

Chapter 113 DEPARTMENT OF THE BUDGET

Sec. 113.01. Department established.

There shall be a Department of the Budget, the head of which shall be the Budget Director, who shall be appointed on the basis of his qualifications for and his administrative experience pertaining to the duties of the office.

(§ 21 of the Laws of 1937, Ch. 617)

Sec. 113.11. Term and removal.

The Budget Director shall be appointed for the term of the County Executive. He may be removed by the County Executive in the same manner as other department heads, provided, that no such removal shall take effect unless approved by a two-thirds vote of all members of the County Board.

(§ 22 of the Laws of 1937, Ch. 617)

Sec. 113.21. Powers and duties of the department.

Except as otherwise provided in this act the Budget Director shall have and exercise all the powers vested in and perform all of the duties imposed upon the Commissioner of Budget and Accounts. He shall have charge of the preparation of the budget for submission to the County Executive and shall perform all such duties in regard thereto as the County Executive may direct. He shall have power to survey each county department, commission, office or agency to ascertain its budgetary requirements and to require any county officer or employee to furnish data and information and answer inquiries pertinent to such survey. He shall also have power under the direction of the County Executive to conduct detailed studies of administrative methods and procedures, space allocation, or any functions or organization and methods as they may concern each county department, commission, office or agency. He shall have charge of the purchase, storage and distribution of all supplies, materials or equipment required by any department, office, institution or other agency of the county; and such other duties as the county board, by act or resolution, or the County Executive may require. He may, with the approval of the County Executive, serve as the head of any bureau of the department.

(§ 23 of the Laws of 1937, Ch. 617; amended by L.L. No. 4-1960; L.L. No. 10-1975)

Editor's note(s)—L.L. No. 10-1975 deleted first portion of last sentence thus inadvertently deleting subject and verb of sentence. Words "He shall have" have been added by editor to make grammatical sense.

Cross reference(s)—Department of the Budget, Ch. 221; preparation of budget, Ch. 167.

Sec. 113.31. Bureau of Purchase and Supplies.

(§ 24 of the Laws of 1937, Ch. 617; amended by L.L. No. 4-1973; repealed by L.L. No. 10-1975)

Editor's note(s)—L.L. No. 10-1975 established a Bureau of Purchase and Supplies in the Department of General Services; see §§ 116.21 and Ch. 225.

Cross reference(s)—Bureau of Purchase and Supplies, § 119.51; Purchasing Agent, § 229.41.

Chapter 119 DEPARTMENT OF FINANCE

Sec. 119.01. Department established.

There shall be a Department of Finance, the head of which shall be the Commissioner of Finance, who shall be appointed on the basis of his experience in financial administration. The commissioner may serve as the chief officer of any bureau which may be established in the department.

(§ 25 of the Laws of 1937, Ch. 617)

Cross reference(s)—Department of Finance, Ch. 229; Board of Acquisition and Contract, Chs. 161 and 233.

Sec. 119.11. Powers and duties of the department.

Except as otherwise provided by this act, the Commissioner of Finance shall have and exercise all the powers vested in and perform all the fiscal duties now or hereafter imposed upon the County Comptroller and the County Treasurer. He shall have charge of the administration of the financial affairs of the county, including the collection of all taxes, assessments, license fees and other revenues due to the county; the custody and safekeeping of all funds belonging to or by law deposited with, distributed to or handled by the county; the disbursement of county funds; the keeping and supervision of all accounts; the supervision of such similar functions of local units of government as may be transferred or entrusted to the county under the provisions of this act or other provisions of law; and such other duties as may be prescribed by law, by the County Executive or the County Board, not inconsistent with the provisions of this act.

(§ 26 of the Laws of 1937, Ch. 617; amended by L.L. No. 5-1960)

Sec. 119.21. Specific powers and duties.

It shall be the duty of the Commissioner of Finance to:

1. Keep accounts for each item of appropriation made by the County Board so that each such account shall show in detail the appropriations made thereto, the amounts drawn thereon, and the unencumbered balance;
2. Submit to the County Board when required a summary statement of revenues and expenditures detailed as to appropriations and funds in such manner as to show the exact financial condition of the county and of each department and office thereof;
3. Submit once a year, or more often if the County Board requires it, a complete financial statement showing the assets, liabilities and financial condition of the county;
4. Control all county expenditures on the basis of authorized budgetary allotments and report thereon to the several spending departments and offices;
5. Examine, audit and approve all bills, demands or charges against the county, and determine the regularity, legality and correctness of the same;
6. Perform all other duties of County Commissioner of Finance, not inconsistent with the provisions of this act;

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7. Perform such other duties, not inconsistent with those enumerated herein, as may be required by the County Executive or the County Board;
 8. Collect, receive and have custody of all funds due to the county or payable to the County Department of Finance, but the County Board may, by act or resolution, designate banks or trust companies as official depositories for the funds of the county, subject to such adequate requirement as to security and interest as may be fixed by act or resolution or as provided by law;
 9. Disburse funds in the county department of finance when so required by law;
 10. Have custody of all securities owned by the county or held by it;
 11. He shall have the power to design, install, amend, prescribe and audit the detail financial records of the various county departments and to require that adequate accounting controls and detail records of the financial transactions be maintained;
 12. In each year undertake and provide to the County Board a calculation of the county tax, including the amount of state, county and county district taxes and assessments, and any other statutory charges to be chargeable or apportioned against each tax district to be fixed, determined and levied by the County Board and prepare the proposed Acts of the County Board fixing the tax distribution tables and determining the amounts of county taxes to be levied against the various towns and cities and prepare the warrants for the collection of the county tax;
 13. Perform all other duties of County Commissioner of Finance under the laws of this state, not inconsistent with the provisions of this act.

(§ 27 of the Laws of 1937, Ch. 617; amended by the Laws of 1942, Ch. 625; Laws of 1943, Ch. 710; L.L. No. 5-1960; L.L. No. 9-1990)

Sec. 119.31. Appropriation to control expenditures.

No money shall be drawn from the treasury of the county or of a local unit of government of the county subject to the county's budgetary control, nor shall any obligation for the expenditure of money by the county be incurred by any officer, board, body or commission authorized to expend county money, except in the pursuance of law or of the annual appropriation act or any duly enacted act supplemental thereto and/or allotments approved by the Budget Director and filed with the Commissioner of Finance. All fees received by a county officer or employee in connection with his official duties shall be accounted for and paid into the county treasury.

(§ 28 of the Laws of 1937, Ch. 617; amended by L.L. No. 5-1960)

Sec. 119.41. Claims to be submitted to Commissioner of Finance.

The Commissioner of Finance may authorize the payment of claims against the County of Westchester on invoice or voucher after authorization in writing by the head of the department whose action gave rise or origin to the claim. Such invoice or voucher shall be in the form prescribed by the Commissioner of Finance.

(Added as § 28-a by the Laws of 1944, Ch. 72; amended by L.L. No. 6-1960; L.L. No. 4-1973)

Sec. 119.51. Bureau of Purchase and Supplies.

The head of the Bureau of Purchase and Supplies shall be the County Purchasing Agent, who shall be appointed on the basis of qualifications for and administrative experience pertaining to the duties of such office. Except as otherwise provided by law, it shall be his duty to:

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1. Control the purchase, storage and distribution of all supplies, materials and equipment required by the county, or any county department, institution, office or agency and before making any purchase or sale to invite competitive bidding under such rules and regulations as the County Board by act may establish;
 2. Establish and maintain a central purchasing system;
 3. Establish and enforce standard specifications with respect to such supplies, materials and equipment;
 4. Inspect or supervise the inspection of all deliveries of supplies, materials and equipment and determine their quality, quantity and conformance to specifications;
 5. Maintain and have charge of such storerooms and warehouses of the county as may be provided by act of the County Board;
 6. Disburse and transfer the supplies, materials and equipment in his custody among the county departments, institutions, offices or agencies, upon requisitions signed by such officers or employees as each department shall designate. The Purchasing Agent however shall not make any purchase for nor furnish from stores under his control any supplies, materials or equipment to any department, institution, office or agency, except upon receipt of properly approved requisitions and unless there be an unencumbered appropriation balance sufficient to pay the same;
 7. Make transfers of supplies, materials and equipment between departments, institutions, offices or agencies;
 8. Sell or lease any surplus, obsolete or unused supplies, materials and equipment under such rules and regulations as may be established by act of the County Board;
 9. Prepare annually an inventory of all property, real or personal, in his custody, and submit the same to the Commissioner of Finance;
 10. Upon the request of any city, town, village, school district or other unit of local government in the county, act as purchasing agent for the same, either for all or any part of its purchases, upon such conditions as may be provided by act of the County Board;
 11. Perform such other duties, not inconsistent with those herein enumerated, as may be required by the Commissioner of Finance, the County Executive or the County Board;
 12. Perform under the direction of the Commissioner of Finance all duties of County Purchasing Agent under the laws of this state, not inconsistent with the provisions of this act.

(Added by L.L. No. 3-1998)

Chapter 167 COUNTY BUDGET

Sec. 167.01. Fiscal year.

The fiscal year of the county government shall begin on the first day of January and shall end on the last day of December. Such year shall constitute the budget year of the county government.

(§ 73 of the Laws of 1937, Ch. 617)

Sec. 167.11. Definitions.

As used in this article:

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1. The term "capital project" shall mean:
 - a. Any physical public betterment or improvement or any preliminary studies and surveys relative thereto;
 - b. The acquisition of property of a permanent nature;
 - c. The purchase of equipment for any public improvement or betterment when first erected or acquired.
 2. The term "pending" shall mean authorized but not yet completed.

(§ 74 of the Laws of 1937, Ch. 617)

Sec. 167.21. Estimates of county departments and agencies.

Not later than the tenth day of September in each year, the head of each department, institution, office and agency of the county government shall furnish to the Budget Director, on forms supplied by said director, estimates of the revenue and expenditure of their several departments, institutions, offices or agencies for the next ensuing fiscal year, detailed by organization units and the character and object of expenditure, and such other supporting data as the Budget Director may request. Not later than May 1st of each year, the head of each department, institution, office and agency of the county government shall furnish to the Budget Director, the County Planning Board and the Capital Projects Committee detailed estimates of any capital projects which the head of such department, institution, office or agency believes should be undertaken within the next five fiscal years. The County Executive and the Board of Legislators, as equal branches of government, are specifically excluded from this section, but shall follow the administrative capital projects submission processes required by law.

(§ 75 of the Laws of 1937, Ch. 617; amended by Laws of 1940, Ch. 559; Laws of 1952, Ch. 592; L.L. No. 9-1960; L.L. No. 4-2014, § 1)

Cross reference(s)—Department of the Budget, Chs. 113 and 221; Department of Planning, Ch. 191; County Planning Board, Ch. 277, Art. IV; Department of Finance, Chs. 119 and 229.

Sec. 167.31. Planning Board; report on capital estimates.

Not later than the tenth day of September of each year, the County Planning Board shall submit to the County Executive, to the Budget Director and to the Capital Projects Committee its recommendations in regard to the physical planning aspects of the proposed capital projects covered by the estimates submitted in accordance with the provisions of section 167.21 hereof.

(§ 76 of the Laws of 1937, Ch. 617; amended by the Laws of 1952, Ch. 592; L.L. No. 9-1960)

Sec. 167.41. Preparation of county budget.

The Budget Director shall, upon receipt of the departmental estimates, proceed to make such review and investigation of the estimates and conduct such hearings of department heads, county officers, employees, boards or commissions as he deems necessary. He may require any agency, or any officer or employee, to furnish data and information and to answer inquiries pertinent to such review or investigation. He shall perform such other duties in connection with the preparation of the budget as the County Executive may direct. He shall then report his recommendations regarding the department estimates to the County Executive.

(§ 77 of the Laws of 1937, Ch. 617)

Sec. 167.51. Capital Projects Committee.

A Capital Projects Committee consisting of the County Executive, as Chairman, Budget Director, Commissioner of Planning, Chairman of the County Board, Chairman of the Committee on Budget and Appropriations of the County Board, Commissioner of Public Works and Transportation, Commissioner of Environmental Facilities, Commissioner of Parks, Recreation and Conservation, Energy Conservation and Sustainability Director and Chief Information Officer, shall meet as directed by the Chairman to prepare each year a proposed Capital Plan for the ensuing five years, considering the feasibility of all proposed capital projects, in reference to their necessity, priority, location, cost, method of financing, resiliency and sustainability.

(Added as § 77-a by the Laws of 1952, Ch. 592; amended by L.L. No. 9-1960; Laws of 1961, Ch. 679; L.L. No. 9-1971; L.L. No. 10-1975; L.L. No. 3-1998; L.L. No. 19-2010, § 8; L.L. No. 3-2014, § 1 ; L.L. No. 11-2015, § 1)

Sec. 167.61. Scope of county budget.

1. Not later than the fifteenth day of October of each year, the County Executive shall submit to the County Board and file with the Committee on Budget and Appropriations a proposed county budget for the ensuing fiscal year for the county for capital purposes. Not later than the tenth day of November of each year, the County Executive shall submit to the County Board and file with the Committee on Budget and Appropriations a proposed county budget for the ensuing fiscal year for the county for current purposes. The proposed current budget shall contain:
 - a. A statement of all revenues which it is estimated will be received by the county during the ensuing fiscal year, other than the proceeds of the tax levy of the ensuing fiscal year, deducting the amount, if any, required to be deposited to the credit of any sinking fund, the revenue estimate to be classified so as to show the receipts by funds, departments, units and sources of income and a statement of the amount estimated to be collected from the tax levy of the ensuing fiscal year, including delinquent taxes, if any, for the current and preceding years, with percentages collectible;
 - b. A statement of the receipts anticipated during the ensuing fiscal year from the sale of bonds or other borrowing, exclusive of tax anticipation borrowing;
 - c. An estimate of the several amounts which the County Executive deems necessary for conducting the business of the county for each department, institution, office and agency thereof, separately stated, and for other purposes contemplated by this act and otherwise by law for the ensuing fiscal year, the above being classified so as to show separately:
 - i. The ordinary recurring expense of the operation and maintenance of the county government;
 - ii. Any extraordinary or nonrecurring expenses to be financed from current revenue;
 - d. A statement of the bonded and other indebtedness of the county government and its agencies, showing the debt redemption and interest requirements, the indebtedness authorized and unissued, the condition of the sinking funds and the borrowing capacity of the county;
 - e. The amount of any judgment recovered against the county and payable during the ensuing fiscal year;
 - f. A statement of whether any funds are to be borrowed in the coming fiscal year to pay a portion of the annual contribution to the New York State and Local Retirement System, whether by way of enrollment in the Contribution Stabilization Program administered by the Office of the New York State Comptroller or otherwise, which statement shall specify the reason for the borrowing, its annual and aggregate cost, the interest rate, if known, its duration and the amount of the debt to be incurred;
 - g. Any other matter which the County Executive may deem advisable or the County Board may require.

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2. The proposed current budget shall be so arranged as to give in parallel columns not less than the following comparative information:
 - a. Receipts and expenditures for the last completed fiscal year;
 - b. The budget of the present fiscal year;
 - c. Departmental requests for the ensuing year, other than for capital projects;
 - d. The recommendations of the County Executive as above provided.
 3. The proposed capital budget shall be arranged so as to give in parallel columns not less than the following comparative information for the appropriations and methods of financing capital projects:
 - a. Appropriations for the last completed fiscal year;
 - b. Appropriations for the present fiscal year;
 - c. Recommendations of the County Executive for the ensuing fiscal year.
 4. The capital budget shall also contain a statement as to each pending and proposed capital project incorporating in columnar form the following data:
 - a. Estimated ultimate total cost;
 - b. Amount appropriated to date;
 - c. Amount expended to date;
 - d. Amount of additional or new appropriations included in the proposed budget for each project;
 - e. Recommendation of the Planning Board in accordance with the provisions of section 167.31 hereof as to each new project;
 - f. Method of financing each pending and proposed capital project, as follows:
 - i. Through bonds or notes indicating terms and amount;
 - ii. Through appropriations in current budgets;
 - iii. Through other sources;
 - iv. A statement showing amount of obligations yet to be issued for each pending and proposed capital project.
 5. The report of the Capital Projects Committee shall be printed with the proposed county budget.
 6. The proposed current budget, the proposed capital budget and the budget message shall be combined as one document, which shall constitute the proposed county budget.

(§ 78 of the Laws of 1937, Ch. 617; amended by Laws of 1940, Ch. 559; Laws of 1942, Ch. 698; Laws of 1952, Ch. 592; L.L. No. 2-1961; L.L. No. 5-2014, § 1 ; L.L. No. 15-2015, § 1)

Sec. 167.71. Budget message.

1. The County Executive shall include in the proposed county budget a budget message which shall outline a fiscal policy for the county government, describing the important features of the current budget with reference both to proposed expenditures and anticipated income and a general summary showing the current and capital requirements for the budget year, with supporting schedules, which shall exhibit the aggregate figures of the current budget in such manner as to show a balanced relation between the total proposed expenditures and the total anticipated income for the fiscal year covered by it, and which shall

compare these figures with the corresponding figures of the last completed fiscal year and the year in progress. The message shall contain such comments with respect to the capital plan and budget as the County Executive may deem advisable, including the probable effect thereof for each of the years involved.

2. He shall also submit at the same time a proposed act referring to the budget and making provision for the conduct of the county government for the ensuing fiscal year, which need not be itemized further than by departments and by kinds of expenditures, as follows: personal service; contractual services; materials and supplies; expenses; capital outlays. He shall also submit at the same time a proposed act fixing the tax levy necessary to support and finance the county budget. Both such proposed acts may be combined in the budget document.

(§ 78 of the Laws of 1937, Ch. 617; amended by Laws of 1952, Ch. 592; L.L. No. 3-1961)

Sec. 167.81. Filing of budget.

The proposed county budget shall be filed with the County Board and a copy filed with the Committee on Budget and Appropriations. The proposed county budget filed with the County Board shall be open to inspection by any person during business hours under conditions prescribed by the County Board. The Committee on Budget and Appropriations shall file with the County Board a memorandum of proposed additions and increases, if any, by the first Monday in December. The Committee on Budget and Appropriations shall file with the County Board a memorandum of proposed deletions and decreases, if any, no earlier than the first Thursday in December following the first Monday in December. Both memoranda, if any, shall be open to inspection in the same manner as the county budget. The memorandum of deletions and decreases, together with the memorandum of additions and increases, if any, shall constitute the final budget report of the Committee on Budget and Appropriations and shall be submitted with the proposed Budget Act for consideration by the County Board.

(Added as § 79-a by the Laws of 1942, Ch. 698; amended by the Laws of 1945, Ch. 802; L.L. No. 8-1994; L.L. No. 8-2014, § 1)

Sec. 167.91. Public hearing.

By December 1 of each year, the Clerk of the County Board shall cause to be published in a newspaper or newspapers designated by the County Board for such purpose, a notice of the place and time, at which the County Board will hold a public hearing on the county budget and the memorandum of proposed additions and increases submitted by the Committee on Budget and Appropriations. Said public hearing shall be held no earlier than the first Wednesday following the first Monday in December and no later than the third Monday in December. At such hearing any person may be heard for or against the estimates as presented by either the County Executive or the memorandum of proposed additions and increases submitted by the Committee on Budget and Appropriations or any item thereof.

(§ 80 of the Laws of 1937, Ch. 617; amended by Laws of 1940, Ch. 559; Laws of 1942, Ch. 698; Laws of 1945, Ch. 802; L.L. No. 8-1994; L.L. No. 8-2014, § 2)

Sec. 167.101. Changes in budgets; adoption.

1. After the conclusion of such hearing, the County Board may revise, alter, increase or decrease the items of the proposed county budget as presented by the County Executive and except as hereinafter provided shall not increase said county budget or any item thereof in excess of the increase, if any, as contained in the memorandum of proposed additions and increases of the Committee on Budget and Appropriations. Before, however, inserting any additional items or increasing any item or appropriation, except as herein provided, other than additional items or appropriations for special studies or investigations of the County Board, it

must cause to be published in a newspaper or newspapers designated by it a notice setting forth the nature of the proposed increases in the county budget and fixing the time, not less than five days after publication, at which they will hold a public hearing thereon. After either one of the budget hearings, the County Board may insert any additional item or items and make the increase or increases but not in excess of the amount in each case indicated either by the memorandum of proposed additions and increases submitted at the instance of the Committee on Budget and Appropriations or by the published notice. The County Executive, within five days after presentation to him of a budget containing increased items, may veto any such addition or increase, in which event the appropriation for the item or items vetoed shall be at the amount included in the County Executive's original budget proposal unless the County Board by a vote of not less than two-thirds of all members shall pass such addition or increase over the veto. When the County Board shall increase the total proposed expenditures, it shall also increase the total anticipated income so that the total means of financing the county budget shall equal the amount of the aggregate proposed expenditures.

2. Any memorandum of proposed additions and increases or any memorandum of proposed deletions and decreases by the Committee on Budget and Appropriations to the items of the proposed county budget as presented by the County Executive shall be posted upon the County's website within 24 hours and the County Board shall not conduct any vote in relation to such memorandum, if any, until at least 24 hours have elapsed since such posting and until at least 48 hours have elapsed since such memorandum was submitted by the Committee on Budget and Appropriations. The authority of the County Board in subdivision 1. to revise, alter, increase or decrease the items of the proposed county budget shall not be affected by this subdivision, including, but not limited to, the County Board's prerogative and ability to decrease or delete any item or items up until an actual vote on the Budget Act.
3. The capital budget shall authorize the capital projects which may be undertaken during the ensuing calendar year and shall fix the maximum amount of new obligations of the county which may be authorized during such year to be incurred on account of each such project and such pending project and the maximum amount of the obligations which the County Board may authorize to be issued for the financing of such projects, subject, however, to the debt limitation provisions of this act.
4. The county budget shall be finally adopted not later than December 27th.

(§ 81 of the Laws of 1937, Ch. 617; amended by the Laws of 1942, Ch. 698; Laws of 1945, Ch. 802; Laws of 1952, Ch. 592; L.L. No. 2-2012; L.L. No. 8-2014, § 3)

Sec. 167.111. Tax levy.

When the county budget shall have been finally adopted in accordance with the procedures set forth in section 167.101, an appropriation act for such budget shall be passed by the County Board and taxes for the ensuing year, including state, county and special district taxes, shall be levied thereby. The amount of the tax levy as set forth in the appropriation act shall be equal to the amount by which total appropriations exceed the amount of revenues other than property tax revenues as contained in the finally adopted county budget. The amount of the tax levy which shall be included in the appropriations act shall constitute the tax levy. The County Board shall levy, assess and cause to be raised by tax upon real property liable therefor the amount of taxes determined by such and in the manner provided for the levy of state and county taxes.

(§ 82 of the Laws of 1937, Ch. 617; amended by L.L. No. 2-2012)

Sec. 167.121. Transfer of appropriations, etc.

No money shall be spent by the county or any agency thereof, nor shall any obligation for the spending of money be incurred, unless in pursuance of the annual appropriation act therefor, except as provided in this section. Transfers of appropriations between general classifications of expenditures within the same department

may be authorized by the County Executive on the recommendation of the Budget Director and with the approval of a committee of the County Board, designated by resolution of such board. Transfers between departments may be authorized by the County Board on the recommendation of the County Executive. Supplemental appropriations from any moneys not otherwise appropriated may be made at any time upon recommendation of the County Executive by a majority vote of all members of the County Board.

(§ 83 of the Laws of 1937, Ch. 617; amended by the Laws of 1943, Ch. 710; L.L. No. 4-1961)

Sec. 167.131. Restrictions on capital projects; authorizations at other times.

No money shall be spent by the county or any agency thereof nor shall any obligation for the spending of money be incurred in any fiscal year for or on account of any capital project not included in the county budget as finally adopted for such year or a prior year; provided, however, that incidental engineering studies conducted from current budget appropriations shall not be considered capital projects for the purposes of this section. Upon receipt of a recommendation in writing from the County Executive, the County Board by the affirmative vote of two-thirds of the members thereof may amend the capital budget in accordance with such recommendation. If such recommendation covers any capital project not theretofore included in the county budget or any change in the location, size or character of a capital project, such recommendation shall be accompanied by a report of the Planning Board with respect to the physical planning aspects of such project or change.

(§ 84 of the Laws of 1937, Ch. 617; amended by the Laws of 1952, Ch. 592; L.L. No. 9-1960)

Sec. 167.141. Work programs; allotments.

Before the beginning of the fiscal year, the head of each department, institution, office, or agency of the county government shall submit to the Budget Director when required by him a work program for the year, which program shall include all appropriations for its operation and maintenance and purchase of equipment, and shall show the requested allotments of said appropriations for such department, institution, office or agency, by quarterly periods, for the entire fiscal year. The Budget Director shall review the requested allotments in the light of the work program of the department, institution, office or agency concerned, and may, subject to the authorization of the County Executive, revise, alter or change such allotments before approving the same. The aggregate of such allotments shall not exceed the total appropriation available to said department, institution, office or agency for the fiscal year. A copy of the allotment as finally approved by the Budget Director shall be filed with the Commissioner of Finance, who shall authorize all expenditures for the departments, institutions, offices and agencies to be made from the appropriations on the basis of approved allotments and not otherwise. The approved allotments may be revised during the fiscal year in the same manner as the original allotment was made. If, at any time during the fiscal year, the Budget Director shall ascertain that the available income, plus balances, for the year will be less than the total appropriations, he shall reconsider the work programs and allotments of the several departments, institutions, offices and agencies and recommend a revision thereof to the County Executive, so as to forestall the mailing of expenditures in excess of the said income and fund balances.

(§ 85 of the Laws of 1937, Ch. 617)

Sec. 167.151. Failure to make appropriations; amounts deemed appropriated.

If, at the termination of any fiscal year, the appropriations necessary for the support of the county for the ensuing fiscal year shall not have been made, the several amounts appropriated in the last appropriation act or resolution for the objects and purposes therein specified, so far as the same shall relate to operation and maintenance expenses, shall be deemed to be reappropriated for the several objects and purposes specified in said last appropriation act; and until the County Board shall act in such behalf the Commissioner of Finance shall

make the payments necessary for the support of the government of the county on the basis of the appropriations of the preceding fiscal year.

(§ 86 of the Laws of 1937, Ch. 617; amended by the Laws of 1943, Ch. 710)

Sec. 167.161. When contracts and expenditures prohibited.

Notwithstanding the provisions of any general or special law to the contrary, no officer, department, board, commission or other spending agency shall, during any 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 purpose in excess of the amounts appropriated for that general classification of expenditure in the appropriation act for such fiscal year or in supplementary appropriation acts as hereinafter provided, or, in excess of funds made available therefor, pursuant to the Local Finance Law. Any contract, verbal or written, made in violation of this section shall be null and void.

(§ 87 of the Laws of 1937, Ch. 617; amended by the Laws of 1943, Ch. 710; Laws of 1944, Ch. 161)

Sec. 167.171. Emergency appropriations and contracts.

1. The County Board, during a fiscal year, may make additional appropriations or increase existing appropriations to meet emergencies or unforeseen circumstances requiring action to protect the interests of the county and its citizens, the funds therefor to be provided from unappropriated revenues, if any, or made available pursuant to the Local Finance Law.
2. Notwithstanding the provisions of section 161.11 of this act, in an emergency the County Executive, with the approval of the Board of Acquisition and Contract, may execute a contract or contracts without receiving bids therefor.
3. No Resolution for the approval of an emergency contract may be voted upon unless and until the County Executive, or his duly authorized designee, submits a written declaration of the emergency to the members of the Board of Acquisition and Contract.
4. No emergency contract shall have a term in excess of one year.
5. For the purposes of this section, the term "emergency" shall mean a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants of the County of Westchester, which would require immediate action which cannot await competitive bidding.

(§ 88 of the Laws of 1937, Ch. 617; amended by the Laws of 1943, Ch. 710; Laws of 1961, Ch. 679; L.L. No. 6-2012 (NY Law No. 4115-2011) , § 5, 12-22-2011)

Sec. 167.181. Permitted action pending adoption of first budget.

(§ 89 of the Laws of 1937, Ch. 617; repealed by the Laws of 1943, Ch. 712)

Sec. 167.191. Fiscal year and timing of budget process for Westchester Community College.

1. Notwithstanding any provision of Chapter 167 to the contrary, the fiscal year of Westchester Community College shall begin on the first day of September and shall end on the 31st day of August in each year; such fiscal year shall constitute the budget year for Westchester Community College and the following dates shall

apply and shall be substituted in the place and stead of the dates set forth in the respective sections recited below:

- a. The college shall furnish its detailed estimates of capital projects under section 167.21 no later than January 1.
 - b. The college shall furnish its estimate of revenue and expenditures under section 167.21 no later than January 1.
 - c. The County Planning Board shall submit its recommendations under section 167.31 upon capital projects proposed for the college no later than May 10.
 - d. The County Executive shall submit a proposed budget for the college under section 167.61 no later than July 15.
 - e. The Committee on Budget and Appropriations may file with the County Board a memorandum of any proposed changes to the proposed Westchester Community College budget under section 167.81 by the first Monday in August.
 - f. By August first of each year, the Clerk of the County Board shall cause to be published in a newspaper or newspapers designated by the County Board for such purpose a notice of the place and time at which the County Board will hold a public hearing on the Westchester Community College budget and the memorandum of proposals submitted by the Committee on Budget and Appropriations. Said public hearing shall be held by the third Monday in August. At such hearing any person may be heard for or against the estimates as presented by either the County Executive or the Committee on Budget and Appropriations, or any item thereof.
 - g. The last day upon which to adopt the budget for the Westchester Community College under section 167.101 shall be August 27.
2. Except as provided in this section, the provisions of Chapter 167 shall continue to apply with respect to the budget of Westchester Community College. Additionally, the provisions of this section shall continue to comply with applicable New York State education law provisions regarding community college budgets and general county budgets.

(Added as § 167.191 by L.L. No. 4-1986; amended by L.L. No. 12-1995)

Sec. 167.201. Periodic financial reports.

On or before May 15 and August 15 of each year, the Budget Director shall issue a report to the County Executive and the Board of Legislators concerning the County's year-to-date and projected fiscal condition, as of March 31 and June 30, respectively, in relation to the annual budget adopted for that fiscal year. The Budget Director shall publish the reports issued pursuant to this Section on the County's website. This requirement is in addition to the duties and powers of the Budget Director set forth in any other provision in the Charter.

(L.L. No. 7-2014, § 1)