

may, in lieu of the execution of an appearance bond, deposit a sum not exceeding fifty dollars (\$50.00), with a police desk sergeant and be given a receipt for same, and on the appearance of such person before the city court at the time specified in the receipt such deposit shall be returned to him. On the failure of such person to appear at the time specified, the amount so deposited shall be forfeited to the municipality and he shall not be entitled to the return of any part thereof and it shall not be necessary to issue a scire facias; provided, however, that within two (2) days of the imposition of the forfeiture the city judge shall have the power to set aside the conditional judgment imposing such forfeiture when it shall be made to appear that the failure of the accused to appear and defend his suit was due to no fault or negligence of the accused. After the expiration of the two (2) days, there may be a final judgment imposing a forfeiture. [Acts 1953, ch. 196, § 1; 1965, ch. 330, § 2; T.C.A. (orig. ed.), § 6-2123.]

6-21-506. Disposition of fines and labor.--(a) All fines imposed by the city judge for violations of city ordinances shall belong to and be paid into the treasury of the city.

(b) Any labor performed in the execution of a workhouse or prison sentence for such violation or violations shall be performed for the city under the direction of the city manager. [Acts 1921, ch. 173, art. 9, § 5; Shan. Supp., § 1997a168; Code 1932, § 3565; Acts 1965, ch. 330, § 2; T.C.A. (orig. ed.), § 6-2124.]

6-21-507. Collection of fines and costs.--(a) The city judge, in all cases heard or determined by such city judge for offenses against the corporate laws and ordinances, shall set and collect municipal court costs in accordance with the provisions of § 16-18-303, shall levy and collect litigation tax in accordance with the provisions of § 16-18-304 and, in addition thereto, shall add thereto one dollar (\$1.00), as a tax on the same. He shall certify to the chief of police for collection, all fines, costs, and forfeitures imposed by him for offenses against the laws and ordinances of the city. Costs in favor of any person paid a fixed salary by the city shall belong to the city and be paid into its treasury. It shall be the duty of the city judge to collect and receipt for all fines imposed by him and he shall render a monthly report to the board of commissioners of all costs and fines collected and of all assessed and uncollected.

(b) It shall be unlawful for any other person or officer to collect or receipt for such fines, costs, and recoveries, but the city judge may authorize the chief of police to collect and receipt for fines and costs. [Acts 1921, ch. 173, art. 9, § 6; Shan. Supp., § 1997a169; Code 1932, § 3566; Acts 1965, ch. 330, § 2; impl. am. Acts 1979, ch. 68, §§ 2, 3; T.C.A. (orig. ed.), § 6-2125; Acts 2004, ch. 914, § 6.]

6-21-508. Appeal from city judge's judgment.--Any person dissatisfied with the judgment of the city judge in any case or cases heard and determined by the city judge, may, within ten (10) entire days thereafter, Sundays exclusive, appeal to the next circuit court of the county, upon giving bond with good and sufficient security as approved by the city judge for his appearance or the faithful prosecution of the appeal; provided, however, that in prosecutions for violations of the city ordinances the bond shall not exceed two hundred fifty dollars (\$250). [Acts 1921, ch. 173, art. 9, § 3; Shan. Supp., § 1997a166; Code 1932, § 3563; Acts 1965, ch. 330, § 2; 1969, ch. 287, § 1; T.C.A. (orig. ed.), § 6-2126.]

Part 6--Police

6-21-601. Appointment.--The city manager shall appoint a chief of police and such patrolmen and other members of the police force as may be provided by ordinance. [Acts 1921, ch. 173, art. 18, § 1; Shan. Supp., § 1997a227; Code 1932, § 3625; T.C.A. (orig. ed.), § 6-2128.]

6-21-602. Duties.--It shall be the duty of the chief of police and the members of the police force to:

- (1) Preserve order in the city;
- (2) Protect the inhabitants and property owners therein from violence, crime, and all criminal acts;
- (3) Prevent the commission of crime, violations of law and of the city ordinances; and
- (4) Perform a general police duty, execute and return all processes, notices, and orders of the mayor, city manager, city attorney, and recorder, and all other processes, notices, and orders as in this charter or by ordinance may be provided. [Acts 1921, ch. 173, art. 18, § 2; Shan. Supp., § 1997a228; Code 1932, § 3626; T.C.A.(orig. ed.), § 6-2129.]

6-21-603. Emergency assistance to police.--In time of riot or other emergency, the mayor or city manager shall have power to summon any number of male inhabitants to assist the police force. [Acts 1921, ch. 173, art. 18, § 3; Shan. Supp., § 1997a229; Code 1932, § 3627; T.C.A. (orig. ed.), § 6-2130.]

6-21-604. Duties in prosecution of violations.--Members of the police force, whenever necessary for the purpose of enforcing the ordinances of the city, shall procure the issuance of warrants, serve the same, and appear in the city courts as prosecutors, relieving complaining citizens insofar as practical of the burden of instituting cases involving the violation of city ordinances; but this section shall not be construed to relieve any person from the duty of appearing in court and testifying in any case. [Acts 1921, ch. 173, art. 18, § 4; Shan. Supp., § 1997a230; Code 1932, § 3628; T.C.A. (orig. ed.), § 6-2131.]

6-21-605. [Repealed.] [Acts 1989, ch. 175, § 17.]

Part 7--Fire Department

6-21-701. Appointment.--The city manager shall appoint a chief of the fire department and such other members of the department as may be provided by ordinance. [Acts 1921, ch. 173, art. 19, § 1; Shan. Supp., § 1997a232; Code 1932, § 3630; T.C.A. (orig. ed.), § 6-2133.]

6-21-702. Duties.--It shall be the duty of the chief of the fire department and the members thereof to take all proper steps for fire prevention and suppression. [Acts 1921, ch. 173, art. 19, § 2; Shan. Supp., § 1997a233; Code 1932, § 3631; T.C.A. (orig. ed.), § 6-2134.]

6-21-703. Emergency powers.--(a) When any fire department or company recognized as duly constituted by the Commissioner of Commerce and Insurance pursuant to Section 68-102-108 is requested to respond to a fire, hazardous materials incident, natural disaster, service call, or other emergency, it may, regardless of where the emergency exists, proceed to the emergency site by the most direct route at the maximum speed consistent with safety. While responding to, operating at, or returning from such emergency, the chief of the responding fire department or company, or any member serving in capacity of fire officer-in-charge, shall also have the authority:

- (1) To control and direct the activities at the scene of the emergency;
- (2) To order any person or persons to leave any building or place in the vicinity of such scene for the purpose of protecting such person(s) from injury;
- (3) To blockade any public highway, street or private right-of-way temporarily while at such scene;
- (4) To trespass at any time of the day or night without liability while at such scene;
- (5) To enter any building or premises, including private dwellings, where a fire is in progress, or where there is reasonable cause to believe a fire is in progress, for the purpose of extinguishing the fire;
- (6) To enter any building or premises, including private dwellings, near the scene of the fire for the purpose of protecting the building or premises, or for the purpose of extinguishing the fire which is in progress in another building or premises;
- (7) To inspect for preplanning all buildings, structures, or other places in his fire district, except the interior of a private dwelling, where any combustible material, including waste paper, rags, shavings, waste, leather, rubber, crates, boxes, barrels, rubbish, or other combustible material that is or may become dangerous as a fire menace to such buildings, structures, or other places has been allowed to accumulate, or where such chief or his designated representative has reason to believe that such combustible material has accumulated or is likely to accumulate;

(8) To direct without liability the removal or destruction of any fence, house, motor vehicle, or other thing, if he deems such action necessary to prevent the further spread of the fire;

(9) To request and be furnished with additional materials or special equipment at the expense of the owner of the property on which the emergency occurs, if deemed necessary to prevent the further spread of the fire or hazardous condition; and

(10) To order disengagement or discouplement of any convoy, caravan, or train of vehicles, craft, or railway cars, if deemed necessary in the interest of safety of persons or property.

(b) When any fire department or company responds to any emergency outside its fire district, however, it shall at all times be subject to the control of the fire chief or designated representative in whose district the emergency occurs. [Acts 1921, ch. 173, art. 19, § 3; Shan. Supp., § 1997a234; Code 1932, § 3632; Acts 1975, ch. 166, § 2; T.C.A. (orig. ed.), § 6-2135; Acts 1993, ch. 171, § 1.]

6-21-704. Fire marshal.--The city manager may appoint a fire marshal whose duty shall be, subject to the chief of the fire department, to investigate the cause, origin, and circumstances of fires and the loss occasioned thereby, and assist in the prevention of arson. [Acts 1921, ch. 173, art. 19, § 4; Shan. Supp., § 1997a235; Code 1932, § 3633; T.C.A. (orig. ed.), § 6-2136.]

Part 8--Schools

6-21-801. Authority of city manager.--The city manager of any municipality incorporated under chapters 18 to 23 inclusive, of this title shall have full power to manage and control the public or city schools. [Acts 1921, ch. 173, art. 20, § 1; Shan. Supp., § 1997a236; Code 1932, § 3634; modified; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2137.]

6-21-802. Officers and employees.--The city manager shall appoint, prescribe the duties and powers of, and fix the salary of the superintendent of schools of the city and appoint, fix the salaries of, and have power to remove all other officers and all teachers, agents, and employees of the department of education. [Acts 1921, ch. 173, art. 20, § 2; Shan. Supp., § 1997a237; Code 1932, § 3635; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2138.]

6-21-803. Building plans.--All plans for the erection or improvement of school buildings or other buildings used for educational purposes shall be subject to the approval of the city manager. [Acts 1921, ch. 173, art. 20, § 4; Shan. Supp., § 1997a239; Code 1932, § 3637; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2140.]

6-21-804. Equipment and supplies.--All material, supplies, and equipment for educational purposes shall be purchased by the city manager. [Acts 1921, ch. 173, art. 20, § 5; Shan. Supp., § 1997a240; Code 1932, § 3638; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2141.]

6-21-805. State and county school funds.--In apportioning the state and county school funds of the county, the county board of education (or other apportioning and disbursing body) shall apportion and pay over to the treasurer of the city such portion of the state and county school funds as by law is applicable to the schools within the limits of the city. [Acts 1921, ch. 173, art. 20, § 6; Shan. Supp., § 1997a241; Code 1932, § 3639; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2142.]

6-21-806. Disbursements from school fund.--The board of commissioners shall provide by ordinance for the manner in which the state, county, and city taxes apportioned to the school fund shall be paid over by the city treasurer. [Acts 1921, ch. 173, art. 20, § 7; Shan. Supp., § 1997a242; Code 1932, § 3640; Acts 1955, ch. 121, § 2; T.C.A. (orig. ed.), § 6-2143.]

6-21-807. Board of education--Election--Powers.--(a) The provisions of §§ 6-21-801 and 6-21-802 notwithstanding, the board of commissioners by ordinance may delegate the power to manage and control the city public schools to an elected board of education.

(b) The board of education shall have the same number of members as the board of commissioners and shall be elected on the same day and in the same manner as the board of commissioners.

(c) If the board of commissioners is elected by district, the board of education shall also be elected by district.

(d) The board shall exercise the power otherwise granted to the city manager in this part. [Acts 1989, ch. 175, § 18.]

CHAPTER 22

FISCAL AFFAIRS UNDER CITY MANAGER-COMMISSION
CHARTER

SECTION

- 6-22-101. Duties of finance director.
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6-22-101. Duties of finance director.--The city manager or an officer appointed by him shall serve as finance director and shall:

(1) Exercise a general supervision over the fiscal affairs of the city, and general accounting supervision over all the city's property, assets, and claims and the disposition thereof;

(2) Be the general accountant and auditor of the city;

(3) Have custody of all records, papers, and vouchers relating to the fiscal affairs of the city, and the records in his office shall show the financial operations and conditions, property, assets, claims, and liabilities of the city, all expenditures authorized and all contracts in which the city is interested;

(4) Require proper fiscal accounts, records, settlements, and reports to be kept, made, and rendered to him by the several departments and officers of the city, including all deputies or employees of his department charged with the collection or expenditures of money, and shall control and audit the same; and

(5) At least monthly, adjust the settlements of officers engaged in the collection of the revenue. [Acts 1921, ch. 173, art. 11, § 5; Shan. Supp., § 1997a185; Code 1932, § 3582; T.C.A. (orig. ed.), § 6-2201; Acts 1989, ch. 175, § 19.]

6-22-102. Taxes and assessments under department of finance.--The assessment, levy, and collection of taxes and special assessments shall be in charge of the department of finance, subject to the limitations elsewhere found in this charter. [Acts 1921, ch. 173, art. 12, § 1; Shan. Supp., § 1997a196; Code 1932, § 3594; T.C.A. (orig. ed.), § 6-2202.]

6-22-103. Property and privileges taxable.--All property, real, personal and mixed subject to state, county, and city taxes, and all privileges taxable by law, shall be taxed and taxes thereon collected by the city for municipal purposes as hereinafter provided. [Acts 1921, ch. 173, art. 12, § 1; Shan. Supp., § 1997a197; Code 1932, § 3595; T.C.A. (orig. ed.), § 6-2203.]

6-22-104. Ad valorem tax.--The ad valorem tax upon the stocks, accounts, and equipment may be assessed and collected in like manner as state and county merchant's ad valorem tax is assessed upon the same property. It is the duty of the county tax assessor and of the comptroller of the treasury to prepare a separate assessment book or roll showing real, personal and mixed property assessable by him (or it) lying within the limits of the city. [Acts 1921, ch. 173, art. 12, § 1; Shan. Supp., § 1997a198; Code 1932, § 3596; impl. am. Acts 1955, ch. 69, § 1; T.C.A. (orig. ed.), § 6-2204; Acts 1995, ch. 305, § 70.]

6-22-105. Certification of assessments.--These records shall be certified to the finance director of the city upon the completion of the work of the boards of equalization, after they have been copied by the county clerk or the department of revenue. [Acts 1921, ch. 173, art. 12, § 1; Shan. Supp., § 1997a199; Code 1932, § 3597; modified; impl. am. Acts 1959, ch. 9, § 14; impl. am. Acts 1978, ch. 934, §§ 22, 36; T.C.A. (orig. ed.), § 6-2205; Acts 1989, ch. 175, § 20.]

6-22-106. Tax books.--(a) As soon as practicable in each year after the assessment books for the state and county are complete (which shall be after equalization boards provided for by general laws shall have finished their work), it shall be the duty of the finance director to prepare or cause to be prepared, from the assessment books of the county and of the comptroller of the treasury, a tax book similar in form to that required by laws of the state to be made out for the county trustee, embracing, however, only such property and persons as are liable for taxes within the city.

(b) Such tax books, when certified to be true, correct, and complete by the finance director, shall be the assessment for taxes in the city for all municipal purposes; provided, that there may be an assessment by the finance director at any time, of any property subject to taxation found to have been omitted, and such assessment shall be duly noted and entered on the assessment books of the city; and further provided, that, instead of the assessment made by county and state officials as herein provided, the city may, by ordinance insofar as not prohibited by general laws, provide for and regulate an assessment to be made by its own tax assessor. [Acts 1921, ch. 173, art. 12, § 2; Shan. Supp., § 1997a201; Code 1932, § 3599; impl. am. Acts 1955, ch. 69, § 1; T.C.A. (orig. ed.), § 6-2206; Acts 1989, ch. 175, § 20; Acts 1995, ch. 305, § 71.]

6-22-107. Statement of taxable property--Tax levy.--(a) It shall be the duty of the finance director, in each year, as soon as the assessment roll for the city is complete, to submit to the board of commissioners a certified statement of the total amount of the valuation or assessment of the taxable property for the year within the city limits (including the assessment of all railroads, telephone, telegraph, and other public utility properties), together with a certified statement of the revenue derived by the city from privilege taxes, merchant's ad valorem taxes, street labor taxes, fines for the preceding fiscal year, and miscellaneous revenue.

(b) Upon the presentation of such statements by the finance director, the board of commissioners shall proceed by ordinance to make the proper levy to meet the expenses of the city for the current fiscal year. [Acts 1921, ch. 173, art. 10, § 3; Shan. Supp., § 1997a173; Code 1932, § 3570; T.C.A. (orig. ed.), § 6-2207; Acts 1989, ch. 175, § 20.]

6-22-108. Effective date of levy.--The board of commissioners of the city shall have full power to levy and collect taxes as of January 10 of each and every year. [Acts 1921, ch. 173, art. 12, § 1; Shan. Supp., § 1997a200; Code 1932, § 3598; T.C.A. (orig. ed.), § 6-2208.]

6-22-109. Extension of levy on tax books.--It shall be the duty of the finance director, immediately after the levy of taxes by the board of commissioners, to cause the levy to be extended upon the tax book prepared by the finance director in the same manner that extensions are made upon the tax

books in the hands of the county trustee. [Acts 1921, ch. 173, art. 10, § 4; Shan. Supp., § 1997a174; Code 1932, § 3571; T.C.A. (orig. ed.), § 6-2210; Acts 1989, ch. 175, § 20.]

6-22-110. Due date of taxes--Tax collector--Distress warrants.--

(a) All taxes due the city, except privilege and merchant's ad valorem taxes and street labor taxes, shall, until otherwise provided by ordinance, be due and payable on November 1 of the year for which the taxes are assessed.

(b) The treasurer shall be custodian of the tax books and shall be the tax collector of the city.

(c) Distress warrants may issue for the collection of taxes and any such distress warrant shall be executed by the chief of police or any policeman of the city by a levy upon, and sale of goods and chattels under the same provisions as prescribed by law for the execution of such process of courts of general sessions. [Acts 1921, ch. 173, art. 10, § 5; Shan. Supp., § 1997a175; Code 1932, § 3572; T.C.A. (orig. ed.), § 6-2211.]

6-22-111. Tax liens--Errors and irregularities in assessment.--

(a) All municipal taxes on real estate in the city, and all penalties and costs accruing thereon, are hereby declared to be a lien on such realty from and after January 1 of the year for which same are assessed, superior to all other liens except the liens of the United States, the state of Tennessee and the county, for taxes legally assessed thereon, with which it shall be a lien of equal dignity.

(b) No assessment shall be invalid because the size and dimensions of any tract, lot or parcel of land shall not have been precisely named nor the amount of the valuation or tax not correctly given, nor because the property has been assessed in the name of a person who did not own the same, nor because the same was assessed to unknown owners, nor on account of any objection or informality merely technical, but all such assessments shall be good and valid.

(c) The board of commissioners shall have power to correct any errors in the tax assessments upon a certificate filed by the assessor or assessing body. [Acts 1921, ch. 173, art. 10, § 6; Shan. Supp., § 1997a176; Code 1932, § 3573; Acts 1974, ch. 771, § 3; T.C.A. (orig. ed.), § 6-2212.]

6-22-112. Delinquency penalties--Discount.--(a) On December 1 of the year for which the taxes are assessed, or other date provided by ordinance, a penalty of two percent (2%) upon all taxes remaining unpaid shall be imposed and collected by the city and paid into the city treasury. An additional penalty of two percent (2%) shall be added for each month thereafter for twelve (12) months.

(b) If any taxpayer elects to pay his taxes prior to October 1, he shall be entitled to a discount of two percent (2%) from the amount of his bill. [Acts

1921, ch. 173, art. 10, § 7; Shan. Supp., § 1997a177; Code 1932, § 3574; T.C.A. (orig. ed.), § 6-2213.]

6-22-113. Change of due dates--Semiannual installments.--(a) The board of commissioners may, by ordinance passed by unanimous vote, change the due date and delinquent date of all taxes, and may provide for the semiannual payment of taxes and a discount for the prompt payment thereof.

(b) In case a semiannual installment of taxes is made due and payable before the assessment and levy of taxes in the city for the current year is complete, the amount of the installment so collected as a tax upon any property shall be not more than fifty percent (50%) of the taxes levied on the property for the preceding year, such installment to be credited on the current year's taxes when determined and levied. [Acts 1921, ch. 173, art. 10, § 8; Shan. Supp., § 1997a178; Code 1932, § 3575; T.C.A. (orig. ed.), § 6-2214.]

6-22-114. Sale of real property for delinquency.--The finance director shall, under the provisions of the state law for the collection of delinquent taxes, certify to the trustee of the county a list of all real estate upon which municipal taxes remain due and unpaid, or which is liable for sale for other taxes and the same shall be sold in like manner and upon the same terms and conditions as real estate is sold for delinquent state and county taxes. [Acts 1921, ch. 173, art. 10, § 9; Shan. Supp., § 1997a179; Code 1932, § 3576; T.C.A. (orig. ed.), § 6-2215; Acts 1989, ch. 175, § 20.]

6-22-115. Complaints in chancery to collect special assessments.--The board of commissioners shall have the power, and is hereby given authority, to file complaints in the chancery court in the name of the city for the collection of assessments and levies made for payment for improvements or service in the city, such as paving, sidewalks, curbing, guttering, sewers and other improvements, or services for which assessments may be made under the charter, or by any other acts of the legislature, and the cost of which is made a charge on property owners abutting the improvements and a lien on abutting property, the suits commenced by such complaints to be conducted as other suits in chancery for the enforcement of like liens and under the rules of law and practice provided for the same; provided, that the complaints shall not be objectionable because the owners of different parcels or lots of land are made parties thereto, it being the intention that all persons in the same improvement district, or liable for portions of the same assessment and levy for improving a portion of the city as aforesaid, and on whose property the assessment or levy is a lien, shall be made parties defendant to one (1) complaint. [Acts 1921, ch. 173, art. 10, § 10; Shan. Supp., § 1997a180; Code 1932, §3577; T.C.A. (orig. ed.), § 6-2216.]

6-22-116. License taxes.--(a) License taxes may be imposed by ordinance upon any and all privileges, businesses, occupations, vocations, pursuits, or callings, or any class or classes thereof, now or hereafter subject to such taxation under the laws of Tennessee; and a separate license tax may be imposed for each place of business conducted or maintained by the same person, firm, or corporation.

(b) The treasurer shall enforce the collection of merchants' taxes and all other license taxes, and for the purpose shall have and exercise the powers of law vested in, and follow the procedure and methods prescribed for, county clerks. [Acts 1921, ch. 173, art. 13, § 1; Shan. Supp., § 1997a204; Code 1932, § 3602; impl. am. Acts 1978 (Adj. S.), ch. 934, §§ 22, 36; T.C.A. (orig. ed.), § 6-2217.]

6-22-117. Accounting system.--The finance director, with the approval of the city manager, shall cause an efficient system of accounting for the city to be installed and maintained. [Acts 1921, ch. 173, art. 11, § 6; Shan. Supp., § 1997a185; Code 1932, § 3583; T.C.A. (orig. ed.), § 6-2218; Acts 1989, ch. 175, § 20.]

6-22-118. Fiscal forms.--The finance director shall cause all forms used in connection with either the receipt or disbursement of city funds to be numbered consecutively, and all spoiled or unused forms shall be accounted for. [Acts 1921, ch. 173, art. 11, § 14; Shan. Supp., § 1997a193; Code 1932, § 3591; T.C.A. (orig. ed.), § 6-2219; Acts 1989, ch. 175, § 20.]

6-22-119. Appointment and duties of treasurer.--(a) The city manager shall appoint a treasurer.

(b) It shall be the duty of the treasurer to collect, receive and receipt for the taxes and all other revenue (and bonds) of the city, and the proceeds of its bond issues, and to disburse the same.

(c) The city manager may appoint the recorder as treasurer. [Acts 1921, ch. 173, art. 11, § 7; Shan. Supp., § 1997a186; Code 1932, § 3584; T.C.A. (orig. ed.), § 6-2220.]

6-22-120. Depositories of city funds.--Depositories of the municipal funds shall be designated by ordinance. The board shall require any financial institution that becomes a depository of municipal funds to secure such funds by collateral in the same manner and under the same conditions as state deposits under Title 9, Chapter 4, Parts 1 and 4, or as provided in a collateral pool created under Title 9, Chapter 4, Part 5. [Acts 1921, ch. 173, art. 11, § 13; Shan. Supp., § 1997a192; Code 1932, § 3590; Acts 1977, ch. 80, § 1; T.C.A. (orig. ed.), § 6-2221; Acts 1989, ch. 175, § 21; Acts 1994, ch. 752, § 5.]

6-22-121. Budget commissioner--Fiscal year.--(a) The city manager shall be budget commissioner.

(b) The fiscal year of the city shall begin on July 1 unless otherwise provided by ordinance. [Acts 1921, ch. 173, art. 16, § 1; Shan. Supp., § 1997a218; Code 1932, § 3616; T.C.A. (orig. ed.), § 6-2222; Acts 1989, ch. 175, § 22.]

6-22-122. Budget estimate submitted to commissioners.--The city manager shall, on or before May 15 of each year, submit to the board of commissioners an estimate of the expenditures and revenue of the city for the ensuing fiscal year. This estimate shall be compiled from detailed information obtained from the several departments on uniform blanks to be furnished by the city manager. [Acts 1921, ch. 173, art. 16, § 1; Shan. Supp., §§ 1997a219, 1997a220; Code 1932, §§ 3617, 3618; T.C.A. (orig. ed.), § 6-2223; Acts 1989, ch. 175, § 23.]

6-22-123. [Repealed.] [Acts 1992, ch. 760, § 3.]

6-22-124. Appropriation ordinance--Publication--Amendments.--

(a) Upon receipt of such estimate, the board of commissioners shall prepare a tentative appropriation ordinance.

(b) The appropriation ordinance for each fiscal year shall be finally adopted before the first day of the fiscal year.

(c) Amendments may be made to the original appropriations ordinance at any time during a current fiscal year. Except for emergency expenditures under § 6-22-129, however, increased appropriations may be made only after the city manager has certified in writing that sufficient unappropriated revenue will be available. [Acts 1921, ch. 173, art. 16, § 2; Shan. Supp., § 1997a222; Code 1932, § 3620; T.C.A. (orig. ed.), § 6-2225; Acts 1989, ch. 175, § 24; Acts 1992, ch. 760, § 4; Acts 1995, ch. 13, § 13.]

6-22-125. Reversion of appropriations to general fund.--At the end of each year, all unencumbered balances or appropriations in the treasury shall revert to the general fund and be subject to further appropriations. Such balances shall be considered unencumbered only when the city manager shall certify in writing that the purposes for which they were appropriated have been completely accomplished and that no further expenditure in connection with them shall be necessary. [Acts 1921, ch. 173, art. 16, § 3; Shan. Supp., § 1997a223; Code 1932, § 3621; T.C.A. (orig. ed.), § 6-2226.]

6-22-126. Approval of claims against city.--(a) Except as by this charter or by law or ordinance otherwise provided, the finance director shall prescribe and regulate the manner of paying creditors, officers, and employees of the city. He shall audit all payrolls, accounts and claims against the city and certify

thereon the balance as stated by him, but no payroll, account, or claim, or any part thereof, shall be audited against the city or paid unless authorized by law or ordinance and approved and certified by the city manager and the head of the department for which the indebtedness was incurred, and the amount required for payment of the same appropriated for that purpose by ordinance and in the treasury.

(b) Whenever any claim shall be presented to the city finance director, he shall have power to require evidence that the amount claimed is justly due, and is in conformity to law and ordinance, and for that purpose he may summon before him any officer, agent, or employee of any department of the municipality, or any other person, and examine him upon oath or affirmation relative thereto.

(c) The city manager, finance director and head of the department concerned, and their sureties, shall be liable to the municipality for all loss or damages sustained by the municipality by reason of the corrupt approval of any claim against the municipality. [Acts 1921, ch. 173, art. 11, § 8; Shan. Supp., § 1997a187; Code 1932, § 3585; T.C.A. (orig. ed.), § 6-2227; Acts 1989, ch. 175, § 20.]

6-22-127. Issuance of warrants.--(a) Subject to the provisions of § 6-22-126, warrants shall be issued by the finance director.

(b) Each warrant shall specify the particular departmental fund against which it is drawn and shall be payable out of no other fund.

(c) Any officer or employee in the finance director's office may be designated by him to draw warrants with the same effect as if signed by the finance director, such designation to be in writing, in duplicate, filed with the city manager; provided, that the city manager may make such designation if the finance director be absent or disabled and there be no one in his office designated to act. Any such designation may be revoked by the finance director while acting as such by filing the revocation in duplicate with the city manager and the treasury division. [Acts 1921, ch. 173, art. 11, § 9; Shan. Supp., § 1997a188; Code 1932, § 3586; T.C.A. (orig. ed.), § 6-2228; Acts 1989, ch. 175, § 20.]

6-22-128. Certification of availability of funds to meet contract obligations.--No contract, agreement, or other obligation involving the expenditure of money shall be entered into, nor shall any ordinance, resolution, or order for the expenditure of money be passed by the board of commissioners or be authorized by any officer of the city, unless the finance director shall first certify to the board of commissioners or the proper officer, as the case may be, that the money required for such contract, agreement, obligation, or expenditure, is in the treasury or safely assured to be forthcoming and available in time to comply with, or meet such contract, agreement, obligation or expenditures, and no contract, agreement or other obligation involving the

expenditure of money payable from the proceeds of bonds of the city, shall be entered into until the issuance and sale of such bonds have been duly authorized in accordance with the provisions of this charter in reference to city bonds. [Acts 1921, ch. 173, art. 11, § 10; Shan. Supp., § 1997a189; Code 1932, § 3587; T.C.A. (orig. ed.), § 6-2229; Acts 1989, ch. 175, § 20.]

6-22-129. Emergency expenditures--No contract liability shall be incurred without previous authority of law or ordinance, but the board of commissioners may, by ordinance, empower the proper officials to pay out money or incur contract liability for the city for the necessary preservation of the city's credit, or in other extreme emergency, under such restrictions as may be provided in the ordinance; provided that any such liability shall mature not later than one (1) year from the date of its occurrence. [Acts 1921, ch. 173, art. 11, § 11; Shan. Supp., § 1997a190; Code 1932, § 3588; T.C.A. (orig. ed.), § 6-2230.]

6-22-130. Annual operating budget--Publication--Budgetary comparison--(a) Notwithstanding the provisions of any other law to the contrary, the governing body shall publish the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) which information shall include the following:

(1) Revenues and expenditures for the following governmental funds: general, streets/public works, general purpose school and debt service.

(2) Revenues for each fund shall be listed separately by local taxes, State of Tennessee, federal government and other sources.

(3) Expenditures for each fund shall be listed separately by salaries and other costs.

(4) Beginning and ending fund balances shall be shown for each fund.

(5) The number of full-time equivalent employee positions shall be shown for each fund.

(b) The publication shall be in a newspaper of general circulation and shall be published not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget. [Acts 1991, ch. 484, § 9; Acts 1992, ch. 760, § 5.]

CHAPTER 23

BONDS UNDER CITY MANAGER-COMMISSION CHARTER

SECTION

6-23-101--6-23-113. [Repealed.]

CHAPTERS 24--29

[Reserved.]