

Executive Summary

The Fiscal Affairs Committee of the Charter Review Commission has systematically reviewed the pertinent sections of the Erie County Charter. After careful consideration of Article IV and Article XII, we unanimously present the following recommendations for Charter and Code Changes.

Article IV: Department of Finance

Overview

Article IV abolished the County Treasurer and established a Commissioner of Finance position. Attached to the Finance Department and the commissioner was a deputy commissioner to oversee property tax services. Therefore, the article outlines two separate duties of the department: 1) treasury functions; 2) real property tax functions. As the department is currently organized (which is consistent with how it has been organized for many years) there is no Commissioner of Finance. The Director of Budget Management and Finance performs some of the treasury functions, while the Comptroller oversees the rest. The Deputy Commissioner of Finance oversees the real property tax duties. Under the current structure, the Deputy Commissioner operates independently, but in collaboration with the Director of Budget, Management and Finance.

Recommended Changes

The Fiscal Affairs Committee recommends deleting the Commissioner of Finance. The committee agrees that the current position of Commissioner of Finance is not filled and the duties are performed by the Director of Budget, Management and Finance and the Comptroller. We further recommend that Article IV and the duties related to the real property tax services be retained. We also recommend that a Director of Real Property Tax Services be created pursuant to New York State Law and the Article be renamed accordingly.

Article XII: Comptroller

Overview

The fiscal Affairs Committee has carefully deliberated the duties and responsibilities of the Comptroller's Office with the assistance of Deputy Comptroller Greg Gach. The Comptroller's Office received additional responsibilities after the 1985 budget crisis. The Comptroller currently has the following duties: accounting, cash flow, cash management, debt management, bonding and auditing. This constitutes a blending of traditionally executive and financial functions. While this blending of executive and financial functions is not necessarily unusual in the corporate or municipal governance structures it was cause for serious deliberation by the Fiscal Affairs Committee.

Recommended Changes

The Fiscal Affairs Committee recommends giving the Comptroller more duties and responsibilities. This Committee Recommends that: 1) the comptroller should be allowed to review county wide revenue projections and recommend to the legislature that action be take to cut inflated projections, if so determined; 2) the Comptroller should have control of all county bank accounts, including the vendor bank account currently under the control of the County Executive; 3) and the Comptroller should be responsible for revenue recovery.

[added 14 June: 4) the Comptroller should provide all accounting services to all county departments, offices and units.]