Notwithstanding any provision of the public local law to the contrary, the [Board of] County Commissioners [are empowered to] MAY organize, assign, and reassign the functions of budgeting, accounting, purchasing, disbursing, investing, debt management, and data processing to the Office of Budgeting and Finance and among [such] OTHER county employees, officers and units of organization [as they deem proper]. (1974, ch. 825, sec. 8-42A.)

8-45. Revenues and appropriations.

(a) Justification for funds. Any department, board, commission, agency or court, or any private organization, corporation or individual:

(1) [seeking] THAT SEEKS county funds shall submit to the [Board of] County Commissioners [such] THE justification, financial data, or other information [as the Board of County Commissioners] THEY require; and

(2) [after] AFTER THE expenditure of [such] THE appropriation, if any, shall submit [such] THE information or be subject to AN audit, as DIRECTED BY the [Board of] County Commissioners [directs].

(b) Revenues and appropriations. All revenues and other receipts due the county or its agencies shall be paid into the county treasury into the appropriate fund. [and no money shall] MONEY MAY NOT be drawn from the county treasury except in consequence of an appropriation made in accordance with law. (1974, ch. 825, sec. 8-42B.)

8-45A. Capital budget and capital program.

(a) Established. The Office of Budget and Finance shall establish a capital budget and capital program, which CLEARLY shall set forth [clearly] the plan of proposed capital projects to be undertaken in the ensuing fiscal year and the next [five] 5 fiscal years and the proposed means of financing them. 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.

(b) Funding. When the capital budget and capital program provides for an expenditure of an amount for a capital project in the ensuing fiscal year, funds for that amount shall be designated for that project. If any part of the funds designated is not spent during the ensuing fiscal year, the amount not spent may not be deleted for the purpose of balancing the budget or used for any other purpose except upon the express authority of the County Commissioners. (1977, ch. 149.)

Annual Budget

8-45B. County budget requirements. (See note (13))