

estimates and less [any surplus carried over,] ANY ACTUAL OR ESTIMATED UNDESIGNATED GENERAL FUND BALANCE AVAILABLE FOR APPROPRIATION, as otherwise provided in this Code.

(2) TO PROTECT THE FINANCIAL INTEGRITY OF COUNTY GOVERNMENT AND TO PROVIDE SUFFICIENT LIQUIDITY REQUIRED FOR DAILY OPERATIONS, THE COUNTY COMMISSIONERS SHALL MAINTAIN AN UNAPPROPRIATED UNDESIGNATED GENERAL FUND BALANCE. THE AMOUNT SHALL BE 5 PERCENT OF THE GENERAL FUND EXPENDITURES FOR THE MOST RECENT PRIOR FISCAL YEAR. ANY AMOUNT THAT EXCEEDS 5 PERCENT OF THE GENERAL FUND EXPENDITURES FOR THE MOST--RECENT PRIOR FISCAL YEAR SHALL BE INCLUDED AS FUNDS AVAILABLE FOR APPROPRIATION IN THE CURRENT FISCAL YEAR.

2-7-4.

(a) [The] IT IS EXPECTED THAT THE contingency fund of [two hundred fifty thousand dollars (\$250,000.00)] \$250,000, or so much [thereof] OF IT as may be levied will[, it is expected,] seldom be needed or used, but is provided as a safeguard or protection in event a contingency should arise. It 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. The unexpended balance [thereof] shall be a part of the [surplus to be carried over to the ensuing fiscal year, as provided by section 2-7-8 of this code] UNDESIGNATED FUND BALANCE.

2-7-5.

[The revenue derived by the county from all sources shall be devoted absolutely to paying and defraying the line item as approved in the annual budget. However, to serve the best interest of the county throughout the fiscal year, the board of county commissioners may make such line item transfers as it deems necessary provided such transfers are approved in writing; no excess of income over the total of estimates, plus the unexpended balance of the contingency fund, shall be added to any estimate or be used for any purpose, except as a part of the surplus to be carried over to the ensuing fiscal year as provided by section 2-7-8 of this Code. Nothing in this section shall affect special revenues received by the county as provided for in section 2-7-6 of this Code.]

(A) THE REVENUE DERIVED BY THE COUNTY FROM ALL SOURCES SHALL BE DEVOTED ABSOLUTELY TO PAYING AND DEFRAYING THE APPROPRIATIONS AS APPROVED IN THE OPERATING AND CAPITAL BUDGETS. HOWEVER, TO SERVE THE BEST INTERESTS OF THE COUNTY THROUGHOUT THE FISCAL YEAR, THE BOARD OF COUNTY COMMISSIONERS MAY MAKE ADJUSTMENTS TO THE APPROVED BUDGETS TO THE FOLLOWING EXTENT:

(1) THE COUNTY COMMISSIONERS MAY DESIGNATE DELEGATE TO THE COUNTY BUDGET OFFICER THE AUTHORITY TO APPROVE ADJUSTMENTS