

under oath of the official in charge of such agency, on or before **[September]** *March* 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 county business manager, and such other information as the county business manager shall require from time to time.

Section 9-21. Submission of tentative budget and report to the commissioners.

Before **[October]** *April* first in each year the county business manager 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 county business manager for the ensuing year.

(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 county business manager.

The county business manager may include, as part of his tentative budget and report, such other items or information as he **[cosiders]** *considers* necessary or advisable and a statement of his reasons for any of his recommendations.

Sec. 9-22. Publication of time for consideration of budget; availability of tentative budget and report for public inspection.

For at least two weeks before **[October]** *April* 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]** *April* first to **[November]** *May* first in each year, ~~as~~ AT least one copy of the tentative budget and report of the county business manager shall be available for public inspection at the office of the county commissioners during all regular business hours.

Sec. 9-25. Adoption of budget, schedule of anticipated receipts and levy.

Not later than **[November]** *May* first in each year the county commissioners shall by vote of a majority of all of the commissioners