Section 28B. (a) In every county other than Suffolk and Nantucket, there shall be an advisory board on county expenditures consisting of the city manager or his designee, who must be a member of the city council or board of alderman in a Plan D or Plan E city, or the mayor or his designee, who must be a member of the city council or board of alderman in each other city, or any member of the board of selectmen of each town or any member of the town council in a town which does not have selectmen. Each city and town shall have a weighted vote based on that city or town's assessment for expenses of county government. Each city or town's weighted vote will be computed based on the most recent biennial report of the commissioner of revenue submitting the final equalization and apportionment upon the several cities and towns of the amount of property and the proportion by every one thousand dollars of state or county tax which should be assessed upon each city and town and assessment ratios for classes of property in each city and town under section ten C of chapter fifty-eight.

Said vote shall be determined by dividing that city or town's property valuation by the total of the county property value to the nearest one hundredth in accordance with the schedule in the commissioner of revenue's most recent biennial report referenced above. Said vote shall be determined by the director of accounts and delivered in writing to the advisory board thirty calendar days after the biennial report has been accepted by the general court.

A quorum of the advisory board shall consist of that number of persons who represent a majority of the aggregate weighted vote. A majority shall be defined for the purposes of this chapter as a majority of the quorum.
(b) The advisory board on county expenditures, upon receipt of the proposed itemized budget prepared by the county commissioners, together with any supplementary material prepared by the head of each department or institution and each board or other agency, shall review the proposed budget. The advisory board may increase, decrease, alter and revise the proposed budget, provided that:

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

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

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

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

(d) After completion of the public hearing required by subsection (c), the advisory board on county expenditures, by resolutions, may further increase, decrease, alter and revise the proposed itemized budget, subject, however, to the conditions and restrictions imposed by subsection (b). The proposed itemized budget as increased, decreased, altered and revised shall be finally adopted by an expenditure resolution by a majority vote of the advisory board as set forth in subsection (a) at a duly called meeting on or before April second and shall be the approved budget.
(e) The advisory board, prior to the submission of any proposed capital facility budget request by the county clerk to the director of accounts, or of any long range capital facilities development plan and budget request to the commissioner of capital asset management and maintenance, shall hold at least one public hearing to discuss the proposed budget request or plan. After such hearing or hearings, the advisory board, by a majority vote determined in accord with the provisions of subsection (a), may delete, add to, alter and revise any line item appearing in said budget request or plan. Said action shall be incorporated into the budget request or plan submitted to the commissioner of capital asset management and maintenance in accord with the provisions of sections seven A, seven B, seven C and seven D of chapter twenty-nine, and shall be binding upon the county.

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

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

(h) At the closing of the treasurer's books on July tenth, the balance to the credit of each appropriation shall become a part of the general unappropriated balance in the county treasury, but no appropriation voted for special, non-operating purposes, shall lapse until the work for which it has been made has been completed. Such appropriation, however, may not be carried forward for more than one extra fiscal year. Any remaining unappropriated balance thereafter, shall become a part of the general unappropriated balance in the county treasury. Written notification of such balance to be carried forward
shall be submitted by the county commissioners to the county treasurer, the advisory board, and the director of accounts on or before the tenth day following the close of the fiscal year for which it was originally appropriated.

The county commissioners shall send written notification of such balance to the county treasurer, the advisory board, and the director of accounts on or before the tenth day following the close of the fiscal year. This subsection shall not apply to funds appropriated for the purposes of construction of buildings.

(i) For the purpose of creating a Capital Improvement Fund the advisory board may appropriate in any year an amount not exceeding ten per cent of the amount raised in the preceding fiscal year by assessment upon the cities and towns or of such larger amount as may be approved by a two-thirds vote. The aggregate amount in the fund at any time shall not exceed ten per cent of the total equalized valuation of the municipalities in the county as defined in section one of chapter forty-four. Any interest shall be added to and become a part of the fund.

The treasurer shall be the custodian of said fund and may deposit the proceeds in national banks or invest the proceeds by deposit in savings banks, cooperative banks or in participation units in a combined investment fund under section thirty-eight A of chapter twenty-nine, or invest the same in such securities as are legal for the investment of funds of savings banks under the provisions of chapter one hundred and sixty-eight or in federal savings and loan associations situated in the commonwealth.

The Capital Improvement Fund may be appropriated by the county commissioners with the approval of the advisory board for any purpose authorized under sections seven and eight of chapter forty-four or for such other county purpose as is approved by a two-thirds vote of the advisory board.

[Subsection (i) added by 2016, 151 effective October 12, 2016.]

(j) To create and maintain a County Stabilization Fund the advisory board may appropriate in any year an amount as may be approved by a 2/3 vote of the advisory board. Any interest shall be added to and become part of the fund.

The treasurer shall be custodian of the fund and may deposit the proceeds in national banks or invest the proceeds by deposit in savings banks, cooperative banks or in participation units in a combined investment fund under section
38A of chapter 29, or invest the proceeds in those securities as are legal for
the investment of funds of savings banks under chapter 168 or in federal
savings and loans associations situated in the commonwealth.

The County Stabilization Fund may be appropriated for any purpose by the
county commissioners with the approval of a 2/3 vote of the advisory board.