

*program of capital improvements with such additions or deletions as they shall determine, with recommended priority of projects and the proposed means of financing them to be undertaken (a) within the ensuing two fiscal years, and (b) within the four fiscal years thereafter. On or before March 1st they shall transmit the proposed capital program with their recommendations to the Board of Finance hereinafter created.*

*The County Commissioners shall appoint three qualified voters of Baltimore County who are expert in financial affairs, whose term of office shall be coterminous with that of the County Commissioners, as the Board of Finance. The said Board shall select one of its number to be chairman. It shall be the duty of said Board to review the capital program presented to them by the Office of Planning with particular regard to the means of financing it and to transmit the said program to the County Commissioners with their recommendations no later than April 1st.*

*The County Commissioners, with the assistance of the Budget Director, shall prepare therefrom a capital program for the next two ensuing fiscal years and shall cause the proposed issuance of bonds or certificates of indebtedness to finance the same to be submitted to a referendum of all the registered voters of Baltimore County for their approval or rejection at the next general Election.*

*In preparing a capital program, the County Commissioners shall consider the program presented by the Office of Planning and the recommendations of the Board of Finance, but may make such amendments as they shall determine.*

*The Budget Director shall take the capital program approved by the Commissioners and the capital program for the four years thereafter, and shall integrate them into the comprehensive budget document and shall present the same to the County Commissioners at the same time as he presents the current expense budget. He shall include in the Budget a listing of the capital projects planned for the two ensuing and four subsequent years and the proposed means of financing them. He shall include in the budget message a discussion of any changes made therein in the program submitted by the Planning Commission and recommended by the Board of Finance.*

*The capital budget and program shall be adopted at the same time as the current expense and operating budget.*

*Capital expenditures to be financed from current revenues in the two ensuing fiscal years shall be included in the respective current expense budgets as appropriations to the capital fund as well as in the capital budget.*

*Three copies of the budgets and capital program as adopted shall be certified by the Commissioners and their Secretary. One copy shall be filed in the office of the Commissioners, and one each in the offices of the Director of Finance and the Planning Commission. Copies of the budget and capital program as so certified shall be made available for public inspection.*

*51. If during any fiscal year the Director of Finance certifies that there is available for appropriation unencumbered and unappropriated funds set aside for contingencies in the Budget, the County*