



Legislation Details (With Text)

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Amending TMC Ch. 123 - Finance

Finance/Law

M. Campbell (x1255)/ E. Granata (x1034)

Repealing Toledo Municipal Code ("TMC") Chapter 123; enacting a new TMC Chapter 123; and declaring an emergency.

SUMMARY & BACKGROUND:

This Ordinance amends Toledo Municipal Code ("TMC") Chapter 123, Department of Finance to update the Chapter to align with current Charter provisions and operating structure. Language in Ch. 123 does not create the Department and as it is created pursuant to Charter Sec. 101, along with its Divisions of Accounts, Treasury and Purchases and Supplies. All changes are consistent with the applicable Charter provisions and TMC Ch. 1905 (Income Tax).

NOW, THEREFORE, Be it ordained by the Council of the City of Toledo:

SECTION 1. That the existing Toledo Municipal Code ("TMC") Chapter 123 which reads as follows:

CHAPTER 123

Department of Finance

- 123.01 Division of Taxation and Treasury.
- 123.02 Division of Purchases and Supplies.
- 123.03 Section of Taxation.

- 123.04 Director; powers and duties.
- 123.12 Division of Support Services.
- 123.15 Section of Financial Analysis.

123.01. Division of Taxation and Treasury.

(a) **Reorganization of Division of Taxation and Treasury.** There is hereby created a Division of Taxation and Treasury under the supervision of a Commissioner-Taxation and Treasury in the Department of Finance.

(b) **Duties of Commissioner.** The Commissioner of Taxation and Treasury shall perform all duties required by law or the City Charter of the City Treasurer. The Commissioner shall assume all duties heretofore imposed upon the Commissioner of Licenses and Assessments, including all duties set forth in Section 133 of the Charter. The Commissioner of Taxation and Treasury shall furthermore execute the duties as may be prescribed by the Mayor or the Director of Finance. The Commissioner shall furthermore be charged with the duties of administering such revenues as are derived from income and payroll taxes and shall do and perform such other and further duties as may be required from time to time.

(c) **Appointment of Commissioner.** The Commissioner of Taxation and Treasury shall be appointed by the Mayor in the manner provided by the Charter and all employees and clerks in such division shall be appointed in a similar manner unless the authority for such purpose is delegated by the Mayor to the Commissioner, who, in such event, shall have the power of appointment.

(d) **Division of Licenses and Assessments combined with Division of Taxation and Treasury.** The Division of Licenses and Assessments in the Department of Finance is hereby combined with the Division of Taxation and Treasury and all duties and functions imposed by the Charter, by ordinance of Council or by law upon the Division of Licenses and Assessments shall be performed by the Division of Taxation and Treasury, in addition to the duties imposed by the charter upon the Division of Treasury.

(e) **Division of Licenses and Assessments abolished.** The Division of Licenses and Assessments is hereby abolished by reason of the transfer of all duties to the Division of Treasury.

(f) There is hereby created a Section of Treasury in the Department of Finance under the direction of an Administrator-Treasury. The Administrator-Treasury shall assume the duties and responsibilities assigned by the Director of Finance.

123.02. Division of Purchases and Supplies.

(a) There is hereby created a Division of Purchases and Supplies under the supervision of a Commissioner of Purchases and Supplies in the Department of Finance.

(b) **Duties of the Commissioner.** The Commissioner of Purchases and Supplies shall be in charge of all purchases and sales and shall keep a record thereof and other such records as may be required by rule or regulation to be approved by the Mayor. The Commissioner shall make all purchases and sales of materials and supplies for the City in conformity with the Charter, and the laws of Ohio and ordinances of Council not inconsistent therewith, and shall operate such storerooms and warehouses as the Mayor may provide. The Commissioner shall direct the Division of Purchases and Supplies.

(c) **Commissioner Bond.** The Commissioner of Purchases and Supplies shall furnish a bond payable to the City in the sum as hereinafter provided, which shall be approved by the Mayor, conditioned that he will faithfully perform all the duties of such office, provided by the Charter, by law or prescribed by Council by ordinance, resolution, or otherwise, and faithfully account for and turn over to his successor in office or to the City, any and all monies, properties, papers and things and each of them, entrusted to him or coming into his possession as Commissioner of Purchases and Supplies, and

shall not be interested in the sale of any article to the City either directly or indirectly.

123.03. Section of Taxation.

A Section of Taxation in the Department of Finance is hereby created under the direction of an Administrator-Taxation. The Administrator-Taxation shall assume the duties and responsibilities assigned by the Director of Finance.

(Ord. 178-94. Passed 4-18-94.)

123.04. Director; powers and duties.

As provided in the Charter of the City, the Director of Finance is the chief fiscal officer of the City and shall perform all of the duties imposed on fiscal officers of municipalities by the Uniform Bond Act of the Revised Code.

(Ord. 114-89. Passed 2-14-89.)

123.12. Division of Support Services.

A Division of Support Services is hereby created in the Department of Finance and shall be under the supervision and control of the Commissioner of Support Services who shall be appointed by the Mayor.

123.15. Section of Financial Analysis.

(a) There is hereby created a Section of Financial Analysis under the direct control of a Manager-Financial Analysis. The Manager-Financial Analysis shall be under the general direction of the Director of Finance and the Commissioner of Accounts. The Section of Financial Analysis shall be responsible for the review of all systems, methods and techniques and shall be responsible for improvements in and the establishment of new systems. This office shall review work and work standards of all City agencies, study their efficiency and make plans for coordination of all City agencies.

(b) Personnel, requisitions, reclassifications, changes of status and transfers of funds shall be reviewed for appropriate recommendation.

(c) All budgeted and unbudgeted equipment purchase requests shall be reviewed for approval prior to action by Council.

(d) All budgeted expenditures involving Council approval shall be reviewed for approval before being forwarded to Council.

(e) All travel requests shall be reviewed for approval prior to travel being undertaken.

(f) The Section of Financial Analysis shall perform special studies and reports as assigned by the Director of Finance with the full cooperation of the office personnel in the discharge of this function by all City agencies.

(g) As needed, the Section of Financial Analysis shall recommend, in order to provide necessary general management and budgetary controls, policy directives to the Director of Finance.

is repealed.

SECTION 2. That a new TMC Chapter 123 is enacted to read as follows:

CHAPTER 123
Department of Finance

123.01 Director of Finance.

123.02	Deputy Director of Finance.
123.03	Division of Treasury.
123.04	Division of Purchases and Supplies.
123.05	Division of Taxation.
123.06	Division of Accounts.
123.07	Division of Budget.

123.01. Director.

The Director of Finance shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor. The Director of Finance is the chief fiscal officer of the City and shall perform the duties imposed on fiscal officers of municipalities by the Ohio Revised Code, the Charter, including sections 120 through 124, and section 127, or by ordinance of Council. The Director of Finance shall be responsible for the operations of the Department of Finance.

123.02. Deputy Director.

A Deputy Director shall be appointed by the Mayor with the consent of Council and shall serve as the Acting Director in the absence or unavailability of the Director. The Deputy Director shall report to the Director and shall perform such other duties as may be prescribed by the Mayor or the Director of Finance. In addition, the Deputy Director shall supervise the administration of the Office of Debt Management in the Finance Department. The Deputy Director position may be combined with any other Commissioner position as determined by the Mayor and the Director of Finance.

123.03. Division of Treasury.

(a) The Division of Treasury in the Department of Finance is established by Charter and shall be under the supervision of a Commissioner of Treasury, who shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor.

(b) Duties of Commissioner. The Commissioner of Treasury shall also be the City Treasurer and perform all duties required of the City Treasurer by state law or the City Charter. The Commissioner shall be charged with the duties of administering revenues and public monies of the City, including the collection, receipt, deposit, safekeeping, investment and disbursement of funds. The Commissioner of Treasury shall also be responsible for the duties and functions imposed by ordinance or by law related to the issuance and administration of licenses as provided under Part Seven of this Municipal Code. The Commissioner of the Treasury shall also be responsible for the administration of assessments in accord with the Charter, ordinances of Council and applicable Ohio law. The Commissioner of Treasury shall further execute such duties as may be prescribed by the Mayor or the Director of Finance.

123.04. Division of Purchases and Supplies.

(a) The Division of Purchases and Supplies in the Department of Finance is established by Charter and shall be under the supervision of a Commissioner of Purchasing, who shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor.

(b) Duties of the Commissioner. The Commissioner of Purchasing shall direct the Division of Purchases and Supplies. The Commissioner of Purchasing shall be in charge of all purchases and sales and shall keep a record thereof and other such records as may be required by rule or regulation to be approved by the Mayor. The Commissioner shall make all purchases and sales of materials and supplies for the City in conformity with the Charter, the laws of Ohio, the Municipal Code and ordinances of Council, and shall set policies for the operation of inventory within City departments and divisions.

123.05. Division of Taxation.

(a) A Division of Taxation in the Department of Finance is established under the direction of a Commissioner of Taxation, who shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor.

(b) Duties of the Commissioner. The Commissioner of Taxation shall be in charge of the administration of the taxes levied by the City in accord with this Municipal Code, the Ohio Revised Code and other applicable law and shall assume such duties and responsibilities as assigned by the Director of Finance.

(c) Tax Administrator. A Tax Administrator shall be appointed by the Mayor and Director of Finance in the manner provided in the Charter and Municipal Code. The Tax Administrator shall report to the Tax Commissioner and shall perform such duties as may be prescribed by the Mayor, Director of Finance or the Tax Commissioner and as specified in Chapter 1905 of the Municipal Code in compliance with applicable Ohio and federal law.

123.06. Division of Accounts.

(a) The Division of Accounts in the Department of Finance is established by Charter and shall be under the direction of a Commissioner of Accounts, who shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor.

(b) Duties of the Commissioner. The Commissioner of Accounts shall be responsible for providing financial information to both internal and external stakeholders or users in accordance with Generally Accepted Accounting Principles (GAAP) and maintain internal controls to ensure the safeguarding of City assets. The Commissioner shall perform such duties in accord the Charter, Municipal Code, Ohio Revised Code and other applicable law and shall assume such duties and responsibilities as assigned by the Director of Finance.

123.07. Division of Budget.

(a) A Division of Budget in the Department of Finance is established under the direction of a Commissioner of Budget, who shall be appointed by the Mayor in the manner provided by the Charter and shall serve at the pleasure of the Mayor.

(b) Duties of the Commissioner. The Commissioner of Budget shall be responsible for preparing the annual budgets, both operating and capital improvement, at the direction of the Mayor and Director of Finance; and for monitoring performance against budget and preparing periodic budget updates as may be requested by the Mayor and Council, and as may be appropriate in accord with applicable law and Generally Accepted Accounting Principles. The Commissioner shall also be responsible for the operations of the Section of Financial Analysis consistent with this Chapter. The Commissioner shall assume such other duties and responsibilities as assigned by the Director of Finance or the Mayor.

(c) Section of Financial Analysis. A Section of Financial Analysis is established in the Division of Budget under the supervision of the Commissioner. The Section of Financial Analysis shall be responsible for the implementation, review and improvement of financial systems and processes. The Section shall perform studies or create reports as assigned by the Director of Finance; and make policy recommendations to the Director of Finance for the purposes of ensuring proper fiscal management and budgetary controls. As part of the budget preparation and implementation process the Section shall review and/or approve the following:

- (1) Personnel requisitions, reclassifications, changes of status;
- (2) Transfers of funds;
- (3) Equipment purchase requests prior to any requested action by Council;

- (4) Budgeted expenditures prior to being forwarded to Council; and
- (5) Travel requests prior to travel being undertaken.

SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 4. That this Ordinance is declared to be an emergency measure and shall be in force and effect from and after its passage. The reason for the emergency lies in the fact that same is necessary for the immediate preservation of the public peace, health, safety, and property and for the further reason that it is necessary to align the TMC with current operational structure and for efficient continuing operation of the Finance Department.

Vote on emergency clause: yeas _____, nays _____.

Passed: _____, as an emergency measure: yeas _____, nays _____.

Attest: _____
Clerk of Council

President of Council

Approved: _____

Mayor

I hereby certify that the above is a true and correct copy of an Ordinance passed by Council

_____.

Attest: _____
Clerk of Council