

court, [or any] private organization, [corporation] CORPORATION, or individual:

(1) That seeks county funds shall submit to the County Commissioners the justification, financial data, or other information they require; and

(2) After the expenditure of the appropriation, if any, shall submit the information or be subject to an audit, as directed by the County Commissioners.

(b) Revenues and appropriations. All revenues and other receipts due the county or its agencies shall be paid into the county treasury into the appropriate fund. Money may not be drawn from the county treasury except in consequence of an appropriation made in accordance with law. (1974, ch. 825, sec. 8-42B; 1970 ed. sec. 8-45; 1984, ch. 289)

2-304. Capital budget and capital program.

(a) Established. The Office of Budget and Finance shall establish a capital budget and capital program, which clearly shall set forth the plan of proposed capital projects to be undertaken in the ensuing fiscal year and the next 5 fiscal years and the proposed means of financing them. The capital budget shall include a statement of the receipts anticipated during the ensuing fiscal year from all borrowing and from other sources for capital projects.

(b) Funding. When the capital budget and capital program provides for an expenditure of an amount for a capital project in the ensuing fiscal year, funds for that amount shall be designated for that project. If any part of the funds designated is not spent during the ensuing fiscal year, the amount not spent may not be deleted for the purpose of balancing the budget or used for any other purpose except upon the express authority of the County Commissioners. (1977, ch. 149; 1970 ed. sec. 8-45A; 1984, ch. 289)

Subtitle 4. Tax Collector

2-401. Tax collectors; money paid to successor.

(a) Warrant. A warrant may not be drawn on any [tax collector, or collector of taxes,] TAX COLLECTOR after [his] A successor has qualified.

(b) Retiring Collector. All money in the hands of the retiring [collector] TAX COLLECTOR shall be immediately paid over [by him] to the succeeding [tax collector] TAX COLLECTOR, after the succeeding [tax collector] TAX COLLECTOR has qualified, who shall receive and credit it to the several accounts for which it has been collected. The retiring [collector] TAX COLLECTOR shall collect the unpaid taxes due for the year of [his] THE TAX COLLECTOR'S appointment, and pay them [as collector] to the incumbent [tax collector] TAX COLLECTOR, who shall receive and credit them to the several accounts for which they were levied. (P.L.L., 1930, Art. 22, sec. 150; 1957 Code, sec. 181. 1914, ch. 94, sec. 101B; 1970 ed. sec. 8-15; 1984, ch. 289)

2-402. Tax Collectors; records.

The [collector] TAX COLLECTOR shall:

(1) Enter on books kept for the purpose accounts of all taxes to be collected