

CHAPTER 14. DIRECTOR OF FINANCE

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1-14-1. Head of department of finance.

The Department of Finance shall be headed by a director. The director of finance shall be a qualified person appointed and removed with the advice and consent of the governing body, and may not assume the duties of the city treasurer. The financial administrative duties of the director of finance prescribed in the Uniform Accounting Manual for Utah Cities is hereby adopted, the same as if set forth in full herein. (Ord. 1988-29, 12-07-1988)

1-14-2. Appointment as budget officer.

(Repealed by Ord. 2019-23, 09-04-2019.)

1-14-3. Purchasing procedures.

All purchases or encumbrances thereof by the city shall be made or incurred according to the purchasing procedures established by ordinance or resolution and only on an order or approval of the person duly authorized to act as a purchasing agent for the City. (Ord. 1988-29, 12-07-1988)

1-14-4. Duties.

The director of finance shall:

(1) Maintain the general books for each fund of the city and all subsidiary records relating thereto, including a list of the outstanding bonds, their purpose, amount, terms, date and place payable.

(2) Keep accounts with all receiving and disbursing officers of the city.

(3) Pre-audit all claims and demands against the city before they are allowed, and shall prepare the necessary checks in payment. Such checks shall include an appropriate certification pursuant to Section 11-1-1, Utah Code Annotated. The director shall also certify on the voucher or check copy, as appropriate, that:

(a) The claim has been pre-audited and documented,

(b) The claim has been approved by the Mayor, if the claim is not in excess of \$30,000.00; if the claim is in excess of \$30,000.00, that the claim has been approved by the city council,

(c) The claim is within the lawful debt limit of

the city, and,

(d) The claim does not overexpend the appropriate departmental budget established by the city council.

(4) Collect and receive all public funds and money payable to the City, within three business days after collection, including all taxes, licenses, fines, and intergovernmental revenue, special taxes, assessments, as provided by law and ordinance, and keep an accurate detailed account thereof.

(5) Forward all collected and received funds to the treasurer for deposit, investment, and safe keeping.

(6) Give or cause to be given to every person paying money to the City a receipt or other evidence of payment, specifying, as appropriate, the date of payment and upon which account payment was made, and shall file the duplicate of the receipt, a summary report, or other evidence of payment in the office of the finance director or city recorder, as appropriate.

(7) Present annual independent audit proposals to the Council prior to the date of adoption of the tentative budget.

(Ord. 2022-28, 08-03-2022) (Ord. 2019-23, 09-04-2019) (Ord. 2015-23, 08-19-2015) (Ord. 2015-22, 08-19-2015) (Ord. 1988-29, 12-07-1988)

1-14-5. Warrants for payment of claims.

In the event the city is without funds on deposit in one of its appropriate bank accounts with which to pay any lawfully approved claim, the director of finance shall draw and sign a warrant upon the treasurer of the city for payment of the claim, the warrant to be tendered to the payee named thereon.

(Ord. 1988-29, 12-07-1988)

1-14-6. Authorization of payments.

The director of finance is authorized to act as the financial officer for the purpose of approving:

(1) payroll checks, if the checks are prepared in accordance with a salary schedule established in a personnel ordinance or resolution, and if such checks are properly countersigned by another employee with signing authority; or

(2) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials, and capital expenditures which were referenced in the budget document and approved by an appropriation resolution adopted for the current fiscal year.

(Ord. 2015-23, 08-19-2015) (Ord. 1988-29, 12-07-1988)

1-14-7. Monthly and quarterly financial reports.

The director of finance shall prepare and deliver to the Recorder for presentation to the Council monthly summary financial reports and quarterly detail financial reports as provided by State law.

(Ord 2019-23, 09-04-2019) (Ord. 1988-29, 12-07-1988)

1-14-8. Bond.

The director of finance shall be included within public employee blanket bonds of the city at the sum of five percent of budgeted revenues for the previous year but not less than \$300,000.00.

(Ord. 1988-29, 12-07-1988)

1-14-9. Special assessments - application of proceeds.

All money received by the City on any special assessment shall be applied to the payment of the improvement for which the assessment was made. The money shall be used for the payment of interest and principal on bonds or other indebtedness issued in settlement thereof, and shall be used for no other purpose whatever, except as otherwise provided by law.

(Ord. 2015-23, 08-19-2015)