

**ORDINANCE 26-10**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA, AMENDING CHAPTER 2, ARTICLE II, SECTION 2-162 OF THE CODE OF ORDINANCES OF THE TOWN OF DUNDEE, FLORIDA, REGARDING BUDGETARY CONTROL AND FUND ACCOUNTING; PROVIDING FOR THE ESTABLISHMENT OF ADDITIONAL FUNDS AS NECESSARY TO COMPLY WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) REQUIREMENTS AND GENERALLY ACCEPTED ACCOUNTING PRINCIPLES; PROVIDING FOR PURPOSE AND INTENT; PROVIDING FOR ADMINISTRATIVE AUTHORITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR RECORDATION, CODIFICATION, AND THE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Dundee (the "Town") is a Florida municipal corporation vested with home rule authority pursuant to Article VIII, Section 2 of the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, pursuant to Chapter 166, Florida Statutes, the Town possesses all governmental, corporate, and proprietary powers necessary to conduct municipal government, perform municipal functions, and provide municipal services; and

**WHEREAS**, the Town Commission of the Town of Dundee has determined that amendments to the Code of Ordinances are necessary and in the best interest of the public health, safety, and welfare; and

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**WHEREAS**, the Town Commission finds that the adoption of this Ordinance promotes the health, safety, welfare, and best interests of the citizens and residents of the Town of Dundee; and

**WHEREAS**, the Town Commission has conducted all required public hearings and provided all notices required by law.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF DUNDEE, FLORIDA:**

**Section 1. Incorporation of Recitals.**

The foregoing recitals are hereby incorporated herein as legislative findings of the Town Commission and are adopted as true and correct.

**Section 2. Purpose and Intent.**

The purpose and intent of this Ordinance is to amend Section 2-162 of the Code of Ordinances of the Town of Dundee to authorize the establishment of additional governmental accounting funds as necessary to comply with applicable Governmental Accounting Standards Board (GASB) standards, generally accepted accounting principles (GAAP), and accepted municipal financial management practices.

**Section 3. Amendment to the Code of Ordinances.**

Chapter 2, Article II, Section 2-162, of the Code of Ordinances of the Town of Dundee, Florida, is hereby amended to read as follows:

**Sec. 2-162. Establishing budgetary control.**

(a) The town manager shall have the authority to shift funds from one line item to a different line item within a fund. The town manager shall establish such funds as necessary to comply with current Governmental Accounting Standards Board (GASB) requirements. Funds shall be properly identified in accordance with proper accounting standards i.e. "General Fund", "Enterprise Fund", "Special Revenue fund" "Debt Service Fund". ~~have two established funds; the "general fund" and the "utility fund".~~ Any transfers between the general fund and ~~the utility fund~~ any other fund shall be approved by the town commission by a budget amendment.

~~(b) The town commission shall be notified by the town manager when any interfund transfer in excess of \$2,500.00 is made.~~

(Ord. No. 98-06, § VI, 7-14-98; Ord. No. 12-12, § 1, 2-14-12)

(Deleted text shown in strikethrough and added text shown in underline.)

**Section 4. Severability.**

If any section, subsection, sentence, clause, phrase, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

**Section 5. Repeal of Conflicting Ordinances.**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict

**Section 6. Recordation, Codification, and Scrivener's Errors.**

The Town Clerk is hereby authorized to record this Ordinance in the public records of Polk County, Florida, and to take all administrative actions necessary to codify the provisions of this Ordinance into the Code of Ordinances of the Town of Dundee, Florida. The Town Clerk, Town Attorney, and/or their designees are further authorized to correct typographical errors, scrivener's errors, formatting issues, section numbering, cross-references, and other non-substantive errors or omissions that do not affect the intent, substance, or legal effect of this Ordinance, without the need for further public hearing or action by the Town Commission.

**Section 7. Effective Date.**

This Ordinance shall become effective immediately upon passage on second reading, unless otherwise provided herein.

INTRODUCED ON FIRST READING this \_\_\_\_\_ day of \_\_\_\_\_, **2026**, by the Town Commission of the Town of Dundee, Florida, in Regular Session.

PASSED AND ADOPTED ON SECOND READING this \_\_\_\_\_ day of \_\_\_\_\_, **2026**.

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\_\_\_\_\_  
Joe Garrison, Mayor

ATTEST WITH SEAL:

\_\_\_\_\_  
Erica Anderson, Town Clerk

Approved as to form:

\_\_\_\_\_  
Markeishia Smith, Town Attorney