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FINANCE DEPARTMENT

1. **ESTABLISHED.** There is hereby created and established the Finance Department which shall be organized and administered as the City Manager shall from time to time direct, and which shall consist of the Director of Finance and such other officers and employees as the Council shall from time to time authorize.

2. **DIRECTOR.** There is hereby created the Office of Director of Finance, the occupant whereof shall be appointed, and may be removed, by the City Manager at will.

3. **APPOINTMENTS AND RULES.** The Director of Finance shall be the appointing officer of the occupants of all the classified positions assigned to the Finance Department, and may make reasonable rules, regulations and directives not in conflict with law or ordinance to govern and administer the activities and carry out the duties and responsibilities thereof, subject to the direction and control of the City Manager.

4. **DEPARTMENT DUTIES.** The Finance Department shall:

(a) Collect, receive, deposit, invest, pay out and account for all funds of the City, all in accordance with generally accepted and established guidelines for good fiscal accounting and auditing practices;

(b) Cause all accounts of the City to be audited annually by independent auditors and the report thereof transmitted to the City Manager and the Council and to any other officer required by law;

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(c) Cause to be inventoried all property of the City of whatever nature and to keep records of the acquisition, retention and disposition thereof;

(d) Cause the daily deposit of funds of the City in authorized depositories of the City;

(e) Collect, account for and apply special assessments or special taxes as provided by law or ordinance and process delinquent payments thereof;

(f) Cause to be kept detailed registers and accounts of all City bonds;

(g) Perform and be responsible for such data processing and appurtenant services as shall be approved or assigned by the City Manager;

(h) Purchase materials, equipment, and services in accordance with this City Code and the procedures, rules and regulations of the Department, provided that funds have been budgeted and are available for the purpose, and keep a record of all price quotations, bids and awards.

(Amended, Ordinance No. 2003-47, July 21, 2003) (Amended, Ordinance No. 2019-136, September 3, 2019)

(i) Recommend insurance strategies and policies, and supervise and administer the Risk Management program for the City;

(j) Perform such other functions and duties as may be assigned from time to time by the City Manager; and,

(k) A default in the payment of a fine or any installment of a fine may be collected by any and all means authorized for the collection of monetary judgments. The Corporation Counsel may retain attorneys and qualified private collection enterprises for the purpose of collecting any default in payment of any fine or installment of that fine. Any fees or costs incurred by the city or another governmental entity through an intergovernmental agreement in any such collection by attorneys and qualified private collection enterprises retained by the

Corporation Counsel or by another governmental entity through an intergovernmental agreement for those purposes shall be charged to the offender. (Amended, Ordinance No. 2009-10, March 2, 2009)

(l) Effective October 1, 2020, a per transaction processing fee of \$25.00 will be assessed for any payments to the City of Decatur which are returned to the City for any reason as determined by the bank institution processing the payment, or for any electronic payment transaction denied for any reason by the bank institution processing the payment. (Amended Ordinance No. 2020-131, September 8, 2020)

(m) A person who has two (2) payment transactions returned to the City by the bank institution processing the transaction, will be placed on a cash only transaction status, requiring all service, fees, or other transactions be paid with cash only.

Persons placed on a cash only payment status may be removed from the cash only payment status after such customers have paid all bills due to the City on time and in full during the twelve (12) month period after being placed on a cash only payment status and request removal in writing to the City Treasurer. (Amended Ordinance No. 2020-131, September 8, 2020)

5. **CITY TREASURER.** There is hereby created the office of the City Treasurer, the occupant whereof shall be appointed, and may be removed, by the Mayor with the approval of the Council.

6. **DUTIES OF CITY TREASURER.** The City Treasurer shall be ex-officio City Collector and shall perform such duties as may be prescribed by law or ordinance, and shall collect, receive, have custody of and account for all money or funds paid into the City and shall pay out the same only upon vouchers or orders duly authenticated, and shall perform such other

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duties as may be prescribed by the Council or the City Manager, all under the supervision of the Director of Finance.

7. **ANNUAL REPORT.** The City Treasurer shall annually publish a report of the receipts and expenditures of City funds as required by law.

8. **MONTHLY REPORT.** A complete and detailed report of the financial status of the City and its accounts shall be made to the Council monthly.

9. **COMPTROLLER.** There is hereby created the office of Comptroller, the occupant whereof shall be appointed, and may be removed, by the City Manager at will.

10. **VOUCHERS.** Funds of the City shall be paid out only upon vouchers approved and signed by the Comptroller and only by orders signed by the City Manager, the Comptroller and City Treasurer which signatures may be affixed manually or by use of a facsimile.