

Bill No. SB 1132

Amendment No. \_\_\_\_ Barcode 023006

<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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Senator King moved the following amendment:

**Senate Amendment (with title amendment)**

On page 3, between lines 29 and 30,

insert:

Section 2. Section 129.06, Florida Statutes, is amended to read:

129.06 Execution and amendment of budget.--

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

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

(b) The cost of the investments provided in this chapter, or the receipts from their sale or redemption, must

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1 not be treated as expense or income, but the investments on  
2 hand at the beginning or end of each fiscal year must be  
3 carried as separate items at cost in the fund balances;  
4 however, the amounts of profit or loss received on their sale  
5 must be treated as income or expense, as the case may be.

6 (2) The board at any time within a fiscal year may  
7 amend a budget for that year, and may within the first 60 days  
8 of a fiscal year amend the budget for the prior fiscal year,  
9 as follows:

10 (a) Appropriations for expenditures in any fund may be  
11 decreased and other appropriations in the same fund  
12 correspondingly increased by motion recorded in the minutes,  
13 provided that the total of the appropriations of the fund may  
14 not be changed. The board of county commissioners, however,  
15 may establish procedures by which the designated budget  
16 officer may authorize certain intradepartmental budget  
17 amendments, provided that the total appropriation of the  
18 department may not be changed.

19 (b) Appropriations from the reserve for contingencies  
20 may be made to increase the appropriation for any particular  
21 expense in the same fund, or to create an appropriation in the  
22 fund for any lawful purpose, but expenditures may not be  
23 charged directly to the reserve for contingencies.

24 (c) The reserve for future construction and  
25 improvements may be appropriated by resolution of the board  
26 for the purposes for which the reserve was made.

27 (d) A receipt of a nature from a source not  
28 anticipated in the budget and received for a particular  
29 purpose, including but not limited to grants, donations,  
30 gifts, or reimbursement for damages, may, by resolution of the  
31 board spread on its minutes, be appropriated and expended for

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1 that purpose, in addition to the appropriations and  
2 expenditures provided for in the budget. Such receipts and  
3 appropriations must be added to the budget of the proper fund.  
4 The resolution may amend the budget to transfer revenue  
5 between funds to properly account for unanticipated revenue.

6 (e) Increased receipts for enterprise or proprietary  
7 funds received for a particular purpose may, by resolution of  
8 the board spread on its minutes, be appropriated and expended  
9 for that purpose, in addition to the appropriations and  
10 expenditures provided for in the budget. The resolution may  
11 amend the budget to transfer revenue between funds to properly  
12 account for increased receipts.

13 (f) If an amendment to a budget is required for a  
14 purpose not specifically authorized in paragraphs (a)-(e),  
15 unless otherwise prohibited by law, the amendment may be  
16 authorized by resolution or ordinance of the board of county  
17 commissioners adopted following a public hearing. The public  
18 hearing must be advertised at least 2 days, but not more than  
19 5 days, before the date of the hearing. The advertisement must  
20 appear in a newspaper of paid general circulation and must  
21 identify the name of the taxing authority, the date, place,  
22 and time of the hearing, and the purpose of the hearing. The  
23 advertisement must also identify each budgetary fund to be  
24 amended, the source of the funds, the use of the funds, and  
25 the total amount of each budget.

26 (3) Only the following transfers may be made between  
27 funds:

28 (a) Transfers to correct errors in handling receipts  
29 and disbursements.

30 (b) Budgeted transfers.

31 (c) Transfers to properly account for unanticipated

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1 revenue or increased receipts.

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

7 (5) Any county constitutional officer whose budget is  
8 approved by the board of county commissioners, who has not  
9 been reelected to office or is not seeking reelection, shall  
10 be prohibited from making any budget amendments, transferring  
11 funds between itemized appropriations, or expending in a  
12 single month more than one-twelfth of any itemized approved  
13 appropriation, following the date he or she is eliminated as a  
14 candidate or October 1, whichever comes later, without  
15 approval of the board of county commissioners.

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18 ===== T I T L E A M E N D M E N T =====

19 And the title is amended as follows:

20 On page 1, line 6,

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22 after the semicolon insert:

23 amending s. 129.06, F.S.; providing a procedure  
24 by which counties may amend a prior year's  
25 budget;

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