

APPROVED—The 11th day of August, A. D. 1967.

RAYMOND P. SHAFER

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No. 74

AN ACT

HB 595

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," further providing for the preparation, adoption and amendment of budgets.

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

Section 1. Section 1701, act of June 24, 1931 (P. L. 1206), known as "The First Class Township Code," amended April 14, 1949 (P. L. 453), and reenacted and amended May 27, 1949 (P. L. 1955), is amended to read:

Section 1701. Annual Budget; Regulation of Appropriations.—The board of township commissioners shall each year, within sixty days after the first Monday of January, and, at least thirty days prior to the adoption of the annual budget, prepare a proposed budget for all funds showing an estimate of the several amounts of money which will be required for the several specific purposes of township government and expenses during the current fiscal year, and by ordinance appropriate, out of the revenues available for the year, the specific sums required as shown by the budget as finally adopted. At the option of the township commissioners, such budget may be prepared and adopted prior to the first Monday of January of the fiscal year to which such budget shall apply. Whenever the township commissioners shall exercise such option, the first reading of the budget shall take place in November and the budget shall be finally adopted in the month of December prior to the fiscal year to which such budget shall apply. Said budget shall reflect as nearly as possible the estimated revenues and expenditures of the township for the year for which the budget is prepared. It shall be unlawful to prepare and advertise notice of a proposed budget when the same is knowingly inaccurate. Where, upon any revision of the budget, it appears that the estimated expenditures in the adopted budget will be increased more than ten percent in the aggregate or more than twenty-five percent in any individual item, over the proposed budget, it shall be presumed that

the tentative budget was inaccurate, and such budget may not be legally adopted with any such increases therein unless the same is again advertised once, as in the case of the proposed budget, and an opportunity afforded to taxpayers to examine the same and protest such increases. The tax levied by the township commissioners shall be fixed at such figure within the limit allowed by law, as, with all other sources of revenue will meet and cover said appropriations. The total appropriation shall not exceed the revenues available for the fiscal year. If the funds available from taxation and other sources shall be estimated to be in excess of the requirements of the current fiscal year, an appropriation may be made for the payment of township orders or indebtedness of the previous <sup>1</sup> years. A budget adopted in the December prior to the fiscal year to which the budget applies may be amended.

The budget shall be prepared on a uniform form prepared and furnished as provided in section one thousand seven hundred and one A of this act. Final action shall not be taken on the proposed budget until after at least ten days' public notice. The proposed budget shall be published or otherwise made available for public inspection at least twenty days prior to the date set for the adoption of the budget. The township commissioners after making such revisions and changes therein, as appear advisable, shall adopt the budget.

The township commissioners may at any time by resolution make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not appropriated to any other purpose, including the proceeds of any borrowing now or hereafter authorized by law.

The township commissioners shall have power to authorize the transfer within the same fund of any unencumbered balance, or any portion thereof, from one spending agency to another, but such action shall be taken only during the last nine months of the fiscal year. However, when a transfer of over five percent of an appropriation item is made within a fund, or when a transfer of over five percent of the total appropriation to a fund is made from said fund to another fund, an affirmative vote of two-thirds of the township commissioners shall be required.

Within fifteen days after the adoption of the budget, the township commissioners shall file a copy of the same in the office of the Department of Internal Affairs.

Section 2. This act shall take effect immediately.

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<sup>1</sup> "year" in original.