

Intro No. 3a  
Date 3/15/18  
Reviewed by RWS  
Co. Attorney  
Date 2/28/18

**RESOLUTION**  
**BROOME COUNTY LEGISLATURE**  
BINGHAMTON, NEW YORK

Permanent No. 2018-53  
Date Adopted 5/17/18  
Effective Date 6/8/18

**Sponsored by:** County Administration and Finance Committees

**Seconded by:** Hon. Stephen J. Flagg

**RESOLUTION ADOPTING LOCAL LAW INTRO. NO. 2 OF 2018, ENTITLED: "A LOCAL LAW AMENDING SECTIONS C502 AND A503 OF THE BROOME COUNTY CHARTER AND CODE REGARDING THE OFFICE OF MANAGEMENT AND BUDGET"**

WHEREAS, pursuant to the Broome County Charter and Code, the County Legislature shall be the governing body of the County and shall be the legislative, appropriating and policy-determining body of the County, and

WHEREAS, said duties include a fiduciary responsibility to the taxpayers of Broome County that proper fiscal oversight is administered and that tax dollars are spent wisely and within the parameters of the annual County Budget, and

WHEREAS, the Broome County Charter and Code requires that the Director of the Office of Management and Budget provide the County Legislature with an annual statement of financial condition, and

WHEREAS, the Comptroller of the state of New York issued an audit of Broome County's financial condition and cited "that more financial information would provide more opportunity for oversight", and

WHEREAS, this County Legislature deems that accurate, regular and complete up-to-date financial information is critical in its role of providing fiscal oversight and in determining the County's financial condition, and

WHEREAS, this Local Law directs the Director of the Office of Management and Budget (OMB) to provide quarterly Fiscal Status Reports to the County Legislature, which shall be made available to the public, to allow for proper fiscal oversight, now, therefore, be it

RESOLVED, that Local Law Intro. No. 2 of 2018, entitled: "A Local Law Amending Sections C502 and A503 of the Broome County Charter and Code Regarding the Office of Management and Budget," be and the same hereby is adopted and approved in accordance with the Broome County Charter and Code and all the applicable statutes and laws pertaining thereto.

COUNTY OF BROOME ) ss.:  
STATE OF NEW YORK )

I, the undersigned, Clerk of the Legislature of the County of Broome, DO HEREBY CERTIFY that the above is an original resolution of such Legislature duly adopted on the 17<sup>th</sup> day of May, 2018, by a majority of the members elected to the Legislature of said County at a regular meeting of said Legislature.

I FURTHER CERTIFY that at the time said resolution was adopted said Legislature was comprised of fifteen members.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Legislature this 18<sup>th</sup> day of May, 2018.

Date sent to County Executive: May 18, 2018

Approved [Signature]  
County Executive

Date 6/8, 2018

[Signature]  
Clerk, County Legislature  
County of Broome

LOCAL LAW INTRO. NO. 2 of 2018

A LOCAL LAW AMENDING SECTIONS C502 AND A503 OF  
THE BROOME COUNTY CHARTER AND CODE REGARDING  
THE OFFICE OF MANAGEMENT AND BUDGET

BE IT ENACTED, by the County Legislature of the County of Broome as follows:

**SECTION 1.** Section C502 of the Broome County Charter is amended as follows:

§ C502. Powers and duties.

The Director of Management and Budget shall:

- (A) Be the chief fiscal officer of the County and have charge of the administration of all its financial affairs.
- (B) Collect, receive, have custody of, deposit, invest and disburse all fees, revenues and other funds of the County or for which the County is responsible.
- (C) Submit to the County Legislature annually on or before the **[first] last** day of April, and at such other times as such Legislature may require, a complete financial statement containing a general balance sheet for the County. **In addition to the annual requirement of this section, the Director shall also submit reports required under §A503 of Article V of the Administrative Code.**
- [(D)] [Audit and certify for payment all lawful claims or charges against the County or against funds for which the County is responsible.]**
- [(E)] [Annually, and at such times as he may deem appropriate, and at such other times as directed by the County Executive or County Legislature, audit the financial records and accounts of all officers and employees charged with any duty relating to County funds or funds for which the County is responsible.]**
- [(F)] [Procure statements from all depositaries of County funds and funds for which the County is responsible and reconcile such statements with the County accounts.]**
- D[(G)]** Submit to the County Legislature and County Executive reports in such form and detail and at such time as may be prescribed by the County Legislature or County Executive.
- E[(H)]** Perform such other and related duties as shall be required or delegated to him by the County Executive or County Legislature.

**SECTION 2.** Section A503 of the Broome County Administrative Code is amended as follows:

§ A503. Statement of financial condition.

- (A) In addition to the annual report required by § C502(C) of Article V of the Charter, the Director of Management and Budget shall during the months of January, April, July and October and at such other times as the County Executive or the County Legislature may by resolution direct, submit to the County Executive, the Comptroller and the County Legislature a [statement of the financial condition of the County] Fiscal Status Report. Said Fiscal Status Report shall be presented to the Finance Committee and an electronic version of the material presented shall be provided to the Clerk of the Legislature, in a format approved by the County Comptroller. Upon receipt of said Fiscal Status Report(s), the Clerk of the County Legislature shall post them in a conspicuous location on the official Broome County website in order for the information to be accessible to the general public.
- (B) In addition to the foregoing, the [statement of financial condition] quarterly Fiscal Status Report shall[:] present a comparison of year-to-date actual versus budgeted versus prior year performance including, but not limited to, each of the following:
- [(1)] [Set forth all revenues received by the County.]
  - [(2)] [Set forth for each appropriation account the amount appropriated, the amount encumbered but remaining unexpended, the aggregate expenditures and the unencumbered balance.]
    - (1) Current year Property Tax collections
    - (2) Prior year Property Tax collections
    - (3) Sales Tax collections
    - (4) Hotel/Motel Tax collections (total)
    - (5) Casino Tax revenues
    - (6) Mortgage Tax revenue (total County share)
    - (7) County Clerk and Motor Vehicle Fees
    - (8) Other fees imposed by County Departments
    - (9) Real Property Tax Interest and Penalties Collected
    - (10) Safety Net caseload
    - (11) Dollar value of Health Plan claims paid
    - (12) Employee headcount by type (FT, PT, Temporary)
    - (13) Total cash held across all accounts (most recently available reconciled amount)
    - (14) Total revenues and expenses by fund for all fund types
    - (15) A list of all open capital projects, including total budget, total expenditures, outstanding encumbrances and remaining appropriations
    - (16) A list of all Trust Accounts, including prior quarter ending balance, increases to, uses of and ending balance
  - (17) [(3)] Include such other information as the County Executive may order or the County Legislature by resolution may direct.

**SECTION 3.** Effective Date: This Local Law shall take effect upon filing with the Secretary of State.

Bold **[bracketed]** deleted  
 Bold underlined added