

CHAPTER 17  
**FISCAL PROCEDURES**

Sections:

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- 010. Fiscal Year.
- 020. Ordinance Required.
- 030. Treasurer.
- 040. Checking and Savings Accounts.
- 050. Responsibilities of Officers.
- 060. Insufficient Funds in Bank Account.

Section 3.17.010                      Fiscal Year.

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The fiscal year of the City shall be on the first day of January every year and end on the last day of December in the same calendar year.

Section 3.17.020                      Ordinance Required.

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All monies spent or received by the City during a fiscal year shall be budgeted for by a non-code ordinance.

Section 3.17.040                      Checking and Savings Accounts.

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- A. All checks drawn on the treasury of the City shall be signed by two elected officials.
- B. City employees shall not be authorized to withdraw funds from the city accounts as signers or otherwise.
- C. All checks, prior to issuance may be approved, are to be within budget allowances as prescribed by ordinance.
- D. The City Clerk shall provide, at each regular meeting of the council, financial reports indicating all revenues and expenses for the current fiscal year.

Section 3.17.050                      Responsibilities of Officers.

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The Council, as the representatives of the people entrusted with the receipt and expenditures of public monies, are responsible for reviewing and overseeing city office procedures and ensuring that public monies are properly received, expended and accounted for.

The Mayor shall execute the budget as approved by the Council and, as chief administrative office of the City, shall ensure that proper accounting procedures are followed. The city staff and City Clerk, under the immediate supervision of the Mayor and the direction of the City Council, shall carry out all duties as directed.

Section 3.17.060                      Insufficient Funds in Bank Accounts.

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No city checks may be written at any time when funds are insufficient. Willful violation of this provision and conviction thereof shall result in a fine of three hundred dollars (\$300.00) per check written. Such fine shall be set at the discretion of the fining authority.