

547—4.3(331) Budget supplemental details.

4.3(1) *Reporting forms.* The budget, as required by Iowa Code section 331.434, subsection 1, shall provide supplemental details for county revenues by fund and source, and supplemental details for county expenditures by fund and function. The county finance committee through the director of the department of management will prescribe the forms to be used for reporting supplemental details.

4.3(2) *Worksheets.* County budget worksheets shall also indicate the amount of proposed expenditures by department and object.