

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

(vii) state the contingency reserves to be budgeted for each fund[.];

(viii) contain any other information the County Commissioners may deem advisable[.];

(ix) be balanced as to revenues and expenditures for all funds[.];

AND

(x) 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[.];

(13) Provide for revenue and expenditure account classifications so as to ensure a uniform system of accounting and for accounting for public service enterprises[.];

(14) [Provided] PROVIDE that no liability, obligation or contract shall be incurred unless the funds [therefor] have been appropriated, that any liability, obligation or contract so entered into shall be null and void and that any officer or employee responsible for same shall be subject to penalties including removal from office[.];

(15) Provide that no contract for the purchase of real or leasehold property shall be made unless the funds are included in the capital budget[.];

(16) Provide that any amendment to a capital budget during the course of the fiscal year will not increase the total of appropriations [therefor] nor be made without the written consent [thereon] of the Planning and Zoning Commission[.];