

PROPOSED BUDGET AND ANY PART OF IT BY INCREASING, DECREASING, ELIMINATING, OR ADDING ITEMS. ITEMS MAY NOT BE CONSOLIDATED IN SUCH A MANNER AS TO REDUCE THE DETAILED STATEMENTS OF THE APPROPRIATIONS. THEY SHALL FURTHER BE AUTHORIZED TO REVISE THE SCHEDULE OF ANTICIPATED RECEIPTS AND ESTIMATED RATES FOR GENERAL AND SPECIAL TAXES. THE ANNUAL BUDGET AND APPROPRIATION ACT SHALL BE ADOPTED BY JUNE 1, OR IF JUNE 1 IS A LEGAL HOLIDAY, THE FIRST DAY THEREAFTER. THE ADOPTION OF THE BUDGET SHALL BE BY THE AFFIRMATIVE VOTE OF NOT LESS THAN THREE MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS.

27-7.

(A) THE BUDGET AS ADOPTED SHALL BE REPRODUCED IN SUFFICIENT COPIES FOR DISTRIBUTION, FREE OF CHARGE, TO THE PRESS AND THE HEAD OF EACH OFFICE, DEPARTMENT, OR AGENCY OF THE COUNTY GOVERNMENT. COPIES OF THE BUDGET SHALL LIKEWISE BE GIVEN TO ANY INTERESTED PERSON ON REQUEST. HOWEVER, IN ORDER TO DISCOURAGE WASTE THE COUNTY COMMISSIONERS MAY PRESCRIBE A CHARGE FOR EACH COPY OF THE ADOPTED BUDGET, BUT THAT CHARGE IS NOT TO EXCEED THE ACTUAL COST OF ITS REPRODUCTION.

(B) THE ADOPTED BUDGET SHALL TAKE EFFECT ON THE FIRST DAY OF THE FISCAL YEAR TO WHICH IT APPLIES.

(C) WHEN THE COUNTY BUDGET SHALL HAVE BEEN FINALLY ADOPTED IN THE ANNUAL BUDGET AND APPROPRIATION ACT, THE COUNTY COMMISSIONERS SHALL LEVY AND CAUSE TO BE RAISED THE AMOUNT OF TAXES REQUIRED BY THE BUDGET IN THE MANNER PROVIDED BY LAW SO THAT THE BUDGET SHALL BE BALANCED AS TO PROPOSED INCOME AND EXPENDITURES.

27-8.

(A) TRANSFERS OF APPROPRIATIONS BETWEEN GENERAL CLASSIFICATION OF EXPENDITURES IN THE CURRENT EXPENSE BUDGET MAY BE AUTHORIZED BY THE COUNTY COMMISSIONERS.

(B) INTERPROJECT TRANSFERS OF APPROPRIATIONS BETWEEN CAPITAL PROJECTS IN THE CAPITAL BUDGET MAY BE AUTHORIZED BY THE COUNTY COMMISSIONERS.

(C) THESE PROVISIONS MAY NOT BE CONSTRUED TO PREVENT THE COUNTY COMMISSIONERS FROM PROVIDING INTERFUND CASH BORROWING TO MEET TEMPORARY CASH REQUIREMENTS NOR TO PREVENT REIMBURSEMENTS AMONG FUNDS FOR SERVICES RENDERED.

(D) UNLESS OTHERWISE PROVIDED BY PUBLIC GENERAL LAW, ALL UNEXPENDED AND UNENCUMBERED APPROPRIATIONS IN THE CURRENT EXPENSE BUDGET REMAINING AT THE END OF THE FISCAL YEAR SHALL REVERT TO THE COUNTY TREASURY. AN APPROPRIATION FOR A CAPITAL PROJECT IN THE CAPITAL BUDGET DOES NOT REVERT UNTIL THE PURPOSE FOR WHICH THE APPROPRIATION WAS MADE HAS BEEN ACCOMPLISHED OR ABANDONED. HOWEVER, ANY CAPITAL PROJECT SHALL STAND ABANDONED IF 3 FISCAL YEARS ELAPSE