estimates so made to said Board shall be perjury. The said estimates shall specify, in detail, the objects thereof, and the items required for the expenses of the City Council and the respective departments, sub-departments, municipal officers not embraced in a department and special commissioners or boards, as aforesaid, including a statement of each of the salaries of the members of the City Council and its officers and clerks, and the salaries of the deputies, assistants, clerks, employees and subordinates in each department, sub-department, municipal office or special commission or board.

Second, a list containing all amounts to be appropriated by the City Council for New Improvements to be constructed by any department of the city during the next ensuing fiscal year; said list to be known as the "Estimates for New Improvements." Heads of departments, heads of sub-departments, municipal officers not embraced in a department, and special commissioners or boards shall in writing, thirty days before the time required to make such list by said Board, file with said Board their recommendations as to the amounts which they may consider will be needed in their respective departments for new improvements during the next ensuing fiscal year.

Third, a list containing all amounts which by previous laws, ordinances or contracts are required to be Annually Appropriated to charities, educational, benevolent or reformatory institutions by the city, as well as all other sums, if any, which may be required by laws or ordinances. to be appropriated for other purposes not embraced in the preceding lists. This list shall be known as the "ESTIMATES FOR ANNUAL APPROPRIA-TIONS." The purpose and object of this provision is that said three lists shall embrace all moneys to be expended for the next ensuing fiscal year for all purposes by the city. After said three lists have been prepared, the Board of Estimates, shall cause to be prepared a draft of an ordinance to be submitted to the City Council providing appropriations sufficient to meet the amounts called for by said three lists, and the said Board shall cause a copy of said proposed ordinance, certified by the signatures of a majority of them, to be forthwith published in two daily newspapers in Baltimore City, for two successive days, and shall, immediately after said publication, transmit a copy of the draft of the said proposed ordinance to the President of the City Council, whereupon a special meeting of the City Council shall be forthwith called by the Mayor to consider such proposed ordinance. It shall be the duty of the City Council, when so assembled, to consider and investigate the estimates contained in said proposed ordinance, and to hold daily sessions for its consideration until said ordinance is passed. The City Council, by a majority vote of all the members elected thereto, may reduce the said amounts fixed by the said Board in said proposed ordinance, except such items thereof as are now or may hereafter be fixed by law, and except such items as may be inserted by said Board to pay State taxes, and to pay the interest and principal of the municipal debt. The City Council shall not have the power to increase