

LOCAL LAW NO. 6-01  
CHAUTAUQUA COUNTY

A LOCAL LAW ESTABLISHING BUDGET PROCEDURES AFTER ISSUANCE OF  
ANNUAL TENTATIVE BUDGET

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

Section 1. Intent

The Chautauqua County Administrative Code promulgated by the Chautauqua County Executive pursuant to Section 3.02(b) of the Chautauqua County Charter sets forth procedures for the preparation of the annual tentative budget of the County. The intent of this Local Law is to provide procedures for the Chautauqua County Legislature's review, adoption, and modification of the tentative budget after its issuance on or before September 25<sup>th</sup> of each year. For purposes of this Local Law, the "tentative budget" of the County shall be considered a single, collective tentative budget containing the tentative budgets of the County Executive, elected officials, and all special districts. While Section 4 of this Local Law provides that the County Legislature's consideration of the tentative budget may not last past November 10<sup>th</sup> of each year, it is the intent of the County Legislature whenever possible to take action on the tentative budget no later than the first Monday of November.

Section 2. Legislative Review

(a) After receipt of the tentative budget on or before September 25<sup>th</sup> of each year, the Clerk of the County Legislature shall cause to be printed or otherwise reproduced for distribution, a sufficient number of copies of the tentative budget as determined by the Budget Director or as otherwise directed by the County Legislature.

(b) Between September 25<sup>th</sup> and the second Wednesday of October, the standing committees of the County Legislature (other than the Financial Management Committee) shall review the portions of the tentative budget relating to programs that are their responsibility, and render a report and any recommendations for changes to the Financial Management Committee. Between the second Wednesday and third Wednesday in October, the Financial Management Committee shall review the entire tentative budget, and consider the report and recommendations of the other standing committees. Each respective program administrator may be required to appear before the Financial Management Committee and the other standing committees to furnish data and information and to answer inquires 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 appropriate standing committee and the Financial Management Committee, with a copy of the statement to the County Executive. The Financial Management Committee will file a report outlining proposed budget changes with the Clerk of the Legislature on or before the third Wednesday in October. Said report shall immediately be delivered to all County Legislators, the County Executive, elected officials, and program administrators.

### Section 3. Public Hearing

The date and time of the public hearing, on the tentative budget shall be 2:00 p.m. and 6:30 p.m. on the fourth Wednesday of October, at which time any person may be heard for or against recommendations made by the County Executive and other elected officials, or any other comments relevant to the tentative budget.

### Section 4. Adoption of Budget

After the conclusion of the public hearing, the County Legislature will meet to consider the tentative budget. The County Legislature may add, strike, increase or decrease the tentative budget, excepting appropriations required by law or for debt service. 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 County Legislature must be stated separately and distinctly. The meeting to consider the tentative budget may be adjourned, but may not last past November 10<sup>th</sup> to take legislative action.

If the tentative budget, as submitted by the County Executive and other elected officials, is either (1) passed by resolution of the County Legislature with or without changes, or (2) not acted upon by the County Legislature on or before November 10<sup>th</sup>, then the budget passed by resolution with or without changes, or if applicable, the tentative budget which has not been acted upon, shall be presented by the Clerk of the County Legislature to the County Executive within three (3) days after passage, or within three (3) days after November 10<sup>th</sup> in the event of a failure to act. When a budget as passed by the County Legislature has no changes or the County Legislature has failed to act, the County Executive's examination and consideration of the budget shall be limited to the portions of the budget related to other elected officials. If the County Executive approves either the budget passed by the County Legislature or the tentative budget which has not been acted upon by the County Legislature, then the County Executive shall affix the County Executive's signature to a statement thereof and return the budget, together with such statement to the Clerk of the County Legislature and the budget, including any changes as part thereof, shall be deemed conditionally adopted. If a budget passed by resolution of the County Legislature, or a tentative budget which has not been acted upon by the County Legislature, is not returned by the County Executive to the Clerk of the Legislature within ten (10) calendar days of receipt, the budget as passed, or the tentative budget which has not been acted upon, as the case may be, shall be deemed conditionally adopted.

If the County Executive objects to any one or more of items changed by the County Legislature, or objects to any one or more of items in the portions of the budget related to other elected officials whether or not changed by the County Legislature, the County Executive shall append to the budget a statement of the items to which the County Executive objects setting forth the reasons therefore. In the case of items objected to from the portions of the budget related to other elected officials, the County Executive shall have the power to veto a part of all of the dollar amount of each specific item whether or not changed by the County Legislature. The County Executive shall, not later than the 10<sup>th</sup> calendar day following receipt, return the budget with the County Executive's objections to the Clerk of the County Legislature who shall present the same to the County Legislature at a meeting to be held not later than one (1) week thereafter or November 28<sup>th</sup>, which is sooner. The County Legislature shall thereupon enter the objections

upon its journal and proceed to reconsider the items to which objection is made by the County Executive. The items objected to by the County Executive shall be reconsidered and voted upon. If upon such reconsideration, two-thirds (2/3) of all members of the County Legislature vote to approve such objected to items, or any of them, the budget with the objected to items so approved, together with any items not so objected to by the County Executive, shall be deemed conditionally adopted. If on or before November 28<sup>th</sup> the County Legislature fails to act on or override such objections by a two-third (2/3) vote of all members of the County Legislature, the budget shall be deemed conditionally adopted without the items 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. 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 cause a change of \$25,000.00 or more in the Real Property Tax Levy after application of County and Town share of the County Sales Tax, the Budget is corrected, pursuant to this paragraph shall be resubmitted to the County Legislature not later than November 30<sup>th</sup>. On or before December 1<sup>st</sup>, the County Legislature may vote to adjust the Real Property Tax Levy or to adjust the Contingency Fund to compensate for said alteration deemed necessary by the Budget Director. The budget as amended by said vote shall be the adopted budget for the ensuing year, or if no action is taken by the County Legislature, the budget, as corrected pursuant to this paragraph, shall be the adopted budget for the ensuing fiscal year.

Upon adoption of the Budget, the Legislature shall adopt resolutions appropriating the money therefore and authorizing the levy of taxes. Six (6) copies of the budget, as adopted, shall be certified by the County Executive and by the Clerk of the County Legislature and one (1) each of such copies shall be filed in the office of the County Executive, the offices of the Comptroller, the Director of Finance, and the Clerk of the County Legislature and two (2) of such copies shall be filed in the office of the Budget Director. The budget as so certified shall be printed or otherwise reproduced and copies shall be made available.

#### Section 5. 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<sup>st</sup> immediately following, by the County Legislature on the taxable real property of the several tax districts of the County. Further, the County 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 revenue during the year moneys required to meet the estimated expenditures for the year. Further, the County Legislature shall as required by law, relevy certain taxes on the delinquent taxpayer.

The amount of all taxes, special ad valorem levies and special assessments levied upon any parcel of real property by the County 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 6. Appropriations and Transfers after Budget Adoption

(a) If at any time during the fiscal year it appears that the revenues available will be insufficient to meet the amounts appropriated, the County Executive and/or other elected officials shall report to the County Legislature without delay the estimated amount of the deficit, remedial action taken by them, and recommendations as to further action. The County Legislature may take such action as it deems necessary to prevent or minimize any deficit. For that purpose it may by resolution reduce one (1) or more appropriations; but no appropriation for debt service may be reduced and no program appropriation may be reduced by more than the unencumbered balance thereof or below any amount required by law to be appropriated. The County Legislature may also, if it desires, borrow temporarily pursuant to the local finance law in an amount not greater than such deficit for such purpose.

(b) The County Executive and other elected officials shall have the power to determine the portions of program appropriations expended for personnel, equipment, or contractual purposes, but the County Executive and other elected officials may not transfer funds between program appropriation budgets.

(c) The County Executive and other elected officials shall have the power to transfer within program appropriation budgets, including staffing, internal organization and reorganization, as necessary to carry out, achieve and accomplish the goals set by the County Legislature.

#### Section 7. Budget Controls

No county officer, employee, department or program administrator 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 expenditures of money for any of the purposes for which provisions 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 Local Law, the Charter, or the local finance law. The unexpended balance of each appropriation, less the commitments outstanding at the close of such 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 of 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 required to be made for an indefinite period or which include state refunds, allocations or grants applicable to said appropriations pursuant to any other provisions 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 or which it was made shall have been accomplished or shall have been abandoned by majority vote of the Legislature. Any contract, verbal or written, made in violation of this section shall be null and void.

Section 8. Effective Date

This Local Law shall become effective upon filing with the Secretary of State.

On Desks - 5/23/02

Adopted – 6/27/01

Public Hearing- 7/12/01

**ADOPTED AS LOCAL LAW 6-01**