

Introduced by _____

First Reading _____

Second Reading _____

Ordinance No. _____

Council Bill No. B 184-19

AN ORDINANCE

amending Chapter 2 of the City Code as it relates to accounts receivable collection and write-off policies and procedures; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. Chapter 2 of the Code of Ordinances of the City of Columbia, Missouri, is hereby amended as follows:

Material to be deleted in ~~strikeout~~; material to be added underlined.

Sec. 2-208. Same—Powers and duties.

The director of finance shall have charge of the administration of the fiscal affairs of the city and to that end the director of finance shall have authority and shall be required to:

- (1) Keep books of account of the receipts and expenditures of all departments.
- (2) Keep accurate detailed accounts of:
 - a. All taxes assessed by the city and all money due the city from any and every source.
 - b. Moneys received and the several sources from which derived.
 - c. All funds of the city and disbursements made therefrom and all obligations incurred.
- (3) Prescribe the method of keeping accounts for all departments and offices of the city, which method shall be uniform as nearly as practicable and conform to the laws of the state.
- (4) Examine and audit all accounts and claims against the city except claims for unliquidated damages. The director of finance ~~He~~ shall not issue or sign any draft, check or warrant until ~~he shall have verified~~ the correctness of the account for which the same is issued has been verified; neither shall the

director~~he~~ allow the payment of the account unless the money shall have been appropriated therefor, nor shall the director~~he~~ issue or sign any draft, check or warrant for any account against the city unless sufficient money is in the fund on which it is drawn.

- (5) At the close of the fiscal year, and at any time upon the direction of the council, examine and audit all books of account kept by any official, board or department.
- (6) Balance the books of account of all departments of the city each calendar month under the direction of the city manager, who shall make quarterly public financial statements to the council.
- (7) Present to the council annually, and whenever required by the council, a detailed statement of the financial condition of the city, which shall include all receipts and expenditures of the various departments; a detailed statement of the debt of the city, and the purpose for which it was incurred; and an inventory of all personal property, supplies and equipment of the city, with both their cost and estimated current value.
- (8) Serve as city treasurer and have custody of all public funds belonging to or under control of the city, or any office, department or agency of the city government; deposit all funds coming into the city~~his hands~~ in such depositories as may be designated by resolution of the council, or, if no such resolution be adopted, in such depositories as may be designated by the city manager, subject to the requirements of law as to surety and the payment of interest on deposits.
- (9) Have custody of all investments and invested funds of the city government, or in possession of such government in a fiduciary capacity; have the safe-keeping of all bonds, notes or other evidences of indebtedness of the city; and be responsible for the receipt and delivery of the same for transfer, registration or exchange.
- (10) As director of finance and as city treasurer, perform such additional duties not herein specifically set out as may be required of the director~~him~~ by the charter, by law, by ordinance, or by the city manager.
- (11) Be responsible for the approval of all proposed expenditures; and unless the director of finance~~he~~ shall certify that there is an unencumbered balance of appropriation and available funds, no appropriation shall be encumbered and no expenditure shall be made.
- (12) Be responsible for the collection of all charges for the services of all utilities owned and operated by the city, and of all monies due the city from any other source whatsoever, unless otherwise provided by the charter or ordinances

of the city. All monies collected by the officers or other employees of the city shall be promptly accounted for and paid into the city treasury. A twenty-five dollar (\$25.00) service charge may be assessed by the director of finance for any returned or rejected forms of payment including checks, electronic payments, or credit card payments, received for any obligation owed the city.

- (13) Establish a policy and procedure for determining and handling uncollectible accounts owed the city ~~for utility services~~. The director of finance shall submit, as part of the annual budget, an allowance for bad debts to cover the estimated amount of accounts receivables ~~utility charges~~ which will be uncollectible during the fiscal year. All accounts receivables ~~utility service charges~~ which are determined to be uncollectible by the finance director, pursuant to established policies and procedures, shall be written off by a charge to the bad debt allowance account established above. The finance director shall report the total amount of bad debt write-offs to the city council annually.

In the event that an accounts receivable due and payable remains outstanding for a period of sixty (60) days, the account may be submitted to a collection agency for collection. All such collection costs, as well as any costs pertaining to adjudication, will be borne by the debtor.

SECTION 2. This ordinance shall be in full force and effect from and after its passage.

PASSED this _____ day of _____, 2019.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor