

CHAPTER 2 ADMINISTRATION

ORDINANCE 210 FUNDS IN CITY TREASURY

Section 210.01: FUNDS	210-1
Section 210.02: ACCOUNTING TO FUNDS	210-1
Section 210.03: DISBURSEMENTS	210-1
Section 210.04: CLAIMS APPROVED	210-1
Section 210.05: IMMEDIATE PAYMENT	210-2
Section 210.06: IMPREST FUNDS	210-2
Section 210.07: SIGNING OF ORDERS	210-2
Section 210.08: FINANCIAL REPORT	210-2
Section 210.09: DEPOSITORY	210-2
Section 210.10: DELINQUENT ACCOUNTS	210-2

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Section 210.01: FUNDS. There shall be created and set apart the following funds:

General Fund
Special Revenue Fund – Park
Special Revenue Fund – Fire/Rescue
Special Revenue Fund – 2012 GO Bond Debt Acct
Special Revenue Fund – 2012 GO Bond Const Acct
Special Revenue Fund – 2013 USDA Debt Acct
Special Revenue Fund – 2013 USDA Const Acct
Special Revenue Fund – TIF 5-5 Heritage House Proj
Sewer Fund
Water Fund
Refuse Fund

and such other funds as may be established for the retirement of bonds, special improvement bonds, sinking funds, or other lawful purposes as the Council may determine by resolution.

Section 210.02: ACCOUNTING TO FUNDS. All monies received for licenses, fines and forfeits shall be paid into the City General Fund. The money received for taxes shall be credited to the various funds for which such taxes shall have been levied.

Section 210.03: DISBURSEMENTS. All expenses of the City of whatever character properly arising out of municipal affairs and not otherwise provided for shall be paid from the General Fund, including payment of all debts as they become due as well as the interest or taxes on the same. Nothing herein shall affect the operation of other funds prescribed by ordinance or by resolution of the Council.

Section 210.04: CLAIMS APPROVED. No money demand against the City shall be paid until audited and allowed by the Council, and before being audited and allowed, no order shall be drawn upon the Clerk in payment thereof. Such demands shall be in writing, shall state specific items, and shall be signed by the claimant stating that the claim is true and correct and that no part thereof has been paid. The Clerk shall endorse thereon the word “Disallowed” if such is the fact, or “Allowed in the sum of \$ _____” if approved in whole or in part, specifying in the latter case the items rejected. Such accounts shall be filed with the Clerk and consecutively numbered throughout the year. Each claim allowed shall also bear the number of the order drawn for its payment. In the alternative, the City may use order-checks which bear a verification statement as part of the endorsement, and signing the endorsement shall satisfy this requirement.

CHAPTER 2 ADMINISTRATION

Section 210.05: IMMEDIATE PAYMENT. When payment of a claim based on a contract cannot be deferred until the next Council meeting without loss of discount privileges or otherwise, it may be paid immediately if the itemized bill is endorsed for payment by at least a majority of the Councilmembers; provided, however, that the bill still must be audited at the next Council meeting in the same manner as if it had not been paid. If permitted by law, the Council may adopt a resolution authorizing the Clerk-Treasurer to make immediate payment of claims made against the City in order to take advantage of prompt payment incentives offered by vendors. If the Council so delegates such authority, the Clerk-Treasurer shall present a list of all claims so paid to the Council at its next regularly scheduled meeting.

Section 210.06: IMPREST FUNDS. The Council may establish one or more imprest funds for the payment in cash of any proper claim against the City which it is impractical to pay in any other manner, except that no claim for salary or personal expenses of an officer or employee shall be paid from such funds. The Council shall appoint a custodian of each fund who shall be responsible for its safekeeping and disbursement according to law. Money for the operation of such fund shall be secured by a transfer from the general fund. A claim itemizing all the various demands for which disbursements have been made from the fund shall be presented to the Council at the next Council meeting after the disbursements have been made. The Council shall act upon it as in the case of other claims and an order shall be issued to the custodian for the amount allowed. The Custodian shall use the proceeds of the order to replenish the fund; and if the Council fails to approve the claim in full for any sufficient reason, the custodian shall be personally responsible for the difference.

Section 210.07: SIGNING OF ORDERS. All orders for the payment of money from funds of the City shall be signed by the Mayor of the City and countersigned by the Clerk, unless otherwise specified by this Code. Such orders shall specify the purpose for which they were drawn, the fund out of which they are payable, the name of the person in whose favor they are drawn and may be made payable to the order of such person or bearer.

Section 210.08: FINANCIAL REPORT. The Clerk shall prepare and publish such statements of the financial affairs of the City as may be provided by law. The Clerk shall file such statements in the Clerk's office for public inspection and shall publish the same in the official newspaper. A certified public accountant may be employed to assist the Clerk or, if the offices are combined, the Clerk-Treasurer, to annually make an audit of the City's financial affairs. Publication of a summary of the audit shall constitute sufficient publication of the City's financial affairs.

Section 210.09: DEPOSITORY. The Council shall, at its first meeting in January, designate by resolution such national, state, or private banks as it may deem proper as a depository of City funds for the ensuing calendar year.

Section 210.10: DELINQUENT ACCOUNTS. A penalty charge shall be imposed on any delinquent account which has not been paid within 30 days after the account becomes due. The penalty shall be imposed in amounts and as times as set forth in the Schedule of Fees, Section 215 of this Code. The penalty shall apply to all accounts including specifically, but not exclusively, water bills, sewer bills, garbage bills, hook-up fees, building permits, or any permit or fee that has become delinquent.