

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 December, of each and every year beginning with December, 1933, and the said Board of Estimates shall have full power to require of any board or official 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.

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; or 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 January and February, 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 May 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