

MINNESOTA CITY/COUNTY SUMMARY BUDGET DATA FORM INSTRUCTIONS

Please submit the information to this office by **January 31, 2024**.

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://safes.osa.state.mn.us>. Your User ID and Password will give you access to only your reporting information.

Data is saved only when you click on the "Previous" or "Next" buttons. After entering and finalizing the budget numbers you will need to click on the "Complete Form" button to submit the information. Once the information is submitted, you cannot make any changes to the form without contacting the Government Information Division.

If you have questions or require assistance in completing this form, please email the Government Information Division at GID.OSA@osa.state.mn.us or call (651) 297-3682. 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 (including those of blended component units), 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 three columns of budget data requested. The **first column** is pre-populated with the 2023 (prior year) original budget data as submitted last year. The **second column** is also pre-populated with the 2023 original budget data but should be changed as needed to reflect your 2023 final budget as amended. The inclusion of the second column is intended to give officials an opportunity to show any approved budget adjustments that may have occurred between the adoption of the 2023 budget in late 2022 and the close of the 2023 calendar year. The **third column** requests 2024 proposed budget data as adopted in November or December of 2023. There must be a value on each line of the 2023 final budget and 2024 proposed budget data column (either a zero or an amount budgeted for that category) before you can move to the next page.

**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
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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.