)
Net Income (Loss)	\$ 15,260	\$ 35,932	\$ 59,051	\$ (5,893)	\$ 138,698	\$ 243,048	\$ 164,566