

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact §§ 9, 39 through 43, and 55 of Chapters 143 and 156 of the Acts of Assembly of*
 3 *2009, which provided a charter for the City of Williamsburg, relating to elections, finance director, and*
 4 *city budget.*

5 [S 179]

6 Approved

7 **Be it enacted by the General Assembly of Virginia:**8 **1. That §§ 9, 39 through 43, and 55 of Chapters 143 and 156 of the Acts of Assembly of 2009 are**
 9 **amended and reenacted as follows:**

10 § 9. Election and terms of council members.

11 The present members of council shall continue in office until their successors are elected and qualified.
 12 On the first Tuesday ~~in May 2010, and on the first Tuesday in May following the first Monday in November~~
 13 *2026, and on the first Tuesday following the first Monday* of every fourth year thereafter, there shall be a
 14 general election at which time the qualified voters of the city shall elect two members of council for terms of
 15 four years each. On the first Tuesday ~~in May in 2012, and on the first Tuesday of May following the first~~
 16 *Monday in November 2028, and on the first Tuesday following the first Monday* on each fourth year
 17 thereafter, there shall be a general election at which the qualified voters of the city shall elect three members
 18 of council for terms of four years each. The term of a newly elected city council member shall commence on
 19 ~~July 1 next~~ *January 1 of the year* following such member's election.

20 The council shall be a continuing body and no measure pending before it shall abate or be discontinued by
 21 reason of the expiration of the term of office or the removal of the members of the body or any of them.

22 § 39. Department of finance; divisions; transfer of powers and duties of treasurer.

23 A. There shall be a department of finance that shall be under the supervision of a ~~director of finance~~ *chief*
 24 *financial officer*, appointed by the city manager. The department of finance shall include a ~~division~~ *divisions*
 25 of accounting and control, a purchasing ~~division~~, a collection ~~division~~, and a ~~real estate assessment division~~
 26 *license inspection*, and such other divisions and units as may be provided by ordinance. Except as otherwise
 27 agreed by written memorandum signed by the city manager and the city treasurer, all powers and duties of the
 28 city treasurer with respect to the collection, receipt and disbursement of city taxes, moneys and funds shall be
 29 vested in the department of finance and ~~director~~ *chief financial officer* thereof together with all records
 30 thereto appertaining.

31 B. The head of the department of finance shall be a person skilled in municipal accounting and financial
 32 control and shall be known as the ~~director of finance~~ *chief financial officer*. The ~~director of finance~~ *chief*
 33 *financial officer* shall *have all the rights and duties of a finance director, as provided in the Code of Virginia*
 34 *and the city code. References to the finance director in the city code shall mean the chief financial officer.*
 35 *The chief financial officer shall give bond in such sum as the council may prescribe, with surety to be*
 36 *approved by the council, conditioned for the faithful discharge of his or her official duties in relation to the*
 37 *revenue of the city and of such other official duties as may be imposed upon the* ~~director of finance~~ *chief*
 38 *financial officer* by this charter and the ordinances of the city.

39 C. The ~~director of finance~~ *chief financial officer* shall have general management and control of the several
 40 divisions and other units of the department, shall appoint and remove all officers and employees of the
 41 department and shall have power to make rules and regulations consistent with this charter and the ordinances
 42 of the city for the conduct of its business. The ~~director of finance~~ *chief financial officer* shall have charge,
 43 subject to the direction and control of the city manager, of the administration of the financial affairs of the
 44 city and to that end shall have authority and be required to do the following (unless otherwise indicated,
 45 references to the "school board" shall apply only at such time as the city operates a separate school system):

46 1. Cooperate with the city manager in compiling estimates for the budgets.

47 2. Supervise and control all encumbrances, expenditures and disbursements to ensure that budget
 48 appropriations are not exceeded.49 3. Prescribe the form of receipts, vouchers, bills or claims to be used and of accounts to be kept by all
 50 departments, boards, commissions, offices and agencies of the city, including the school board except for
 51 such accounts as are kept by employees of the school board.52 4. Require daily, or at such other intervals as he or she may deem expedient, a report of receipts from each
 53 of such departments, boards, commissions, offices and agencies, including the school board, and prescribe the
 54 times at and the manner in which moneys received by them shall be paid to the ~~office of the director~~
 55 *department of finance* or deposited in a city bank account under the ~~director's~~ *chief financial officer's* control.

56 5. Examine and approve all contracts, orders and other documents by which the city government incurs

57 financial obligations, having previously ascertained that funds have been appropriated and will be available
 58 when the obligation shall become due and payable; provided that the ~~director of finance~~ *chief financial officer*
 59 may give advance authorization for the expenditure from any appropriation for the purchase of supplies,
 60 materials or equipment of such sum, within the current allotment of such appropriation, as he or she may
 61 deem necessary.

62 6. Have custody of all funds belonging to the city and the school board and deposit funds coming into his
 63 or her hands to the account of the city or the school board (whether at the time the city is participating in a
 64 joint school system or operating a separate school system), as the case may be, in such banks as may be
 65 designated for the purpose by the council and the school board, respectively, subject to the laws of the state
 66 applicable to the city and school board relative to the deposit of public funds.

67 7. Audit before payment, for legality and correctness, all accounts, claims and demands against the city,
 68 and no money shall be drawn from any bank account of the city or school board except by warrant or check,
 69 signed by the ~~director of finance~~ *chief financial officer*, based upon a voucher duly approved by him as above
 70 provided.

71 8. Have custody of all investments and invested funds of the city or in its possession in a fiduciary
 72 capacity, unless otherwise provided by this charter or by law, ordinance or the terms of any trust, and the
 73 safekeeping of all bonds and notes of the city and the receipt and delivery of city bonds and notes for transfer,
 74 registration and exchange.

75 9. Submit to the city manager for presentation to the council and to the superintendent of schools for
 76 presentation to the school board, not later than the tenth day of each month, a statement concerning the
 77 financial transactions of the city and each utility and of the school board, respectively, prepared in accordance
 78 with accepted principles of municipal accounting and budgetary procedure, and showing:

79 a. The amount of each appropriation with transfers to and from the same, the allotments thereof to the end
 80 of the preceding month, the encumbrances and expenditures charged against such appropriation and the
 81 allotments thereof during the preceding month, the total of such charges for the fiscal year to the end of the
 82 preceding month, and the encumbered balance remaining in such appropriation and the allotments thereof;

83 b. The revenue estimated to be received from each source, the actual receipts from each source for the
 84 preceding month, the total receipts from each source for the fiscal year to the end of the preceding month, and
 85 the balance remaining to be collected.

86 10. Furnish to the head of each department, board, commission, office and agency of the city a copy of
 87 that portion of the statement relating to such department, board, commission, office or agency.

88 11. Prepare and submit to the city manager at the end of each fiscal year, for the preceding year, a
 89 complete financial statement and report of the financial transactions of the city, and to the school board a
 90 complete financial statement and report of the financial transactions of the school board.

91 12. Designate, with the approval of the city manager, an employee of the department of finance as deputy
 92 ~~director of finance~~ *chief financial officer*, who during the temporary absence or incapacity of the ~~director of~~
 93 ~~finance~~ *chief financial officer* shall have and perform all the powers and duties conferred or imposed upon the
 94 ~~director of finance~~ *chief financial officer*.

95 13. Authorize the deputy ~~director of finance~~ *chief financial officer* and such other employees as the
 96 ~~director of finance~~ *chief financial officer* may deem necessary, and under such rules and regulations as he or
 97 she may establish, to affix the ~~director of finance's~~ *chief financial officer's* signature to checks and other
 98 documents.

99 14. Protect the interests of the city by withholding the payment of any claim or demand by any person,
 100 firm or corporation against the city until any indebtedness or other liability due from such person, firm or
 101 corporation shall first have been settled and adjusted.

102 § 40. Division of accounting and control.

103 There shall be a division of accounting and control of which the ~~director of finance~~ *chief financial officer*
 104 shall act as the head unless and until the council shall authorize by ordinance the ~~director of finance~~ *chief*
 105 *financial officer* to appoint another head. It shall be the duty of this division to maintain a general accounting
 106 system for the city government and each of its departments, boards, commissions, offices and agencies,
 107 including the school board, in conformity with the best recognized practices in governmental accounting; and
 108 to encumber each item of appropriation and the allotments thereof with the amount of each purchase order,
 109 payroll or contract approved by the ~~director of finance~~ *chief financial officer* immediately upon such
 110 approval, including each advance authorization as provided in subsection C of § 39.

111 § 41. Purchasing division.

112 There shall be a purchasing department headed by the purchasing agent. The purchasing agent shall be
 113 appointed by the city manager and under the supervision of the ~~director of finance~~ *chief financial officer*.

114 The purchasing agent shall oversee the purchase of all goods and services for the city, and the sale of all
 115 personal property of the city that may have been condemned as useless by the director of a department of the
 116 city, except the purchase of such goods and services and the sale of such personal property for which the
 117 council may make other provisions. The purchasing agent may require from the director of each department,
 118 at such times as contracts for goods and services are to be let, a requisition for the quantity and kind of goods

119 and services to be paid for from the appropriations of the department. Upon certification that funds are
 120 available in the proper appropriations, such goods and services shall be purchased and shall be paid for from
 121 funds in the proper department for that purpose. The purchasing agent shall not approve the purchase of any
 122 goods and services for any department unless there is to the credit of such department an available
 123 appropriation balance sufficient to pay for such goods and services. However, this procedure shall not prevent
 124 the purchasing agent from purchasing goods and services for cash on account of storehouse stock for future
 125 use by the various departments under such regulations as the ~~director of finance~~ *chief financial officer* may
 126 prescribe.

127 Before making any purchase or sale, the purchasing agent shall give opportunity for competition under
 128 such rules and regulations as may be established by the ~~director of finance~~ *chief financial officer*. The
 129 purchasing agent shall perform such other duties in connection with the purchase of goods and services and
 130 the sale of personal property of the city as may be from time to time prescribed by the council.

131 § 42. Collection division; city tax collector; tax liens; distraint and sale of goods and chattels.

132 There may be a collection division, the head of which shall be the city tax collector, who shall work under
 133 the supervision of the ~~director of finance~~ *chief financial officer*. The city tax collector shall give bond in such
 134 sum as the council may prescribe, with surety to be approved by the council, conditioned for the faithful
 135 discharge of his or her official duties in relation to the revenue of the city, and of such other official duties as
 136 may be imposed upon the collection division by this charter and the ordinances of the city. It shall be the duty
 137 of the city tax collector to collect and receive all moneys due the city for taxes whether current or delinquent,
 138 assessments or fees or charges of every kind and except as otherwise provided by this charter or the general
 139 laws of the state as the same may relate to the city. In so doing the city tax collector shall have power to
 140 employ any procedure that is now or may hereafter be prescribed by law for the collection of state taxes or
 141 local taxes. There shall be a lien, which shall have precedence over any other lien or encumbrance thereon, on
 142 all real estate and on each and every interest therein, for the city taxes assessed thereon, from the
 143 commencement of the year for which they are assessed, including penalties and interest on such taxes, which
 144 may be enforced by the city tax collector on behalf of the city in any manner provided by law. All goods and
 145 chattels wheresoever found may be distrained and sold for taxes, interest and penalties assessed and due
 146 thereon and for taxes, interest and penalties assessed against the owner thereof, and no deed of trust or
 147 mortgage upon goods or chattels shall prevent the same from being distrained and sold for taxes or levies
 148 assessed against the grantor in such deed while such goods and chattels remain in the grantor's possession;
 149 nor shall any such deed prevent the goods and chattels conveyed from being distrained and sold for taxes or
 150 levies assessed thereon, no matter in whose possession they may be found.

151 § 43. Real estate assessment division; assessor of real estate; board of review of real estate assessments;
 152 real estate assessment and reassessment generally.

153 There shall be an annual assessment and reassessment and equalization of assessments of real estate for
 154 local taxation. Such assessments and reassessments shall be performed by the real estate assessment division.
 155 The city manager shall appoint the city assessor, who shall be the head of such division and who shall be
 156 under the supervision of the ~~director of finance~~ *chief financial officer*. The real estate assessor shall assess all
 157 real estate for taxation and equalize the assessments. The budget for the city real estate assessment division
 158 shall be as provided by the city council.

159 All duties imposed on and all powers conferred by law on the commissioner of the revenue with respect to
 160 the assessment of real estate, including but not limited to the preparation of the land book, shall be performed
 161 by the real estate assessment division.

162 All real estate shall be assessed at its fair market value as of July 1 of each year, and taxes for each year
 163 on such real estate shall be extended on the basis of the last assessment made prior to such year, subject to
 164 changes as may have been lawfully made.

165 Nothing contained herein shall be construed as authorizing the assessment of property required to be
 166 assessed by the State Corporation Commission by the Constitution of Virginia. The members of the present
 167 board shall continue to serve their appointed terms.

168 § 55. Transfer of appropriations.

169 At any time during the fiscal year, the city manager may transfer part or all of any unencumbered
 170 appropriation balance ~~within a department, office or agency, and such transfers shall be reported to the~~
 171 ~~council at least quarterly~~ *between departments or activities within a fund*. Upon recommendation by the city
 172 manager, the council may by resolution transfer part or all of any unencumbered appropriation ~~from one~~
 173 ~~department, office or agency to another~~ *between funds*.