

LOCAL LAW NO. 2-04
CHAUTAUQUA COUNTY

A LOCAL LAW AMENDING LOCAL LAW 6-01 REGARDING BUDGET PROCEDURES
AFTER ISSUANCE OF ANNUAL TENTATIVE BUDGET

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

Article I. Amendments.

Local Law 6-01 of the County of Chautauqua, as amended by Local Law 3-03 of the County of Chautauqua, is hereby further amended by substitution to read 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 25th of each year. While Section 4 of this Local Law provides that the County Legislature's consideration of the tentative budget may not last past November 10th 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 25th 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 25th and the second Wednesday of October, the standing committees of the County Legislature (other than the Audit and Control 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 Audit and Control Committee. Between the second Wednesday and third Wednesday in October, the Audit and Control 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 Audit and Control Committee and the other standing committees 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 appropriate standing committee and the Audit and Control Committee, with a copy of the statement to the County Executive. The Audit and Control 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 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 10th to take legislative action.

If the tentative budget, as submitted by the County Executive, is passed by resolution of the Legislature with no changes, such budget shall be deemed conditionally adopted without any further action by the County Executive. If, however, the tentative budget, as passed by the Legislature, contains any changes, the same shall be presented by the Clerk of the County Legislature to the County Executive within three (3) days after passage for his or her consideration. If the County Executive approves all the changes, then he or she shall affix his or her 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 with 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, the County Executive shall append to the budget a statement of the change items to which he or she objects setting forth the reasons therefore and shall not later than the 10th calendar day following receipt, return the budget with his or her 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 28th, whichever is sooner. The County 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 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 changes, or any of them, the budget with the objected to changes so approved, together with any changes not so objected to by the County Executive, shall be deemed conditionally adopted. If on or before November 28th the County Legislature fails to act on or override such objections by a two-thirds (2/3) vote of all members of the County 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. 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 as corrected, pursuant to this paragraph shall be resubmitted to the County Legislature not later than November 30th. On or before December 1st, 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 his 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 31st

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 revenues 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 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 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 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 required 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 for 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.

Article II. Effective Date

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

LAI D ON DESKS: 4/28/04
ADOPTED: 5/26/04
PUBLIC HEARING: 6/14/04
FILED W/STATE: 6/15/04
ADOPTED AS LOCAL LAW **2-04**