

**merged version – 6/19/06**

**ARTICLE XVIII  
FINANCIAL PROCEDURES**

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Section 1801. Fiscal year. The fiscal year of the county shall begin with the first day of January and end with the last day of December in each year.

Section 1802. Tentative budget and capital program by county executive **and county manager** .

On or before the 15th day of October of each year the county executive **with the assistance of the county manager** shall submit to the county legislature a tentative budget for the ensuing fiscal year, a financial forecast for the two (2) subsequent years, a capital program for the next six (6) fiscal years, and an accompanying message.

Amended by Local Law No. 6-2005.

Amended by Local Law No. 6-1961

1961 Local Laws of Cities, Counties, Towns and Villages.

**INTENT. It is essential that the proposed and adopted budgets be presented in a form which is both usable and understandable by the citizens of the County. In furtherance of this public goal, the tentative budget and capital program presented under this section, and any appropriations acts and amendments made pursuant thereto, shall contain the following information:**

- 1) Transparency: The entire budget document, both tentative and adopted, shall be prepared in a manner and with language that can be easily understood by the citizens of the County. Such document shall also be placed on the Internet to provide easy access by the public.**
- 2) Programmatic Budget:**
  - **A separate statement organized by department or office of the individual programs conducted or supported or functions carried out by each such department or office.**
  - **Such statement shall set forth, for each individual program, the major goals and objectives, a description of the need for the program, including whether mandated or discretionary, and specific outcomes related to proposed and approved expenditures for each program or function.**
  - **A description of the alternatives to each such program or function which were considered prior to the formulation of the submitted proposal.**
  - **A detailing of the activities to be carried out, services to be supplied to the citizens of the County, and the functions to be performed by the individual program or function.**
- 3) Quantification: Program measures and performance standards to be used in monitoring and evaluating the delivery of services, including the specification of appropriate evaluation cycles and milestones, and a description of the manner in which the citizens of the County will be able to obtain access to the results of such monitoring and evaluations.**
- 4) Cost Accounting, with unit cost information:**
  - **A clear and detailed description of the expenses to be incurred by each such individual program or function, including the cost of all county facilities to be utilized, so that a true cost accounting of the program will be obtained in order to facilitate unit cost assessment of the program in terms of units of service provided.**
  - **A clear and detailed presentation of the proposed sources of funding for such programs or functions, including amounts to be funded directly by county appropriations, other governmental grants, reimbursements or contributions, and revenues raised directly as a result of program activity.**

**Section 1803. Revenue and certain expense projections reviewed.**

**On or before the 1<sup>st</sup> day of October the county manager shall submit to the comptroller all revenue estimates and expenditure estimates for Medicaid, public assistance, and pension contributions and health care insurance costs for county employees to be used in the proposed tentative budget. The comptroller shall review all revenue estimates and expenditure estimates for Medicaid, public assistance, and pension contributions and health care insurance costs for county employees to be used in the proposed tentative budget prepared by the county manager and submit to the legislature in writing by the 15<sup>th</sup> day of October a report indicating whether or not such estimates are suitable estimates for the ensuring fiscal year. Should the comptroller determine that any such revenue or expenditure estimate is not suitable**

for the ensuing fiscal year, the legislature, upon notice from the comptroller may revise any such revenue estimate downward upon a two-thirds majority vote and may revise any such expenditure estimate upward by a majority vote. The legislature shall not revise any such revenue estimate upward.

**Section 1804. Capital Program and Self Balancing Capital Debt  
[VOTED DOWN BY FULL COMMISSION?]**

**In the event that the total debt for capital projects, excluding the sewer fund, exceeds 200 million dollars, the annual capital budget for that fiscal year shall not exceed an amount equal to the amount of principal retired. In the event of an unanticipated need requiring debt in addition to that included in the capital budget after passage of said capital budget, such additional debt may displace debt agreed to in the earlier capital budget. In the event such displacement is not possible without exceeding the amount of principal retired in the same year, the excess amount shall count towards the total permissible amount for the following year and shall be so included in the following year's capital budget. The county manager shall subsequently adjust the six year capital plan accordingly.**

**Section 1805. Adoption of budget.**

A. The county legislature after one or more public hearings thereon, may strike items of appropriation from the tentative budget or reduce items therein, excepting appropriations required by law or for debt service. The county legislature after one or more hearings, may add items to or increase items in such budget, provided that such additions or increases are stated separately and distinctly. Decreases shall not require executive approval.

The report of the budget committee to the county legislature concerning amendments to the county executive's tentative budget shall be presented to the legislature and laid on the table at least forty eight hours prior to the annual meeting for budget adoption as prescribed in this section.

Budget amendments proposed subsequent to the tabling of the budget committee report, ~~and~~ **or** less than forty eight hours prior to the annual meeting, shall be considered separately ~~and voted~~ **with each line item voted** on individually on the floor of the legislature.

NEW subsection A. Added by Local Law No. 1 1978.

Subsection A. **REPEALED** by Local Law No. 1 1978.

B. If the budget is passed by the county legislature with no additions or increases, such budget shall be deemed to have been adopted without any further action by the county executive; if, however, the budget as passed by the county legislature contains any such additions or increases, the same shall be presented by the clerk of the legislature to the county executive not later than the Wednesday following the first Tuesday in December, for his consideration of such additions or increases. If the county executive approves all additions and increases, he shall affix his signature to a statement thereof and return the budget and such statement to

the clerk of the legislature. The budget, including the additions and increases as part thereof, shall then be deemed adopted.

NEW subsection B. Added by Local Law No. 1 1978.

Subsection B. **REPEALED** by Local Law No. 1 1978.

C. The county executive may object to any one or more of such added or increased items, and in such case shall append to the budget a statement of the added or increased items to which he objects with the reasons for his objections, and shall return the budget with his objections to the clerk of the county legislature who shall present the same to the county legislature on or before the Monday preceding the second Tuesday in December. The county legislature shall thereupon enter the objections upon its journal and proceed to reconsider the additions and increases so objected to. If upon such reconsideration two thirds of all members of the county legislature vote to approve such additions and increases, or any of them, the budget with any additions and increases so approved, together with any additions and increases not so objected to by the county executive, shall be deemed adopted.

NEW subsection C. Added by Local Law No. 1 1978.

Subsection C. **REPEALED** by Local Law No. 1 1978.

D. If a budget with additions or increases is not returned by the county executive to the clerk of the legislature with his objections on or before the Monday preceding the second Tuesday in December, it shall be deemed adopted.

NEW subsection D. Added by Local Law No. 1 1978.

Subsection D. **REPEALED** by Local Law No. 1 1978.

E. If a budget has not been adopted, as herein provided, on or before the second Tuesday of December in each year, then the tentative budget as submitted by the county executive, plus all additions and increases to which he has failed to object, shall be the budget for the ensuing fiscal year.

NEW subsection E. Added by Local Law No. 1 1978.

Subsection E. **REPEALED** by Local Law No. 1 1978.

F. Four copies of the budget as adopted shall be certified by the county executive and by the clerk of the county legislature. One such copy shall be filed in the office of the county executive, and one each in the offices of the county comptroller, the ~~commissioner of finance~~ **county manager** and the clerk of the county legislature.

**To provide easy access to the public, the budget as so certified and all amendments thereto, shall be printed or otherwise reproduced and copies shall be made available online and in all public libraries.**

~~G. In the year nineteen hundred eighty four the county legislature may consider and act on the budget for up to three days after the legislature of the state of New York shall adjourn, but in no event beyond the second Tuesday in December, whichever date shall first occur, except as specified in this subdivision. If the budget as passed by the county legislature contains any additions or increases, the same shall be presented by the clerk of the legislature to the county executive not later than the fourth day after the adjournment of the state legislature or the Wednesday following the second Tuesday in December, whichever shall first occur, for his consideration of such additions or increases. If the county executive approves all the additions and increases, he shall affix his signature to a statement thereof and return the budget and such statement to the clerk of the legislature. The budget, including the additions and increases as part thereof, shall then be deemed adopted. If the~~

~~county executive objects to one or more of such added or increased items, he shall append a statement to the budget as provided by subdivision C of this section and return the budget with his objections to the clerk of the county legislature, who shall present the same to the county legislature on or before the ninth day following the adjournment of the state legislature or the Monday preceding the third Tuesday in December, whichever shall first occur. The county legislature shall there upon enter the objections upon its journal and proceed to reconsider the additions and increases so objected to. If upon such reconsideration two thirds of all members of the county legislature vote to approve such additions and increases or any of them, the budget with any additions and increases so approved, together with any additions and increases not so objected to by the county executive, shall be deemed adopted. If the budget with the additions or increases is not returned by the county executive to the clerk of the legislature with his objections on or before the ninth day following the adjournment of the state legislature or the Monday preceding the third Tuesday in December, whichever is earlier, it shall be deemed adopted. If a budget has not been adopted as provided in this section on or before the tenth day following the adjournment of the state legislature of the third Tuesday of December, whichever is earlier, then the budget for nineteen hundred eighty five shall be the budget as provided for in subdivision E of this section. In no event shall any action concerning the budget be mandated by this subdivision to take place earlier than the dates specified in other subdivisions of this section.~~

~~Subdivision G. Added by Local Law No. 9 1984.  
Effective only during 1984.~~

**Section 1806.** Levy of taxes; inclusion of reserve for uncollected taxes; county tax act continued.

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 by the county legislature on the taxable real property of the several tax districts of the county. The tax levy for state and county purposes shall include, in addition to the amount of state taxes to be raised and the net county tax requirement as above determined, an amount to be known as "reserve for uncollected taxes" which shall be a county charge. ~~The county legislature shall fix the amount of such reserve at such a sum as they may deem sufficient to produce in cash from the collection of taxes and other revenues during the year moneys required to meet the estimated expenditure of such year, provided, however, that such reserve shall be not less than the face amount of taxes for the preceding completed fiscal year on real estate sold for such taxes bid in by the county but not redeemed at the end of such preceding completed fiscal year. Except as otherwise provided in this charter, the Erie county tax act, being chapter eight hundred twelve of the laws of nineteen hundred forty two as amended, shall remain in full force and effect.~~

**Section 1807.** ~~Appropriations; supplemental and emergency. If during any fiscal year there are available for appropriation (1) revenues received from sources not anticipated in the budget for that year or (2) revenues received from anticipated sources but in excess of the budget estimates therefor, the county legislature may make supplemental appropriations for the year up to the amount of such additional revenues.~~

### **Supplemental Appropriations.**

**If during any fiscal year there are available revenues not anticipated in the budget for that year, the county executive may make supplemental appropriations, subject to legislative approval, for that year, up to the amount of such additional revenues.**

#### **Emergency Appropriations.**

To meet a public emergency affecting life, health or property, the county legislature may make emergency appropriations. To the extent that there are no available unappropriated revenues to meet such appropriations, the county legislature may authorize the issuance of budget notes or notes in anticipation of the collection of taxes or revenues.

**Section 1808.** Appropriations; reductions and transfer after budget adoption.

**Intent: It is determined that the maintenance of a balanced budget throughout the county's fiscal year is critical to the fiscal integrity of the county and is thus an important public objective. To this end, the county manager (executive) shall recommend to the legislature budgetary adjustments as are necessary to maintain a balanced budget on an ongoing basis.**

~~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 shall report to the county legislature without delay the estimated amount of the deficit, remedial action taken by him, and his recommendations as to further action. The county legislature shall take such action as it deems necessary to prevent or minimize any deficit. For that purpose it may by resolution reduce one or more appropriations; but no appropriation for debt service may be reduced, and no appropriation may be reduced by more than the unencumbered balance thereof or below any amount required by law to be appropriated.~~

**If at any time during the fiscal year it appears, from cash flow projections or other generally accepted accounting principles, that the revenues available, as projected through the end of the fiscal year, will be insufficient to meet either (a) the amounts appropriated, or (b) expenses anticipated to be incurred through the end of the fiscal year, such that the cumulative effect thereof is a projected year-end deficit in excess of fifty percent of the county's undesignated, unreserved fund balance as of the end of the immediately preceding fiscal year, the county manager (executive) or the comptroller shall submit a report to the county legislature setting forth the estimated amount of the deficit with appropriate details and explanations.**

**Within seven days of the submission of such report to the legislature, the county manager (executive) shall present the legislature a written proposal of actual remedies to overcome the deficit. The comptroller shall provide the legislature with written comments on the county manager's (executive's) proposed actions within seven days of the submission of the remedial proposal to the legislature. The legislature shall take under consideration the proposed remedial actions and the comments presented**

**by the comptroller and take such action as it deems necessary to prevent or minimize the deficit. Should the legislature fail to act within twenty-one days of the presentation of the written proposal of remedial actions by the county manager (executive), the county manager's (executive's) proposal shall be deemed adopted. In the event a deficit is declared and remedial actions are taken by the county manager (executive) and/or the legislature, no appropriation for debt service may be reduced and no appropriation may be reduced by more than the unencumbered balance thereof or below any amount required by law to be appropriated.**

The county executive may at any time during the fiscal year transfer part or all of the unencumbered appropriation balance between classifications of expenditures within the same administrative unit, provided that prior approval by resolution of the county legislature shall be required if the proposed transfer (1) would result in an increase exceeding ~~one thousand dollars (\$1,000)~~ **ten thousand dollars (\$10,000)**, or such larger amount as may be prescribed by local law, during the fiscal year in any one line item in the budget as adopted, or (2) would affect any salary rate or salary total. If the county executive requests in writing, the county legislature by resolution effective immediately may transfer part or all of any unencumbered appropriation balance from one county administrative unit to another. But no transfer shall be made from appropriations for debt service, and no appropriation may be reduced below any amount required by law to be appropriated. **On or before the 15<sup>th</sup> day of the following month the county manager shall provide the legislature a monthly report of all transfers made pursuant to this section.**

**Section 1809.** Certain resolutions of county legislature subject to executive veto.

A resolution of the county legislature for any of the following specified purposes shall be submitted to the county executive for his approval or veto in the same manner as provided in this charter for the adoption of ordinances: (a) an allocation from the budget contingency fund; (b) a supplemental or emergency appropriation; (c) the issuance of budget notes or notes in anticipation of the collection of taxes or revenues; and (d) the issuance of bonds, anticipation notes or capital notes.

**Section 1810.** Certain obligations and payments prohibited.

No payment shall be authorized or made and no obligation incurred against the county except in accordance with appropriations duly made, or except as permitted otherwise by the local financed law; provided that this shall not be construed to prevent contracting for capital improvements to be financed by borrowing, or entering into any lawful contract or lease providing for the payment of funds beyond the end of the current fiscal year.

**Section 1811.** Erie county budget act repealed. the Erie county budget act, being chapter three hundred eighty three of the laws of nineteen hundred forty four as amended, is hereby repealed as of January first, nineteen hundred sixty one.

~~Section 1810. — Never Enacted.~~

**Section 1812.** Limitation on county real estate taxes.

Hereafter, the amount to be raised by tax on real estate in any fiscal year, in addition to providing for the interest on and the principal of all indebtedness, shall not exceed an amount equal to one per centum of the average full valuation of all of taxable real estate within the county, less the amount to be raised by tax on real estate in such year for the payment of the interest on and redemption of certificates or other evidence of indebtedness described in paragraphs A & D of section five of article eight of the constitution of the state of New York.

The average full valuation of taxable real estate shall be determined pursuant to section ten of article eight of the constitution of the state of New York.  
Added by Local Law No. 10 1978.

**Section 1813.** Imposition and increases in the other county taxes and fees.

Hereafter, no new form of county tax maybe imposed, and the county of Erie's three per centum sales and use tax and fees or charges established by the county legislature shall not be increased except by a resolution approved by: (a) the affirmative vote of two thirds of the whole number of the membership of the county legislature, or, (b) the affirmative vote of a majority of the whole number of the membership of the county legislature submitting a proposition for such imposition or increase to a mandatory referendum to be held pursuant to article three of the county law.

Added by Local Law No. 11 1978.

**Section 1814.** Audit committee

A. There is hereby created and established an audit committee for the county of Erie consisting of the following five members appointed for the following terms:

a. One majority member of the county legislature to be appointed annually by the majority members of the legislature.

b. One minority member of the county legislature to be appointed annually by the minority members of the legislature.

c. The county legislature shall consider at least three qualified candidates which have been recommended by the Erie county bar association and shall initially appoint one of these nominees for a one year term. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three years.

d. The county legislature shall consider at least three qualified candidates which have been recommended by the western New York chapter of the New York state association of certified public accountants and shall initially appoint one of these nominees for a two year term. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three years.

e. The county legislature shall consider at least three qualified candidates which have been recommended by the commercial bank located within Erie County and shall initially appoint one of these nominees for a three year term. Should fewer than three such candidates be recommended by commercial banks, the legislature may

add a resident of Erie County who has demonstrable expertise in commercial banking industry to the list of nominees. Thereafter, and at the expiration of the term of the initial appointee, the appointment shall be made for a term of three years.

With the exception of the legislative members, no appointee may serve for more than two consecutive terms. Each appointee may be removed only for cause by the respective appointing authorities. Vacancies shall be filled by members appointed by whomever make the initial appointment. A member appointed to fill a vacancy shall serve for the duration of the expired term.

Amended by Local Law No. 1-1997.

B. The members of the audit committee shall annually elect their own officers. Members of the county legislature shall not be eligible to hold such offices. The audit committee shall meet at least four times a year and shall maintain recorded minutes of all of its meetings.

C. The audit committee shall be responsible for issuing requests for proposals from certified public accounting firms for the preparation of an annual audit report and accompanying management letter for the county of Erie, an annual audit report and accompanying management letter for the Erie county medical center, an annual audit report and accompanying management letter for the home and infirmary and an annual report and accompanying management letter for the Erie community college. The audit committee may issue a request for proposal (RFP) to have the same certified public accounting firm contract with the county of Erie for two or all four of the aforementioned audit reports and management letters, or it may issue a separate RFP for each of the four aforementioned audit reports and accompanying management letters. Any request for proposal issued by the audit committee shall be in writing and shall be widely distributed among certified public accounting firms. Such requests for proposals shall contain all pertinent information concerning each proposed audit report and management letter contract, including the date upon which the contract is to commence, a description of the work to be performed, any particular or unique specifications required, the fiscal year(s) for which the audit reports and the management letter(s) are to be prepared and the date(s) by which the audit report(s) and accompanying management letters shall be completed and formally submitted to the county legislature and county executive.

The audit committee shall review and evaluate the responses to each RFP it issues and it shall prepare in writing a comparison of all certified public accounting firms which responded showing (a) what special skill or service will be provided; (b) the qualifications of the firm; (c) the expertise of the firm; and (d) the total estimated cost, or rate for providing services. The audit committee shall prepare a written report on the results of each RFP it issues. Such report shall be submitted to the clerk of the county legislature at least three months prior to the commencement of the proposed annual audit and management letter contract and it shall contain the results of the audit committee's evaluation of all responses to the RFP, as well as the name of the certified public accounting firm which it is recommending to perform the proposed audit report and management letter contract.

The audit committee shall be responsible for meeting with the certified public accounting firm(s) which are awarded audit and management letter contract(s) for the county of Erie, the Erie county medical center, the home and infirmary and the

Erie community college to discuss in detail the scope of such contracts and all matters related to them.

Within forty five days of the publication of a finalized audit report and accompanying management letter, the audit committee shall submit to the county executive and the county legislature a written report containing its findings, comments and recommendations with respect to each such report.

The audit committee shall be responsible for monitoring the implementation of the recommendations which are contained in the management letters that are issued for the county of Erie, the Erie county medical center, the home and infirmary and the Erie community college.

Section 1813 Amended by Local Law No. 4 1989.

Section 1813 Added by Local Law No. 1 1985.

**~~Section 1815~~** (a). ~~The Citizens' Budget Review Commission.~~

~~—The Citizens' Budget Review Commission shall be established to assist and advise the Erie County Legislature in the oversight of the County's Budget and to monitor County finances, ensure the long-term fiscal stability of Erie County, prevent the concealment of County deficits, and to help provide the Legislature with enough time and information to respond to budgetary problems.~~

~~—Upon the adoption of this Local Law the Erie County Legislature hereby creates a Citizens' Budget Review Commission of Erie County to be established on or before March 15, 2005.~~

**~~Section 1815~~** (b). ~~Commission Purview and Reporting.~~

~~—The Citizens' Budget Review Commission shall study the fiscal operations of the County of Erie in their full scope. The Commission shall provide regular reports to the Legislature at the conclusion of each fiscal quarter, and shall submit an annual report, which shall include its findings, conclusions, and recommendations for appropriate budgetary action to the County Legislature. The Commission shall file its annual report with the Erie County Legislature annually on or before October 15.~~

**~~Section 1815~~** (c). ~~Membership; Terms; Vacancies.~~

~~—The Citizens' Budget Review Commission shall be composed of eleven (11) voting members, who shall be residents of Erie County. Such members shall be appointed by the Erie County Legislature upon recommendation from the following entities:~~

~~—A. — One (1) member shall be recommended and appointed by the Erie County Executive.~~

~~—B. — One (1) member shall be recommended annually by the Chair of the Erie County Legislature and confirmed by the Legislature.~~

~~—C. — One (1) member shall be recommended annually by the Majority Leader on behalf of the majority members of the Erie County Legislature and confirmed by the Legislature.~~

~~—D. — One (1) member shall be recommended annually by the Minority Leader on behalf of the minority members of the Erie County Legislature and confirmed by~~

the Legislature.

— E. — One (1) member shall be appointed who has professional experience as a certified public accountant. After receiving a list of at least three qualified candidates who have been recommended by the Western New York chapter of the New York State Association of Certified Public Accountants, the Legislature shall then appoint one individual from this list to the Commission.

— F. — One (1) member shall be appointed who has professional experience in the banking and finance industry. After receiving a list of at least three qualified candidates who have been recommended by banking institutions and credit unions located within Erie County, the Legislature shall then appoint one individual from this list to the Commission.

— G. — One (1) member shall be appointed who is an attorney at law, particularly with experience in local government law and/or finance. After receiving a list of at least three qualified candidates who have been recommended by the Bar Association of Erie County, the Legislature shall then appoint one individual from this list to the Commission.

— H. — One (1) member shall be appointed who has professional experience with organized labor. After receiving a list of at least three qualified candidates who have been recommended by Buffalo AFL-CIO Central Labor Council, the Legislature shall then appoint one individual from this list to the Commission.

— I. — One (1) member shall be appointed from the Erie County business community. After receiving a list of at least three qualified candidates who have been recommended by the Buffalo Niagara Partnership, the Legislature shall then appoint one individual from this list to the Commission.

— J. — Two (2) members shall be appointed by the Erie County Legislature based upon recommendations from the public and shall be construed to represent a cross-section of the County's diverse population and a depth of appropriate experience and expertise.

— K. — The Comptroller of the County of Erie shall be an ex-officio, non-voting member of the Commission. Only the Comptroller, not a designee, shall be seated on the Commission.

— L. — The Director of Budget and Management shall be an ex-officio, non-voting member of the Commission. Only the Director of Budget and Management, not a designee, shall be seated on the Commission.

— M. — The Erie County Attorney shall be an ex-officio, non-voting member of the Commission. Only the Erie County Attorney, not a designee, shall be seated on the Commission.

— With the exception of ex-officio members of the Commission, no member of the Commission shall hold public office, political office, be an employee of the County, nor be a member of another County Board or Commission during the term of his/her appointment to the Citizens' Budget Review Commission of Erie County.

— The term of office for all members of the Commission, with the exception of ex-officio members, shall be one (1) year. Such appointments may be renewed annually for up to five (5) years. Any vacancy resulting from a cause other than the expiration of a term shall be filled only for the unexpired portion of the term.

— Members shall serve without compensation. Staff support shall be provided by the staff of the Erie County Legislature under the direction of the Clerk of the Erie County Legislature. Additional technical or professional services support and assistance may be provided without compensation by volunteers and/or firms or

~~organizations with appropriate expertise and knowledge. Only through and after a majority vote of the Commission's voting membership may such volunteers or organizations assist the Commission.~~

~~— **Section 1815** (d). — Officers.~~

~~— The Commission shall elect, from its membership (excluding ex-officio members), its own chairperson for a term of one year. The Commission shall also elect from its membership (excluding ex-officio members), a vice chairperson, who shall serve as chairperson in the chairperson's absence. Finally, the Commission shall elect from its membership (excluding ex-officio members), a secretary, who shall serve to record the minutes of the Commission's proceedings.~~

~~— **Section 1815** (e). — Meetings.~~

~~— The Commission shall hold monthly public meetings to review the County's finances, including year-to-date and year-end projections for the County Budget. In addition to these monthly public meetings, the Citizens' Budget Review Commission shall meet as needed to carry out its mission as established in this local law, as well as to carry out guidelines and work assignments subsequently requested by the Erie County Legislature. All meetings of the Commission shall be subject to the Open Meetings Law. However, nothing herein shall be construed to limit the ability of the Commission from meeting in executive session. Meetings shall be held on such days and at such hours so as to encourage the maximum amount of public awareness and shall be announced to the public through the media. Minutes of the proceedings and records of the Commission shall be clocked in to the Erie County Legislature and are to be made available to the public for inspection during regular business hours.~~

~~— **Section 1815** (f). — Powers of the Commission and Information Available to Commission.~~

~~— The Commission shall have the power to make such studies and investigations into the County's budget and finances as it deems to be in the best interest of the county. In connection therewith, the Commission shall have the power to obtain technical information, including monthly budget reports, relating to the County's budget and finances from the Comptroller of the County, the County Executive, and his appointed Director of Budget and Management, as well as to request witnesses and the production of books, papers and other evidence, deemed necessary or material to the study or inquiry of the County's finances.~~

~~— In addition to any other information requested by the Commission, the Director of Budget and Management shall submit to the Commission monthly budget reports. Such reports shall be due on or before the last calendar day of the subsequent calendar month, and shall include a detailed report of budgeted or projected revenues and expenditures with actual and accrued revenues and expenditures, a comprehensive narrative commentary to explain and justify variances in budgeted and actual revenues and expenditures, and a year-end forecast showing projected gains and losses for the year, including the use of fund balance.~~

~~— **Section 1815** (g). — Failure to Provide Timely Information.~~

~~— Should the County Executive, his appointed Director of Budget and Management, or anyone fail to provide information including but not limited to the budget reports requested in sub-section (f) above, the Chair of the Commission shall notify the Clerk of the Erie County Legislature and the Chair of the Erie County Legislature, in writing, and the Chair of the Legislature shall compel that such information be provided to the Commission by exercising the powers available to the Legislature, in particular those powers to subpoena and require the production of evidence as outlined in article 2, section 202, paragraph h of Local Law No. 1-1959, as amended, constituting the Erie County Charter.~~

~~— **Section 1815** Added by Local Law No. 2-2005.~~

**CODE**  
**ARTICLE 18**  
**FINANCIAL PROCEDURES**

Section 18.01 Fiscal year.

18.02 Preparation of proposed tentative operation and maintenance budget.

18.03 Preparation of proposed tentative capital budget and program.

18.04 Tentative budget and capital program.

18.05 Budget controls.

18.06 Contingent fund.

18.07 Departmental and administrative unit accounting responsibilities.

Section 18.01 Fiscal year. The fiscal year of the county shall be as provided in the charter.

Section 18.02 Preparation of proposed tentative operation and maintenance budget.

a. Submission of estimates and appropriation requests. On or before ~~the fifteenth day of September~~ **the fifteenth day of August** in each year, or such earlier date as the budget director **or county manager** may prescribe, the head of each administrative unit authorized agency shall furnish to the budget director **or county manager** an estimate of revenues and expenditures of his **or her** respective administrative unit or authorized agency for the next ensuing fiscal year, exclusive of capital projects. **The independently elected officials (clerk, comptroller, district attorney and sheriff) shall submit their proposed budgets to the county manager for consultation, but not alteration, with out consent of the independently elected officials, on or before the fifteenth day of September in each year.** Each estimate shall show the sources of revenues and the character and object of expenditures, which may be subclassified by functions and activities. Estimates shall be submitted in such form and shall contain such additional information as the budget director shall prescribe; provided that the estimate of expenditures shall constitute or be accompanied by a request for an appropriation. **All information used in creating revenue estimates shall be submitted to the comptroller by the 1<sup>st</sup> day of October in each fiscal year.**

**b. Periodically, the specific format of the budget and its required contents shall be submitted to the legislature for review and comment. Such submission shall be made at least once in any two year period**

**c. There shall be made available for publication listing of all activity and program-related evaluations performed in the previous two years with guidance indicating the manner in which the public can gain access to the full text of such studies.**

**d. All capital budget items shall include justifications based on return on investment, leverage of other revenue sources, payback period, impact on credit rating, relative value in reducing operating or capital costs, or other such appropriate measures typically utilized to justify and prioritize such expenditures.**

**e. The county manager** or budget director annually, not less than twenty days prior to the date fixed pursuant to paragraph a. of this section, shall notify in writing the head of each administrative unit, and of each authorized agency receiving county funds pursuant to contract or otherwise during the current fiscal year, of (1) the date fixed pursuant to said paragraph a. and (2) the form and information to be contained in such estimate and request.

**f. In the event that the head of any administrative unit fails to submit an estimate by the date specified, the county manager or budget director shall forthwith prepare such estimate. If one or more of the independently elected officials (clerk, comptroller, district attorney or sheriff) does not submit his or her budget by the 15<sup>th</sup> day of September the county manager shall notify the county executive and the legislature immediately and they shall take such action as is necessary to ensure the proper preparation of a tentative budget.**

**g. The county manager** or budget director, upon receipt of the estimates and requests for appropriations, shall proceed to make such review and investigation and conduct such hearings thereon as he **or she** may deem necessary. **He or she** may require the head of each administrative unit or any officer or employee thereof and any authorized agency requesting county funds to furnish data and information and answer inquiries pertinent to such review or investigation. **The county manager or budget director may make inquiries of the independently elected officials (clerk, comptroller, district attorney and sheriff) concerning their budget estimates. All information used in creating revenue estimates shall be shared with the comptroller.**

**h. Upon the completion of the review and investigation of the estimates and requests from the various administrative units and authorized agencies, the county manager or budget director shall prepare and submit to the county executive a proposed tentative operation and maintenance budget setting forth the budget director's estimate of expenditures and revenues of the county for the next ensuing fiscal year showing a comparison with (1) the corresponding actual expenditures and revenues in the last completed fiscal year, (2) the corresponding budget items of expenditure and revenue for the current fiscal year adjusted for transfers and changes in appropriations, if any, and (3) the estimates of expenditures and revenues for the ensuing fiscal year submitted by the heads of administrative units and authorized agencies, (4) the unaltered submissions of the independently elected officials (clerk, comptroller, district attorney and sheriff), (5) commentary on the tentative budget submissions of the independently**

**elected officials, with information on increases or decreases over the preceding fiscal year.**

Section 18.03 Preparation of proposed tentative capital budget and program.

a. Submission of capital project requests. On or before the fifteenth day of July, or such earlier date as the budget director **or county manager** may prescribe, the head of each administrative units, **including independently elected officials** shall furnish to the budget director, **county manager** and to the commissioner of environment a planning a description, justification and estimate for each physical public improvement of works, hereinafter called capital project, which is proposed for development during one or more of the ensuing six fiscal years. Each capital project request shall show: recommended priority; development; time schedule; estimated costs for planning, site of right of way, construction, equipment and other features; status of plans and land acquisition; anticipated effect of project on annual operating budget; possible sources of financial aid; recommended expenditures by years; and such other information as the budget director and commissioner of environment and planning may deem advisable.

b. Capital projects committee. To assist in the consideration of capital projects and the capital program, there shall be a capital projects committee consisting of the county executive, the comptroller, **county manager**, the budget director, ~~the finance commissioner~~, the planning director, the county attorney and such other administrative heads as the county executive may designate, and the following members of the county legislature; the chairman, the chairman of the capital improvements committee, and the majority and minority leaders. The county executive shall be solely responsible for the capital program and budget as submitted to the county legislature and no members of the latter body shall be obliged to support any project by reason of membership on the capital projects committee. The county executive shall be the chairman and the budget director shall be the vice chairman of this committee.

c. Upon receiving a capital project request, the commissioner of environment and planning shall study the same with special references to comprehensive plans for the county and for any affected municipality therein.

The commissioner **of environment and planning** shall promptly forward any such comments and recommendations regarding the proposed project to the budget director **and county manager** who shall submit the same, together with his own comments and recommendations to the capital projects committee and the development coordination board. The capital projects committee shall proceed to consider all requested capital projects, and for such purpose shall meet in the period between April fifteen and September fifteen at least twice, and as more often as may be required at the call of the chairman or vice chairman.

d. The development coordination board shall make such recommendations to the county executive in regard to the scope of the capital program, the relative priorities of proposed projects and suggested means of financing as its membership may determine. At the request of the county executive, joint meetings of the capital projects committee and the development coordination board shall be held.

e. The **county manager**, budget director and deputy commissioner of environment and planning shall assist the development coordination board by presenting and explaining all capital project requests and shall furnish all relevant exhibits and information. The department of environment and planning shall also assist in the preparation of the capital improvement program report and all related information.

f. Proposed capital program. On or before the ~~fifteenth day of September~~ **the fifteenth day of August, the county manager or** the budget director, after receiving the advice of the capital projects committee, shall prepare and submit to the county executive a proposed capital program for the next six fiscal years, showing the purpose and amount of recommended capital expenditures by years, the suggested methods of financing, and the estimated effect of such program on future budgets with respect to operating, maintenance, debt service and other costs.

g. Proposed tentative capital budget. The first year of the proposed capital program, covering the next ensuing fiscal year, shall be incorporated by **the county manager** or the budget director in a proposed tentative capital budget for such year. Such capital budget shall indicate debt service charges of previous projects, proposed down payments and other expenditures for new projects, and the recommended sources of all proposed capital financing including, but not limited to, capital reserve fund, sinking funds, current revenues, temporary borrowing, bond sales, federal and state grants, loans or advances. **The proposed tentative capital budget shall not contain any capital debt for the purpose of paying salaries, utilities, supplies or other recurring operating expenses, unless authorized under New York State Law.**

Section 18.03 Amended by Local Law No. 11 1989.

Section 18.03 Amended by Local Law No. 6 1981.

#### Section 18.04 Tentative budget and capital program.

a. Budget preparation and general scope. The county executive shall review the tentative proposed operation and maintenance budget and the proposed tentative capital budget as submitted by **the county manager or** budget director, together with any other anticipated items of county expenditures or revenue, and shall prepare the tentative budget of the county for the ensuing fiscal year for both current operating and capital purposes. 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; (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 recommendations 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: all items of capital project expense for which the county is already liable or which the county executive recommends be undertaken in the ensuing fiscal year; other items as set forth in paragraphs b. and c. of this section; and a statement showing the bonded and other 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 expenditure in the tentative budget shall be classified by administrative units or special funds, 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 the county government, and (ii) any extraordinary or non recurring expense to be financed from current revenue; (2) an estimate of the general contingent fund which the county executive recommends 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 of the county becoming due in the ensuing fiscal year; (5) an estimate of the amount to be paid to school districts 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 preceding completed fiscal year which are available to meet the expenditure requirements of the ensuing fiscal year;~~ (3) an estimate of the anticipated receipts from delinquent taxes, which shall not exceed the amount received in cash from delinquent taxes during the last four months of the last preceding fiscal year and the first eight months of the current fiscal year, provided that delinquent taxes shall include the proceeds of: (i) the collection of all taxes levied or relieved by the county legislature for any year preceding the current fiscal year, together with interest and penalties thereon, (ii) the sale of property sold for such taxes, and (iii) the redemption of property sold for such taxes and bid in by the county, but shall not include the proceeds of any such collection, sale or redemption occurring during the fiscal year for which such taxes were originally levied; (4) a statement as to the amounts, if any, from the capital reserve fund and/or sinking funds available for down payments, other current capital payments or debt service during the ensuing fiscal year; and (5) 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 in accordance with the provisions of section eighteen hundred four of article XVIII of the charter.

**d. In presenting the tentative budget, the county executive shall report on the amount of the balance contained in all funds in the budget including unrestricted, restricted or designated funds. Such report for each fund shall be current as of September 1.**

**The county executive shall maintain a balance in all funds established in the budget equal to or greater than five percent of the amount contained in the budget of each fund in the immediately preceding fiscal year. Fund balance may be included as a revenue in an approved budget of a fund provided that there shall remain an unrestricted balance of at least five percent as provided in the first sentence of this paragraph.**

**A fund balance in any fund contained in the county budget and included as a revenue shall only be reduced to an amount less than that permitted in the second paragraph of this subsection upon a resolution separately presented and approved by the county legislature at the time of the approval of the annual budget. A budget that is approved without a vote of the county legislature shall not appropriate any fund balance revenue in excess of the amount provided in this subsection. The county executive's tentative budget shall indicate equivalent deletions in the tentative budget that shall be executed if the use of fund balance permitted by this paragraph is not approved by the county legislature.**

**Following approval of the annual budget, no additional fund balance shall be appropriated as a revenue of the county during the fiscal year without the affirmative vote of at least two-thirds of the total membership of the county legislature.**

d. **e.** Moneys received by the county but required by law to be paid to the state or 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. **f.** Capital program. The county executive shall review the proposed capital program 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 pending capital project: the amount of all liabilities outstanding, the unencumbered balances of authorizations and the estimated additional appropriations required for its completion; (2) as to each new capital project recommended: the year in which it is recommended to be undertaken and the estimated cost; (3) as to each pending or recommended project: a brief description, the estimated date of completion, the amount of liabilities estimated to be incurred in each 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 pending project be modified or abandoned or further authorization therefor postponed; ~~and~~ (5) **that capital debt is not being used for the purpose of paying salaries, utilities, supplies or other recurring operating expenses unless authorized under New York State Law; and (6)** any other information that the county executive may deem advisable.

f. **g.** Submission to county legislature; county executive's message. On or before the 15th day of October the county executive shall submit the tentative budget (including both the operation and maintenance budget, and the capital budget) for the ensuing year, a two-year budget forecast for succeeding years and the capital program for the ensuing six (6) fiscal years, together with an accompanying message to the county legislature. Such legislature, after holding one or more public hearings thereon, shall proceed to consider the same and to adopt the budget in the manner provided in section eighteen hundred and three of article XVIII of the county charter. The county executive's message shall outline a fiscal policy for the county government, describing the important features of his tentative budget and capital program, containing a general summary of current and capital requirements for the

ensuing fiscal year, and showing a balanced relation between total proposed expenditures and total anticipated revenues for the budget year as well as corresponding figures for the last completed fiscal year and the current year. The message shall contain such comments and recommendations as the county executive may deem advisable.

Subdivision f. Amended by Local Law No. 6-2005.

Former subdivision f. **REPEALED** by Local Law No. 5-1961.

~~g.~~ **h.** Monthly report. The ~~county executive~~ **county manager** or his appointed budget director, shall prepare a monthly report which shall include a summary of revenues and expenditures for the preceding month. The report shall be detailed as to the appropriations and funds in such manner as to show the current financial condition and financial future of the county by department and shall compare projected revenues and expenditures with actual and accrued revenues and expenditures. Monthly budget reports filed after the month of May shall include year-end forecasts. Monthly budget reports, containing comprehensive fiscal details set forth herein, shall be filed with the county legislature monthly, on or before the last calendar day of the subsequent calendar month.

New subdivision g. Added by Local Law No. 6-2005.

Former subdivision g. **REPEALED** by Local Law No. 5-1961.

~~h. g. Former subdivision h. renumbered as subdivision f. by Local Law No. 5-1961.~~

Section 18.05 Budget controls. a. 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 or the local finance law. **If one or more of the independently elected officials (clerk, comptroller, district attorney, sheriff) becomes aware of a deficit or impending deficit in his or her department he or she shall notify the county manager and the legislature immediately so that, subject to section 1808 of this charter, remedial action can be taken.** 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; provided that nothing herein contained shall be construed to require the lapsing of appropriations which may be 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 therefor, 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 a two thirds vote of the county legislature. Any contract, verbal or written, made in violation of this section shall be null and void.

b. The ~~county executive~~ **county manager** shall maintain control at all times over the expenditures of every department or other administrative unit, officer, employee

and financial activity of the county, **except for the departments overseen by the independently elected officials (clerk, comptroller, district attorney and sheriff) who shall have the power to manage their departments within the parameters of the adopted budget.** For such purpose, the ~~county executive~~ **county manager** may, among other things, prescribe quotas and allotments, and no department or other administrative unit, officer, employee or financial activity of the county, **except the independently elected officials (clerk, comptroller, district attorney and sheriff)** shall encumber its appropriation in an amount in excess of that allowed by any quota or allotment so prescribed. **The county manager may request that the legislature impose quotas, allotments or other cost control measures on the independently elected officials (clerk, comptroller, district attorney and sheriff) if the need arises. The Legislature shall by resolution impose quotas, allotments or other cost control measures with a simple majority vote.**

Section 18.06 Contingent fund. The county legislature, by resolution, subject to veto by the county executive, may at any time appropriate all or any part of the moneys in the general contingent fund for general county purposes.

Section 18.07 Departmental and administrative unit accounting responsibilities. All county departments or other administrative units or subdivisions, **including the independently elected officials (clerk, comptroller, district attorney and sheriff)** thereof, or other spending agencies shall be responsible for: the preparation of all accounting input as described by the county's accounting manual; management of their operations with the appropriations provided therefore; review and analysis of accounting reports issued by the comptroller; and preparation of correcting entries, as required.  
Added by Local Law No. 4 1985.

## **Code**

### **Article XIX**

#### **General Provisions**

~~Section 19.04 Expenses. The actual and necessary expenses of all legislators, officers and employees paid from county funds incurred in the performance of powers and duties of the county shall be a county charge.~~

~~The county legislature may by resolution authorize the payment of a mileage allowance as fixed by said legislature for the expense of using an automobile privately owned by the user thereof and operated by any legislator, officer or employee.~~

~~Whenever under the charter or this code, the appointment of a board or commission by whatever title known, is authorized, the actual and necessary expenses including mileage incurred in the performance of their duties shall be a county charge.~~

**County legislators, officers and employees are not necessarily entitled to reimbursement. The county legislature may approve annually a resolution allowing for the payment of expenses, including mileage incurred in the performance of powers and duties of the county. The determination of the legislature shall clearly indicate each expense to be reimbursed and the rate to be paid for using an automobile privately owned in the performance of**

**powers and duties of the county. No legislator, officer or employee shall be reimbursed expenses or mileage that is not clearly indicated in the annual resolution approved by the legislature, except by an additional resolution approved by the legislature.**