

# MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM INSTRUCTIONS

Minnesota Statute § 6.745 requires all Minnesota cities and counties to provide summary budget data to the Office of the State Auditor at the time they approve their budgets. This information helps state policymakers identify overall trends in revenue and spending decisions. It also can help local officials compare their own budget trends with the trends of similar entities.

In an effort to make reporting easier and more convenient, the Office of the State Auditor has put the Minnesota Summary Budget Data Form online. You can access the online reporting form by visiting the State Auditor's website at <https://www.auditor.state.mn.us/safes/>. Your User ID and Password will give you access to only your reporting information.

Please submit the information to this office by **January 31**.

If you have questions or require assistance in completing this report, please do not hesitate to call Mr. Mark Albarado at (651) 282- 6114 or email him at [Mark.Albarado@osa.state.mn.us](mailto:Mark.Albarado@osa.state.mn.us). Thank you in advance for your cooperation.

## **Budget Data to be Included**

Local officials are asked to summarize their budget data for all **Governmental Funds** for which annual budgets are approved, including the general fund, special revenue funds, debt service funds, and capital projects funds. Please indicate at the top of the form which funds are included in the Summary Statement. If an annual budget is approved for a Governmental Fund, that budget should be reflected on the Summary Statement. Please do **not** include budget data for proprietary or fiduciary funds on the Summary Budget Data Form.

## **Budget Reporting Columns**

You will note there are two columns of budget data requested. The first column requests the previous year's original budget data as adopted in November or December of the year prior to the previous year. The second column requests the current year's budget data as adopted in November or December of the previous year. The City/County Summary Budget Reporting Form is pre-populated with the previous year's summary budget information, as submitted. If needed, the previous year's summary budget information may be updated when completing the City/County Summary Budget Reporting Form.

**MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM  
INSTRUCTIONS**

**INSTRUCTIONS FOR THE CLASSIFICATION OF REVENUES & EXPENDITURES**

**REVENUES**

**Property Taxes**

Report revenue from all general property tax levies. Include only your **net** property tax revenue that is to be paid directly by property owners. Metropolitan area counties should also include any revenue they expect to receive from the fiscal disparities pool. Do **not** include property tax aids and credits received from the state, and do **not** include special assessments and tax increments.

**Tax Increments**

Report revenue from tax increments on properties located within tax increment districts.

**All Other Taxes**

Report revenue from all other taxes, including gravel taxes, mortgage registry taxes, deed taxes, hotel/motel taxes, franchise taxes, sales and use taxes, etc.

**Special Assessments**

Report revenue from all special assessments on selected properties used to defray the cost of a specific improvement or service deemed to primarily benefit those properties.

**Licenses and Permits**

Report revenues received from business and non-business licenses. Revenues include building permits, dog licenses, etc.

**Federal Grants**

Report revenue from the federal government, including federally-funded Community Development Block Grants, other federal categorical aid grants, and federal revenue for other programs and projects.

**State General Purpose Aid**

Report revenue from the state that is intended for a general purpose and not designated by the state for a specific project or activity. Include Local Government Aid, County Program Aid, Market Value Credits and other general-purpose aids.

**State Categorical Aid**

Report revenue from the state that is designated by the state for a specific purpose, such as police and fire aid, income maintenance grants, social services grants, community health grants, state aid highway maintenance and construction grants, waste management grants, pollution control grants, etc.

**MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM  
INSTRUCTIONS**

**INSTRUCTIONS FOR THE CLASSIFICATION OF REVENUES** (continued)

**Grants From County and Other Local Governments**

Report revenues received from counties, townships, cities, etc. Do **not** include payments for services provided to other local governments.

**Charges for Services**

Report revenue for all service charges, such as facility rentals, township fire contracts, refuse collection fees, recreational fees, etc. **Do not include revenue collected for activities that are operated through a proprietary fund.**

**Fines and Forfeits**

Report revenue from penalties imposed for violation of laws and regulations or from sale of forfeited property or cash. Include your share of all court-imposed fines for violations.

**Interest on Investments**

Report revenue from earnings on investments including checking accounts, savings accounts, CDs, money market funds, Treasury Bonds, etc.

**Miscellaneous Revenue**

Report all other revenue that does not fall into one of the preceding categories, including gifts and contributions.

**Proceeds from Bond Sales**

Report the anticipated proceeds from expected bond sales.

**Other Financing Sources**

Report all budgeted other financing sources on this line, such as the proceeds from the sale of fixed assets. Do not include changes to fund balance.

**Transfers from Other Funds**

Report all budgeted transfers between the governmental funds summarized on this form and all non-budgeted funds and proprietary funds.

**MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM  
INSTRUCTIONS**

**INSTRUCTIONS FOR THE CLASSIFICATION OF EXPENDITURES**

For all expenditure categories listed under current expenditures, do **not** include expenditures for capital projects, building purchases, and other major construction projects. Expenditures for debt service principal, interest and fiscal charges should be separated from current expenditures. Also, do **not** include any expenditures that are made from proprietary funds or fiduciary funds.

**General Government**

Report expenditures for general administration, courts, elected officials (excluding the sheriff), veterans service officer, and planning and zoning. Do not include administration of departments that are listed separately on this form.

**Public Safety**

Report expenditures for police, sheriff, fire, emergency services, correctional services, coroner, building inspection and other public safety expenditures.

**Streets and Highways (exclude construction)**

Report expenditures for street and highway programs and services. Include expenditures for routine road maintenance (snow removal, sweeping, etc.), street lighting, and bridge maintenance and repair. Do **not** include street and highway **construction** expenditures.

**Sanitation**

Report expenditures for programs related to sanitation, solid waste disposal (including solid waste abatement programs such as recycling and consumer education on solid waste issues) in this category. Do not include sanitation activities that are funded through enterprise funds.

**Human Services**

Report expenditures related to human services activities, including income maintenance programs and social service programs.

**Health**

Report expenditures related to public health activities, including Disease Prevention and Control Services, Emergency Medical Care Services, Environmental Health Services, Family Health Services, Health Promotion Services, and Home Health Care Services.

**Culture and Recreation**

Report expenditures for programs associated with libraries, parks and playgrounds, and other recreational areas, including the cost of maintaining these public facilities.

**MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM  
INSTRUCTIONS**

**INSTRUCTIONS FOR THE CLASSIFICATION OF EXPENDITURES** (continued)

**Conservation of Natural Resources**

Report expenditures for rural ditch activities, Minnesota Extension Services, agricultural and forestry programs and services, weed inspection services, soil and water conservation services, etc.

**Urban Redevelopment, Economic Development and Housing**

Report expenditures related to economic and business development programs, job-training programs, urban redevelopment and housing programs.

**Miscellaneous Current Expenditures**

Report all other current expenditures that do not fall into one of the preceding categories.

**Debt Service - Principal**

Report all principal payments on indebtedness from the budgeted governmental funds.

**Interest and Fiscal Charges**

Report all interest and fiscal charges to be paid from the budgeted governmental funds.

**Streets and Highways Construction**

Report expenditures for road and bridge construction projects, including major rehabilitation and improvement projects for existing roads and bridges.

**Capital Outlay**

Report expenditures for all capital outlays that have been budgeted for the year. Include equipment, building purchases, and other major construction projects.

**Other Financing Uses**

Report all budgeted other financing uses on this line. Do not include changes to fund balance.

**Transfers to Other Funds**

Report all budgeted transfers between the governmental funds summarized on this form and all non-budgeted funds and proprietary funds.

**MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM  
INSTRUCTIONS**

**INSTRUCTIONS FOR THE CLASSIFICATION OF FUND BALANCE**

**General Fund Balance – Beginning Balance**

This is the amount used as the beginning fund balance when setting the budget.

**General Fund Balance – Ending Balance**

This is the projected fund balance at the end of the year.

**Increase (Decrease) in Fund Balance**

Report the budgeted increase or decrease in the fund balance for all budgeted funds. If the intention is to use a portion of the fund balance to finance projected expenditures, that should be reflected as a decrease in the fund balance. If the intention is to increase the fund balance, that should be reflected as an increase in the fund balance.

**OTHER ITEMS**

**Total Property Taxes – All Funds**

Report revenue from all general property tax levies. Include only the **net** property tax revenue that is to be paid directly by property owners. Do **not** include property tax aids and credits received from the state, and do **not** include special assessments and tax increments.

**Net Unrealized Gain (Loss) from Investments**

Report the net increase or decrease in the market value of investments held as of December 31 of the previous year.