(2) A PERSON DESCRIBED UNDER PARAGRAPH (1) OF THIS SUBSECTION WHO WILFULLY PROVIDES FALSE DOCUMENTATION IS GUILTY OF A MISDEMEANOR AND ON CONVICTION IS SUBJECT TO IMPRISONMENT NOT EXCEEDING 1 YEAR OR A FINE NOT EXCEEDING \$1,000 OR BOTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2001.

Approved April 20, 2001.

CHAPTER 260

(House Bill 719)

AN ACT concerning

Washington County - Rainy Day Fund

FOR the purpose of permitting the Washington County Commissioners to maintain cash reserves in accordance with generally accepted principles of governmental accounting; and generally relating to maintaining cash reserves in Washington County.

BY repealing and reenacting, with amendments,

The Public Local Laws of Washington County

Section 2-501

Article 22 - Public Local Laws of Maryland

(1991 Edition and December 1997 Supplement, as amended)

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

Article 22 - Washington County

2-501.

- (a) As submitted to the County Commissioners, the annual budget shall have a figure for the total of all proposed appropriations and a figure for the total of all estimated revenues available to pay the appropriations. The figure for total proposed appropriations may not exceed the figure for total estimated revenues.
- (b) In amending the budget bill, the County Commissioners may not cause the figure for total proposed appropriations to exceed the figure for total estimated revenues, including any revisions, and in the budget as enacted, the figure for total estimated revenues always shall be equal to or exceed the figure for total appropriations.
- (c) The only surplus of unexpended funds that can be used to balance the annual budget is a surplus confirmed by audit.