

CHAPTER 2.52 - DEPARTMENT OF BUDGET AND FINANCE APPROVED 11-3-10 AS AMENDED
(REPLACING SEC. 2.52.010)

Sec. 2.52.010

Finance department.

Notwithstanding the provisions of any ordinance, rule or regulation to the contrary, there is hereby established in the city a department of finance. The department of finance is established pursuant to Massachusetts General Laws, Chapter 43C, Sections 11 and 14.

A. Definitions.

The following words, terms and phrases, when used in this article shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

Annual operating budget means a statement of the amounts recommended for expenditure, for the city for next fiscal year. This statement shall include, ordinary maintenance, salaries and wages of officers, officials and employees and proposed expenditures for other than ordinary maintenance.

Annual capital budget means an annual statement of the estimated expenditures for, and revenue from, any capital project by the city for the next fiscal year. This statement shall include, though not be limited to, the following expenditures: any physical betterment or improvement to city owned property and any preliminary studies and surveys related thereto; acquisition of property of a permanent nature, purchase of furnishings or equipment for any betterment or when first erected or acquired; and purchase of equipment for the maintenance and operation of any department of the city government. It shall be accompanied by a financial program which shall clearly outline any bond issues relating thereto, as well as the amount of money proposed to be made available for the project from the annual tax levy.

City agency means any board, commission, committee, trust, department or office of city government, whether elected, appointed or otherwise constituted, regardless of its sources of funding.

Financial obligations means all expenditures and debts of the city as well as the management and investment of city funds.

Financial services means all disbursement of funds for the payment of debts and expenditures of the city, collection of all revenue due the city, and the investment and maintenance of all city funds, and the maintenance of all city financial information.

Five-year capital improvement program means a five-year proposal for capital projects as defined by the definition of "annual capital budget" above, that the city may undertake, including, but not limited to, the estimated cost of the project; the estimated cost of any future capital projects or capital projects that will continue during the first year of the program, which the city will finance out of appropriations; identification of any bond issues related to the current or proposed capital projects; and any anticipated revenue related to the capital program.

B. Finance department duties.

The department shall include the present functions and statutory duties of the assessing, comptroller, treasury/collecting and purchasing departments. Said departments shall become divisions of the department of finance. Said functions shall include, but not limited to the following:

- (1) Coordination of all financial services and activities of the city and as allowed by law with the school department;
- (2) Maintenance of all account records and other financial statements for the city;
- (3) Payment of all financial obligations on behalf of the city;
- (4) Investment of city funds and management of debt;
- (5) Receipt of all fines due the city from any source;

- (6) Maintenance of a system of property valuation;
- (7) Rendering advice, assistance guidance and recommendations to all city agencies in any financial or fiscal affairs;
- (8) Monitoring throughout the fiscal year the expenditure of funds by city agencies;
- (9) Supervision of all purchases of goods and services, and maintenance of a full and complete inventory of city property; and
- (10) Such other activities as may be assigned by the mayor or by ordinance.

C. Finance Director

Said department shall be managed by a finance director who shall be responsible to and appointed by the mayor, subject to the approval of the city council for a term of no less than three years. Said finance director shall be considered a "Department Head" subject to the provision of City Charter Section 3.7 entitled "Appointments to City Offices. Removal". Said director shall be a person especially fitted by education, training and experience to perform the duties of the position.

D. Finance director ex-officio as comptroller or treasurer/collector.

The director shall exercise administrative control and direction of the department. The director may serve, ex-officio, as the comptroller or treasurer/collector; provided, however, that no director shall serve, ex-officio, as both auditor and treasurer/collector.

E. Finance Director Duties

The director shall be responsible for the effective operation and the coordination of operation within the department, including the assessing, comptroller, treasury, collecting and purchasing functions. Said director shall exercise the responsibilities of the positioning accordance with policies adopted by the mayor and accordance with all laws, ordinances, rules and regulations in accordance with generally accepted governmental finance practices. Said director shall be cognizant of the statutory responsibilities and practices of all the officers within said department and shall consult with such officers to ensure that these duties and responsibilities are properly exercised and discharged. Said director shall appoint, subject to the approval of the mayor the comptroller, each member of the board of assessors, chief procurement officer or purchasing agent and treasurer/collector.

F. Finance director additional duties.

In addition to supervising and directing the effective functioning of the divisions of assessing, comptroller, treasury/collecting and purchasing, the director shall have the following specific powers and duties:

- (1) To compile and submit an annual operating budget and an annual capital budget to the mayor. The director shall receive all requests made for the expenditure of city funds from every city agency and shall assemble all such requests into a form deemed to be best suited to show a complete financial plan for all city funds and activities for the ensuing fiscal year.
- (2) The finance director shall, no later than 120 days following the first organizational meeting of the city, submit to the mayor and the board of aldermen, a five-year capital improvements program.
- (3) The finance director shall, no later than 60 days following the first organizational meeting of the city, submit to the mayor and the city council, a five-year financial forecast of the city's revenue, expenditures and debt.

- (4) To set policies and procedures for the collection of all revenues due and owing to the city.
- (5) To disburse, as city government operations may require, all funds and sign all checks pursuant to warrants signed by the mayor and comptroller, to insure the efficient operation of government.
- (6) To communicate financial matters affecting city government to the mayor and to the city council on a monthly basis.
- (7) To coordinate and act as the city's chief contact with the state department of revenue pertaining to all financial matters.
- (8) To coordinate and manage all financial information received from the board of assessors to forecast future financial growth and anticipated revenues, and advise the mayor and city council accordingly.
- (9) To create and implement written policies and procedures, and be responsible for the collection and deposit of all monies received by various city agencies.
- (10) To maintain the fullest cooperation with the city council, through its finance committee, and to furnish information to said finance committee within 14 working days of its written request or such other period of time as mutually agreed upon.

G. Ordinance amends contrary provisions.

As provided by Massachusetts General Laws Chapter 43C, Section 3, the establishment of a department of finance in accordance with Massachusetts General Laws Chapter 43C, Section 11, is deemed to be an amendment to any contrary provisions of the City of Lawrence Charter and the Code of Ordinances.

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G.L. C. 43C, sec. 11 (Adopted by City Council)