

By Senator Brown-Waite

10-271-00

1 A bill to be entitled
2 An act relating to county budgets; amending s.
3 129.06, F.S.; providing a procedure by which
4 counties may amend a prior year's budget;
5 providing an effective date.

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

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9 Section 1. Section 129.06, Florida Statutes, is
10 amended to read:

11 129.06 Execution and amendment of budget.--

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

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

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

29 (2) The board at any time within a fiscal year may
30 amend a budget for that year, and may within the first 60 days

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1 of a fiscal year amend the budget for the prior fiscal year,
2 as follows:

3 (a) Appropriations for expenditures in any fund may be
4 decreased and other appropriations in the same fund
5 correspondingly increased by motion recorded in the minutes,
6 provided that the total of the appropriations of the fund may
7 not be changed. The board of county commissioners, however,
8 may establish procedures by which the designated budget
9 officer may authorize certain intradepartmental budget
10 amendments, provided that the total appropriation of the
11 department may not be changed.

12 (b) Appropriations from the reserve for contingencies
13 may be made to increase the appropriation for any particular
14 expense in the same fund, or to create an appropriation in the
15 fund for any lawful purpose, but expenditures may not be
16 charged directly to the reserve for contingencies.

17 (c) The reserve for future construction and
18 improvements may be appropriated by resolution of the board
19 for the purposes for which the reserve was made.

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

30 (e) Increased receipts for enterprise or proprietary
31 funds received for a particular purpose may, by resolution of

1 the board spread on its minutes, be appropriated and expended
2 for that purpose, in addition to the appropriations and
3 expenditures provided for in the budget. The resolution may
4 amend the budget to transfer revenue between funds to properly
5 account for increased receipts.

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

19 (3) Only the following transfers may be made between
20 funds:

21 (a) Transfers to correct errors in handling receipts
22 and disbursements.

23 (b) Budgeted transfers.

24 (c) Transfers to properly account for unanticipated
25 revenue or increased receipts.

26 (4) All unexpended balances of appropriations at the
27 end of the fiscal year shall revert to the fund from which the
28 appropriation was made, but reserves for sinking funds and for
29 future construction and improvements may not be diverted to
30 other purposes.

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