

sinking fund or funds, respectively. The commissioners shall meet as often as may be necessary, keep a record of the proceedings, and shall annually, in the month of January, make a report to council of the condition and application of the fund, together with such recommendations in relation thereto as they shall deem expedient.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 14th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 199

AN ACT

Amending the act of July 15, 1957 (P. L. 901), entitled "An act giving cities of the third class the right and power to adopt one of several plans of optional charters and to exercise the powers and authority of local self-government subject to certain restrictions and limitations; providing procedures for such adoption and defining the effect thereof," further regulating the preparation and adoption of budgets after adoption of Mayor-Council Plan A.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Optional Third Class City Charter Law.

Section 1. Sections 417 and 418, act of July 15, 1957 (P. L. 901), known as the "Optional Third Class City Charter Law," are amended to read:

Sections 417 and 418, act of July 15, 1957, P. L. 901, amended.

Section 417. The city budget shall be prepared by the mayor with the assistance of the business administrator or other officer designated by the mayor. [Not later than the month of November] *Except for the budget for the first budget year after adoption of the Mayor-Council Plan A*, the mayor shall, *not later than the month of November*, require all department heads to submit requests for appropriations for the ensuing budget year, and to appear before the mayor or the business administrator or other officer at public hearings, which shall be held during that month, on the various requests. *In preparation of the budget for the first budget year after adoption of the Mayor-Council Plan A, such requests shall be made and such hearings shall be held in February of the first budget year.*

Section 418. [At] *Except as hereafter provided for submission of the first recommended budget after adoption of the Mayor-Council Plan A*, at the last stated meeting in November, the mayor shall submit to council his recommended budget in the form of an ordinance, together with such explanatory comment or statement as he may deem desirable. *After adoption of the Mayor-*

*Council Plan A, the first recommended budget together with the explanatory comment or statement, shall be submitted by the mayor in the form of an ordinance to council not later than the first day of March and shall be adopted by council not later than the first meeting in March of the first budget year, or, if the mayor elects to do so, he may recommend the amendment and adoption of the annual budget and the levy of a tax rate under sections 1809, 1810 and 1811 of the act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662). The budget shall be in such form as is required [by law] the council for city budgets, and shall in addition have appended thereto a detailed analysis of the various items of expenditure and revenue. Council may reduce any item or items in the mayor's budget by a vote of a majority of the council, but an increase in any item or items therein shall become effective only upon an affirmative vote of two-thirds of the members of council.*

Council shall, upon passing the proposed budget ordinance on first reading, fix a date for adoption thereof, which shall *except as otherwise provided* be not later than the 31st day of December immediately following.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 200

AN ACT

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," requiring a system of accounts to be kept by county officers.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subsections (a) and (b), section 1602, act of August 9, 1955 (P. L. 323), known as "The County Code," are amended to read:

Section 1602. [Books of Account] *System of Accounts to be Kept; Fees to be Paid to County Treasurer Monthly.*—(a) Each of said officers shall keep a [special account book] *system of accounts*, the form of which shall be prescribed by the controller, or where such officer does not exist then by the county auditors, in which *or on*

Act effective immediately.

The County Code.

Subsections (a) and (b), section 1602, act of August 9, 1955, P. L. 323, amended.