TITLE 3

FINANCE

Chapters:

3.04 Assessment and Collection of Taxes
3.08 Claims and Demands
3.12 Unclaimed Property
3.16 Funds

Chapter 3.04

Assessment and Collection of Taxes

Sections:

3.04.010 Transfer of Duties to County.

3.04.010 Transfer of duties to County. In accordance with Sections 51500-51519 of the California Government Code, the duties of assessment and collection of taxes are transferred to the County of Marin. (Ord. 1102, Sec. 5; September 16, 1991.)

Chapter 3.08

Claims and Demands

Sections:

3.08.010 Purchasing procedure.
3.08.020 Payroll procedure.
3.08.030 Payments by Treasurer.

3.08.010 Purchasing procedure.

a) Purchasing procedures of goods or services shall originate with a purchase requisition containing all required information and prepared by the department manager or authorized representative.

b) Purchase requisitions shall be submitted to the Finance Department for confirmation of authorized budget funds, adequacy of information, and audit.

c) The department representative shall accept and approve receipt of the goods or service and shall authorize payment by notification to the Finance Department

d) The Finance Department shall verify extensions, price and terms, and department authorization before payment of invoices or demands. (Ord. 1102, Sec. 6; September 16, 1991.)

3.08.020 Payroll procedure. All payroll requisitions shall be prepared and approved by the department head or department's authorized representative and shall contain all required information. Payroll requisitions shall be submitted to the Finance Department for confirmation of authorized budget funds, adequacy of information and audit. (Ord. 1102, Sec. 7; September 16, 1991.)

3.08.030 Payments by Treasurer. The Finance Director is authorized to make payments on all payrolls, invoices, and demands when departmental approval has been verified, confirmation that budgeted funds are available, and payment requests are in order. Warrants for payments shall be signed by the Finance Director or his authorized representative and counter-signed by the City Manager or his authorized representative. (Ord. 1102, Sec. 8; September 16, 1991.)

Chapter 3.12

Unclaimed Property

Sections:

3.12.010 Storage--Claim by owner.
3.12.020 Sale at public auction--Notice required.
3.12.030 Sale expenses--Proceeds.
3.12.040 Remaining Property.

3.12.010 Storage--Claim by owner. All unclaimed property lawfully in the possession of the City shall be stored in a safe place by the City for at least three months. The City Manager shall restore such property to its legal owner, upon proof of such ownership and upon the payment of all reasonably necessary costs in the care and protection thereof, unless such property is held by the police as evidence in a pending case, in which case it shall be disposed of only upon order of the proper court. (Ord. 489, March 16, 1960; Ord. 1218, Oct. 15, 2007).

3.12.020 Sale at public auction--Notice required. At any time after the expiration of the three month period, such property shall be sold at a public auction to the highest bidder. Notice of such sale shall be given by the City Manager at least five days before the time fixed for the sale by publication once in a newspaper of general circulation published in the county in which such property was found.

3.12.030 Sale expenses--Proceeds. The expenses connected with such sale shall be a proper charge against the funds of the City and all proceeds received from said sale shall be delivered to the City Treasurer for deposit in the general fund.

3.12.040 Remaining Property. Any property remaining unsold after being offered at such public auction may be destroyed or otherwise disposed of by the City. (Ord. 1218, Section 1, October 15, 2007.)

Chapter 3.16

Funds

Sections:

3.16.010	Drainage fund--Created.
3.16.020	Drainage fund--Tax levy.
3.16.030	Drainage fund--Surplus funds transferred to.
3.16.040	Drainage fund--Money received for acquisition and development of drainage facilities.
3.16.050	Drainage fund--Special funds for specific drainage zones.
3.16.060	Park and recreation fund--Created.
3.16.070	Park and recreation fund--Tax levy.
3.16.080	Park and recreation fund--Surplus funds may be transferred to.
3.16.090	Park and recreation fund--Money received for acquisition and development of park and recreation areas.
3.16.100	Sewerage fund--Created.
3.16.110	Sewerage fund--Tax levy.
3.16.120	Sewerage fund--Surplus funds may be transferred to.
3.16.130	Sewerage fund--Money received from capital payments and connection fees.
3.16.140	Gas tax street improvement fund--Created.
3.16.150	Gas tax street improvement fund--Source.
3.16.160	Gas tax street improvement fund--How expended.

3.16.010 Drainage fund--Created. Pursuant to the provisions designated as Section 53730 to Section 53737 of the Government Code of the State of California, and subject to the limitations therein stated, a fund is hereby created for capital outlays to be known as "Special Fund for Capital Outlays for Drainage Purposes." Said fund shall remain inviolate for the making of such capital outlays as the City Council shall direct to be made from such fund and no money shall be disbursed therefrom for any other purpose excepting upon the consent of the electors obtained as provided in said Government Code provisions. (Ord. 473, Sec. 1; October 15, 1958.)

3.16.020 Drainage fund--Tax levy. The City Council may include in its annual tax levies taxes for the raising of monies for said fund, but no levy so made shall exceed the limitations imposed by the general laws of the State of California upon the right of the City to impose taxes without the assent of a majority of the qualified electors of the City voting at any general or special election at which such propositions may be submitted. (Ord. 473, Sec. 2; October 15, 1958.)

3.16.030 Drainage fund--Surplus funds transferred to. The City Council may transfer to such fund any unencumbered surplus funds remaining on hand at the end of any fiscal year. (Ord. 473, Sec. 3; October 15, 1958.)

3.16.040 Drainage fund--Money received for acquisition and development of drainage facilities. The City Council may transfer to such funds any monies received by the City for the specific purpose of acquiring and developing drainage facilities. (Ord. 473, Sec. 4; October 15, 1958.)

3.16.050 Drainage fund--Special funds for specific drainage zones. The City Council may by resolution create within said fund special funds to apply to specific drainage zones within the City into which funds received for such special zone shall be deposited. Such special funds shall be used solely within such zone until the drainage requirements have been substantially accomplished, whereupon any unexpended funds may be transferred back to the general capital outlay fund for drainage purposes. (Ord. 473, Sec. 5; October 15, 1958.)

3.16.060 Park and recreation fund--Created. Pursuant to the provisions designated as Section 53730 to Section 53737 of the Government Code of the State of California, and subject to the limitations therein stated, a fund is hereby created for capital outlays to be known as "Special Fund for Capital Outlays for Park and Recreation Purposes." Said fund shall remain inviolate for the making of such capital outlays as the City Council shall direct to be made from such fund, and no money shall be disbursed therefrom for any other purpose excepting upon the consent of the electors obtained as provided in said Government Code provisions. (Ord. 423, Sec. 1; September 15, 1954.)

3.16.070 Park and recreation fund--Tax levy. The City Council may include in its annual tax levies, taxes for the raising of monies for said fund, but no levy so made shall exceed the limitations imposed by the general laws of the State of California upon the right of the City to impose taxes without the assent of a majority of the qualified electors of the City voting at any general or special election at which such propositions may be submitted. (Ord. 423, Sec. 2; September 15, 1954.)

3.16.080 Park and recreation fund--Surplus funds may be transferred to. The City Council may transfer to such fund any unencumbered surplus funds remaining on hand at the end of any fiscal year. (Ord. 423, Sec. 3; September 15, 1954.)

3.16.090 Park and recreation fund--Money received for acquisition and development of park and recreation areas. The City Council may transfer to such fund any monies received by the City for the specific purpose of acquiring and developing parks and recreation areas. (Ord. 423, Sec. 4; September 15, 1954.)

3.16.100 Sewerage fund--Created. Pursuant to the provisions designated as Section 53730 to Section 53737 of the Government Code of the State of California and subject to the limitations therein stated, a fund is hereby created for capital outlays to be known as "Special Fund for Capital Outlays for Sewerage Purposes." Said fund shall remain inviolate for the making of such capital outlays as the City Council shall direct to be made from such fund, and no monies shall be disbursed therefrom for any other purpose excepting upon consent of the electors obtained as provided in said Government Code provisions. (Ord. 403, Sec. 1; December 10, 1952.)

3.16.110 Sewerage fund--Tax levy. The City Council may include in its annual tax levies, taxes for the raising of monies for said fund, but no levy so made shall exceed the limitation imposed by the general laws of the State of California upon the right of the City to impose taxes without the assent of a majority of the qualified electors of said city voting at any general or special election at which such propositions may be submitted. (Ord. 402, Sec. 2; December 10, 1952.)

3.16.120 Sewerage fund--Surplus funds may be transferred to. The City Council may transfer to such fund any unencumbered surplus funds remaining on hand at the end of any fiscal year. (Ord. 403, Sec. 3; December 10, 1952.)

3.16.130 Sewerage fund--Money received from capital payments and connection fees. The City Council may transfer to such fund any monies received by the City as capital payments or as a connection fee from any district or other agency or person under contract with the City for the joint use of sewerage facilities. (Ord. 403, Sec. 4; December 10, 1952.)

3.16.140 Gas tax street improvement fund--Created. To comply with the provisions of Article 5 of Chapter 1 of Division I of the Streets and Highways Code, with particular reference to the amendments made thereto by Chapter 642, Statutes of 1935, there is hereby created in the city treasury a special fund to be known as the "Special Gas Tax Street Improvement Fund." (Ord. 276, Sec. 1; November 6, 1935.)

3.16.150 Gas tax street improvement fund--Source. All monies received by the City from the State of California under the provisions of the Streets and Highways Code for the acquisition of real property or interests therein for, or the construction, maintenance or improvement of streets or highways other than state highways shall be paid into said fund. (Ord. 276, Sec. 2; November 6, 1935.)

3.16.160 Gas tax street improvement fund--How expended. All monies in said fund shall be expended exclusively for the purposes authorized by, and subject to all of the provisions of Article 5, Chapter 1, Division I of the Streets and Highways Code. (Ord. 276, Sec. 3; November 6, 1936.)

3.16.170 Publicity and advertising fund--How expended. Pursuant to the provisions of Sections 37110 and 40100--40103 of the Government Code of the State of California there is hereby created in the city treasury a special fund to be known as the "Publicity and Advertising Fund". The City Council, from time to time, may appropriate monies for said fund, provided that the amounts thereof shall not exceed the limits prescribed by the foregoing provisions of the Government Code. Expenditures from the publicity and advertising fund may include, but are not necessarily limited to, advertising, promotion, music and arts. The citizens of Mill Valley, when informed of the history, traditions, attributes and environment of the City, will take a more active and intelligent role in the affairs of the City, and will thereby improve the quality of local government. For this reason, expenditures which will disseminate such information shall be deemed appropriate expenditures from the publicity and advertising fund. (Ord. 836, Sec.1; April 30, 1975.)