

employee responsible for same shall be subject to penalties including removal from office;

(15) provide that no contract for the purchase of real or leasehold property shall be made unless the funds are included in the capital budget;

(16) provide that any amendment to a capital budget during the course of the fiscal year will not increase the total of appropriations nor be made without the written consent of the Planning and Zoning Commission;

(17) authorize a reserve fund for self insurance of county property and other reserves as required by generally accepted accounting procedures into which funds may be allocated from the annual budget and appropriation ordinance. The County Commissioners shall establish a limit as to the maximum amount of the self insurance fund and may amend the limit from time to time to reflect the requirements of the fund. When the limit of the fund is reached, the annual appropriation shall replace payments made because of claims against the fund;

(18) provide for supplemental and emergency appropriations;

(19) provide that the surplus funds of the County, whether from unexpended appropriations or from revenue collections in excess of the revenue estimates, shall be included as a revenue for the budget for the next fiscal year. The surplus shall include:

(i) the actual surplus for the prior fiscal year less the anticipated surplus, if any, used to fund the current year's budget;

(ii) an estimate of the anticipated surplus for the current fiscal year; and

(iii) any unexpended funds from the proceeds of a bond issue, if the legislation authorizing the issuance of bonds does not provide for the utilization of unexpended funds;

(20) provide that the County operating or capital budget may be amended to reflect the receipt of grant funds from the State, federal government, or a nonprofit source in any fiscal year in which the grant funds are received but were not included in the current operating or capital budgets or received after the adoption of the current operating or capital budgets; and

(21) provide that, notwithstanding other requirements of this section, the County Commissioners may acquire real or personal property under installment, lease-purchase, or similar long-term arrangements by appropriating funds for each year sufficient to meet the contractual obligations for that year. However, the County Commissioners may not obligate more than \$5,000,000 under these arrangements at any one time.

3-602. County Treasurer's office abolished.

1971, ch. 744, sec. 34NN. 1976 Code, sec. 3-63.

Notwithstanding any provision of public local law to the contrary, the County Commissioners are empowered to organize, assign and reassign the functions of budgeting, accounting, purchasing, disbursing, tax and revenue collection, investing, debt management, property, transfer records, data processing, auditing and other fiscal functions including the duties of the County Treasurer and the collector of state taxes among county employees, officers and units of organization as they deem proper. At the end of the current term of the incumbent County Treasurer that office shall stand abolished.

3-603. Requirements for appropriations, revenues.

1971, ch. 744, sec. 34-00.

(a) Appropriations. Any department, board, commission, agency or court, or any private organization, corporation or individual seeking county funds shall submit to the County Commissioners such justification, financial data or other information as the County Commissioners shall require and after expenditure of the appropriation, if any, shall submit the information or be subject to audit as the County Commissioners may direct.

(b) Revenues. All revenues and other receipts due the County or its agencies shall be paid into the County Treasury into the appropriate fund and no money shall be drawn from the County Treasury except in consequence of an appropriation made in accordance with law.