

appropriations as herein provided for. As soon as practicable after the expenditure of any part of said contingent fund, the said Board shall report to the City Council all the circumstances attending said expenditure, and the necessity for the same, and the reasons assigned by the department, sub-department, municipal officer not embraced in a department, or special commission or board, applying for and receiving the same. The City Council shall not have the power to increase or decrease, or strike out, said amount from the said ordinance of estimates.

39. The Mayor and City Council of Baltimore shall appropriate no money out of the Treasury of the City for the payment of any private claim against the City, unless such claim shall have first been presented to the Board of Estimates, together with the proofs upon which the same is founded, and reported favorably by said Board.

40. The Board of Estimates shall, on the first day of October, or as soon thereafter as practicable, in the year eighteen hundred and ninety-eight and in each succeeding year, procure from the proper municipal department and shall send, with the said ordinance of estimates, to both Branches of the City Council, a report showing the taxable basis for the next ensuing fiscal year, and the amount which can reasonably be expected to be realized by taxation for said year. The report shall contain an aggregate statement of all the moneys to be expended during the next ensuing fiscal year by the City, as set forth in said ordinance of estimates, as well as of any other sums, if such there be, which the City may be required to expend during the said year for any purpose or purposes not included in the ordinance of estimates, and it shall also state the total income which can reasonably be expected to be received by the City for the next ensuing fiscal year, from licenses, fees, rents and all other charges, including the amount believed to be collectible from taxes in arrears. The report shall show the difference between such anticipated expenditures and receipts of the City, and shall state a rate for the levy of taxes sufficient to realize the amount required to meet the said difference. In the ordinance making the annual levy of taxes, which ordi-