

52.

(a) Before [February 15] *April 1* in each year, the [County Commissioners] *Board of Estimates* shall have prepared a proposed budget containing the items enumerated hereinbelow:

(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 [County Commissioners] *Board of Estimates* for the ensuing year.

(c) A detailed statement in comparative form showing for the current and ensuing years, all anticipated county receipts, *from all sources, whether they be federal, state or local receipts of any nature whatsoever* [except those from current taxes], and the total assessable basis, together with the rates for the current year for general and special taxes and assessments, and the estimated rates required by the recommended appropriations.

(d) The total amount of county funds to be expended for all purposes during the next ensuing fiscal year classified in detail as to object, items and amounts for each county agency, under one of the following [three] schedules as may be appropriate:

(1) "Debt Service," which shall consist of all payments of principal and interest to be made during the year on the various debts of St. Mary's County;

(2) "Current Expenses," which shall consist of all governmental operating expenses and all other ordinary or recurring expenditures, except debt service, *and including a proper allowance for a contingent fund*;

(3) "Capital Improvements," which shall consist of all expenditures for land, labor, materials, and construction not included in the first two schedules *and of all appropriations for the purpose of creating a fund for capital improvements beyond the current year*.

53.

(a) In each year *during the month of April* the [County Commissioners] *Board of Estimates*, prior to adoption of the budget, shall, after public notice, hold [a] *at least two* public hearings on the proposed budget *one of which shall be held during the evening hours*. Public notice of the time and place of said hearings shall be given by publication once a week for two successive weeks in two newspapers [of different political faith] of general circulation in St. Mary's County. From [February 15 to] *April 1 to May 1* in each year, at least three or more copies of such proposed budget shall be available for public inspection at the office of the County Commissioners during all regular business hours.

(b) During the period from [February 15 to] *April 1 to May 1* in each year, the [County Commissioners] *Board of Estimates* of St. Mary's County [are] *is* hereby authorized and empowered to revise the proposed budget and any part thereof by increasing, decreasing, eliminating or adding items provided that there shall be no consolidation of items in such manner as to reduce the detailed