

CHAPTER 125
Department of Finance

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CROSS REFERENCES

Appointment of Director - see CHTR. Sec. 2
 Finances - see CHTR. Sec. 32 et seq.
 Contracts - see ADM. Ch. 145
 Municipal finances - see ADM. Ch. 147
 Issue and sale of bonds and notes - see ADM. Ch. 151

125.01 FINANCE DIRECTOR; DUTIES.

(a) The Finance Director is the City's fiscal officer. The Finance Director shall manage the City's finances and perform such other duties as required by City Charter or ordinance.

(b) The Finance Director is hereby authorized to waive interest on utility bills of customers when the Finance Director finds that late payment was due to excusable neglect on the part of a customer who has not established a pattern of failing to pay utility bills on time or in those cases in which the customer's failure to pay on time was due to circumstances beyond the customer's control.
 (Ord. 93-127. Passed 4-27-93.)

125.02 DEPARTMENT ESTABLISHED.

The Department of Finance is established by City Charter. The Department consists of the Finance Director and such other officers and employees as are appointed. The Department shall assist the Finance Director to manage the City's finances; perform accounting and auditing services for the City; make purchases, solicit bids and negotiate contracts for the City; sell City property as authorized; administer and enforce the City's earned income tax ordinances; collect, invest and

disburse City moneys; assess and collect for utility services provided by the City; and perform such other duties as required by City Charter or ordinance.
(Ord. 88-319. Passed 5-31-88.)

125.03 ACCOUNTING DIVISION.

An Accounting Division of the Department of Finance is hereby established. The Accounting Division shall perform accounting and auditing services for the City.
(Ord. 88-319. Passed 5-31-88.)

125.04 INCOME TAX DIVISION.

An Income Tax Division of the Department of Finance is hereby established as provided in Section 195.13. The Income Tax Division shall administer and enforce the City's earned income tax ordinances.
(Ord. 88-319. Passed 5-31-88.)

125.05 PURCHASING DIVISION.

A Purchasing Division of the Department of Finance is hereby established. The Purchasing Division shall make purchases, solicit bids and negotiate contracts for the City and sell City property as authorized.
(Ord. 88-319. Passed 5-31-88.)

125.06 TREASURY DIVISION.

A Treasury Division of the Department of Finance is hereby established. The Treasury Division shall collect, invest and disburse City moneys.
(Ord. 88-319. Passed 5-31-88.)

125.07 UTILITY BILLING DIVISION.

A Utility Billing Division of the Department of Finance is hereby established. The Utility Billing Division shall assess and collect for utility services provided by the City.
(Ord. 88-319. Passed 5-31-88.)

125.08 LATE FILING OF TAX RETURNS; FIRST OFFENSE.

Notwithstanding the provisions of Section 195.08(c), the Tax Commissioner shall waive all but ten percent (10%) of the penalty imposed pursuant to Section 195.10(b)(3) for taxpayers who are first-time offenders in failing to file their tax returns when due.
(Ord. 93-248. Passed 7-13-93.)

125.09 DEPOSITORY AND SAFEKEEPING AGREEMENTS.

The Finance Director is authorized to execute, on behalf of the City, depository agreements, banking services agreements, and agreements obtaining the services of a bailee for City funds and investment instruments (commonly known as safekeeping agreements) with financial institutions; provided, such agreements do not obligate the City to an expenditure of greater than that authorized by Article VI, Section 42, of the City Charter to be made without City Commission authorization by ordinance.
(Ord. 04-162. Passed 05-18-04.)