

(17) Authorize a reserve fund for self insurance of county property and other reserves as required by generally accepted accounting procedures into which funds may be allocated from the annual budget and appropriation ordinance. The County Commissioners shall establish a limit as to the maximum amount of the self insurance fund and may amend the limit from time to time to reflect the requirements of the fund. When the limit of the fund is reached, the annual appropriation shall replace payments made because of claims against the fund[.];

(18) Provide for supplemental and emergency appropriations[.];

(19) Provide that the surplus funds of the county, whether from unexpended appropriations or from revenue collections in excess of the revenue estimates, shall be included as a revenue for the budget for the next fiscal year. The surplus shall include:

(i) The actual surplus for the prior fiscal year less the anticipated surplus, if any, used to fund the current year's budget;

(ii) An estimate of the anticipated surplus for the current fiscal year; and

(iii) Any unexpended funds from the proceeds of a bond issue, if the legislation authorizing the issuance of bonds does not provide for the utilization of unexpended funds[.];

(20) Provide that the County operating or capital budget may be amended to reflect the receipt of grant funds from the State, Federal Government, or a nonprofit source in any fiscal year in which the grant funds are received but were not included in the current operating or capital budgets or received after the adoption of the current operating or capital budgets[.]; AND

(21) Provide that, notwithstanding other requirements of this section, the County Commissioners may acquire real or personal property under installment, lease-purchase, or similar long-term arrangements by appropriating funds for each year sufficient to meet the contractual obligations for that year. However, the County Commissioners may not obligate more than \$5,000,000 under these arrangements at any one time.

[3-63.] 3-602. County Treasurer's office abolished.

Notwithstanding any provision of public local law to the contrary, the County Commissioners are empowered to organize, assign and reassign the functions of budgeting, accounting, purchasing, disbursing, tax and revenue collection, investing, debt management, property, transfer records, data processing, auditing and other fiscal functions including the duties of the County Treasurer and the collector of state taxes among [such] county employees, officers and units of organization as they deem proper. At the end of the current term of the incumbent County Treasurer that office shall stand abolished.