

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Local, Federal & Veterans
2 Affairs Subcommittee

3 Representative La Rosa offered the following:

4

5 **Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Subsection (2) of section 11.40, Florida

8 Statutes, is amended to read:

9 11.40 Legislative Auditing Committee.—

10 (2) Following notification by the Auditor General, the
11 Department of Financial Services, ~~or~~ the Division of Bond
12 Finance of the State Board of Administration, the Governor or
13 his or her designee, or the Commissioner of Education or his or
14 her designee of the failure of a local governmental entity,
15 district school board, charter school, or charter technical
16 career center to comply with the applicable provisions within s.

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17 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
18 Legislative Auditing Committee shall ~~may~~ schedule a hearing to
19 determine if the entity should be subject to further state
20 action. If the committee determines that the entity should be
21 subject to further state action, the committee shall:

22 (a) In the case of a local governmental entity or district
23 school board, direct the Department of Revenue and the
24 Department of Financial Services to withhold any funds not
25 pledged for bond debt service satisfaction which are payable to
26 such entity until the entity complies with the law. The
27 committee shall specify the date that such action must ~~shall~~
28 begin, and the directive must be received by the Department of
29 Revenue and the Department of Financial Services 30 days before
30 the date of the distribution mandated by law. The Department of
31 Revenue and the Department of Financial Services may implement
32 ~~the provisions of~~ this paragraph.

33 (b) In the case of a special district created by:

34 1. A special act, notify the President of the Senate, the
35 Speaker of the House of Representatives, the standing committees
36 of the Senate and the House of Representatives charged with
37 special district oversight as determined by the presiding
38 officers of each respective chamber, the legislators who
39 represent a portion of the geographical jurisdiction of the
40 special district, and the Department of Economic Opportunity
41 that the special district has failed to comply with the law.

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42 Upon receipt of notification, the Department of Economic
43 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
44 If the special district remains in noncompliance after the
45 process set forth in s. 189.0651, or if a public hearing is not
46 held, the Legislative Auditing Committee may request the
47 department to proceed pursuant to s. 189.067(3).

48 2. A local ordinance, notify the chair or equivalent of
49 the local general-purpose government pursuant to s. 189.0652 and
50 the Department of Economic Opportunity that the special district
51 has failed to comply with the law. Upon receipt of notification,
52 the department shall proceed pursuant to s. 189.062 or s.
53 189.067. If the special district remains in noncompliance after
54 the process set forth in s. 189.0652, or if a public hearing is
55 not held, the Legislative Auditing Committee may request the
56 department to proceed pursuant to s. 189.067(3).

57 3. Any manner other than a special act or local ordinance,
58 notify the Department of Economic Opportunity that the special
59 district has failed to comply with the law. Upon receipt of
60 notification, the department shall proceed pursuant to s.
61 189.062 or s. 189.067(3).

62 (c) In the case of a charter school or charter technical
63 career center, notify the appropriate sponsoring entity, which
64 may terminate the charter pursuant to ss. 1002.33 and 1002.34.
65

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66 Section 2. Paragraph (c) of subsection (3) of section
67 129.03, Florida Statutes, is amended, and paragraph (d) is added
68 to that subsection, to read:

69 129.03 Preparation and adoption of budget.—

70 (3) The county budget officer, after tentatively
71 ascertaining the proposed fiscal policies of the board for the
72 next fiscal year, shall prepare and present to the board a
73 tentative budget for the next fiscal year for each of the funds
74 provided in this chapter, including all estimated receipts,
75 taxes to be levied, and balances expected to be brought forward
76 and all estimated expenditures, reserves, and balances to be
77 carried over at the end of the year.

78 (c) The board shall hold public hearings to adopt
79 tentative and final budgets pursuant to s. 200.065. The hearings
80 shall be primarily for the purpose of hearing requests and
81 complaints from the public regarding the budgets and the
82 proposed tax levies and for explaining the budget and any
83 proposed or adopted amendments. The tentative budget must be
84 posted on the county's official website at least 2 days before
85 the public hearing to consider such budget. The final budget
86 must be posted on the website within 30 days after adoption and
87 must remain on the website for 5 years. The tentative budgets,
88 adopted tentative budgets, and final budgets shall be filed in
89 the office of the county auditor as a public record. Sufficient
90 reference in words and figures to identify the particular

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91 transactions must ~~shall~~ be made in the minutes of the board to
92 record its actions with reference to the budgets.

93 (d) Beginning in the 2018-2019 fiscal year, the county
94 budget officer shall electronically submit information regarding
95 the final budget to the Office of Economic and Demographic
96 Research within 30 days after adoption of the final budget in
97 the format specified by the office. If the Governor declares a
98 state of emergency pursuant to s. 252.36(2) within 30 days after
99 the submission deadline, the department may extend the deadline
100 up to an additional 90 days. The county budget officer shall
101 also electronically submit to the clerk of the court:

102 1. A copy of the information that was submitted to the
103 office.

104 2. A copy of the final budget that was posted on the
105 county's website.

106 3. A statement certifying that the items in subparagraphs
107 1. and 2. were timely submitted and posted.

108
109 Section 3. Subsection (16) of section 165.0615, Florida
110 Statutes, is amended to read:

111 165.0615 Municipal conversion of independent special
112 districts upon elector-initiated and approved referendum.—

113 (16) If the incorporation plan is approved by a majority
114 of the votes cast in the independent special district, the
115 district shall notify the Special District Accountability

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116 Program pursuant to s. 189.016(2) and the local general-purpose
117 governments in which any part of the independent special
118 district is situated pursuant to s. 189.016(8) ~~s. 189.016(7)~~.

119 Section 4. Subsections (4) and (5) of section 166.241,
120 Florida Statutes, are renumbered as subsections (5) and (6),
121 respectively, subsection (3) and present subsection (5) are
122 amended, and a new subsection (4) is added to that section, to
123 read:

124 166.241 Fiscal years, budgets, and budget amendments.—

125 (3) The tentative budget must be posted on the
126 municipality's official website at least 2 days before the
127 budget hearing, held pursuant to s. 200.065 or other law, to
128 consider such budget. The final adopted budget must be posted on
129 the municipality's official website within 30 days after
130 adoption and must remain on the website for 5 years. If the
131 municipality does not operate an official website, the
132 municipality must, within a reasonable period of time as
133 established by the county or counties in which the municipality
134 is located, transmit the tentative budget and final budget to
135 the manager or administrator of such county or counties who
136 shall post the budgets on the county's website.

137 (4) Beginning in the 2018-2019 fiscal year, the
138 municipality budget officer shall electronically submit
139 information regarding the final budget to the Office of Economic
140 and Demographic Research within 30 days after adoption of the

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141 final budget in the format specified by the office. If the
142 Governor declares a state of emergency pursuant to s. 252.36(2)
143 within 30 days after the submission deadline, the department may
144 extend the deadline up to an additional 90 days. The
145 municipality budget officer shall also electronically submit to
146 the clerk of the court:

147 (a) A copy of the information that was submitted to the
148 office.

149 (b) A copy of the final budget that was posted on the
150 municipality's website.

151 (c) A statement certifying that the items in paragraphs
152 (a) and (b) were timely submitted and posted.

153 (6)-(5) If the governing body of a municipality amends the
154 budget pursuant to paragraph (5) (c) ~~paragraph (4) (e)~~, the
155 adopted amendment must be posted on the official website of the
156 municipality within 5 days after adoption and must remain on the
157 website for 5 years. If the municipality does not operate an
158 official website, the municipality must, within a reasonable
159 period of time as established by the county or counties in which
160 the municipality is located, transmit the adopted amendment to
161 the manager or administrator of such county or counties who
162 shall post the adopted amendment on the county's website.

163 Section 5. Subsections (5) through (10) of section
164 189.016, Florida Statutes, are renumbered as subsections (6)
165 through (11), respectively, subsection (4) and present

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166 subsections (7) and (10) are amended, and a new subsection (5)
167 is added to that section, to read:

168 189.016 Reports; budgets; audits.—

169 (4) The tentative budget must be posted on the special
170 district's official website at least 2 days before the budget
171 hearing, held pursuant to s. 200.065 or other law, to consider
172 such budget and must remain on the website for at least 45 days.
173 The final adopted budget must be posted on the special
174 district's official website within 30 days after adoption and
175 must remain on the website for 5 ~~at least 2~~ years. This
176 subsection and subsection (3) do not apply to water management
177 districts as defined in s. 373.019.

178 (5) Beginning in the 2018-2019 fiscal year, the special
179 district budget officer shall electronically submit information
180 regarding the final budget to the Office of Economic and
181 Demographic Research within 30 days after adoption of the final
182 budget in the reporting format specified by the office. If the
183 Governor declares a state of emergency under s. 252.36(2) within
184 30 days after the submission deadline for the final budget, the
185 department may extend the deadline up to an additional 90 days.
186 The special district budget officer shall also electronically
187 submit to the clerk of the court:

188 (a) A copy of the information that was submitted to the
189 office.

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190 (b) A copy of the final budget that was posted on the
191 special district's website.

192 (c) A statement certifying that the items in paragraphs
193 (a) and (b) were timely submitted and posted.

194 ~~(8)(7)~~ If the governing body of a special district amends
195 the budget pursuant to paragraph (7)(c) ~~paragraph (6)(c)~~, the
196 adopted amendment must be posted on the official website of the
197 special district within 5 days after adoption and must remain on
198 the website for at least 2 years.

199 ~~(11)(10)~~ All reports or information required to be filed
200 with a local general-purpose government or governing authority
201 under ss. 189.014, 189.015, and 189.08 and subsection (9)
202 ~~subsection (8)~~ must:

203 (a) If the local general-purpose government or governing
204 authority is a county, be filed with the clerk of the board of
205 county commissioners.

206 (b) If the district is a multicounty district, be filed
207 with the clerk of the county commission in each county.

208 (c) If the local general-purpose government or governing
209 authority is a municipality, be filed at the place designated by
210 the municipal governing body.

211

212 Section 6. Subsections (1) and (2) of section 189.066,
213 Florida Statutes, are amended to read:

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214 189.066 Effect of failure to file certain reports or
215 information.—

216 (1) If an independent special district fails to file the
217 reports or information required under s. 189.014, s. 189.015, s.
218 189.016(10) ~~s. 189.016(9)~~, or s. 189.08 with the local general-
219 purpose government or governments in which it is located, the
220 person authorized to receive and read the reports or information
221 or the local general-purpose government shall notify the
222 district's registered agent. If requested by the district, the
223 local general-purpose government shall grant an extension of up
224 to 30 days for filing the required reports or information. If
225 the governing body of the local general-purpose government or
226 governments determines that there has been an unjustified
227 failure to file these reports or information, it shall notify
228 the department, and the department may proceed pursuant to s.
229 189.067(1).

230 (2) If a dependent special district fails to file the
231 reports or information required under s. 189.014, s. 189.015, or
232 s.189.016(10) ~~s. 189.016(9)~~ with the local governing authority
233 to which it is dependent, the local governing authority shall
234 take whatever steps it deems necessary to enforce the special
235 district's accountability. Such steps may include, as
236 authorized, withholding funds, removing governing body members
237 at will, vetoing the special district's budget, conducting the
238 oversight review process set forth in s. 189.068, or amending,

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239 merging, or dissolving the special district in accordance with
240 the provisions contained in the ordinance that created the
241 dependent special district.

242 Section 7. Paragraph (e) of subsection (2) and paragraph
243 (g) of subsection (3) of section 189.074, Florida Statutes, are
244 amended to read:

245 189.074 Voluntary merger of independent special
246 districts.—Two or more contiguous independent special districts
247 created by special act which have similar functions and elected
248 governing bodies may elect to merge into a single independent
249 district through the act of merging the component independent
250 special districts.

251 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
252 of two or more contiguous independent special districts may, by
253 joint resolution, endorse a proposed joint merger plan to
254 commence proceedings to merge the districts pursuant to this
255 section.

256 (e) After the final public hearing, the governing bodies
257 shall notify the supervisors of elections of the applicable
258 counties in which district lands are located of the adoption of
259 the resolution by each governing body. The supervisors of
260 elections shall schedule a separate referendum for each
261 component independent special district. The referenda may be
262 held in each district on the same day, or on different days, but
263 no more than 20 days apart.

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264 1. Notice of a referendum on the merger of independent
265 special districts must be provided pursuant to the notice
266 requirements in s. 100.342. At a minimum, the notice must
267 include:

268 a. A brief summary of the resolution and joint merger
269 plan;

270 b. A statement as to where a copy of the resolution and
271 joint merger plan may be examined;

272 c. The names of the component independent special
273 districts to be merged and a description of their territory;

274 d. The times and places at which the referendum will be
275 held; and

276 e. Such other matters as may be necessary to call, provide
277 for, and give notice of the referendum and to provide for the
278 conduct thereof and the canvass of the returns.

279 2. The referenda must be held in accordance with the
280 Florida Election Code and may be held pursuant to ss. 101.6101-
281 101.6107. All costs associated with the referenda shall be borne
282 by the respective component independent special district.

283 3. The ballot question in such referendum placed before
284 the qualified electors of each component independent special
285 district to be merged must be in substantially the following
286 form:

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287 "Shall ...(name of component independent special
288 district)... and ...(name of component independent special
289 district or districts)... be merged into ...(name of newly
290 merged independent district)...?

291YES

292NO"

293 4. If the component independent special districts
294 proposing to merge have disparate millage rates, the ballot
295 question in the referendum placed before the qualified electors
296 of each component independent special district must be in
297 substantially the following form:

298 "Shall ...(name of component independent special
299 district)... and ...(name of component independent special
300 district or districts)... be merged into ...(name of newly
301 merged independent district)... if the voter-approved maximum
302 millage rate within each independent special district will not
303 increase absent a subsequent referendum?

304YES

305NO"

306 5. In any referendum held pursuant to this section, the
307 ballots shall be counted, returns made and canvassed, and

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308 results certified in the same manner as other elections or
309 referenda for the component independent special districts.

310 6. The merger may not take effect unless a majority of the
311 votes cast in each component independent special district are in
312 favor of the merger. If one of the component districts does not
313 obtain a majority vote, the referendum fails, and merger does
314 not take effect.

315 7. If the merger is approved by a majority of the votes
316 cast in each component independent special district, the merged
317 independent district is created. Upon approval, the merged
318 independent district shall notify the Special District
319 Accountability Program pursuant to s. 189.016(2) and the local
320 general-purpose governments in which any part of the component
321 independent special districts is situated pursuant to s.
322 189.016(8) ~~s. 189.016(7)~~.

323 8. If the referendum fails, the merger process under this
324 subsection may not be initiated for the same purpose within 2
325 years after the date of the referendum.

326 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
327 electors of two or more contiguous independent special districts
328 may commence a merger proceeding by each filing a petition with
329 the governing body of their respective independent special
330 district proposing to be merged. The petition must contain the
331 signatures of at least 40 percent of the qualified electors of
332 each component independent special district and must be

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333 submitted to the appropriate component independent special
334 district governing body no later than 1 year after the start of
335 the qualified elector-initiated merger process.

336 (g) After the final public hearing, the governing bodies
337 shall notify the supervisors of elections of the applicable
338 counties in which district lands are located of the adoption of
339 the resolution by each governing body. The supervisors of
340 elections shall schedule a date for the separate referenda for
341 each district. The referenda may be held in each district on the
342 same day, or on different days, but no more than 20 days apart.

343 1. Notice of a referendum on the merger of the component
344 independent special districts must be provided pursuant to the
345 notice requirements in s. 100.342. At a minimum, the notice must
346 include:

347 a. A brief summary of the resolution and elector-initiated
348 merger plan;

349 b. A statement as to where a copy of the resolution and
350 petition for merger may be examined;

351 c. The names of the component independent special
352 districts to be merged and a description of their territory;

353 d. The times and places at which the referendum will be
354 held; and

355 e. Such other matters as may be necessary to call, provide
356 for, and give notice of the referendum and to provide for the
357 conduct thereof and the canvass of the returns.

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358 2. The referenda must be held in accordance with the
359 Florida Election Code and may be held pursuant to ss. 101.6101-
360 101.6107. All costs associated with the referenda shall be borne
361 by the respective component independent special district.

362 3. The ballot question in such referendum placed before
363 the qualified electors of each component independent special
364 district to be merged must be in substantially the following
365 form:

366 "Shall ...(name of component independent special
367 district)... and ...(name of component independent special
368 district or districts)... be merged into ...(name of newly
369 merged independent district)...?"

370 YES

371 NO"

372 4. If the component independent special districts
373 proposing to merge have disparate millage rates, the ballot
374 question in the referendum placed before the qualified electors
375 of each component independent special district must be in
376 substantially the following form:

377 "Shall ...(name of component independent special
378 district)... and ...(name of component independent special
379 district or districts)... be merged into ...(name of newly
380 merged independent district)... if the voter-approved maximum

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381 millage rate within each independent special district will not
382 increase absent a subsequent referendum?

383YES

384NO"

385 5. In any referendum held pursuant to this section, the
386 ballots shall be counted, returns made and canvassed, and
387 results certified in the same manner as other elections or
388 referenda for the component independent special districts.

389 6. The merger may not take effect unless a majority of the
390 votes cast in each component independent special district are in
391 favor of the merger. If one of the component independent special
392 districts does not obtain a majority vote, the referendum fails,
393 and merger does not take effect.

394 7. If the merger is approved by a majority of the votes
395 cast in each component independent special district, the merged
396 district shall notify the Special District Accountability
397 Program pursuant to s. 189.016(2) and the local general-purpose
398 governments in which any part of the component independent
399 special districts is situated pursuant to s. 189.016(8) ~~s.~~
400 ~~189.016(7)~~.

401 8. If the referendum fails, the merger process under this
402 subsection may not be initiated for the same purpose within 2
403 years after the date of the referendum.

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404 Section 8. Subsection (3) of section 218.32, Florida
405 Statutes, is renumbered as subsection (4), paragraphs (d), (e),
406 and (f) of subsection (1) are amended, paragraph (h) is added to
407 that subsection, and a new subsection (3) is added to that
408 section, to read:

409 218.32 Annual financial reports; local governmental
410 entities.—

411 (1)

412 (d) Each local governmental entity that is required to
413 provide for an audit under s. 218.39(1) must submit a copy of
414 the audit report and annual financial report to the department
415 within 45 days after the completion of the audit report but no
416 later than 6 9 months after the end of the fiscal year. If the
417 Governor declares a state of emergency under s. 252.36(2) within
418 30 days after the submission deadline for the audit report and
419 annual financial report, the department may extend the deadline
420 up to an additional 90 days. The local governmental entity must
421 electronically submit to the clerk of the court a copy of its
422 annual financial report and a statement certifying that the
423 report was timely filed with the department.

424 (e) Each local governmental entity that is not required to
425 provide for an audit under s. 218.39 must submit the annual
426 financial report to the department no later than 9 months after
427 the end of the fiscal year. The department shall consult with
428 the Auditor General in the development of the format of annual

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429 financial reports submitted pursuant to this paragraph. The
430 format must include balance sheet information used by the
431 Auditor General pursuant to s. 11.45(7)(f). The department must
432 forward the financial information contained within the annual
433 financial reports to the Auditor General in electronic form.
434 This paragraph does not apply to housing authorities created
435 under chapter 421. If the Governor declares a state of emergency
436 under s. 252.36(2) within 30 days after the submission deadline,
437 the department may extend the deadline up to an additional 90
438 days.

439 (f) If the department does not receive a completed annual
440 financial report from a local governmental entity within the
441 required period, it shall notify the Legislative Auditing
442 Committee and the Special District Accountability Program of the
443 Department of Economic Opportunity by April 30 of the entity's
444 failure to comply with the reporting requirements.

445 (h) Beginning in the 2018-2019 fiscal year and
446 notwithstanding any other penalty or remedy provided by law, if
447 a local governmental entity fails to submit information to the
448 clerk of the court as required under paragraph (d), s.
449 129.03(3)(d), s. 166.241(4), or s. 189.016(5), as applicable,
450 the clerk of the court shall notify the appropriate local fiscal
451 officer to suspend future salary payments for the head of that
452 local governmental entity. The clerk shall notify the

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453 appropriate local fiscal officer to resume payments when the
454 clerk receives the information.

455 (3) No later than 12 months after the end of the most
456 recently completed fiscal year, the department shall post on its
457 website the annual financial report for each local governmental
458 entity and independent special district that is required to
459 submit an annual financial report pursuant to subsection (1).

460

461 Section 9. Paragraphs (b), (c), (g), and (h) of subsection
462 (1) and subsection (7) of section 218.39, Florida Statutes, are
463 amended to read:

464 218.39 Annual financial audit reports.—

465 (1) If, by the first day in any fiscal year, a local
466 governmental entity, district school board, charter school, or
467 charter technical career center has not been notified that a
468 financial audit for that fiscal year will be performed by the
469 Auditor General, each of the following entities shall have an
470 annual financial audit of its accounts and records completed
471 within 9 months after the end of its fiscal year by an
472 independent certified public accountant retained by it and paid
473 from its public funds:

474 (b) Any municipality with revenues or the total of
475 expenditures and expenses in excess of \$250,000, as reported on
476 the fund financial statements, and each municipality beginning
477 in the 2018-2019 fiscal year.

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478 (c) Any special district with revenues or the total of
479 expenditures and expenses in excess of \$100,000, as reported on
480 the fund financial statements, and each special district
481 beginning in the 2018-2019 fiscal year.

482 ~~(g) Each municipality with revenues or the total of~~
483 ~~expenditures and expenses between \$100,000 and \$250,000, as~~
484 ~~reported on the fund financial statements, which has not been~~
485 ~~subject to a financial audit pursuant to this subsection for the~~
486 ~~2 preceding fiscal years.~~

487 ~~(h) Each special district with revenues or the total of~~
488 ~~expenditures and expenses between \$50,000 and \$100,000, as~~
489 ~~reported on the fund financial statement, which has not been~~
490 ~~subject to a financial audit pursuant to this subsection for the~~
491 ~~2 preceding fiscal years.~~

492 (7) All audits conducted pursuant to this section must be
493 conducted in accordance with the rules of the Auditor General
494 adopted pursuant to s. 11.45. Upon completion of the audit, the
495 auditor shall prepare an audit report in accordance with the
496 rules of the Auditor General. The audit report shall be filed
497 with the Auditor General within 45 days after delivery of the
498 audit report to the governing body of the audited entity, but no
499 later than 6 ~~9~~ months after the end of the audited entity's
500 fiscal year. The audit report must include a written statement
501 describing corrective actions to be taken in response to each of
502 the auditor's recommendations included in the audit report. If

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503 the Governor declares a state of emergency under s. 252.36(2)
504 within 30 days after the submission deadline for the audit
505 report, the Auditor General may extend the deadline up to an
506 additional 90 days.

507 Section 10. Paragraph (d) of subsection (6) of section
508 373.536, Florida Statutes, is amended, and paragraphs (e) and
509 (f) are added to that subsection, to read:

510 373.536 District budget and hearing thereon.—

511 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
512 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

513 (d) The final adopted budget must be posted on the water
514 management district's official website within 30 days after
515 adoption and must remain on the website for 5 years.

516 (e) Beginning in the 2018-2019 fiscal year, the water
517 management district budget officer shall electronically submit
518 information regarding the final budget to the Office of Economic
519 and Demographic Research within 30 days after adoption of the
520 final budget in the format specified by the office. If the
521 Governor declares a state of emergency under s. 252.36(2) within
522 30 days after the submission deadline, the department may extend
523 the deadline up to an additional 90 days. The water management
524 district budget officer shall also electronically submit to the
525 clerk of the court in each county in which the district
526 operates:

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527 1. A copy of the information that was submitted to the
528 office.

529 2. A copy of the final budget that was posted on the water
530 management district's website.

531 3. A statement certifying that the items in subparagraphs
532 1. and 2. were timely submitted and posted.

533 (f) Beginning in the 2018-2019 fiscal year and
534 notwithstanding any other penalty or remedy that may be
535 authorized by law, if a water management district budget officer
536 fails to submit information to the clerk of the court as
537 required in paragraph (e), the clerk of the court shall notify
538 the appropriate fiscal officer to suspend future salary payments
539 for the executive director of that district. The clerk shall
540 notify the fiscal officer to resume payments when the clerk
541 receives the information.

542 Section 11. Subsection (5) of section 1011.03, Florida
543 Statutes, is renumbered as subsection (6), subsection (4) is
544 amended, and a new subsection (5) is added to that section, to
545 read:

546 1011.03 Public hearings; budget submissions; penalties ~~to~~
547 ~~be submitted to Department of Education.-~~

548 (4) The board shall hold public hearings to adopt
549 tentative and final budgets pursuant to s. 200.065. The hearings
550 shall be primarily for the purpose of hearing requests and
551 complaints from the public regarding the budgets and the

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552 proposed tax levies and for explaining the budget and proposed
553 or adopted amendments thereto, if any. The tentative budget must
554 be posted on the district's official website at least 2 days
555 before the budget hearing held pursuant to s. 200.065 or other
556 law. The final adopted budget must be posted on the district's
557 official website within 30 days after adoption and must remain
558 on the website for 5 years. The board shall require the
559 superintendent to transmit two copies of the adopted budget to
560 the Department of Education as prescribed by law and rules of
561 the State Board of Education.

562 (5) (a) Beginning in the 2018-2019 fiscal year, the
563 district school board budget officer shall electronically submit
564 information regarding the final budget to the Office of Economic
565 and Demographic Research within 30 days after adoption of the
566 final budget in the format specified by the office. If the
567 Governor declares a state of emergency under s. 252.36(2) within
568 30 days after the submission deadline for the final budget, the
569 department may extend the deadline up to an additional 90 days.
570 The district school board budget officer shall also
571 electronically submit to the clerk of the court:

572 1. A copy of the information that was submitted to the
573 office.

574 2. A copy of the final budget that was posted on the
575 district school board's website.

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576 3. A statement certifying that the items in subparagraphs
577 1. and 2. were timely submitted and posted.

578 (b) Beginning in the 2018-2019 fiscal year and
579 notwithstanding any other penalty or remedy that may be
580 authorized by law, if the district school board budget officer
581 fails to submit information to the clerk of the court as
582 required in paragraph (a) or s. 1011.60, the clerk of the court
583 shall notify the appropriate fiscal officer to suspend future
584 salary payments for the superintendent of that district school
585 board. The clerk shall notify the appropriate fiscal officer to
586 resume payments when the clerk receives the information.

587 Section 12. Subsection (1) of section 1011.60, Florida
588 Statutes, is amended to read:

589 1011.60 Minimum requirements of the Florida Education
590 Finance Program.—Each district which participates in the state
591 appropriations for the Florida Education Finance Program shall
592 provide evidence of its effort to maintain an adequate school
593 program throughout the district and shall meet at least the
594 following requirements:

595 (1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate
596 records, including a system of internal accounts for individual
597 schools, and file with the Department of Education, in correct
598 and proper form on or before the date due as fixed by law or
599 rule, each annual or periodic report that is required by rules
600 of the State Board of Education. A district school board that

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601 submits an annual financial report to the department must also
602 electronically submit to the clerk of the court a copy of the
603 report with a statement certifying that the report was timely
604 filed with the department.

605 Section 13. (1) By July 15, 2018, the Office of Economic
606 and Demographic Research shall prepare forms for use by
607 counties, municipalities, special districts, water management
608 districts, and school districts when submitting information
609 regarding their final budgets to the office. The forms must
610 group existing fiscal information in broad, yet meaningful,
611 categories, but should not create new reporting requirements.

612 (2) By December 1, 2018, the office shall submit a report
613 to the President of the Senate and the Speaker of the House of
614 Representatives that:

615 (a) Identifies a structure to create unique area profiles
616 for the counties, municipalities, special districts, water
617 management districts, and school districts which would assist
618 the public in making simple direct comparisons between the
619 distinct entities.

620 (b) Provides recommendations for metrics for ranking the
621 reporting entities based on the final budget information
622 submitted to the office. The metrics must allow the public to
623 make direct comparisons between the different local governments.

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624 (c) Provides recommendations for mechanisms to submit the
625 information in this subsection to the public in a cost-effective
626 manner.

627 Section 14. This act shall take effect July 1, 2018.
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631 **T I T L E A M E N D M E N T**

632 Remove everything before the enacting clause and insert:
633 An act relating to financial reporting; amending s. 11.40, F.S.;
634 requiring, rather than authorizing, the Legislative Auditing
635 Committee to schedule hearings concerning certain governmental
636 entities for failure to comply with certain financial audit
637 requirements; amending ss. 129.03, 166.241, and 189.016, F.S.;
638 requiring county, municipality, and special district budget
639 officers to submit certain budget information to specified
640 entities within a specified timeframe; providing an exception;
641 requiring adopted budget amendments and final budgets to remain
642 posted on each entity's official website for a specified period
643 of time; conforming cross-references; amending ss. 165.0615,
644 189.066, and 189.074, F.S.; conforming cross-references;
645 amending s. 218.32, F.S.; revising certain reporting deadlines;
646 providing an exception; providing a notification deadline;
647 providing penalties for failure to submit certain financial
648 information; requiring the department to post annual financial

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649 reports for certain governmental entities on its website within
650 a specified timeframe; amending s. 218.39, F.S.; requiring
651 municipalities and special districts to have a certain audit
652 performed beginning in a specified fiscal year; providing an
653 exception; amending ss. 373.536 and 1011.03, F.S.; requiring
654 adopted final budgets to remain posted on a water management
655 district's or district school board's official website for a
656 specified period of time; requiring water management district
657 and district school board budget officers to submit certain
658 budget information to the Office of Economic and Demographic
659 Research and specified entities within a specified timeframe;
660 requiring use of a specified form; providing an exception;
661 providing penalties for failure to submit certain budget
662 information; amending s. 1011.60, F.S.; requiring district
663 school boards to submit certain financial information to
664 specified entities within a specified timeframe; requiring the
665 office to develop specified forms for use by local governmental
666 entities in reporting certain budget information; requiring a
667 report to the Legislature by a specified date; providing an
668 effective date.