6.745 SUMMARY BUDGET DATA TO STATE AUDITOR.

Subdivision 1. **Cities.** Annually, upon adoption of the city budget, the city council of each home rule charter or statutory city shall forward summary budget information to the Office of the State Auditor. The summary budget information shall be provided on forms prescribed by the state auditor. The Office of the State Auditor shall work with representatives of city government to develop a budget reporting form that conforms with city budgeting practices and provides the necessary summary budget information to the Office of the State Auditor. The summary budget data must include separately any net unrealized gains or losses from investments. The summary budget data shall be provided to the Office of the State Auditor no later than January 31 of each budget year.

Subd. 2. **Counties.** Annually, upon adoption of the county budget, the county board shall forward summary budget information to the Office of the State Auditor. The summary budget information shall be provided on forms prescribed by the state auditor. The Office of the State Auditor shall work with representatives of county government to develop a budget reporting form that conforms with county budgeting practices and provides the necessary summary budget information to the Office of the State Auditor. The summary budget data must include separately any net unrealized gains or losses from investments. The summary budget data shall be provided to the Office of the State Auditor no later than January 31 of each budget year.

History: *1993 c 315 s 3; 1995 c 134 s 1; 1996 c 399 art 1 s 1; 2008 c 175 s 1*