

upon all property subject to taxation therein, the aggregate amount of [such] THE estimates, less any revenue certain to be paid the county during the ensuing fiscal year from sources other than the levy and property to be appropriated toward [such] THE estimates and less any surplus carried over, as otherwise provided in this Code. In addition thereto, they may levy not more than [ten thousand dollars,] \$100,000 which [additional sum] shall be added to the total of estimates and included in the levy. No other sum of money shall be levied at all. Such levy of taxes made shall become due and payable and shall be collected in the manner and at the times fixed by law. The additional sum of [ten thousand dollars] \$100,000 or so much [thereof] OF THIS SUM as may be levied shall be an emergency fund to be used for emergency purposes and shall be dedicated and appropriated to meet any unexpected demand which may arise after tax levy has been made.

8-7.

(A) The emergency fund of [twenty thousand dollars] \$100,000 or so much thereof as may be levied will, it is expected, seldom be needed or used, but is provided as a safeguard or protection in event an emergency should arise. It shall be used for emergency purposes only and shall be dedicated and appropriated to meet any unexpected demand which arises after the tax levy has been made, the occurrence of which could not reasonably have been foreseen, which is of an unusual, urgent and extraordinary nature and which clearly and imperatively necessitates the expenditure of money from this fund, all of the requisites being necessary to constitute an emergency purpose. The emergency fund or any part [thereof shall] OF THE FUND MAY not be used for any purpose whatsoever, except the use hereinafter set forth in this section, and the unexpended balance thereof shall be a part of the surplus to be carried over to the ensuing fiscal year, as provided by section 8-19.

(B) At the close of each fiscal year, the county commissioners shall prepare a balanced, itemized statement of the emergency fund for such fiscal year showing first, the amount of the fund levied, secondly the expenditures therefrom in full detail with clear and complete explanation of the emergency requiring such expenditures and third, the unexpended balance on hand at the end of [such] THE fiscal year, to which statement the county commissioners shall sign their signatures to be attested by the clerk. They shall further make affidavit that [such] THE statement is a true and accurate account as therein set forth, and they shall publish [such] THE statement, thus prepared, signed, attested and sworn to, at least three times during the month of July, following the close of [such] THE fiscal year, in one daily newspaper published in the county.