

B. (1) When the Board of County Commissioners directs, each office, court, department, institution, board, commission, corporation or other agency of the county government shall submit to the Budget Officer annual work programs setting forth the nature, volume, cost and other factors concerning the work to be performed and the estimates of the revenues and expenditures of their operations for the ensuing fiscal year. Estimated revenues shall be detailed as to source and estimated expenditures as to function, activity or otherwise, as directed by the Budget Officer.

(2) The proposed current expense budget shall contain not less than the following information:

(a) A statement of all revenue estimated to be received by the county during the ensuing fiscal year, classified so as to show the receipts by funds and sources of income;

(b) A statement of debt service requirement for the ensuing fiscal year;

(c) A statement of the estimated cash surplus, if any, available for expenditure during the ensuing fiscal year;

(d) A statement of the bonded and other indebtedness of the county government and its agencies, including self-liquidating and special taxing district debts;

(e) [A comparative statement of the receipts and expenditures for the last two (2) completed fiscal years, the estimated receipts and expenditures of the current ending fiscal year and the expenditures recommended by the County Commissioners for the ensuing fiscal year for each function, activity, subactivity, if applicable, and object; and] A DETAILED STATEMENT OF THE ESTIMATED RECEIPTS AND BUDGET OUTLAYS OF THE CURRENT ENDING FISCAL YEAR, LISTING SUCH BUDGETARY ITEMS BY FUNCTION, ACTIVITY, AND SUBACTIVITY, AND A DETAILED STATEMENT OF THE RECOMMENDED AND APPROVED EXPENDITURES FOR THE ENSUING FISCAL YEAR, LISTING SUCH EXPENDITURES BY FUNCTION, ACTIVITY, AND SUBACTIVITY; AND

(f) Any other material which the County Commissioners may deem advisable.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved April 8, 1986.

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