

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

ARTICLE VII. FINANCIAL PROCEDURES

[Sec. 7.01. Fiscal year.](#)

[Sec. 7.02. Submission of budget and message.](#)

[Sec. 7.03. Form and content of budget.](#)

[Sec. 7.04. Reserved.](#)

[Sec. 7.05. Commission action on budget.](#)

[Sec. 7.06. Commission action on capital program.](#)

[Sec. 7.07. Public records.](#)

[Sec. 7.08. Deposit and investment of city funds.](#)

[Sec. 7.09. Independent audit of city accounts.](#)

[Sec. 7.10. Appropriations amendments.](#)

[Sec. 7.11. Requirements for public bidding.](#)

[Sec. 7.12. Emergency expenditures.](#)

[Sec. 7.13. Reserved.](#)

[Sec. 7.14. Expenditure for professional services.](#)

[Sec. 7.15. Commission action; public bidding.](#)

[Sec. 7.16. Bonds and municipal borrowing.](#)

[Sec. 7.17. Taxation.](#)

[Sec. 7.18. Utilities and other special services.](#)

[Sec. 7.19. Franchises.](#)

Sec. 7.01. Fiscal year.

The fiscal year shall begin annually on the first day of October and shall end on the last day of September.

State law reference— Fiscal year, F.S. § 166.241.

Sec. 7.02. Submission of budget and message.

The manager shall, on or before July 30 [thirtieth] of each year, submit to the commission a budget for the ensuing fiscal year, together with a message, which shall outline proposed financial policies; describe important features of the budget; explain any major changes from the current year in financial policies, expenditures and revenues; summarize the city's current and overall financial and debt position and include such other material as he deems desirable, and as the commission or Charter may require.

(Ord. No. 86-44, § 1, 7-22-86)

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

Editor's note—

The provisions of Ord. No. 86-44 were approved at a general election held on November 4, 1986.

Sec. 7.03. Form and content of budget.

The general fund budget shall be presented on an accrual basis for expenditures and on a modified accrual basis for revenues, and shall provide a complete financial plan of all funds and activities for the ensuing fiscal year, and shall contain such details and be in such form as may be required by law and by the commission. Also, it shall show comparative figures of expenditures and revenues for the current and past fiscal year detailed to show the increase and decrease in dollars. The total of estimated expenditures shall not exceed the total of estimated revenue and appropriated fund balance.

No more than five (5) percent of expenditures of the general fund budget may be included in the budget for contingencies that may not have been included or which may have been underestimated in the proposed expenditures. This figure does not include unappropriated surplus.

The city shall adopt formal budgets for all other funds when it deems such budgeting to be consistent with generally accepted accounting principles or when required by law.

(Ord. No. 80-2, § 1, 1-3-80; Ord. No. 83-53, § 1, 12-22-83; Ord. No. 2010-05, § 2, 3-10-10)

Editor's note—

The provisions of Ord. No. 80-2 were approved at an election held Mar. 11, 1980, the provisions of Ord. No. 83-53 were approved at an election held March 13, 1984, and the provisions of Ord. No. 2010-05 were approved at an election held Nov. 2, 2010.

Ord. No. 2010-05, § 2, adopted March 10, 2010, changed the title of section 7.03 from "Form and content of budget and limitation on unappropriated surplus" to "Form and content of budget." The historical notation has been preserved for reference purposes.

Sec. 7.04. Reserved.

Editor's note—

Ord. No. 99-24, § 1, repealed section 7.04 in its entirety. Former section 7.04 pertained to "capital program" and derived from Amended election of 3-14-78; and Ord. No. 92-7, § 1, adopted Jan. 16, 1992, approved at an election held on Mar. 10, 1992, and certified by Res. No. R-92-36, § 1, adopted Mar. 17, 1992. The provisions of Ord. No. 99-24 were approved at an election held March 14, 2000.

Sec. 7.05. Commission action on budget.

The City Commission is hereby required to comply with State law in the preparation of and the adoption of the annual budget. Specifically, the Commission is to follow all requirements set forth in Chapters 200, "Determination of millage," and 218, "Financial matters pertaining to political subdivisions."

(Ord. No. 79-8, § 1, 1-15-79; Ord. No. 92-8, § 1, 1-16-92)

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

Editor's note—

The provisions of Ord. No. 79-8 were approved at an election held on Mar. 13, 1979. The provisions of Ord. No. 92-8 were approved at an election held on Mar. 10, 1992, and certified by Res. No. R-92-36, § 1, adopted Mar. 17, 1992.

State law reference— Procedures for adoption of budget and fixing millage, F.S. ch. 200.

Sec. 7.06. Commission action on capital program.

The City of Tamarac shall prepare and maintain a capital program pursuant to Chapter 163, Florida Statutes, the "Local Government Comprehensive Planning and Land Development Regulation Act."

(Ord. No. 92-9, § 1, 1-16-91)

Editor's note—

The provisions of Ord. No. 92-9 were approved at an election held on Mar. 10, 1992, and certified by Res. No. R-92-36, § 1, adopted Mar. 17, 1992, declared the results of that election.

Sec. 7.07. Public records.

Copies of the budget and the capital program as adopted shall be public records, shall be in the custody of the city clerk, and shall be made available to the public at a reasonable price and within two (2) weeks of adoption of the budget and/or approval of the capital program.

Sec. 7.08. Deposit and investment of city funds.

- (a) *City Depositories.* The commission shall designate banks or trust companies, in its discretion, as city depositories. The commission shall establish rules and regulations governing the deposits, withdrawals of funds, security to be deposited by the depository and other safeguards for the deposited city funds.
- (b) *Deposit of City Funds.* All fees and monies collected and received by officers and employees shall on the date of receipt be given to any appropriate city officer for deposit in the city depositories.
- (c) *Investment of City Funds.* Any city funds on deposit not currently needed for public purposes, shall be invested in instruments or institutions as authorized by Florida Statutes.

(Res. No. CBR-86-1, § 1, 1-17-86; Res. No. CBR-86-2, § 1, 1-17-86; Ord. No. 86-45, § 1, 9-5-86; Ord. No. 99-25, § 1, 11-24-99)

Editor's note—

The provisions of CBR-86-1 and CBR-86-2 were approved at an election held March 11, 1986. The provisions of Ord. No. 86-45 were approved at a general election held on November 4, 1986; the provisions of Ord. No. 99-25 were approved at an election held March 14, 2000.

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

Sec. 7.09. Independent audit of city accounts.

The commission shall provide for an independent annual or more frequent audit of all city accounts and shall request the auditing firm to make recommendations for improving the city's financial practices. Such audit shall be made by a certified public accountant and/or firm of such accountants, who have no personal interest, direct or indirect, in the fiscal affairs of the city government or any of its officers. Such independent audit shall be furnished to the commission.

The commission may, without requiring competitive bids, designate such accountant or firm annually, or for a period not exceeding three (3) years. The commission may also provide for a surprise audit by enactment of an emergency ordinance, as provided by law. If the state makes an audit, the commission may accept it if it meets the requirements of this section. All audits shall be made public within thirty (30) days after receipt of the audit by the commission.

State law reference— Independent audit required, F.S. § 218.32.

Sec. 7.10. Appropriations amendments.

- (a) The city manager shall report promptly to the city commission concerning the probability of funds in excess of appropriations or the probability of funds insufficient to cover appropriations, together with recommendations for suitable action.
- (b) The commission may utilize excess funds for supplemental appropriations or transfer such funds to the general account.
- (c) With regard to deficits, the commission shall take action as empowered by law, including but not limited to reduction in staff and/or services, deferment or abandonment of capital projects, borrowing of adequate funds or amendment of the budget.
- (d) The city manager may transfer funds within a department, and with the approval of the commission, may transfer funds between departments, as is permitted by law.

Sec. 7.11. Requirements for public bidding.

The City Commission shall establish by ordinance a competitive solicitation financial threshold for the procurement of contracts of any type, available from more than one (1) source, or which cannot be performed with city personnel. Unless otherwise provided for in the City's Code of Ordinances, all contracts in excess of the financial threshold established by the City Commission shall be procured through a competitive solicitation process.

The City Commission shall establish by ordinance the advertising requirements for the solicitations of competitive bids, in accordance with the requirements of the Florida Statutes, as may be amended from time to time.

Each invitation for bid shall contain an acceptance clause granting the city a minimum of thirty (30) days for bid acceptance, during which time the tendered bid shall remain valid.

(Ord. No. 81-61, § 1, 11-30-81; Ord. No. 90-28, § 1, 7-11-90; Ord. No. 99-26, § 1, 11-10-99; Ord. No. 2010-03, § 2, 3-10-10)

Editor's note—

Ord. No. 81-61 was approved at an election held Mar. 9, 1982. Res. No. R-82-78, § 1, adopted Mar. 16, 1978, declared the results of the election. Ord. No. 90-28 was approved by the

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

electorate Sept. 4, 1990; the provisions of Ord. No. 99-26 were approved at an election held March 14, 2000. The provisions of Ord. No. 2010-03 were approved at an election held November 2, 2010.

Sec. 7.12. Emergency expenditures.

"Emergency" as used in this section shall refer to circumstances which shall require immediate action for the protection of the safety, health and welfare of the community or any segment thereof. The manager is authorized to determine if an emergency exists. If an emergency does exist, the manager shall authorize emergency expenditures.

The manager shall endeavor to secure proposals for these supplies or services from at least two (2) separate sources and will report to the commission concerning his efforts.

The commission, by ordinance, shall establish guidelines and procedures for emergency purchases.

(Ord. No. 83-53, § 1, 12-22-83)

Editor's note—

The provisions of Ord. No. 83-53 were approved at an election held Mar. 13, 1984.

Sec. 7.13. Reserved.

Editor's note—

Ord. No. 00-21, § 1, adopted Aug. 23, 2000 and approved by the electors on Sept. 5, 2000, repealed charter section 7.13 in its entirety. Former section 7.13 pertained to requirements for referendum and derived from Ord. No. 83-53, § 2, adopted Dec. 22, 1983; Res. No. CBR-84-2, § 1, adopted Jan. 11, 1985; Ord. No. 86-47, § 1, adopted Sept. 5, 1986; Ord. No. 92-4, § 1, adopted Jan. 16, 1992; and Ord. No. 92-5, § 1, adopted Jan. 16, 1992.

Sec. 7.14. Expenditure for professional services.

Contracts for the service of professionals, including but not limited to architects, engineers, surveyors and attorneys, are to be entered into in accordance with Florida law.

(Ord. No. 83-53, § 1, 12-22-83)

Editor's note—

The provisions of Ord. No. 83-53 were approved at an election held Mar. 13, 1984.

State law reference— Consultants' Competitive Negotiation Act, F.S. § 287.055.

Sec. 7.15. Commission action; public bidding.

When public competitive bidding is required, the commission shall award the contract to the lowest fully responsive and responsible bidder, and contract for the supplies and services as delineated by the

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

terms of the invitation for bid. The commission may require such bidder to provide a legally binding faithful performance bond.

The necessary documentation shall be approved by the city attorney prior to the execution of such documents.

Sec. 7.16. Bonds and municipal borrowing.

The city shall have full power and authority to issue municipal bonds or to borrow funds for municipal purposes to the extent authorized by and subject to the limitations provided in the Constitution of the State of Florida, the Municipal Home Rule Law, other statutes and this Charter.

(Ord. No. 2000-21, § 1, 8-23-00)

Editor's note—

The provisions of Ord. No. 2000-21 were approved at an election held on Nov. 7, 2000.

State law reference— Authority for municipal borrowing, F.S. § 166.101 et seq.

Sec. 7.17. Taxation.

- (a) *Authority to Levy Taxes.* The commission shall have the full power and authority to levy upon the taxable property within the corporate limits of the city such millage or tax to raise funds needed for the operation and public purposes of the city; to levy such additional taxes as may be necessary to pay interest on present or future outstanding bonds, and provide a sinking fund for the redemption of said bonds; and to levy all further taxes which are authorized by law for municipal purposes.
- (b) *Assessment and Collection.* The functions of tax assessing and tax collection of the city shall be consolidated and those responsibilities placed with the appropriate county officials as provided by law.
- (c) *Tax Foreclosure.* The city shall have the power to impose and foreclose city tax and special assessment liens as provided by law.

State law reference— Authority for municipal taxation, F.S. § 166.201 et seq., § 205.01 et seq.; ad valorem taxation, F.S. ch. 193 et seq.; foreclosure of municipal liens, F.S. ch. 173.

Sec. 7.18. Utilities and other special services.

The city shall have the authority, unless the law specifies otherwise, to supply water, electricity, and other sources of power, sewerage disposal, and gas for domestic and other purposes; facilities for geriatric and other medical care, day nurseries, etc., to individuals, firms, corporations and other municipalities. Further, for such enterprises, the city may charge rates to be fixed by ordinance, at a higher level to the consumer than otherwise may be charged within the corporate limits of the city for a like type and class of service. The operational budgets for all such special services, if any, shall be presented outside of and apart from the figures comprising the regular budget of the city; and the city manager shall be fully responsible in ensuring that the expenses and revenues involved in the operation of such facilities shall not be commingled with any of the regular budget-approved expenses and revenues of the city.

PART I - THE CHARTER

ARTICLE VII. FINANCIAL PROCEDURES

Sec. 7.19. Franchises.

- (a) *Granting Franchises.* The commission may, by ordinance, except where referendum is required after public notice and public hearings, grant a nonexclusive franchise to any individual, company, firm, or corporation to exercise public functions in the city and to construct and operate any and all public utilities in the city and in, under, or over the streets and public places of the city, and to use such public property in connection therewith; but no franchise or renewal thereof shall be for a longer period than forty (40) years. All franchises or rights to extend the services of any public utility shall be subject to such terms and conditions as the commission shall impose.
- (b) *Rates and Conditions of Franchises.* The commission shall set forth in detail the consideration for such franchise, the rates, kind and quality of use, service or product to be furnished, the manner in which public streets and public places shall be used and occupied, and such other terms and conditions as are required by law. No franchise, or renewals thereof, shall be leased, assigned or otherwise alienated, except with the consent of the commission expressed by ordinance, and evidenced by a formal instrument and consent to same, recorded in the public records of Broward County.
- (c) *Franchises Subject to Regulation by the City.* All franchises shall be subject to city control at all times in respect to the use in, over, across, or under all streets, alleys, public grounds or other public places, occupied by public utility fixtures; and when, in the opinion of the commission, the public interest so requires, it may cause such fixtures to be reconstructed, relocated, altered or discontinued at the expense of the holder of the franchise; and the city shall at all times have the power to enact all regulatory ordinances affecting utilities which in the opinion of the commission are required in the interest of public health, safety or welfare.