

Substituted by the House, on motion of Mr. Flaherty of Cambridge, for a Bill providing that certain county appropriations by made by a county budget board (House, No. 567). July 5.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT PROVIDING FOR THE ADOPTION OF COUNTY BUDGETS BY ADVISORY BOARDS ON COUNTY EXPENDITURES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 14 of chapter 34 of the General Laws, as most recently amended by chapter 58 of the acts of 1947, is hereby further amended by striking out in line 6, the words "the general court" and inserting in place thereof the words: "the advisory boards on county expenditures."

1 SECTION 2. Chapter 35 of the General Laws, as most recently
2 amended by section 7 of chapter 849 of the acts of 1969, is hereby
3 amended by striking out section 25 and inserting in place thereof
4 the following section: —

5 *Section 25.* Immediately after July tenth, the county treasurer
6 shall annually prepare a report of the county receipts and
7 expenditures for the preceding fiscal year, stated separately under
8 the heads prescribed by the director of accounts for keeping the
9 treasurer's books. Such statement shall contain a table setting
10 forth the budget as approved by the advisory board on county
11 expenditures for each specific object, the amount expended
12 therefrom, the unexpended balance thereof, and any excess of
13 payments over said approved budget.

1 SECTION 3. Said chapter 35 of the General Laws, as amended
2 by section 9 of chapter 849 of the acts of 1969, is hereby further
3 amended by striking out section 27 and inserting in place thereof
4 the following section: —

5 *Section 27.* The county commissioners shall at the expense of
6 the county print the annual county report containing the report of
7 the county commissioners, statements in tabulated form prepared
8 by the treasurer under section 25 of this chapter, the annual budget
9 as approved by the advisory board on county expenditures and any
10 supplementary budgets thereto, and of such other officers and
11 boards as consider it expedient to make a report, and such other
12 matters as the law requires or as the commissioners consider
13 expedient. If the commissioners neglect or refuse to make the
14 annual report, they shall severally forfeit fifty dollars.

15 The county treasurer shall send a copy of such report to the state
16 library, to the director of accounts, and to the mayor of each city
17 and the selectmen of each town in the county before the first day of
18 November. He shall, at the close of each fiscal year, advertise in not
19 more than three newspapers published in the same or an adjoining
20 county an account of the county receipts and expenditures
21 arranged under distinct heads, and a specific statement of the
22 county debts, the purposes for which incurred and their dates of
23 maturity.

1 SECTION 4. Said chapter 35 of the General Laws, as most
2 recently amended by chapter 766 of the acts of 1971, by section 12
3 of chapter 849 of the acts of 1969, and by chapter 659 of the acts of
4 1974, is hereby further amended by striking out sections 28, 28A,
5 28C and 29 and inserting in place thereof the following section: —

6 *Section 28.* (a) The head of each department or institution, and
7 each board or other agency whose activities are maintained or
8 supported wholly or in part by county funds, shall submit to the
9 county commissioners on or before the first day of October a
10 written statement of their estimates of revenues and expenditures
11 for the ensuing fiscal year, including number and cost of personnel,
12 quantities and estimated cost of supplies and equipment and any
13 other proposed expenditures, in sufficient detail to enable said
14 commissioners to explain any increase or decrease as compared
15 with the appropriation of the then current fiscal year. In such
16 statement any proposed contract or any project involving the
17 estimated expenditure of a sum in excess of one thousand dollars
18 shall be set forth separately. Estimates shall be submitted in such
19 form and shall contain such additional information as the county
20 commissioners shall prescribe.

21 In the event that such head of a department or institution, or
22 such board or other agency fails to submit an estimate by the date
23 specified, the county commissioners forthwith shall prepare an
24 estimate for such department, institution, board or other agency.

25 (b) The county commissioners shall annually prepare an
26 itemized budget containing estimates of county revenues and
27 expenditures for the ensuing fiscal year in the form prescribed by
28 the director of accounts and upon blanks furnished by him,
29 including estimates for construction and repair of county buildings
30 and for effecting insurance providing indemnity for or protection
31 to the officers and employees of the county against loss by reason
32 of their liability to pay damages to others for bodily injuries,
33 including death at any time resulting therefrom, or for damage to
34 property, caused by the operation, within the scope of their official
35 duties or employment, of motor or other vehicles owned by the
36 county, to an amount not exceeding forty thousand dollars on
37 account of injury to or death of one person, or not exceeding one
38 hundred thousand dollars for any one accident, and not exceeding
39 ten thousand dollars on account of damage to property, or for
40 providing indemnity or protection as aforesaid without insurance,
41 with a statement of the corresponding appropriations for the
42 then current fiscal year, and expenditures for each of the three
43 preceding fiscal years, explaining any difference between the
44 amount of any such estimate and the latest appropriation for the
45 same purpose, and citing the laws relating thereto. The clerk of the
46 county commissioners shall record the foregoing in a book kept
47 therefor, and, on or before November 1, shall send sufficient copies
48 thereof, by him attested and signed by the chairman, to the county
49 treasurer, to the members of the advisory board on county
50 expenditures, and to the selectmen of each town and the mayor of
51 each city in the county.

52 (c) In the same manner as prescribed in subsections (a) and (b)
53 above, the county commissioners of each county having a
54 tuberculosis hospital established under sections seventy-eight to
55 ninety, inclusive, of chapter one hundred and eleven, shall, in each
56 year, prepare an itemized budget containing estimates of receipts
57 of said hospital and of the cost of its care, maintenance and repair
58 for the ensuing fiscal year in the form prescribed by the director of
59 accounts and upon blanks furnished by him.

60 (d) Prior to the submission by the clerk of the county

61 commissioners of any county to the advisory board on county
62 expenditures, of any proposed expenditures including proposed
63 expenditures from a general revenue sharing allotment from the
64 federal government, said county commissioners shall hold a public
65 hearing to determine priority needs in said county.

66 Said county commissioners shall cause notice of said hearing to
67 be posted in each city and town hall within the county at least
68 fourteen calendar days prior to the hearing and shall also cause
69 notice thereof to be published in at least one newspaper of general
70 circulation in the county at least fourteen calendar days prior to
71 said hearing. Notice of the hearing date and amount of revenue
72 sharing money to be expended shall be mailed by the county
73 commissioners to the selectmen of each town and mayor of each
74 city in the county at least fourteen calendar days prior to the
75 hearing.

1 SECTION 5. Section 28B of said chapter 35 of the General
2 Laws as appearing in chapter 1166 of the acts of 1973, as amended
3 by chapter 179 of the acts of 1974 and chapter 959 of the acts of
4 1977, is amended by striking out said section 28B and inserting in
5 place thereof the following new section: —

6 *Section 29.* (a) In every county other than Suffolk and
7 Nantucket, there shall be an advisory board on county expend-
8 itures consisting of the city manager in a Plan D or Plan E city, or
9 the mayor of each other city, or the chairman of the board of
10 selectmen of each town, or the town manager or administrator in a
11 town which does not have selectmen. Each city and town shall have
12 one vote on the advisory board plus additional votes and fractions
13 thereof determined by multiplying one and one half times the total
14 number of cities and towns in the county by a fraction of which the
15 numerator shall be the total amount of all assessments made by
16 state treasurer to such city or town for expenses of county
17 government and the denominator shall be the total amount of all
18 assessments made by the state treasurer to all such cities and towns.
19 The total vote allocated to each city or town shall be determined by
20 the director of accounts and delivered in writing to the advisory
21 board thirty calendar days after the state treasurer has sent his
22 warrants for payments to the cities and towns. The determination
23 of votes shall be based upon the most recent annual assessment.

24 (c) The advisory board on county expenditures, upon receipt of
25 the proposed itemized budget prepared by the county com-
26 missioners, together with any supplementary material prepared by
27 the head of each department or institution and each board or other
28 agency, shall review the proposed budget. The advisory board may
29 increase, decrease, alter and revise the proposed budget, provided
30 that:

31 (i) The statement of the amount to be expended for any object or
32 purpose for which an expenditure is required to be made by law
33 shall not be reduced below estimated expenditure of the current
34 year unless the advisory board shall enter into its minutes a
35 statement of the basis for the reduction.

36 (ii) The advisory board shall enter into its minutes a statement of
37 the basis for any change in any statement of estimated revenues.

38 (iii) If the advisory board shall make any change in the proposed
39 itemized budget, provision shall be made that the total estimated
40 revenues, together with the amount of county tax to be levied shall
41 equal the total estimated expenditures.

42 (d) Notwithstanding any other provision of law, before the final
43 adoption of the expenditure resolution, the advisory board on
44 county expenditures shall hold at least one public hearing to
45 inform the residents of the county of its proposed budget and to
46 hear testimony and argument before the adoption of the
47 expenditure resolution. The county commissioners shall cause
48 notice of said hearing to be posted in each city and town hall within
49 the county at least fourteen calendar days prior to the hearing and
50 shall also cause notice thereof to be published in a newspaper of
51 general circulation in the county at least fourteen calendar days
52 prior to the hearing. The notice shall include, but is not limited to,
53 the date, time and place of the hearing, announcement of the
54 citizen's right to provide written and oral comments and
55 suggestions respecting the possible use of funds, a summary of the
56 entire proposed budget, and the place where the proposed budget
57 may be inspected or procured by any interested person during
58 business hours.

59 (e) After completion of the public hearing required by
60 subsection (d) above, the advisory board on county expenditures,
61 by resolution, may further increase, decrease, alter and revise the

62 proposed itemized budget, subject, however, to the conditions and
63 restrictions imposed by subsection (c). The proposed itemized
64 budget as increased, decreased, altered and revised shall be finally
65 adopted by an expenditure resolution by a majority vote of the
66 advisory board as set forth in subsection (a) at a duly called
67 meeting on or before February first. The budget as finally adopted
68 and the expenditure resolution as passed shall be printed,
69 transmitted to the director of the bureau of accounts within fifteen
70 days of the advisory board's action thereon and printed in the
71 annual county report.

72 (f) If the advisory board on county expenditures shall fail to
73 finally adopt an expenditure resolution for the ensuing fiscal year
74 on or before February first, the itemized budget as proposed by the
75 county commissioners together with such changes, alterations and
76 revisions as shall have been made by a majority vote of advisory
77 board on or before February first, as set forth in subsection (a),
78 shall constitute the approved budget for the ensuing year, and the
79 expenditure resolution shall be deemed to have been passed by the
80 advisory board as of that date.

81 (g) The approved budget shall govern the expenditures of the
82 county during the fiscal year. No expenses may be incurred in
83 excess of those shown in the approved budget, but the budget may
84 be from time to time amended by the preparation and submission
85 of a proposed supplementary budget by the county commissioners
86 to the advisory board on county expenditures. The advisory board
87 shall, not less than fifteen calendar days, except in emergencies,
88 nor more than thirty calendar days after such submission to it,
89 approve or amend any such supplementary budget as provided by
90 subsection (a). A report of such supplementary budget shall be
91 transmitted to the director of the bureau of accounts within fifteen
92 days of the advisory board's action thereon.

1 SECTION 6. Said chapter 35 of the General Laws, as most
2 recently amended by section one of chapter 582 of the acts of 1975,
3 is hereby amended by striking out section 30 and inserting in place
4 thereof the following section: —

5 *Section 30.* The amount which the county commissioners of
6 each county, except Suffolk and Nantucket, shall levy as the
7 county tax shall be as voted by the county commissioners and

8 approved by the advisory board on county expenditures, and as
9 computed by adding together the amounts of the approved annual
10 budget and of any approved supplementary budget, so far as the
11 money therefore is to be raised by taxation, and deducting
12 therefrom the probable receipts from all sources, except loans, and
13 so much of the unexpended balance from the county treasury at the
14 closing of the treasurer's books for the previous fiscal year as is in
15 excess of ten per cent of the tax levy for said year. Provided,
16 however, that the county commissioners shall deduct the
17 unexpended balance from the previous fiscal year from the tax
18 voted by the county commissioners and approved by the advisory
19 board prior to the apportionment and assessment of said tax
20 among and upon the several cities and towns. The county
21 commissioners shall also levy annually as the county tax a sum
22 sufficient to meet the debt and interest maturing in that year, if no
23 other provision therefor has been made.

1 SECTION 7. Section 30 of chapter 36 of the General Laws is
2 hereby amended by striking out the words "by the general court" in
3 the second sentence.

1 SECTION 8. Section two of chapter four hundred and sixty of
2 the acts of nineteen hundred and seventy-three is hereby repealed.

1 SECTION 9. This act shall take effect upon passage.

