

**471.6965 PUBLICATION OF SUMMARY BUDGET STATEMENT.**

Annually, upon adoption of the city budget, the city council shall publish a summary budget statement in either of the following:

- (1) the official newspaper of the city, or if there is none, in a qualified newspaper of general circulation in the city; or
- (2) a city newsletter or other city mailing sent to all households in the city.

If the summary budget statement is published in a city newsletter, it must be the lead story. If the summary budget statement is published through a city newsletter or other city mailing, a copy of the newsletter or mailing shall be sent on request to any nonresident. If the summary budget statement is published by a mailing to households other than a newsletter, the color of the paper on which the summary budget statement is printed must be distinctively different than the paper containing other printed material included in the mailing.

If the budget statement is mailed to households, the city may also include a notice notifying taxpayers when the city will begin its budget process for the current year and encouraging taxpayers to attend the hearings. A telephone number where taxpayers can check on the dates and times of those future hearings should be included.

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 city.

**History:** 1984 c 543 s 63; 1995 c 134 s 2; 1996 c 471 art 3 s 40