containing its recommendations with respect to each item contained in the proposed budget. The report shall contain its reason or reasons for each recommendation that differs from the recommendation of the board of regional commissioners.

(d) Action by the assembly of delegates - The assembly of delegates shall adopt a budget for the ensuing fiscal year no later than the first day of June in the preceding fiscal year. If the assembly of delegates has not taken final action with respect to any amount recommended in the proposed budget by said first day of June such amount shall, without any action by the assembly of delegates become a part of the appropriations for the ensuing fiscal year.

Section 5 – 6. Capital Improvement Program.

The board of regional commissioners shall submit a capital improvement program to the assembly of delegates at least thirty days prior to the date fixed by ordinance for the submission of the proposed operating budget. The capital improvement program shall include, but need not be limited to the following:

(a) A clear, concise, general summary of its contents.
(b) A listing of all capital expenditures proposed to be made, by years, during the five fiscal years next ensuing, with supporting information as to the need for each such expenditure.
(c) Cost estimates, methods of financing and recommended time schedules.
(d) The estimated annual cost of operating and maintaining any new facility or place of major equipment involved.

The information is to be annually with regard to all items still pending, or in the process of being acquired, improved or constructed.


An independent audit of the Cape Cod regional government’s finances shall be performed annually, by a certified public accounting firm with experience in municipal and other public agency audits, chosen by the assembly of delegates for a term of three years. The summary table and the management letter as submitted with the annual audit shall, within thirty days following receipt, be published together with a statement of the board of regional commissioners which indicates the steps it intends to take in response to each matter as set out in the management letter.

ARTICLE 5A – REVENUES

Section 5A – 1. Regional Assessment

Notwithstanding any special or general law to the contrary, the Cape Cod regional government may impose a regional assessment up to one hundred and two and one-half percent of the amount of the county tax assessed under the provisions of chapter thirty-five of the General Laws for the fiscal year beginning July first, two thousand. An assessment in excess of said one hundred and two and one-half percent may be imposed in any year with the concurrence of a majority of the voters voting in an annual or special election of the towns located within the geographical confines of Barnstable county. The commonwealth shall not assess the towns of Barnstable county for the transfer of former county functions either directly, through a reduction in local aid, or by any other means. The regional assessment may be reduced or increased pursuant to the action of the assembly of delegates subject to the same formula and limits of the former county tax.

Section 5A – 2. Deeds Excise Tax

Notwithstanding any special or general law to the contrary, the deeds excise tax allocated in accordance with chapter 193, acts of 1989, sections 2, 3 and 11 of the act, for the fiscal year