WITHOUT ANY EXPENDITURE FROM OR ENCUMBRANCE OF THAT APPROPRIATION. THE BALANCES REMAINING TO THE CREDIT OF THE COMPLETED OR ABANDONED CAPITAL PROJECTS SHALL BE AVAILABLE FOR APPROPRIATION IN SUBSEQUENT CAPITAL BUDGETS.

27 - 9.

- (A) DURING ANY FISCAL YEAR, THE COUNTY COMMISSIONERS, UPON THE RECOMMENDATION OF THE BUDGET OFFICER, BY ORDINANCE, MAY MAKE ADDITIONAL, SUPPLEMENTARY, OR EMERGECY APPROPRIATIONS FROM CONTINGENT FUNDS, FROM REVENUES RECEIVED FROM UNANTICIPATED SOURCES BUT IN EXCESS OF BUDGET ESTIMATES THEREFOR, OR FROM REVENUES RECEIVED FROM SOURCES NOT ANTICIPATED IN THE BUDGET FOR THE CURRENT FISCAL YEAR; PROVIDED THAT THE BUDGET OFFICER SHALL FIRST CERTIFY IN WRITING THAT SUCH FUNDS ARE AVAILABLE FOR SUCH APPROPRIATION. A SUPPLEMENTAL APPROPRIATION MAY NOT EXCEED THE AMOUNT OF THE FUNDS SO CERTIFIED.
- (B) TO THE EXTENT THAT THERE ARE NOT ANY AVAILABLE UNAPPROPRIATED REVENUES TO MEET SUCH EMERGENCY APPROPRIATIONS, THE COUNTY COMMISSIONERS, BY ORDINANCE, MAY AUTHORIZE THE ISSUANCE OF EMERGENCY NOTES WHICH MAY BE RENEWED FROM TIME TO TIME. HOWEVER, SUCH NOTES AND RENEWALS SHALL BE PAID NOT LATER THAN THE LAST DAY OF THE FISCAL YEAR NEXT SUCCEEDING THAT IN WHICH THE EMERGENCY APPROPRIATIONS IN ANY FISCAL YEAR SHALL NOT EXCEED 1 PERCENT OF ALL APPROPRIATIONS (INCLUDING THOSE FOR DEBT SERVICE) MADE IN THE BUDGET FOR SUCH YEAR.

27-10-

AN OFFICE, DEPARTMENT, INSTITUTION, BOARD, COMMISSION, OR OTHER AGENCY OF THE COUNTY GOVERNMENT DURING ANY FISCAL YEAR MAY NOT EXPEND, OR CONTRACT TO EXPEND, ANY MONEY OR INCUR ANY LIABILITY, OF ENTER INTO ANY CONTRACT, WHICH BY ITS TERMS INVOLVES THE EXPENDITURE OF MONEY, FOR ANY PURPOSE IN EXCESS OF THE AMOUNTS APPROPRIATED OR ALLOTTED FOR THE SAME GENERAL CLASSIFICATION OF EXPENDITURE IN THE BUDGET FOR SUCH FISCAL YEAR, OR IN ANY SUPPLEMENTAL APPROPRIATION AS HEREINABOVE PROVIDED. A PAYMENT MAY NOT BE MADE NOR ANY OBLIGATION OR LIABILITY INCURRED, EXCEPT FOR SMALL PURCHASES IN AN AMOUNT LESS THAN \$100, UNLESS THE CHIEF FINANCIAL OFFICER FIRST CERTIFIES THAT THE FUNDS FOR THE DESIGNATED PURPOSE ARE AVAILABLE. ANY CONTRACT, VERBAL OR WRITTEN, MADE IN VIOLATION OF THIS SECTION IS NULL AND VOID.

27-11.

(A) UNLESS AND UNTIL OTHERWISE PROVIDED BY ORDINANCE OF THE COUNTY COMMISSIONERS WITHIN THE LIMITATIONS PROVIDED BY PUBLIC GENERAL LAW, THE AGGREGATE AMOUNT OF BONDS AND OTHER EVIDENCES OF INDEBTEDNESS OUTSTANDING AT ANY ONE TIME MAY NOT EXCEED 5 PERCENT UPON THE ASSESSABLE BASIS OF THE COUNTY. HOWEVER, (1) TAX ANTICIPATION NOTES OR OTHER EVIDENCES OF INDEBTEDNESS HAVING A MATURITY NOT IN EXCESS OF