

(1) "Debt service" which shall include all payments of principal and interest to be made during the year on the County debt;

(2) "Current expenses" which shall include any anticipated deficit for the current year, and all governmental running expenses and all other ordinary or recurring expenditures except debt service;

(3) "Capital improvements" which shall include all expenditures for land, labor, materials and construction other than "current expenses";

(4) "Emergency Fund" which may amount to not more than two and one-half per cent (2½%) of the aggregate of the preceding categories and which may be expended only in accordance with this sub-title.

Each such schedule (except the "emergency fund") shall specify in complete detail the objects, items and amounts comprising each appropriation to each County agency.

(b) The schedule of anticipated receipts for the County shall include all moneys to be received during the ensuing fiscal year from all sources.

174D. Every County agency shall submit to the Budget Supervisor under oath of the official in charge of such agency,

(1) On or before September first in each year, a detailed and itemized estimate of the amounts to be required for the operation of such agency during the ensuing fiscal year, classified in the form prescribed by the Budget Supervisor; and

(2) Such other information as the Budget Supervisor shall require from time to time.

174E. Before October first in each year the Budget Supervisor shall prepare, and submit to the County Commissioners in triplicate,

(1) A tentative budget showing in comparative form, fully itemized and detailed,

(a) The amounts of estimates requested by each County agency for the ensuing fiscal year,

(b) The amount appropriated for the current fiscal year for such agency, and

(c) The appropriation recommended for each such agency by the Budget Supervisor for the ensuing year; and