

year, which schedule they or a majority of the said board shall sign and their signatures thereto shall be attested by their secretary and the members of the said board signing the said schedule shall make affidavit as to the correctness and that it contains all of the sources of revenue of the county, upon which the said board shall file the said schedule with the county treasurer, after which the said Board of Estimates shall by an affirmative vote of a majority of all the members thereof, make out a list of moneys, expenditures, disbursements or estimates showing for what particular purpose all money is to be appropriated by the County Commissioners for the next ensuing fiscal year; each estimate shall be in full detail and shall plainly show for what purpose and in what amount the money so appropriated is to be expended, and the said Board of Estimates or a majority of the members thereof shall sign the said list of estimates and their signatures thereto shall be attested by their secretary, and the said board or a majority of the members thereof shall certify that each and every estimate in said list is in their opinion a necessary and proper estimate, after which they shall file the said list of estimates with the county treasurer, and both the schedule of resources and also the said list of estimates shall be published at least once in some daily once in some weekly newspaper published in Frederick County.

1920, ch. 138, sec. 152D.

**132.** It shall be the duty of the said Board of Estimates and they shall require from each board and each and every official through whom and under whom any appropriation of money to be made by the County Commissioners is to be expended, an estimate for such appropriation to be made and certified to by such board or a majority of the members thereof, or official, chief or head of any department, showing how much money will be required for each particular estimate or purpose for which the money is to be spent, and showing the same in full detail for the ensuing fiscal year; and it shall be the duty of any such board or official to furnish the said estimate to the Board of Estimates not later than the 1st day of June of each and every year beginning with June, 1920, and the said Board of Estimates shall have full power to require of any board or official duties under whose jurisdiction or superintendence or whose official duties incur the expenditure of the county money, the estimate herein mentioned and it shall be the duty of any such board or official to render the same when required.

1920, ch. 138, sec. 152E.

**133.** After the said Board of Estimates shall have carefully ascertained all of the various estimates and fixed them in such amounts as they shall think or consider proper, the said Board of County Commissioners shall on or before the 1st day of July as aforesaid levy, in accordance with law, upon all of the taxable property of Frederick County, and upon all property subject to taxation therein, the aggregate amount of said estimates, less any revenue certain to be paid the county during the ensuing fiscal year from sources other than the levy and property to be appropriated