

and sufficient copies thereof shall be made available for the use of all offices, departments, and agencies.

BUDGET ESTABLISHES APPROPRIATIONS

95. From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

ALLOTMENTS

96. Before the beginning of the budget year, the head of each office, department, or agency shall submit to the mayor, when required by him, a work program for the year, which shall show the requested allotments of the appropriations for such office, department, or agency, by quarterly (three-month) periods, for the entire budget year. The mayor shall review the requested allotments in the light of the work program of the office, department, or agency concerned and may revise such allotments before approving the same. An approved allotment may be revised during the budget year by the mayor after consultation with the director or head of the office, department, or agency concerned. At the end of the fiscal year the sum of the four quarterly allotments made by the mayor shall not be greater than one hundred per cent (100%) nor less than ninety per cent (90%) of the total appropriation as made by the board of aldermen, unless unusual circumstances warrant otherwise. The term appropriation as here used shall include any supplemental, deficiency, or emergency appropriations and any transfers of funds authorized by state law or by this charter.

CHECKS

97. All checks issued in payment of salaries and other municipal obligations shall be issued and signed by the city register and collector of taxes and shall be countersigned by the mayor.

DISBURSEMENTS

98. No disbursing officer of the City of Frederick shall authorize any expenditure under an appropriation of the board of aldermen except as covered by such quarterly allotment or upon the specific authorization of the mayor.