

YALE CITY CODE

Chapter 7

FINANCE AND BUSINESS

Article 1. Warrants, etc.

Sec. 7-1. Manager and deputy only may sign, countersignature.

The City Manager, or his deputy, and the City Clerk or Deputy City Clerk, the Mayor or Vice Mayor are hereby designated and authorized to be the sole and only officers empowered by this city to sign municipal warrants, certificates of indebtedness, or other obligations for the payment of money, except municipal bonds or as may otherwise be required by City Charter or State Statute. State Statute.

Article 2. Purchase of Supplies Materials, and Equipment

Sec. 7-2. City Manager to make purchases, prior approval by city commission.

(a) Subject to the provisions of this section, the City Manager, or some other person or persons duly authorized by the City Manager, shall contract for and purchase or issue purchase authorization for all supplies, materials and equipment for the offices and departments and agencies of the Yale city government; provided, that any single purchase for a price exceeding Thirty Thousand Dollars (\$30,000.00) shall not be made until specifically approved by the City Commission of the City of Yale or the Board of Trustees of the Yale Water and Sewer Trust. Provided however, that this section shall not apply to emergency acquisitions and contracts, including emergency repairs of equipment and machinery. The City Manager shall specify in writing the facts and circumstances giving rise to such emergency and shall provide such written justification to the City of Yale prior to issuing or creating an emergency expenditure, acquisition or contract or as soon thereafter as feasible.

(b) The City Manager, or his duly authorized representative, is hereby authorized for purposes of section (a) of this section to make use of the provisions of the Oklahoma Central Purchasing Contracts and the services of its purchasing director.

Sec. 7-3. Fire Department to make purchases, prior approval of City Commission.

Subject to the provisions of this section, the Fire Chief, or some other person authorized by the Fire Chief, shall not make any expenditure greater than the sum of Eight Thousand and

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no/100 Dollars (\$8,000) without first presenting such proposed expenditure in writing to the City Manager for approval prior to incurring the expense and prior to presentment of any expenditure for payment by the Payne County Board of Commissioners and that any expenditure of Five Thousand and no/100 Dollars (\$5,000) or more shall be presented in writing to the Yale City Commission for approval prior to incurring the expense and prior to presentment of any expenditure for payment to the Payne County Board of Commissioners.

Sec. 7-4. Contracts for public improvements.

(a) All contracts pertaining to public improvements, maintenance of public property, public purchase of supplies and all other contracts whatsoever nature, except as authorized herein, and that involve an expenditure of more than One Hundred Thousand Dollars (\$1000,000.00), or such amount as may be enacted and authorized by the State of Oklahoma pursuant to the provisions of Title 61, Section 1 et seq. of the Oklahoma Statutes, shall be made by the City of Yale upon and under the following requirements and shall be based upon plans and specifications as approved by the Board of Commissioners. All such contracts and expenditures shall be awarded to the lowest responsible bidder, by free and open competitive bidding, after solicitation for sealed bids. The successful bidder shall not be allowed to commence work under the contract or supply and provide the materials contracted for until after a written contract has been executed by and between the City of Yale and the bidder awarded such contract. Such contract for the expenditure of public funds shall be entered into only after notice of such contract shall have been published in a newspaper of general publication in Payne County, Oklahoma, such notification by publication shall be published in two consecutive weekly issues of such newspaper, with the first publication thereof being not less than twenty-one (21) days prior to the date set for opening of such bids. Any competitive bid received by the City of Yale shall be sealed and shall be filed with the City Clerk prior to the date and time set for opening such bids. Each bidder shall accompany his bid with a sworn statement in writing that the bidder has not directly or indirectly entered into any agreement, express or implied, with any other bidder to control or influence the price and amount of bids or limiting the bids or bidder or any part of the prospective contract. All bidders shall further comply with any and all of the provisions of Title 61, Section 1, et seq. of the Oklahoma Statutes referred to as the "Competitive Bidding Act of 1974." The successful bidder shall have no right of action or claim against the City of Yale until and after a written agreement shall have been executed by and

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between the parties. Any bid received by the City Clerk more than ninety-six (96) hours, excluding Saturdays, Sundays and legal holidays before the time set for the opening of bids, or any bid received after the date and time set for opening of bids or may enter into a contract with the bidder submitting the lowest responsive bid, or may have such work done under the supervision of the City of Yale and maintain an account of the expenses thereof.

(b) Public construction contracts as defined by the Oklahoma Public Competitive Bidding Act of 1974 that may be awarded by the Yale Water and Sewer Trust shall be subject to the Public Competitive Bidding Act of 1974 codified as Title 61, Section 1 et seq. of the Oklahoma Statutes and the Fair Pay for Construction Act, where applicable. (ORD. NO. 409)

Sec. 7-5. Emergency acquisitions.

Competitive bids shall not be required for emergency acquisitions and contracts, including emergency repairs of equipment and machinery, when, upon written request of the City Manager specifying the facts and circumstances giving rise thereto, the City Commission may certify in writing the existence of an emergency authorizing the acquisition or contract.

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Sec. 7-6. Federal laws to govern.

In the event any provision of this division conflicts with or is inconsistent in any manner with the rules and regulations of any agency of the United States government, which is providing

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all of or any portion of the funds used to finance any acquisition or contract, the rules and regulations of said agency of the United States government shall supersede and take precedence over such portion or portions of this division in conflict or inconsistent therewith, it being the intent of the City Commission to secure all of the benefits available to the people of the city from federally assisted programs.

Article 3. Sale of Surplus and Obsolete Property

Sec. 7-7. Sale of surplus property, notice and time of sale.

(a) Whenever the City Manager, as agent for the City of Yale, concludes to sell surplus, obsolete, abandoned, or discarded supplies, materials, and equipment, or products or by-products of the City, such sale shall be conducted in accordance with the provisions and pursuant to Section 6-1 of the City Charter. In the event that the value of any article, or lot of articles to be sold together, amounts to One Thousand Dollars (\$1,000.00) or more, the City Manager may sell such article or articles at public auction sale or may sell such article or articles via an online auction system.

(b) Whenever the City Manager shall elect to sell such article or articles at public auction sale, the City Manager shall sell such article or articles upon competitive open bids after giving notice of the time, place, and subject of the sale, either through circulars mailed to the proprietors of businesses operating in the City of Yale or the surrounding area which may be interested in procuring such type of articles or by publishing similar notice of the sale in one issue of a weekly newspaper published in the City of Yale. Any such sale shall be held not earlier than five (5) days after the date of publication of the last publication in such newspaper, whichever date is later.

(c) In the event the City Manager shall elect to sell such article or articles via an online auction system a detailed list of any article or articles to be offered for sale through such online auction shall be posted for public view at the City of Yale Municipal building at least five (5) days before such article or articles shall be offered for sale through such online auction.

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Article 4. Budget

Sec. 7-8. Municipal budget, adoption filing.

(a) The Board of Commissioners shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of the date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in The City of Yale not less than five (5) days before the date of the hearing. The City Clerk shall make available a sufficient number of copies of the proposed budget as the Board of Commissioners shall determine and have them available for review or for distribution or sale at the office of the City Clerk. At the public hearing on the budget any person may present to the Board of Commissioners comments, recommendations or information on any part of the proposed budget.

(b) After the hearing and at least seven (7) days prior to the beginning of the budget year, the Board of Commissioners shall adopt the budget by resolution. The Board of Commissioners may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues for any fund.

(c) The adopted budget shall be transmitted to the State Auditor and Inspector and one copy shall be kept on file in the office of the City Clerk. A copy of the City of Yale's sinking fund requirements shall be filed with the Excise Board of Payne County.

(d) The adopted budget shall be in effect on and after the first day of the fiscal year to which it applies. The budget as adopted and filed with the State Auditor and Inspector shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose except as provided by law.

(e) At the time required by law, the County Excise Board shall levy the taxes necessary for the City of Yale's sinking fund for the budget year pursuant to Title 62 Section 431 of the Oklahoma Statutes.

(f) The Board of Commissioners may amend the budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses for the fund due to:

(1) Revenues received or to be received from sources not anticipated in the budget for that year.

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(2) Revenues received or to be received from anticipated sources but in excess of the budget estimates therefore.

(3) Unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget. Any appropriation authorizing the creating of an indebtedness shall be governed by the application provisions of Article 10 of the Oklahoma Constitution.

(g) A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation or funds shall be adopted at a meeting of the Board of Commissioners and filed with the City Clerk and the State Auditor and Inspector.

Sec. 7-9. Transfer of unexpended or unencumbered appropriations.

(a) The City Clerk or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another-within the same fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required. Any fund balance in an enterprise fund of the City of Yale may be transferred to another fund of the City of Yale as authorized by the Board of Commissioners. Other interfund transfers may be made only as adopted or amended according to Section 17-206 or 17-216 of Title 11 of the Oklahoma State Statutes.

(b) No encumbrance or expenditure may be authorized or made by any officer or employee which exceeds the available appropriations for each classification level defined in Title 11 § 17-213 of the Oklahoma Statutes.

Article 5. Funding and Accounting

Sec. 7-10. Funds, establishment, accounting.

The City of Yale shall establish funds consistent with legal and operating requirements. The City of Yale shall maintain according to its own needs some or all of the following funds or ledgers in its system of accounts:

(a) A general fund, to account for all monies, received and disbursed for general municipal government purposes, including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund or special ledger account. All monies received by the City of Yale under the motor fuel tax or under the motor

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vehicle license and registration tax and earmarked for the street and alley fund may be deposited in the general fund and accounted for as a "street and alley account" within the general fund. Expenditures from this account shall be made as earmarked and provided by law. All references to the street and alley fund or to the special fund earmarked for state-shared gasoline and motor vehicle taxes may mean the street and alley account provided in this section;

(b) Special revenue funds, as required, to account for the proceeds of specific revenue sources that are restricted by law to expenditure for specified purposes;

(c) Debt service fund, which shall include the municipal sinking fund, established to account for the retirement of general obligation bonds or other long-term debt and payment of interest thereon and judgments as provided by law. Any monies pledged to service general obligation bonds or other long-term debt must be deposited in the debt service fund;

(d) Capital project funds, to account for financial resources segregated for acquisition, construction or other improvement related to capital facilities other than those accounted for in enterprise funds and nonexpendable trust funds;

(e) Enterprise funds, to account for each utility or enterprise or other service, other than those operated as a department of the general fund, where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program;

(f) Trust and agency funds, to account for assets held by the City of Yale as trustee or agent for individual, private organizations or other governmental units or purposes, such as retirement funds or a cemetery perpetual care fund;

(g) Internal service funds, to account for the financing of goods or services provided by one department or agency of the City of Yale to another department or agency, or to another government, on a cost reimbursement basis;

(h) A ledger or group of accounts in which to record the details relating to the general fixed assets of the City of Yale;

(i) A ledger or group of accounts in which to record the details relating to the general bonds or other long-term debt of the City of Yale;

(j) Such other funds or ledgers as may be established by the Board of Commissioners.

Sec. 7-11. Sinking fund: Handling, deposits, investments, etc.

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(a) It shall be the duty of the officers of the City to handle, deposit, invest, and use the money in the sinking fund of the City in the manner provided by the Oklahoma Statutes, Title 62, Section 431 of the Oklahoma Statutes and any other applicable provisions of law.

(b) The City Clerk shall deposit daily all uninvested sinking fund money in his hands in banks as provided by law.

(c) Money deposited with the city as utility deposits may be invested as provided by the provisions of the Oklahoma Statutes.

Article 6. Deposit of Funds

Sec. 7-12. Deposit of funds; security.

(a) The funds of the city shall be deposited as required by law.

(b) With approval of the Board of Commissioners, the City Clerk shall have authority to deposit surplus funds of the city in his custody in banks on a time deposit basis at the highest rate of interest obtainable for such time deposit.

Article 7. Conflicts of Interest, Contracts, Leases, etc.

Sec. 7-13. Commissioners and officers interests in City contracts and transactions.

(a) No member of the Board of Commissioners of the City may sell or furnish for a consideration, any materials or supplies for use of the city; and any member of the board voting for, or consenting to, or being a party to, such contract or purchase is personally liable as provided by Oklahoma Statutes, Title 62, § 372.

(b) The Board of Commissioners of the City shall not make any contract with any of its members, or in which any of its members shall be directly or indirectly interested, such contracts being prohibited by Oklahoma Statutes, Title 62, § 371.

(c) No officer of the City may become directly or indirectly interested individually in any sale, lease, or contract which he is authorized to make, such being prohibited by Oklahoma Statutes, Title 21, § 344.

Sec. 7-14. Purchases, leases, sales, Lease of city property.

(a) All purchases of supplies, materials, equipment, and contractual services for the City, and any sales thereof by the City, shall be made by the Board of Commissioners, or

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pursuant to authorizations granted by it, and subject to its supervision and control and subject to the provisions of this chapter.

(b) The City of Yale is authorized to rent on a monthly basis real property or equipment and to pay the rental charges thereon for usage during any fiscal period or portion thereof, provided such payment be made out of appropriations made and approved for such purpose for such fiscal year, it being the intention hereof that the City of Yale comply with the provisions of Title 62 § 430.2, Oklahoma Statutes.

(c) The Board of Commissioners is authorized to enter into agreements for use of city owned property provided that said use will benefit the general health, safety and welfare and further provided that any such agreement shall be in conformity with Oklahoma Statutes.

Article 8. Claims

Sec. 7-15. Claims, purchasing, procedures.

(a) All officers, boards, commissions and designated employees of the City of Yale hereinafter referred to as the purchasing officer, having authority to purchase or contract against all budget appropriation accounts shall submit all purchase orders and contracts prior to the time the commitment is made, to the City Clerk who shall, if there be an unencumbered balance in the appropriation made for that purpose, so certify in the form required by Title 62, § 310.1, Oklahoma Statutes.

Provided in instances where it is not possible to ascertain the exact amount of expenditures to be made at the time of recording the encumbrance, an estimated amount may be used and the encumbrance made in like manner as set forth above. Provided, no purchase order or contract shall be valid unless signed and approved by the purchasing officer and certified as above set forth by the City Clerk. The City Clerk shall retain and file one copy of the purchase order.

(b) After satisfactory delivery of the merchandise or completion of the contract, the supplier shall deliver an invoice. Such invoice shall state the supplier's name and address and must be sufficiently itemized to clearly describe each -item purchased, its unit price, where applicable, the number or volume of each item purchased, its total price, the total of the purchase and the date of the purchase. The City Clerk shall attach the itemized invoice together with supporting information to the original of the purchase order and, after approving and signing said

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original copy of the purchase order, shall submit a list or schedule of the purchase orders to the Board of Commissioners for consideration for payment by said Board of Commissioners. Such list or schedule of purchase orders submitted shall be examined by the Board of Commissioners to determine the legality of such purchase orders. The Board of Commissioners shall approve such invoices for payment in the amount the board determines just and correct.

(c) The City of Yale may issue a blanket purchase order for any recurring purchases of goods or services if a maximum authorized amount for all purchases pursuant to a blanket purchase order is specified in the order and approved by the Board of Commissioners.

(d) Blanket purchase orders shall be prepared, filed and encumbered in the manner provided for purchase orders and as authorized by law or regulation, except no written requisition shall be required for a blanket purchase order. Prior to payment, the requesting officer shall verify the blanket purchase order by signature. Before transacting any purchase pursuant to a blanket purchase order, the order shall be submitted to the Board of Commissioners for its approval. After satisfactory delivery of goods or services pursuant to a blanket purchase order, a vendor's invoice shall be submitted to and approved by the purchasing officer of The City of Yale and forwarded for payment. An itemized list of goods or services purchased pursuant to the blanket purchase order shall be attached to the vendor's invoice if said invoice does not contain an itemized list of goods or services purchased pursuant to the blanket purchase order. Payment of invoices from vendors pursuant to a requisition and approved blanket purchase order issued pursuant to the provisions of this section shall be authorized by the encumbering officer.

(e) The use of a purchase order prior to the expenditure of municipal funds shall not be required in the following instances and such payment or obligation may be paid without presentation to the Board of Commissioners as required by section (b) hereof.

- All payroll disbursements

- All insurance premiums for the employee's life and health policies

- All insurance premiums payable for the employees GAP Plan

- All insurance premiums payable for the employees through payroll deductions

- All payroll taxes

- All garnishments withheld through payroll deductions

- All retirement contributions to the Oklahoma Municipal Retirement Fund

- All sales tax payable to the Oklahoma Tax Commission

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All remuneration of sales tax to the City of Yale General Fund

All budgeted transfers

All Disbursement Fund transfers

All monthly claims to the Department of Public Safety for the OLETS Computer

All monthly claims for the Sales and Use Tax transfers to the Capital Outlay Fund
from the General Fund

All claims for Municipal Election expenses payable to the Payne County Election
Board

All monthly Meter Deposit Refund Reimbursements to the Trust Disbursement
Fund

All monthly loan payments

All monthly lease purchase payments

All monthly payments for telephone service

All monthly payments pursuant to contracts previously approved by the Board of
Commissioners.

Approval to set up new accounting funds for grants received along with the
corresponding general ledger accounts and necessary bank accounts.

To amend the Fiscal Year Budget to reflect any new grants received during the
Fiscal Year

All Meter Deposit refunds

All insurance or bond renewal premiums

Expenses paid to governmental entities for governmental services (i.e. Recording
fees, Document duplication, Filing fees, Civil Process fees, etc.)

Transfer of funds between funds and City and Water and Sewage Trust to
properly account for credit card collections.

All Municipal Court disbursements for State mandated fees (i.e. CLEET, AFIS,
etc.)

Municipal Court bond refunds as ordered by the Municipal Judge

Transfers from Municipal Court Bond Fund to the General Government Fund
upon adjudication of municipal court citations

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The City Clerk ex officio Secretary of the Trust, is further authorized to pay the following types of claims without having first presented the same at a meeting of the Board of Trustees:

- All budgeted transfers
- All Disbursement Fund transfers
- All Payroll reimbursements to the General Disbursement Fund
- All Monthly loan payments
- All Monthly Lease Purchase payments
- All Meter Deposit refunds
- All monthly payments to trustee for OWRB Debt Service Account
- All insurance or bond renewal premiums
- Expenses paid to governmental entities for governmental services (i.e. Recording fees, Document duplication, Filing fees, Civil Process fees, etc.)
- Transfer of funds between funds and City and Water and Sewage Trust to property account for credit card collections

Article 9. Disbursement of Funds

Sec. 7-16. Warrants, disbursements of funds.

(a) Warrants shall be issued and processed, and funds of the City disbursed, only for legal purposes and in accordance with Oklahoma Statutes, Title 62, Section 471 et. seq., Section 551 et. seq. and Title 11 Section 17-102.

(b) The City of Yale shall have the authority to establish petty cash accounts in amounts established by the Board of Commissioners for use in making payments for costs incurred in operating the City of Yale. The petty cash accounts shall be reimbursed by utilizing properly itemized invoices or petty cash voucher slips and processing the reimbursement in accordance with the provisions of Section 7-14 of this Chapter.

Article 10. Examination and Audit of Books and Records.

Sec. 7-17. Financial books and records: Examination and audit.

(a) The books of the City Clerk shall be subject to examination by the Board of Commissioners of the City at all times, as provided by Oklahoma Statutes, Title 11, § 17-105. Likewise the records of all other officers and employees of the City, shall be subject to

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inspection by the Board of Commissioners at all times, subject to the confidentiality requirements of each department.

(b) The Board of Commissioners shall designate a qualified public accountant to audit the financial records and transactions of the City Clerk, and all other personnel of the city who keep financial records and make financial transactions, as of the end of every fiscal year at least, and such accountant shall make such audit and shall report to the Board of Commissioners and to such other officer or governmental entity as may be required by the Oklahoma State Statutes.

(c) The Board of Commissioners shall cause an audit to be performed not less than annually of the books and financial records of the Yale Water and Sewer Trust and such audit shall be reported to the Board of Commissioners and to such other office or governmental entity as may be required by the Oklahoma State Statutes.

(d) All audit reports made and given to the Board of Commissioners shall comply with the requirements of Title 11, § 17-106.1 of the Oklahoma Statutes.

(e) The Board of Commissioners shall cause there to be published, within thirty (30) days of receipt of the annual audit reports, a notice of availability for public inspection the audit reports of the City of Yale and the Yale Water and Sewer Trust.

Article 11. Insurance

Sec. 7-18. Insurance: Property; vehicle.

(a) The Board of Commissioners of the city may insure property of the city as authorized by the Oklahoma Statutes. Any money received as a result of destruction, damages, or loss of such insured property, shall be accounted for and used as provided by said Statutes.

(b) The Board of Commissioners may purchase insurance to pay damage to persons sustaining injuries or damages to property as a result of negligent operation of motor vehicle or motorized equipment of the city, as authorized by the Oklahoma Statutes.

Article 12. Investment Policy.

Sec. 7-19. Investment policy, security.

(a) The City Clerk shall be and is hereby given authority and directed to invest and reinvest available funds on a continuing basis during each fiscal year; provided that the income

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received from said investment may be placed in the gnarl fund of the governmental subdivision to be used for general government operations, the sinking fund, the building fund, or the fund from which the investment was made.

(b) The investments and deposits of the City shall be secured as provided by the Oklahoma Statutes.

(c) The City Clerk shall keep records of all investments, showing the amount invested from each fund by type of investment and distribution of interest earned by each fund.

Article 13. Cemetery.

Sec. 7-20. Cemetery fees, costs, rules and regulations and investment of funds.

(a) There is hereby levied and assessed the following fees and costs relating to the operation of the Municipal Cemetery of the City of Yale, Oklahoma.

- (1) Burial space purchase- \$200.00.
- (2) Preparation and opening of a grave - \$250.00 per grave.
- (3) Preparation and opening of a grave during hours that the Yale City Hall is not open - \$300.00.
- (4) Exhumation of any grave shall be two (2) times the rate for preparation and opening of a grave.

Such fees and costs shall be paid to the City Clerk of the City of Yale who upon receipt shall execute a certificate of sale of cemetery lot or an order for a grave opening, as the case may be. The City Clerk shall deposit all of such funds into the General Fund of the City of Yale. All of the fees contained herein shall be paid in full with partial payments not being accepted, other than as provided for in paragraph (b) herein. No grave opening shall be performed or conducted unless all fees have been paid and a receipt for such payment in full has been issued by the City Clerk.

(b) The City of Yale may allow partial payment when purchasing more than one (1) grave site, provided that such grave sites are adjoining sites. When purchasing adjoining grave sites, the fee for the first of such adjoining sites shall be paid in full at the time of purchase and the fees for any remaining and adjoining grave sites shall be paid in full within six (6) months of the date of the purchase of the initial site. During the pendency of any such six (6) month period such grave sites shall be considered to be reserved and unavailable for purchase however

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ownership of such reserved sites shall remain with the City of Yale until such time as payment in full is made. Any such reserved grave site not paid for in full within such six (6) month period shall be considered to no longer be reserved and shall again be available for purchase by the general public.

(c) Only those portions of the Yale Municipal Cemetery which have been platted into burial sites shall be available for purchase. No burial sites, grave sites or areas within the municipal cemetery shall be available for purchase or reservation which have not been platted.

(d) Cemetery Rules and Regulations.

(1) It shall be unlawful to use any container which is not externally protected or insulated by a concrete rough box as a burial compartment within the Yale Municipal Cemetery.

(2) It shall be unlawful to allow flowers, decorations or plants to remain with the Yale Municipal Cemetery for a period of longer than fifteen (15) days. Any such flowers, decorations or plants remaining with such cemetery after the expiration of fifteen (15) days may be removed by the City of Yale or its employees.

(3) It shall be unlawful for any person, firm, corporation or organization to place any ornament, statue, accessory, decoration or other object that interferes with the mowing or maintenance of the Yale Municipal Cemetery. Any such ornament, statue, accessory, decoration or other object so placed may be removed by the City of Yale or its employees without notice.

(e) It shall be unlawful for any person, firm or corporation to dig or excavate any grave site or perform any work within the Yale Municipal Cemetery without first having obtained a cemetery excavation permit from City of Yale.

(1) An application for a cemetery excavation permit shall be made to the City Clerk, and upon payment of the required fee to the City of Yale, the City Clerk shall issue to the applicant a cemetery excavation permit, provided that a properly approved bond and a policy of insurance have been filed with the application for an excavation permit. The term of the permit shall be for one fiscal year or portion thereof, and all permits shall expire on the first day of July annually, unless renewed. The permit fee of Twenty Dollars (\$20.00) per year and shall be payable to the City of Yale,

(2) At the time the application is filed with the City Clerk, the person, firm or corporation making such application shall deposit with the City Clerk a policy of insurance

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insuring the City of Yale against any claim or action for public liability arising out of any act, omission, or negligence on the part of the excavation permit holder in an amount equal to the minimum amounts established by the State of Oklahoma Governmental Tort Claim Act, the policy shall agree to defend the City of Yale in any action filed against it and to pay any judgment rendered against the City of Yale within such limits.

(3) At the time the application is filed with the City Clerk, the person, firm or corporation making such application shall post a bond in the amount of Ten Thousand Dollars (\$10,000.00) with the City of Yale. Such bond shall be written by a bonding company licensed to do business in the State of Oklahoma and shall run in favor of the City of Yale for the benefit of the City. Such bond shall be conditioned that, if the permit is granted, the permit holder will pay any and all damages which may be caused to any property, public or private with the City, when such injury or damage shall be inflicted by the permit holder, or his agents, servants, employees, contractors or subcontractors, and the bond shall be conditioned that the permit holder will save, indemnify, and protect the City of Yale from all liability which may arise directly or indirectly from the excavation of any grave site within the property owned by the City of Yale.

(f) The City of Yale shall cause an amount equal to not less than twelve and one-half percent (12.5%) of any and all funds received from collection of the above fees to be segregated and set aside in a permanent fund to be known as the "Cemetery Care Fund." The Cemetery Care Fund may be used for purchasing of land for cemeteries and for making capital improvements as defined in Title 11, Section 17-110 of the Oklahoma Statutes. The funds remaining in such Cemetery Care Fund may be invested in the manner provided by Ordinance and Statute for the investment of municipal funds. The interest from such investments shall be used for the same purposes as the principal of such fund or for the improving and caring for the lots, walks, drives, parks, and other necessary improvements within such municipal cemetery as defined by Title 11, Section 26-109 of the Oklahoma Statutes.

Article 14. Auxiliary Organization Funds.

Sec. 7-21. Definitions.

As used in this Article, the following terms shall have the meanings respectively ascribed to them in this Article:

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(a) "Auxiliary or Volunteer Organization" shall mean an independent auxiliary non-profit entity formed by citizens without action by the City of Yale or the Yale City Commission.

(b) "Auxiliary or Volunteer Funds" shall mean funds that are raised by members of any Auxiliary organization for the benefit of that specific Auxiliary organization.

Sec. 7-22. Purpose and Authority.

This article is enacted pursuant to the authority of Title 11 of the Oklahoma State Statutes and the Charter of the City of Yale, Oklahoma for the purpose of authorizing auxiliary or volunteer funds to be held in the name of any independent auxiliary organization formed to support and assist departments of the City of Yale.

Sec. 7-23. Funding.

(a) All funds raised or appropriated for any Department of the City of Yale by the Board of Commissioners shall be treated as municipal funds pursuant to Title 11, Section 17-201 et seq. of the Oklahoma Statutes.

(b) Any and all funds raised in the name of "The City of Yale", donated to the "City of Yale" or to any agency or department of the "City of Yale" shall be held or deposited in an account bearing the City of Yale tax identification number and shall be treated as municipal funds pursuant to Title 11, Section 17-201 et seq. of the Oklahoma Statutes. The Board of Commissioners of the City of Yale may authorize or approve expenditures of these funds in accordance with such statutes.

(c) Funds raised or donated in the name of any auxiliary or volunteer organization and specifically given to such organization shall be held in an account bearing a tax identification number other than that of the City of Yale and are not to be considered to be municipal funds pursuant to Title 11, Section 17-201, et. seq.

Sec. 7-23. Deposit of Funds.

The Board of Commissioners of the City of Yale, Oklahoma does hereby authorize any independent auxiliary through its President, or designee, to deposit volunteer funds of such Auxiliary in an account in the name of such auxiliary in any public depository of its choice.

Sec. 7-24. Control of Funds.

Any auxiliary or volunteer organization, through its President, is granted exclusive control over the expenditure of funds of such auxiliary or volunteer organization.

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Sec. 7-25. Limitations and Requirements.

Any auxiliary or volunteer organization formed to support and assist departments of the City of Yale shall provide the Board of Commissioners with an annual statement of its revenues and expenditures as of the 30th day of June. Such statement shall be provided on or before August 1st annually and shall include a detailed itemization of all receipts, expenditures and the balance on hand on the statement date.

Article 15. Additional Fees for Accounts Sent to Collections.

Sec. 7-26. Late payment fees for past due debts to the City of Yale.

Pursuant to the provisions of Title 11 Section 22-138 of the Oklahoma Statutes, the City of Yale authorizes a collection fee, not to exceed thirty-five percent (35%), to be added to all debts, accounts receivable, court penalties, costs, fines, fees, penalties, interest, and other sums due to the City of Yale that are referred to a third party collection agency for collection.