

County of Ontario

Local Law No. 4 of the Year 2004

A Local Law Retaining the Elected County Treasurer and Assigning Certain Powers and Duties to an Appointed Director of Finance.

Be it enacted by the Board of Supervisors of the County of Ontario.

SECTION 1. LEGISLATIVE PURPOSE.

It is the desire of this Board of Supervisors, in its continuing efforts to upgrade the administration of County government, to legally define, clarify and improve the management structure of the financial operations of the County of Ontario.

SECTION 2. POWERS AND DUTIES RETAINED BY COUNTY TREASURER.

The elected position of County Treasurer will continue as the chief fiscal officer of the County and continue with the powers and duties specified by this law. The Treasurer will provide checks and balances on powers and duties assigned to the Director of Finance and the Department of Finance. The Treasurer will continue to be responsible for administration, collection and enforcement of real property and other taxes, including foreclosures and administration of estates that, as important public functions, require the accountability of an elected position. The Treasurer shall appoint, supervise, discipline, and, if necessary, remove employees reporting to the Treasurer, and assign and reassign powers and duties to such employees, have charge and control of employees reporting to the Treasurer in accordance with sound management principles, Board of Supervisors' policies, Civil Service Law, and other administrative policies and procedures. The Treasurer shall continue with the powers and duties set forth in the laws of New York, with the exception of those that are specifically assigned to the Director of Finance by this local law.

SECTION 3. DIRECTOR OF FINANCE; APPOINTMENT; TERM; DEPUTY

- a) Effective January 1, 2004, there shall be a Department of Finance headed by the Director of Finance, who shall be appointed by the Board of Supervisors on the basis of his or her professional, educational, and administrative qualifications and will serve at the pleasure of the Board of Supervisors. The Director of Finance shall serve in a policy influencing, confidential capacity to the Board of Supervisors. The Director of Finance shall report to the Board of Supervisors through

the County Administrator. The term of office of the Director of Finance shall be two years, commencing January 1, 2004. The position shall be placed in the unclassified service.

b) The Director of Finance shall appoint a deputy director of finance to perform the duties of the Director during the temporary absence or inability of the Director to act. That appointment shall be made from the existing staff of the Department of Finance, and the designation shall carry no additional salary. Such appointment shall be in writing and be filed and recorded in the office of the County Clerk. In the event of a vacancy in the Director position, the deputy director shall possess the powers and perform the duties of the Director until a successor is appointed, and after a period of no longer than thirty days, shall be additionally compensated at the base salary of the Director of Finance.

SECTION 4. POWERS AND DUTIES OF THE DIRECTOR OF FINANCE

The Director of Finance shall appoint, supervise, discipline and, if necessary, remove employees of the Department of Finance, and assign and reassign powers and duties to such employees, have charge and control of employees of the Department of Finance in accordance with sound management principles, Board of Supervisors' policies, Civil Service Law and other administrative policies and procedures

The Director of Finance shall be responsible for the administration of the Department of Finance, shall have general superintendence over the fiscal affairs of the county, and shall manage the county budget. The Director of Finance will provide checks and balances on powers and duties retained by the Treasurer. The Director of Finance shall have the following powers and duties:

- a) Accounting:
 - i. Keep records of revenues, appropriations, encumbrances and expenditures, and prescribe approved methods of accounting for County officers and administrative units
 - ii. Review all requisitions to determine that sufficient funds exist with which to pay them
 - iii. Keep separate accounts for each County officer and department and maintain the funds of the County as prescribed by law and in accordance with the directives of the Board of Supervisors
 - iv. Prepare monthly financial reports of the revenues, expenses and balances of the County
- b) Audit all claims, accounts and demands that are lawful County charges with the same effect as if audited and directed to be paid by the Board of Supervisors
- c) Subject to the provisions of the Civil Service Law, prepare payrolls and pay the salaries and wages of officers and employees paid from County funds or delegate and authorize an officer or employee of the department to certify the correctness of payrolls
- d) Manage the recording and investment of cash
- e) Administer and account for court and trust funds
- f) Administer the county sales tax program, insuring that all sales tax collected are remitted to and received by the County

- g) Monitor and analyze the current financial position of the County and forecast future results
- h) Administer the County Debt Management Program and Policy including the issuance of bonds and notes as approved by the Board of Supervisors
- i) May require any County officer or head of a department to furnish an inventory of supplies and equipment on hand and necessary purchases contracted for or contemplated
- j) Pay all lawful claims or charges against the County for which the County is responsible and preserve all claims, accounts and demands as required by law
- k) Periodically audit the cash and fiscal records of all county departments and implement fiscal efficiencies in all of the County operations and enterprises
- l) Review and analyze departmental budgets, identifying variances and recommending necessary corrective action to the departments and the County Administrator
- m) On or before the 1st of March each year, submit financial reports to the Board of Supervisors summarizing the fiscal condition of the County at December 31st of the previous year. Furnish such additional reports and graphs from time to time as needed by the County Administrator and the Board of Supervisors
- n) Prepare the annual financial report for the NYS Comptroller
- o) Manage the county fund balances to ensure that they are adequate and sufficient to meet operating needs
- p) Keep a record of all bonded indebtedness and other loans and conduct the sale of all bonds pursuant to the provisions of the Local Finance Law.
- q) Audit and payment of dog damage claims
- r) Determine and report the financial and budgetary impact on the County of (1) all proposed county policy decisions, (2) changes in state and federal budgets and (3) any changes in environmental factors
- s) Additional and related duties as may be directed by the Board of Supervisors

SECTION 5. ACCESS TO RECORDS

Notwithstanding any other provision of law, the Director of Finance and the County Treasurer shall have full access to all financial books and records of the County and of their respective offices.

SECTION 6. ABOLISHING AUDITOR AND FINANCE OFFICER POSITION

The powers and duties of the position of Auditor and Finance Officer are hereby transferred to the Department of Finance and Director of Finance, and the position of Auditor and Finance Officer is hereby abolished effective December 31, 2003.

SECTION 7. MANDATORY REFERENDUM

This Local Law shall be subject to a mandatory referendum, and shall be submitted for the approval of the electors of the County of Ontario at the next general election to be held on November 4, 2003, and shall take effect when approved by said electors in the manner set forth in §23 of the Municipal Home Rule Law, filed in the office of the Secretary of State and as provided in §3 and §6 of this local law.