

tures therefrom in full detail with clear and complete explanation of the emergency or emergencies requiring said expenditures, and thirdly, the unexpended balance on hand at the end of said fiscal year, which statement the said County Commissioners shall sign their signatures to be attested by their clerk, and they shall further make affidavit that said statement is a true and accurate account as therein set forth, and they shall publish said statement, thus prepared, signed, attested and sworn to, at least three times, during the month of July following the close of said fiscal year, in one daily newspaper published in Frederick County.

1920, ch. 138, sec. 152H.

136. The Board of County Commissioners of Frederick County shall not after the 1st day of July, 1920, create any obligation or liability on the part of or on the credit of the county which shall be a floating debt, nor issue any certificates of indebtedness, nor shall said board borrow any money whatever for any purpose without special legislative authority to make the loan; and in case of any deficiency in revenue and taxation to meet the amounts provided in the said estimates, there shall be a pro rata abatement of all appropriations, except for the payment of the State taxes, the principal and interest of the county debt, and salaries and obligations fixed by law; and in case of any surplus arising in any fiscal year by reason of excess income received from the estimated revenue over the expenditures for such year or by reason of unexpended appropriations or unexpended emergency fund for such year, the said surplus shall be passed by the Board of County Commissioners to a fund which shall be a part of the revenue for the ensuing fiscal year.

1920, ch. 138, sec. 152-I.

137. The Board of County Commissioners shall during the month of May of each year give notice to the people of Frederick County, by advertisement in at least two newspapers of general circulation and published in said county, of the times and place of the sitting of said Board of Estimates during the following June, and that at such sittings the said Board of Estimates will receive and consider applications for appropriations for improvements and other purposes and such other matters as may be brought before them in connection with which money may be appropriated.

1920, ch. 138, sec. 152J.

138. The said Board of Estimates, after receiving all of the estimates in the manner hereinbefore provided for, together with such estimates as they shall themselves make, before determining the aggregate of estimates they shall carefully consider each estimate, and so fix the amount of the same that it shall be what is reasonable and proper, and that they shall in making and fixing the estimates, do so with a view to economy and efficiency; but this shall not confer authority on them to change or alter items of salaries or other obligations, the amounts of which are fixed by law.