§ 93. Provisions for financing home relief. 1. Definitions. When used in this section:

(a) Home relief means home relief as defined in section one hundred fifty-seven and also includes all administrative expenses of home relief.

(b) Local share of home relief means the total cost or estimated cost of home relief after deducting the amount or the estimated amount of state aid received or to be received therefor under the then existing law and rules.

(d) City means any city responsible for the administration of home relief.

2. Estimates and appropriations. Each county, city and town shall make an annual estimate and appropriation of the total amount required for the fiscal year for home relief in accordance with this article. Such estimates shall show not only the total amount so required, but the estimated state aid to be received, and the estimated local share of home relief.

3. Additional appropriations to supply deficiencies in the annual appropriations. Should the sum or the aggregate of the sums appropriated or amounts available and authorized to be expended in any county, city or town be less than the amount required in any year for home relief, supplemental appropriations may be made from time to time, and in that case not less than the same percentage of the local share of home relief included in such supplemental appropriations may be raised by taxes levied for the next fiscal year as would have been raised by taxes for the current fiscal year if the amount of supplemental appropriation had been contained in the annual appropriation for the current fiscal year.

6. County taxes. County taxes for the payment of obligations and interest thereon, issued for home relief shall be a charge upon the entire county but shall be levied in the first instance against all the taxable property in the territory in which the county public welfare district is responsible for the administration of such home relief.

8. Notwithstanding any inconsistent provision of this section, until the commencement of the fiscal year in any county, city or town next following December first, nineteen hundred forty-six, the local share of the cost of home relief in any year, in lieu of being raised by tax, may be paid from any other funds available, provided, however, no monies shall be borrowed to pay the cost of home relief.