

toward said estimates and less any surplus carried over as hereinafter set forth in this Act, and in addition thereto they may levy not more than ten thousand dollars, which additional sum shall be added to the total of estimates, and included in the levy; and no other sum of money shall be levied at all. That said levy of taxes made as aforesaid shall become due and payable and shall be collected in the manner and at the times now or hereafter fixed by law. The said additional sum of ten thousand dollars, or so much thereof as may be levied, shall be an emergency fund to be used for emergency purposes, and shall be dedicated and appropriated to meet any unexpected demand which may arise after the said levy has been made, as hereinafter set forth.

1920, ch. 138, sec. 152F.

134. The revenue derived from all the sources thereof shall be devoted absolutely to paying and defraying the said estimates in detail and in no event shall any money be diverted from the estimate to which it is dedicated for any purpose; nor shall any excess of income over the total of estimates, plus the said emergency fund, be added to any estimate or be used for any purpose except as a part of the surplus to be carried over to the ensuing fiscal year as provided by Section 136 of this Article.

1920, ch. 138, sec. 152G.

135. The said emergency fund of ten thousand dollars, or so much thereof as may be levied, will, it is expected, seldom be needed or used but is provided as a safeguard or protection in event an emergency should arise, and shall be used for emergency purposes only and shall be dedicated and appropriated to meet any unexpected demand which arises after the said levy has been made and the occurrence of which could not reasonably have been foreseen which is of an unusual, urgent and extraordinary nature, and which clearly and imperatively necessitates the expenditure of money from this fund, all of the requisites being necessary to constitute an emergency purpose; nor shall said emergency fund or any part thereof be used for any other purpose whatsoever except the temporary use hereinafter set forth in this section and the use thereof as a part of the surplus to be carried over to the ensuing fiscal year as provided by Section 136 of this Article.

The said Board of County Commissioners temporarily may use, during the months of July and August, the said emergency fund for the purpose of meeting any demand on account of any estimate for which there may be no money at the time it is needed for the purpose of the estimate, and when the revenue for the estimate shall have been received it shall be credited to the emergency fund, said credit to be made not later than September first of the same fiscal year in which such temporary use is made of said fund.

At the close of each fiscal year, the County Commissioners shall prepare a balanced, itemized statement of the emergency fund for said fiscal year showing first the amount of said fund levied, secondly the expendi-