

(2) A report showing in detail, in comparative form for the current and ensuing fiscal years,

(a) The anticipated receipts of the County from all sources, except current taxes.

(b) The total assessed value of taxable property; and

(c) The current general and special tax rates and the estimated general and special tax rates required by the appropriations recommended by the Budget Supervisor.

The Budget Supervisor may include, as part of his tentative budget and report, such other items or information as he considers necessary or advisable and a statement of his reasons for any of his recommendations.

174F. For at least two weeks before October first in each year the County Commissioners shall, by publication in newspapers of general circulation in the County and in such other manner as they shall prescribe, give notice of the times fixed for consideration of the budget by the County Commissioners. From October first to November first in each year, at least one copy of the tentative budget and report of the Budget Supervisor shall be available for public inspection at the office of the County Commissioners during all regular business hours.

174G. The County Commissioners

(1) may revise the tentative budget by increasing, reducing, eliminating or adding items but shall not change the tentative budget to consolidate items in such manner as to reduce the detail of the appropriations, and

(2) may revise the schedule of anticipated receipts in such manner as they may deem necessary.

174H. In the performance of their duties with respect to the budget, the County Commissioners

(1) May require the attendance and testimony of any officer or employee of the County or of any County agency; and

(2) May hold hearings on any appropriation or appropriations.

The County Commissioners shall hold at least three sessions open to the public for consideration of the budget, before its adoption.