

CHAPTER 36: TAXATION, FINANCE, AND PURCHASING

Section

Fiscal Year

- 36.001 Fiscal year established

Budget

- 36.015 Budget; when
36.016 Budget required; contents; expenditures not to exceed revenues
36.017 Budget Officer
36.018 Board of Aldermen may revise budget, limits; approval
36.019 Increase of expenditure over budgeted amount to be made only on formal resolution

Levy of Taxes

- 36.030 Board to provide for levy and collection of taxes; fix penalties
36.031 Board to fix rate of levy
36.032 Assessment; method of
36.033 Clerk to prepare tax books
36.034 Taxes delinquent; when

Purchasing

- 36.045 Expenditures in excess of \$250
36.046 Expenditures for services or labor
36.047 All purchases to be by requisition
36.048 Requisitions
36.049 Requisitions "not approved"
36.050 Requisition forms
36.051 Contracts may be entered into
36.052 Notice for bids
36.053 Bids to be sealed
36.054 Claims to be made in writing
36.055 Violations
36.056 Committee on finance, taxes, claims, and supplies; duties
36.057 Power of Board to approve payment over committee

Sales Tax

36.070 City sales tax

36.999 Penalty

*FISCAL YEAR***§ 36.001 FISCAL YEAR ESTABLISHED.**

The fiscal year for the city shall begin April of each year and all city budgets, audits, and other statutory requirements shall be prepared on an April fiscal year, and all required matters concerning same be required to use such dates for those statutory and other necessary purposes.
(Prior Code, § 130.010)

*BUDGET***§ 36.015 BUDGET; WHEN.**

At least ten days prior to the June meeting of the Board of Aldermen in each year, the Mayor, City Clerk, City Collector, and Chief of Police shall submit a detailed estimate of the expenses to be incurred by them in performing the duties of their office and each committee shall prepare an estimate of its expenses to be incurred in the operation of its department for the following year and submit same to the Finance, Taxes, Claims, and Supplies Committee so that it can prepare the budget hereinafter required of it to be submitted to the Board.

(Prior Code, § 130.015) (Ord. 146, passed 10-1-1970)

§ 36.016 BUDGET REQUIRED; CONTENTS; EXPENDITURES NOT TO EXCEED REVENUES.

(A) Prior to the commencement of each fiscal year, a budget for the city shall be prepared, and the same will be presented to and approved by the Board of Aldermen.

(B) The annual budget shall present a complete financial plan for the ensuing fiscal year, and shall include at least the following information:

(1) A budget message describing the important features of the budget and major changes from the preceding year;

(2) Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by year, fund, and source;

(3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;

(4) The amount required for the payment of interest, amortization, and redemption charges on the debt of the city; and

(5) A general budget summary.

(C) In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring the city to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.
(Prior Code, § 130.020)

§ 36.017 BUDGET OFFICER.

(A) The budget shall be prepared under the direction of a Budget Officer. Except as otherwise provided by law or ordinance, the Budget Officer shall be designated by the Board of Aldermen of the city. All officers and employees shall cooperate with and provide to the Budget Officer such information and such records as he or she shall require in developing the budget. The Budget Officer shall review all the expenditure requests and revenue estimates, after which he or she shall prepare the proposed budget as defined herein.

(B) After the Budget Officer has prepared the proposed budget, he or she shall submit it, along with such supporting schedules, exhibits, and other explanatory material as may be necessary for the proper understanding of the financial needs and position of the city to the Board of Aldermen. He or she shall submit at the same time complete drafts of such orders, motions, resolutions, or ordinances as may be required to authorize the proposed expenditures and produce the revenues necessary to balance the proposed budget.
(Prior Code, § 130.030)

§ 36.018 BOARD OF ALDERMEN MAY REVISE BUDGET, LIMITS; APPROVAL.

The Board of Aldermen may revise, alter, increase, or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law; provided, that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law, the Board of Aldermen shall, before the beginning of the fiscal year, approve

the budget and approve or adopt such orders, motions, resolutions, or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.
(Prior Code, § 130.040)

§ 36.019 INCREASE OF EXPENDITURE OVER BUDGETED AMOUNT TO BE MADE ONLY ON FORMAL RESOLUTION.

After the city has approved the budget for any year and has approved or adopted the orders, motions, resolutions, or ordinances required to authorize the expenditures proposed in the budget, the city shall not increase the total amount authorized for expenditure from any fund, unless the Board of Aldermen adopts a resolution setting forth the facts and reasons making the increase necessary and approves or adopts an order, motion, resolution, or ordinance to authorize the expenditures.
(Prior Code, § 130.050)

LEVY OF TAXES

§ 36.030 BOARD TO PROVIDE FOR LEVY AND COLLECTION OF TAXES; FIX PENALTIES.

The Board of Aldermen shall, from time to time, provide by ordinance for the levy and collection of all taxes, licenses, wharfage, and other duties not herein enumerated, and for neglect or refusal to pay the same, shall fix such penalties as are now or may hereafter be authorized by law or ordinance.
(Prior Code, § 130.060)

§ 36.031 BOARD TO FIX RATE OF LEVY.

The Board of Aldermen shall, within a reasonable time after the Assessor's books of each year are returned, ascertain the amount of money to be raised thereon for general and other purposes, and fix the annual rate of levy therefor by ordinance.
(Prior Code, § 130.070)

§ 36.032 ASSESSMENT; METHOD OF.

In the absence of a City Assessor, and until such City Assessor is duly appointed and qualified, it shall be the duty of the Mayor of the city to procure from the County Clerk, on or before October 1 of each year, a certified abstract from his or her assessment books of all property within the corporate limits of the city made taxable by law for state purposes, and the assessed valuation thereof as agreed upon by

the Board of Equalization, which abstract shall be immediately transmitted to the Board of Aldermen, and it shall be the duty of the Board of Aldermen to establish by ordinance the rate of taxes for the year. (Prior Code, § 130.080)

§ 36.033 CLERK TO PREPARE TAX BOOKS.

When the Board of Aldermen shall have fixed the rate of taxation for any given year, it shall be the duty of the City Clerk to cause to be prepared appropriate and accurate tax books, and shall therein set out in suitable columns, opposite the name of each person and the item of taxable property, as returned by the Assessor and Board of Equalization, the amount of taxes, whether general or special, due thereon; and shall charge the City Collector with the full amount of taxes levied and to be collected. (Prior Code, § 130.090)

§ 36.034 TAXES DELINQUENT; WHEN.

On January 1 of each year, all unpaid city taxes shall become delinquent and the taxes on real estate are hereby made a lien thereon; and all such delinquent taxes shall bear interest thereon at the rate of 2% per month from the time they become delinquent, not to exceed 18% per year, until paid; and shall also be subject to the same fees, penalties, commissions, and charges as provided by law of the state for delinquent state and county taxes, and shall be collected from the property owners and the enforcement of all taxes, penalties, fees, commissions, and charges authorized by law and provided for herein to be paid by property owners shall be made in the same manner and under the same rules and regulations as are or may be provided by law for the collection and enforcement of the payment of state and county taxes, including fees, penalties, commissions, and other charges. (Prior Code, § 130.100)

PURCHASING

§ 36.045 EXPENDITURES IN EXCESS OF \$250.

Neither the Mayor, City Clerk, City Collector, Chief of Police, or other city official and no committee shall incur any indebtedness in the administration of the business of its department in excess of \$250 nor cause any expenditure of funds of the city or its departments to be made in excess of \$250 on any one project without first having received the express approval of the Board of Aldermen to do so.

(Prior Code, § 130.110) (Ord. 325, passed 11-1-2003)

§ 36.046 EXPENDITURES FOR SERVICES OR LABOR.

(A) Neither the Mayor, City Clerk, City Collector, Chief of Police, or other city official shall hire any labor or services of anyone for or on behalf of the city without the express approval of the Board of Aldermen and no committee shall hire any labor or employ services of anyone to carry out the work of its department or assigned to it by the Board of Aldermen, where the compensation to be paid for the work, services, or project is in excess of \$250, without express approval of the Board of Aldermen. The Board shall show such approval and fix the compensation to be paid and the terms of employment by motion duly seconded and carried and recorded in the minutes of the meeting at which such approval is given.

(B) Where a committee hires labor or employs services where the compensation to be paid does not exceed \$250, or where a committee has received approval of the Board of Aldermen to hire labor or employ services, such committee shall give to the person, firm, or corporation hired or employed a requisition showing the date of hiring or employment, the work or services to be performed, the compensation to be paid or the hourly rate to be paid and any other terms of the employment. Such requisition of the committee shall be initialed on all copies by the person or persons, firm, or organization hired or employed and by a member of the committee issuing the requisition.

(C) The original and copies of the requisition shall also be signed and distributed as required of requisitions for purchases as hereinafter provided. Where the Board of Aldermen approves a request of the Mayor, City Clerk, City Collector, Chief of Police, or other city official for the hiring of labor or employment of services, which request shall be in writing addressed to the Board of Aldermen, such requisition shall be issued by the City Clerk containing the same information as required for the requisition of a committee, shall be signed by the City Clerk, and distributed as required of requisitions for purchases as hereinafter provided.

(Prior Code, § 130.120) (Ord. 325, passed 11-1-2003)

§ 36.047 ALL PURCHASES TO BE BY REQUISITION.

All purchases of personalty shall be by virtue and authority of duly issued requisition signed by a member of the committee in charge of the department for which the requisition is issued and by the City Clerk. Requisitions shall be issued in quintuplicate and shall be delivered to the Committee on Finance, Taxes, Claims, and Supplies, if in excess of \$250, for approval of the Board of Aldermen. If approval of the Board of Aldermen is not required or if such approval is required and given, such requisition shall thereafter be delivered to the City Clerk for signature, forwarding and distribution as herein required. When a duly authorized requisition is received by the City Clerk, he or she shall forward the original and one copy thereof to the person, firm, or corporation from whom any supplies, materials, machinery, tools, or other equipment are ordered or who is to perform the labor and services requisitioned, one copy shall be kept by the City Clerk, one copy delivered to the Finance Committee Chairperson, and one copy returned to the Chairperson of the committee in charge of the department, or the city official for whose benefit the requisition was issued.

(Prior Code, § 130.130) (Ord. 325, passed 11-1-2003)

§ 36.048 REQUISITIONS.

Purchases requested by the Mayor, City Clerk, City Collector, Chief of Police, or other city official shall be by requisition, which requisition shall be issued by the Finance, Taxes, Claims, and Supplies Committee, approved by it and signed by the City Clerk, subject to the same limitations as herein provided for other requisitions.

(Prior Code, § 130.140) (Ord. 146, passed 10-1-1970)

§ 36.049 REQUISITIONS "NOT APPROVED".

All requisitions for labor, services, and purchases required to be, but not, approved by the Board, shall be returned to the City Clerk who shall retain the original and two copies and return the other two copies to the Finance Committee and department committee or city official requesting same with a notation of "not approved".

(Prior Code, § 130.150) (Ord. 146, passed 10-1-1970)

§ 36.050 REQUISITION FORMS.

The supply of requisition forms herein required to be used shall be kept by the City Clerk in his or her office. Upon request of a city official or member of a committee for use of the official or committee shall be by the Clerk so delivered, a requisition form.

(Prior Code, § 130.160) (Ord. 146, passed 10-1-1970)

§ 36.051 CONTRACTS MAY BE ENTERED INTO.

Nothing herein provided or required shall prevent the Board, on proper motion to do so, approved by a majority vote of the Board, from entering into a written contract for the performance of work and furnishing of materials, or the purchase of supplies, machinery, tools, or equipment, with the lowest and best bidder therefor after not less than five days' written notice has been given to the public of the fact that the Board will receive bids for the performance of services, of such work and furnishing of such materials or the purchase of supplies, machinery, tools, and equipment on a day certain to be named.

(Prior Code, § 130.170) (Ord. 146, passed 10-1-1970)

§ 36.052 NOTICE FOR BIDS.

Where the Board or a committee herein appointed desires to receive bids for the performance of services or work or both and the furnishing of materials or for the purchase of supplies, machinery, tools, and equipment, a written notice shall be given by handbill posted in not less than five public places in the city and may also be mailed to prospective bidders known to the Board or committee. Such notice shall state the work to be performed and materials to be furnished or the supplies, machinery, tools, or

equipment to be purchased, shall state the city official with whom such bid shall be filed, and the hour of the day beyond which bids will not be accepted for filing.

(Prior Code, § 130.180) (Ord. 146, passed 10-1-1970)

§ 36.053 BIDS TO BE SEALED.

All bids shall be sealed and opened by the committee or Board at the next meeting after they are received.

(Prior Code, § 130.190) (Ord. 146, passed 10-1-1970)

§ 36.054 CLAIMS TO BE MADE IN WRITING.

All liquidated and unliquidated claims, demands, and accounts on and with the city shall be made in writing and filed with the City Clerk who shall forthwith submit same to the Chairperson of the Finance Committee for examination and recommendation by said Committee for payment or rejection by the Board at the next meeting of the Board after receipt of such claim, demand, or account.

(Prior Code, § 130.200) (Ord. 146, passed 10-1-1970)

§ 36.055 VIOLATIONS.

It shall be unlawful for any officer or employee of the city to make or attempt to make any purchase or employ or attempt to employ any labor or services for and in behalf of the city, except by duly issued requisition or approved contract or approval of the Board of Aldermen as hereinabove provided.

(Prior Code, § 130.210) (Ord. 146, passed 10-1-1970)

§ 36.056 COMMITTEE ON FINANCE, TAXES, CLAIMS, AND SUPPLIES; DUTIES.

(A) The Committee on Finance, Taxes, Claims, and Supplies shall exercise general supervisory control over the finances of the city; on or before the regular meeting of the Board in June of each year, shall estimate the necessary expenses of the city for the ensuing year and the revenues to be collected for such year and prepare a budget for each department as herein established, based upon such estimated expenses and revenues. Said budget shall be presented to the Board for adoption and, when adopted by the Board, shall be binding upon all departments.

(B) Such Committee shall investigate and make recommendation to the Board for the disposition of all claims made against the city and all claims legally held by the city against others; shall pass on all bills of account incurred by the city or any of the departments or officials and make recommendations thereon to the Board for payment or rejection; shall establish the different funds into which all revenues are to be deposited as required to be established by laws of the state and ordinances of the city, and establish such additional funds, with approval of the Board, as will facilitate the handling of the city's finances; shall see that all revenues collected by city officials are deposited to the proper funds in the

depository selected by the Board; shall issue all requisitions for stationery, printing, books, office supplies, furniture, and filing cabinets necessary for it, the other committees in the operation and maintenance of their departments or for other city officials in the performance of their duties; see that all personal and real property is adequately insured against fire and other casualties and that the city is adequately insured against liability created during the performance of its governmental or ministerial acts; shall examine all requisitions and all proposed contracts between the city and others calling for payment of city funds in excess of \$100 and make recommendations thereon to the Board; shall see that all monies due and owing to the city and all taxes, license fees, and other revenues are collected and that the necessary legal action is taken for the collection of same when delinquent or due; shall determine the tax levy to be made to collect revenue for the general purposes of the city and the tax levy necessary to collect revenue to meet outstanding general and special obligation bonds and interest payments thereon of the city, when due; shall recommend to the Board the transfer of money from one fund to another when necessary to meet the obligations of the city; shall see that payments of bills and accounts owing by the city are made when due.

(C) Such Committee shall not recommend the payment of any bill, the approval of any proposed contract, or payment due thereon where there are insufficient funds on hand in the account to be charged with such payment nor approve any requisition of a department committee, where the department committee requesting such requisition has expended the sum allocated to it in the budget for the operation of such department nor approve a requisition that will call for payment of a sum in excess of funds remaining in the department's allotted sum.

(Prior Code, § 130.220) (Ord. 146, passed 10-1-1970)

§ 36.057 POWER OF BOARD TO APPROVE PAYMENT OVER COMMITTEE.

If the Finance, Taxes, Claims, and Supplies Committee fails or refuses to approve for payment any account, claim, or demand properly filed with the City Clerk and legally due or refuses to approve any requisition, said account, claim, or demand or requisition may be called up for consideration by the Board on motion duly seconded of any member of the Board.

(Prior Code, § 130.230) (Ord. 146, passed 10-1-1970)

SALES TAX

§ 36.070 CITY SALES TAX.

A city sales tax, at the rate of 1% on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the city, is hereby imposed upon all sellers within the city for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail, to the extent and in the manner provided by RSMo. §§ 144.010 to 144.525, and the rules and regulations of the state's Director of Revenue issued pursuant thereto. Exception to this tax is

the sales tax on all electricity, water, gas propane, fuel oil, and telephone service furnished within the city limits, whether a domestic or business establishment.

(Prior Code, § 130.240)

§ 36.999 PENALTY.

(A) Any person violating any provision of this chapter for which no specific penalty is prescribed shall be subject to § 10.99 of this code of ordinances.

(B) Any officer or employee of the city violating the provisions of § 36.055 shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in the sum of not less than \$5 nor more than \$100.

(Prior Code, § 130.210) (Ord. 146, passed 10-1-1970)