

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.

SECTION 152F. *And be it further enacted*, That the revenue derived from all the sources thereof shall be devoted absolutely to paying and defraying the said estimates in detail and in no event shall any money be diverted from the estimate to which it is dedicated for any purpose; nor shall any excess of income over the total of estimates, plus the said emergency fund, be added to any estimate or be used for any purpose except as a part of the surplus to be carried over to the ensuing fiscal year as provided by Section 152H of this Act.

SECTION 152G. *And be it further enacted*, That 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 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 sur-