

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; nor 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 levied, secondly, the expenditures 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 January following the close of said fiscal year, in one daily newspaper published in Frederick County.

137. The Board of County Commissioners shall during the month of November 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 December, and that at such sittings the said Board of Estimates will receive and consider applications for appropriations for improvements