

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 duties 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.

133. After the said Board of Estimates shall have carefully ascertained all of the various estimates and fixed them in such amounts as they shall think or consider proper, the said Board of County Commissioners shall on or before the 1st day of January as aforesaid levy, in accordance with law, upon all of the taxable property of Frederick County, and upon all property subject to taxation therein, the aggregate amount of said estimates, less any revenue certain to be paid the county during the ensuing fiscal year from sources other than the levy and property to be appropriated 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.

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