

Article 11

ARTICLE III. BUDGET PROCEDURES.

8-30.

THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY SHALL ESTABLISH ORDERLY PROCEDURES FOR BUDGETING AND FINANCE WHICH SHALL:

(1) DESIGNATE A COUNTY EMPLOYEE OR OFFICER AS COUNTY BUDGET OFFICER RESPONSIBLE FOR ASSISTING THE COUNTY COMMISSIONERS IN THE PREPARATION OF COUNTY BUDGETS;

(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, ENACTMENT, AND FOR RELATED BUDGET AND ACCOUNTING MATTERS;

(4) REQUIRE A BUDGET AND ACCOUNTING MANUAL, AND INSTRUCTIONS; AND

(5) PROVIDE FOR THE SUBMISSION OF DEPARTMENTAL AND AGENCY WORK PROGRAMS AND OTHER JUSTIFICATION WITH THE BUDGET ESTIMATES.

8-31.

(A) THE PROCEDURES SHALL REQUIRE THE PRESENTATION OF A FORMAL BUDGET DOCUMENT WHICH SHALL:

(1) BE AVAILABLE TO THE PUBLIC UPON REQUEST;

(2) BE A COMPREHENSIVE FINANCIAL PLAN SHOWING ALL RECEIPTS AND ALL EXPENDITURES FROM ALL FUNDS FOR THE PAST AND CURRENT YEARS, AND CURRENT REQUESTS;

(3) SET FORTH COUNTY FISCAL POLICY AND SIGNIFICANT CHANGES IN POLICY;

(4) STATE THE DEBT SERVICE REQUIREMENTS;

(5) CONTAIN ANY OTHER INFORMATION THE COUNTY COMMISSIONERS MAY DEEM ADVISABLE; AND

(6) BE BALANCED AS TO REVENUES AND EXPENDITURES FOR ALL FUNDS.

(B) THE DOCUMENT SHALL INCLUDE A CURRENT EXPENSE BUDGET, A CAPITAL BUDGET, AND CAPITAL PROGRAM. THE CAPITAL PROGRAM SHALL SET FORTH CLEARLY THE PLAN OF PROPOSED CAPITAL PROJECTS TO BE UNDERTAKEN IN THE ENSUING