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HOUSE BILL NO. 1532

Offered January 14, 2015

Prefiled January 6, 2015

A BILL to amend and reenact §§ 8, 9, 21, 23, 25.1, 33, and 56, as amended, of Chapter 216 of the Acts of Assembly of 1952, which provided a charter for the City of Roanoke, relating to the director of finance.

 Patron—Head

Referred to Committee on Counties, Cities and Towns

Be it enacted by the General Assembly of Virginia:

1. That §§ 8, 9, 21, 23, 25.1, 33, and 56, as amended, of Chapter 216 of the Acts of Assembly of 1952 are amended and reenacted as follows:

§ 8. Officers elective by council; rules; journal of council proceedings; quorum of council.

The council shall elect a city manager, a city clerk, a ~~director of finance~~, a municipal auditor, and a city attorney, none of whom need be a resident of the city at the time of their election but who shall take up residence within the city within three months of their election if not already a resident. Unless herein otherwise specifically provided, the council shall also appoint the members of such boards and commissions as are hereafter provided for. *Pursuant to § 21 of this charter, the city manager shall appoint a director of finance.* All elections by the council shall be viva voce and the vote recorded in the journal of the council. The council may determine its own rules of procedure; may punish its members for misconduct and may compel the attendance of members in such manner and under such penalties as may be prescribed by ordinance. It shall keep a journal or its proceedings. A majority of all of the members of the council shall constitute a quorum to do business, but a smaller number may adjourn from time to time.

Upon a vacancy occurring in any such office the council shall elect a person to fill the unexpired portion of any term created by such vacancy; or, in the council's discretion, it may elect a person as an acting city manager, city clerk, ~~director of finance~~, municipal auditor, or city attorney to hold such office for such lesser term and for such compensation as the council shall then determine; and any person so elected shall have, during the term for which he was elected, all of the authority and shall be charged with all of the duties and responsibilities of the office for which he was elected.

§ 9. Elections by council, when held, terms, et cetera.

During the month of September 1974 and during the month of September of every second year thereafter, *through and including during the month of September 2014*, the council shall elect a city clerk, a director of finance, a municipal auditor, and a city attorney, each of whom shall serve for a term of two years from the first day of October next following the date of their election and until their successor shall have been elected and qualified. *However, the director of finance shall be appointed by the city manager pursuant to § 21 of this charter.*

During the month of September 2016 and during the month of September of every second year thereafter, the council shall elect a city clerk, a municipal auditor, and a city attorney, each of whom shall serve a term of two years from the first day of October next following the date of their election and until their successor shall have been elected and qualified.

§ 21. Powers and duties of city manager.

The city manager shall be responsible to the council for the efficient administration of all offices of the city. The city manager shall have the power and the duty:

(a) To see that all laws and ordinances are enforced.

(b) Subject to the limitations contained in § 7 of this charter and except as otherwise provided in this charter, the city manager or his or her designees shall appoint *a director of finance* and such other city officers and employees as the council shall determine are necessary for the proper administration of the affairs of the city, and the city manager or his or her designees shall have the power to discipline and remove any such officer and employee.

(c) To attend all meetings of the council, with the right to take part in the discussion, but having no vote.

(d) To recommend to the council for adoption such measures as he may deem necessary or expedient.

(e) To make reports to the council from time to time upon the affairs of the city and to keep the council fully advised of the city's financial condition and its future financial needs.

(f) To be responsible for the day-to-day operation of the city, and to execute such documents as may

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59 be necessary to accomplish the same.

60 (g) To appoint in writing a city officer reporting to the city manager as acting city manager for a
61 time period not to exceed thirty days when the city manager will be absent from the city.

62 (h) To acquire on behalf of the city easements, licenses, permits, privileges or other rights of any
63 kind to use property for nominal consideration.

64 (i) To perform such other duties as are prescribed by this charter or as may be prescribed by the
65 council.

66 § 23. Creation of departments and department heads; deputies and assistants.

67 The council may by ordinance provide for administrative departments, and when such departments
68 are created may define the functions which such departments are to administer, may provide for the
69 appointment of heads for such departments and define their duties and responsibilities. The council may
70 by ordinance provide for the appointment of one or more assistants or deputies in the offices of the city
71 attorney, the director of finance, the municipal auditor and the city clerk and may define their duties and
72 responsibilities. Such assistants or deputies, when acting in such official capacity, shall possess all of the
73 power and authority and shall be subject to all of the duties and responsibilities given to or imposed
74 upon their respective superiors under this charter.

75 § 25.1. Director of finance.

76 The director of finance shall be elected by the council at the time, in the manner, and for the term
77 provided by § 9 of this charter *appointed by the city manager in accordance with § 21 of this charter.*
78 *The director of finance shall be a person skilled in municipal accounting and financial control.*

79 (a) The director of finance shall have charge and shall maintain control of the keeping of all
80 accounts and financial records of the city, in accordance with generally accepted principles of
81 accounting, wherein shall be stated, among other things, the appropriations for the year for each distinct
82 object and branch of expenditures, and also the receipts from each and every source of revenue, so far
83 as it can be ascertained. All such accounts and financial records shall be public records, and shall be
84 subject to the examination of the city manager and members of the city council, or other person or
85 persons required by order of the city manager or ordinance of the council to make such examination of
86 the financial affairs of the city, including such powers and duties as set forth in this charter and as may
87 be assigned by the council by ordinance not inconsistent with the Constitution of Virginia and the
88 general laws of the Commonwealth of Virginia.

89 (b) The director of finance shall be charged with and shall exercise a general fiscal supervision over
90 all the officers, departments, offices, agencies and employees of the city charged in any manner with the
91 assessment, receipt, collection or disbursement of the city revenues, and with the collection and return of
92 such revenues into the city treasury; and the director of finance shall prescribe such system and
93 regulation as is necessary for the proper reporting and accounting for all city revenues and receipts.

94 (c) The director of finance shall have the power to and shall examine and audit all accounts, claims
95 and demands for or against the city; and, unless otherwise provided by law or by this charter, no money
96 shall be drawn from the treasury or be paid by the city to any person unless the balance due and
97 payable by the city be first settled and adjusted by the director of finance.

98 (d) The director of finance shall draw a check on the treasury for such money as is determined by
99 the director to be due and payable to any person, stating the particular fund or appropriation to which
100 the same is chargeable and the person to whom payable; and no money shall be drawn from the treasury
101 except on the check of the director of finance as aforesaid, countersigned by the city manager. The
102 director of finance is forbidden to issue a check for the payment of any money in excess of the
103 appropriation on account of which such money is drawn.

104 (e) It shall be the duty of the director of finance to charge all officers in receipt of revenues or
105 moneys of the city with the whole amount, from time to time, of such receipts. The director shall also
106 require of all officers in receipt of city moneys that they submit reports thereof, with vouchers and
107 receipts of payment therefor into the city treasury, daily, weekly or monthly, or at such times as may be
108 otherwise provided by ordinance of the council; and if any such officer shall neglect to make adjustment
109 of his accounts, when required, and to pay over such moneys as received, it shall then be the duty of
110 the director of finance to issue notice in writing, directed to such officer and such officer's surety or
111 sureties, requiring him or them within ten days to make settlement of his or their accounts with the
112 director of finance, and to pay over the balance of moneys found to be due and in his or their hands
113 belonging to the city, according to the books of the director of finance; and in case of the refusal or
114 neglect of such officer to adjust his accounts or to pay over such balance into the treasury of the city, as
115 required, it shall be the duty of the director of finance to make report of the delinquency of such officer
116 to the council, the city manager, the municipal auditor and the city attorney. For good cause appearing,
117 the city attorney shall at once take action to have such officer suspended from office, and shall proceed
118 forthwith to institute the necessary proceedings for the removal of such officer from office, and shall
119 institute suit in the name of the city against such officer and his surety or sureties to recover the balance
120 of moneys so found by the director of finance to be due belonging to the city.

(f) The director of finance shall prepare an annual statement, promptly after the end of each fiscal year, giving full and detailed statement of all the receipts and expenditures during the year, which statement the director shall forthwith file with the city manager and shall lay the same before the next meeting of the council. When required by the council, such annual statement shall be certified by independent certified public accountants.

(g) (d) It shall be the duty of the director of finance, each and every month, to prepare a monthly statement, giving a full and detailed account of all moneys received, from what sources and on what account received, and of all moneys ordered to be paid or drawn by check by the director, and on what account the same have been paid; and the director shall deliver such statement to the city manager, and shall lay the same before the council at its next meeting.

(h) No contract, agreement or other obligation involving the expenditure of money shall be entered into nor shall any ordinance of the council or order of any officer of the city authorizing the city's obligation for expenditure of money be effective until and unless the director of finance shall have certified in writing that the money required for such contract, agreement, obligation or expenditure is in the city treasury to the credit of the fund from which it is to be drawn, and not appropriated for any other purpose, which certification may be endorsed on or recited in such ordinance, endorsed upon the contract, agreement or other instrument creating such obligation or upon such order, or may be contained in separate certification filed and preserved in the office of the city clerk; provided, however, that requirement of such certification shall not be applicable to the city's execution or issuance of bonds or notes under §§ 47, 48 and 49 of this charter. The sum so certified shall not thereafter be considered unencumbered, until the city is discharged from the contract, agreement or obligation.

(i) For the purpose of the certification required in subsection (h) of this section, all moneys actually in the treasury to the credit of the fund from which they are to be drawn and all moneys applicable to the payment of the obligation or appropriation involved that are anticipated to come into the treasury before the maturity of such contract, agreement or obligation from taxes, assessments, license fees or from sales of property or of services, products, or by-products of any city undertaking and all moneys to be derived from lawfully authorized bonds or from other sources, shall be deemed in the treasury to the credit of the appropriate fund and subject to such certification.

(j) Unless otherwise provided in this charter, the director of finance shall have all of the duties, responsibilities, powers and authority heretofore imposed upon or lodged in the city auditor by this charter or by the ordinances and resolutions of the council heretofore or hereafter adopted prior to the council's election of a director of finance.

(k) (e) The director of finance shall have the power and the authority to use any and all collection methods available to the treasurers of the counties and cities under general law to collect delinquent real estate taxes, provided the responsibility for such collection has been transferred to the director of finance by ordinance adopted by city council.

§ 33. The annual budget.

The city manager, at least sixty days prior to the beginning of each fiscal year, shall submit to the council a budget for the ensuing fiscal year. It shall be the duty of the head of each department, the judge of each court, each board or commission, including the school board, and each other office or agency supported in whole or in part by the city, including the commissioner of the revenue, the city treasurer, the sheriff, the attorney for the Commonwealth and clerk of courts to file with the ~~director of finance~~ city manager by March 15 of each year estimates of revenue and expenditure for that department, court, board, commission, office or agency for the ensuing fiscal year. Such estimates shall be submitted on forms furnished by the ~~director of finance~~ city manager and it shall be the duty of the head of each such department, judge, board, commission, office or agency to supply all the information required to be submitted thereon. ~~The director of finance shall assemble and compile all such estimates and supply such additional information relating to the financial transactions of the city as may be necessary and present them to the city manager for the timely preparation of the budget. The city manager, with the assistance of the director of finance, shall review the estimates and other data pertinent to the preparation of the budget and make such revisions in such estimates as the city manager may deem proper subject to the laws of the Commonwealth relating to obligatory expenditures for any purpose, except that in the case of the school board budget the city manager may recommend a revision in category totals only.~~

The budget submitted to the council shall contain the following:

a) An itemized statement of the appropriations recommended with comparative statements showing appropriations made for the current and next preceding year.

(b) An itemized statement of the taxes required and of the estimated revenues of the city from all other sources for the ensuing fiscal year, with comparative statements of the taxes and other revenues for the current and next preceding year, and of the increases or decreases estimated or proposed.

(c) A fund statement showing a condition of the various appropriations, the amount of appropriations

182 remaining unencumbered, and the amount of revenues remaining unappropriated.

183 (d) An explanation of the estimates for the ensuing year; also a work program showing the
184 undertakings to be begun and those to be completed during the next year and each of several years in
185 advance.

186 (e) A statement of the financial condition of the city.

187 (f) Such other information as may be required by the council.

188 (g) Such other information as the city manager deems appropriate or advisable.

189 ~~In no event shall the expenditures recommended by the city manager in the budget exceed the~~
190 ~~receipts estimated, unless the city manager shall recommend new or increased revenues within the power~~
191 ~~of the city to levy and collect in the ensuing fiscal year. For any fund, the total proposed expenditures~~
192 ~~shall not exceed estimated income plus available fund balances that council has specifically approved~~
193 ~~for designated purposes.~~

194 The city manager shall submit to the council with the budget a budget message which shall
195 incorporate the most current statement of the financial condition of the city, shall explain the budget and
196 shall describe its important features. It shall set forth the reasons for salient changes from the previous
197 year in cost and revenue items. As a part of the budget message, with relation to the proposed
198 expenditures for capital projects included in the budget, the city manager shall include a statement of
199 pending capital projects and proposed new capital projects, relating the respective amounts proposed to
200 be raised therefor by appropriations in the budget and the respective amounts, if any, proposed to be
201 raised therefor by the issuance of bonds during the budget year.

202 § 56. Powers and duties of the school board.

203 The school board members of the city school board shall be a body corporate under the name and
204 style of the School Board of the city of Roanoke, and shall have all of the powers, perform all of the
205 duties and be subject to all of the limitations now provided, or which may hereafter be provided by law
206 in regard to school boards of cities and except that all real estate with the buildings and improvements
207 thereon heretofore or hereafter purchased with money received from the sale of bonds of this city,
208 appropriated by the council or received from any other source for the purpose of public education, shall
209 be the property of the city of Roanoke, unless such money so received from any other source be
210 received on other conditions. The school board shall transmit to the council and to the city ~~director of~~
211 ~~finance manager~~ a detailed statement of all moneys received by the board or placed to its credit.
212 Separate accounts shall be kept by the board of moneys appropriated by the council, and moneys
213 received from other sources, and every such statement shall show the balance of each class of funds on
214 hand or under control of the board as of the date thereof.

215 The school board shall on or before March 15 each fiscal year prepare and submit to the council or
216 its designee for its information in making up its proposed annual budget a detailed estimate, in such
217 form as the council or its designee shall require, of the amount of money required for the conduct of the
218 public schools of the city for the ensuing fiscal year, with an estimate of the amount of all funds which
219 will probably be received by the board for the purpose of public education from sources other than
220 appropriations by the council.

221 The council may, at its discretion, by ordinance provide for an audit of the affairs and records of the
222 school board by the municipal auditor or by any other competent person or firm selected by the council.