

regularly in the manner aforesaid and shall note the same upon [his] THE TREASURER'S books and upon the receipt given for taxes so paid.

110-7.

From the taxes so levied and collected in any year or years and from any other public funds or surplus or revolving funds of the county, the [Board of] County Commissioners [of Garrett County is authorized and empowered to] MAY accumulate a cash surplus or reserve [in a maximum amount at any time of one hundred thousand dollars (\$100,000.)] to be carried over from year to year as a working fund, to be accounted for as other public moneys and to be applied in whole or in part, [from time to time,] in the discretion of the [Board of] County Commissioners, to the current expenses and obligations of Garrett County.

110-10.

A. [Weekly deposits.] The Treasurer shall, at the close of each [week] MONTH, deposit, in a bank to be designated by the Comptroller of the Treasury of Maryland, all state taxes and money due the state which may have come into [his hands] THE CUSTODY OF THE TREASURER during the [week] MONTH to the credit of the Comptroller of the State Treasury, and shall receive therefor from [said] THE bank a certificate of deposit, which [he] THE TREASURER shall immediately forward to the Comptroller, showing the amount placed to [his] THE COMPTROLLER'S credit[, and said]. THE Treasurer shall [in like manner] deposit all money in [his hands at the end of each week] THE CUSTODY OF THE TREASURER THAT IS received for county taxes and dues EACH DAY in such bank as [he] THE TREASURER may see fit to the credit of the County Treasurer of Garrett County[, which]. THE money shall be drawn only by the Treasurer making such deposit and only for claims which may have been levied and ordered paid by the County Commissioners.

B. [Borrowing power authorized upon insufficient tax collections; repayment; subsequent levy.] If sufficient taxes have not been collected to pay such orders as have been drawn against the levy, the County Commissioners are hereby authorized, if necessary, to borrow, on the faith and credit of [said] THE county, after September 1 of each year, a sum not to exceed the total uncollected taxes for the current year at the legal rate of interest, the same to be repaid from current tax collections. If [said] tax collections shall prove insufficient to retire all of [said] THE indebtedness, the County Commissioners, in the year next succeeding the filing of the final report of the County Treasurer for the year in which such borrowing shall have taken place, shall levy [such] AN amount as may be necessary to repay [said] THE balance.

[C. Schedule of payments made to public schools. He shall reserve out of the money collected by him for county purposes generally and public schools a sufficient sum to pay the amount levied in each current year by said Commissioners for public schools and shall pay the same over to the Board of County School Commissioners of said county as follows:

(1) One-fourth on or before the first day of October next succeeding the date of the levy.

(2) One-fourth on or before the first day of January next thereafter.