

Section 3202. **Annual Budget.**--(a) The board of supervisors shall annually prepare a proposed budget for all funds for the ensuing fiscal year. The proposed budget shall reflect as nearly as possible the estimated revenues and expenses of the township for the year for which the budget is prepared. A township shall not prepare and advertise notice of a proposed budget when it is knowingly inaccurate. Upon any revision of the proposed budget, if the estimated revenues or expenses in the final budget are increased more than ten percent in the aggregate or more than twenty-five percent in any major category over the proposed budget, it may not be legally adopted with those increases unless it is again advertised once at least ten days before adoption and an opportunity given to taxpayers to examine the amended proposed budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item. The estimates in the budget shall specify the amount of money necessary for each governmental activity of the township for which a special tax levy may or may not be authorized and the amount of money necessary for the payment of debts and other miscellaneous purposes. ((a) amended Nov. 27, 2019, P.L.752, No.109)

b) Upon the preparation of the proposed budget, the board of supervisors shall give public notice by advertisement once in one newspaper of general circulation in the township that the proposed budget is available for public inspection at a designated place in the township. After the proposed budget has been available for public inspection for twenty days, the board of supervisors shall, after making revisions as are appropriate, adopt the final budget not later than the thirty-first day of December and the necessary appropriation measures required to put it into effect.

(c) The total appropriation shall not exceed the revenues estimated as available for the fiscal year.

(d) During the month of January next following any municipal election, the board of supervisors may amend the budget and the levy and tax rate to conform with its amended budget. A period of ten days' public inspection at the office of the township secretary of the proposed amended budget, after notice by the township secretary to that effect is published once in a newspaper of general circulation in the township, shall intervene between the adoption of the proposed amended budget and the final adoption of the amended budget. Any amended budget must be adopted by the board of supervisors on or before the fifteenth day of February. No proposed amended budget shall before final adoption be revised upward in excess of ten percent in the aggregate or in excess of twenty-five percent of the amount of any major category in the proposed amended budget. A major category is a group of related revenue or expense items, the combined total of which is listed as a line item.

(e) The board of supervisors may by resolution make supplemental appropriations for any purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing authorized by law. Supplemental appropriations may be made whether or not an appropriation for that purpose was included in the original budget as adopted.

(f) The board of supervisors may by resolution transfer unencumbered moneys from one township account to another, but no moneys may be transferred from the fund allocated for the payment of debts or from any fund raised by a special tax levy or assessment for a particular purpose. Transfers shall not be made during the first three months of the fiscal year. No moneys shall be paid out of the township treasury except upon appropriation made according to law.

(3202 amended June 22, 2000, P.L.329, No.35)

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