

STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST

AN ORDINANCE BY THE MAYOR AND COUNCIL OF THE CITY OF STONECREST, GEORGIA AMENDING CHAPTER 2 (ADMINISTRATION) ARTICLE VI. (FINANCE) OF THE CITY OF STONECREST CODE OF ORDINANCES TO REVISE THE TITLE OF THE CITY OF STONECREST PURCHASING POLICY AND TO ADOPT THE CITY OF STONECREST FINANCIAL MANAGEMENT POLICY AS THE OFFICIAL FINANCE POLICY DOCUMENT OF THE CITY OF STONECREST, GEORGIA; TO PROVIDE AN EFFECTIVE DATE; TO PROVIDE FOR SEVERABILITY; AND FOR OTHER LAWFUL PURPOSES.

WHEREAS, the governing authority of the City of Stonecrest (“City”) is the Mayor and Council thereof; and

WHEREAS, the city council shall have the authority to adopt and provide for the execution of such ordinances, resolutions, policies, rules, and regulations, not inconsistent with this Charter and the Constitution and the laws of the State of Georgia, which it shall deem necessary, expedient, or helpful for the peace, good order, protection of life and property, health, welfare, sanitation, comfort, convenience, prosperity, or well-being of the inhabitants of the City of Stonecrest and may enforce such ordinances by imposing penalties for violation thereof.; and

WHEREAS, the purpose of the City’s Financial Management Policy is to provide guidance to elected officials and staff on fiscal issues and core financial decisions that affect the management and function of the City; and

WHEREAS, the City desires to amend Chapter 2 (Administration) Article VI. (Finance) of the City of Stonecrest Code of Ordinances to revise the title of the City of Stonecrest Purchasing Policy and to adopt the City of Stonecrest Financial Management Policy as the official finance policy document of the City of Stonecrest, Georgia.

BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF STONECREST, GEORGIA

Section 1. That Chapter 2 (Administration) Article VI. (Finance) of the City of Stonecrest Code of Ordinances is hereby amended to revise the title of the City of Stonecrest Purchasing Policy and to adopt the City of Stonecrest Financial Management Policy as the official finance policy document of the City of Stonecrest, Georgia (Finance Amendments).

Section 2. That the Finance Amendments are adopted through the provisions set forth in Exhibit A attached hereto and made a part hereof by reference. That text added to current law appears in **red, bold and underlined**. Text removed from current law appears as **red, bold and strikethrough**.

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46 **Section 3.** The preamble of this Ordinance shall be considered to be and is hereby
47 incorporated by reference as if fully set out herein.

Section 4. To the extent any portion of this Ordinance is declared to be invalid, unenforceable, or nonbinding, that shall not affect the remaining portions of this Ordinance

Section 5. All City Ordinances are hereby repealed to the extent they are inconsistent with this Ordinance.

BE IT ORDAINED, this Ordinance shall take effect immediately.

RESOLVED this _____ day of _____, 2025.

CITY OF STONECREST, GEORGIA

Jazzmin Cobble, Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM BY:

City Attorney

**STATE OF GEORGIA
COUNTY OF DEKALB
CITY OF STONECREST**

EXHIBIT A

ARTICLE VI. FINANCE

DIVISION 1. GENERALLY

Sec. 2-172. Fiscal year.

The fiscal year of the city shall be set by ordinance of the city council.

(Ord. No. 09-05, § 2-172, 9-18-2017)

Sec. 2-173. Finance director.

- (a) The functions of the city accountant and city treasurer shall be performed by the finance director or his designee within the finance department under the direction of the finance director.
- (b) The finance director shall perform at least the following duties:
 - (1) Managing, planning, directing, and maintaining the city's financial operations, including serving as chair of the city finance department, if such a department is established;
 - (2) Directing and supervising the work of personnel involved in performing the accounting, utility billing, property tax, payroll, and purchasing functions for the city;
 - (3) Providing technical leadership in budgeting, overseeing, and directing investment opportunities and debt administration, as well as ensuring proper record retention policies are strictly followed; and
 - (4) The council may require the finance director to perform other duties.
- (c) The city may contract with a third-party to serve as finance director.

(Ord. No. 09-05, § 2-173, 9-18-2017)

Sec. 2-174. City tax collector.

- (a) The mayor shall nominate a city tax collector, subject to ratification by the council. The city tax collector also may serve as the city treasurer, city accountant, and city finance director.
- (b) The city may contract with a third-party, including the tax commissioner of DeKalb County, Georgia, to serve as city tax collector.
- (c) The city tax collector shall perform at least the following duties. The mayor and council may require the city tax collector to perform other duties:
 - (1) Managing, planning, and directing the collection of all city taxes.
 - (2) Notifying delinquent taxpayers of their status in accordance with state law.

(Ord. No. 09-05, § 2-174, 9-18-2017)

Sec. 2-175. Audits.

- (a) The city council shall appoint an internal auditor to audit the financial records and expenditures of city funds and to report the results of such audits in writing to the city council at times and intervals set by the city council, but no less than quarterly. Such audit reports shall, at a minimum, identify all city expenditures and other financial matters that the internal auditor either determines are not in compliance with or cannot conclusively be determined to be in compliance with the provisions of the Charter, the applicable city budget, applicable ordinances, resolutions, or other actions duly adopted or approved by the city council.
- (b) The city council shall appoint an auditor to perform an annual independent audit of all city accounts, funds, and financial transactions by a certified public accountant selected by the city council. The audit shall be conducted according to generally accepted accounting principles. Any audit of any funds by the state or federal government may be accepted as satisfying the requirements of this Charter. Copies of all audit reports shall be available at printing cost to the public. As a minimum, all audits and budgets of the city shall satisfy the requirements of O.C.G.A. § tit. 36, ch. 81, relating to local government audits and budgets.

(Ord. No. 09-05, § 2-175, 9-18-2017)

Sec. 2-176. Interest assessed under Code.

Unless specifically provided otherwise, all interest assessed under the provisions of this Code shall be at an annual rate of 12 percent per annum. Where penalties are specified, such penalties shall be assessed, in addition to specified interest charges, at the rate of ten percent of the amount due for failure to file, negligence or disregard of rules or regulations; an additional penalty of 25 percent of the amount due shall be assessed for any fraud or intent to evade.

(Ord. No. 09-05, § 2-176, 9-18-2017)

Sec. 2-177. Delegation of authority to set fees charged by the city.

- (a) The city manager or his designee shall have the authority to set such fees for permits, licenses, or other permissions required of the city.
- (b) Any change to any license fee, permit fee, or other fee charged by the city and set by the city manager shall not take effect unless and until the process required by section 2-178 shall be completed.
- (c) The city council shall retain the authority to rescind any fee set by the city manager or his designee upon passage of a resolution of the council rescinding such fee or setting a different fee amount.
- (d) The city manager is directed to take into account the costs associated with the application process and enforcement of the licensing or permitting scheme in determining an appropriate fee to be charged.

(Ord. No. 09-05, § 2-177, 9-18-2017)

Sec. 2-178. Administrative process for altering or setting fees charged by the city.

- (a) The city manager or his designee shall:
 - (1) Post any proposed change to the city fee schedule at city hall and on the city's website at least 45 days before the change is to take effect, including a calculation of the effective date of such change.
 - (2) Notify the mayor and city council by paper or electronic communication and by announcement at the next regular meeting of the city council of the proposed change.

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- (3) All communications or postings of proposed changes to the city fee schedule shall include a justification for the needed change, which may include an analysis of the costs associated with the application, permit or license, costs of enforcement and investigation incurred by the application, permit or license, and such other facts or circumstances deemed relevant to the need for the change to the fee schedule.
 - (b) Persons impacted by the proposed change shall have 30 days from the posted communication to make objections known to the city manager, in writing or by electronic communication, who shall then forward such objections to the city attorney and the mayor and city council. If oral objections are communicated, the objector shall be informed of the opportunity to provide feedback in writing.
- (Ord. No. 09-05, § 2-178, 9-18-2017)

Sec. 2-179. Effective date of changes to city fee schedule.

- (a) Any proposed change to the city fee schedule initiated by the city manager shall take effect no sooner than 45 days from the date first posted or first communicated to the mayor and council, whichever is later.
 - (b) No change to the city fee schedule shall be applied retroactively to any application, permit, license or other city fee.
- (Ord. No. 09-05, § 2-179, 9-18-2017)

Sec. 2-180. Execution of checks or financial instruments.

- (a) All orders, checks, instruments, and warrants for payment of money may be signed by the mayor, mayor pro tempore, city manager, or finance director, provided that the amount thereof does not exceed \$25,000.00, and provided further that such signature is otherwise authorized by law. However, to safeguard public funds and ensure the integrity of financial transactions, all orders, checks, instruments, and warrants for payment of money in the amount of \$25,000.00 or greater shall require the signature of two duly authorized signers.
 - (b) Within 90 days of appointment, all elected officials, employees, and contractors of the city who are authorized signers pursuant to subsection (a) hereof shall obtain and at all times maintain a surety bond in an amount to be established by policy, naming the City of Stonecrest as the obligee. The city may pay any costs or fees associated with obtaining and maintaining the surety bond required herein.
 - (c) Notwithstanding the provisions of subsection (a) hereof, the city council may temporarily suspend or permanently revoke the check signing authority of any person upon evidence of misuse, theft, or misappropriation of city funds or upon evidence of unauthorized transactions or any activity that jeopardizes the safety and security of city funds. If the city council suspends or revokes a person's check signing authority, the city manager shall promptly notify the city's banking institutions and take whatever steps necessary to ensure that the city council's decision is effectuated immediately.
- (Ord. No. 2021-06-01, § 1(Exh. A), 6-17-2021)

Secs. 2-181—2-259. Reserved.

DIVISION 2. PURCHASING

Sec. 2-260. Purchasing policy.

1. The Mayor and City Council of the City of Stonecrest, Georgia, hereby amend and restate the **Financial Management Policies** Purchasing Policy of the City of Stonecrest, Georgia, as contained in Exhibit "A" attached to Ordinance No. 2022-09-02, and incorporated herein by this reference.
2. The Mayor and City Council of the City of Stonecrest, Georgia, hereby readopt the **Financial Management Policies** Purchasing Policy of the City of Stonecrest, Georgia, as contained in Exhibit "A" attached to Ordinance No. 2022-09-02, and incorporated herein by this reference.

(Ord. No. 09-05, § 2-260, 9-18-2017; Ord. No. 2018-04-03, §§ 1, 2, 4-16-2018; Ord. No. 2022-05-03, §§ 1, 2, 5-23-2022; Ord. No. 2022-09-02, §§ 1, 2, 10-10-2022)

Sec. 2-261. Purchasing card policy.

1. The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopts the Financial Management Policies Purchasing Card Policy of the City of Stonecrest, Georgia, as contained in Exhibit "A" attached to Ordinance No. 2022-09-01, and incorporated herein by this reference.

(Ord. No. 2022-09-01, § 1, 10-10-2022)

Secs. 2-262—2-273. Reserved.

DIVISION 3. TRAVEL POLICY AND PROCEDURES

Sec. 2-274. Established.

The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopt the City of Stonecrest, Georgia, Travel Policy and Procedures as contained in Exhibit "A" attached to Ord. No. 2018-07-03, and incorporated herein by this reference.

(Ord. No. 2018-07-03, § 1, 7-16-2018)

Secs. 2-275—2-289. Reserved.

DIVISION 4. FINANCIAL MANAGEMENT

Sec. 2-276. Financial Management Policy.

The Mayor and City Council of the City of Stonecrest, Georgia, hereby adopts the City of Stonecrest Financial Management Policy as the official policy document that provides guidance to elected officials and staff on fiscal issues and core financial decisions that affect the management and function of the City.