

(C) Represent the fire board at public hearings.

(D) Review, prepare a summary, hold hearings, and make recommendation to the board on the annual budgets of the fire departments and rescue squads as provided for hereafter.

(E) Perform such other duties as delegated by the fire board.

(d) *Budget and Fiscal Procedures.*

(1) *Fiscal year.* Notwithstanding any other provision of this Code to the contrary, fire departments and rescue squads supported in whole or in part by tax levies for the 1970-71 fiscal year and thereafter shall prepare annual budgets under procedures and at times as directed by the fire board to conform to the fiscal years of the County, July 1 to June 30.

(2) *Budgets and Distribution of Fire Tax Revenue.* Each fire department and rescue squad shall prepare in the uniform manner prescribed by the fire board its annual budget requirements with appropriate justification. All budgets shall be submitted to the fire board at the time required by the fire board. The fire board shall prepare a separate budget for its own proposed expenditures, which shall be funded by the county and be subject to approval of the county council. The executive committee shall conduct a public hearing on such budgets not later than January 15 of each year. Reasonable advance public notice shall be given of the dates of such budget hearing or hearings to newspapers, civic groups and other interested parties and a transcript shall be made of each hearing. The budgets and transcripts shall be made available for review by members of the public.

The fire board shall forward all budgets, with a summary and its recommendations, to the county no later than April 15 in 1970 and no later than February 15 of each year thereafter. The council, in their next annual levy, shall levy a tax on all property assessed for county tax purposes within the respective taxing areas for those fire departments or rescue squads requiring such tax levy at a rate of each one hundred dollars of the assessed value of the property to produce an amount that may appear to the council as sufficient for the purposes of maintaining, equipping and operating the departments or squads, provided that the council shall not levy such tax at a rate which would produce less than the amount so certified by any fire department or squad, as necessary to maintain, equip and operate the fire department or squad, without a previous public hearing to determine the necessity of any proposed reduction of the amount so certified by the fire department or squad. The tax shall be levied and shall be collected as county taxes are now or may be hereafter levied and collected and shall have the same priority rights, bear the same interest and penalties and in every respect be treated the same as county taxes. The taxes so levied for the ensuing year shall be collected by the tax collecting authorities of the county and they shall remit the whole amount of the taxes so collected to the respective treasurers of the departments or squads. The treasurers, upon authorization by their departments or squads, shall pay all proper costs, expenses, claims, and demands necessary for the maintenance, equipment and operation of their fire departments and squads, and shall, upon demand of the council, make a report to the council of such expenditures.

(3) *Treasurer's Bond.* Each fire department and rescue squad shall provide a corporate bond to Montgomery County to be approved by the director of finance and the county attorney of the county in a penal sum to