

CORTLAND COUNTY BOARD OF ELECTIONS  
COUNTY OFFICE BLDG  
60 CENTRAL AVENUE, ROOM 102  
CORTLAND, NEW YORK 13045-2746

Robert C. Howe, Commissioner  
Richard C. VanDonsel, Commissioner

Phone: (607) 753-5032  
Fax: (607) 758-5513

February 3, 2005

To: Cortland County Clerk of the Legislature  
From: Cortland County Election Commissioners  
Re: Proposal Number One, County Proposition Number One  
" Shall the Elective Office of County Treasurer be abolished and the appointive Office of  
County Comptroller be created in Cortland County as approved by the Cortland County  
Legislature in Local Law No. 1, 2004? "  
Date: November 2, 2004 General Election

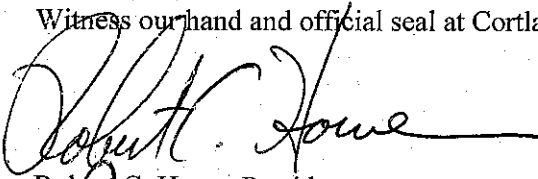
WE CERTIFY THAT THE PROPOSITION WAS DEFEATED BY A VOTE OF **NO** 11,347 TO  
**YES** 5,135. WE CERTIFY this statement to be correct, and have caused the same to be attested  
by the signatures of the members of this Board, there being TWO members in said Board, this, 4<sup>th</sup>  
day of February, A.D. Two Thousand and Five.


STATE OF NEW YORK

COUNTY OF CORTLAND }  
OFFICE OF BOARD OF ELECTIONS } ss:

We hereby certify that we have compared the foregoing with the original statement remaining on  
file in this office and that the same is a correct transcript therefrom and of the whole of such  
original.

Witness our hand and official seal at Cortland, this 4<sup>th</sup> day of February, Two Thousand and Five.

  
Robert C. Howe, President

  
Richard C. VanDonsel, Secretary



CORTLAND COUNTY

60 Central Avenue  
Cortland NY 13045-2746

*Scott E. Steve*  
Chairman of the Legislature

*Carletta Edwards*  
Clerk of the Legislature

November 10, 2004

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State of New York  
Department of State  
41 State Street  
Albany, New York 12231-0001

Dear Ms. Lash:

Local Law No. 1 for the Year 2004 was submitted for filing with you on September 21, 2004. The Local Law was subject to mandatory referendum and was submitted to the electorate at the General Election on November 2, 2004 as Proposition No. 1 and failed to be approved.

Respectfully;

Carletta Edwards, Clerk

**A Local Law Abolishing the elected Office of County Treasurer and creating an Appointive Office of County Comptroller for the County of Cortland and Causing a Proposition to be Submitted to the Electorate at the Next General Election**

Be it enacted by the Legislature of the County of Cortland as follows:

**SECTION 1. Legislative Intent**

- A. The County of Cortland is being increasingly required to administer various programs which are either unfunded or not adequately funded by the State and Federal governments. Such mandates, together with the revenue constraints of the County, require the best financial administration possible.
- B. It is the desire of the Cortland County Legislature, in its continuing efforts to upgrade the administration of County government, to ensure to the effective management of the fiscal responsibilities of the County of Cortland.
- C. The Cortland County Legislature finds that, through a more efficient administration of the various fiscal affairs of Cortland County, the County Legislature will be able to provide for better direction, control and coordination of Cortland County governmental finances. Further, the timely reporting of the County's fiscal position, statements of expenses and revenues, and cash flow will provide for improved day-to-day handling and management of the County's fiscal affairs.
- D. It is the intention of the Cortland County Legislature, through the enactment hereof; to provide for professional qualifications and professional background required of its Chief Fiscal Officer.
- E. It is the further intent of the Cortland County Legislature, through the enactment hereof, to provide for the creation and appointment of a County Comptroller as the County's professional Chief Fiscal Officer, having the professional qualifications, education and experience necessary for the position; and abolishing the elective Office of County Treasurer. By a mandatory referendum in accordance with the County Law, Section 575 and Municipal Home Rule Law, Section 10, it is the intent to change from an elective County Treasurer to an appointive County Comptroller after a referendum conducted in all respects under the provision of Municipal Home Rule Law, Section 23.
- F. It is not the purpose or intent of the Cortland County Legislature in the adoption of this local law to curtail, diminish, transfer or divest the Cortland County Legislature of any of its functions, powers or duties.

## **SECTION 2. Abolishing the elective Office of County Treasurer**

The elected position of County Treasurer as provided in Section 400, subparagraph 1 of the County Law is abolished effective December 31, 2004.

## **SECTION 3. Creating the appointive Office of County Comptroller**

Effective January 1, 2005, there shall be a Department of Finance headed by the County Comptroller, who shall be appointed on the basis of his or her professional, educational, and administrative qualification; the Comptroller shall be appointed by the County Legislature pursuant to standard policy regarding appointment of department heads.

## **SECTION 4. Appointment, Distinguishing Features of the Office, Term of Office**

A. There shall be an appointed County Comptroller who shall be directly responsible to the County Legislature, through the County Administrator and the Budget and Finance Committee, and on behalf of Cortland County, shall perform the functions of Chief Fiscal Officer, with the Cortland County Legislature retaining the final administrative authority. The position of County Comptroller shall be unclassified for Civil Service purposes.

B. The work involves the responsibility for fiscal management activities and carries authority as the Chief Fiscal Officer. The County Comptroller has all of the powers and performs all of the duties of a Chief Accounting Officer of Cortland County. The work involves responsibility for directing and maintaining the financial records of the County in the manner prescribed by the New York State Department of Audit and Control, as well as, insuring these record keeping activities are carried out in accordance with all applicable laws and regulations governing local government.

C. The County Comptroller shall exercise direct supervision over the fiscal operations of County departments and agencies. Typical work activities shall include but not be limited to:

- (1). Maintains custody of all Cortland County funds, manages all investments and maintains all financial records and accounts of all units of County government charged with duties relating to funds of the County;
- (2). Provides and keeps a record keeping system showing all appropriations, funds and expenditures, together with the name of the claimant and amounts;
- (3). Keeps a separate account of each County department and special funds; (i.e. Court, Trust and Agency, etc.)
- (4). Conducts the sale of bonds and notes and keeps a record of all bonded indebtedness and other loans;
- (5). Collects and Remits various local and State taxes;

- (6). Reconciles bank statements;
- (7). Submits statement of County finance to the Cortland County Legislature and County Administrator in a timely fashion at least monthly or as otherwise requested or directed;
- (8). Prescribes approved methods and forms for financial accounting and record keeping and provides oversight of all County offices;
- (9). Certifies the availability of funds for all contracts, purchase orders and other financial obligations incurred by the County;
- (10). Provides for a system of encumbrances and maintains records;
- (11). Prepares Department of Finance's proposed annual budget;
- (12). Advises Cortland County Legislature on fiscal matters;
- (13). Reviews and approves State and Federal aid claims;
- (14). Assists in the preparation of the independent audit, participating in the timely review of the results of said audit and the preparation of the corrective action plan with the Budget and Finance Committee, and reports progress on corrective action to the Budget and Finance Committee through to completion of corrective actions.

D. Full Performance Knowledge, Skills, Abilities and Personal Characteristics;

- (1). Thorough knowledge of the principles and practices of modern public fiscal administration, including internal auditing, account and fiscal management;
- (2). Good knowledge of the practices and principles of supervision;
- (3). General knowledge of purchasing procedures; working knowledge of state finance laws; working knowledge of bond markets;
- (4). Ability to plan and supervise the work of others;
- (5). Ability to establish and maintain satisfactory working relationship with others;
- (6). Ability to follow and understand complex oral and written instruction;
- (7). Ability to issue complex oral and written instructions;
- (8). Initiative; integrity; resourcefulness, good judgment;
- (9). Physical condition commensurate with the demands of the position.

E. The County Comptroller shall be appointed for a minimum term of office of three (3) years but such term of office shall not exceed four (4) years.

**SECTION 5. Qualifications**

A. At the time of appointment, the County Comptroller shall have the following training and/or experience:

- (1). Graduation from a regionally accredited college or university, or one accredited by the New York State Board of Regents to grant degrees, with a Master's Degree in Accounting, Public Administration or Business Administration or a related field, which must have included or been supplemented by at least twelve credits in accounting AND four (4) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, which must have involved preparation of financial statements as well as other accounting activities, two (2) years of which shall be in governmental accounting; OR

(2). Graduation from a regionally accredited college or university, or one accredited by the New York State Board of Regents to grant degrees, with a Bachelor's Degree in Accounting, Public

Administration or Business Administration or a related field which, must have included or been supplemented by at least twelve credits in accounting AND six (6) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, which must have involved preparation of financial statements as well as other accounting activities, two (2) years of which shall be in governmental accounting; OR

(3). Graduation from a regionally accredited college or university, or one accredited by the New York State Board of Regents to grant two year degrees, with an Associate's Degree in Accounting, Public Administration or Business Administration or a related field which, must have included or been supplemented by at least twelve credits in accounting AND eight (8) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, which must have involved preparation of financial statements as well as other accounting activities, two (2) years of which shall be in governmental accounting; OR

(4). Ten (10) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, which must have involved preparation of financial statements as well as other accounting activities, two (2) years of which shall be in governmental accounting; OR

(5). An equivalent combination of training and experience as defined by the limits of 1, 2, 3 and 4 above.

The County Comptroller shall be appointed on the basis of these and such other qualifications as may be required for the responsibilities of the Office.

B. The appointee's domicile need not be in Cortland County at the time of appointment but shall become so within ninety (90) days of the appointment and remain so during his or her term of office. Failure to be domiciled or to remain so in Cortland County as stated herein shall be cause for dismissal by the Cortland County Legislature without other or further notice.

#### **SECTION 6. Salary**

The County Comptroller shall receive an annual salary to be fixed by the Cortland County Legislature.

## **SECTION 7. Powers and Duties**

A. Without curtailing, diminishing or transferring the powers of any elected or appointed County official, the County Comptroller shall be responsible for the overall administration of the County government finances.

B. The County Comptroller shall perform all the duties now and hereafter conferred or imposed

upon the Office by law and directed by the County Legislature and shall have all the powers and perform all the duties necessarily implied or incidental thereto. Among such powers and duties, but not by way of limitation, are the following:

- (1). ~~have general superintendence over the fiscal affairs of the County;~~
- (2). keep books and records at the expense of the County showing all appropriations, funds and expenditures together with the name of the claimant and the amounts and nature thereof;
- (3). keep a separate account for each County officer or department and special funds;
- (4). 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;
- (5). procure bank statements from depositaries of County funds at least once a month and reconcile them with the books and records;
- (6). at least annually review all books and records, vouchers and other papers pertaining to the money, funds and property of the County and render a report thereon to the Cortland County Legislature as to whether proper books and records have been kept and all moneys and property of the County accounted for;
- (7). cause to be printed within thirty (30) days after the close of the fiscal year for distribution to the Cortland County Legislature, County officers and the public, a verified statement in summary form showing the receipts of money from all sources, the expenditures and balances by funds, and bonded indebtedness together with the terms of payment and the balance unpaid and such other information as may be deemed proper or directed by the Cortland County Legislature.
- (8). perform such additional and related duties as may be prescribed by law or directed by the Cortland County Legislature.

C. The County Comptroller shall, before he or she enters upon the duties of his or her Office, take the constitutional Oath of Office and execute to the County and file an official undertaking as provided in Section Eleven of the Public Officers Law.

D. The County Comptroller within ten days after entering upon the duties of his or her Office shall appoint a Deputy Comptroller meeting the minimum qualifications established by Civil Service. Such appointment shall be in writing under his or her hand and seal and be filed and recorded in the office of the County clerk. He or she shall perform such duties as may be assigned by the Comptroller, and during the temporary absence of the Comptroller he or she shall act as the Comptroller.

### **SECTION 8. Acting County Comptroller**

In the event of a vacancy in the Office of County Comptroller or inability of the incumbent to perform and exercise the powers and duties of the Office of Comptroller, the Deputy Comptroller may continue to act as Comptroller or another qualified County Officer may be appointed Acting County Comptroller by the Cortland County Legislature provided there is no incompatibility of office under the law.

### **SECTION 9. No Divestiture of Powers And Duties of Legislature**

Nothing contained in this local law shall operate or be construed to divest the Cortland County Legislature of any of its functions, powers and duties.

### **SECTION 10. Severability of Provisions**

If any clause, sentence, paragraph, subdivision, section or part of this local law shall be adjudged by any court of competent jurisdiction to be invalid, such judgment, decree, or order shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part thereof directly involved in the controversy in which such judgment, decree or order have been rendered.

### **SECTION 11. Construction of Local Law**

- A. This law shall be liberally construed to effectuate the purposes thereof and to provide an appointive chief fiscal officer in compliance with the requirements of law.
- B. It is intended that through this law all duties associated with the elective Office of County Treasurer be transferred to the appointive Office of County Comptroller.

### **SECTION 12. Conflict With Previous Local Laws and Resolutions**

In the event of a conflict or inconsistency between this local law and any previous local laws or resolution of the County Legislature, this local law shall govern.

### **SECTION 13. Referendum**

- A. The local law shall be placed on the ballot for the election to be held on November 2, 2004.
- B. The form of the proposition shall be as follows: "Shall the elective Office of County Treasurer be abolished and the appointive Office of County Comptroller be created in Cortland County as approved by the Cortland County Legislature in Local Law No. 1, 2004?"



**SECTION 14. Effective Date**

A. This local law shall take effect when all applicable statutory requirements for its passage and adoption have been complied with fully; and

B. This local law shall take effect when it has been duly filed in the Office of the Secretary of State and as provided by this local law.

State of New York )  
  ) ss.

County of Cortland )

*This is to certify that I, the undersigned Clerk of the Cortland County Legislature of the County of Cortland have compared the foregoing Local Law No. 1 for the Year 2004 with the original Local Law No. 1 for the Year 2004 now on file in this office and which was passed by the Cortland County Legislature of said County on the 19<sup>th</sup> day of August 2004, and that the same is a correct and true transcript of such original Local Law No.1 and of the whole thereof.*

*In Witness Whereof, I have set my hand and the official seal of the Cortland County Legislature, this 25<sup>th</sup> day of August 2004.*

  
Clerk of the Cortland County Legislature

**Proposition for Submission of Local Law to  
the Electors for Approval**

**Proposition No. 1.**

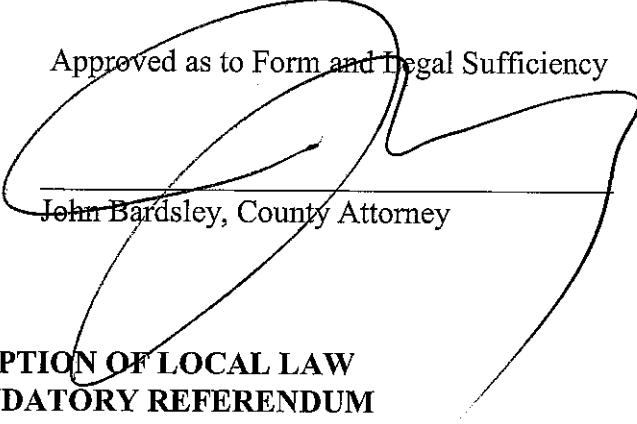
Submitting Local Law No. 1 of 2004 to the electors of Cortland County, to be voted upon at the next general election to be held on the 2<sup>nd</sup> day of November, 2004.

The form of the proposition shall be as follows: "Shall the elective Office of County Treasurer be abolished and the appointive Office of County Comptroller be created in Cortland County as approved by the Cortland County Legislature in Local Law No. 1, 2004?"

The purpose and effect of said Local Law is to abolish the elective Office of County Treasurer for Cortland County and create the appointive Office of County Comptroller for Cortland County.

Said Local Law No. 1 of 2004 was enacted by the County Legislature of the County of Cortland , on the 19<sup>th</sup> day of August, 2004.

Approved as to Form and Legal Sufficiency

  
John Bardsley, County Attorney

**NOTICE OF ADOPTION OF LOCAL LAW  
SUBJECT TO MANDATORY REFERENDUM**

NOTICE IS HEREBY GIVEN THAT at a regular meeting held on the 19th day of August, 2004, the Cortland County Legislature adopted Proposed Local Law No. 1 of 2004, a true copy of which follows, which proposed local law is subject to mandatory referendum pursuant to Municipal Home Rule Law Section 23.