thousand dollars, and such sums so borrowed shall all be repaid and such demands fully satisfied on or before the 1st day of February, following the beginning of the fiscal year in which the said money is so borrowed, and the said Board of County Commissioners shall not borrow any money for any purpose between the said 1st day of February and the 30th day of April ensuing or the close of the said fiscal year, in case of any deficiency in revenue and taxation to meet the amounts provided in the said estimates, there shall be a pro rata abatement of all appropriations, except for the payment of the state taxes and the principal and interest of the county debt, and in case of any surplus arising in any fiscal year, by reason of excess of income received from the estimated revenue over the expenditures for such year, the said surplus shall be passed by the Board of County Commissioners to a fund which shall be a part of the revenue for the ensuing fiscal year.

Section 105H. And be it further enacted, That the said Board of County Commissioners may use 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.

Section 105 I. And be it further enacted, That the Board of County Commissioners shall during the entire month of March of each year give notice to the people of Dorchester County, by advertisement thereof in at least two newspapers of general circulation and published in said county, of the times and place of the sitting of the said Board of Estimates during the following April, and that at such sittings the said Board of Estimates will receive and consider applications for improvements and such other matters as may be brought before them in connection with which money may be appropriated.

Section 105J. And be it further enacted, That the said Board of Estimates after receiving all of the estimates in the manner hereinbefore provided for together with such estimates as they shall themselves make, before determining the aggregate of estimates, they shall carefully consider each estimate and so fix the amount of the same that it shall be what is reasonable and proper, and that they shall in making and fixing the estimates do so with a view to economy and efficiency.