ARTICLE 137
Treasurer

CROSS REFERENCES
Supervision of public offices - see W.Va. Code Art. 6-9
Purchasing; competitive bidding - see W. Va. Code 8-12-10
Collection of moneys - see W. Va. Code 8-13-15 et seq.
Financial statements - see W. Va. Code 8-13-23
Accounting principles; funds - see W. Va. Code 8-13-17 et seq.
Bonds of municipal officers – see W.Va. Code 6-2-11

137.01 APPOINTMENT AND QUALIFICATIONS.
There shall be an office of the City Treasurer, who shall be appointed by the Mayor and may be made subject to the approval of Council, and who shall be a high school graduate with general knowledge of bookkeeping and accounting, and who shall not be an elected official of the City.
(Passed 2-14-84)

137.02 POWERS AND DUTIES.
(a)   Supervise and be responsible for the disbursement of all moneys and have control over all expenditures to insure that budget appropriations are not exceeded, all subject to the supervision of the Mayor;

(b)   Maintain a general accounting system for the City and each of its offices, departments and agencies; keep books for and exercise financial budgetary control over each office, department and agency; keep separate accounts for the items of appropriation contained in the City budget, each of which account shall show the amount of the appropriation, the amounts paid therefrom, the unpaid obligations against it and the unencumbered balance; require reports of receipts and disbursements from each office, department and agency of the City to be made daily or at such intervals as he/she may deem expedient;

(c)   Submit to the Mayor and Council a monthly statement of all receipts, disbursements and unpaid accounts in sufficient detail to show the exact financial condition of the City;
(Passed 11-23-99)

(d)   Prepare for the Mayor as of the end of each fiscal year, a complete financial statement and report;

(e)   Supervise and be responsible for all special assessments for the City and give such notice of special assessments as may be required by law;

(f)   Collect all taxes, special assessments, license fees and other revenues of the City for whose collection the City is responsible and receive all money receivable by the City from the County, State or Federal government, or from any Court or from any office, department or agency of the City;

(g)   Have custody of all public funds belonging to or under the control of the City or any office, department or agency of the City;

(h)   Deposit all funds coming into his/her hands in such depositories as may be designated by resolution of Council, or, if no such resolution be adopted in such depository as may be designated by the Mayor and all such deposits shall be subject to the requirements of general law as to surety and the payment of interest on deposits, but all such interest shall be the property of the City and shall be accounted for and credited to the proper account;

(i)   Except as otherwise provided by general law have custody of all investments and invested funds of the City, or in the possession of the City in a fiduciary capacity and of all bonds and notes of the City and receive and deliver City bonds and notes for transfer, registration or exchange;

(j)   Approve all proposed expenditures after determining that there is an unencumbered balance of appropriated and available funds;

(k)   Be at all times subject to the general supervision of the Mayor, who shall have full supervisory powers including the right to impose disciplinary sanctions and the right to dismiss with just cause, only.
(Passed 2-14-84)

137.03   SALARY.
The City Treasurer shall be paid by the City at a salary determined by the Mayor and Council.
(Passed 2-14-84)

137.04   BONDS OF MUNICIPAL OFFICERS.
The City Treasurer/Tax collector will be covered by a faithful performance bond in the amount of $25,000, as per State law. This coverage will be included as part of the yearly Property/Liability Insurance Coverage purchased by the Town.
(Passed 8-28-07)