

thereof allowed to the two Branches of the City Council, each department, sub-department, municipal officer not embraced in a department and special commissions or boards, as the said Board shall deem advisable. In order to enable said Board to make such list, the Presidents of the two Branches of the City Council, the heads of departments, heads of sub-departments, municipal officers not embraced in a department, and special commissions or boards, shall, at least thirty days before the said list is hereby required to be made, send to the said Board, in writing, estimates of the amounts needed for the conduct, respectively, of the City Council, departments, sub-departments, municipal offices not embraced in a department, commissions or boards for the next ensuing fiscal year. Such estimates shall be verified by the oath or affirmation of the persons making them; and a wilfully false statement made in a material matter contained in said 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 offices not embraced in a department, and special commissions 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 commissions 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