383B.111 BUDGET AND FINANCIAL ADMINISTRATION.

Subdivision 1. **Duties of county board.** The Board of Commissioners of Hennepin County shall annually adopt a budget for the next fiscal year. The budget shall be a complete financial plan for the next year. The board may create fund accounts which shall be in accordance with generally accepted accounting principles and such statutes and regulations issued by state or federal regulatory agencies as may be applicable to account for the assets, liabilities, revenues and expenditures of the county.

Subd. 2. **Duties of county administrator.** The county administrator shall prepare and present recommendations concerning the budget to be adopted for the next fiscal year, implement accounting practices consistent with generally accepted accounting principles and implement other matters of a budget, financial or accounting nature as required. The administrator may establish administrative guidelines and procedures necessary to carry out the purposes of sections 383B.111 to 383B.119.

History: *1979 c 198 art 2 s 1*