

of the ensuing December, the first fiscal year to begin on the 1st day of January, A. D. 1934.

131. During the month of December of each and every year, beginning with the month of December, 1933, the Board of County Commissioners of Frederick County, in addition to their functions as such body as now fixed by law, shall be, and it is hereby constituted "The Board of Estimates for Frederick County," and the clerk to the said Board of County Commissioners, which is now provided by law, shall also act as secretary and clerk to the said Board of Estimates; and during the said month of December, of each and every year, it shall be the duty of the said Board of Estimates, and it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue from which any income to the county will accrue or be derived during the ensuing fiscal 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 and once in some weekly newspaper published in Frederick County.

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