



REBECCA OTTO  
STATE AUDITOR

## STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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Dear County Finance Officer:

Pursuant to Minnesota Statutes Section 375.169, counties are required to publish their adopted budgets in a format prescribed by the Office of the State Auditor. The summary budget publishing format is enclosed, together with instructions and a copy of Minnesota Statutes Section 375.169.

If you have any questions, please contact the Government Information Division at (651) 297-3682.

Sincerely,

/s/ **David R. Kazeck**

David R. Kazeck, Supervisor  
Government Information Division

# Summary Budget Statement Publication - Counties

## INSTRUCTIONS

Counties are required by Minn. Stat. § 275.03 to prepare an itemized budget for the ensuing fiscal year. In addition, annually, upon adoption of the County budget, the County Board, pursuant to Minn. Stat. § 375.169, shall cause a summary budget statement to be published in the official newspaper of the County.

Notwithstanding the legal requirement, good business practice dictates that an annual budget should be adopted by each County to provide budgetary control over revenues and expenditures. A budget is a plan of financial operation which embodies an estimate of proposed expenditures for a given period of time and the proposed means of financing them. A budget is essential because it allows the County Board to allocate money on the basis of priorities and provides a management tool to evaluate the level and quality of services rendered during the period. The budget summary should represent the County Board's overall plan for proposed expenditures by functions and the means of financing them for the ensuing fiscal year.

The summary budget statement for publication to the general public shall at a minimum include the General and Special Revenue Funds. The County may wish to include Capital Projects, Debt Service, Internal Service and Enterprise Funds in the summary budget statement for publication.

Each County shall include a note on the summary statement that informs the readers that a complete budget is available for public inspection at a designated location within the County. The complete budget, along with supporting documentation, should be held open for public inspection during normal business hours at the County's main office. If feasible, County libraries and other public buildings could also be used as sites for inspection of the adopted budget and supporting documentation. Suggested wording of the public notice to be included with the summary budget statement publication is shown below:

### PUBLIC NOTICE

The following is a summary of the operating budget for the XXXX fiscal year for \_\_\_\_\_ County. This summary is published in accordance with Minn. Stat. § 375.169. The detail of the County budget is on file in the County Auditor's office (Coordinator's, Administrator's, Executive Secretary's) at the \_\_\_\_\_ County Courthouse, \_\_\_\_\_ MN, and may be reviewed during normal business hours (or state other time and place).

# COUNTY SUMMARY BUDGET STATEMENT

<b>Budgeted Governmental Funds</b>	<b>Year 1 Current Budget</b>	<b>Year 2 Adopted Budget</b>
<b><u>Revenues</u></b>		
County portion of Tax Levy .....	_____	_____
State paid portion of Tax Levy .....	_____	_____
Total Tax Levy .....	_____	_____
 Licenses and Permits .....	_____	_____
 Intergovernmental Revenues		
Federal .....	_____	_____
State .....	_____	_____
Other .....	_____	_____
 Charges for Services .....	_____	_____
Fines and Forfeits .....	_____	_____
Interest on Investments .....	_____	_____
Miscellaneous .....	_____	_____
<b><u>Other Sources</u></b>		
Proceeds of Bond Sale .....	_____	_____
Budgeted use of available fund balances .....	_____	_____
Transfers In .....	_____	_____
 Total Revenues and Other Sources .....	_____	_____
<b><u>Expenditures</u></b>		
General Government .....	_____	_____
Public Safety .....	_____	_____
Highway and Streets .....	_____	_____
Human Services (welfare) .....	_____	_____
Health .....	_____	_____
Culture and Recreation .....	_____	_____
Conservation of Natural Resources .....	_____	_____
Debt Service .....	_____	_____
Other/Unallocated .....	_____	_____
<b><u>Other Uses</u></b>		
Transfers Out .....	_____	_____
 Total Expenditures and Other Uses .....	_____	_____

**375.169 PUBLICATION OF SUMMARY BUDGET STATEMENT.**

Annually, upon adoption of the county budget, the county board shall cause a summary budget statement to be published in the official newspaper of the county, or if there is none, in a qualified newspaper of general circulation in the county. The statement shall contain information relating to anticipated revenues and expenditures in a form prescribed by the state auditor. The form prescribed shall be designed so that comparisons can be made between the current year and the budget year. A note shall be included that the complete budget is available for public inspection at a designated location within the county.

History: *1984 c 543 s 41*