

total of estimates, plus the said [emergency] CONTINGENCY 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 25 of this subtitle.

24.

(a) Purpose. The said [emergency] CONTINGENCY fund 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] CONTINGENCY 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 surplus to be carried over to the ensuing fiscal year as provided by Section 25 of this subtitle.

(b) [Temporary use; repayment] USE OF FUND. The said Board of County Commissioners [temporarily] may BY ORDINANCE use[, during the months of July, August and September,] the said [emergency] CONTINGENCY 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] CONTINGENCY fund[, said credit to be made not later than November first of the same fiscal year in which such temporary use is made of said fund].

(c) Report of use. At the close of each fiscal year, the County Commissioners shall prepare a balanced, itemized statement of the [emergency] CONTINGENCY 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] CONTINGENCY 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,