

Title 3REVENUE AND FINANCEChapters:

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Chapter 3.04FUND ACCOUNTS*Sections:

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3.04.020	Apportionment.
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3.04.040	Inventory and accounting.
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3.04.080	Noncompliance--Discharge or removal.

3.04.010 Establishment. The city council shall have the power by resolution to provide for the establishment of

* For statutory provisions on city financial powers, see Gov. Code §37201 et seq.; for provisions on city power to purchase and control of property, see Gov. Code §37350; for provisions on funds generally, see Gov. Code §43400 et seq.

such fund accounts as in its opinion shall be necessary, convenient, or proper for the orderly conduct and accounting of the fiscal affairs of the city. (Ord. 86 §1, 1949).

3.04.020 Apportionment. The city council shall have the power by resolution to provide for the apportionment to the several fund accounts established by the council of all

rentals and other sources, the moneys from which are not required by law to be used or kept for prescribed purposes. (Ord. 86 §2, 1949).

3.04.030 Rules for expenditures. The city council shall have the power by resolution to provide rules for the payment of certain expenditures or classes of expenditures from any one or more of the several fund accounts. (Ord. 86 §3, 1949).

3.04.040 Inventory and accounting. The city council may by resolution provide that certain officials of the city to be designated by the council shall, from time to time and, at least yearly, make a full and complete inventory of the physical property of the city and an accounting of all property and supplies purchased or acquired by such officials, and the department of the city for the property of which such official may be made responsible by the council. The council may by resolution direct the form and content of such inventory and the method of accounting to be adopted and used in making the same. (Ord. 86 §4, 1949).

3.04.050 Payment from designated fund. The city clerk shall designate the fund account from which payment shall be made for any requisitioned supplies, equipment or other physical property, or for which other expenditure is to be made, and no requisition shall be made or drawn when there is not sufficient money in the fund so designated after the payment of all previous requisitions and approved claims, to pay for the requisitioned supplies, equipment or other physical property in full; provided, however, that the city council may by resolution authorize registration of warrants for a period not to exceed six months at any one time. (Ord. 86 §8, 1949).

3.04.060 Reports and estimates. The city council may, by resolution or motion entered upon its minutes, require any city officer or employee to make any reports and render any accounts required by the city council in such resolution or motion, and may likewise require any city officer or employee to make an itemized estimate of receipts from sources other than from taxation, franchises, license fees and taxes which may accrue to the city through the operation of the department under the control of such officer or employee, and also an itemized estimate of expenditures. Such estimates of receipts and expenditures shall be for such period as the council may direct. For the purposes of this chapter, the trustees and employees of the Carnegie Library, insofar as funds derived from the city are concerned, shall be deemed to be officers and employees of the city, but for no other purpose except as otherwise provided by law. (Ord. 86 §9, 1949).

