

City of Cambridge.

In the year One Thousand Eight Hundred
and Seventy Eight,

An Ordinance in relation to licenses,

Be it ordained by the City Council
of the City of Cambridge, as follows,

Sect. 1. Licenses granted to keepers of intelligence
offices, dealers in junk, old metals, and
second hand articles, pawnbrokers, and
keepers of billiard-saloons and bowling-
alleys, shall unless sooner revoked, continue
in force until the first day of May next
ensuing,

Sect. 2. All ordinances and parts of ordinances
inconsistent herewith are hereby repealed,

In Common Council May 2, 1878,
Passed to be ordained,

Geo. S. Saunders, President,

In Board of Aldermen, May 13, 1878,
Passed to be ordained,

Saml S. Montague, Mayor,

An Ordinance
in relation to
Licenses,
1878.

In Common Council
May 8, 1878.

Correctly enrolled,

Attest.

Nathan G. Crooks } Com. on
C. E. Hancock } Enrol^d
Wm E. Doyle } Ordinance

CITY OF CAMBRIDGE.

In Common Council, May 8. 1878.

The Committee on Ordinances, to which
was recommended a proposed ordinance in
relation to the Fire Department,

Reports

Submitting accompany-
ing revised copy of proposed ordinance in
relation to the Fire Department,

For the Committee,

Woodward Crosby

Report
Committee on Ordinances,
revised ordinance in relation
to Fire Dept.

May 8. 1878.

CITY OF CAMBRIDGE

In Common Council

City of Cambridge.

In the Year One Thousand Eight Hundred and Seventy-Eight.

AN ORDINANCE

IN RELATION TO ACCOUNTS AND FINANCE.

Be it ordained by the City Council of the City of Cambridge, as follows: —

AUDITOR OF ACCOUNTS.

SECTION 1. The city council shall annually, in the month of January, in convention, by joint ballot, elect an auditor of accounts, who shall be sworn to the faithful discharge of the duties of his office, and shall hold his office one year, and until another shall be chosen and qualified: removable, however, at the will of the city council. His office shall be kept open for business between the hours of eight A.M. and two P.M., and he shall receive such salary as the city council shall from time to time determine, the same to be paid in equal monthly payments, and to be in full compensation for all services rendered in his official capacity. No person shall be eligible as auditor who holds any other office under the city government; and an election or appointment of any person holding the office of auditor of accounts to any such office, and his acceptance of the same, shall be a vacation of the office of auditor of accounts. Whenever said office shall be vacant, the city council shall fill the vacancy in the same manner as provided in this section for the annual election of auditor of accounts.

Council, on
Enrolled
Ordinance

In Common Council's Dec. 4, 1878.

Nathan S. Southwick
Charles E. Hancoc
Wm. C. Doyle

Correctly Enrolled, Attest

SECT. 2. The auditor shall receive all accounts and claims from persons having demands against the city, which have been certified as hereinafter provided in section seven, and shall carefully examine all such accounts and claims, and see that they are correctly cast and approved, and shall present the same, neatly folded, filed, labelled, and recorded, to the committee on accounts. He shall keep a book in such manner and form as the committee on accounts shall direct, wherein he shall record the date and amount of every account and claim against the city presented as aforesaid and as finally corrected and allowed by said committee, and also the name of the person to whom the same shall be allowed, designating the fund or appropriation from which the same shall be paid; and the certificate of the said committee allowing such accounts or claims shall be made in the book where the same are recorded.

SECT. 3. The auditor shall, under the direction of the committee on accounts, keep his accounts in such form and in such detail as may be necessary to a clear exhibit of all expenditures and receipts. He shall credit each city account with its appropriation for the financial year and with all revenue received on account of the same, and charge against the same the expenditures as they shall from time to time be allowed, as provided in the preceding section. Whenever an appropriation for any account shall be expended, the auditor shall immediately give notice thereof to the mayor, the city council, and the committee on accounts, which committee shall not pass or allow any claim or account chargeable against such appropriation, until the city council shall have provided the means of paying the same. The auditor shall once in each month prepare a statement, and furnish each member of the city

council a printed copy thereof, showing the condition of each city account, giving amount of appropriations and receipts, expenditures, and unexpended balances under the same.

SECT. 4. The auditor shall countersign all the bonds, notes, and certificates of indebtedness issued for all loans to the city, authorized by the city council, and also all orders drawn by the mayor on the city treasurer as provided in section eleven. He shall report to the city council, under the direction of the committee on accounts, during the month of December in each year, the expenditures and receipts during the preceding financial year, giving in detail the amount of appropriations and expenditures and the receipts from each source of income, and the whole shall be arranged, as far as practicable, so as to conform to the accounts of the city treasurer. He shall include in said report a statement of the funded and temporary loans, the rate of interest thereon, and shall exhibit all the liabilities and assets as shown on the books in his office at the close of the financial year.

SECT. 5. Whenever any order is drawn upon the treasurer by the mayor, the auditor shall charge it under the appropriate head of expenditure, and report the same and the amount thereof to the committee on accounts at its next meeting.

CITY CLERK.

SECT. 6. The city clerk shall notify the auditor of all orders, passed by the city council or board of aldermen, authorizing appropriations, expenditures, assessments, or abatements, immediately after such orders are approved.

He shall also report to him, once at least in every month, all amounts received by him and paid to the city treasurer on account of licenses or fees of any description.

STANDING COMMITTEES.

SECT. 7. All accounts or claims against the city, before being sent to the auditor of accounts, shall be examined, and, if approved, certified by some board or committee, special or standing, as hereinafter provided: bills chargeable to the appropriation for

Bridges, — West Boston, Canal (Craigie's), and Prison Point, — By the Commissioner on Bridges.

Bridges, — other than the above, and

Street Department, — Construction, Paving, and Repairs, — By the Committee on Roads and Bridges of the Board of Aldermen.

Cemetery, — By the Commissioners of the Cemetery.

Dana Library, — By the Trustees of the Dana Library.

Fire Department, — By the Committee on Fire Department.

Care and Repair of School-houses and other Public Buildings, Shade Trees and Public Grounds, and such portion of Incidental Expenses as relates to Public Property, Surrendered Estates and Burial Grounds, — By the Committee on Public Property.

Health Department, — By the Board of Health.

Pauper Department, Almshouse, Collection of House Offal, and Stone Ledge, — By the Overseers of the Poor.

Lighting Streets, — By the Committee on Lamps.

Police Department, — By the Committee on Police.

School Department, — Drawing Schools, Evening

Schools, Text Books and Stationery, Salaries, and Incidental School Expenses, — By the School Committee.

Sewers, — Construction and Maintenance, — By the Committee on Sewers and Drains.

Watering Streets, — By the Joint Committee on Roads and Bridges.

State Aid, — By the Committee on Soldiers and their Families.

Salaries of City Officers, — By the City Clerk and Committee on Finance.

Stationery and Printing, — By the Committee on Stationery and Printing.

Water Works, — Construction, Maintenance, and Supplies, — By the Water Board.

Engineering, — By the Committee on Engineer's Department.

Incidental Expenses — except as hereinbefore provided for, and any other claim not clearly within the province of either of the above Committees, — By the Committee on Finance.

SECT. 8. The several boards and committees above mentioned shall have the general supervision and control of the appropriations made to meet the expenditures of their departments respectively.

SECT. 9. The several boards and committees above mentioned shall hold regular meetings in the last seven days of each month for the examination and approval of bills; shall keep a record of the names of the persons whose bills are approved, and of the dates and amounts of said bills. A majority of each of said boards and committees, except the school committee, shall certify, by their signatures upon such bills, their approval of the same, and pass them to the auditor on or before the first

day of each month. All bills approved by the school committee shall be certified by the secretary and at least three members of that board. No bill shall be approved by any board or committee except at a meeting of which all the members belonging thereto have been notified and at which there shall be a quorum present.

COMMITTEE ON ACCOUNTS.

SECT. 10. There shall be appointed in the month of January annually a joint standing committee on accounts, to consist of two members of the board of aldermen and three members of the common council, which committee shall meet on or before the eighth day of each month and carefully examine all accounts and claims against the city which shall be laid before them by the auditor, and after comparing them with his record shall allow and pass the same, if found to be properly entered; but no bill shall be allowed or passed by said committee, unless the same shall bear the written signatures of a majority of the board or committee (other than the school committee, of which the certificate of the secretary and three members at least shall be required) authorized on behalf of the city to make the contract or cause the expenditure to be made; and when the committee on accounts has any doubt concerning the propriety of such bill or account, it shall return the same to the board or committee approving, for explanation, and if not satisfactorily explained it shall be exhibited to the city council with the objections, at the next meeting thereof, for its consideration and final decision.

The committee on accounts shall direct the auditor and the treasurer and collector as to the manner in which the books, records, accounts, and papers belonging to their several departments shall be kept.

PAYMENT OF MONEY.

SECT. 11. The mayor is hereby authorized to draw orders on the treasurer for the payment of all accounts and claims allowed and certified by the committee on accounts as provided in the preceding sections, and no other: *provided, however*, he may without action by the committee on accounts draw his order to pay any sum by way of advance on contracts made, or on work begun and not completed, upon being satisfied of the necessity therefor by a certificate signed by a majority of the committee controlling the expenditure, within the sum specifically appropriated therefor by the city council.

SECT. 12. No money shall be paid out of the city treasury except upon the written order of the mayor, addressed to the treasurer, countersigned by the auditor; *provided, however*, that the city treasurer may pay, before such order is drawn, any sum of money due on the principal or interest of any note, bond, or other security of the city, or on any judgment against the city, and also refunds certified by the water registrar.

CITY OFFICIALS.

SECT. 13. The various boards and city officers who shall, in their official capacity, receive any money on behalf of the city, shall pay to the city treasurer all the amounts so received once in every month, or oftener if required by the mayor or city council; and shall, before making such payment, make a true return to the auditor of accounts of said amounts, stating the account upon which the same were received. All other persons who shall have at any time money in their hands belonging to the city shall forthwith pay the same to the treasurer.

ASSESSORS OF TAXES.

SECT. 14. The assessors of taxes shall, on or before the first day of September in each year, make a true return to the auditor of accounts of the amount of taxes named in the annual warrant placed in the hands of the treasurer and collector of taxes for collection, and shall, upon the first day of each month thereafter, make a return to the auditor of all other assessments made by them. They shall make a certificate of each and every abatement allowed, and keep a record of the same, which certificate shall be addressed to the treasurer and collector of taxes, and shall state the name of the person assessed, his place of residence, the amount of his tax as shown in the tax-list, and the amount abated: a copy of the same shall be sent to the auditor of accounts.

WATER REGISTRAR.

SECT. 15. The water registrar of the Cambridge water works shall, under the direction of the water board, make out the annual bills for water rates, and deliver the same to the city treasurer on or before the tenth day of June in each year, and shall make out bills for all other amounts payable to the city on account of the water works, and deliver the same to the city treasurer from time to time as they may become due. All the bills so delivered by the water registrar shall be numbered to correspond with the number of the charge on his books.

A certificate of each and every abatement and refund shall be furnished by the registrar, which certificate shall be addressed to the city treasurer, and shall state the account on which it is allowed, and the number of the bill.

The registrar shall on the first day of every month report in writing, to the auditor of accounts, the amount of the bills of each class placed in the hands of the treasurer for collection, and also the amount abated, or ordered to be refunded, during the preceding month.

CITY TREASURER AND COLLECTOR.

SECT. 16. The city treasurer and collector of taxes shall be the collector of all rents, water rates, and other sums payable to the city, not otherwise specially provided for. He shall, in the month of June in each year, notify all persons assessed for the use of water that the annual bills for water rates are due and payable at his office on the first day of July; and he shall give notice of and collect all other bills on account of the water works, which may from time to time be placed in his hands by the water registrar. He shall supply to the water registrar daily a true record of his receipts on account of the water works, with the number and amount of each bill collected.

SECT. 17. He shall, under the direction of the committee on accounts, keep in books provided for that purpose an accurate and true account of all his receipts and payments on behalf of the city, making the same conform as nearly as may be with the accounts kept by the auditor. He shall credit each department or account with all sums received on its account, and shall charge to each all sums paid out on such accounts. He shall not pay any money out of the treasury except upon orders of the mayor drawn in the form hereinbefore prescribed, or except for special purposes as provided in the twelfth section.

SECT. 18. He shall, on the first day of every month, report to the auditor a written statement, in detail, of all

his collections, receipts, and disbursements during the preceding month, with the names of the persons of whom and on what account the same were received or paid. It shall be sufficient, in reporting the receipts for taxes, assessments, and water rates, to state the amount received and the particular warrant, assessment, or account upon which the collection was made. He shall also report a true record of all discounts, abatements, and repayments allowed during the month on taxes, assessments, water rates, or other accounts.

SECT. 19. The city treasurer and collector shall give a bond in such a form as the city solicitor shall approve, with sufficient sureties, to be approved by the mayor and aldermen, in a sum not less than forty thousand dollars, which bond shall be executed, approved, and delivered before he enters upon the duties of his office, and within ten days after his election. Should he fail to give such bond within the time herein required, the election shall be void, and a new election shall be had forthwith. In case of the death or insolvency of any of the sureties on any bond so given, the treasurer shall immediately give a new bond with sufficient sureties, as hereinbefore provided; and, if he shall fail to give such new bond within a reasonable time after notice to do so, it shall be sufficient cause for removal from office.

SECT. 20. Whenever any assessments for defraying the expenses of constructing or repairing common sewers or main drains, or of completing sidewalks, shall be delivered to the city treasurer for collection, he shall forthwith demand payment, in writing, of said assessments; and if any such assessments remain unpaid for three months after such demand, he shall collect the same according to law.

SECT. 21. The city treasurer shall in person, or by his clerk, make payments to each employee of the city, his authorized agent or attorney; shall take therefor the receipt of no other person than such employee, agent, or attorney; and may, whenever it becomes necessary to save loss of time to the employees, send a clerk with the necessary funds to such localities as may be convenient for paying the men.

SECT. 22. The city treasurer and collector shall receive such salary as the city council shall from time to time determine, to be paid in equal monthly payments, which shall be in full compensation for all services rendered in his official capacity: *provided, however*, that at the end of each month he shall make and give to the auditor of accounts a written statement subscribed by him of all fees, charges, costs, and commissions of every kind and description allowed by law and received by him or any deputy collector, sheriff, deputy sheriff, or constable acting under authority of law by his appointment, for collection of taxes, rates, betterments, assessments, or otherwise during that month; and shall certify thereon that all moneys so received by him or them have been paid into the city treasury. No part of any month's salary shall be paid to him until such statement and certificate shall have been so made and given, and the sums therein mentioned shall have been so paid into the city treasury.

SECT. 23. The committee on finance may allow to the city treasurer and collector such reasonable sums from time to time as will reimburse him for expenses necessarily incurred in the employment of deputy collectors, sheriff, deputy sheriffs, or constables, in the collection of poll and personal taxes.

SECT. 24. The city treasurer and collector shall appoint the clerks in his office subject to the approval of the committee on finance, and shall be answerable for their conduct in the discharge of their duties. Such clerks shall receive such compensation as the committee on finance may from time to time determine, and shall be removable at the pleasure of the city treasurer and collector or of the committee on finance.

SECT. 25. The office of the city treasurer shall be kept open for business between the hours of eight A.M. and two P.M. during the year.

FINANCE COMMITTEE.

SECT. 26. There shall be appointed, at the commencement of each municipal year, a committee on finance, consisting of the mayor, two members of the board of aldermen, the president and five members of the common council, which committee shall negotiate all loans to the city that shall be authorized by the city council, and shall report the amount to the city treasurer and city auditor.

SECT. 27. The committee on finance shall, in the month of February annually, prepare and lay before the city council an estimate of the amount of money necessary to be raised for the ensuing financial year, under the various heads of appropriation, and the ways and means of raising the same.

SECT. 28. The committee on finance shall, at the close of each municipal year, and as much oftener as they shall deem it expedient, examine and audit the accounts of the city treasurer; and for that purpose shall have access to all books and vouchers in his possession, or in posses-

sion of the auditor or any other officer of the city. They shall also examine all notes and securities in his hands belonging to the city, and make report thereof to the city council.

SECT. 29. The city treasurer and city auditor shall make up their accounts to include the last day of November annually; and the financial year shall begin on the first day of December in each year.

SECT. 30. Whenever any bonds for the payment of money shall be issued under the authority of the city council, such bonds shall be signed by the mayor and city treasurer, and countersigned by the city auditor.

SECT. 31. All ordinances and parts of ordinances inconsistent herewith, are hereby repealed.

In Common Council
Dec. 4, 1878.

Passed to be ordained,

Geo. S. Saunders President,

In Board of Aldermen, Dec. 4, 1878.

Passed to be ordained.

Saml L. Montague, Mayor.

Handwritten mark or signature