

plus to be carried over to the ensuing fiscal year as provided by Section 152H of this Act.

The said Board of County Commissioners temporarily may use, during the months of July and August, 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 September 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 July following the close of said fiscal year, in one daily newspaper published in Frederick County.

SECTION 152H. *And be it further enacted,* That the Board of County Commissioners of Frederick County shall not after the 1st day of July, 1920, create any obligation or liability on the part of or on the credit of the county which shall be a floating debt, nor issue any certificates of indebtedness, nor shall said Board borrow any money whatever for any purpose without special legislative authority to make the loan; and 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, the principal and interest of the county debt, and salaries and obligations fixed by law; and in case of any surplus arising in any fiscal year by reason of excess income received from the estimated revenue over the expenditures for such year or by reason of unexpended appropriations or unexpended emergency fund for such year, the said surplus