

ARTICLE VI.

DEPARTMENT OF FINANCE

6-1. Department of finance.

There shall be a department of finance the head of which shall be the director of finance, who shall be appointed by the mayor, and shall serve at the pleasure of the mayor.

6-2. Qualifications, director of finance.

The director of finance shall have had such training and experience in accounting, budgeting or management, either in public or private business, as will qualify him for the duties which he is required to perform.

6-3. Duties and responsibilities.

The director of finance shall have charge of the administration of the financial affairs of the city and to that end he shall have authority and shall be required, acting through the proper division of the department to:

- (1) Assist the mayor in the preparation of the annual budget;
- (2) Supervise and be responsible for the disbursement of all monies and have control over all expenditures in accordance with the budget appropriations;
- (3) Maintain and be responsible for a general accounting system for the city government and each of its offices, departments, and agencies; keep books for, and exercise financial budgetary control over each office, department, and agency; and establish such systems of financial controls as he deems necessary;
- (4) Submit to the mayor and city council within ninety (90) days after the close of the fiscal year, a projected financial statement and within six (6) months of the close of the fiscal year, an audited complete financial statement;
- (5) Supervise and be responsible for the assessment of all property within the corporate limits of the city for taxation, make all special assessments for the city government, prepare tax maps and give such notice of taxes and special assessments as may be required by law;
- (6) Bill and collect all taxes, water fees and charges, sewer charges and assessments, special assessments, license fees and all other revenues of the city or for whose collection the city is responsible and receive all money receivable by the city from the state or federal government, or from any court, or from any office, department or agency of the city;
- (7) Have custody of all public funds belonging to or under the control of the city, or any office, department or agency of the city government, and deposit all funds coming into his hands in such depositories as may be designated by resolution of the council, or, if no such resolution be

adopted, by the mayor, subject to the requirements of law as to surety and the payment of interest on deposits, but all such interest shall be the property of the city and shall be accounted for and credited to the proper account;

- (8) Make investments subject to rules and regulations that the council may prescribe by ordinance, have custody of all investments and invested funds of the city government, or in possession of such government in a fiduciary capacity, and have the safekeeping of all bonds and notes of the city and the receipt and delivery of city bonds and notes for transfer, registration or exchange;
- (9) Supervise and be responsible for the purchase, storage and distribution of all supplies, materials, equipment and other articles used by any office, department, or agency of the city government;
- (10) Approve all proposed expenditures unless there be no unencumbered balance of appropriation and available funds remaining in the budget against which such expenditure may be charged.

(P.L. 1964, ch. 205; Ref. of 11-3-98)

6-4. Annual work program.

Before the beginning of the fiscal year, the head of each office, department, or agency shall submit to the mayor, through the director of finance a work program for the year, which program shall show the requested allotments of the appropriations for such office, department or agency, by monthly periods, for the entire fiscal year. The mayor shall review the requested allotments in the light of the work programs as submitted and may revise, alter or change such allotments as they pertain to any office, department or agency before approving the same. The aggregate of such allotments shall not exceed the total appropriation available to said office, department or agency for the fiscal year.

6-5. Authorization of expenditures.

The mayor shall file a copy of the allotments as approved by him with the director of finance, who shall authorize all expenditures for the offices, departments and agencies in accordance therewith and not otherwise. An approved allotment 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 director of finance shall ascertain that the total available income will be less than the total appropriations he shall, with the approval of the mayor, cause the work programs and allotments of the several offices, departments, and agencies to be reconsidered and revise the allotments so as to forestall the making of expenditures in excess of the said total income.

6-6. Transfers.

The director of finance, subject to approval by the mayor, may at any time transfer any unencumbered appropriation balance or portion thereof between general classifications expenditures within an office, department or agency. At the request of the mayor and within the last three months of the fiscal year, the council may by resolution transfer any unencumbered appropriation balance or portion thereof from one office, department or agency to another.

(P.L. 1961, ch. 43)

6-7. Powers.

The director of finance shall have power and shall be required to:

- (1) Prescribe the forms of receipts, vouchers, bills or claims to be used by all offices, departments and agencies of the city government;
- (2) Examine and approve all contracts, orders and other documents by which the city government incurs financial obligations, having previously ascertained that monies have been appropriated and allotted and will be available when the obligations shall become due and payable;
- (3) Audit and approve before payment all bills, invoices, payrolls and other evidences of claims, demands, or charges against the city government and with the advice of the department of law determine the regularity, legality and correctness of such claims, demands or charges;
- (4) Inspect and audit any accounts or records of financial transactions which may be maintained in any office, department or agency of the city government apart from or subsidiary to the accounts kept in his office.

6-8. Division of assessment.

There shall be in the finance department a division of assessment, the head of which shall be the city assessor, who shall be appointed by the director of finance and shall serve at the pleasure of the finance director.

The city assessor shall:

- (1) Be responsible for the fixing of an equitable assessed valuation on all property not expressly exempt by law from taxation;
- (2) Prepare an assessment roll and a tax roll for the city, a true copy of which shall be presented to the director of finance who shall make the assessment roll available to public inspection.

6-9. Division of purchases.

There shall be established in the department of finance a division of purchases, the head of which shall be the city purchasing agent who shall be appointed by the director of finance.

The purchasing agent shall:

- (1) Pursuant to rules and regulations established by ordinance, contract for, purchase, store and distribute all supplies, materials and equipment required by any office, department or agency of the city government;
- (2) Establish and enforce specifications with respect to supplies, materials and equipment required by the city government;
- (3) Inspect or supervise the inspection of all deliveries of supplies, materials and equipment, and

determine their quality, quantity and conformance with specifications;

- (4) Have charge of such general storerooms and warehouses as the council may provide by ordinances;
- (5) Transfer to or between offices, departments, or agencies, supplies, materials and equipment, and, subject to the approval of the council, sell surplus, obsolete, or unused supplies, materials, and equipment.

(P.L. 1964, ch. 205; Ord. No. O-94-22, §§ I, II, 9-19-94; Ord. No. O-97-23, § I, 10-14-97)

6-10. Division of treasury.

There shall be within the department of finance a division of treasury the head of which shall be a city treasurer appointed by the director of finance and [who] shall serve at the pleasure of the finance director.

6-11. Competitive bidding.

Before any purchase of or contract for supplies, services, materials or equipment or contract for any city improvement, opportunity shall be given for competitive bidding under such rules and regulations, and with such exceptions, as the council may prescribe by ordinance; provided, however, that the council shall not accept individual contracts, purchases or sales from the requirement of competitive bidding.

6-12. Purchases in excess of \$1,000.

All purchases and contracts in excess of one thousand (\$1,000) dollars and not exceeding twenty-five hundred (\$2,500) dollars shall be awarded by the purchasing agent to the lowest responsible bidder after such public notice and competition as may be prescribed by council ordinance. The purchasing agent shall have the right to reject any or all bids and advertise for new bids. A series of orders for the same project shall be construed to be one order or contract and the finance department shall disapprove the same as circumventing the requirements of this Charter for competitive bidding. The acceptance of any bid for a contract in excess of twenty-five hundred (\$2,500) dollars shall be subject to the approval of the city council and shall be awarded to the lowest responsible bidder. Alterations in any contract may be made when authorized by the council upon the recommendation of the mayor.

6-13. Requisitions.

All purchases made and contracts executed by the purchasing agent shall be pursuant to a written requisition from the head of the office, department or agency whose appropriation will be charged, and no contract or order shall be issued to any vendor unless and until the director of finance certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract order is to be issued.

6-14. Execution of contracts.

No contract shall be executed for the acquisition of any property or the construction of any improvement or betterment to be financed by the issuance of bonds until the ordinance authorizing the issuance of such bonds

shall have taken effect and any contract executed before such day shall be unenforceable in any court of law.

6-15. Division of personnel.

The council shall have the authority by ordinance to establish a personnel and merit system for city employees.

6-16. Division of collections.

There shall be in the finance department a division of collections, the head of which shall be the city collector, who shall be a classified exempt position. The city collector shall:

- (1) Be responsible for the collection of all annual property taxes, sewer bills, sewer assessment bills, pretreatment bills and water bills.
- (2) Conduct tax sales to assure payment of all taxes.
- (3) Process all tax lien certificates.

(Ref. of 11-3-98)