

## City Summary Budget Statement

The purpose of this report is to provide summary 2026 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 1st, 2025.

**Table 1**  
**Governmental Funds 2026 Adopted Budget**

Budgeted Governmental Funds	2024 Actual	2025 Budget	2026 Adopted
<b>Revenues</b>			
Property Taxes	\$ 1,162,244	\$ 1,215,323	\$ 1,251,782
Special Assessments	\$ 75,898	\$ 35,000	\$ 30,000
Licenses & Permits	\$ 47,457	\$ 36,300	\$ 33,800
Intergovernmental Revenues			
Federal	\$ 615,394	\$ 3,613,234	\$ 5,249,654
State	\$ 1,395,052	\$ 3,796,032	\$ 1,363,773
County	\$ -	\$ -	\$ -
Other Local Units	\$ -	\$ -	\$ -
Charges for Services	\$ 233,740	\$ 264,708	\$ 284,708
Fines and Forfeits	\$ 9,494	\$ 7,800	\$ 7,800
Interest on Investments	\$ 145,255	\$ 75,000	\$ 75,000
Miscellaneous	\$ 103,005	\$ 138,500	\$ 99,500
Total Revenues	\$ 3,787,539	\$ 9,181,897	\$ 8,396,017
<b>Other Financing Sources</b>			
Proceeds from Borrowing	\$ -	\$ -	\$ -
Transfers from Other Funds	\$ 793,071	\$ 793,000	\$ 793,000
	\$ 4,580,610	\$ 9,974,897	\$ 9,189,017
<b>Expenditures</b>			
Current			
General Government	\$ 447,620	\$ 585,972	\$ 494,157
Public Safety	\$ 1,470,684	\$ 1,579,672	\$ 1,592,641
Streets & Highways	\$ 619,962	\$ 4,915,085	\$ 933,652
Sanitation/Health	\$ 10,232	\$ 4,600	\$ 4,600
Culture & Recreation	\$ 1,251,833	\$ 3,225,452	\$ 2,755,558
Urban & Econ Dev & Housing	\$ 73,973	\$ 84,563	\$ 78,308
Airport & Miscellaneous	\$ 572,910	\$ 166,773	\$ 4,019,114
Total Current Expenditures	\$ 4,447,214	\$ 10,562,117	\$ 9,878,030
<b>Other Financing Uses</b>			
Transfers to Other Funds	\$ -	\$ -	\$ -
<b>Increase (Decrease) in Fund Balance</b>	\$ 133,396	\$ (587,220)	\$ (689,013)
<b>Property Tax Levy Requirements to Fund this Budget</b>	\$ 1,157,450	\$ 1,215,323	\$ 1,251,782

**Table 2  
Enterprise Funds 2026 Adopted Budget**

	Adopted 2026 Budget					2026	2025
	<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			\$ 2,210,450		\$ 4,700,809	\$ 6,911,259	\$ 6,815,274
Cost of Sales			\$ 1,585,725		\$ 3,361,808	\$ 4,947,533	\$ 4,872,517
Gross Profit			\$ 624,725		\$ 1,339,001		
<b>Operating Revenues</b>							
Charges for Services	\$ 537,638	\$ 368,998		\$ 635,474	\$ 47,000	\$ 1,589,110	\$ 1,452,785
Total Gross Profit and Operating Revenues	\$ 537,638	\$ 368,998	\$ 624,725	\$ 635,474	\$ 1,386,001	\$ 3,552,836	\$ 3,395,542
<b>Operating Expenses</b>							
Personnel Services	\$ 220,352	\$ 213,584	\$ 260,771	\$ 317,757	\$ 131,223	\$ 1,143,687	\$ 1,059,656
Contractual Services	\$ 71,465	\$ 52,500	\$ 44,450	\$ 150,950	\$ 327,467	\$ 646,832	\$ 747,485
Materials & Supplies	\$ 224,710	\$ 70,560	\$ 13,150	\$ 136,335	\$ 184,200	\$ 628,955	\$ 565,299
Heat, Light & Power	\$ 39,250	\$ 16,000	\$ 12,000	\$ 6,000	\$ 11,000	\$ 84,250	\$ 83,250
Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Expenses	\$ 555,777	\$ 352,644	\$ 330,371	\$ 611,042	\$ 653,890	\$ 2,503,724	\$ 2,455,690
Operating Income (Loss)	\$ (18,139)	\$ 16,354	\$ 294,354	\$ 24,432	\$ 732,111	\$ 1,049,112	\$ 939,852
<b>Nonoperating Revenues (Expenses)</b>							
Interest Earnings & Rental Income	\$ 15,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 17,000	\$ 16,500
Interest and Fiscal Charges	\$ -	\$ -	\$ (50,000)	\$ -	\$ (14,000)	\$ (64,000)	\$ (59,000)
Total Nonoperating Revenues (Expenses)	\$ 15,000	\$ 2,000	\$ (50,000)	\$ -	\$ (14,000)	\$ (47,000)	\$ (42,500)
Income (Loss) before Transfers	\$ (3,139)	\$ 18,354	\$ 244,354	\$ 24,432	\$ 718,111	\$ 1,002,112	\$ 897,352
Transfers In (Out)	\$ (37,000)	\$ (35,000)	\$ (220,000)	\$ (45,000)	\$ (420,000)	\$ (757,000)	\$ (757,000)
Net Income (Loss)	\$ (40,139)	\$ (16,646)	\$ 24,354	\$ (20,568)	\$ 298,111	\$ 245,112	\$ 140,352