

sub-section (b) hereof) exceed the amounts appropriated therefrom in the budget and expended during the fiscal year, such surplus shall be retained by the Treasurer and shall constitute a part of the general revenue for the ensuing fiscal year.

(b) In case the receipts from any special tax or other source of revenue dedicated by the budget to a particular purpose or County agency exceed the amounts appropriated therefrom and expended during any fiscal year, such surplus shall be retained by the Treasurer and credited to a separate fund designated for such purpose or County agency and may thereafter be appropriated in any subsequent budget only for such purpose or County agency or for some other purpose for the benefit of the special taxing district involved.

174P. (a) In case the general revenues of the County from taxes and all other sources are insufficient to meet all of the appropriations therefrom provided in the budget, all such appropriations (except the principal and interest of the County debt and salaries of any officers or employees fixed by the Constitution or by law) shall be reduced pro rata.

(b) In case the receipts from any special tax, or other source of revenues, dedicated by the budget to a particular purpose or County agency are less than the amounts so appropriated, each item of such appropriation (except any debt service and salaries fixed by law,) shall be reduced pro rata.

174Q. (a) After June 1, 1939, the County Commissioners shall create no floating debt, obligation or liability on the credit of the County and shall borrow no money to pay any deficiency arising from reduction of anticipated revenues, but the County Commissioners may in any year temporarily borrow, in anticipation of the receipt of taxes levied for such year, an aggregate amount up to, but in no event exceeding, two hundred thousand dollars (\$200,000.-00) which shall be used only in accordance with the budget in the same manner as tax revenues.

(b) All sums so borrowed shall be repaid as follows:

(1) On or before December 1st in each year, the County Commissioners shall repay from taxes a sufficient portion of the sums borrowed during such year to reduce the aggregate of such borrowing outstanding to an amount not exceeding one-half of the taxes for such year uncol-