

STATE OF MINNESOTA

Office of the State Auditor



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Minnesota City Budgets

2011 Summary Budget Data
Together With
2010 Revised Summary Budget Data

Category Definitions

Cities reported budget data only for the Governmental Funds for which the city adopted annual budgets. Enterprise Funds, such as sewer and water utilities, are not included in this report.

Adopted Budgets for Governmental Funds

The Governmental Funds include the General Fund (GF), which is the general operating fund of the city; Special Revenue Funds (SR), which are funds established to record activity for a specific purpose; Debt Service Funds (DS), which are for the principal and interest payments on indebtedness; and Capital Project Funds (CP), which are used for major construction projects or acquisition of assets.

Governmental Revenues

Taxes. Cities receive revenues from several types of taxes. In addition to levying property taxes, cities generate revenues from local option taxes such as hotel/motel taxes, franchise taxes (public utilities), gambling taxes, gravel taxes, and sales and use taxes. Cities that have established tax increment financing (TIF) districts also receive tax increment revenue.

- *Property Taxes.* Property taxes are taxes levied on an assessed valuation of real and/or personal property by the city government. The budgeted property taxes category includes Fiscal Disparities.
- *Tax Increments.* Cities generate tax increment revenue when they establish TIF districts. In a TIF district, a city reserves the use of a portion of the property taxes collected from parcels in the district to pay the costs of development and redevelopment, rather than the general services of the city, county, and school district.
- *All Other Taxes.* This category of budgeted revenues accounts for taxes such as franchise taxes, hotel/motel taxes, sales and use taxes, and gravel taxes. Cities must receive legislative approval before enacting local option taxes, such as hotel/motel taxes and sales and use taxes. The revenues are generally dedicated to specific public facilities such as convention centers and arenas.

Special Assessments. These budgeted revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments. Cities also use special assessments for debt service payments.

Licenses and Permits. This category accounts for budgeted revenue derived from fees collected for the issuance of both business and non-business licenses and permits. These budgeted revenues reflect receipts from liquor licenses, cigarette licenses, pet licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

Intergovernmental Revenues. These are budgeted revenues received from other governments in the form of grants, entitlements, or shared revenues.

- **Federal Grants.** Federal grants include estimated amounts the city expects to receive from the Federal government for emergency preparedness, transit, highways, and urban redevelopment.
- **State General Purpose Aid.** Budgeted general purpose aid has no restrictions on its use and includes, among other things, Local Government Aid (LGA) and Market Value Credits.
- **State Categorical Aid.** Budgeted categorical aids are revenues received for a specific purpose, such as streets and highways, fire relief aid, and flood control. This category can fluctuate widely because some revenue sources commonly support capital projects that are short-term or cyclical in nature.
- **Grants from County/Other Local Units.** These are estimated revenues generally received from counties, other cities, and townships for their share of a capital project.

Charges for Services. These budgeted revenues reflect fees for activities of the governmental funds, such as rent of the city hall or community center, police and fire contracts, fire calls, recreation fees, and park dedication fees.

Fines and Forfeits. These budgeted revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

Interest on Investments. These budgeted revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds.

All Other Revenues. These are budgeted revenues that cannot be classified in one of the other categories. These revenues include refunds, reimbursements, donations, and lease payments.

Other Financing Sources

- **Proceeds from Bond Sales.** This amount reflects the anticipated proceeds from the sale of bonds.
- **Other Financing Sources.** The sale of fixed assets is included in this category.
- **Transfers from Other Funds.** This category reflects budgeted transfers of resources between funds. Examples include transfers from the General Fund to a Capital Projects Fund for authorized construction and transfers from an Enterprise Fund to the General Fund to finance General Fund expenditures.

Governmental Expenditures

Current Expenditures

Budgeted current expenditures include salaries and benefits, utilities, maintenance and repairs, as well as operating expenses such as fuel, supplies, and insurance.

- **General Government.** General government budgeted expenditures reflect the administration costs of city governments, including salaries of city officials and maintenance of buildings.
- **Public Safety.** These budgeted expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. Other protection includes building inspections, animal control, and flood control.
- **Streets and Highways.** These budgeted expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, street lighting, street cleaning, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.
- **Sanitation.** These budgeted expenditures reflect the costs of refuse collection and disposal, recycling, and weed and pest control. Some cities provide sanitation services through Enterprise Funds.
- **Human Services.** These budgeted expenditures are for activities designed to provide public assistance and institutional care for individuals economically unable to provide for themselves. Most human services are provided through the counties.
- **Health.** These budgeted expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.
- **Culture and Recreation.** These budgeted expenditures reflect the costs of libraries, park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, and organized recreation activities.
- **Conservation of Natural Resources.** These budgeted expenditures are for the conservation and development of natural resources. These include agricultural and forestry programs and services, weed inspection services, and soil and water conservation services.

- ***Economic Development and Housing.*** These budgeted expenditures are for development and redevelopment activities in blighted or otherwise economically-disadvantaged areas. Activities may include low-interest loans, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.
- ***All Other Current Expenditures.*** These are budgeted expenditures not classified elsewhere. Examples include airport expenditures, cemeteries, unallocated insurance, unallocated pension costs, and public transportation costs.

Capital Outlay

These budgeted expenditures include the purchase of equipment, machinery, and land; construction or permanent improvements of buildings; and street construction.

- ***Streets and Highways Capital Outlay.*** This category includes budgeted expenditures for road and bridge construction projects, including major rehabilitation and improvement projects for existing roads and bridges.
- ***All Other Capital Outlay.*** These budgeted expenditures include the purchase of equipment, machinery, and land, and the construction or permanent improvement of buildings.

Debt Service

- ***Principal.*** This category includes budgeted principal payments on bonded debt and budgeted principal payments for other long-term and short-term debt. (It does not include debt payments made by Enterprise Funds.)
- ***Interest and Fiscal Charges.*** This category includes all budgeted interest payments and fiscal charges paid in the Governmental Funds.

Other Financing Uses

- ***Financing Uses.*** These are anticipated refunding bond proceeds deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time and for remittance to other agencies.
- ***Transfers to Other Funds.*** This category reflects budgeted transfers of resources between funds. Examples include transfers from the General Fund to a Capital Projects Fund for authorized construction, and operating subsidies from the General Fund to an Enterprise Fund such as transit.

Other Information

Increase (Decrease) in Fund Balance. This category shows budgeted increases or decreases in the unreserved fund balance. If the city intends to add to the unreserved fund balance in 2011, that would be shown as an increase in the unreserved fund balance. If the city intends to use a portion of its unreserved fund balance to finance projected expenditures, it would be shown as a (decrease) in the unreserved fund balance.

Net Unrealized Gain or (Loss) from Investments. This shows the net increase or decrease in the market value of investments held as of December 31, 2010. This calculation is the difference between the market value of the investment on January 1 or when purchased, and the market value of the investment on December 31.

Total Property Tax Levy. Property taxes are taxes levied on an assessed valuation of real and/or personal property by the city government. The property tax levy is for all funds, including Enterprise Funds.

Name of City: Albert Lea

Adopted budgets for the following funds: GF: Yes No SR: Yes No DS: Yes No CP: Yes No

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$4,520,000	\$4,670,000	3.3%
Tax Increments	0	0	---
All Other Taxes	1,660,000	1,660,000	---
Special Assessments	0	0	---
Licenses and Permits	274,510	275,000	0.2%
Federal Grants	0	0	---
State General Purpose Aid	4,428,893	5,322,347	20.2%
State Categorical Aid	519,520	527,235	1.5%
Grants from County/Other Local Units	473,130	479,130	1.3%
Charges for Services	576,183	482,700	-16.2%
Fines and Forfeits	114,000	108,000	-5.3%
Interest on Investments	120,000	40,000	-66.7%
All Other Revenues	900,840	920,070	2.1%
Total Revenues	\$13,587,076	\$14,484,482	6.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	0	0	---
Total Revenues and Other Sources	\$13,587,076	\$14,484,482	6.6%
Current Expenditures			
General Government	\$1,524,212	\$1,495,150	-1.9%
Public Safety	5,352,587	5,617,421	4.9%
Streets and Highways (excluding Const.)	2,577,520	2,627,096	1.9%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	3,016,042	3,193,905	5.9%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	217,515	233,950	7.6%
All Other Current Expenditures	497,000	455,000	-8.5%
Total Current Expenditures	\$13,184,876	\$13,622,522	3.3%
Debt Service - Principal	17,500	8,500	-51.4%
Interest and Fiscal Charges	300	0	-100.0%
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	154,400	246,070	59.4%
Other Financing Uses	0	0	---
Transfers to Other Funds	230,000	230,000	---
Total Expenditures and Other Uses	\$13,587,076	\$14,107,092	3.8%

Name of City: Austin

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$3,900,000	\$4,134,000	6.0%
Tax Increments	516,166	532,254	3.1%
All Other Taxes	405,000	404,000	-0.2%
Special Assessments	143,500	376,978	162.7%
Licenses and Permits	405,450	420,125	3.6%
Federal Grants	0	0	--
State General Purpose Aid	7,149,564	7,809,757	9.2%
State Categorical Aid	434,554	499,152	14.9%
Grants from County/Other Local Units	254,968	254,968	--
Charges for Services	791,650	750,584	-5.2%
Fines and Forfeits	259,500	249,500	-3.9%
Interest on Investments	143,800	150,624	4.7%
All Other Revenues	1,992,685	2,548,445	27.9%
Total Revenues	\$16,396,837	\$18,130,387	10.6%
Proceeds from Bond Sales	0	0	--
Other Financing Sources	0	0	--
Transfers from Other Funds	302,100	63,000	-79.1%
Total Revenues and Other Sources	\$16,698,937	\$18,193,387	8.9%
Current Expenditures			
General Government	\$1,928,814	\$1,896,905	-1.7%
Public Safety	5,384,942	5,430,921	0.9%
Streets and Highways (excluding Const.)	3,561,722	3,575,750	0.4%
Sanitation	0	0	--
Human Services	0	0	--
Health	1,250	1,250	--
Culture and Recreation	3,536,210	3,546,281	0.3%
Conservation of Natural Resources	0	0	--
Economic Development & Housing	285,877	197,464	-30.9%
All Other Current Expenditures	306,741	262,928	-14.3%
Total Current Expenditures	\$15,005,556	\$14,911,499	-0.6%
Debt Service - Principal	482,000	672,355	39.5%
Interest and Fiscal Charges	261,081	234,533	-10.2%
Streets and Highways Capital Outlay	0	0	--
All Other Capital Outlay	785,300	2,160,000	175.1%
Other Financing Uses	0	0	--
Transfers to Other Funds	165,000	215,000	30.3%
Total Expenditures and Other Uses	\$16,698,937	\$18,193,387	8.9%

Name of City: Faribault

Adopted budgets for the following funds: GF: Yes SR: Yes DS: No CP: No

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$4,780,291	\$4,749,423	-0.6%
Tax Increments	334,132	132,139	-60.5%
All Other Taxes	682,240	681,740	-0.1%
Special Assessments	0	0	---
Licenses and Permits	328,700	418,755	27.4%
Federal Grants	2,369,329	2,205,267	-6.9%
State General Purpose Aid	4,772,748	4,272,748	-10.5%
State Categorical Aid	595,979	2,461,638	313.0%
Grants from County/Other Local Units	506,401	501,914	-0.9%
Charges for Services	2,634,866	2,513,790	-4.6%
Fines and Forfeits	169,000	166,000	-1.8%
Interest on Investments	258,000	144,200	-44.1%
All Other Revenues	473,845	476,621	0.6%
Total Revenues	\$17,905,531	\$18,724,235	4.6%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	147,297	5,000	-96.6%
Total Revenues and Other Sources	\$18,052,828	\$18,729,235	3.7%
Current Expenditures			
General Government	\$1,896,382	\$1,772,289	-6.5%
Public Safety	5,420,726	4,875,423	-10.1%
Streets and Highways (excluding Const.)	1,968,478	1,875,753	-4.7%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	3,779,717	3,540,113	-6.3%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	2,730,152	2,095,693	-23.2%
All Other Current Expenditures	702,636	721,790	2.7%
Total Current Expenditures	\$16,498,091	\$14,881,061	-9.8%
Debt Service - Principal	0	0	---
Interest and Fiscal Charges	0	0	---
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	1,647,482	4,022,100	144.1%
Other Financing Uses	0	0	---
Transfers to Other Funds	598,669	255,000	-57.4%
Total Expenditures and Other Uses	\$18,744,242	\$19,158,161	2.2%

Name of City: Farmington

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$9,236,323	\$9,688,907	4.9%
Tax Increments	0	90,000	---
All Other Taxes	0	0	---
Special Assessments	713,000	555,827	-22.0%
Licenses and Permits	437,805	431,455	-1.5%
Federal Grants	0	0	---
State General Purpose Aid	350,000	415,051	18.6%
State Categorical Aid	997,140	399,140	-60.0%
Grants from County/Other Local Units	10,000	1,086,450	10764.5%
Charges for Services	1,271,800	943,378	-25.8%
Fines and Forfeits	100,000	70,000	-30.0%
Interest on Investments	328,781	206,336	-37.2%
All Other Revenues	97,200	82,950	-14.7%
Total Revenues	\$13,542,049	\$13,969,494	3.2%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	1,500,000	360,000	-76.0%
Transfers from Other Funds	0	350,035	---
Total Revenues and Other Sources	\$15,042,049	\$14,679,529	-2.4%
Current Expenditures			
General Government	\$1,902,088	\$1,506,085	-20.8%
Public Safety	4,516,336	4,533,079	0.4%
Streets and Highways (excluding Const.)	1,793,864	1,699,218	-5.3%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	1,699,666	1,494,912	-12.0%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	107,890	116,487	8.0%
All Other Current Expenditures	0	0	---
Total Current Expenditures	\$10,019,844	\$9,349,781	-6.7%
Debt Service - Principal	2,723,077	2,820,095	3.6%
Interest and Fiscal Charges	1,607,716	1,494,945	-7.0%
Streets and Highways Capital Outlay	1,538,000	850,708	-44.7%
All Other Capital Outlay	54,000	54,000	---
Other Financing Uses	0	0	---
Transfers to Other Funds	868,132	374,673	-56.8%
Total Expenditures and Other Uses	\$16,810,769	\$14,944,202	-11.1%

Name of City: Hastings

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$11,504,491	\$11,264,000	-2.1%
Tax Increments	0	0	---
All Other Taxes	110,800	109,000	-1.6%
Special Assessments	1,185,000	1,005,000	-15.2%
Licenses and Permits	351,900	295,100	-16.1%
Federal Grants	2,500	2,100	-16.0%
State General Purpose Aid	0	0	---
State Categorical Aid	549,500	582,500	6.0%
Grants from County/Other Local Units	72,800	22,000	-69.8%
Charges for Services	3,465,990	3,885,787	12.1%
Fines and Forfeits	115,500	110,000	-4.8%
Interest on Investments	224,260	169,770	-24.3%
All Other Revenues	800	29,150	3543.8%
Total Revenues	\$17,583,541	\$17,474,407	-0.6%
Proceeds from Bond Sales	237,000	330,050	39.3%
Other Financing Sources	0	0	---
Transfers from Other Funds	856,389	1,623,071	89.5%
Total Revenues and Other Sources	\$18,676,930	\$19,427,528	4.0%
Current Expenditures			
General Government	\$2,147,606	\$2,111,934	-1.7%
Public Safety	6,906,777	6,991,017	1.2%
Streets and Highways (excluding Const.)	1,417,193	1,127,837	-20.4%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	2,453,068	2,364,292	-3.6%
Conservation of Natural Resources	49,366	25,291	-48.8%
Economic Development & Housing	12,500	173,745	1290.0%
All Other Current Expenditures	168,612	249,370	47.9%
Total Current Expenditures	\$13,155,122	\$13,043,486	-0.8%
Debt Service - Principal	4,000,000	4,065,000	1.6%
Interest and Fiscal Charges	1,064,556	846,994	-20.4%
Streets and Highways Capital Outlay	649,449	510,161	-21.4%
All Other Capital Outlay	458,226	763,170	66.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	856,389	500,130	-41.6%
Total Expenditures and Other Uses	\$20,183,742	\$19,728,941	-2.3%

Name of City: Northfield

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$6,304,824	\$6,116,000	-3.0%
Tax Increments	842,210	842,690	0.1%
All Other Taxes	262,578	262,578	---
Special Assessments	545,155	512,263	-6.0%
Licenses and Permits	302,300	315,500	4.4%
Federal Grants	77,148	77,148	---
State General Purpose Aid	2,286,955	1,768,441	-22.7%
State Categorical Aid	760,212	697,422	-8.3%
Grants from County/Other Local Units	184,223	185,260	0.6%
Charges for Services	1,547,992	1,650,626	6.6%
Fines and Forfeits	111,550	116,550	4.5%
Interest on Investments	333,934	315,510	-5.5%
All Other Revenues	601,069	598,991	-0.3%
Total Revenues	\$14,160,150	\$13,458,979	-5.0%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	786,859	296,460	-62.3%
Transfers from Other Funds	449,353	955,447	112.6%
Total Revenues and Other Sources	\$15,396,362	\$14,710,886	-4.5%
Current Expenditures			
General Government	\$2,585,166	\$2,276,012	-12.0%
Public Safety	3,570,367	3,456,325	-3.2%
Streets and Highways (excluding Const.)	2,216,860	2,054,751	-7.3%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	2,302,547	2,163,295	-6.0%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	130,673	138,673	6.1%
All Other Current Expenditures	775,605	615,551	-20.6%
Total Current Expenditures	\$11,581,218	\$10,704,607	-7.6%
Debt Service - Principal	2,769,295	2,142,584	-22.6%
Interest and Fiscal Charges	806,917	664,298	-17.7%
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	994,800	1,386,100	39.3%
Other Financing Uses	0	0	---
Transfers to Other Funds	494,062	737,962	49.4%
Total Expenditures and Other Uses	\$16,646,292	\$15,635,551	-6.1%

Name of City: Owatonna

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$9,093,059	\$9,640,780	6.0%
Tax Increments	216,406	307,960	42.3%
All Other Taxes	468,000	468,000	---
Special Assessments	1,248,376	1,219,133	-2.3%
Licenses and Permits	342,325	292,905	-14.4%
Federal Grants	1,103,200	814,884	-26.1%
State General Purpose Aid	3,175,046	2,707,325	-14.7%
State Categorical Aid	666,205	651,310	-2.2%
Grants from County/Other Local Units	644,581	599,781	-7.0%
Charges for Services	4,709,132	3,896,433	-17.3%
Fines and Forfeits	265,600	221,600	-16.6%
Interest on Investments	524,500	463,450	-11.6%
All Other Revenues	2,193,341	1,955,136	-10.9%
Total Revenues	\$24,649,771	\$23,238,697	-5.7%
Proceeds from Bond Sales	0	0	---
Other Financing Sources	0	0	---
Transfers from Other Funds	4,746,836	551,768	-88.4%
Total Revenues and Other Sources	\$29,396,607	\$23,790,465	-19.1%
Current Expenditures			
General Government	\$2,321,050	\$2,362,484	1.8%
Public Safety	5,613,624	5,499,257	-2.0%
Streets and Highways (excluding Const.)	2,792,667	2,688,959	-3.7%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	4,081,009	4,014,172	-1.6%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	350,718	350,536	-0.1%
All Other Current Expenditures	4,054,463	4,223,171	4.2%
Total Current Expenditures	\$19,213,531	\$19,138,579	-0.4%
Debt Service - Principal	7,290,000	3,285,000	-54.9%
Interest and Fiscal Charges	806,727	605,617	-24.9%
Streets and Highways Capital Outlay	0	0	---
All Other Capital Outlay	648,400	417,000	-35.7%
Other Financing Uses	0	0	---
Transfers to Other Funds	0	0	---
Total Expenditures and Other Uses	\$27,958,658	\$23,446,196	-16.1%

Name of City: Red Wing

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$12,607,789	\$12,647,016	0.3%
Tax Increments	257,403	183,010	-28.9%
All Other Taxes	152,500	158,250	3.8%
Special Assessments	606,035	520,245	-14.2%
Licenses and Permits	280,510	282,410	0.7%
Federal Grants	4,000,000	3,634,275	-9.1%
State General Purpose Aid	0	0	---
State Categorical Aid	6,279,594	8,853,436	41.0%
Grants from County/Other Local Units	95,312	246,461	158.6%
Charges for Services	2,233,167	1,619,974	-27.5%
Fines and Forfeits	124,200	111,700	-10.1%
Interest on Investments	461,755	406,450	-12.0%
All Other Revenues	499,240	568,001	13.8%
Total Revenues	\$27,597,505	\$29,231,228	5.9%
Proceeds from Bond Sales	2,500,000	2,763,590	10.5%
Other Financing Sources	0	0	---
Transfers from Other Funds	6,524,224	6,655,480	2.0%
Total Revenues and Other Sources	\$36,621,729	\$38,650,298	5.5%
Current Expenditures			
General Government	\$2,815,027	\$1,770,982	-37.1%
Public Safety	6,494,570	6,246,484	-3.8%
Streets and Highways (excluding Const.)	3,099,942	3,550,335	14.5%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	2,816,933	2,804,045	-0.5%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	841,711	799,083	-5.1%
All Other Current Expenditures	1,425,136	1,212,498	-14.9%
Total Current Expenditures	\$17,493,319	\$16,383,427	-6.3%
Debt Service - Principal	3,166,479	2,769,861	-12.5%
Interest and Fiscal Charges	1,066,722	995,055	-6.7%
Streets and Highways Capital Outlay	3,580,300	13,123,880	266.6%
All Other Capital Outlay	9,539,264	1,955,101	-79.5%
Other Financing Uses	0	0	---
Transfers to Other Funds	3,817,108	3,654,391	-4.3%
Total Expenditures and Other Uses	\$38,663,192	\$38,881,715	0.6%

Name of City: Rochester

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$44,127,376	\$45,667,962	3.5%
Tax Increments	0	0	---
All Other Taxes	8,487,500	4,795,000	-43.5%
Special Assessments	0	0	---
Licenses and Permits	2,327,592	2,444,028	5.0%
Federal Grants	7,914,887	2,821,362	-64.4%
State General Purpose Aid	5,101,571	5,101,571	---
State Categorical Aid	8,201,783	8,513,671	3.8%
Grants from County/Other Local Units	405,254	1,498,979	269.9%
Charges for Services	12,520,775	12,787,431	2.1%
Fines and Forfeits	647,730	733,130	13.2%
Interest on Investments	777,000	660,675	-15.0%
All Other Revenues	12,335,568	12,038,949	-2.4%
Total Revenues	\$102,847,036	\$97,062,758	-5.6%
Proceeds from Bond Sales	20,138,500	20,865,605	3.6%
Other Financing Sources	0	0	---
Transfers from Other Funds	6,370,739	15,255,403	139.5%
Total Revenues and Other Sources	\$129,356,275	\$133,183,766	3.0%
Current Expenditures			
General Government	\$6,984,681	\$7,187,066	2.9%
Public Safety	36,093,201	38,170,878	5.8%
Streets and Highways (excluding Const.)	10,326,331	10,472,036	1.4%
Sanitation	0	0	---
Human Services	0	0	---
Health	0	0	---
Culture and Recreation	19,918,405	20,878,110	4.8%
Conservation of Natural Resources	0	0	---
Economic Development & Housing	2,290,039	2,460,270	7.4%
All Other Current Expenditures	8,292,324	9,357,119	12.8%
Total Current Expenditures	\$83,904,981	\$88,525,479	5.5%
Debt Service - Principal	680,528	730,825	7.4%
Interest and Fiscal Charges	1,235,603	1,544,302	25.0%
Streets and Highways Capital Outlay	5,175,000	11,085,888	114.2%
All Other Capital Outlay	35,824,097	30,886,744	-13.8%
Other Financing Uses	0	0	---
Transfers to Other Funds	817,214	1,366,583	67.2%
Total Expenditures and Other Uses	\$127,637,423	\$134,139,821	5.1%

Name of City: Winona

Adopted budgets for the following funds: GF: Yes SR: Yes DS: Yes CP: Yes

	2010 Revised Budget	2011 Budget	Percent Change*
Revenues			
Property Taxes	\$5,465,495	\$5,666,229	3.7%
Tax Increments	0	0	--
All Other Taxes	1,220,000	1,065,000	-12.7%
Special Assessments	385,000	342,000	-11.2%
Licenses and Permits	149,760	149,310	-0.3%
Federal Grants	164,724	520,483	216.0%
State General Purpose Aid	8,013,487	7,516,704	-6.2%
State Categorical Aid	1,135,451	1,163,637	2.5%
Grants from County/Other Local Units	273,667	272,658	-0.4%
Charges for Services	330,590	321,120	-2.9%
Fines and Forfeits	230,000	216,000	-6.1%
Interest on Investments	53,200	45,750	-14.0%
All Other Revenues	107,291	98,391	-8.3%
Total Revenues	\$17,528,665	\$17,377,282	-0.9%
Proceeds from Bond Sales	0	838,632	--
Other Financing Sources	0	0	--
Transfers from Other Funds	1,221,959	950,838	-22.2%
Total Revenues and Other Sources	\$18,750,624	\$19,166,752	2.2%
Current Expenditures			
General Government	\$2,687,893	\$2,593,901	-3.6%
Public Safety	6,572,384	6,629,387	0.9%
Streets and Highways (excluding Const.)	3,016,051	2,974,681	-1.4%
Sanitation	52,070	53,670	3.1%
Human Services	0	0	--
Health	0	0	--
Culture and Recreation	1,501,949	1,433,505	-4.6%
Conservation of Natural Resources	0	0	--
Economic Development & Housing	549,292	683,446	24.4%
All Other Current Expenditures	426,500	380,714	-10.7%
Total Current Expenditures	\$14,808,139	\$14,749,304	-0.4%
Debt Service - Principal	1,300,000	1,220,000	-6.2%
Interest and Fiscal Charges	179,680	133,871	-25.5%
Streets and Highways Capital Outlay	703,571	880,443	25.1%
All Other Capital Outlay	885,004	1,232,225	39.2%
Other Financing Uses	0	0	--
Transfers to Other Funds	691,459	746,338	7.9%
Total Expenditures and Other Uses	\$18,567,853	\$18,962,181	2.1%