Commissioners may make additional appropriations for the year up to the amount of additional funds so certified.

In addition to such appropriations from funds set aside for contingencies, the Commissioners may, to meet a public emergency affecting life, health or property, make emergency appropriations.

Emergency appropriations may be made from:

- (a) Contingent funds.
- (b) Revenues received from anticipated sources but in excess of the budget estimates thereof.
- (c) Revenues received from sources not anticipated in the budget for that year. Such appropriations may be made by Resolution. To the extent that there are no available unappropriated revenues to meet such appropriations, the Commissioners may by Resolution authorize the issuance of emergency notes. These notes may be renewed from time to time, but the emergency notes and renewals of a fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made. The total of emergency appropriations in any fiscal year shall not exceed five percent of the total operating appropriations (including those for debt service) made in the budget for that year.
- 52. The County Commissioners shall require each County administrative officer to submit a work program to the Budget Director for the ensuing fiscal year showing the requested allotments of the appropriation for his department, office or agency by fiscal periods within the year. The Budget Director shall recommend to the Commissioners who shall review and, with or without revision, authorize such allotments by program, object or season before the beginning of the fiscal year. Upon recommendation of the Budget Director, the Commissioners may revise such allotments with respect to part or all of any unencumbered balance therein if at any time during the fiscal year the Budget Director deems it desirable or if during the year revision is needed by reason of additions, emergency, reduced or transferred appropriations, the Budget Director shall report to the Commissioners without delay and the Commissioners shall revise allotments to forestall any deficit if during the year it appears probable that the revenues available will be insufficient to meet the amounts appropriated. The Budget Director shall file promptly with the Director of Finance reports of all determinations respecting allotments; and the total of the allotments of any appropriations shall not exceed the amount of that appropriation; and no payments shall be authorized or made and no obligations incurred in excess of the amounts allotted.
- 53. If at any time during the fiscal year it appears probable to the Director of Finance that the revenue available will be insufficient to meet the amount appropriated, he shall report to the County Commissioners without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations as to any further action to be taken. The Commissioners shall then take such further action they deem necessary to prevent or minimize any deficit. For that purpose they may by resolution reduce one or more appropriations; but no appropriation may be reduced by more