be the duty of the [said] Board of Estimates, and shall it shall make a correct, thorough and complete list or schedule of all the resources or sources of revenue from which any income to the county will accrue or be derived during the ensuing fiscal year, which schedule they or a majority of the [said] Board shall sign and their signatures thereto shall be attested by their Secretary and the members of the [said] Board signing the [said] schedule shall make affidavit as to its correctness and that it contains all of the sources of revenue of the county, upon which the [said] Board shall file the [said] schedule with the County Treasurer, after which the [said] Board of Estimates shall, by an affirmative vote of a majority of all the members thereof, make out a list of moneys, expenditures, disbursements or estimates showing for what particular purpose all money is to be appropriated by the County Commissioners for the next ensuing fiscal year[; each]. EACH estimate shall be in full details and shall plainly show for what purpose and in what amount the money so appropriated is to be expended, and the [said] Board of Estimates, majority of the members thereof, shall sign the [said] list of estimates and their signatures thereto shall be attested by their Secretary, and the [said] Board, or a majority of the members thereof, shall certify that each and every estimate in [said] THE list is in their opinion a necessary and proper estimate, after which they shall file the [said] list of estimates with the County Treasurer, and both the schedule of resources and also the [said] list of estimates shall be published at least once in some daily or once in some weekly newspaper published in Caroline County.

21.

It shall be the duty of the [said] Board of Estimates and they shall require from each Board and each and every official through whom and under whom any appropriation of money to be made by the County Commissioners is to be expended, an estimate for such appropriation to be made and certified to by such Board, or a majority of the members thereof, or official, or head of any department, showing how much money will be required for each particular estimate or purpose for which the money is to be spent, and showing the same in full detail for the ensuing fiscal year[; and it]. IT shall be the duty of any such Board or official furnish the [said] estimate to the Board of Estimates not later than the 1st day of [June] MAY of each and every year beginning with [June, 1931] MAY 1977, and the [said] Board of Estimates shall have full power to require of Board or official any whose jurisdiction OF superintendence or whose official duties incur expenditure of the county money, the estimate herein mentioned, and it shall be the duty of any such Board or official to render the same when required.