

*(d) Cooperate with the heads thereof in the preparation of their budget estimates for the ensuing year.*

*(e) Perform such other duties as may be prescribed by the Director of Finance or the County Commissioners.*

*46. The fiscal year of the County shall begin on the first day of January and end on the last day of December. At least ninety days prior to the beginning of each fiscal year, the Budget Director shall submit to the Commissioners a current expense budget for the ensuing fiscal year and an accompanying message on the Budget.*

*On or before the date specified by the Budget Director, but not later than September 1st in each year, the head of each County department, office or agency shall furnish to him, in the form he shall prescribe, estimates for the ensuing fiscal year covering the revenues and expenditures of the department, office or agency, and such other information as the Budget Director may request.*

*The Commissioners shall review all the estimates furnished them and may revise the estimates in such manner as they deem advisable in preparing the Budget. They shall present a Budget for public consideration no later than November 1st of each year for the ensuing fiscal year.*

*When presented, the Budget and budget message shall be a public record in the office of the County Commissioners and shall be open to public inspection.*

*47. The Budget shall present a complete financial plan for the operations of the County and its departments, offices and agencies in the ensuing fiscal year, showing all funds and reserves. It shall be set up in such form as the Commissioners shall determine. Except as otherwise provided, the Budget shall contain at least the following:*

*(a) A simple, clear general summary of the detailed contents of the budget, showing the cash surplus, revenues, expenditures and reserves of each fund.*

*(b) The proposed expenditure, including provision for any estimated cash deficit for the fiscal year currently ending, debt service requirements for the ensuing fiscal year, and all other expenditures for the ensuing fiscal year, capital and otherwise, to be met from current revenues; and the proposed expenditures shall be shown by organization units, activity, program and project.*

*(c) A comparative statement of the actual expenditures for the preceding fiscal year and the estimated expenditures for the fiscal year currently ending.*

*(d) The lump sums recommended for appropriations on the basis of proposed expenditures, which lump sums shall be itemized by departments, offices and agencies and their major divisions, and by program or project, setting forth a description of each program or project.*

*(e) The estimated revenue shown by estimated cash surplus, if any, for the fiscal year currently ending, proposed tax levies and other sources.*