

(2) *Provide that budgets shall be adopted prior to the beginning of the fiscal year.*

(3) *Fix a calendar or schedule for budget preparation, submission of estimates, review, presentation, public hearings and enactment and related budget and accounting matters.*

(4) *Require a budget and accounting manual or instructions.*

(5) *Provide for the submission of departmental and agency work programs and other justification with the budget estimates.*

(6) *Require the presentation of a formal budget document which shall:*

(a) *be available to the public upon request.*

(b) *be a comprehensive financial plan showing all receipts and all expenditures from all funds for the past, current and ensuing fiscal years.*

(c) *set forth County fiscal policy and significant changes therein.*

(d) *state the debt service requirements.*

(e) *state the estimated cash surplus, if any, available for expenditure in any fund for the ensuing fiscal year and any estimated deficit in any fund to be made up in the ensuing fiscal year.*

(f) *state the bonded and other indebtedness of the County government and its agencies, including self liquidating and special taxing district debt and contingent liabilities.*

(g) *state the contingency reserves to be budgeted for each fund.*

(h) *contain any other information the County Commissioners may deem advisable.*

(i) *be balanced as to revenues and expenditures for all funds.*

(j) *provide for a current expense budget and a capital budget and capital program, which shall set forth clearly the plan of proposed capital projects to be undertaken in the ensuing fiscal year and the next five fiscal years and the proposed means of financing the same. The capital budget shall include a statement of the receipts anticipated during the ensuing fiscal year from all borrowing and from other sources for capital projects.*

(7) *Provide for public hearings on the budget.*

(8) *Provide for an annual budget and appropriation ordinance, the fixing of appropriate levies, fees and charges by ordinance to keep the budgets in balance and bond issue authorization resolutions pursuant to enabling laws in force to provide for projects to be financed from borrowing.*

(9) *Provide for the enacted budget to be reproduced and available to the public upon request.*

(10) *Provide for the allotment of appropriations to control the rate of expenditure and prevent deficits.*

(11) *Fix the accounting of the budget upon the cash, modified accrual or accrual basis.*

(12) *Provide for the control of the transfer of appropriations.*