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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RCS	.	
4/22/2008	.	
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	.	

1 The Committee on Community Affairs (Haridopolos) recommended the
 2 following **substitute for amendment (239718)**:

3
 4 **Senate Amendment (with title amendment)**

5 Delete everything after the enacting clause
 6 and insert:

7 Section 1. Paragraph (a) of subsection (6), paragraph (e)
 8 of subsection (7), and paragraph (c) of subsection (14) of
 9 section 112.061, Florida Statutes, are amended to read:

10 112.061 Per diem and travel expenses of public officers,
 11 employees, and authorized persons.--

12 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.--For
 13 purposes of reimbursement rates and methods of calculation, per
 14 diem and subsistence allowances are provided as follows:

15 (a) All travelers shall be allowed for subsistence when
 16 traveling to a convention or conference or when traveling within
 17 or outside the state in order to conduct bona fide state

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18 business, which convention, conference, or business serves a
19 direct and lawful public purpose with relation to the public
20 agency served by the person attending such meeting or conducting
21 such business, either of the following for each day of such
22 travel at the option of the traveler:

23 1. Eighty dollars per diem; or

24 2. If actual expenses exceed \$80, the amounts permitted in
25 paragraph (b) for subsistence, plus actual expenses for lodging
26 at a single-occupancy rate to be substantiated by paid bills
27 therefor. Actual expenses for lodging shall not exceed \$200 per
28 night excluding taxes unless approved in writing by the agency
29 head or designee when lodging is not reasonably available for
30 less than the maximum rate.

31
32 When lodging or meals are provided at a state institution, the
33 traveler shall be reimbursed only for the actual expenses of such
34 lodging or meals, not to exceed the maximum provided for in this
35 subsection.

36 (7) TRANSPORTATION.--

37 (e) Transportation by charter or rental vehicle ~~chartered~~
38 ~~vehicles~~ when traveling on official business may be authorized by
39 the agency head when necessary or where it is to the advantage of
40 the agency, provided the cost of such transportation does not
41 exceed the cost of transportation by privately owned vehicle
42 pursuant to paragraph (d). Transportation by charter or rental
43 vehicle is preferred in lieu of a privately owned vehicle when
44 the use of a charter or rental vehicle is calculated to cost less
45 than the estimated amount required to reimburse the traveler for
46 transportation by his or her privately owned vehicle. At the
47 option of the traveler, the use of his or her private vehicle may

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48 be authorized, but reimbursement shall be limited to the amount
49 of whichever means of vehicle transportation is less.

50 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT
51 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING
52 ORGANIZATIONS.--

53 (c) Except as otherwise provided in this subsection,
54 counties, county constitutional officers and entities governed by
55 those officers, district school boards, special districts, and
56 metropolitan planning organizations, other than those subject to
57 s. 166.021(10), remain subject to the requirements of this
58 section. Notwithstanding subparagraph (a)4., water management
59 districts created under s. 373.069, the Florida Inland Navigation
60 District, the Northwest Florida Regional Housing Authority, the
61 Northwest Florida Transportation Corridor Authority, the
62 Sarasota-Manatee Airport Authority, Space Florida, and the Tampa
63 Bay Area Regional Transportation Authority are subject to the
64 requirements of this section.

65 Section 2. Paragraph (f) is added to subsection (2) of
66 section 129.01, Florida Statutes, to read:

67 129.01 Budget system established.--There is hereby
68 established a budget system for the control of the finances of
69 the boards of county commissioners of the several counties of the
70 state, as follows:

71 (2) Each budget shall conform to the following general
72 directions and requirements:

73 (f) The annual unreserved undesignated fund balance
74 generated during an individual fiscal year, as defined in s.
75 129.02(1), shall not exceed 20 percent of operating revenues or
76 90 days of regular general fund operating expenditures, whichever
77 is greater, necessary to secure and maintain credit ratings, meet

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78 seasonal shortfalls in cash flow, and reduce susceptibility to
79 emergency or unanticipated expenditures or to address revenue
80 shortfalls. Any remaining unreserved undesignated fund balance
81 generated during an individual fiscal year shall not be used to
82 increase recurring expenditures within the budget, but shall be
83 carried forward to the next fiscal year in furtherance of the
84 fund.

85 Section 3. Section 129.02, Florida Statutes, is amended to
86 read:

87 129.02 Requisites of budgets.--

88 (1) As used in this section, the term:

89 (a) "Fund" means a fiscal and accounting entity with a
90 self-balancing set of accounts that are recorded and segregated
91 to account for specific activities or to attain certain
92 objectives in accordance with applicable laws, special
93 regulations, restrictions, or limitations, in accordance with
94 generally accepted accounting principles.

95 (b) "Object of expenditure" means the classification of
96 fund data by character of expenditure. The term "object of
97 expenditure" includes, but is not limited to, operating
98 expenditures or expenses, personal services, debt service,
99 capital outlay, grants, and transfers, in accordance with
100 generally accepted accounting principles.

101 (c) "Spending entity," as designated by the county
102 commission, means any office, unit, department, board,
103 commission, county officer, or dependent special district which
104 is responsible for any particular expenditures.

105 (d) "Unreserved undesignated fund balance" means any fund
106 balance remaining after accounting for all reserved and
107 designated general fund balances.



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108 (2) Each budget shall conform to the following specific
109 directions and requirements:

110 (a) Budgets that do not meet the Distinguished Budget
111 Presentation Award criteria established by the Government Finance
112 Officers Association shall, by fund and by spending entity within
113 each fund for the fiscal year, set forth the following:

114 1. All proposed budget expenditures summarized by the
115 object of expenditure to be undertaken or executed by any
116 spending entity during the fiscal year.

117 2. Anticipated revenues for the fiscal year.

118 3. Estimated beginning and ending fund balances.

119 4. The corresponding actual figures for the prior year,
120 current year budget or estimated current year actual, and
121 proposed budget for the next fiscal year consistent with the
122 basis of accounting used to prepare the budget.

123 5. Explanatory schedules or statements noting material
124 changes in proposed expenditures by spending entity.

125 (b)1.~~(1)~~ General fund budget shall contain an estimate of
126 receipts by source, including any taxes now or hereafter
127 authorized by law to be levied for any countywide purpose, except
128 those countywide purposes provided for in the budgets enumerated
129 below, any tax millage limitation to the contrary
130 notwithstanding, and including any balance brought forward as
131 provided herein; and an itemized estimate of expenditures that
132 will need to be incurred to carry on all functions and activities
133 of the county government now or hereafter authorized by law,
134 except those functions and activities provided for in the budgets
135 enumerated below, and of unpaid vouchers of the general fund;
136 also of the reserve for contingencies and of the balances, as



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137 hereinbefore provided, which should be carried forward at the end
138 of the year.

139 2. A county shall prepare a written summary, not to exceed
140 4 pages, describing the important features of the proposed
141 budget. The summary shall include an overview of the county, a
142 description of the previous fiscal year's performance, a review
143 of the current fiscal year's revenues and expenditures, and an
144 economic outlook and future challenges or objectives description.
145 The summary must include a statement of the budgetary basis of
146 accounting used and a description of the services to be delivered
147 during the fiscal year. The county shall make the summary
148 available to county residents by filing the summary with the
149 clerk of the circuit court and posting the summary prominently
150 online if the county has a website.

151 (c)(2)- The County Transportation Trust Fund budget shall
152 contain an estimate of receipts by source and balances as
153 provided herein, and an itemized estimate of expenditures that
154 need to be incurred to carry on all work on roads and bridges in
155 the county except that provided for in the capital outlay reserve
156 fund budget and in district budgets pursuant to this chapter, and
157 of unpaid vouchers of the County Transportation Trust Fund; also
158 of the reserve for contingencies and the balance, as hereinbefore
159 provided, which should be carried forward at the end of the year.

160 ~~(3) The budget for the county fine and forfeiture fund~~
161 ~~shall contain an estimate of receipts by source and balances as~~
162 ~~provided herein, and an itemized estimate of expenditures that~~
163 ~~need to be incurred to carry on all criminal prosecution, and all~~
164 ~~other law enforcement functions and activities of the county now~~
165 ~~or hereafter authorized by law, and of indebtedness of the county~~
166 ~~fine and forfeiture fund; also of the reserve for contingencies~~



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167 | ~~and the balance, as hereinbefore provided, which should be~~
168 | ~~carried forward at the end of the year.~~

169 | (d)1.(4)(a) Capital outlay reserve fund budget shall
170 | contain an estimate of receipts by source, including any taxes
171 | authorized by law to be levied for that purpose, and including
172 | any balance brought forward as provided for herein; and an
173 | itemized estimate of expenditures for capital purposes to give
174 | effect to general improvement programs. It shall be a plan for
175 | the expenditure of funds for capital purposes, showing as income
176 | the revenues, special assessments, borrowings, receipts from sale
177 | of capital assets, free surpluses, and down payment appropriation
178 | to be applied to the cost of a capital project or projects,
179 | expenses of issuance of obligations, engineering, supervision,
180 | contracts, and any other related expenditures. It may contain
181 | also an estimate for the reserves as hereinbefore provided and
182 | for a reserve for future construction and improvements. No
183 | expenditures or obligations shall be incurred for capital
184 | purposes except as appropriated in this budget, except for the
185 | preliminary expense of plans, specifications and estimates.

186 | 2.(b) Under the provision herein set forth, a separate
187 | capital budget may be adopted for each special district included
188 | within the county budget, or a consolidated capital budget may be
189 | adopted providing for the consolidation of capital projects of
190 | the county and of the special districts included within the
191 | county budget into one budget, treating borrowed funds and other
192 | receipts as special revenue earmarked for capital projects as
193 | separately itemized appropriation for each district special
194 | project or county project, as the case may be.

195 | 3.(e) Any funds in the capital budget not required to meet
196 | the current construction cost of any project may be invested in



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197 any securities of the Federal Government or in securities of any
198 county of the state pledging the full faith and credit of such
199 county or pledging such county's share of the gas tax provided
200 for in s. 16 of Art. IX of the Constitution of 1885 as adopted by
201 the 1968 revised constitution or in s. 9, Art. XII of said
202 revision.

203 (e)~~(5)~~ A bond interest and sinking fund budget shall be
204 made for each county and for each special district included
205 within the county budget having bonds outstanding. The budget
206 shall contain an estimate of receipts by source, including any
207 taxes authorized by law to be levied for that purpose, and
208 including any balances brought forward as provided herein; and an
209 itemized estimate of expenditures and reserves as follows: The
210 bond interest and principal maturities in the year for which the
211 budget is made shall be determined and estimates for expenses
212 connected with the payments of such bonds and coupons,
213 commissions of the tax collector, and of the property appraiser,
214 and expenses of refunding operations, if any are contemplated,
215 shall be appropriated. A sufficient "cash balance to be carried
216 over" may be reserved as set forth hereinbefore. The sinking fund
217 requirements provided for in the said reserve may be carried over
218 either in cash or in securities of the Federal Government and of
219 the local governments in Florida, or both.

220 (f)~~(6)~~ For each special district included within the county
221 budget, the operating fund budget shall contain an estimate of
222 receipts by source and balances as provided herein, and an
223 itemized estimate of expenditures that will need to be incurred
224 to carry on all functions and activities of the special district
225 as now or hereafter provided by law and of the indebtedness of
226 the special district; also of the reserves for contingencies and

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227 the balances, as hereinbefore provided, which should be carried
228 forward at the end of the year.

229 Section 4. Section 129.021, Florida Statutes, is amended to
230 read:

231 129.021 County officer budget information.--Notwithstanding
232 other provisions of law, the budgets of all county officers, as
233 submitted to the board of county commissioners, shall be in
234 sufficient detail and contain such information as the board of
235 county commissioners may require in furtherance of their powers
236 and responsibilities provided in ss. 125.01(1)(q) and (r) and
237 (6), ~~and~~ 129.01(2)(b), and 129.02(1) and (2).

238 Section 5. Subsection (3) of section 129.03, Florida
239 Statutes, is amended to read:

240 129.03 Preparation and adoption of budget.--

241 (3) No later than 21 ~~15~~ days after certification of value
242 by the property appraiser pursuant to s. 200.065(1), the county
243 budget officer, after tentatively ascertaining the proposed
244 fiscal policies of the board for the ensuing fiscal year, shall
245 prepare and present to the board a tentative budget for the
246 ensuing fiscal year for each of the funds provided in this
247 chapter, including all estimated receipts, taxes to be levied,
248 and balances expected to be brought forward and all estimated
249 expenditures, reserves, and balances to be carried over at the
250 end of the year.

251 (a) The board of county commissioners shall receive and
252 examine the tentative budget for each fund and, subject to the
253 notice and hearing requirements of s. 200.065, shall require such
254 changes to be made as it shall deem necessary; provided the
255 budget shall remain in balance. The county budget officer's
256 estimates of receipts other than taxes, and of balances to be



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257 brought forward, shall not be revised except by a resolution of
258 the board, duly passed and spread on the minutes of the board.
259 However, the board may allocate to any of the funds of the county
260 any anticipated receipts, other than taxes levied for a
261 particular fund, except receipts designated or received to be
262 expended for a particular purpose.

263 (b)1. Until the effective date of subparagraph 2., upon
264 receipt of the tentative budgets and completion of any revisions
265 made by the board, the board shall prepare a statement
266 summarizing all of the adopted tentative budgets. This summary
267 statement shall show, for each budget and the total of all
268 budgets, the proposed tax millages, the balances, the reserves,
269 and the total of each major classification of receipts and
270 expenditures, classified according to the classification of
271 accounts prescribed by the appropriate state agency. The county
272 shall make the summary statement available to county residents by
273 filing the statement with the clerk of the circuit court and
274 posting the statement prominently online if the county has a
275 website. The board shall cause this summary statement to be
276 advertised one time in a newspaper of general circulation
277 published in the county, or by posting with the clerk of the
278 circuit court ~~at the courthouse door~~ if there is no such
279 newspaper, and the advertisement shall appear adjacent to the
280 advertisement required pursuant to s. 200.065.

281 2. Beginning with fiscal year 2018-2019, counties that have
282 received a Certificate of Achievement for Excellence in Financial
283 Reporting from the Government Finance Officers Association shall
284 make the Comprehensive Annual Financial Report available to
285 county residents by filing the report with the clerk of the
286 circuit court and posting the report prominently online if the



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287 county has a website. Counties that have not received a
288 Certificate of Achievement for Excellence in Financial Reporting
289 shall continue to comply with the requirements of subparagraph 1.

290 (c) The board shall hold public hearings to adopt tentative
291 and final budgets pursuant to s. 200.065. The hearings shall be
292 primarily for the purpose of hearing requests and complaints from
293 the public regarding the budgets and the proposed tax levies and
294 for explaining the budget and proposed or adopted amendments
295 thereto, if any. The tentative budgets, adopted tentative
296 budgets, and final budgets shall be filed in the office of the
297 clerk of the circuit court ~~county auditor~~ as a public record. For
298 counties that have websites, the tentative budgets and final
299 budgets, as approved by the county commission, shall be made
300 available online when filed with the clerk of the circuit court
301 and shall remain online until the final budget is adopted for the
302 next fiscal year. Sufficient reference in words and figures to
303 identify the particular transactions shall be made in the minutes
304 of the board to record its actions with reference to the budgets.

305 Section 6. Section 166.241, Florida Statutes, is amended to
306 read:

307 166.241 Fiscal years, appropriations, budgets, and budget
308 amendments.--

309 (1) As used in this section, the term:

310 (a) "Fund" means a fiscal and accounting entity with a
311 self-balancing set of accounts that are recorded and segregated
312 to account for specific activities or to attain certain
313 objectives in accordance with applicable laws, special
314 regulations, restrictions, or limitations, in accordance with
315 generally accepted accounting principles.



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316 (b) "Object of expenditure" means the classification of
317 fund data by character of expenditure. The term "object of
318 expenditure" includes, but is not limited to, operating
319 expenditures or expenses, personal services, debt service,
320 capital outlay, grants, and transfers, in accordance with
321 generally accepted accounting principles.

322 (c) "Spending entity," as designated by the municipality,
323 means any office, unit, department, board, commission, or
324 dependent special district which is responsible for any
325 particular expenditures.

326 (d) "Unreserved undesignated fund balance" means any fund
327 balance remaining after accounting for all reserved and
328 designated general fund balances.

329 (2)~~(1)~~ Each municipality shall make provision for
330 establishing a fiscal year beginning October 1 of each year and
331 ending September 30 of the following year.

332 (3)~~(2)~~ The governing body of each municipality shall adopt
333 a budget each fiscal year. The budget shall ~~must~~ be adopted by
334 ordinance or resolution unless otherwise specified in the
335 respective municipality's charter. The amount available from
336 taxation and other sources, including amounts carried over from
337 prior fiscal years, must equal the total appropriations for
338 expenditures and reserves. The budget shall ~~must~~ regulate
339 expenditures of the municipality, and it is unlawful for any
340 officer of a municipal government to expend or contract for
341 expenditures in any fiscal year except in pursuance of budgeted
342 appropriations. The tentative budgets and final budgets, approved
343 by the governing body, shall be filed at a designated public
344 office within the boundaries of the municipality as a public
345 record. For municipalities that have websites, the tentative



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346 budgets and final budgets, approved by the governing body, shall
347 be made available online when filed with the designated public
348 office and remain online until the final budget is adopted for
349 the next fiscal year.

350 (4) Budgets that do not meet the Distinguished Budget
351 Presentation Award criteria established by the Government Finance
352 Officers Association and that exceed \$1 million shall, by fund
353 and by spending entity within each fund for the fiscal year, set
354 forth the following:

355 (a) All proposed budget expenditures summarized by the
356 object of expenditure to be undertaken or executed by any
357 spending entity during the fiscal year.

358 (b) Anticipated revenues for the fiscal year.

359 (c) Estimated beginning and ending fund balances.

360 (d) The corresponding actual figures for the prior year,
361 current year budget or estimated current year actual, and
362 proposed budget for the next fiscal year consistent with the
363 basis of accounting used to prepare the budget.

364 (e) Explanatory schedules or statements noting material
365 changes in proposed expenditures by spending entity.

366 (5) A municipality shall prepare a written summary, not to
367 exceed 4 pages, describing the important features of the proposed
368 budget. The summary shall include an overview of the
369 municipality, a description of the previous fiscal year's
370 performance, a review of the current fiscal year's revenues and
371 expenditures, and an economic outlook and future challenges or
372 objectives description. The summary must include a statement of
373 the budgetary basis of accounting used and a description of the
374 services to be delivered during the fiscal year. The municipality
375 shall make the summary available to municipal residents by



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376 posting the summary at a designated public office within the
377 boundaries of the municipality and posting the summary
378 prominently online if the municipality has a website.

379 (6) (a) Municipalities that have received a Certificate of
380 Achievement for Excellence in Financial Reporting from the
381 Government Finance Officers Association shall make the
382 Comprehensive Annual Financial Report available to municipal
383 residents by posting the report at a designated public office
384 within the boundaries of the municipality and posting the report
385 prominently online if the municipality has a website.

386 (b) Municipalities the budgets of which exceed \$1 million
387 and that have not received a Certificate of Achievement for
388 Excellence in Financial Reporting from the Government Finance
389 Officers Association shall, upon receipt of the tentative budgets
390 of each spending entity and completion of any revisions made by
391 the municipality, prepare a statement summarizing all of the
392 adopted tentative budgets. This summary statement shall show for
393 each budget the total of all budgets, the proposed tax millages,
394 the balances, the reserves, and the total of each major
395 classification of receipts and expenditures, classified according
396 to the classification of accounts prescribed by the appropriate
397 state agency, and a brief explanation of any material increase or
398 decrease by spending entity. The municipality shall make the
399 summary statement available to municipal residents by posting the
400 statement at a designated public office within the boundaries of
401 the municipality and posting the statement prominently online if
402 the municipality has a website.

403 (7) The annual unreserved undesignated fund balance
404 generated during an individual fiscal year shall not exceed 20
405 percent of operating revenues or 90 days of regular general fund



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406 operating expenditures, whichever is greater, necessary to secure
407 and maintain credit ratings, meet seasonal shortfalls in cash
408 flow, and reduce susceptibility to emergency or unanticipated
409 expenditures or to address revenue shortfalls. Any remaining
410 unreserved undesignated fund balance generated during an
411 individual fiscal year shall not be used to increase recurring
412 expenditures within the budget, but shall be carried forward to
413 the next fiscal year in furtherance of the fund.

414 (8)(3) The governing body of each municipality at any time
415 within a fiscal year or within up to 60 days following the end of
416 the fiscal year may amend a budget for that year as follows:

417 (a) Appropriations for expenditures within a fund may be
418 decreased or increased by motion recorded in the minutes,
419 provided that the total of the appropriations of the fund is not
420 changed.

421 (b) The governing body may establish procedures by which
422 the designated budget officer may authorize certain budget
423 amendments within a department, provided that the total of the
424 appropriations of the department is not changed.

425 (c) If a budget amendment is required for a purpose not
426 specifically authorized in paragraph (a) or paragraph (b), the
427 budget amendment must be adopted in the same manner as the
428 original budget unless otherwise specified in the charter of the
429 respective municipality.

430 Section 7. Section 189.418, Florida Statutes, is amended to
431 read:

432 189.418 Reports; budgets; audits.--

433 (1) As used in this section, the term:

434 (a) "Fund" means a fiscal and accounting entity with a
435 self-balancing set of accounts that are recorded and segregated



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436 to account for specific activities or to attain certain
437 objectives in accordance with applicable laws, special
438 regulations, restrictions, or limitations, in accordance with
439 generally accepted accounting principles.

440 (b) "Object of expenditure" means the classification of
441 fund data by character of expenditure. The term "object of
442 expenditure" includes, but is not limited to, operating
443 expenditures or expenses, personal services, debt service,
444 capital outlay, grants, and transfers, in accordance with
445 generally accepted accounting principles.

446 (c) "Spending entity," as designated by the special
447 district, means any office, unit, department, board, commission,
448 or institution which is responsible for any particular
449 expenditures.

450 (d) "Unreserved undesignated fund balance" means any fund
451 balance remaining after accounting for all reserved and
452 designated general fund balances.

453 (2) ~~(1)~~ When a new special district is created, the district
454 must forward to the department, within 30 days after the adoption
455 of the special act, rule, ordinance, resolution, or other
456 document that provides for the creation of the district, a copy
457 of the document and a written statement that includes a reference
458 to the status of the special district as dependent or independent
459 and the basis for such classification. In addition to the
460 document or documents that create the district, the district must
461 also submit a map of the district, showing any municipal
462 boundaries that cross the district's boundaries, and any county
463 lines if the district is located in more than one county. The
464 department must notify the local government or other entity and
465 the district within 30 days after receipt of the document or



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466 documents that create the district as to whether the district has
467 been determined to be dependent or independent.

468 ~~(3)(2)~~ Any amendment, modification, or update of the
469 document by which the district was created, including changes in
470 boundaries, must be filed with the department within 30 days
471 after adoption. The department may initiate proceedings against
472 special districts as provided in s. 189.421 for failure to file
473 the information required by this subsection.

474 ~~(4)(3)~~ The governing body of each special district shall
475 adopt a budget by resolution each fiscal year. The total amount
476 available from taxation and other sources, including amounts
477 carried over from prior fiscal years, must equal the total of
478 appropriations for expenditures and reserves. The adopted budget
479 must regulate expenditures of the special district, and it is
480 unlawful for any officer of a special district to expend or
481 contract for expenditures in any fiscal year except in pursuance
482 of budgeted appropriations. Budgets that exceed \$250,000 in
483 revenues and that do not meet the Distinguished Budget
484 Presentation Award criteria established by the Government Finance
485 Officers Association shall, by fund and by spending entity within
486 each fund for the fiscal year, set forth the following:

487 (a) All proposed budget expenditures summarized by the
488 object of expenditure to be undertaken or executed by any
489 spending entity during the fiscal year.

490 (b) Anticipated revenues for the fiscal year.

491 (c) Estimated beginning and ending fund balances.

492 (d) The corresponding actual figures for the prior year,
493 current year budget or estimated current year actual, and
494 proposed budget for the next fiscal year consistent with the
495 basis of accounting used to prepare the budget.



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496 (e) Explanatory schedules or statements noting material
497 changes in proposed expenditures by spending entity.

498 (5) Special districts the budgets of which exceed
499 \$250,000 in revenues shall prepare a written summary, not to
500 exceed 4 pages, describing the important features of the
501 proposed budget. The summary shall include an overview of
502 the special district, a description of the previous fiscal
503 year's performance, a review of the current fiscal year's
504 revenues and expenditures, and an economic outlook and
505 future challenges or objectives description. The summary
506 must include a statement of the budgetary basis of
507 accounting used and a description of the services to be
508 delivered during the fiscal year. The special district shall
509 make the summary available to district residents by posting
510 the summary at a designated public office within the
511 boundaries of the district, or, if a public office is not
512 available within the boundaries, by posting with a public
513 office close to the boundaries of the special district. For
514 special districts websites, the district shall post the
515 summary prominently online.

516 (6) For budgets that exceed \$250,000 in revenues, tentative
517 budgets and final budgets, approved by the governing body, shall
518 be filed as a public record at a designated public office within
519 the boundaries of the special district, or, if a public office is
520 not available within the boundaries, shall be filed with a public
521 office close to the boundaries of the special district. For
522 special districts that have websites, tentative budgets and final
523 budgets, approved by the governing body, shall be made available
524 online when filed with the designated public office and remain



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525 online until the final budget is adopted for the next fiscal
526 year.

527 (7) (a) Special districts that have received a Certificate
528 of Achievement for Excellence in Financial Reporting from the
529 Government Finance Officers Association shall make the
530 Comprehensive Annual Financial Report available to district
531 residents by posting the report at a designated public office
532 within the boundaries of the special district, or, if a public
533 office is not available within the boundaries, shall file the
534 report with a public office close to the boundaries of the
535 special district and post the report prominently online if the
536 district has a website.

537 (b) Special districts the budgets of which exceed \$250,000
538 in revenues and that have not received a Certificate of
539 Achievement for Excellence in Financial Reporting from the
540 Government Finance Officers Association shall, upon receipt of
541 the tentative budgets of each spending entity and completion of
542 any revisions made by the special district, prepare a statement
543 summarizing all of the adopted tentative budgets. This summary
544 statement shall show for each budget the total of all budgets,
545 the proposed tax millages, the balances, the reserves, and the
546 total of each major classification of receipts and expenditures,
547 classified according to the classification of accounts prescribed
548 by the appropriate state agency, and a brief explanation of any
549 material increase or decrease by spending entity. The special
550 district shall make the summary statement available to district
551 residents by posting at a designated public office within the
552 boundaries of the special district, or, if a public office is not
553 available within the boundaries, the statement shall be filed
554 with a public office close to the boundaries of the special



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555 district and post the statement prominently online if the
556 district has a website.

557 (8) The annual unreserved undesignated fund balance
558 generated during an individual fiscal year shall not exceed 20
559 percent of operating revenues or 90 days of regular general fund
560 operating expenditures, whichever is greater, necessary to secure
561 and maintain credit ratings, meet seasonal shortfalls in cash
562 flow, and reduce susceptibility to emergency or unanticipated
563 expenditures or to address revenue shortfalls. Any remaining
564 unreserved undesignated fund balance generated during an
565 individual fiscal year shall not be used to increase recurring
566 expenditures within the budget, but shall be carried forward to
567 the next fiscal year in furtherance of the fund.

568 (9)~~(4)~~ The proposed budget of a dependent special district
569 shall be presented in accordance with generally accepted
570 accounting principles, contained within the general budget of the
571 local governing authority, and be clearly stated as the budget of
572 the dependent district. However, with the concurrence of the
573 local governing authority, a dependent district may be budgeted
574 separately.

575 (10)~~(5)~~ The governing body of each special district at any
576 time within a fiscal year or within up to 60 days following the
577 end of the fiscal year may amend a budget for that year. The
578 budget amendment must be adopted by resolution.

579 (11)~~(6)~~ A local governing authority may, in its discretion,
580 review the budget or tax levy of any special district located
581 solely within its boundaries.

582 (12)~~(7)~~ All reports or information required to be filed
583 with a local governing authority under ss. 189.415, 189.416, and
584 189.417 and this section shall:



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585 (a) When the local governing authority is a county, be
586 filed with the clerk of the board of county commissioners.

587 (b) When the district is a multicounty district, be filed
588 with the clerk of the county commission in each county.

589 (c) When the local governing authority is a municipality,
590 be filed at the place designated by the municipal governing body.

591 Section 8. Paragraph (c) of subsection (3) and subsection
592 (8) of section 190.006, Florida Statutes, are amended to read:

593 190.006 Board of supervisors; members and meetings.--

594 (3)

595 (c) Candidates seeking election to office by qualified
596 electors under this subsection shall conduct their campaigns in
597 accordance with the provisions of chapter 106 and shall file
598 qualifying papers and qualify for individual seats in accordance
599 with s. 99.061. Candidates shall pay a qualifying fee, which
600 shall consist of a filing fee and an election assessment or, as
601 an alternative, shall file a petition signed by not less than 1
602 percent of the registered voters of the district, and take the
603 oath required in s. 99.021, with the supervisor of elections in
604 the county affected by such candidacy. The amount of the filing
605 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have
606 provided for compensation pursuant to subsection (8), the amount
607 of the filing fee is 3 percent of the maximum annual compensation
608 so provided. The amount of the election assessment is 1 percent
609 of \$7,500 ~~\$4,800~~; however, if the electors have provided for
610 compensation pursuant to subsection (8), the amount of the
611 election assessment is 1 percent of the maximum annual
612 compensation so provided. The filing fee and election assessment
613 shall be distributed as provided in s. 105.031(3).

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614 (8) Each supervisor shall be entitled to receive for his or
615 her services an amount not to exceed \$200 per meeting of the
616 board of supervisors, not to exceed \$7,500 ~~\$4,800~~ per year per
617 supervisor, or an amount established by the electors at
618 referendum. In addition, each supervisor shall receive travel and
619 per diem expenses as set forth in s. 112.061.

620 Section 9. Paragraphs (d) and (e) of subsection (3),
621 paragraph (c) of subsection (4), and paragraph (a) of subsection
622 (6) of section 373.536, Florida Statutes, are amended to read:

623 373.536 District budget and hearing thereon.--

624 (3) BUDGET HEARINGS AND WORKSHOPS; NOTICE.--

625 (d) As provided in s. 200.065(2) (d), the board shall
626 publish one or more notices of its intention to adopt a final
627 budget for the district for the ensuing fiscal year. The notice
628 shall appear adjacent to an advertisement that sets forth the
629 tentative budget in a format meeting the budget summary
630 requirements of s. 129.03(3) (b). The district shall not include
631 expenditures of federal special revenues and state special
632 revenues when preparing the statement required by s.
633 200.065(3) (1). The notice and advertisement shall be published in
634 one or more newspapers having a combined general paid circulation
635 in each county in which the district lies and the advertisement
636 shall be posted online if the district has a website. Districts
637 may include explanatory phrases and examples in budget
638 advertisements published under s. 200.065 to clarify or
639 illustrate the effect that the district budget may have on ad
640 valorem taxes.

641 (e) In lieu of the advertisement setting forth the
642 tentative budget in a format meeting the budget summary
643 requirements of s. 129.03(3) (b), water management districts that

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644 have received a Certificate of Achievement for Excellence in
645 Financial Reporting from the Government Finance Officers
646 Association shall cause the resulting Comprehensive Annual
647 Financial Report to be made available to district residents by
648 filing the report with the clerk of the circuit court of each
649 county within or partly within the district and by posting the
650 report prominently online if the district has a website. The
651 district shall also cause the website address of the report to be
652 advertised in one or more newspapers having a combined general
653 paid circulation in each county in which the district lies, and
654 the advertisement shall appear adjacent the advertisement
655 required pursuant to s. 200.065.

656 (f) ~~(e)~~ The hearing for adoption of a final budget and
657 millage rate shall be by and before the governing board of the
658 district as provided in s. 200.065 and may be continued from day
659 to day until terminated by the board.

660 (4) BUDGET CONTROLS.--

661 (c) If ~~Should~~ the district ~~receives~~ ~~receive~~ unanticipated
662 funds after the adoption of the final budget, ~~those funds shall~~
663 be treated as unreserved undesignated funds. Unanticipated
664 undesignated funds do not include federal revenues, state special
665 revenues, matching funds, or local government or utility project
666 funds. The annual unreserved undesignated fund balance generated
667 during an individual fiscal year, as defined in s. 129.02(1),
668 shall not exceed 20 percent of operating revenues or 90 days of
669 regular general fund operating expenditures, whichever is
670 greater, necessary to secure and maintain credit ratings, meet
671 seasonal shortfalls in cash flow, and reduce susceptibility to
672 emergency or unanticipated expenditures or to address revenue
673 shortfalls. Any remaining unreserved undesignated fund balance



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674 generated during an individual fiscal year shall not be used to
675 increase recurring expenditures within the budget, but shall be
676 carried forward to the next fiscal year in furtherance of the
677 fund. The final budget, except for unreserved undesignated funds,
678 may be amended by including unanticipated ~~such~~ funds, so long as
679 notice of intention to amend is published in the notice of the
680 governing board meeting at which the amendment will be
681 considered, pursuant to s. 120.525. The notice shall set forth a
682 summary of the proposed amendment. However, in the event of a
683 disaster or of an emergency arising to prevent or avert the same,
684 the governing board shall not be limited by the budget but shall
685 have authority to apply such funds as may be available therefor
686 or as may be procured for such purpose.

687 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
688 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

689 (a) Each district must, by the date specified for each
690 item, furnish copies of the following documents to the Governor,
691 the President of the Senate, the Speaker of the House of
692 Representatives, the chairs of all legislative committees and
693 subcommittees having substantive or fiscal jurisdiction over the
694 districts, as determined by the President of the Senate or the
695 Speaker of the House of Representatives as applicable, the
696 secretary of the department, and the governing board of each
697 county in which the district has jurisdiction or derives any
698 funds for the operations of the district:

699 1. The adopted budget, to be furnished within 10 days after
700 its adoption.

701 2. A financial audit of its accounts and records, to be
702 furnished within 10 days after its acceptance by the governing
703 board. The audit must be conducted in accordance with the



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704 provisions of s. 11.45 and the rules adopted thereunder. In
705 addition to the entities named above, the district must provide a
706 copy of the audit to the Auditor General within 10 days after its
707 acceptance by the governing board.

708 3. A 5-year capital improvements plan, to be included in
709 the consolidated annual report required by s. 373.036(7). The
710 plan must include expected sources of revenue for planned
711 improvements and must be prepared in a manner comparable to the
712 fixed capital outlay format set forth in s. 216.043.

713 4. A 5-year water resource development work program to be
714 furnished within 30 days after the adoption of the final budget.
715 The program must describe the district's implementation strategy
716 for the water resource development component of each approved
717 regional water supply plan developed or revised under s.
718 373.0361. The work program must address all the elements of the
719 water resource development component in the district's approved
720 regional water supply plans and must identify which projects in
721 the work program will provide water, explain how each water
722 resource development project will produce additional water
723 available for consumptive uses, estimate the quantity of water to
724 be produced by each project, and provide an assessment of the
725 contribution of the district's regional water supply plans in
726 providing sufficient water to meet the water supply needs of
727 existing and future reasonable-beneficial uses for a 1-in-10-year
728 drought event. Within 30 days after its submittal, the department
729 shall review the proposed work program and submit its findings,
730 questions, and comments to the district. The review must include
731 a written evaluation of the program's consistency with the
732 furtherance of the district's approved regional water supply
733 plans, and the adequacy of proposed expenditures. As part of the



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734 review, the department shall give interested parties the
735 opportunity to provide written comments on each district's
736 proposed work program. Within 45 days after receipt of the
737 department's evaluation, the governing board shall state in
738 writing to the department which changes recommended in the
739 evaluation it will incorporate into its work program submitted as
740 part of the March 1 consolidated annual report required by s.
741 373.036(7) or specify the reasons for not incorporating the
742 changes. The department shall include the district's responses in
743 a final evaluation report and shall submit a copy of the report
744 to the Governor, the President of the Senate, and the Speaker of
745 the House of Representatives.

746 5. The Comprehensive Annual Financial Report of water
747 management districts that have received a Certificate of
748 Achievement for Excellence in Financial Reporting from the
749 Government Finance Officers Association.

750 Section 10. Subsection (1) of section 189.429, Florida
751 Statutes, is amended to read:

752 189.429 Codification.--

753 (1) Each district, by December 1, 2004, shall submit to the
754 Legislature a draft codified charter, at its expense, so that its
755 special acts may be codified into a single act for reenactment by
756 the Legislature, if there is more than one special act for the
757 district. The Legislature may adopt a schedule for individual
758 district codification. Any codified act relating to a district,
759 which act is submitted to the Legislature for reenactment, shall
760 provide for the repeal of all prior special acts of the
761 Legislature relating to the district. The codified act shall be
762 filed with the department pursuant to s. 189.418(3) ~~189.418(2)~~.

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763 Section 11. Section 191.015, Florida Statutes, is amended
764 to read:

765 191.015 Codification.--Each fire control district existing
766 on the effective date of this section, by December 1, 2004, shall
767 submit to the Legislature a draft codified charter, at its
768 expense, so that its special acts may be codified into a single
769 act for reenactment by the Legislature, if there is more than one
770 special act for the district. The Legislature may adopt a
771 schedule for individual district codification. Any codified act
772 relating to a district, which act is submitted to the Legislature
773 for reenactment, shall provide for the repeal of all prior
774 special acts of the Legislature relating to the district. The
775 codified act shall be filed with the Department of Community
776 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

777 Section 12. Effective July 1, 2008, section 218.315,
778 Florida Statutes, is created to read:

779 218.315 Local government transparency; contracts.--

780 (1) As used in this section, the term:

781 (a) "Contract" means any legally binding agreement executed
782 by a local government and a corporation or an individual for the
783 purchase of commodities or contractual services which requires
784 the expenditure of \$5,000 or more. The term excludes the
785 contractual rights of local government employees and retirees who
786 are members of the Florida Retirement System or who are members
787 of a local government retirement system.

788 (b) "Corporation" means all corporations registered to do
789 business in the state, whether for profit or not for profit;
790 foreign corporations qualified to do business in this state or
791 actually doing business in this state, whether for profit or not
792 for profit; limited liability companies under chapter 608;



793 partnerships under chapter 620; a sole proprietorship as defined
794 in s. 440.02; or any other legal business entity, whether for
795 profit or not for profit.

796 (c) "County officer" means a sheriff, tax collector,
797 property appraiser, supervisor of elections, and a clerk of the
798 circuit court.

799 (d) "Local government" means counties, municipalities,
800 water management districts, and special taxing districts that
801 have the authority to levy ad valorem taxes or non-ad valorem
802 assessments, but the term excludes school districts.

803 (e) "Individual" means a person, but excludes an employee
804 of a local government or an employee of the federal government
805 while acting in the capacity as employee.

806 (2) In accordance with the schedule provided in subsection
807 (5), the Department of Financial Services shall develop and
808 maintain a portal linking to websites maintained by the local
809 governments subject to the requirements of this section.

810 (3) (a) Each local government that has a website must
811 electronically post contract information relating to each
812 contract executed between the local government and a corporation
813 or an individual, or, for a county officer, between the county
814 officer and a corporation or an individual. The information must
815 be posted using the basic expenditure categories required in the
816 uniform format established under paragraph (c). The website must
817 be accessible without charge to any individual who has Internet
818 access using standard browsing software.

819 (b) To the extent possible, each local government's website
820 shall provide a link to an electronic copy of the contract. The
821 portion of a public record that is confidential or exempt shall
822 be redacted prior to posting.



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823 (c) The Department of Financial Services shall develop a
824 uniform format to be used by each local government when posting
825 contract information. The uniform format must include:

826 1. The name of the local government or county officer who
827 is a party to the contract.

828 2. The name of each corporation or individual who is a
829 party to the contract;

830 3. The date and amount of the contract;

831 4. The purpose of the contract; and

832 5. The basic expenditure categories reported by local
833 governments in the annual financial report submitted to the
834 department under s. 218.32.

835 (4) Except as provided in this subsection, each local
836 government shall designate one central office to maintain all
837 contract information required to be reported. The county shall
838 maintain all contract information required to be reported by a
839 county officer. In cases where a local government does not have
840 an official website, the contract information must be maintained
841 in a local government office that is reasonably accessible to the
842 general public during normal business hours and capable of
843 providing contract information to a member of the general public
844 as a public-records request.

845 (5) (a) Information concerning contracts executed by a local
846 government or a county officer shall be reported at least
847 quarterly by each local government according to the following
848 schedule and in a uniform reporting format:

849 1. On or before December 31, 2009, all five water
850 management districts, any county having a population of 300,000
851 or more, any municipality having a population of 50,000 or more,
852 and any special taxing authority within such a county or

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853 municipality shall report contract information required by this
854 section for contracts executed on or after October 1, 2009.

855 2. On or before December 31, 2010, any county having a
856 population of at least 50,000 but fewer than 300,000, any
857 municipality having a population of at least 10,000 but fewer
858 than 50,000, and any special taxing authority within such a
859 county or municipality shall report contract information required
860 by this section for contracts executed on or after October 1,
861 2010.

862 3. On or before December 31, 2011, any county having a
863 population of fewer than 50,000, any municipality having a
864 population of fewer than 10,000, and any special taxing authority
865 within such a county or municipality shall report contract
866 information required by this section for contracts executed on or
867 after October 1, 2011.

868 (b) The population estimates used by counties and
869 municipalities to meet the schedule requirements of this
870 subsection shall be those reported on April 1, 2009, by the
871 Office of Economic and Demographic Research to the Executive
872 Office of the Governor under s. 186.901.

873 (6) The Department of Financial Services may adopt rules
874 pursuant to ss. 120.536(1) and 120.54 to implement the provisions
875 of this section requiring the development and maintenance of the
876 state portal that links to the local government website and
877 requiring the development and distribution of the uniform
878 reporting format.

879 Section 13. State government transparency; contracts.--

880 (1) As used in this section, the term:

881 (a) "Contract" means any legally binding agreement executed
882 by a state agency and a corporation or an individual for the

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883 purchase of commodities or contractual services which requires
884 the expenditure of \$5,000 or more. The term excludes the
885 contractual rights of state employees and retirees who are
886 members of the Florida Retirement System.

887 (b) "Corporation" means all corporations registered to do
888 business in this state, whether for profit or not for profit;
889 foreign corporations qualified to do business in this state or
890 actually doing business in this state, whether for profit or not
891 for profit; limited liability companies under chapter 608,
892 Florida Statutes; partnerships under chapter 620, Florida
893 Statutes; a sole proprietorship as defined in s. 440.02, Florida
894 Statutes; or any other legal business entity, whether for profit
895 or not for profit.

896 (c) "Expenditure" means a payment that a state agency makes
897 to a corporation or an individual under a contract.

898 (d) "Individual" means a person, but excludes an employee
899 of a state agency or an employee of the Federal Government while
900 acting in the capacity as employee.

901 (2) The Executive Office of the Governor is directed to
902 develop and maintain a portal linking to the state agency
903 contract expenditures report maintained by the Department of
904 Financial Services and required under this section.

905 (3) (a) The Department of Financial Services is directed to
906 develop and maintain a contract expenditures report that provides
907 the following information:

908 1. The name of the state agency that is a party to a
909 contract;

910 2. The name of each corporation or individual who is a
911 party to a contract;

912 3. The date, amount, and purpose of the contract; and



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913 4. Each expenditure made under the contract.

914 (b) The contract expenditures report must be maintained by
915 the department in a searchable website containing a navigation
916 bar that allows an individual having Internet access to search
917 for expenditure reports by governmental function, state agency,
918 or appropriation category.

919 (4) (a) Each state agency shall record each contract
920 executed between the agency and a corporation or an individual
921 and each payment made under the contract along with the contract
922 number in the department's Florida Accounting and Information
923 Resources contract subsystem as provided in s. 215.94(2), Florida
924 Statutes.

925 (b) To the extent possible, each state agency shall provide
926 a link to an electronic copy of the contract. The portion of a
927 public record which is confidential or exempt from inspection and
928 copying shall be redacted prior to posting.

929 (5) This section shall take effect July 1, 2008.

930 Section 14. Except as otherwise expressly provided in this
931 act, this act shall take effect upon becoming a law and shall
932 apply to the 2008-2009 fiscal year.

933
934 ===== T I T L E A M E N D M E N T =====

935 And the title is amended as follows:

936 Delete everything before the enacting clause
937 and insert:

938 A bill to be entitled
939 An act relating to government accountability and
940 efficiency; amending s. 112.061, F.S.; revising certain
941 per diem and travel requirements and limitations;
942 providing for application to certain water management

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943 districts, authorities, and other entities; amending s.
944 129.01, F.S.; providing limitations on annual unreserved
945 undesignated fund balances; amending s. 129.02, F.S.;
946 providing definitions; providing additional requirements
947 for budgets; requiring a proposed budget summary;
948 providing summary requirements; deleting requirements for
949 county fine and forfeiture fund budgets; amending s.
950 129.021, F.S.; expanding application of certain
951 requirements for county officer budgets; amending s.
952 129.03, F.S.; extending a time period for county budget
953 officers to prepare and present a tentative budget;
954 providing additional requirements for filing comprehensive
955 annual financial reports with clerks of circuit court and
956 county residents; providing requirements for posting
957 reports on websites; amending s. 166.241, F.S.; providing
958 definitions; providing additional requirements for filing
959 budgets by municipalities; providing budget disclosure
960 requirements; requiring a proposed budget summary;
961 providing summary requirements; providing additional
962 requirements for posting comprehensive annual financial
963 reports at certain public offices, online, and with
964 municipal residents; providing limitations on annual
965 unreserved undesignated fund balances; amending s.
966 189.418, F.S.; providing definitions; providing additional
967 requirements for filing budgets by special districts;
968 providing budget disclosure requirements; requiring a
969 proposed budget summary; providing summary requirements;
970 providing additional requirements for posting
971 comprehensive annual financial reports at certain public
972 offices, online, and with special district residents;

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973 providing limitations on annual unreserved undesignated
974 fund balances; amending s. 190.006, F.S.; increasing the
975 amount of the filing fee and election assessment for
976 qualification of members of boards of supervisors of
977 community development districts; increasing the amount of
978 compensation for members of boards of supervisors;
979 amending s. 373.536, F.S.; providing additional
980 requirements for filing comprehensive annual financial
981 reports of water management districts with clerks of
982 circuit court, water management residents, and online;
983 providing limitations on annual unreserved undesignated
984 fund balances; amending ss. 189.429 and 191.015, F.S.;
985 correcting cross-references; providing applicability;
986 creating s. 218.315, F.S.; defining the terms "contract,"
987 "corporation," "county officer," "local government," and
988 "individual," for purposes of the act; providing that
989 contractual rights of local government employees and
990 retirees who are members of the Florida Retirement System
991 or a local government retirement system are not considered
992 contracts; directing the Department of Financial Services
993 to develop and maintain a portal linking to websites
994 maintained by local governments; requiring local
995 governments that have a website to electronically post
996 contract information relating to certain contracts;
997 providing that portions of a public record which are
998 confidential and exempt shall be redacted prior to
999 posting; requiring that access to the website be provided
1000 at no cost; requiring that electronic copies of contracts
1001 be provided in certain circumstances; requiring the
1002 Department of Financial Services to develop a uniform



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1003 format to be used by local governments when posting
1004 contract information; requiring specific information be
1005 provided under the uniform format; requiring each local
1006 government to designate a central office to maintain all
1007 contract information; providing reporting requirements for
1008 local governments without a website; requiring that
1009 contract information be posted at least quarterly using
1010 the uniform format; establishing a schedule for local
1011 governments to meet requirements of the act; providing
1012 rulemaking authority; defining the terms "contract",
1013 "corporation", "expenditure" and "individual" for purposes
1014 of state government contract reporting; providing that
1015 contractual rights of state employees and retirees who are
1016 members of the Florida Retirement System are not
1017 considered contracts; directing the Executive Office of
1018 the Governor to develop and maintain a portal linking to
1019 the state agency contract expenditures report maintained
1020 by the Department of Financial Services; directing the
1021 department of develop and maintain a contract information
1022 report containing specified information; directing that
1023 the report be maintained by the department in a searchable
1024 website; directing that access to the website be provided
1025 at no charge to a user who has Internet access; directing
1026 each state agency to record information relating to
1027 contracts between the agency and a corporation or an
1028 individual; directing each agency to record payment
1029 information on specified contracts in the Florida
1030 Accounting and Information Resources contract subsystem;
1031 requiring that electronic copies of contracts be provided
1032 in certain circumstances; providing that portions of



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1033 | public records which are confidential and exempt from
1034 | inspection and copying shall be redacted prior to posting;
1035 | providing effective dates.