

tion, and belief. The term "county agency" shall include any office, department, board, bureau, agency, or institution receiving any appropriation from county funds, whether or not the officers thereof be elected or appointed or whether they be County or State officers. The Board of County Commissioners shall also submit a detailed and itemized estimate of the amounts for the operation of its office as well as for other expenditures to be made at the direction of said Board.

466A Before October 1st in each year, the County Commissioners shall prepare a proposed budget, containing the following items:

(a) A fully itemized and detailed statement, in comparative form, of the aforesaid itemized amounts requested by each county agency, the amounts appropriated for the current fiscal year for each such agency, and the appropriation recommended for each such agency by the County Commissioners for the ensuing year.

(b) A detailed statement showing all anticipated county receipts, the estimated assessable basis, together with the estimated tax rate or rates required by the recommended appropriations. This statement should be in comparative form showing estimated receipts for the current year, the taxable basis, and the current rate.

(c) A list of payments to be made upon principal and interest of outstanding debts of Harford County during the ensuing fiscal year.

(d) A list of all other anticipated expenses, including a proper allowance for a contingent fund, not exceeding \$25,000.00 per year.

(e) The proposed budget may properly include appropriations for the purpose of purchasing, improving, or erecting buildings or constructing capital improvements for the purpose of conducting duly authorized county functions, or for the purpose of creating a fund for capital improvements beyond the current year.

466B. In each year the County Commissioners prior to the adoption of the budget shall, after public notice, hold at least one public hearing on the proposed budget. Public notice of the time and place of said hearing shall be given by at least one week's notice in at least two newspapers of general circulation in Harford County. From October 1st until November 1st in each year at least one copy of such proposed budget shall be available for public inspection at