

THE FLORIDA SENATE
2011 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/SB 224 — Local Government Accountability

by Governmental Oversight and Accountability Committee; and Senators Dean and Lynn

This bill provides minimum budgeting standards for counties, county officers, municipalities, and special districts. The bill requires the budget of each county, municipality, special district, water management district, school district, and certain county officers to be posted on the government entity's website. The bill requires certain counties, municipalities, and special districts to file their annual financial report and annual financial audit report with the Department of Financial Services and the annual financial audit report with the Office of the Auditor General within nine months of the end of the fiscal year. This bill also amends the reporting process used by the Legislative Auditing Committee and the Department of Community Affairs to compel special districts to file certain required financial reports.

The bill further allows certain municipalities to levy and collect special assessments in order to fund certain special security and crime prevention services and facilities. If the costs of such services and facilities are funded by ad valorem taxes prior to the levy of the assessment, the bill requires the taxes to be abated annually thereafter in an amount equal to the full amount of the special assessment.

If approved by the Governor, these provisions take effect October 1, 2011.

Vote: Senate 38-0; House 116-0