



City of Panama City

AGENDA

CHARTER REVIEW ADVISORY BOARD

501 HARRISON AVENUE ROOM 236

EXECUTIVE CONFERENCE ROOM

FEBRUARY 19, 2026, 12:00 P.M.

1. **Call to order.**
2. **Opening Prayer.**
3. **Pledge of Allegiance to the Flag.**
4. **Roll Call**
5. **Approval of minutes for the January 22, 2026, Charter Review Advisory Board meeting.**

Documents:

[1.22.2026 MINUTES CHARTER REVIEW ADVISORY BOARD.PDF](#)

6. **Staff Reports.**

Documents:

[MEMO RE CITY CLERK-TREASURER AND CITY CHARTER SAMPLES
02.09.26.PDF](#)

7. **Audience Participation.**
8. **Article VII Discussion on Revised Language – City Manager.**

[ARTICLE VII. - CITY MANAGER | CODE OF ORDINANCES | PANAMA CITY, FL |
MUNICODE LIBRARY](#)

9. **Article VIII Discussion on Revised Language – City Attorney.**

[ARTICLE VIII. - CITY ATTORNEY | CODE OF ORDINANCES | PANAMA CITY,
FL | MUNICODE LIBRARY](#)

10. **Article XIII Discussion – City Clerk and Collector.**

ARTICLE XIII. - CITY CLERK AND COLLECTOR | CODE OF
ORDINANCES | PANAMA CITY, FL | MUNICODE LIBRARY

11. Article V Discussion – City Officers, Employees and Departments Generally.

ARTICLE V. - CITY OFFICERS, EMPLOYEES AND DEPARTMENTS
GENERALLY | CODE OF ORDINANCES | PANAMA CITY, FL | MUNICODE
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12. Preparation for next meeting.

13. Adjournment.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this proceeding should contact the City's Human Resources Department by 5 pm on the Friday prior to the proceeding at telephone (850) 872-3009 for assistance.



MINUTES
CHARTER REVIEW ADVISORY BOARD
501 HARRISON AVENUE
EXECUTIVE CONFERENCE ROOM 236
JANUARY 22, 2026, 12:00 P.M.

1. Chairman Brandon Burg called the meeting to order at 12:03.
2. Opening Prayer was led by Nevin J. Zimmerman, City Attorney.
3. The Pledge of Allegiance to the Flag was recited.
4. Roll Call.

City Clerk – Treasurer Janette Smith called the role with the following members present: Chairman Brandon Burg, Mr. Ron Danzey, Vice Chairman Brandon Henderson-Jansenius, Mr. JP Ferreira. Ms. Cecile Scoon arrived at 12:07 pm, prior to any business items being addressed.

5. Approval of the Minutes of the Charter Review Advisory Board for the January 8, 2026.

Vice Chairman Brandon Henderson-Jansenius moved to approve the minutes for January 8, 2026 Charter Review Advisory Board meeting. On a voice vote, all were in favor as presented. Chairman Brandon Burg abstained from voting as he did not attend the referenced meeting. None opposed.

6. Staff Reports

6a. Introduction to Governmental Accounting

City Clerk – Treasurer Janette Smith provided a presentation.

6b. City Clerk – Treasurer Duties and Responsibilities

A memo was included outlining the current duties and responsibilities of the City Clerk – Treasurer position.

6c. Code of Ordinance Sections

Code sections 2-3, 2-4, 2-25, 2-26, 2-27, 2-56 through 2-61, 2-79 through 2-91, 2-109 through 2-114, and Section 10 in its entirety were provided to the Board members for reference.

6d. Charter Officers' Contracts

The contracts were provided as requested by the Charter Review Advisory Board. Amendment 6 to the City Attorney's contract was provided. See Attachment A.

7. Audience Participation.

Brenda Lewis-Williams, 2748 Oak Hammock Drive, Panama City addressed the Board.

8. Article IV Discussion – Elections

To include Election Timing and the Election Process

The City Attorney provided information requested by the Board to include options for Municipal Election Procedures; Examples of City Manager provisions in other City Charters and suggested revised Panama City Charter language; revised Charter language for the City Attorney sections; and a chart summarizing salaries for elected officials and election data from various Florida counties. See Attachment B.

The City Manager provided a publication from the State of Florida Office of Economic and Demographic Research entitled “Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2024-25”. See Attachment C.

Brenda Lewis-Williams, 2748 Oak Hammock Drive, Panama City addressed the Board.

Mr. Ferreira moved to recommend option number three from the list provided by the City Attorney’s office. On a roll call vote, Chairman Burg, Vice Chairman Henderson-Jansenius, Mr. Ferreira, and Ms. Scoon voted “YEA”. Mr. Danzey voted “NAY”. The City Clerk certified the motion passed by a 4-1 vote.

The Board requested a working document of the changes and a red-lined version for each meeting.

Item 11 was relocated to Item 9.

9. Article XIII Discussion – City Clerk and Collector

The Board requested:

- Examples of Internal Auditor positions.
- Options for the City Clerk position and whether it is a Charter Officer.
- Revised Charter language similar to that of the City Manager and City Attorney. Recommendations from ICMA.
- A personal perspective on the City Clerk and Collector position from the current City Clerk-Treasurer.

10. Article VII Discussion on Revised Language – City Manager

The item wasn’t discussed.

11. Article VIII Discussion on Revised Language – City Attorney

The item wasn’t discussed.

12. Article V Discussion – City Officers, Employees and Departments Generally – not addressed at this meeting.

The item wasn't discussed.

13. Preparation for next meeting.

The Charter Review Advisory Board added a meeting on February 19, 2026 at 12.00 pm.

14. Adjournment.

Ms. Scoon motioned to adjourn. On a voice vote all were in favor. None opposed.

The meeting was adjourned at 2:10 p.m.

TO: Nevin Zimmerman, City Attorney, and Janette Smith, City Clerk-Treasurer
FROM: Caroline L Smith, Esq.
RE: Charter Review Advisory Board–Division of Clerk/Treasurer Duties and Sample Charters
DATE: February 9, 2025

BRIEF SUMMARY

As requested by the Charter Review Advisory Board, in addition to Panama City, below are examples of language from fifteen (15) Florida municipal charters and language from the National Model City Charter regarding the position of Clerk-Collector/Treasurer.

Only examples from municipalities that use the commission-manager form of government are included, consequently, there are no examples from Florida's largest cities which use the strong mayor form of government. Municipalities from Bay County are included and listed first. The remaining cities follow in alphabetical order. Population is included for informational purposes.

The Table provides a quick comparison overview of how these cities divide up the duties of a clerk and treasurer, showing to whom the official reports. When the charter mandated a city auditor, that was included, too.

Please note:

- The Model City Charter does not address the position of City Clerk as this is a position mandated by Florida law.
- Many of the examples provided refer to the position of Collector/Treasurer as the Finance Director.
- Three of the municipalities featured have a full-time City Auditor or Inspector General, but most charters include an annual audit as required by Florida law. Two charters allow the commission to create a full-time auditor position or an auditor team if desired.

The sample charter language is found for each city on the following pages:

Page 3 – Panama City
Page 6 – Callaway
Page 7 – Lynn Haven
Page 9 – Panama City Beach
Page 12 – Destin
Page 14 – Cape Coral
Page 16 – Coral Springs
Page 17 – Fort Walton Beach
Page 18 – Fort Myers

Page 20 – Fort Pierce
Page 21 - Jupiter
Page 23 - Melbourne
Page 24 - Naples
Page 25 - Sarasota
Page 28 – St. Augustine
Page 30 - Stuart
Page 32 - Tallahassee
Page 36 – Model City Charter

**TABLE OF SAMPLE CITY CHARTERS AND
EXAMPLES OF THE DIVISION OF CLERK/TREASURER DUTIES**

City	2020 Census Population	Duties of Position	Position created by:	Clerk reports to:	Finance director reports to:	City Auditor reports to:
Panama City	32,045	Clerk, Collector and Treasurer	Charter	Commission	Commission (the Collector/ Treasurer)	
Callaway	13,045	Clerk	Charter	Commission	City Manager	
Lynn Haven	18,695	City Manager- Clerk	Charter created City Manager; Ordinance created City Manager- Clerk	Commission (Clerk position combined with City Manager)	City Manager	
PC Beach	18,094	Clerk	Charter	Council	City Manager	
Destin	13,931	Clerk	Charter	Council	City Manager	
Cape Coral	194,016	Clerk	Charter	City Manager	City Manager	Council
Coral Springs	134,394	Clerk	Charter	City Manager	City Manager	Commission (An Internal Auditor may be appointed)
Ft Walton Bch	20,939	Clerk	Charter	Council	City Manager	
Ft Myers	86,395	Clerk	Charter	City Manager	City Manager	
Ft Pierce	47,297	Clerk	Charter	Commission	City Manager	
Jupiter	61,047	Clerk	Charter	City Manager	City Manager	
Melbourne	87,561	Clerk	Charter	City Manager	City Manager	
Naples	19,115	Clerk	Charter	Council	City Manager	
Sarasota	54,842	Auditor and Clerk	Charter	Commission	City Manager	Commission (Auditor position combined with Clerk)
St. Augustine	14,329	Clerk	Charter	Appointed by Commission but is under the supervision of the City Manager	City Manager	
Stuart	17,425	Clerk	Charter	City Manager	City Manager	
Tallahassee	205,089	Treasurer- Clerk	Charter	Commission	Commission (Treasurer position combined with Clerk)	Commission (Inspector General)
National Model City Charter	N/A	N/A	N/A	N/A	City Manager	Council (an annual Audit Team is appointed)

PANAMA CITY

ARTICLE XIII. - CITY CLERK AND COLLECTOR

Sec. 124. - Appointment, duties.

There shall be a city clerk and collector, who shall be appointed by and serve during the pleasure of the city commission. He shall issue all warrants for payment of money by the city; shall keep an accurate account of all taxes and assessments of all moneys due to, and of all receipts and disbursements by, the municipality; and shall keep an accurate account of all city assets and liabilities and of all appropriations made by the city commission. He shall make and keep a list of the outstanding city bonds, to whom issued, for what purpose, when and where payable and the rate of interest they respectively bear and he shall recommend such action from time to time to the city commission, through the city manager, as will insure the punctual payments of principal and interest of such bonds. He shall furnish the city manager at any time such reports, data, and information as may be necessary to fully inform the latter as to the financial affairs of the city, furnishing him such estimates of the expenses of the city government as may be necessary to form the basis of the annual budget and to determine the revenue necessary to be raised each year.

Sec. 125. - Clerk and collector to perform duties imposed by commission or statutes; may be designated tax assessor and treasurer.

In addition to the duties specifically imposed by this charter, the city clerk and collector shall perform such other duties as may be required of him by ordinances or resolutions of the city commission, as well as such as may be required of city clerks and tax collectors by the general laws of the state. He may also be designated city tax assessor and treasurer by the commission, and if so designated, shall perform the duties of said officers as provided by ordinances, resolutions, this charter and the general laws of the state.

Editor's note— The provisions in this section relative to the duties of the city tax assessor are obsolete insofar as they apply to ad valorem taxation, as such functions are now performed by the county property appraiser. See F.S. §§ 193.116, 166.211.

Sec. 126. - Clerk and collector to countersign contracts, keep accounts.

The city clerk and collector shall countersign all contracts made in behalf of the city, and certificates of work authorized by the city commission or any other city official. No contract made in behalf of the city or to which the city is a party, shall be valid unless countersigned by the city clerk and collector; he shall keep regular books of account, in which shall be entered all indebtedness of the city and which shall at all times show the financial condition of the city, the amount of bonds, orders, certificates or other evidences of indebtedness outstanding and the amount of all bonds, orders, certificates or other evidences of indebtedness which have been redeemed; he shall countersign all bonds, orders, certificates or other evidences of indebtedness of the city and keep accurate account thereof, which account shall show for what purpose issued, to whom issued and the amount thereof; he shall keep account with all disbursing officers and employees of the city, showing the amounts they have received from different sources of revenue and the amount they have disbursed, as authorized under the ordinances of

the city. He shall keep a list of all certificates issued for work or for any other purpose, and before the levy by the city commission of any special tax upon any property in the city, or any part thereof, he shall furnish to the city manager for the information of the city commission, a schedule of all lots or parcels of land which may be subject to the proposed tax or assessment and which it may be necessary to levy on, which schedule shall be certified by his affidavit and shall be prima facie evidence of the facts stated therein in all cases wherein the validity of such tax or assessment shall come into question. Acting upon such schedule, the city commission may, if it deems such special tax or assessment legal and just, cause the same to be levied.

Editor's note— The provisions in this section relative to the duties of the city tax assessor are obsolete insofar as they apply to ad valorem taxation, as such functions are now performed by the county property appraiser. See F.S. §§ 193.116, 166.211.

Sec. 127. - Expenditure of funds prohibited unless clerk and collector certifies money is available.

No contract, agreement or other obligation involving the expenditure of money shall be entered into, nor shall any ordinance, resolution or order for the expenditure of money be passed by the city commission or be authorized by any officer of the city, unless the city clerk and collector first certifies to the city commission or to the proper officer, as the case may be, that the money required for such contract, agreement, obligation or expenditure is in the treasury to the credit of the fund from which it is to be drawn, and not appropriated for any other purpose, which certificate shall be filed and immediately recorded. The sum so certified shall not thereafter be considered unappropriated until the city is discharged from the contract agreement or obligation. All moneys actually in the treasury to the credit of the fund from which they are to be drawn and all moneys applicable to the payment or obligations or appropriations involved that are anticipated to come into the treasury before the maturity of such contract, agreement or obligation from taxes or assessments, or from sales or services, products, or by-products, or from any city undertaking, fees, charges, accounts, or bills receivable or other claims, of such obligations or appropriation, which are to be paid into the treasury prior to the maturity thereof, or arising from the sale or lease of land or other property and the money to be derived from lawfully authorized bonds sold and in process of delivery, shall for the purpose of such certificates be deemed in the treasury to the credit of the appropriate fund and subject to such certification.

Sec. 128. - Claims to be audited, certified by clerk and collector; records of accounts and contracts required.

All claims and demands against the city, before they are allowed by the city commission, shall be examined and adjusted and their correctness certified by the city clerk and collector. He shall keep a record of his accounts and doings and a record of all contracts to which the city is a party, with an index thereto, and such books shall be open to the inspection of all interested parties.

Sec. 129. - Clerk and collector to prescribe accounting system, form, require reports.

The city clerk and collector shall prescribe and require, except as there may be prescribed and required by law, the use of plain and uniform systems of keeping books and accounts by all city departments, officers and employees who are charged with

receipt or disbursement of any of the funds of the city, or who may be authorized to purchase materials and supplies or to employ labor for the city. He shall prescribe the forms of vouchers or other evidence of the receipt of money from the city or from the establishment of demands against the city, and he shall require a daily report from each department, office, officer or employee.

Sec. 130. - Information records and reports must show.

The accounting procedure established in the office of the city clerk and collector shall be adequate to provide a record in detail of all transactions affecting the acquisition, custodianship and disposition of values including cash receipts and disbursements, and such fact shall be so presented in the reports which he is required to render periodically, and shall be supported with summaries and analytical schedules for each fiscal year upon the finances of the city and relations of each department of the city government, including distinct summaries and schedules for each public utility owned and operated.

Sec. 131. - Duties of clerk and collector as clerk of commission.

The city clerk and collector, in his capacity as clerk of the city, shall attend all meetings of the city commission and shall keep a journal which shall be certified to after each meeting by his signature and by the signature of the presiding officer of the city commission. He shall be the custodian of the seal of the city and of all records and papers of a general character pertaining to the affairs of the municipality.

Editor's note— The last sentence of this section has been deleted as municipal courts have been abolished. See Fla. Const. art. V, § 20(d)(4). Such sentence reads as follows: "It shall also be his duty, or the duty of his delegate, to attend the municipal court and to perform the duties in connection therewith which are imposed upon him by the provisions of this charter."

Sec. 132. - Duty to collect money due city.

The collector shall receive and collect all moneys belonging to the city, including taxes, license moneys, fines and income from all other sources and he shall collect all special assessments as provided for under this charter and keep accurate account thereof.

Editor's note— The provisions of this section are obsolete insofar as they relate to the collection of ad valorem taxes, as such taxes are now collected by the county tax collector. See F.S. 193.116(3).

CALLAWAY

ARTICLE III. - OFFICERS AND EMPLOYEES

Section 3.06. - City Clerk—Appointment, powers and duties.

The City Clerk shall be ex officio the Clerk of the City Commission. As Clerk of the City Commission, the City Clerk shall give notice of all City Commission meetings as required by law; shall be present at all meetings of the City Commission; shall record all proceedings of the City in a journal which he/she shall maintain for such purpose; shall establish regulations and procedures for making the journal of City Commission proceedings available to the public; shall be the official depository for the storage and maintenance of all ordinances, resolutions, motions and documents of the City Commission; shall establish regulations and procedures by which such ordinances, resolutions, motions and documents of the City Commission shall be made available to the public; shall prepare, issue notice of, and receive all Bids of the City and shall perform such other duties as the City Commission may require.

In addition to his/her duties as the Clerk of the City Commission, the City Clerk shall be the official custodian of the City seal and of all official records, documents and papers of the City and shall perform such other duties as are required of the City Clerk by this Charter, state law, ordinances of the City or direction of the City Commission.

The City Clerk may be appointed by the City Commission for an indefinite term and shall hold office at the pleasure of the City Commission. The compensation of the City Clerk shall be as determined by the City Commission.

Appointment of the City Clerk will include an annual written performance evaluation.

LYNN HAVEN

Lynn Haven designated the Charter Officer City Manager as the City Manager-Clerk by Ordinance Sec 2-121. The Charter does not include the creation of a City Clerk.

ARTICLE III. - OFFICERS AND EMPLOYEES^[3]

Sec. 21. - Officers and Departments enumerated.

Officers and Departments of the City of Lynn Haven shall consist of a City Attorney, Police Chief, Fire Chief, City Manager, Public Works Director, **Finance Director** and those Departments as established by ordinance. The heads of each and every Department **shall be appointed by the City Manager with the advice and consent of a majority of the Commission.** In the absence of an appointment by the City Manager, the Mayor-Commissioner may make such appointments if it is deemed necessary or expedient by the majority of the City Commission, and in either event, such appointment shall be made with the advice and consent of the majority of the City Commission. Nothing herein shall be construed to prevent the City Manager from acting as head of any department, upon his being so accepted by the majority of the City Commission. (Laws of Fla. (1951), ch. 27685, § 27; Ord. No. 711, § 1, 2-27-01/4-25-01; [Ord. No. 1145](#), § 1(Exh. A), 1-24-23/4-18-23)

Note— Formerly [§ 27](#).

Cross reference— Officers and employees, Code [§ 2-106](#) et seq.

General Ordinance:

Chapter 2 - ADMINISTRATION

ARTICLE IV. - OFFICERS AND EMPLOYEES

DIVISION 2. - CITY MANAGER-CLERK^[8]

Footnotes:

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Charter reference— *Appointment, qualifications, § 32.*

Sec. 2-121. - Responsibility.

The city manager-clerk shall be responsible for the successful and businesslike operation of all departments.

(Laws of Fla. (1951), ch. 27685, § 35)

Charter reference— Powers and duties, § 35.

Sec. 2-122. - Duties—Issuance of warrants for payment; recordkeeping.

The city manager-clerk shall approve all payment of money by the city. He shall keep an accurate record of all receipts and disbursements made by the city.

(Laws of Fla. (1951), ch. 27685, § 41)

Sec. 2-123. - Same—Annual estimates.

The city manager-clerk in his annual report shall set forth an estimate of the expenditures and revenues of the city for the ensuing year. This estimate shall be compiled from detailed information and shall be as nearly uniform as possible for the main functional divisions of the city.

(Laws of Fla. (1951), ch. 27685, § 53)

Sec. 2-124. - Same—Certification of availability of funds before obligating city.

No contract, agreement, or other obligation involving the expenditure of money shall be entered into nor shall any ordinance, resolution or order for the expenditure of money be made unless the city manager-clerk first certifies to the city commission that the money required for such contract is in the treasury to the credit of the fund from which it is drawn.

(Laws of Fla. (1951), ch. 27685, § 43)

Sec. 2-125. - Same—Monthly financial reports.

Each month the city manager-clerk shall submit a detailed report of receipts and disbursements to the city commission. The city manager-clerk shall keep an account of each fund and the debits and credits pertaining thereto. He shall prepare receipts in duplicate for all monies paid into the city treasury and deliver the original receipt to the person paying such monies and retaining the duplicate for the city archives.

(Laws of Fla. (1951), ch. 27685, § 50)

Sec. 2-126. - Same—Audit and certification of claims.

All claims and demands against the city, before they are allowed by the city commission, shall be examined and adjusted, and their correctness certified by the city manager-clerk.

(Laws of Fla. (1951), ch. 27685, § 44)

Sec. 2-127. - Management and control—Public services.

The city manager-clerk shall manage and control all city-owned public utilities operated and managed by the city, and shall be charged with the management of all public works and the regulation under ordinances of the city commission of all charitable and correctional institutions of the city. He shall have charge of the making and preservation of all surveys, maps, plans, drawings and estimates for such public works, cleaning and lighting the city streets and public places, the collection of waste and the preservation of tools and appliances belonging to the city.

(Laws of Fla. (1951), ch. 27685, § 40)

Sec. 2-128. - Same—Estimates of work by city.

The city manager-clerk shall make, or cause to be made, the cost of expense of any work to be done by the city and shall countersign all contracts made in behalf of the city.

(Laws of Fla. (1951), ch. 27685, § 42)

PANAMA CITY BEACH

Sec. 3-2. - City Clerk.

There is hereby created the office of City Clerk.

The City Clerk shall be appointed by the City Council and shall hold office at the pleasure of the City Council. The compensation of the City Clerk shall be as determined by the City Council.

The City Clerk shall serve as the Clerk of the City Council and, as such, shall have all the powers conferred and duties imposed upon that office by this Charter. In addition to his/her duties as the Clerk of the City Council, the City Clerk shall be the official custodian of the City seal and of all official records, documents and papers of the City and shall perform such other duties as are required of the City Clerk by this Charter, state law, ordinances of the City or direction of the City Council.

Sec. 3-3. - City Manager—Creation of office; appointment; term; qualifications; compensation.

There is hereby created the office of City Manager.

Prior to the appointment of a City Manager, by the City Council, and in the absence of an appointed City Manager, all duties and responsibilities of the office of City Manager, as defined herein, are vested in the Assistant City Manager. In the absence of both a City Manager and Assistant City Manager, all duties and responsibility of the office of City Manager are vested in the office of Mayor.

A City Manager may be appointed by the City Council for an indefinite term and shall serve at the pleasure of the City Council. The City Manager shall be chosen solely on the basis of his/her executive and administrative qualifications; provided, that he/she shall be no less than twenty-one (21) years of age. The City Manager shall establish residence within the corporate limits of the City of Panama City Beach no more than six (6) months after his/her appointment though he/she need not be a resident of the City or the state at the time of his/her appointment.

The City Manager shall receive such compensation as the City Council shall determine. (Ord. No. 1277, adopted 11-14-2013, passed by Referendum of 4-22-2014; [Ord. No. 1576](#), adopted 1-13-2022, passed by Referendum of 4-19-2022)

Sec. 3-4. - Same—Removal.

The City Manager may be removed from office by the City Council at any time, with or without cause. Upon demand by the City Manager, a public hearing shall be held prior to such removal for cause.

([Ord. No. 1576](#), adopted 1-13-2022, passed by Referendum of 4-19-2022)

Sec. 3-5. - Same—Powers and duties.

The City Manager shall be the chief administrative officer of the City and shall be responsible to the City Council for the administration of all City affairs placed in his/her charge by this Charter or by ordinances of the City. To that end, he/she shall have the following powers and duties:

(a) He/she shall appoint, supervise, regulate and, when he/she deems it necessary for the good of the City, discipline, demote, suspend or remove any City employee or appointed administrative officer, except the City Clerk and the City Attorney, subject to provisions of [Article 6](#) of this Charter. He/she may promulgate personnel rules and regulations for City employees. He/she may authorize any subordinate officer or employee to exercise such powers with respect to subordinates in turn; provided, that the City Manager shall, in all cases, retain the right to alter or deny any determination made by such subordinates.

(b) He/she shall direct, supervise and be responsible for the administration of all departments, divisions, offices and positions of the City government, and may delegate to his/her subordinate officers and employees those powers which are necessary or expedient to the proper management, control and function of such departments, divisions, offices and positions.

(c) He/she shall have the power to create, combine or discontinue any administrative departments, divisions, offices and positions, subject to the requirements of [Article 6](#) of this Charter and subject to approval by the City Council. In so doing, he/she shall have the power to determine, consolidate, combine or distribute the functions and duties of such administrative departments, divisions, offices and positions.

(d) He/she shall ensure that all laws, provisions of this Charter, ordinances and other acts of the City Council, subject to enforcement by him/her or his/her subordinates, are faithfully executed.

(e) He/she shall attend all meetings of the City Council and shall have the right to take part in all discussions though not to vote on any matter.

(f) He/she shall have the right to recommend to the City Council for adoption such measures as he/she may deem necessary or expedient to the interests of the City.

(g) He/she shall keep the City Council fully advised as to the financial conditions and future needs of the City and shall, as he/she deems advisable, make recommendations to the City Council concerning the financial affairs of the City.

(h) As soon as practicable after the close of each fiscal year, he/she shall submit to the City Council a complete report on the finances and on the financial and administrative activities of the City government for the preceding fiscal year. He/she shall make such other reports as the City Council may require concerning the operation of the departments, divisions, offices and positions of the City government subject to his/her direction and supervision.

(i) Pursuant to the provisions of Section 5-2 of this Charter, he/she shall annually prepare a proposed budget to be submitted to the City Council for its consideration.

(j) Subject to the provisions of this Charter relative to purchases, contracts and competitive bidding, he/she shall purchase services, supplies, materials and equipment; provided, that such purchases are in conformance with the requirements of this Charter, state law and the ordinances of the City. Purchases shall be made only on behalf of the City pursuant to the provisions of appropriation ordinances or resolutions. The City shall not be liable for any service, supply, material or equipment furnished to the City unless the City Council shall have previously made an appropriation therefor. No

contract shall be let for the construction of public improvements except in accordance with the directions of the City Council.

(k) He/she shall sign such contracts, bonds and agreements of the City as are required by this Charter or ordinances of the City or as directed by the City Council.

(l) He/she shall be responsible for the collection of all revenues and monies due the City and shall maintain proper records of such collections. He/she shall be responsible for the disbursement of all City monies and shall maintain proper records of such disbursements.

(m) He/she shall maintain a uniform system of accounts in which shall be entered all financial transactions of the City. He/she shall establish and require the maintenance of a uniform system of accounting for each administrative department, division, office or position of the City, and may audit such accounts at his/her discretion.

(n) He/she shall perform such other duties and shall have such other powers as are specified by this Charter or ordinances or resolutions of the City or as the City Council may require from time to time.

(Ord. No. 1277, adopted 11-14-2013, passed by Referendum of 4-22-2014)

DESTIN

ARTICLE III. - LEGISLATIVE

Section 3.10 - Clerk of the council.

The city clerk shall serve as clerk of the council and shall give notice of council meetings to its members and to the public and shall keep the minutes of its proceedings which shall be a public record.

ARTICLE IV. - ADMINISTRATIVE

Section 4.05 - Powers and duties of city manager.

The city manager shall:

- (a) Attend the meetings of the council.
 - (b) Draw and sign vouchers upon the depositories which vouchers shall be countersigned by the mayor, or mayor pro tem, and keep a true and accurate account of same. The city manager shall prepare and submit to the council once each month a statement of all finances, receipts, and disbursements.
 - (c) Sign all licenses issued by the city, and issue receipts for all moneys paid, to the city manager, and shall deposit said money in the proper depositories on the first regular banking day after receipt.
 - (d) Provide administrative services as required by the mayor and council.
 - (e) Appoint and, when deemed to be in the best interest of the city, suspend, or remove any city employee except as otherwise provided by law, this charter, or personnel rules adopted pursuant to this charter. Such suspension or removal shall be subject to review and reversal upon appeal, as set forth by ordinance. The city manager may authorize any administrative officer who is subject to the city manager's direction and supervision to exercise these powers with respect to subordinates in that officer's department, office, or agency, subject to the same appeal procedure.
 - (f) Direct and supervise the administration of all departments, offices, and agencies of the city, except as otherwise provided by this charter or by law.
 - (g) See that all laws, provisions of this charter, and acts of the council, subject to his direction and supervision, are faithfully executed.
 - (h) Prepare and submit the annual budget, budget message, and capital programs to the council in the form prescribed by general law.**
 - (i) Submit to the council and make available to the public a complete report on the finances and administrative activities of the city as of the end of each fiscal year.**
 - (j) Keep the council fully advised as to the financial condition and future needs of the city and make recommendations to the council concerning the affairs of the city.**
 - (k) Sign contracts on behalf of the city.
 - (l) Perform such other duties as are specified in this charter or may be required by the council.
- (Res. No. 90-31, 9-6-90, Ref. of 11-6-90)

Section 4.06 - City clerk—Powers and duties.

- (a) The city clerk shall be fully engaged in work for the city.

- (b)The city clerk shall be keeper of the city seal.
 - (c)The city clerk shall serve as clerk of the council who shall give notice of council meetings to its members and to the public, shall keep the minutes of its proceedings which shall be a public record, shall provide administrative services as required by the council.
 - (d)The city clerk or deputy city clerk shall attend all meetings of the council.
 - (e)The city clerk shall be custodian of all city records.
 - (f)The city clerk shall perform such other duties as may be required by the city council or the city manager.
- (Res. No. 90-31, 9-6-90, Ref. of 11-6-90)

CAPE CORAL

§ 4.13. - City clerk.

The city manager shall appoint an officer of the city who shall have the title of City Clerk. The City Clerk shall give notice of Council meetings to its members and the public, keep a journal of its proceedings, and perform such other duties as are assigned by this Charter or by the city manager.

§ 6.06. - City auditor's office.

There shall be a City Auditor's Office administered by an independent City Auditor. The City Auditor's Office shall be independent of the City Manager and shall report directly to the City Council. The City Auditor's Office shall meet generally accepted government auditing standards with regard to independence and shall provide the City with an independent audit function to evaluate City policies, programs, and services to determine if those operations have been conducted in accordance with state and federal law; City ordinances, policies and regulations; and financial and operational internal control standards. The City Auditor shall be appointed by City Council and may only be removed from office for cause by a majority vote of the City Council. The City Auditor shall have the power to appoint such professional audit staff as, within budgetary limitations, may be necessary for the performance of the required duties. The personnel policies and procedures applicable to the City Auditor's Office shall be the same as those of the City, except that the City Auditor shall be the final administrative authority in personnel matters relating to the City Auditor's Office, including but not limited to the authority to hire, supervise, discipline and terminate City Auditor support staff. The City Council shall, by Resolution, establish City Auditor Responsibilities and Administrative Procedures.

§ 5.04. - Powers and duties of the city manager.

The city manager shall be the chief administrative officer of the city. The city manager shall be responsible to the council for the administration of all city affairs placed in the city manager's charge by or under this charter. The city manager shall have the following powers and duties:

- (a) Shall appoint and, when the city manager deems it necessary for the good of the city, suspend or remove all city employees and appointive administrative officers for by or under this charter, except as otherwise provided by law, this charter, or personnel rules adopted pursuant to this charter. The city manager may authorize any administrative officer who is subject to the city manager's direction and supervision to exercise these powers with respect to subordinates in that officer's department, office or agency.
- (b) Shall direct and supervise the administration of all departments, offices and agencies of the city, except as otherwise provided by this charter or by law.
- (c) Shall attend all council meetings and shall have the right to take part in discussion but may not vote.

(d) Shall see that all laws, provisions of this charter, and acts of the council subject to enforcement by the city manager or by officers subject to the city manager's direction and supervision are faithfully executed.

(e) Shall **prepare and submit the annual budget and capital program** to the council.

(f) Shall **report on the finances** and administrative activities of the city at the end of each fiscal year in writing and shall include a detailed accounting of all unexpended cash balances, a project accounting for all capital appropriations, all appropriations purposes, and a description of all encumbrances against any appropriated balances.

(g) Shall make such other reports as the council may require concerning the operations of city departments, offices and agencies subject to the city manager's direction and supervision.

(h) Shall **keep the council fully advised as to the financial condition and future needs** of the city and make such recommendations to the council concerning the affairs of the city as the city manager deems desirable.

(i) Shall perform such other duties as are specified in this charter or may be required by the council.

CORAL SPRINGS

ARTICLE VI. - OFFICERS AND EMPLOYEES

Section 6.03. - Appointment; Charter officers.

The City Commission shall appoint a City Manager and a City Attorney and **may appoint an Internal Auditor**, except as provided in Article VII, who shall not be members of the City Commission, and shall fix their compensation:

(c) The City Commission may appoint, at any time, an Internal Auditor. The Internal Auditor shall be an individual who is a licensed certified public accountant or a business entity consisting of licensed certified public accountants to advise the Commission on matters affecting municipal finance, other matters prescribed by general or special law, and as otherwise directed by the Commission. In each calendar year that an Internal Auditor is not appointed, the Commission shall evaluate whether or not to appoint an Internal Auditor no later than September 30 of that calendar year.

(Ord. No. 78-114, § 1, 6-6-78; Ord. No. 97-141, § 1, 10-21-97; Ord. No. 2002-124, § 2, election of 3-9-04; Ord. No. 2002-125, § 2, election of 3-9-04; Ord. No. 2014-106, § 2, 5-7-14, election 11-4-14; Ord. No. 2014-109, § 2, 5-7-14, election of 11-4-14; Ord. No. 2024-105, § 2, 4-3-24, election of 11-5-24)

Section 6.08. - City Clerk; general duties.

The City Manager shall appoint a City Clerk, who shall give notice of meetings of the Commission, shall keep the journal of the proceedings, shall authenticate by their signature and record in full in a book kept for the purpose all ordinances and resolutions and shall perform such other duties as shall be required by this Charter or by ordinance.

(Ord. No. 78-114, § 1, 6-6-78; Ord. No. 2002-127, § 7, election of 3-9-04; Ord. No. 2014-109, § 2, 5-7-14, election of 11-4-14)

Section 6.09. - City Finance Director.

The City Manager shall appoint the City Finance Director. The Finance Director shall assist the City Manager in all financial matters and be the custodian of all monetary assets of the City and shall keep it in the manner and place as determined by the Commission.

(Ord. No. 78-114, § 1, 6-6-78; Ord. No. 2002-127, § 7, election of 3-9-04; Ord. No. 2014-109, § 2, 5-7-14, election of 11-4-14; Ord. No. 2024-105, § 2, 4-3-24, election of 11-5-24)

FORT WALTON BEACH

TITLE III. - ADMINISTRATION

Section 15. - Duties of manager.

It shall be the duty of the city manager to act as chief conservator of the peace within the city; to supervise the administration of the affairs of the city; to see that the ordinances of the city and laws of the state are enforced; to make recommendations to the council concerning the affairs of the city as may seem desirable; **to keep the council advised of the financial condition and future needs of the city; to prepare and submit to the council the annual budget estimate;** to prepare and submit to the council such reports as may be required by that body; and to perform such other duties as may be prescribed by this charter or required by ordinance or resolution of the council.

Section 20. - City officers; appointment and compensation.

The city council shall appoint the city clerk and the city attorney. All other officers and employees shall be selected by the city manager. The council shall fix, by resolution, the compensation of the city manager, the mayor, the city clerk, and the city attorney. The city manager shall fix the salaries or compensation of all other officers and employees.

FORT MYERS

Fort Myers previously had a clerk-collector-treasurer but it was repealed by Ord. No. 2533 in 1987.

Sec. 107. - Powers and duties of the city manager.

The city manager shall be the chief administrative officer of the city, responsible to the city council for the administration of all city affairs placed in the city manager's charge by or under this charter. The city manager shall:

(a) Appoint and, when necessary for the good of the service, suspend or remove all city employees and appointive administrative officers provided for by or under this charter, except for the city attorney and other employees in the office of the city attorney, except as otherwise provided by law, this charter, or personnel rules adopted pursuant to this charter. The city attorney shall be appointed and supervised by and may be suspended or removed by the city council. The employees of the city attorney's office, including both professional and non-professional employees, shall be appointed and supervised by and may be suspended or removed by the city attorney. The city manager may authorize any administrative officer subject to the city manager's direction and supervision to exercise these powers with respect to subordinates in the officer's department, office or agency;

(b) Appoint the city clerk, police chief, and fire chief, each subject to confirmation by the city council;

(c) Direct and supervise the administration of all departments, offices, and agencies of the city, except for the office of the city attorney, except as otherwise provided by this charter or by law;

(d) Attend all city council meetings. The city manager shall have the right to take part in discussion but shall not vote;

(e) See that all laws, provisions of this charter, and acts of the city council, subject to enforcement by the city manager or by officers subject to the city manager's direction and supervision, are faithfully executed;

(f) Prepare and submit the annual budget and capital program to the city council;

(g) Submit to the city council and make available to the public a complete report on the finances and administrative activities of the city as of the end of each fiscal year and any other intervals determined by the city council; make such other reports as the city council may require concerning the operations of city departments, offices and agencies subject to the city manager's direction and supervision;

(h) Keep the city council fully advised as to the financial condition and future needs of the city;

(i) Make recommendations to the city council concerning the affairs of the city;

(j) Provide staff support services for the mayor and councilpersons;

(k) Contract for services where authorized by law and approved by the city council;

(l) Establish written goals for all city employees and written performance reviews of all city personnel except for the city attorney and personnel in the office of the city attorney; and

(m) Perform such other duties as are specified in this charter or may be required by the city council.

(Ord. No. 3255, § 5, 1-7-2005; [Ord. No. 3679, § 5, 9-3-2013](#))

FORT PIERCE

ARTICLE V. - CITY DEPARTMENTS AND AGENCIES

Sec. 44. - City clerk.

The city commission shall appoint a city clerk for an indeterminate term and fix his compensation.

[Text deleted.]

(Laws of Fla., Ch. 65-1556, § 3; Laws of Fla., Ch. 67-1391, §§ 8, 9; Laws of Fla., Ch. 69-1065, § 5)

Editor's note— Pursuant to F.S. § 166.021, the provisions of section 44 (first sentence excepted) were either repealed as a limitation on power or assumed ordinance status. Such provisions have been included in the Code. See the code comparative table for the 1957 Charter for their location in the Code.

ARTICLE VIII. - FINANCES

Sec. 91. - Department of finance.

There shall be a department of finance headed by a director of finance to be appointed by the city manager with the approval of the city commission who shall administer the financial affairs of the city under the general direction of the city manager.

[Text deleted.]

(Laws of Fla., Ch. 65-1556, § 5; Laws of Fla., Ch. 65-1557, § 2; Laws of Fla., Ch. 67-1391, § 15; Ord. No. G-341, §§ 2, 4, 5-16-1977)

Editor's note— Pursuant to F.S. § 166.021, the provisions of the second sentence of section 91 were either repealed as a limitation on power or assumed ordinance status. Such provisions have been included in the Code. See the code comparative table for the 1957 Charter for their location in the Code.

JUPITER

ARTICLE V. - MUNICIPAL ORGANIZATION AND OFFICERS

Section 9. - Administrative departments and general provisions.

This Charter recognizes, upon adoption, the existence of the following departments:

[(1)] Building.

[(2)] Engineering and public works.

[(3)] Finance.

[(4)] Human resources.

[(5)] Information systems.

[(6)] Parks and recreation.

[(7)] Planning and zoning.

[(8)] Police.

[(9)] Town clerk.

[(10)] Utilities.

The [town] council, on recommendation of the manager, may combine, delete, modify or establish the departments, divisions, offices or agencies.

Section 10. - Direction of manager.

All departments, offices and agencies under the direction and supervision of the manager shall be administered by an officer appointed by and subject to the direction and supervision of the manager. **With the consent of [the town] council, the manager may serve at the head of one or more such departments, offices or agencies or the manager may appoint one person as the head of two or more departments, offices, or agencies.**

Editor's note— Ordinance Number 58-96, section 31, adopted December 3, 1996 and by referendum on March 10, 1998, repealed section 10 in its entirety. Formerly, such section pertained to creation and change of departments and derived from Ordinance Number 18-87, section 5, 3-13-1987. Subsequently, section 32 of Ordinance Number 58-96 renumbered section 11 as section 10; therefore renumbering sections 12 through 14 as sections 11 through 13.

Section 11. - Receipt; deposit; disbursal of public monies [moneys].

The **finance director** shall be authorized and directed by the [town] council to receive all the public monies [moneys] of the town, and one so authorized and directed shall give sufficient bond as shall be approved by the [town] council. All public monies [moneys] shall be deposited in the name of the Town of Jupiter in a depository to be designated by the [town] council and all public monies [moneys] shall be disbursed only by check to be signed or wire transfer to be authorized by persons designated by [the town] council. Any person performing duties that include the collection, receipt or disbursement of any public money [moneys], shall give bond to faithfully account for the same. All monies [moneys] derived from the sale of municipal bonds shall be received by the finance director and kept on deposit in a special fund in the name of the town in a bank to be designated by the [town] council and shall be disbursed only upon resolution and order of the [town] council, upon checks or drafts to be signed or wire transfer to be authorized by persons designated by [the town] council. Accurate books or accounts of

all monies [moneys] received and disbursed in all departments of the municipality shall be kept and audited in accordance with article V, section 7 and approved by the [town] council and a quarterly statement thereof shall be posted.

Editor's note— See editor's note for section 10.

State Law reference— Municipal finance and taxation, F.S. § 166.201 et seq.; financial matters pertaining to political subdivisions, F.S. ch. 218.

MELBOURNE

Charter:

Sec. 3.09. - Office of the city clerk.

There shall be a city clerk, who shall be appointed by and serve under the administrative direction of the city manager. The clerk shall attend all city council meetings unless excused; shall keep the journal of its proceedings; shall authenticate by his signature and record in full in a book to be kept for that purpose all ordinances and resolutions. He shall attest to and countersign by his signature all contracts, bonds and other instruments as required by law and shall perform such other duties required by this Charter and as may be assigned by the city manager. The city clerk may appoint deputies to carry out requirements of this office at the discretion of the city manager. (Ord. No. 73-52, § 1(B), 10-30-1973; Ord. No. 79-41, § 1, 8-14-1979)

State Law reference— Public records law, F.S. ch. 119; procedures for adoption of ordinances and resolutions, F.S. § 166.041.

Ordinance:

Sec. 2-102. - Financial services department—Director, assistant; appointment; duties.

The financial services department shall be headed by the director of finance. An assistant finance director shall serve in the absence of the director of finance. The director of finance shall act as city comptroller, treasurer, tax collector, and chief financial officer of the city.

(Code 1984, § 2-62; Ord. No. 2000-32, § 1, 5-9-2000)

Charter reference— Department of fiscal affairs, [§ 3.13](#).

Sec. 2-103. - Same—Receipts, disbursements and reports.

The director of finance shall pay out city monies in accordance with systems prescribed or approved by the city manager. The director shall make an annual financial and statistical report of receipts, disbursements and financial condition of the city to the city manager and shall make such special interim reports as may be required.

(Code 1984, § 2-63; Ord. No. 2000-32, § 1, 5-9-2000)

State Law reference— Annual audit required, F.S. § 218.32.

NAPLES

ARTICLE 4. - CITY CLERK

Sec. 4.1. - Appointment; salary.

A city clerk shall be appointed by and shall serve at the will of the city council. The salary of the city clerk shall be fixed by the council.

Sec. 3.3. - Powers and duties.

The city manager shall be the chief executive officer and head of the administrative branch of the city government. He shall be responsible to council for the proper administration of all departments, except the legal department, and to that end, he shall have power and shall be required to:

- (a) See that the laws, ordinances and contracts are properly enforced.
- (b) Appoint, and when necessary for the good of the service, remove any officers and employees of the city, not herein provided to be appointed by the council, with the exception of employees of the legal department, or he may authorize the head of a department or office to appoint and remove subordinates in such department or office not herein excepted.
- © Prepare the capital improvement program and the annual city budget and submit them to the council and be responsible for their administration.
- (d) Prepare and submit to council within ninety (90) days after the end of each fiscal year a complete report on the finances and administrative activities of the city for the preceding year.
- (e) Perform such other duties as may be prescribed by this Charter, or required of him by the council, not inconsistent with this Charter.

(Laws of Fla. ch. 61-2524, § 1; Laws of Fla. ch. 70-819, § 9; Ord. No. 2642, § 1, 4-6-1977)

ARTICLE 7. - DEPARTMENT OF FINANCE

Sec. 7.1. - Responsibilities and duties.

Editor's note— This section has been editorially transferred to the Code of Ordinances as certain provisions of a charter adopted prior to July 1, 1973, and not subsequently amended by referendum have been converted to ordinances by operation of F.S. § 166.021(5). This section is section 2-222 in the Code of Ordinances.

SARASOTA

ARTICLE VI. - CITY AUDITOR AND CLERK

Sec. 1. - Appointment and qualifications.

The city commission, by an affirmative vote of at least four (4) members, shall appoint a city auditor and clerk who shall serve at the pleasure of the city commission. The city auditor and clerk shall be appointed solely on the basis of professional qualifications. The city auditor and clerk shall be employed by written contract and shall reside in the city.

Sec. 2. - Removal.

The city auditor and clerk may be removed from office upon the affirmative vote of three (3) members of the city commission. Written notice of the removal action, specifying the date of removal, shall be promptly provided to the city auditor and clerk.

Sec. 3. - Appointment of deputies.

The city auditor and clerk may appoint deputies as necessary to carry out their duties as provided for in the table of organization as adopted by ordinance.
(Ord. No. 22-5419, § 2, 7-18-22, approved 11-8-22)

Sec 4. - Appointment of department heads.

The city auditor and clerk may appoint department heads as provided in the table of organization as adopted by ordinance.

Sec. 5. - Powers and duties.

The city auditor and clerk shall:

- (a) Serve as clerk to the city commission and recorder of all its official actions. Keep a record of the proceedings, the corrections of which shall be certified by vote of the city commission to accept the record at a subsequent meeting.
- (b) Head the department of public records; be custodian of the official records of the city, including those that are electronic format; be responsible for the proper administration of all affairs concerning the records of the city; prescribe and be responsible for a system of review, retention and disposition of records of all governmental and proprietary functions of the city and all departments and divisions of the city and prescribe and be responsible for a system of public access to such records.
© Make recommendations and audit comments concerning functions of the city and all departments and divisions of the city.
- (d) Appoint, remove, discipline and administer the compensation and salaries for employees in the Office of the City Auditor and Clerk, subject to the provisions of this Charter and in accordance with the personnel rules and regulations of the city.
- (e) Serve as the election official for the city.

- (f) Attend city commission meetings and serve as parliamentarian to the city commission.
 - (g) Prepare the agenda and supporting documents for all city commission meetings, including the publication of legal notices.
 - (h) Serve as the administrator of the city's retirement plans.
 - (i) Authenticate documents of the city when required.
 - (j) Maintain records of all the city's real property [and] assets and maintain a schedule of all outstanding bonds and other evidence of indebtedness.
 - (k) Attest all written contracts and instruments on behalf of the city when required.
 - (l) Administer oaths required or authorized under any law, the Charter, or ordinance of the city.
 - (m) Sign warrants for payment of monies.
 - (n) Countersign checks for payment of monies.
 - (o) Provide for the continuing codification of all ordinances of the city.
 - (p) Perform other duties as prescribed by law, by the Charter, by ordinance or resolution of the city, and by direction of the city commission.
 - (q) Prepare an annual budget to be included in the city manager's proposed budget for consideration during the annual budget workshops.
- (Ord. No. 02-4398, §§ 1—9, 8-12-02; Ord. No. 22-5419, § 2, 7-18-22, approved 11-8-22)

Sec. 6. - Audit functions.

With regard to auditing, the duties of the city auditor and clerk shall include, but not be limited to, reviewing, investigating, and evaluating systems of internal control to promote adequate safeguarding of assets, reliability of financial and operating information and compliance with laws and regulations. The city auditor and clerk shall have the authority to audit all operations, functions and divisions of the city and to recommend changes for improvements. The city auditor and clerk shall have full and unrestricted access to records, data, personnel and other information necessary to effectively carry out the auditing function.

(Ord. No. 22-5419, § 2, 7-18-22, approved 11-8-22)

ARTICLE V. - CITY MANAGER

Sec. 5. - Powers and duties.

The city manager shall be the chief administrator of the city and shall be responsible to the city commission for the proper administration of all affairs of the city, including but not limited to those placed under his/her authority in this Charter. The city manager shall:

- (a) Supervise all governmental and proprietary functions of the city and all departments and divisions **except the offices of the city auditor and clerk** and the city attorney and as otherwise provided in this Charter.
- (b) Annually submit to the city commission a **proposed balanced budget** together with a table of organization of the city for the ensuing fiscal year, and a five-year capital improvements program, the first year of which shall be included in the proposed balanced operating budget.

(c) **Submit the annual budget policy** which shall include but not be limited to general policies and procedures for the type of **budgeting system being used, and the preparation and maintenance thereof.**

(d) **Keep the city commission advised of the financial needs** of the city and coordinate long-range planning for the city.

(e) Establish, with approval of the city commission, such other divisions of responsibility as may be necessary and proper for administering the affairs and performing municipal functions of the city.

(f) Appoint, remove, discipline and administer the compensation and salaries for employees of the city, except for those employees in the Offices of the City Auditor and Clerk and the City Attorney, subject to the provisions of this Charter and in accordance with the ordinances and personnel rules and regulations of the city.

(g) Promulgate such rules and regulations for appointment, promotion, discipline and removal of employees of the city (except appointees of the city commission); however, such rules and regulations shall not become effective until adopted by resolution of the city commission.

(h) Attend city commission meetings, with a voice but not a vote in the proceedings.

(i) Sign warrants for payment of monies for the city subject to requirements or ordinances of the city.

(j) Be custodian of all real property and tangible personal property of the city.

(k) Perform other duties and exercise other authority as necessary to the administration of the city, including the exercise of all duties and responsibilities prescribed by this Charter, by ordinances of the city, and by direction of the city commission.

(l) Assume emergency management powers during a state of emergency as specified by ordinance to be adopted by the city commission. said ordinance shall be in accord with the provisions of the Florida Statutes pertaining to the exercise of local emergency management powers and shall not require the city commission to hold a prior special emergency meeting to confer such emergency management powers on the city manager.

(Ord. No. 07-4744, §§ 1—7, 7-16-07)

ST. AUGUSTINE

DIVISION 6. - CITY CLERK

Sec. 4.21. - Appointment; duties generally.

There shall be a **city clerk who shall be appointed by and serve during the pleasure of the city commissioners and who, under the supervision of the city manager**, shall be director of the department of records. The city clerk shall attend all meetings of the city commission and shall keep a journal of its proceedings, the correctness of which proceedings as entered in such journal shall be certified to after each meeting by the city clerk's signature and by approval of the minutes by the city commission. The city clerk shall be the custodian of the seal of the city and of all records and papers of a general character pertaining to the affairs of a municipality. The city clerk shall attest to the signature of the mayor-commissioner on all contracts and other documents requiring such attestation.

(Laws of Fla. (1925) ch. 11148, § 59; Laws of Fla. (1929) ch. 14375, § 7; Ord. No. 75-17, § 1, 8-11-75; Ord. No. 84-12, § 1, 4-23-84; Ord. No. 19-15, § 7, 10-14-19; Ord. No. 19-24, § 9, 12-9-19)

Sec. 4.22. - Additional duties.

In addition to the duties specifically imposed under this Charter, the city clerk shall perform such other duties as may be required of him or her by ordinance or resolution of the city commission, as well as such as may be required by the city manager or of city clerks by the general laws of the state applicable to municipalities and not inconsistent with this Charter or with any ordinance or resolution passed by the city commission.

(Laws of Fla. (1925) ch. 11148, § 60; Laws of Fla. (1929) ch. 14375, § 8; Ord. No. 84-12, § 1, 4-23-84; Ord. No. 19-15, § 7, 10-14-19)

Secs. 4.23—4.31. - Reserved.

Editor's note— As previously constituted, div. 6 pertained to the director of financial services, and §§ 4.23—4.31 contained provisions relating to the director's duties regarding expenditures, audits, etc. These duties are now performed by the director of financial services, whose duties were provided for in div. 7. Sections 4.23—4.31 were formerly derived from Laws of Fla. (1925) ch. 11148, §§ 61—68, 70, and Laws of Fla. (1929) ch. 14375, § 9.

Note: The Director of Financial Services' duties is found in the Code of Ordinances:

DIVISION 2. - DIRECTOR OF FINANCIAL SERVICES

Sec. 2-96. - Generally.

There shall be a director of financial services who shall be appointed by and serve during the pleasure of the city manager. Under the supervision of the city manager he shall be director of the financial services department. He shall be the custodian of all moneys of the municipality and shall keep and preserve the same in such manner and in such place or places as shall be determined by the city commission. He shall issue all warrants for

payment of money by the city and shall keep an accurate account of all taxes and assessments, all moneys due to and of all receipts and disbursements by the city, of all of its assets and liabilities and all of the appropriations made by the city commission. He shall submit to the city manager each month a report covering the next preceding month of receipts and expenditures and of the financial condition of the city. He shall make and keep a list of the outstanding city bonds, to whom issued, for what purpose, when and where payable and the rate of interest they respectively bear. He shall furnish the city manager at any time such reports, data and information as may be necessary to fully inform the latter as to the financial affairs of the city, furnishing him such estimates of the expense of the city government as may be necessary to form the basis of the annual budget and to determine the revenues necessary to be raised each year.

STUART

ARTICLE V. - DEPARTMENT OF RECORDS, TAXATION, ASSESSMENTS AND ELECTIONS[2]

Footnotes:

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State Law reference— *Public records, F.S. ch. 119; municipal finance and taxation, F.S. § 166.201 et seq.; taxation and finance generally, F.S. ch. 192 et seq.; Florida Election Code, F.S. ch. 97 et seq.*

Sec. 5.01. - City clerk's general duties.

There shall be a city clerk and such number of deputy clerks as deemed necessary who shall be appointed by and serve under the supervision of the city manager. The city clerk shall be the director of the department of records, taxation and assessments and supervisor of municipal elections. The city clerk or authorized deputy clerk shall attend all meetings of the commission and shall keep the minutes of its proceedings. The city clerk shall be custodian of the seal of the city, and of all official records and papers of general character pertaining to the affairs of the city. By interlocal agreement, the city commission may arrange for any or all of the duties of the city clerk as supervisor of municipal elections to be performed by the supervisor of elections of Martin County, Florida.

(Ord. No. 2231-2011, § 1(Exh. A), 7-11-2011)

Sec. 5.02. - City clerk; contracts and bonds.

The city clerk or authorized deputy clerk shall countersign all contracts made on behalf of the city, and certificates of the work authorized by the commission, or any other city official. He or she shall also countersign all bonds, orders, certificates or other evidences of indebtedness of the city and keep accurate accounts thereof, which accounts shall show for what purpose issued, to whom, and the amount thereof. No contract, bond, order, certificates or other evidences of indebtedness of the city, nor to which the city is a party, shall be valid unless countersigned by the city clerk or deputy clerk authorized by the commission.

Sec. 5.03. - Reserved.

Editor's note— Ord. No. 2231-2011, § 1(Exh. A), adopted July 11, 2011, repealed § 5.03, which pertained to the city auditor and derived unamended from the charter adopted by Ord. No. 1192, on Dec. 10, 1990; approved at referendum on Feb. 26, 1991; and effective on March 25, 1991.

Sec. 5.04. - Annual financial audit.

The city commission shall cause an annual financial audit of the accounts and records of the city to be completed by an independent certified public accountant within twelve (12) months after the end of each fiscal year. The annual financial audit shall be made by a certified public accountant or firm of such accountants employed by and reporting to the city commission who have no personal interest, direct or indirect, in the fiscal affairs of the city government or any of its officers. In conjunction with the submittal of

the recommended annual budget to the city commission, the city manager shall also recommend whether the current auditor should be retained by the city commission to perform the ensuing annual audit or whether a successor should be employed.

(Ord. No. 1856-02, § 1, 5-13-2002)

State Law reference— Annual financial audit required, F.S. §§ 166.241, 218.32 et seq.

Sec. 5.05. - Other departments authorized.

The commission may establish departments, offices or agencies in addition to those created by this charter, and may prescribe the functions of all departments, offices and agencies as may be consistent with the charter.

State Law reference— Public records, F.S. ch. 119; municipal finance and taxation, F.S. § 166.201 et seq.; taxation and finance generally, F.S. ch. 192 et seq.; Florida Election Code, F.S. ch. 97 et seq.

Sec. 6.02. - Budget adoption.

The city commission shall review and adopt an annual budget for the city by resolution before October 1 of each year. A resolution adopting an annual budget shall provide for appropriations of the amounts specified as expenditures from the funds indicated therein. The millage of the city shall be levied as provided in a resolution adopted by the city commission in accordance with the procedures set forth in F.S. § 200.065.

(Ord. No. 1264, § 1(6.01), 1-11-1993; Ord. No. 1858-02, § 1, 5-13-2002; Ord. No. 2231-2011, § 1(Exh. A), 7-11-2011)

State Law reference— Budget adoption procedure, F.S. § 200.065.

TALLAHASSEE

CITY TREASURER-CLERK

Sec. 44. - Position created; appointment, tenure.

There shall be a city treasurer-clerk, who shall be appointed by and serve during the pleasure of the city commission.

(Laws of Fla. ch. 20154(1939), § 1; Laws of Fla. ch. 31292(1955), § 1; Ord. No. 82-O-1957, § 1, 1-26-1982)

Sec. 45. - Deputy.

The city treasurer-clerk shall have the power and authority to appoint a deputy city treasurer-clerk to serve during the pleasure of the city treasurer-clerk and under the city treasurer-clerk's discretion and supervision, which deputy city treasurer-clerk shall have the power and authority in the name of the city treasurer-clerk to perform all powers and duties of the city treasurer-clerk as provided in this Charter.

(Ord. No. 82-O-1957, § 2, 1-26-1982; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 46. - Duties of clerk of commission; custody of seal, records.

The city treasurer-clerk, in his/her capacity as clerk of the city, shall attend all meetings of the city commission and shall keep a journal of its proceedings, which shall be adopted by the city commission. He/she shall be the custodian of the seal of the city and of all records and papers of a general character pertaining to the affairs of the municipality.

(Ord. No. 82-O-1957, § 3, 1-26-1982; Ord. No. 16-O-03AA, § 4, 2-24-2016)

Sec. 47. - Power to administer oaths.

The city treasurer-clerk shall have the power to administer oaths whenever appropriate in the performance of official duties.

(Ord. No. 82-O-1957, § 4, 1-26-1982; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 48. - Records required; availability to inspection.

The city treasurer-clerk shall keep a record of official accounts and doings and a record of all contracts to which the city is a party, with an index thereto, and such books shall be open to the inspection of all parties interested.

(Ord. No. 82-O-1957, § 5, 1-26-1982; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 49. - Countersigning of contracts, instruments.

The city treasurer-clerk shall countersign all contracts made in behalf of the city and certificates of work authorized by the city commission or any other city official, and no contract made in behalf of the city or to which the city is a party shall be valid unless countersigned by the treasurer-clerk. The city treasurer-clerk shall also countersign all bonds, orders, certificates or other evidences of indebtedness of the city.

(Ord. No. 82-O-1957, § 6, 1-26-1982; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 50. - Determination of funds availability.

No contract, agreement, or other obligation involving the expenditure of money shall be entered into, nor shall any ordinance, resolution or order for the expenditure of money be passed by the city commission or be authorized by any officer of the city, unless the city treasurer-clerk shall have determined that dollars sufficient to fund such contract, agreement, obligation or expenditure are in the treasury of the city. All moneys actually in the treasury and all moneys that are anticipated to come into the treasury before the maturity of such contract, agreement or obligation, from taxes or assessments, or from sales or services, products or by-products, or from any city undertaking, fees, charges, accounts and bills receivable, or other claims in the process of collection; and all moneys applicable to the payment of such obligation or appropriation, which are to be paid into the treasury prior to the maturity thereof, arising from the sale or lease of lands or other property and the money to be derived from the sale of bonds that have been lawfully authorized by the city commission, shall, for this purpose, be deemed in the treasury. In making determinations as to the availability of funds, the city treasurer-clerk shall review the annual operating and capital budgets of the city and individual agenda items as such shall be considered by the city commission, in concert with funds available in the treasury as defined herein. If, at any time, the treasurer-clerk shall determine that there is or will be insufficient cash available to meet the obligations identified herein, it shall be the city treasurer-clerk's responsibility to immediately notify the city commission.

(Ord. No. 82-O-1957, § 7, 1-26-1982; Ord. No. 94-O-0044, § 1, 10-12-1994; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 51. - General duties as custodian of funds; handling of sinking funds.

The city treasurer-clerk shall be the custodian of all moneys of the municipality and shall deposit the same in such manner as shall be determined by the city commission. It shall be the duty of the city treasurer-clerk or designee(s) to invest any and all moneys belonging to the city as pursuant to policy adopted by the city commission unless otherwise provided in this Charter.

(Ord. No. 82-O-1957, § 8, 1-26-1982; Ord. No. 83-O-2130, § 1, 6-28-1983; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Sec. 52. - Collections.

The city treasurer and clerk shall receive and collect all moneys belonging to the city, including taxes, license moneys, fines and income from all other sources and shall collect all special assessments as provided for under this Charter.

(Ord. No. 82-O-1957, § 9, 1-26-1982; Ord. No. 19-O-19, § 1, 6-19-2019; Ord. No. 19-O-34, § 1, 9-25-2019)

Secs. 53—55. - Reserved.

[Repealed by Ord. No. 82-O-1957]

(Ord. No. 82-O-1957, § 1, 1-26-1982)

Sec. 56. - Reserved.

[Repealed by Ord. No. 82-O-1957]

(Laws of Fla. ch. 15518(1931), § 1; Laws of Fla. ch. 20157(1939), § 1; Laws of Fla. ch. 31292(1955), § 2; Laws of Fla. ch. 61-2905, § 1; Laws of Fla. ch. 69-1640, § 1; Ord. No. 81-O-1938, § 1, 11-24-1981; Ord. No. 82-O-1957, § 10, 1-26-1982)

Secs. 57—59. - Reserved.

[Repealed by Ord. No. 82-O-1957]

(Ord. No. 81-O-1938, § 1, 11-24-1981; Ord. No. 82-O-1957, § 10, 1-26-1982)

INSPECTOR GENERAL[2]

Footnotes:

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Editor's note— Ord. No. [24-O-25](#), § 1, adopted June 19, 2024, changed the title of this part from "City auditor" to "Inspector general."

Sec. 32. - Appointment, tenure, qualifications.

There shall be an inspector general.

The inspector general shall head the Office of the Inspector General and shall be appointed by the city commission without regard to political affiliation based on integrity, capability for strong leadership, and demonstrated ability and experience in accounting, auditing, financial analysis, law, management analysis, public administration, investigation, or other closely related fields.

The inspector general reports to the city commission and is operationally independent. Operationally independent shall be defined as "not prohibited, prevented, impaired, or limited from initiating, carrying out, or completing any audit, investigation, inspection or performance review" as deemed necessary by the inspector general.

The inspector general shall be the appropriate local official for the purpose of receiving all whistleblower complaints as provided for in state statute.

The inspector general may be removed based on specific charges initiated by the city commission for the following: neglect of duty, abuse of power or authority, discrimination, gross insubordination, or ethical misconduct. A copy of the charges shall be transmitted to the inspector general at least 60 days prior to any vote for removal, and the inspector general shall have an opportunity to be heard in person and by the city commission prior to any vote on removal. The inspector general may only be removed upon the affirmative vote of a two-thirds majority of the city commission. The inspector general shall be removed without a vote of the city commission in the event the inspector general is convicted or enters a guilty plea or *nolo contendere* plea to a state or federal felony.

The inspector general shall serve a term of five years. Six months prior to the end of the term, the city [c]ommission shall determine whether to renew the contract; if no action is taken by the city commission 30 days prior to the end of the term, the inspector general shall automatically be reappointed.

(Ord. No. 81-O-1945, § 1, 1-12-1982; Ord. No. [24-O-25](#), § 1, 6-19-2024)

Editor's note— Former § 32 dealt with the municipal court and was deleted after the municipal court was abolished by Ord. No. 72-O-1316, § 1, adopted December 12, 1972.

Sec. 33. - Office of the Inspector General.

The Office of the Inspector General is to conduct audits, investigations, reviews, and inspections of programs and operations administered or financed by the city to provide increased accountability and oversight; improve program and operational efficiency and effectiveness; and detect, deter, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct.

The Office of the Inspector General shall have full access to records, data, personnel, and other information necessary to carry out its function.

The Office of the Inspector General shall be funded by the General Fund at a level to be established in ordinance by the city commission.

Any audits or investigations conducted by the Office of the Inspector General shall conform with appropriate professional standards as determined by the city commission.

(Ord. No. [24-O-25](#), § 2, 6-19-2024)

Editor's note— Ord. No. [24-O-25](#), § 2, adopted June 19, 2024, amended section 33 in its entirety to read as herein set out. Formerly, section 33 pertained to the audit department, and derived from Ord. No. 81-O-1945, § 1, adopted January 12, 1982.

Sec. 34. - Audit committee.

There shall be an audit committee whose members are appointed by the city commission. The members shall be commissioners or citizens or a combination of both. The audit committee will advise the city commission regarding the audit activities of the Office of the Inspector General. The commission shall provide by ordinance for the organization and duties of the audit committee.

(Ord. No. 81-O-1945, § 1, 1-12-1982; Ord. No. [24-O-25](#), § 3, 6-19-2024)

Editor's note— Former § 34 dealt with the municipal court and was deleted after the municipal court was abolished by Ord. No. 72-O-1316, § 1, adopted December 12, 1972.

Secs. 35, 36. - Reserved.

[Repealed by Ord. No. 81-O-1945]

(Ord. No. 81-O-1945, § 2, 1-12-1982)

MODEL CITY CHARTER

(The Model City Charter does not address a Clerk's position)

Article V Financial Management

Introduction.

This article provides for the development of a comprehensive financial program, allowing maximum flexibility within the boundaries of sound fiscal practices. The budget and the budget approval process constitute the most visible and important activity undertaken by the government. The annual (or biennial) operating budget and multi-year capital plan are the products of the translation of disparate and often conflicting community goals and objectives into comprehensive financial documents. The financial planning process establishes a set of short- and long-term goals for the community and aids in resolving disagreements that arise in the execution of the operations of the government.

The complete financial plan involves two major elements: 1) the current annual (or biennial) budget, and 2) the multi-year capital program which is coordinated with the budget.

Section 5.01. Fiscal Year.

The fiscal year of the city shall begin on the first day of _____ and end on the last day of _____.

Commentary.

It is strongly recommended that the fiscal year be set so that fiscally sound municipalities will not have to borrow for short terms in anticipation of taxes except in emergency situations. It is recognized, however, that before changes in the fiscal year can be made consideration must be given to the fiscal patterns of the other taxing jurisdictions affecting the city. The dates when the state usually pays significant amounts of grants in aid to the municipality should also be considered in developing an advantageous fiscal calendar.

Section 5.02. Submission of Budget and Budget Message.

On or before the _____ day of _____ of each year, the city manager shall submit to the city council a budget for the ensuing fiscal year and an accompanying message.

Commentary.

The specific submission date will depend upon the fiscal year but, in any case, it is suggested that it be at least 45 days prior to the beginning of the fiscal year to allow time for public input and council deliberation.

Section 5.03. Budget Message.

The city manager's message shall explain the budget both in fiscal terms and in terms of the work programs, linking those programs to organizational goals and community priorities. It shall outline the proposed financial policies of the city for the ensuing fiscal year and the impact of those policies on future years. It shall describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the city's debt position, including factors affecting the ability to raise resources through debt issues, and include such other material as the city manager deems desirable.

Commentary.

The budget message should clearly present the manager's program for accomplishing the council's goals and priorities for the community for the coming year as translated into financial terms. Programs of the various city departments should be explained and the city's debt position summarized. From a careful reading of the budget message, members of the council and residents should be able to obtain a clear and concise picture of what the manager expects to accomplish in the coming year, the estimated cost, sources of revenue and changes in the city debt.

In Section 5.04. Budget.

The budget shall provide a complete financial plan of all city funds and activities for the ensuing fiscal year and, except as required by law or this charter, shall be in such form as the city manager deems desirable or the city council may require for effective management and an understanding of the relationship between the budget and the city's strategic goals. The budget shall begin with a clear general summary of its contents; shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

- (1) The proposed goals and expenditures for current operations during the ensuing fiscal year, detailed for each fund by department or by other organization unit, and program, purpose or activity, method of financing such expenditures, and methods to measure outcomes and performance related to the goals;
- (2) Proposed longer-term goals and capital expenditures during the ensuing fiscal year, detailed for each fund by department or by other organization unit when practical, the proposed method of financing each such capital expenditure, and methods to measure outcomes and performance related to the goals; and
- (3) The proposed goals, anticipated income and expense, profit and loss for the ensuing year for each utility or other enterprise fund or internal service fund operated by the city, and methods to measure outcomes and performance related to the goals. For any fund, the total of proposed expenditures shall not exceed the total of estimated income plus carried forward fund balance exclusive of reserves.

Commentary.

The budget is the translation of disparate and often conflicting community aspirations into a comprehensive financial document that reflects the governing body's goals. It is a complete financial plan for all funds and activities that includes both revenues and expenditures.

Expenditures for current operations and capital outlays should be shown separately with the source of financing indicated.

The Model does not provide a detailed classification of revenues, expenditures, and specific funds because classifications will be developed by ordinance or administrative order, if they are not established by state agencies concerned with local finance as part of a uniform accounting system. Proposed current expenditures are to be presented in terms of the work programs of the respective offices, departments, and agencies; this approach is the fundamental feature of program or performance budgeting.

Traditional performance measures used in the budget may include input, output, efficiency, and outcome measures with comparisons over time to encourage the government to benchmark its performance for continuous improvement. However, cities should consider adding new performance measures around social equity, particularly in terms of the measurement, allocation, and impacts of resources. The city should determine whether there is equal access to programs and services, the same quality of services for all groups and all parts of the city, and fair and consistent law enforcement. A city should strive toward development of outcome measures which reflect actual impact of a program, service, or project on its residents, as well as the equitable distribution of impacts. Community members, council, and city staff should work together to undertake performance measurement subject to the year-to-year needs and demands of the community.

Section 5.05. City Council Action on Budget.

(a) Notice and Hearing. The city council shall publish the general summary of the budget and a notice stating:

- (1) The times and places where copies of the message and budget are available for inspection by the public, and
- (2) The time and place, not less than two weeks after such publication, for a public hearing(s) on the budget.

(b) Amendment Before Adoption. After the public hearing, the city council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for an estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than total estimated income.

(c) Adoption. The city council shall adopt the budget on or before the day of the ____ month of the fiscal year currently ending. If it fails to adopt the budget by this date, the budget proposed by the city manager shall go into effect.

(d) "Publish" defined. As used in this article, the term "publish" means to print in the contemporary means of information sharing, which includes but is not limited to, one or more newspapers of general circulation in the city, and, if available, in a web site.

Commentary.

The only restrictions placed on the council with respect to action on the budget are those governing the adoption procedure, the requirement that certain mandatory expenditures may not be decreased or deleted, and the requirement that total authorized expenditures may not exceed the total of estimated income.

No specific date as the deadline for adoption of the budget has been included. Setting a deadline for adoption does not preclude the earlier completion of action on the budget with ample time for public hearings and council consideration of the budget if the manager submits it early enough.

When amendments are made following public hearing but before adoption that result in significant changes in the budget which the public would not have anticipated, the council should consider holding an additional public hearing to consider the amendments.

The Model promotes a favored course of action for dealing with the failure of the council to adopt the budget by the prescribed deadline. It recommends that the budget as submitted by the manager be deemed adopted. Among other possibilities in such a situation are (1) for the amounts appropriated for operations in the current fiscal year to be deemed adopted; (2) for the manager's budget to be deemed adopted but with amendments by the council being permitted during the first month of the new fiscal year; (3) to authorize the council to make temporary appropriations for a period not to exceed one month, during which time it would presumably complete adoption of the budget for the remainder of the fiscal year; and (4) to provide that the budget of the preceding fiscal year should be applicable automatically for the first month of the ensuing year, with the presumption that action will be completed during that time.

The city is required to publish and make the budget publicly available. In doing this, as with any publishing, the city should also consider translating the budget into other languages to communicate better with residents if necessary.

Section 5.06. Appropriation and Revenue Ordinances.

To implement the adopted budget, the city council shall adopt, prior to the beginning of the fiscal year:

- (a) an appropriation ordinance making appropriations by department, fund, service, strategy or other organizational unit and authorizing an allocation for each program or activity;
- (b) a tax levy ordinance authorizing the property tax levy or levies and setting the tax rate or rates; and
- (c) any other ordinances required to authorize new revenues or to amend the rates or other features of existing taxes or other revenue sources.

Commentary.

The previous edition of the Model in the adoption subsection provided: "Adoption of the budget shall constitute appropriations of amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed." It took note that some states required that appropriations and the tax levy be by ordinance. Alternative language to cover that requirement was included. This edition specifically calls for appropriation ordinances and revenue ordinances and that appropriations be by department, fund, service, strategy or major organizational unit within each fund. The appropriations for each department or unit would not be broken down in the same detail as the budget. There would be a property tax levy ordinance and other revenue ordinances authorizing revenues from non-property taxes.

Section 5.07. Amendments after Adoption.

(a) Supplemental Appropriations. If during or before the fiscal year the city manager certifies that there are available for appropriation revenues in excess of those estimated in the budget, the city council by ordinance may make supplemental appropriations for the year up to the amount of such

(b) Emergency Appropriations. To address a public emergency affecting life, health, property or the public peace, the city council may make emergency appropriations. Such appropriations may be made by emergency ordinance in accordance with the provisions of 2.15. To the extent that there are no available unappropriated revenues or a sufficient fund balance to meet such appropriations, the council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid or refinanced as long- term debt not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

(c) Reduction of Appropriations. If at any time during the fiscal year it appears probable to the city manager that the revenues or fund balances available will be insufficient to finance the expenditures for which appropriations have been authorized, the manager shall report to the city council without delay, indicating the estimated amount of the deficit, any remedial action taken by the manager and recommendations as to any other steps to be taken. The council shall then take such further action as it deems necessary to prevent or reduce any deficit and for that purpose it may by ordinance reduce or eliminate one or more appropriations

(d) Transfer of Appropriations. At any time during or before the fiscal year, the city council may by resolution transfer part or all of the unencumbered appropriation balance from one department, fund, service, strategy or organizational unit to the appropriation for other departments or organizational units or a new appropriation. The manager may transfer funds among programs within a department, fund, service, strategy or organizational unit and shall report such transfers to the council in writing in a timely manner.

(e) Limitation; Effective Date. No appropriation for debt service may be reduced or transferred, except to the extent that the debt is refinanced and less debt service is required, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon

Commentary.

Supplemental appropriations, which can be the bane of any good budget procedure, are restricted to situations in which the manager certifies to council the availability of money in excess of the total revenues estimated in the budget. Another possibility for use of such “windfall” sums is to require their use in the succeeding year’s budget as revenue, which would have the effect of reducing the tax levy. Supplemental appropriations may be made only by ordinance and all the provisions regarding publication, notice of hearing, etc., applicable to other ordinances must be followed. Emergency appropriations may be budgeted in accordance with the procedure for emergency ordinances.

Provision is made for reduction of appropriations when the manager believes available revenues will not cover appropriations and a deficit is likely. The primary responsibility is clearly the manager’s, but it is his or her duty to inform the council and then implement any ordinances or resolutions the council may enact.

With appropriations being made by departments, funds, services, strategies and major organizational units and not by objects, the manager has the freedom to make transfers from unencumbered balances within departments of units but must notify the council of transfers. When an unencumbered balance exists in one department or unit, all or part of it may be transferred to the appropriation of another department or unit by council resolution.

Section 5.08. Administration and Fiduciary Oversight of the Budget.

The city council shall provide by ordinance the procedures for administration and fiduciary oversight of the budget.

Commentary.

The council will by ordinance establish the procedures and controls for implementation of the budget. The council is entrusted with the fiduciary responsibility for the city and as such must provide review and oversight of the budget. The city manager administers the budget and manages the work programs and spending by departments within the policy goals and appropriations set by the council.

Proposed work programs and requested allotments should be submitted to the manager by department heads following adoption of the budget. The manager should review the programs and allot portions of the total appropriation based upon the work expected to be performed during a particular period of time, usually three months. As chief administrator, the manager must have the authority to revise the allotments at any time during the year and for any reason.

Section 5.09. Capital Program.

(a) Submission to City Council. The city manager shall prepare and submit to the city council a multi-year capital program no later than three months before the final date for submission of the budget.

(b) Contents. The capital program shall include:

- (1) A clear general summary of its contents;
- (2) Identification of the long-term goals of the community;
- (3) A list of all capital improvements and other capital expenditures which are proposed to be undertaken during the fiscal years next ensuing, with appropriate supporting information as to the necessity for each;
- (4) Cost estimates and recommended time schedules for each improvement or other capital expenditure;
- (5) Method of financing upon which each capital expenditure is to be reliant;
- (6) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired;
- (7) A commentary on how the plan addresses the sustainability of the community and the region of which it is a part; and
- (8) Methods to measure outcomes and performance of the capital plan related to the long-term goals of the community.

The above shall be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

Commentary.

The Model's multi-year capital program provisions should compel long-range, goal-oriented, regionally sensitive planning of capital improvements. They should also help develop a meaningful relationship between capital and current operating expenditures. Finally, they should provide adequate time for systematic consideration of capital projects by the council. The Model requires that the manager submit the capital program three months prior to the final date for submission of the budget. This gives the council an opportunity to review the proposed projects and their cost and the methods of finance before the manager submits the annual budget. Actual capital expenditures are carried each year as the capital outlay section of the current budget. These expenditures may be in the form of direct capital outlays from current revenues or debt service payments.

A sixth edition innovation continued in the seventh and eighth editions requires that the capital program include estimated operating and maintenance costs of proposed capital facilities. This forces more realistic projections of expenditures, because sometimes the operating cost of a facility will exceed the amortized annual capital charge. It also discourages neglect of maintenance.

Section 5.10. City Council Action on Capital Program.

(a) Notice and Hearing. The city council shall publish the general summary of the capital program and a notice stating:

- (1) The times and places where copies of the capital program are available for inspection by the public, and
- (2) The time and place, not less than two weeks after such publication, for a public hearing(s) on the capital program.

(b) Adoption. The city council by resolution shall adopt the capital program with or without amendment after the public hearing and on or before the ___ day of the ___ month of the current fiscal year.

Commentary.

The capital program's adoption, which must be preceded by required publication, notice and hearing, means a positive commitment by the council to undertake a scheduled multi-year capital improvement program. The methods of financing the improvements will be detailed. Bond issues authorized by either a bond ordinance or by a popular referendum will finance major improvements. Most projects requiring bond issues will extend over a period of more than one year.

Other projects, to be financed from current income, also may extend over more than one year and will normally involve construction contracts with adequate safeguards for both parties. Still other capital projects may be completed within a single fiscal period as part of the work program of various city departments. In all cases, actual disbursements for capital items during a single fiscal year, whether in the form of debt service or direct outlays, are carried as the capital outlay section of the budget for that year.

The requirement that the capital program each year be submitted well in advance of the budget enables the council to consider the proposed improvements, the methods for financing them, and the recommended priorities in sufficient time to make decisions on capital items which will be subsequently reflected in the budget. The fact that most capital improvement decisions must be made well in advance of actual disbursements means that the bulk of the

capital items in a particular budget will be the result of decisions made several years earlier. Changes, often of a relatively minor nature, may be made each year. Because all states regulate borrowing for capital improvements by general legislation, no article on this subject is included.

Section 5.11 Independent Audit.

The city council shall provide for an independent annual audit of all city accounts and may provide for more frequent audits as it deems necessary. An independent certified public accountant or firm of such accountants shall make such audits. Such audits should be performed in accordance with Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS).

The Council shall designate no fewer than three of its members to serve as an Audit Committee. This Committee shall:

- (1) Lead the process of selecting an independent auditor;
- (2) Direct the work of the independent auditor as to the scope of the annual audit and any matters of concern with respect to internal controls; and
- (3) Receive the report of the internal auditor and present that report to the council with any recommendations from the Committee.

The council shall, using competitive bidding, designate such accountant or firm annually, or for a period not exceeding five years, but the designation for any particular fiscal year shall be made no later than 30 days after the beginning of such fiscal year. The standard for independence is that the auditor must be capable of exercising objective and impartial judgment on all issues encompassed within the audit engagement. No accountant or firm may provide any other services to the city during the time it is retained to provide independent audits to the city. The city council may waive this requirement by a majority vote at a public hearing. If the state makes such an audit, the council may accept it as satisfying the requirements of this section.

Commentary.

Since the value of independent audits is directly related to the caliber of those who conduct them, it is provided that certified public accountants be retained, except when a state audit is required.

Selection of a professional accountant or firm does not lend itself to the usual requirement, however, of choosing the "lowest responsible bidder." While the council should not disregard cost, this is a case where the factors of competence, reliability and reputation are more significant. For an audit to be most beneficial, some of it must extend over the entire year, which necessitates designation of the auditor during the first month. If the state conducts periodic audits of the city's finances that meet council-established requirements, the state audit may be an acceptable and money-saving substitute for an audit by a private firm.

While the Model emphasizes financial audits, the council also has a responsibility to institute performance and management audits to evaluate the operations of departments, services, and programs.

Section 5.12. Public Records.

Copies of the budget, capital program, independent audits, and appropriation and revenue ordinances shall be public records.

Commentary.

In addition to compliance with the formal legal requirement that copies of the budget document and capital program be made available, many cities prepare and widely distribute popular summaries, which provide residents with essential general information.