

resources and also the said list of estimates shall be published for at least three weeks in not less than two newspapers of general circulation published in Cecil County].

123A. Every county agency shall submit to the Board of Estimates of Cecil County on or before May 1st 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 such form and containing such other information as the Board of Estimates shall require from time to time. Such estimate shall be submitted under the oath of the official in charge of such agency that such estimate and the matters and facts contained therein are true and correct to the best of his knowledge, information, 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.

123B. (a) Before June 1st in each year, the Board of Estimates shall prepare a proposed budget, containing the following items:

(b) 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 Board of Estimates for the ensuing year.

(c) A detailed statement showing all anticipated county receipts, the estimated assessable basis, together with the estimated tax rates 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.

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

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

(f) 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.

123C. In each year the Board of Estimates 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 Cecil County. From June 1st until July 1st in each year at least one copy of such proposed budget shall be available for public inspection at the office of the Board of Estimates during all regular business hours.

124. (a) During the period from June 1st to July 1st in each year, the Board of Estimates of Cecil County are authorized and