

(v) Revenue from federal sources;

(vi) Unliquidated surplus, the actual from the previous fiscal year and the estimated for the current fiscal year, whether accrued from revenues or expenditures; and

(vii) Funds from all other sources, with identification of the source.

(4) School Construction Fund, requested appropriations:

(i) Land for school sites;

(ii) Buildings and the equipment that will be an integral part of a building by project;

(iii) School site improvement by project;

(iv) Remodeling by project;

(v) Additional equipment by project; and

(vi) Debt service.

5-103.

(d) If a county council or board of county commissioners does not approve the amount requested in the budget that is more than the amount required by § 5-202 of this title[, it]:

(1) THE COUNTY COUNCIL OR BOARD OF COUNTY COMMISSIONERS shall indicate in writing, within 15 days after the adoption of the budget, which major categories of the annual budget have been reduced and the reason for the reduction; AND

(2) THE COUNTY BOARD SHALL SUBMIT TO THE COUNTY GOVERNING BODY, WITHIN 30 DAYS AFTER THE ADOPTION OF THE BUDGET, A REPORT INDICATING HOW THE ALTERATIONS TO THE BUDGET WILL BE IMPLEMENTED, ACCOMPANIED BY REASONABLE SUPPORTING DETAIL AND ANALYSIS.

5-105.

(c) (1) (I) A transfer may be made within the major categories without recourse to the county commissioners or county council except that a report of the transfer shall be submitted to the county commissioners or county council [at] WITHIN 15 DAYS AFTER the end of each month.

(II) A REPORT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL INCLUDE A NARRATIVE SUMMARY THAT CLEARLY INDICATES EACH TRANSFER.

(2) A transfer between major categories shall be made only with the approval of the county commissioners or county council.

(3) If the county commissioners or county council fail to take action on a request for transfer between major categories within 30 days after the receipt of a written request substantiating the transfer, the failure to take action constitutes approval.