§ 89. Estimates in county public welfare districts. 1. The county commissioner shall submit annually, in the manner prescribed by and on or before the date fixed by or pursuant to law, an itemized estimate of revenues and the amount of money needed for the ensuing fiscal year for the public assistance and care for which the county is responsible, and for the administration thereof.

2. A town social services officer shall prepare and file annually with the town budget officer and the county commissioner of social services, at the time specified in section one hundred four of the town law, an itemized estimate of the amount needed for the ensuing year for administration and for public assistance and care. The town board shall include the amount necessary to be raised by tax in the annual estimate submitted to the board of supervisors as provided by the town law.

3. (a) A city public welfare officer shall submit an itemized estimate of the amount needed for the ensuing year for administration and public assistance and care to the mayor or other authority provided by law and to the county commissioner of public welfare.

(b) When, pursuant to the provisions of title three-a of this article, the county commissioner is administering the public assistance and care for which a city is responsible, and there is no city public welfare officer, the county commissioner shall make and submit an estimate for the city in the place and stead of a city public welfare officer.