

county treasurer, the county board of education, the county roads board and the sheriff to keep and maintain the books and accounts of their respective offices in accordance with such system. All accounts or claims against the county or any officer or agency of the county, unpaid and outstanding on June thirtieth of any fiscal year, shall be filed on or before July thirty-first of the following fiscal year. The reports of the auditor shall show such claims.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved May 14, 1969.

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CHAPTER 746

(House Bill 1207)

AN ACT to add new Section 8-49 to Article V of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title "Frederick County," subtitle "Finance and Taxation," subheading "County Auditor," to follow immediately after Section 8-48 thereof, providing for the authorization by the County Commissioners of Frederick County to establish a Capital Budget which shall be separate from the normal Expense Operating Budget.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 8-49 be and it is hereby added to Article V of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title "Frederick County," subtitle "Finance and Taxation," subheading "County Auditor," to follow immediately after Section 8-48 thereof, and to read as follows:

8-49.

*The County Commissioners shall establish and approve a Capital Budget in addition to the normal current Expense Operating Budget. Capital Budget funds shall be restricted for that purpose and may not be transferred to the current expense budget. The regulations and budgetary procedures shall be established by the County Commissioners and the funds accounted for separately from other funds. It may include but is not limited to Highway Construction, Land Acquisition, Sanitary Facilities, Parks and Recreation Facilities, Office Buildings and Equipment.*

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved May 14, 1969.