

LOCAL LAW NO. 6-1980
CHAUTAUQUA COUNTY

(A Local Law to Amend Article XIV of the Chautauqua County Administrative Code in Relation to Financial Procedures)

BE IT ENACTED, by the County Legislature of the County of Chautauqua, New York as follows:

SECTION 1. That article XIV of the Chautauqua County Administrative Code be, and the same hereby is, amended as follows:

Section 14.02 Preparation of Tentative Capital Budget

The Director of Finance, pursuant to Article 9, Section .01 of the Charter shall prepare the proposed capital budget for submission to the County Executive, according to the procedure set forth in the following paragraphs of this section. Until such a separate position is created, the term Budget Director shall refer to the Director of Finance.

(a) Preparation and filing of capital projects requests.

Not later than the 15th of April in each year, the Budget Director shall furnish to the head of each administrative unit or authorized agency, forms on which to prepare and file a description, justification and estimate for each capital project which such administrative head or authorized agency proposes to start during the next fiscal year, and any additional funds required for projects started in prior years.

The term "capital project" as used herein shall mean:

(a) any physical betterment or improvement which would include capital projects only for such physical betterment or improvement when first constructed or acquired, or (b) any preliminary studies and surveys relating to any physical betterment or improvement, or (c) land or rights in land, or (d) any combination of (a), (b), and (c).

Such capital projects requested shall be prepared and completed by the head of each administrative unit or authorized agency and shall set forth, among other things, but not limited to:

i. A description of the proposed project; the estimated total cost thereof, recommended priority; estimates of costs for planning; site; right of way; construction, equipment and other features; status of plans and land acquisitions; development time schedule.

ii. The proposed method of financing, indicating the amount proposed to be financed by direct budgetary appropriation or duly established reserve funds; the amount, if any, estimated to be received from the Federal and/or State governments; and the amount to be financed by the issuance of obligations. If the project cannot be completed within the next fiscal year an estimate must be made of the anticipated funding required for each subsequent fiscal year.

iii An estimate of the effect, if any, upon operating costs of the County within each of the three fiscal years following completion of the project. The capital projects requests shall contain such other and additional information as the Budget Director may deem advisable.

(b) Not later than May 15 immediately following, the head of each administrative unit or authorized agency shall sign and shall file two (2) copies of such capital project request in the office of the Budget Director.

(c) The Budget Director shall sort, collate, and shall cause to be printed or otherwise reproduced at least one copy of the request for each member of the Planning Board, the County Executive, the Clerk of the Legislature, chairman of all Legislative committees, County Comptroller and the Director of Planning and Development. Said copies shall be made available for distribution no later than May 31.

(d) The Director of Planning and Development will call a meeting of the Planning Board to review the proposed capital projects. Not later than July 15 the Planning Board will submit a report to the Capital budget requests including its opinion of specific requests, as they bear upon the long range capital needs of the County. In addition, the Planning Board shall consult with Legislators, department heads and other community leaders and submit a projection of the capital needs of the County for the next six (6) years. The report shall identify specific projects, estimated cost, justification level of priority year project to be started and recommended source of funding. Major highway and bridge projects shall be specifically identified, other highways and bridges shall be allocated funds as one project. The Director of Planning and Development may submit a supplementary report at his discretion. The reports will be delivered to the Capital Projects Committee, the County Executive and the Budget Director.

(e) Capital Projects Committee

To assist in the consideration of the capital projects budget and six (6) year projection, there shall be a capital projects committee consisting of the County Executive, as Chairman;; the Budget Director, as vice-chairman; and the following members: The Directors of Finance, Public Works, Planning and Development, the County Attorney, the Chairman of the Legislature, the majority and minority leaders thereof, and the Chairman of the Finance Committee, if any, of the Legislature. The County Executive shall have the right to request and require other administrative heads to meet and consult with the capital projects committee as he may deem advisable. The County Executive shall be solely responsible for the capital budget and six (6) year projection as submitted to the Legislature.

The Budget Director shall submit copies of the capital budget requests, the comments and recommendations of the Planning Board, if any, together with his own comments and recommendations to each member of the capital projects committee. Such committee shall proceed to consider all requested capital projects, and for such purposes shall meet in the period between July 15 and August 30 at least twice, and as more often as may be required at the call of the chairman. On or before August 30, such committee shall prepare a written report with recommendations and file a copy with the Legislature, the County Executive and the Budget Director.

(f) Between September 15th and on or before September 20th immediately following, the Budget Director shall cause the tentative capital budget and six (6) year projection to be prepared, and shall submit it to the County Executive, together with the tentative operation and maintenance budget.

(g) The tentative capital budget shall include the amount proposed for the capital program to be financed by direct budgetary appropriation in the next fiscal year, proposed down payments and other expenditures for new projects, all proposed capital financing, including, but not limited to, reserve funds, sinking funds, current revenues, temporary borrowing, bonds sales, Federal and State grants, loans or advances.

Section 14.03 Preparation of Tentative Operating and Maintenance Budget

(a) Preparation and filing of estimates and appropriation requests.

Not later than the 15th of July in each year, the Budget Director shall furnish the head of each administrative unit or authorized agency forms on which to prepare and set forth an estimate of revenues and expenditures of the respective unit or agency for the next ensuing fiscal year, exclusive of capital projects. Such forms shall be prepared and completed by the head of each administrative unit or authorized agency and shall set forth, among other things, but not be limited to, the actual revenues and expenditures for the last completed fiscal year; the appropriations for the current fiscal year and the unencumbered balances thereof as of June 30th; sources of revenue, if any; character and object of expenditures, setting forth an item classifications, among other things, salaries, temporary help, fees and services, automotive equipment, office equipment, furniture, fixtures and other material, supplies and expenses. When feasible, budget cost will be separated by work project and the cost per unit of service indicated. These estimates shall be submitted in such form and contain such other and additional information as may be prescribed by the Budget Director and shall constitute in and of themselves a request for an appropriation therefore.

(b) Not later than August 15th, the head of each administrative unit or authorized agency shall sign such estimates and request and file one (1) copy thereof in the office of the Budget Director. In the event of the failure of the head of any administrative unit or authorized agency to submit and file such estimate and request on or before August 15th, the Budget Director shall forthwith prepare and file same accordingly.

(c) Upon receipt of the estimates and appropriation request, the Budget Director shall examine, review, investigate and conduct such hearings thereon as he may deem necessary. Among other things, by notice in writing, he may require the head of each of any administrative unit or any officer or employee thereof and any authorized agency requesting county funds to appear before him to furnish data and information and to answer inquiries pertinent to such review or investigation.

(d) Upon completion of such review and investigation, the Budget Director shall have the right to recommend in whole or in part the estimates and appropriation request submitted, as he may deem appropriate.

(e) On or before September 15, the Budget Director shall prepare and submit to the County Executive a tentative operation and maintenance budget which shall set forth, among other things, but not be limited to, the items listed in Section 14.04, (b) and (c).

Section 14.04 *Development of Capital and Operating Budget Request*

(a) Budget Preparation and General Scope

The County Executive shall review the proposed tentative operating and maintenance budget, the proposed tentative capital budget, and the six (6) year projection of capital needs as submitted by the Budget Director, together with any other anticipated items of county expenditure or revenue, and shall prepare the tentative budget of the county for the ensuing fiscal year for both current operating and capital purposes, pursuant to Article 3.02 f of the Charter. Such Budget shall be in such form as the County Executive may deem advisable and shall show in parallel columns the following comparative information: (1) actual expenditures and revenues for the last completed fiscal year; (2) the budgeted expenditures and revenues for the current fiscal year, reflecting transfers and supplemental appropriations as to a date not more than three (3) months prior to the date of the filing of the tentative budget by the County Executive with the Clerk of the Legislature; (3) the estimates of expenditures and revenues for the ensuing fiscal year submitted by the heads of the various departments, other administrative units and authorized agencies; and (4) the County Executive's recommendation and estimates as to expenditures and revenues for the ensuing fiscal year. In addition to items of operation and maintenance, the tentative budget shall include or be supplemented by: (1) all items of capital project expense for which the County Executive recommends be undertaken in the ensuing fiscal year; (2) a six (6) year project of capital needs; (3) other items as set forth in paragraphs (b) and (c) of this section; and (4) a statement showing the bonded indebtedness of the county government and its agencies, the debt redemption and interest requirements, the indebtedness authorized and unissued, the condition of the capital reserve and sinking funds, and the borrowing capacity of the county.

(b) Recommended Expenditures

The recommendations for expenditures in the tentative budget shall be classified by administrative units and their sub-units according to the internal organization of such administrative units, or by special funds. Such recommendations shall show the character and object of expenditure, and shall contain (1) an estimate of the several amounts which the County Executive deems necessary in the ensuing fiscal year for conducting the business of the county for each administrative unit thereof, separately stated, and for other county purposes and charges, classified to show separately (i) the ordinary recurring expense of the operation and maintenance of county government, and (ii) any extraordinary or non-recurring expenses to be financed from current revenue; (2) an estimate of the general contingent fund which the County Executive recommends to be provided for unanticipated or emergency county purposes or charges; (3) a statement of the several amounts recommended by the County Executive for appropriation to the reserve funds and sinking funds, if any; (4) a statement of the amount required to pay the interest on and amortization of or redemption of indebtedness becoming due in the ensuing fiscal year; (5) an estimate of the amount to be paid to school district on account of unpaid school taxes to be returned to the county during such year; and (6) the amount of any judgement recovered against

the county and payable during the fiscal year and for which no bonds have been or will be issued.

(c) Estimated Revenues

The estimates of revenue in the tentative budget shall be classified by accounts and administrative units, shall show the sources of income and shall contain (1) a statement of all revenues which it is estimated will be received by the county during the ensuing fiscal year, except from county taxes to be levied; (2) a statement of all unexpended balances, if any, at the end of the last completed fiscal year, which are available to meeting the expenditure requirements of the fiscal year for which the tentative budget is being prepared; (3) a statement as to the amounts, if any, from the capital reserve funds and/or sinking funds available for down payments, other current capital payments or debt service during the ensuing fiscal year; and (4) a statement of the estimated net county tax requirements, determined by subtracting the total estimated revenues, other than taxes to be levied, from the total recommended expenditures for the ensuing fiscal year.

(d) Moneys received by the county but required by law to be paid to the State of New York or to the units of government within the county shall not be included in the expenditures and revenues anticipated in the budget provided, however, that this shall not apply to moneys advanced to local governmental units within the county on account of delinquent taxes.

(e) Capital Budget

The County Executive shall review the proposed capital budget as prepared by the Budget Director. He shall, after making such changes as he may deem advisable, arrange it so as to set forth clearly; (1) as to each previous authorized capital project: the amount of all liabilities outstanding, the unencumbered balances of authorizations and estimated additional authorizations required for its completion; (2) as to each new capital project recommended: the estimated costs; (3) as to each previous or recommended project: a brief description, the estimated date of completion, the amount of liabilities estimated to be incurred in each fiscal year to completion, the estimated useful life in years, the amounts, nature and terms of obligations recommended to be authorized, and the estimated annual operating and maintenance charges such project will entail; (4) any recommendations that a previous project be modified or abandoned or further authorization therefore postponed; (5) a six (6) year projection of the capital needs of the county in such form as to identify the total cost, sources of funding and local share cost for each of the projects for each of the six (6) years; and (6) and any other information that the County Executive may deem advisable.

Section 14.05 Budget Filing and Legislative Review

(a) A tentative operating and capital budget together with the six (6) year capital needs projection and a budget message from the County Executive will be delivered to the Clerk of the Legislature by September 25th.

(b) Between September 25th and the third Wednesday of October, the Finance Committee will review the budget with the County Executive and Budget Director. The Finance Committee may required the heard of each of any administrative unit or any officer or employee

thereof and any authorized agency requesting county funds to appear before it to furnish data and information and to answer inquiries pertinent to such review. Notwithstanding the above, those requesting county funds may submit a written explanation in support of the request for funds to the Finance Committee with a copy of the statement to the County Executive. The Finance Committee will file a report outlining proposed budget changes with the Clerk of the Legislature on or before 10:00 o'clock a.m. of the third Wednesday in October. Said report shall immediately be mailed to all County Legislators, County Executive, and all department heads and agencies involved.

(c) Publishing Tentative Budget

The Clerk of the Legislature shall cause to be printed or otherwise reproduced at least one hundred copies of the same, except that more than one hundred copies of the same may be ordered printed or otherwise reproduced by resolution of the Legislature. Said copies shall be made available for distribution at 2:00 o'clock p.m. of the second Friday in October, except that one copy for each member of the Legislature shall be available as soon as possible after September 25.

Section 14.06 Public Hearing

The date and time of the public hearing on the tentative budget shall be 2:00 o'clock in the afternoon and shall be continued at 7:30 p.m. the same evening on the fourth Wednesday in October, at which time any person may be heard for or against recommendations made by the County Executive or any other comments relevant to the operating and capital budget.

Section 14.07 Adoption of Budget

After the conclusion of the public hearing, the Legislature will meet to consolidate the tentative budget. The Legislature may add, strike, increase or decrease line items of appropriation or anticipated revenues from the tentative budget, excepting appropriations required by law or for debt service. Further, revenues based on reimbursement for expenditures must be adjusted in proportion to any changes in the appropriations budget for those expenditures. Any changes made by the Legislature must be stated separately and distinctly. The meeting to consider the tentative budget may be adjourned from day to day, but may not last past six (6) calendar days following the public hearing, to take legislative action.

If the budget, as submitted by the County Executive, is passed by resolution of the Legislature with no changes, such budget shall be deemed to have been conditionally adopted without any further action by the County Executive. If, however, the budget, as passed by the Legislature, contains any changes, the same shall be presented by the Clerk of the Legislature to the County Executive on the seventh (7th) calendar day following the public hearing, for his examination and consideration. If the County Executive approves all the changes, then shall affix his signature to a statement thereof and return the budget, together with such statement to the Clerk of the Legislature and the budget, including the changes as part thereof, shall be deemed conditionally adopted.

If a budget with the changes is not returned by the County Executive to the Clerk of the Legislature within ten (10) calendar days of receipt, the budget with changes shall be deemed conditionally adopted.

If the County Executive objects to any one or more of such changed items, he shall append to the budget a statement of the changed items to which he objects setting forth his reasons therefore and shall, not later than 10:00 o'clock in the forenoon of the 10th calendar day following receipt, return the budget with his objections to the Clerk of the Legislature, who shall present the same to the Legislature at a meeting to be held not later than one week thereafter. The Legislature shall thereupon enter the objections upon its journal and proceed to reconsider the changes to which objection is made by the County Executive. The changes objected to by the Executive shall be reconsidered and voted upon. If upon such reconsideration, two-thirds of all members of the Legislature vote to approve such objected to changes, or any of them, the budget with the objected to changes so approved, together with any changes not so objected by the County Executive shall be deemed conditionally adopted. If the Legislature fails to act on or override such objections by a two-thirds vote of all members of the Legislature, the budget shall be deemed conditionally adopted without the changes objected to by the County Executive.

On the day of conditional adoption of the budget it shall be submitted to the Budget Director who shall make any corrections as may be required due to any typographical, mathematical or technical errors. The Budget Director shall thereafter, return the corrected budget to the County Legislature which shall consider any correction made on or before December 1. If said corrections cause a change of less than \$25,000.00 in the Real Property Tax Levy after application of County and Town shares of the County Sales Tax, the Budget, as corrected pursuant to this paragraph shall be the adopted budget for the ensuing fiscal year.

If the alterations of the Budget Director causes a change of \$25,000.00 or more in the Real Property Tax Levy after application of County and Town shares of the County Sales Tax, the Budget as corrected, pursuant to this paragraph shall be resubmitted to the Legislature not later than December 1. The Legislature may vote to adjust the Real Property Tax Levy or to adjust the Contingency Fund to compensate for said alteration termed necessary by the Budget Director. The Budget as amended by said vote shall be the adopted budget for the ensuing year.

Upon adoption of the Budget, the Legislature shall adopt resolutions appropriation the money therefore and authorizing the levy of taxes.

Four (4) copies of the budget, as adopted, shall be certified by the County Executive and by the Clerk of the Legislature and one each of such copies shall be filed in the office of the County Executive, the office of the Comptroller, the Director of Finance and the Clerk of the Legislature. The budget as so certified shall be printed or otherwise reproduced and copies shall be made available.

Section 14.08 Levy of Taxes

The net county tax requirement, determined by subtracting the total estimated revenues from the total proposed expenditures as set forth in the adopted budget, shall be levied in advance on or before December 31 immediately following, by the Legislature on the taxable real property of the several tax districts of the county. Further, the Legislature shall levy as a tax on

all taxpayers estimated amounts for uncollected taxes and deferred tax revenue sufficient to produce in cash from the collection of taxes and other revenues during the year moneys required to meet the estimated expenditures for the year. Further, the Legislature shall as required by law re-levy certain taxes on the delinquent taxpayers.

The amount of all taxes, special ad valorem levies and special assessments levied upon any parcel of real property by the Legislature shall, except as otherwise expressly provided by law, be and become a lien thereon as of the first day of January of the fiscal year for which levied and shall remain a lien until paid.

Section 14.10 Budget Controls

No county officer, employee, department or other administrative unit or subdivision thereof, or other spending agency shall during a fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract, which, by its terms, involves the expenditure of money for any of the purposes for which provision is made in the budget in excess of the amounts appropriated for such fiscal year or for any other purpose, except as otherwise provided in this Code, the Charter or the local finance law. The unexpended balance of each appropriation, less the commitments outstanding at the close of the fiscal year for which it was made, shall lapse at the close of such fiscal year and shall be deemed as revenue for the purpose of preparing, during the following fiscal year, the tentative budget for the ensuing fiscal year. No assignment of a requisition number or a request by letter or other means to the Director of Finance or any other county officer from any administrative unit for the purpose of holding over after the close of such fiscal year any unencumbered balance, or part thereof, of any appropriation shall be construed to be a commitment or the encumbering of any such appropriation. Nothing herein contained shall be construed to require the lapsing of appropriations which may or are requested to be made for an indefinite period or which include state refunds, allocations or grants applicable to said appropriations pursuant to any other provision of law; and provided further that nothing herein shall be construed to prevent the making of appropriations or contracts for the construction of permanent public improvements or works not to be completed during the fiscal year, or the acquisition of property therefore, or the establishment of bond or capital accounts, sinking funds or reserve funds, and each such appropriation, account or fund shall continue in force until the purpose of which it was made shall have been accomplished or shall have been abandoned by a majority vote of the Legislature. Any contract, verbal or written, made in violation of this section shall be null and void.

SECTION 2 EFFECTIVE DATE

This Local Law shall take effect forty-five (45) days after adoption or upon approval of the electors in the event a petition requesting a referendum thereon is filed pursuant to the Municipal Home Rule Law.

Approved by Legislature: 6/13/80
Adopted as LL 6-80

R/C Vote: 25 Yes
Effective: 8/12/80

