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2 An act relating to school district revenue;
3 amending s. 125.01, F.S.; limiting the ability
4 of counties to levy school impact fees;
5 providing for the distribution to school boards
6 of certain funds appropriated in the General
7 Appropriations Act; amending s. 129.06, F.S.;
8 providing a procedure by which counties may
9 amend a prior year's budget; providing for uses
10 of appropriated funds; providing an effective
11 date.

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13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Subsection (8) is added to section 125.01,
16 Florida Statutes to read:

17 125.01 Powers and duties.--

18 (8)(a) Counties are prohibited from levying any impact
19 fee for school purposes in an amount in excess of 37.5 percent
20 of any school impact fee which that county adopted by county
21 ordinance prior to May 1, 1999. If in any year the Legislature
22 appropriates an amount less than 62.5 percent of the total
23 impact-fee-for-school-purposes revenue collected in fiscal
24 year 1999-2000, a county may increase the county levied
25 portion to make up the difference.

26 (b) State funds appropriated in lieu of impact fees
27 adopted by county ordinance prior to May 1, 1999 may be used
28 for the same purposes as impact fees for school purposes
29 levied by a county.

30 Section 2. Funds appropriated in the General
31 Appropriation Act for the replacement of school impact fees

1 shall be distributed by the Department of Education to school
2 boards on a pro-rata basis based on the amount of school
3 impact fees which were enacted by county ordinance prior to
4 May 1, 1999, and collected during the 1999-2000 fiscal year.

5 Section 3. Section 129.06, Florida Statutes, is
6 amended to read:

7 129.06 Execution and amendment of budget.--

8 (1) Upon the final adoption of the budgets as provided
9 in this chapter, the budgets so adopted shall regulate the
10 expenditures of the county and each special district included
11 within the county budget, and the itemized estimates of
12 expenditures shall have the effect of fixed appropriations and
13 shall not be amended, altered, or exceeded except as provided
14 in this chapter.

15 (a) The modified-accrual basis or accrual basis of
16 accounting must be followed for all funds in accordance with
17 generally accepted accounting principles.

18 (b) The cost of the investments provided in this
19 chapter, or the receipts from their sale or redemption, must
20 not be treated as expense or income, but the investments on
21 hand at the beginning or end of each fiscal year must be
22 carried as separate items at cost in the fund balances;
23 however, the amounts of profit or loss received on their sale
24 must be treated as income or expense, as the case may be.

25 (2) The board at any time within a fiscal year may
26 amend a budget for that year, and may within the first 60 days
27 of a fiscal year amend the budget for the prior fiscal year,
28 as follows:

29 (a) Appropriations for expenditures in any fund may be
30 decreased and other appropriations in the same fund
31 correspondingly increased by motion recorded in the minutes,

1 provided that the total of the appropriations of the fund may
2 not be changed. The board of county commissioners, however,
3 may establish procedures by which the designated budget
4 officer may authorize certain intradepartmental budget
5 amendments, provided that the total appropriation of the
6 department may not be changed.

7 (b) Appropriations from the reserve for contingencies
8 may be made to increase the appropriation for any particular
9 expense in the same fund, or to create an appropriation in the
10 fund for any lawful purpose, but expenditures may not be
11 charged directly to the reserve for contingencies.

12 (c) The reserve for future construction and
13 improvements may be appropriated by resolution of the board
14 for the purposes for which the reserve was made.

15 (d) A receipt of a nature from a source not
16 anticipated in the budget and received for a particular
17 purpose, including but not limited to grants, donations,
18 gifts, or reimbursement for damages, may, by resolution of the
19 board spread on its minutes, be appropriated and expended for
20 that purpose, in addition to the appropriations and
21 expenditures provided for in the budget. Such receipts and
22 appropriations must be added to the budget of the proper fund.
23 The resolution may amend the budget to transfer revenue
24 between funds to properly account for unanticipated revenue.

25 (e) Increased receipts for enterprise or proprietary
26 funds received for a particular purpose may, by resolution of
27 the board spread on its minutes, be appropriated and expended
28 for that purpose, in addition to the appropriations and
29 expenditures provided for in the budget. The resolution may
30 amend the budget to transfer revenue between funds to properly
31 account for increased receipts.

1 (f) If an amendment to a budget is required for a
2 purpose not specifically authorized in paragraphs (a)-(e),
3 unless otherwise prohibited by law, the amendment may be
4 authorized by resolution or ordinance of the board of county
5 commissioners adopted following a public hearing. The public
6 hearing must be advertised at least 2 days, but not more than
7 5 days, before the date of the hearing. The advertisement must
8 appear in a newspaper of paid general circulation and must
9 identify the name of the taxing authority, the date, place,
10 and time of the hearing, and the purpose of the hearing. The
11 advertisement must also identify each budgetary fund to be
12 amended, the source of the funds, the use of the funds, and
13 the total amount of each budget.

14 (3) Only the following transfers may be made between
15 funds:

16 (a) Transfers to correct errors in handling receipts
17 and disbursements.

18 (b) Budgeted transfers.

19 (c) Transfers to properly account for unanticipated
20 revenue or increased receipts.

21 (4) All unexpended balances of appropriations at the
22 end of the fiscal year shall revert to the fund from which the
23 appropriation was made, but reserves for sinking funds and for
24 future construction and improvements may not be diverted to
25 other purposes.

26 (5) Any county constitutional officer whose budget is
27 approved by the board of county commissioners, who has not
28 been reelected to office or is not seeking reelection, shall
29 be prohibited from making any budget amendments, transferring
30 funds between itemized appropriations, or expending in a
31 single month more than one-twelfth of any itemized approved

1 appropriation, following the date he or she is eliminated as a
2 candidate or October 1, whichever comes later, without
3 approval of the board of county commissioners.

4 Section 4. State funds appropriated in lieu of impact
5 fees by a county ordinance which was publicly noticed prior to
6 April 23, 2000 for hearing may be used for the same purposes
7 as impact fees for school purposes levied by a county. If in
8 any year the Legislature appropriates an amount less than 62.5
9 percent of the total impact fee for school purposes revenue
10 collected in 1999-2000, or with respect to ordinances noticed
11 prior to April 23, 2000, for hearing, but adopted after May 1,
12 1999, the legislature appropriates an amount less than 62.5
13 percent of the total impact fee for school purposes revenue
14 which would have been collected in 1999-2000 if such ordinance
15 had been in effect, a county may increase the county levied
16 portion to make up the difference.

17 Section 5. This act shall take effect July 1, 2000.