

## Chapter 8

(Title 2, Chapter 8 adopted by Ordinance 2008-12, effective March 11, 2008)

## City Treasurer

## Sections:

## 2-8-1. Powers and Duties.

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The city treasurer shall be appointed by the mayor, with the advice and consent of the city council. The city treasurer shall perform all such duties under the supervision of the mayor as may by law devolve upon him or her as a treasurer of a city of the fifth class under the laws of the state. The city treasurer shall perform such other and further duties as the city council may provide by ordinance, resolution, regulation or directive.

A. Collections: The city treasurer shall supervise the collection of all taxes, assessments, fines, forfeitures, service charges, intergovernmental revenue, licenses, fees, and other revenues of the city as provided for by applicable laws and ordinances.

B. Disposition Of City Revenues: The city treasurer shall be responsible for the disposition of city revenues.

C. Investments: The city treasurer shall be responsible for the investment of idle cash.

D. Disbursement Of Funds: The city treasurer shall make all disbursements of funds of the city, subject to budget appropriations.

E. Accounting: The city treasurer shall keep an accurate and detailed accounting of all transactions, receipts, disbursements and other matters within the city treasurer's charge as provided in the uniform fiscal procedures act, Utah money management act and as the city council may by ordinance or resolution direct.

F. Fund Balances: The city treasurer shall maintain legally required balances in sinking fund accounts, and special improvement district guarantees fund accounts. A reasonable fund balance in accordance with Utah law is permitted in the general fund to be used for the following purposes:

1. Provide sufficient working capital to avoid meeting daily cash needs by tax anticipation notes;
2. Provide a reserve to absorb emergency expenditures caused by a natural disaster such as fire, flood, or earthquake;
3. Cover an unanticipated deficit resulting from a shortfall in actual revenues in a given budget year.

G. Bond: Any bond required by the city council for the treasurer conditioned upon the faithful performance of his or her duties shall be filed with the city recorder after being approved by the city council.

H. Checks: The city treasurer shall execute all checks of the city consistent with state law.

I. Special Improvement Assessments: The city treasurer shall collect all special improvement assessments and foreclose all delinquencies.

J. Residence: The city treasurer need not be a resident or qualified elector of the city at the time of the city treasurer's appointment or thereafter.

K. Obligation To Successor: The city treasurer shall deliver to his or her successor in office all books, papers, records and other property in the city treasurer's possession belonging to the city.