

174I. (a) Not later than November first in each year the County Commissioners shall by vote of a majority of all of the Commissioners

(1) Adopt the budget and schedule of anticipated receipts for the ensuing fiscal year, and

(2) Fix the general and special tax rates and impose the levy for the ensuing fiscal year.

Such levy must be sufficient, with any surplus from the current year and all other revenues from all other sources as shown by the schedule of anticipated receipts, to cover the aggregate amount appropriated in the budget.

(b) The budget, schedule of anticipated receipts and levy so adopted shall be signed by a majority of all of the County Commissioners and shall be certified by their Clerk; and one copy thereof shall be forthwith transmitted to the Budget Supervisor and one copy shall be kept available at the office of the County Commissioners for public inspection at all regular business hours during the fiscal year.

174J. (a) Any emergency fund included in the budget may be appropriated and expended only for unexpected demands, arising after the adoption of the budget, of such unusual, urgent, and extraordinary character as to be unforeseeable. No appropriations from the emergency fund shall be valid unless

(1) The County Commissioners adopt a resolution declaring the emergency, stating the reasons for the appropriation and its amount, and specifying in complete detail the items for which appropriated;

(2) Such resolution is published at least once in at least one newspaper of general circulation in the County; and

(3) After such publication, the County Commissioners re-adopt the resolution making such appropriation and transmit a certified copy of such resolution signed by a majority of the Commissioners to the Budget Supervisor.

(b) The County Commissioners shall prepare, sign and swear to, and shall publish at least three times in each January in the newspaper then having the contract for county publishing, an itemized statement of the emergency fund for the preceding year showing

(1) The amount of such emergency fund;

(2) The expenditures from such fund in detail;