

(3) Encourage development of recreational areas and encourage tourist business in the county, making the public aware of the county's historical background and progress[.];

(4) Disseminate information in the interest of industrial development by publication, advertising and other means[.];

(5) Cooperate with any federal, state, or local agency, board or commission in the furtherance of its purpose[.]; AND

(6) Cooperate with any interested private concern, civic organizations or subdivision thereof in furtherance of the Commission's purposes.

### [Budgeting and Finance]

#### SUBTITLE 6. BUDGETING AND FINANCE.

##### [3-62.] 3-601. Procedures.

The County Commissioners of Carroll County shall establish orderly procedures for budgeting and finance which shall:

(1) Designate a county employee or officer as County Budget Officer responsible for assisting the County Commissioners in the preparation and administration of county budgets[.];

(2) Provide that budgets shall be adopted [prior to] BEFORE the beginning of the fiscal year[.];

(3) Fix a calendar or schedule for budget preparation, submission of estimates, review, presentation, public hearings and enactment and related budget and accounting matters[.];

(4) Require a budget and accounting manual or instructions[.];

(5) Provide for the submission of departmental and agency work programs and other justification with the budget estimates[.];

(6) Require the presentation of a formal budget document which shall:

(i) be available to the public upon request[.];

(ii) be a comprehensive financial plan showing all receipts and all expenditures from all funds for the past, current and ensuing fiscal years[.];

(iii) set forth County fiscal policy and significant changes [therein.];

(iv) state the debt service requirements[.];

(v) state the estimated cash surplus, if any, available for expenditure in any fund for the ensuing fiscal year and any estimated deficit in any fund to be made up in the ensuing fiscal year[.];