

## 2-407. Collector's compensation; final settlement.

(a) Compensation. The [collector] TAX COLLECTOR may not retain for [his] THE TAX COLLECTOR'S own salary any part of the principal or interest of the taxes collected by [him] THE TAX COLLECTOR, other than a sum that the County Commissioners designate, upon the receipt of the statement directed to be made monthly to them by the [collector] TAX COLLECTOR.

(b) Money retained. The COUNTY Commissioners, in designating what money the [collector] TAX COLLECTOR may retain monthly, shall fix the sum as will bear the same proportion to [his] THE TAX COLLECTOR'S entire salary that the amount of taxes collected and reported by [him] THE TAX COLLECTOR bears to the whole amount of taxes levied.

(c) Payment. On the final settlement with the [collector] TAX COLLECTOR, the COUNTY Commissioners shall authorize the payment to the [collector] TAX COLLECTOR of the balance of [his] THE salary due [him] THE TAX COLLECTOR. (P.L.L., 1888, Art. 22, sec. 108; 1930, sec. 158; 1957 Code, sec. 187. 1878, ch. 3; 1970 ed. sec. 8-21; 1984, ch. 289)

## Subtitle 5. Annual Budget and Levy

## 2-501. County budget requirements.

(a) Total proposed appropriations. As submitted to the County Commissioners, the annual budget shall have a figure for the total of all proposed appropriations and a figure for the total of all estimated revenues available to pay the appropriations. The figure for total proposed appropriations may not exceed the figure for total estimated revenues.

(b) Amendments. In amending the budget bill, the County Commissioners may not cause the figure for total proposed appropriations to exceed the figure for total estimated revenues, including any revisions, and in the budget as enacted, the figure for total estimated revenues always shall be equal to or exceed the figure for total appropriations.

(c) Surplus. The only surplus of unexpended funds which can be used to balance the annual budget is a surplus confirmed by audit. (1976, ch. 231; 1970 ed. sec. 8-45B; 1984, ch. 289)

## 2-502. Levy; restrictions.

(a) Levy. When the County Commissioners make their levy, it may not be made in gross but shall designate the particular uses for which it is to be expended. The County Commissioners shall specify what percent is to be levied for school purposes, what percent for bonded indebtedness of the [County] COUNTY, what percent for court purposes, what percent for road purposes, and what percent for each particular [Department] DEPARTMENT or program for which expenditure is to be made.

(b) Maximum levy. In any one year, the County Commissioners may not levy on the assessable property of the [County] COUNTY more than 5 cents on the \$100 for