

**CHAPTER 162**

**(House Bill 522)**

AN ACT concerning

**Frederick County – Accounting Procedures – Unappropriated Revenues**

FOR the purpose of altering Frederick County budgetary procedures to include certain fund transfers in the calculation of a required unappropriated balance to conform county practice with accounting requirements of the Governmental Accounting Standards Board.

BY repealing and reenacting, with amendments,  
The Public Local Laws of Frederick County  
Section 2-7-1(a)(2)

Article 11 – Public Local Laws of Maryland  
(1979 Edition and November, 1992 Supplement, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article 11 – Frederick County**

2-7-1.

(a) (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 AND ~~OTHER~~ TRANSFERS TO THE BOARD OF EDUCATION AND THE FREDERICK COMMUNITY COLLEGE for the prior fiscal year. Any amount that exceeds 5 percent of the general fund expenditures AND ~~OTHER~~ TRANSFERS TO THE BOARD OF EDUCATION AND THE FREDERICK COMMUNITY COLLEGE for the prior fiscal year shall be included as funds available for appropriation in the current fiscal year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved April 26, 1993.

---

**CHAPTER 163**

**(House Bill 524)**

AN ACT concerning

**Frederick County – Contingency Fund – Cap**

FOR the purpose of altering the maximum amount that the County Commissioners of