

No. 1980-211

AN ACT

HB 1589

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," further providing for the controller's settlement of accounts and the preparation of the annual budget.

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

Section 1. Section 1920, act of July 28, 1953 (P.L.723, No.230), known as the "Second Class County Code," amended October 5, 1967 (P.L.340, No.146), is amended to read:

Section 1920. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of Community Affairs.—The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, in the month of ~~[January]~~ *May* in every year, make a report, verified by oath or affirmation, to the court of common pleas of said county, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county. Such report shall thereupon be published one time in such newspapers published in the county as the controller may direct, but the aggregate cost thereof shall not exceed two thousand dollars (\$2000) in any one year, to be paid for out of the county treasury. Such report may also be published in printed pamphlets, at the cost of the county, the number and cost of such pamphlets to be determined by the controller and the county commissioners. The controller shall also, within sixty days after the close of the fiscal year, make an annual report to the Department of Community Affairs of the financial condition of the county, on forms furnished by the Secretary of Community Affairs, and subject to the penalties provided in section 1921 of this act for the controller refusing or neglecting to make similar reports.

Section 2. Section 1980 and subsection (a) of section 1981 of the act are amended to read:

Section 1980. Fiscal Year; Preparation of Annual Budget.—
(a) The fiscal year of the county shall begin on the first day of January and end on the thirty-first day of December of each year. On or before the ~~[first]~~ *fifteenth* day of ~~[February]~~ *November* of each year~~], and at least thirty days prior to the adoption of the annual budget,~~ the controller shall transmit to the commissioners a proposed budget giving a detailed estimate of and for the legitimate purposes of

the county for the [current] *next* year, including interest due and to fall due on all lawful debts of the county bearing interest. Such budget, when finally adopted by the commissioners, shall be the guide to the commissioners in fixing the tax rate. Said budget shall be prepared as provided herein.

(b) The commissioners shall, at the same time the budget is adopted, fix such rate of taxation upon the valuation of the property taxable for county purposes as will raise sufficient sum to meet the said expenditures. The commissioners shall not, by contract or otherwise, increase the expenditures of the county in any year to an amount beyond the taxes assessed as aforesaid for said year.

Section 1981. Annual Budget; Control of Expenditures.—(a) The controller shall annually prepare a proposed budget for all funds for the next fiscal year[, at least thirty days prior to the adoption of the budget.] *no later than November 15 of the current fiscal year.* Said budget shall reflect, as nearly as possible, the estimated revenues and expenditures of the county 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 per cent in the aggregate 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. Said budget shall be prepared on forms furnished as provided herein. Final action shall not be taken on the proposed budget by the county commissioners until after at least ten days public notice. The proposed budget shall be published or otherwise made available for public inspection, by all persons who may interest themselves, at least twenty days prior to the date set for the adoption of the budget. The county commissioners shall, after making such revisions and changes therein as appear advisable, adopt *a budget for the next fiscal year prior to December 31 of the current fiscal year* [the budget] and necessary appropriation measures required to put it into effect.

* * *

Section 3. This act shall take effect immediately.

APPROVED—The 10th day of December, A. D. 1980.

DICK THORNBURGH