COUNTY OF FULTON

LOCAL LAW 2 of the Year 2026

"A LOCAL LAW ABOLISHING THE ELECTED OFFICE OF COUNTY TREASURER AND CREATING AN APPOINTIVE OFFICE OF DIRECTOR OF FINANCE FOR THE COUNTY OF FULTON"

BE IT ENACTED, by the County Board of Supervisors of the County of Fulton, State of New York, as follows:

SECTION 1: Purpose

A. The County of Fulton 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 Fulton County Board of Supervisors, in its continuing efforts to upgrade the administration of County government, to ensure the effective management of the fiscal responsibilities of the County of Fulton.

C. The Fulton County Board of Supervisors finds that, through a more efficient administration of the various fiscal affairs of Fulton County, the County Board of Supervisors will be able to provide for better direction, control and coordination of Fulton 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 Fulton County Board of Supervisors, through the enactment hereof; to provide for professional qualifications, education and professional background.

E. It is the further intent of the Fulton County Board of Supervisors, through the enactment hereof, to provide for the creation and appointment of a Director of Finance as the County's professional Chief Fiscal Officer, having the professional qualifications, education and professional background necessary for the position; and abolishing the elective Office of County Treasurer.

F. The Director of Finance would have the ultimate responsibility of the financial management activities of the County, including, but not limited to, the administration, collection and enforcement of real property taxes, including foreclosures and administration of estates; and other related duties as prescribed by *NY Laws CNT Chapter 11, Article 13 §550*. The Director of Finance is responsible for directing and maintaining the financial records of the County in the manner prescribed by the Office of the New York State Comptroller, as well as ensuring these record keeping activities are carried out ethically and in accordance with all applicable laws, rules, and regulations in accordance with accepted governmental accounting standards. The position also monitors and controls the fiscal operations of County departments and agencies through the analysis of required fiscal reports.

G. It is the further intent of the Fulton County Board of Supervisors to provide for the transfer of all of the duties of the Treasurer to the position of Director of Finance. Said duties to include, but not limited to the duties of a public administrator. (*NY Laws CNT Chapter 1, Article 13 §550; NY Laws CNT §§201; 2115(3); Surrogate's Court Procedures Act (SCPA) §§1219; 2307*) By a mandatory referendum in accordance with *Municipal Home Rule, §10*, it is the intent to eliminate the elected Office of County

Treasurer and transfer the duties of Treasurer to the Director of Finance after a referendum conducted in all respects under the provision of *Municipal Home Rule Law, §23*.

H. It is not the purpose or intent of the Fulton County Board of Supervisors, in the adoption of this local law, to curtail, diminish, transfer or divest the Fulton County Board of Supervisors 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 *§400, subparagraph 1 of the County Law* is abolished effective December 31, 2026.

SECTION 3. Creating the appointive Office of Director of Finance for the County of Fulton

Effective January 1, 2027, there shall be a Director of Finance for the County of Fulton, who shall be appointed on the basis of their professional, educational and administrative qualifications; the Director of Finance shall be appointed by the Fulton County Board of Supervisors pursuant to standard policy regarding appointment of department heads. The County Treasurer in office at the time the elected position of County Treasurer is abolished, shall continue to perform the treasurer duties, unless a vacancy otherwise occurs, until the expiration of the term for which they were elected County Treasurer.

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

A. There shall be an appointed Director of Finance for the County of Fulton who shall be directly responsible to the Board of Supervisors, through the County Administrative Officer, with the Fulton County Board of Supervisors retaining the final administrative authority. The position of Director of Finance for the County of Fulton shall be unclassified for Civil Service purposes.

B. The work involves the responsibility for fiscal management activities, 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 Director of Finance shall exercise direct supervision over the fiscal operations of County departments and agencies. Typical work activities shall include but not be limited to:

    a. Maintains custody of all Fulton 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;
    b. Provides and keeps a record keeping system showing all appropriations, funds and expenditures, together with the name of the claimant and amounts;
    c. Keeps a separate account of each County department and special funds; (i.e. Court Trust and Agency, etc.)
    d. Administer the County occupancy tax program, ensuring that all occupancy taxes are collected and are remitted to and received by the County.
    e. Conducts the sale of bonds and notes and keeps a record of all bonded indebtedness and other loans;
    f. Collects and remits various local and State taxes;
    g. Reconciles bank statements;

h. Submits statement of County finance to the Fulton County Board of Supervisors and County Administrator in a timely fashion at least monthly or as otherwise requested or directed;
i. Prescribes approved methods and forms for financial accounting and record keeping and provides oversight to all County offices;
j. Certifies the availability of funds for all contracts, purchase orders and other financial obligations incurred by the County;
k. Provides for a system of encumbrances and maintains records;
l. Prepares Department of Finance's proposed annual budget;
m. Advises Fulton County Board of Supervisors on fiscal matters;
n. Reviews and approves State and Federal aid claims;
o. Prepare the annual financial report for the NYS Comptroller
p. Responsible for preparation of the independent audited financial statements, participating in the timely review of the results of said audit and the preparation of any corrective action plan with the Finance Committee, and reports progress on corrective action to the Finance Committee.

D. The Director of Finance for Fulton County shall be appointed for a term of office of two (2) years. Thereafter, the Director of Finance shall be appointed by the Board of Supervisor on or after January 1 of an even numbered calendar year for a two (2) year term from and including January 1 of said even numbered calendar year and ending on December 31 of the following odd numbered calendar year.
E. The Director of Finance shall have the authority to appoint a Deputy Director of Finance and any other department employees, subject to the appropriation of any such position(s) by the Board of Supervisors.

SECTION 5. Qualifications

A. At the time of appointment, the Director of Finance shall have the following training and/or experience:
   a. 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 two (2) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records; OR
   b. 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 four (4) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, two (2) years of which shall be in governmental accounting; OR
   c. Graduation from a regionally accredited college or university, or on 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 six (6) years of paid full-time supervisory experience in preparing and maintaining financial accounts and records, two (2) years of which shall be in governmental accounting; OR
   d. An equivalent combination of training and experience as defined by the limits of a, b, c above.

   e. The Director of Finance for Fulton County 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 Fulton County at the time of appointment but shall become so within ninety (90) days of the appointment and remain so during the term of office. Failure to be domiciled or to remain so in Fulton County as stated herein shall be cause for dismissal by the Fulton County Board of Supervisors without other or further notice.

SECTION 6. Salary

The Director of Finance for Fulton County shall receive an annual salary to be fixed by the Fulton County Board of Supervisors.

SECTION 7. Powers and Duties

A. Any and all powers and duties of an elected Office of County Treasurer, through the enactment hereof, transfer to the Director of Finance.
B. It is not the purpose or intent of the Fulton County Board of Supervisors, in the adoption of this local law, to curtail, diminish, transfer or divest the Fulton County Board of Supervisors of any of its functions, powers or duties.
C. The Director of Finance shall perform all the duties now and hereafter conferred or imposed upon the Office by law and directed by the Fulton County Board of Supervisors and shall have all the powers and perform all the duties necessarily implied or incidental thereto.
D. The Director of Finance shall, before entering upon the duties of the Office, take the constitutional Oath of Office and execute to the County and comply with the requirement for an official undertaking as provided in *§11 of the Public Officers Law*.

SECTION 8. Acting Director of Finance

In the event of a vacancy in the Office of the Director of Finance or inability of the incumbent to perform and exercise the powers and duties of the Director of Finance, the Deputy Director of Finance, if any, may continue to act as Director of Finance or another qualified County officer may be appointed Acting Director of Finance by the Fulton County Board of Supervisors provided there is no incompatibility of office under the law.

SECTION 9. No Divestiture of Power and Duties of the Board of Supervisors

Nothing contained in this local law shall operate or be construed to divest the Fulton County Board of Supervisors 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 Director of Finance 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 Director of Finance.

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 Fulton County Board of Supervisors, 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 3, 2026.
B. The form of the proposition shall be as follows: "Shall the elective Office of County Treasurer be abolished and the appointive Office of Director of Finance be created in Fulton County as approved by the Fulton County Board of Supervisors in Local Law No. 2 of 2026?"

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.