

TITLE 5

MUNICIPAL FINANCE AND TAXATION¹

CHAPTER

1. MISCELLANEOUS.
2. REAL PROPERTY TAXES.
3. PRIVILEGE TAXES.
4. WHOLESALE BEER TAX.
5. PURCHASING.
6. FUNDS FOR NONPROFIT ORGANIZATIONS.

CHAPTER 1

MISCELLANEOUS

SECTION

5-101. Fiscal year.

5-101. Fiscal year. The fiscal year shall begin on July 1 of each year and end on June 30 of the following year. (1996 Code, § 6-101)

¹Charter references
Finance: Art. IX.
Taxation: Art. X.

CHAPTER 2

REAL PROPERTY TAXES

SECTION

5-201. When due and payable.

5-202. Penalties.

5-203. Rounding.

5-204. Authorization to collect delinquent taxes.

5-201. When due and payable.¹ Taxes levied by the city against real property shall become due and payable annually on the date fixed in the charter. (1996 Code, § 6-201)

5-202. Penalties. A penalty of one and one-half percent (1.5%) shall be added to all delinquent property taxes collected during March of the fiscal year in which they were levied; and thereafter, an additional one and one-half percent (1.5%) penalty shall be added for each additional month the taxes remain delinquent. (1996 Code, § 6-202, modified)

5-203. Rounding. All property tax bills may, at the discretion of the city manager or his designee, be rounded to the nearest dollar amount. (1996 Code, § 6-203, as replaced by Ord. #2003-20, Jan. 2004)

5-204. Authorization to collect delinquent taxes. The city attorney is directed to issue distress warrants for the collection of delinquent taxes in accordance with general law. If not otherwise collected, the city attorney, or other attorney designated by the council, shall, at the council's direction, file suit for collection of all delinquent taxes not later than eighteen months following the date of delinquency, in the manner provided for by law. (1996 Code, § 6-204)

¹State law references

Tennessee Code Annotated, §§ 67-1-701, 67-1-702 and 67-1-801, read together, permit a municipality to collect its own property taxes if its charter authorizes it to do so, or to turn over the collection of its property taxes to the county trustee. Apparently, under those same provisions, if a municipality collects its own property taxes, tax due and delinquency dates are as prescribed by the charter; if the county trustee collects them, the tax due date is the first Monday in October, and the delinquency date is the following March 1.

CHAPTER 3

PRIVILEGE TAXES

SECTION

5-301. Tax levied.

5-302. License required.

5-303. Certificate of occupancy required.

5-301. Tax levied. Except as otherwise specifically provided in this code, there is hereby levied on all vocations, occupations, and businesses declared by the general laws of the state to be privileges taxable by municipalities, an annual privilege tax in the maximum amount allowed by state laws. The taxes provided for in the state's "Business Tax Act" (Tennessee Code Annotated, § 67-4-701, et seq.) are hereby expressly enacted, ordained, and levied on the businesses, business activities, vocations, and occupations carried on within the city at the rates and in the manner prescribed by the act. The proceeds of the privilege taxes herein levied shall accrue to the general fund. (1996 Code, § 6-301)

5-302. License required. No person shall exercise any such privilege within the City of Jefferson City without a currently effective privilege license, which shall be issued by the recorder to each applicant therefor upon such applicant's payment of the appropriate privilege tax. (1996 Code, § 6-302)

5-303. Certificate of occupancy required. (1) All persons applying for a privilege license, as provided for in the preceding section, shall first show evidence of having a current certificate of occupancy at the address at which such privilege shall be exercised.

(2) The city recorder shall refuse all such applications for privilege licenses until such time as a certificate of occupancy is issued or until evidence of such is produced by the applicant. (1996 Code, § 6-303)

CHAPTER 4

WHOLESALE BEER TAX**SECTION**

5-401. To be collected.

5-401. To be collected. The recorder is hereby directed to take appropriate action to assure payment to the city of the wholesale beer tax levied by the "Wholesale Beer Tax Act," as set out in Tennessee Code Annotated, title 57, chapter 6.¹ (1996 Code, § 6-401)

¹State law reference

Tennessee Code Annotated, title 57, chapter 6 provides for a tax of 17% on the sale of beer at wholesale. Every wholesaler is required to remit to each municipality the amount of the net tax on beer wholesale sales to retailers and other persons within the corporate limits of the municipality.

CHAPTER 5

PURCHASING

SECTION

- 5-501. Purchasing agent.
- 5-502. General procedures.
- 5-503. Rejection of bids.
- 5-504. Conflict of interest.
- 5-505. Purchases from employees.
- 5-506. Sealed bid requirements.
- 5-507. Competitive bidding.
- 5-508. Purchases and contracts less than \$500.00.
- 5-509. Bid deposit.
- 5-510. Performance bond.
- 5-511. Record of bids.
- 5-512. Considerations in determining bid award.
- 5-513. Statement when award not given low bidder.
- 5-514. Award in case of tie bids.
- 5-515. Back orders.
- 5-516. Emergency purchases.
- 5-517. Waiver of competitive bidding.
- 5-518. Property control.
- 5-519. Disposal of surplus property.
- 5-520. Employees participating in the disposal of surplus property.
- 5-521. Items consumed in the course of work or items thought to be worthless.
- 5-522. Items estimated to have monetary value.
- 5-523. Surplus property painted with city colors or with city emblems.
- 5-524. Definitions.

5-501. Purchasing agent. The city manager shall be the purchasing agent for the municipality. Except as otherwise provided by this chapter, all supplies, materials, equipment, and services of any nature whatsoever shall be acquired by the purchasing agent or his authorized representative. (1996 Code, § 6-501)

5-502. General procedure. Competitive bids on all supplies, materialists, equipment, services and contracts for public improvements, except those specified elsewhere in this policy, shall be obtained, whenever practicable, and the purchase or contract awarded to the lowest responsible bidder, provided that any or all bids may be rejected as prescribed by this policy. (1996 Code, § 6-502)

5-503. Rejection of bids. The purchasing agent shall have the authority to reject any and all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby. The purchasing agent shall not accept the bid of a vendor or contractor who is in default on the payment of taxes, licenses, fees, or other monies of whatever nature that may be due the city by said vendor or contractor. (1996 Code, § 6-503)

5-504. Conflict of interest. All employees who participate in any phase of the purchasing function are to be free of interests or relationships which are actually or potentially hostile or detrimental to the best interests of Jefferson City, and shall not engage in or participate in any commercial transaction involving the city, in which they have a significant financial interest. (1996 Code, § 6-504)

5-505. Purchases from employees. It shall be the policy of the city not to purchase any goods or service from any employee or close relative of any employee without prior approval of the city manager. (1996 Code, § 6-505)

5-506. Sealed bid requirements. (1) On all purchases and contracts in excess of \$5,000.00, except as otherwise provided for in this code, formal sealed bids shall be required to be submitted at a specified time and place to the purchasing agent. The purchasing agent shall submit the bids for award by the city council at the next regularly scheduled council meeting or special called council meeting together with the recommendation as to the lowest responsible bidder.

(2) Notice inviting bids shall be published once in a newspaper of general circulation in Jefferson County, and at least five (5) days preceding the last day of the receipt of bids. The newspaper notice shall contain a general description of the articles to be purchased, shall state where the written specifications may be secured, and the time and place for opening bids.

(3) In addition to publication in a newspaper, the purchasing agent may take any other actions deemed appropriate to notify all prospective bidders of the invitation to bid. This may be accomplished by delivery, verbally, by mail, or posting in a public place. (1996 Code, § 6-506)

5-507. Competitive bidding. (1) All purchases of supplies, equipment, services and contracts estimated to be in excess of five hundred dollars (\$500.00) but less than five thousand dollars (\$5,000.00), shall be by competitive bidding and may be awarded to the lowest responsible bidder. A written record shall be required and available for direct mail, telephone bids, or public notice. Such bids shall be received by the purchasing agent who shall award the bid to the lowest responsible bidder.

(2) The city recorder shall verify account balances, prior to purchasing agent approval, for all purchases over one thousand dollars (\$1,000).

(3) In the purchasing agent's absence, the city recorder shall approve the bid. (1996 Code, § 6-507)

5-508. Purchases and contracts less than \$500.00. The purchasing agent is expected to obtain the best prices and services available for purchases and contracts of less than \$500.00, but is exempted from formal bid requirement mentioned in the two previous sections. (1996 Code, § 6-508)

5-509. Bid deposit. When deemed necessary, bid deposits may be prescribed and noted in the public notices inviting bids. The deposit shall be in such amount as the purchasing agent shall determine and unsuccessful bidders shall be entitled to return of the deposits where such has been required. A successful bidder shall forfeit any required deposit upon failure on his part to enter a contract within ten (10) days after the award. (1996 Code, § 6-509)

5-510. Performance bond. The purchasing agent shall require a performance bond, before entering a contract, in such amount as he shall find reasonably necessary to protect the best interests of the city and furnisher of labor and materials in the penalty of not less than the amount provided in the Tennessee Code Annotated. (1996 Code, § 6-510)

5-511. Record of bids. The purchasing agent shall keep a record of all open market orders and the bids submitted in competition thereon, including a list of the bidders, the amount bid by each, and the method of solicitation and bidding and such records shall be open to public inspection and maintained in the city recorder's office.

The bid file shall contain the following information:

- (1) Request to start bid procedures.
- (2) A copy of the advertisement.
- (3) A copy of the specifications.
- (4) A list of bidders and their responses.
- (5) A copy of the purchase order.
- (6) A copy of the invoice. (1996 Code, § 6-511)

5-512. Considerations in determining bid award. In determining the lowest responsible bidder, in addition to price, the purchasing agent shall consider:

- (1) The ability of the bidder to perform the contract or provide the material or services required.
- (2) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference.

(3) The character, integrity, reputation, judgment, experience, and efficiency of the bidder.

(4) The previous and existing compliance, by the bidder, with laws and ordinances relating to the contract or service.

(5) The quality of performance of previous contracts or services.

(6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service.

(7) The ability of the bidder to provide future maintenance and service for the use of the supplies or contractual service contracted.

(8) Terms and conditions stated in the bid.

(9) Compliance with specifications.

(10) Total cost of the bid, including expected life, maintenance costs, and performance.

AWARD SPLITTING--If total savings generated is less than \$200.00, do not split the bid award. (1996 Code, § 6-512)

5-513. Statement when award not given low bidder. When the award for purchases and contracts in excess of \$500.00 is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the purchasing agent or department head and filed with all the other papers relating to the transaction. (1996 Code, § 6-513)

5-514. Award in case of tie bids. (1) If all bids received are for the same total amount, quality and service being equal, the contract or purchase shall be awarded to a local bidder.

(2) Where a local vendor has not bid or where his bid is not one of the lowest tie bids, the purchasing agent shall award the contract to one of the bidders by drawing lots in public. (1996 Code, § 5-514)

5-515. Back orders. All orders must be completed, whether through complete fulfillment of the purchase order or through closing the purchase order with items not received. The non-delivered items will be cancelled from the purchase order and the check will be issued to the equal amount of the purchase order. (1996 Code, § 6-515)

5-516. Emergency purchases. When, in the judgment of the purchasing agent, an emergency exists, the purchasing provisions of this policy may be waived; provided, however, the purchasing agent shall report the purchases/contracts to the city council at the next regular council meeting stating the item, the amount paid, from whom the purchase was made, and nature of the emergency.

POOR PLANNING AND MANAGEMENT DOES NOT CONSTITUTE AN EMERGENCY. (1996 Code, § 6-516)

5-517. Waiver of competitive bidding. Upon recommendation of the city manager, that it is clearly to the advantage of the city not to contract by competitive bidding, the requirements of competitive bidding may be waived under the following circumstances:

(1) Single source of supply. The availability of only one vendor of a product or service within a reasonable distance of the city as determined after a complete search by the using department and the purchasing department. A written statement must be filed verifying single source supplier.

(2) State Department of General Services. These are purchases made through or in conjunction with the State Department of General Services (state contract). Municipalities may take advantage of the so-called "state prices" regardless of any charter or general law requirements, as provided by Tennessee Code Annotated, § 12-3-1001. These bids may be viewed on the monthly microfiche file received from the State of Tennessee.

(3) Purchases from other governments. Any municipality may purchase from any federal, state or local governmental unit or agency, second-hand articles of equipment or other materials, supplies, commodities, and equipment. The purchasing agent, all department heads, and city staff will be authorized to sign for these purchases. These purchases may be made without competitive bidding and public advertising regardless of charter requirements, as provided in Tennessee Code Annotated, § 12-2-1003.

(4) Purchases from non-profit corporations. Any municipality may purchase from any non-profit corporation whose sole purpose is to provide goods and services specifically to municipalities, such as Local Government Data Processing, as provided in Tennessee Code Annotated, § 12-2-1003.

(5) Purchases from Tennessee State industries.

(6) Purchases from instrumentalities created by two or more cooperating governments as provided in Tennessee Code Annotated, § 12-9-101.

(7) Certain insurance. Municipalities may purchase tort liability insurance, without competitive bidding from the Tennessee Municipal League, or any other plan authorized and approved by any organization by governmental entities representing cities and counties as provided in Tennessee Code Annotated, § 29-20-407.

(8) Investments in or purchases from the pooled investment fund established pursuant to Tennessee Code Annotated, § 9-17-105.

(9) Purchases of fuels, fuel products, or perishable commodities.

(10) Professional service contracts. Any services of a professional person or firm, including attorneys, accountants, physicians, architects, and consultants required by the city, whose fee is \$500.00 or more, shall be evidenced by written contract. The contract will be awarded on the basis of recognized competence and integrity, rather than on competitive bids. Competitive bidding shall be prohibited for such services as provided for in Tennessee Code Annotated, § 29-20-407.

(11) In those cases where city council indicates by formal unanimous resolution of those present at the meeting, based upon written recommendation of the city manager, that it is clearly to the advantage of the city not to contract with competitive bidding, it may authorize noncompetitive contracts. (1996 Code, § 6-517)

5-518. Property control. (1) A physical inventory of the city's property and equipment with a value of \$500.00 or greater will be taken annually. Any property, equipment, or infrastructure with a value of \$5,000.00 or greater and a life longer than the current year will be recorded as a fixed asset. A system of fixed asset records provides a simple method of positive identification for each piece of equipment. It prevents the purchase of:

- (a) Duplicate assets;
- (b) Provides a basis for insurance claims;
- (c) Reduces theft and negligence;
- (d) Sets replacement schedules for equipment; and
- (e) Tracks transfer or disposal of surplus property.

Any property and equipment that meets the criteria for a fixed asset shall be assigned an asset number and city property tag, have a completed property card, depreciated and inventoried annually. Any property and equipment with a value between \$500.00 and \$5,000.00 will be assigned a city property tag, have a completed property card and inventoried annually. Such records shall be controlled and maintained by the city recorder. (1996 Code, § 6-518, as amended by Ord. #2002-10, June 2002)

5-519. Disposal of surplus property. The purchasing agent shall be in charge of the disposal of surplus property and make a full report to the city council. When a department determines there is surplus equipment or materials within the department, he/she will notify the purchasing agent in writing of any such equipment. The purchasing agent may transfer surplus equipment or materials from one department to another. (1996 Code, § 6-519)

5-520. Employees participating in the disposal of surplus property. No city employee above the rank of foreman shall be permitted to bid on surplus property. (1996 Code, § 6-520)

5-521. Items consumed in the course of work thought to be worthless. City property which may be consumed in the course of normal city business and items thought to be worthless shall be disposed of in a like manner as any other refuse. These items shall be simply charged off as a routine cost of doing business. (1996 Code, § 6-521)

5-522. Items estimated to have monetary value. When disposing of items estimated to have monetary value, the purchasing agent shall follow the following procedures:

(1) Obtain from city council a resolution declaring said item(s) surplus property and fixing the date, time, and place for the purchasing agent to receive bids.

(2) A copy of the resolution shall be posted in three locations in the city.

(3) Such equipment or materials shall be sold to the highest bidder. In the event the highest bidder is unable to pay within twenty-four hours, the item shall be awarded to the second highest bidder.

(4) All pertinent information will be noted in the fixed asset records of the city as to the disposal of the items.

(5) The advertisement, bids, and property cards shall be retained for a minimum period of five years. (1996 Code, § 6-522)

5-523. Surplus property painted with city colors or with city emblems. No surplus city property painted with city colors and/or with a city emblem shall be disposed of unless it is repainted with colors other than those of the city and/or the emblem removed. (1996 Code, § 6-523)

5-524. Definitions. When used in the context of the purchasing manual and in the authorization of the purchase order, contractual agreements, invitations to bid, or other pertinent documents, the words, conditions and phrases below shall have the following meanings:

(1) "Accept." To receive with approval or satisfaction.

(2) "Acknowledgment." Written confirmation from the vendor to purchaser of an order implying obligation or incurring responsibility.

(3) "Agreement." A coming together in opinion or determination; understanding and agreement between two or more parties.

(4) "All or none." Jefferson City reserves the right to award each item individually or to award all items on an "all or none basis."

(5) "Annual." Recurring, done or performed every year.

(6) "Appropriations." Public funds set aside for a specific purpose.

(7) "Approved." To be satisfied with; admit the propriety or excellence of; to be pleased with; to conform, to ratify.

(8) "Approved equal." Alike; uniform; on the same plane or level with respect to efficiency, worth, value, amount or rights.

(9) "Attest." To certify to the verity of a public document formally by signature; to affirm to be true or genuine.

(10) "Award." The presentation of a contract to a vendor; to grant; to enter into with all required legal formalities.

(11) "Awarded bidder." Any individual, company, firm, corporation, partnership, or other organization to whom an award is made by the city.

(12) "Back order." The portion of a customer's order undelivered due to temporary unavailability of a particular product or material.

(13) "Bid." A vendor's response to an invitation for bids; the information concerning the price or cost of materials or services offered by a vendor.

(14) "Bidder." Any individual, company, firm, corporation, partnership or other organization or entity bidding on solicitations issued by the purchasing agent offering to enter into contracts with the city. The term "bidder" will be used throughout this document and shall be construed to mean "offeror" where appropriate.

(15) "Bid bond." An insurance agreement in which a third party agrees to be liable to pay a certain amount of money should a specific vendor's bid be accepted and the vendor fails to sign the contract bid.

(16) "Bid file." A folder containing all the documentation concerning a particular bid. This documentation includes: the names of all vendors to whom the invitation to bid was mailed, the responses of the vendors, the bid tabulations form and any other information as may be necessary.

(17) "Bid opening." The opening and reading of the bids, conducted at the time and place specified in the invitation for bids and in the presence of anyone who wishes to attend.

(18) "Bid solicitation." Invitations for bids.

(19) "Blanket bid" (order). A type of bid used by buyers to purchase repetitive products. The city establishes its need of a product for a specified time. The vendor is then informed of the city's expected usage duration of the contract. The city will order small quantities of these items from the vendor over the life of the contract.

(20) "Business." Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or legal entity through which business is conducted.

(21) "Cancel." To revoke a contract or bid.

(22) "Capital items." Equipment which has an expected lifespan of one year or longer and a value (usually) in excess of \$1,000.00.

(23) "Cash discount." A discount from the purchase price allowed to the purchaser if payment is made within a specified time.

(24) "Caveat emptor." Let the buyer beware; used in proposals or contracts to caution a buyer to avoid misrepresentation.

(25) "Certify." To testify in writing; to make known or establish as a fact.

(26) "Competitive bidding." Bidding on the same undertaking or material items by more than one vendor.

(27) "Conspicuously." To be prominent or obvious; located, positioned, or designed to be noticed.

(28) "Construction." The building, alteration, demolition or repair (including, but not limited to, dredging, excavating and painting) of public

buildings, structures and highways and other improvements or additions to real property.

(29) "Contract." An agreement, grant or order for the procurement, use, or disposal of supplies, services, construction, insurance, real property or any other item.

(30) "City." Jefferson City, Tennessee.

(31) "Data." Recorded information, regardless of form or characteristic.

(32) "Delivery schedule." The required or agreed upon rate of delivery of goods or services.

(33) "Discount for prompt payment." A predetermined discount offered by a vendor for prompt payment.

(34) "Encumber." Reserve funds against a budgeted line item; to charge against an account.

(35) "Evaluation of bid." The process of examining a bid to determine a bidder's responsibility, responsiveness to requirements, other characteristics of the bid that determine the eventual selection of a winning bid.

(36) "Fiscal year." An accounting period of 12 months, July 1 through June 30.

(37) "F.O.B. destination." An abbreviation for "free on board" that refers to the point of delivery of goods. The seller absorbs transportation charges and retains title to and responsibility for the goods until Jefferson City has received and signed for the goods.

(38) "Goods." All materials, equipment, supplies, printing.

(39) "Invitation for bid." All documents utilized for soliciting bids.

(40) "Invoice." A written account of merchandise and process, delivered to the purchaser; a bill.

(41) "Lead time." The period from date of ordering to date of delivery which the buyer must reasonable allow the vendor to prepare goods for shipment.

(42) "Life cycle costing." A procurement technique which considers the total cost of purchasing, maintaining, operating and disposal of a piece of equipment when determining a low bid.

(43) "Material receiving report." A form used by the receiving function of an agency to inform others of the receipt of goods purchased.

(44) "Performance bond." A bond given to the purchaser of certain services or delivery of goods within a specified time. The purpose is to protect the purchaser against a cash loss which might result if the vendor did not deliver as promised.

(45) "Pre-bid conference." A meeting held with potential vendors a few days after an invitation for low bids has gone out to promote uniform interpretation of work statements and specifications by all prospective contractors.

(46) "Procurement of purchasing." Buying, renting, leasing, or otherwise obtaining supplies, services, construction, insurance or any other

item. It also includes all functions that pertain to the acquisition of such supplies, services, construction, insurance or any other items, including description of requirements, selection and solicitation of sources, preparation and award of contract, contract administration, and all phases of warehousing and disposal.

(47) "Public." Open to all.

(48) "Public purchasing unit." Means the State of Tennessee, any county, city, town, governmental entity and other subdivision of the State of Tennessee, or any public agency, or any other public authority.

(49) "Purchase order." A legal document used to authorize a purchase from a vendor. A purchase order, when given to a vendor, should contain statements about the quantity, description, and price of goods or services ordered; agreed terms of payment, discounts, date of performance, transportation terms, and all other agreements pertinent to the purchase and its execution by the vendor.

(50) "Reject." Refuse to accept, recognize, or make use of; repudiate, to refuse to consider or grant.

(51) "Responsive bidder." One who has submitted a bid which conforms in all material respects to the invitation for bids.

(52) "Sealed." Secured in any manner so as to be closed against inspection of contents.

(53) "Sealed bids." Written proposals or offers which are submitted by potential vendors before a certain date to a purchasing agent who has provided complete information regarding specifications and quantities required.

(54) "Sole source procurement." An award for a commodity which can only be purchased from one supplier, usually because of its technological, specialized, or unique character.

(55) "Specifications." Any description of the physical or functional characteristics of a supply, service, or construction item. It may include a description of any requirement for inspecting, testing, or preparing a supply, service, or construction item for delivery.

(56) "Standardization." The making, causing, or adapting of items to conform to recognized qualifications.

(57) "Telephone bids." Contacting one or more vendors to obtain oral quotes for items of a value less than \$500.00.

(58) "Vendor." The person who transfers property, goods, or services by sale. (1996 Code, § 6-524)

CHAPTER 6

FUNDS FOR NONPROFIT ORGANIZATIONS

SECTION

- 5-601. Eligible organizations.
- 5-602. Application for funds.
- 5-603. Annual report required.
- 5-604. Payment amounts.
- 5-605. Board shall adopt resolution.
- 5-606. Use of funds.
- 5-607. Compliance with chapter, etc., required.

5-601. Eligible organizations. The city will appropriate funds to only those nonprofit charitable and nonprofit civic organizations, classified under sections 501(c)(3), (4), or (6) by the Internal Revenue Service, that provide service benefitting the general welfare of the residents of the municipality and as defined by the statute cited above or any subsequent statute relating to this issue. (Ord. #98-20, Nov. 1998)

5-602. Application for funds. The budget document of the municipality shall include the name of each nonprofit charitable or nonprofit civic organization and the specific amount appropriated for each organization. Each nonprofit charitable and nonprofit civic organization must make an application for funds prior to March 1st of the fiscal year in which they desire funds. This application must contain the name, address and telephone number of the person in the organization responsible for reporting to the city, an outline of its program which serves the municipality, the proposed use of the requested funds, a copy of the financial statement/audit of the organization from the previous year, the board members, officers of the corporation and their addresses, the number of persons served by the organization and their residency (Jefferson City or County), from which entities funds are sought and the amounts the organization has requested from them, and a copy of the I.R.S. letter advising of the entities' 501(c)(3), (4), or (6) status. In the event that city council finds it appropriate, it may, by majority vote, waive the March 1st deadline. (Ord. #98-20, Nov. 1998, as amended by Ord. #2008-11, Sept. 2008)

5-603. Annual report required. Each nonprofit charitable or nonprofit civic organization receiving financial assistance from the city must file with the disbursing official of the municipality a copy of an annual report of its business affairs and transactions including an audit and the proposed use of the contributed funds prior to any budgeted funds being disbursed to that organization. (Ord. #98-20, Nov. 1998)

5-604. Payment amounts. Payments to nonprofit charitable or nonprofit civic organizations shall be limited to the amounts appropriated in the budget for such purposes and in keeping with the following city guideline as well as those listed in the resolution providing for disbursement of funds to that organization. (Ord. #98-20, Nov. 1998)

5-605. Board shall adopt resolution. A special resolution shall be adopted stating the purpose for which funds are being appropriated, for each nonprofit charitable organization or nonprofit civic organization that is to receive municipal funds prior to their disbursement. The resolution as to a nonprofit civic organization shall not be passed until after a notice specifying the amount to be donated and the purposes for which it will be spent is published in a newspaper of general circulation in the municipality. (Ord. #98-20, Nov. 1998)

5-606. Use of funds. The following guideline shall apply to all donated funds in addition to any guidelines specified by the resolution required above. All funds must be used to promote the general welfare of municipal residents. (Ord. #98-20, Nov. 1998)

5-607. Compliance with chapter, etc., required. No contribution will be made to those organizations which do not fully comply with this chapter, state laws and the regulations issued by the state comptroller's office. (Ord. #98-20, Nov. 1998)