

# DUNKIRK CITY CHARTER - ARTICLE V

## ARTICLE V Budget

### **§ 5.00. Budget.**

### **§ 5.01. Fiscal Year.**

The fiscal year of the City shall begin on the first day of January.

### **§ 5.02. Submission of Budget - Message. [Amended on 2-20-2007 as L.L. No. 2-2007, Amended on 2-03-2009 as L.L. No. 1-2009)**

On or before the 14th day of October of each year, the Mayor shall submit to the common Council a proposed budget and capital together with a message concerning same for the ensuing fiscal year.

### **§ 5.03. Budget Message.**

The budget message shall: describe the important features; outline the proposed capital programs; indicate any major changes from the current fiscal year in financial policies, expenditures, and revenues together with the reasons for such changes; summarize the City's debt condition; include such other material as the Mayor may deem advisable.

### **§ 5.04. Form of Budget.**

The proposed budget shall provide a complete financial plan of all City functions and activities for the ensuing fiscal year. The budget shall be in such form as the Mayor may deem advisable and shall include: actual revenues and expenditures of the preceding fiscal year; actual and estimated revenues and expenditures of the current fiscal year; all estimated revenues and proposed expenditures for the ensuing fiscal year; including detailed estimates of revenue from all sources and the amount proposed to be raised from the tax levy upon real estate.

The proposed expenditures shall be itemized as follows: each office, department, board and commission shall be listed separately showing the proposed amount for salaries and wages, supplies and other expenditures and the total thereof; reserve for uncollected taxes; debt services, judgments and settlements outstanding and not covered by insurance; capital program stating the amount to be paid by direct budgetary appropriation and the amount to be financed, if any, and the method thereof; special funds and purposes not otherwise contained in the budget; anticipated deficit, if any, of the current fiscal year; contingency fund.

### **§ 5.05. Filing of Budget and Public Notice.**

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Immediately after presentation of the proposed budget to the Common Council, the Mayor shall file same in the City Clerk's Office and cause sufficient copies of same and the budget message to be made for distribution to the public. The proposed budget shall be a public record and shall be open to inspection by the public during regular business hours in the City Clerk's Office.

Not less than five days prior to the date of the public hearing, the City Clerk shall cause to be published in the official newspaper of the City a notice of public hearing which shall specify the date, time and place of the public hearing; the total amount of the proposed budget; the amount thereof to be raised by taxes; the anticipated tax rate per thousand of assessed valuation; and that copies of the proposed budget are available to the public in the City Clerk's Office.

### **§ 5.06. Public Hearing - Changes by Common Council.**

The Common Council shall meet and conduct a public hearing at which the Mayor shall be present. Such public hearing shall be held no later than November 15th.

After conclusion of the public hearing, the Common Council shall consider the adoption of the proposed budget and may adjourn from time to time until it has fully considered and reviewed the proposed budget.

The Common Council may add new programs or amounts, and may increase, decrease or delete programs or amounts. Expenditures required by law, for debt service, estimated deficit or estimated revenues may not be changed except to correct omissions or mathematical errors.

The Common Council may, however, decrease the amount of tax levy for the ensuing fiscal year as proposed by the Mayor in proportion to such decrease in the total expenditures as it may have determined. If the Common Council shall increase the total expenditures, such increase shall be included in the amount to be raised by taxes.

### **§ 5.07. Adoption of Budget, Appropriation and Tax Levy Resolutions.**

Upon the completion of the consideration and review of the proposed budget, the Common Council, shall on or before the 15th day of December of each year, adopt a resolution approving the budget in the final form approved by it and shall forthwith adopt an appropriation resolution and a resolution making a levy upon all the real property situate in the City liable to taxation in the ensuing fiscal year. The appropriation resolution shall be passed on the budget as adopted but need not be itemized further than by each office, board, department, commission, fund and program. Upon adoption of the budget, the appropriation and tax levy resolutions, the City Clerk shall file a certified copy of each with the City Treasurer and Fiscal Affairs Officer.

The adoption of the budget shall constitute an appropriation of the amounts, a levy of the amount to be raised by taxation therein stated, and a

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warrant to the City Treasurer to spread and extend such levy upon the current assessment tax rolls and to collect the same.

### **§ 5.08. Failure to Adopt Budget.**

If a budget has not been adopted, as herein provided on or before the 15th day of December, then the tentative City budget, with amendments, if any, shall become the budget for the ensuing year.

### **§ 5.09. Lien Date.**

The amount of all taxes levied upon any parcel of real property shall, except as otherwise expressly provided by law, be and become a lien thereon as of the first day of January of the fiscal year for which levied and shall remain in lien until paid.

### **§ 5.10. Return of City Taxes to the County.**

Pursuant to agreements which may be entered into by the City and County from time to time, the City Treasurer may also return to the County unpaid City taxes for collection and enforcement by the County. Such agreements may include provisions regarding the assignment, sale, and other disposition of City tax liens, including but not limited to:

- (1) An agreement by the City and County to share pro rata in the surplus or deficiencies from any bulk sale or foreclosure sale of City and County taxes conducted by the County; and
- (2) An agreement of the City to continue to act as agent of the County for the collection of City and County taxes. Except as may be otherwise provided pursuant to the agreement between the City and County, such City taxes returned to the County shall thereafter be collected, administered, and enforced in the same manner as provided by law for County taxes, including but not limited to, applicable redemption periods, interest, and penalties. Absent such an agreement with the County, City tax liens shall be enforced in the manner otherwise provided by law.