

Amendment No.

CHAMBER ACTION

Senate

House

.

1 Representative Grant offered the following:

2
3 **Amendment (with title amendment)**

4 Remove everything after the enacting clause and insert:

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

8 112.061 Per diem and travel expenses of public officers,
9 employees, and authorized persons.--

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

13 (a) All travelers shall be allowed for subsistence when
14 traveling to a convention or conference or when traveling within
15 or outside the state in order to conduct bona fide state
16 business, which convention, conference, or business serves a

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

21 1. Eighty dollars per diem; or

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

29
30 When lodging or meals are provided at a state institution, the
31 traveler shall be reimbursed only for the actual expenses of
32 such lodging or meals, not to exceed the maximum provided for in
33 this subsection.

34 (7) TRANSPORTATION.--

35 (e) Transportation by charter or rental vehicle ~~chartered~~
36 ~~vehicles~~ when traveling on official business may be authorized
37 by the agency head when necessary or where it is to the
38 advantage of the agency, provided the cost of such
39 transportation does not exceed the cost of transportation by
40 privately owned vehicle pursuant to paragraph (d).

41 Transportation by charter or rental vehicle is preferred in lieu
42 of a privately owned vehicle when the use of a rental vehicle is
43 calculated to cost less than the estimated amount required to
44 reimburse the traveler for transportation by his or her

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45 privately owned vehicle. At the option of the traveler, the use
46 of his or her private vehicle may be authorized, but
47 reimbursement shall be limited to the amount of whichever means
48 of vehicle transportation is less after taking into account
49 reasonable and practical considerations, including, but not
50 limited to, any extenuating circumstances making the use of a
51 rental vehicle impractical or unfeasible. In calculating whether
52 the cost of using a rental vehicle is less than reimbursement
53 for using a privately owned vehicle, all costs necessarily
54 incurred in connection with the use of a rental car, including,
55 but not limited to, parking fees, and additional travel time,
56 that would be avoided through the use of the traveler's
57 privately owned vehicle shall be taken into consideration. Each
58 agency or public agency shall develop policies to uniformly
59 implement this paragraph.

60 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT
61 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING
62 ORGANIZATIONS.--

63 (c) Except as otherwise provided in this subsection,
64 counties, county constitutional officers and entities governed
65 by those officers, district school boards, special districts,
66 and metropolitan planning organizations, other than those
67 subject to s. 166.021(10), remain subject to the requirements of
68 this section. Notwithstanding subparagraph (a)4., water
69 management districts created under s. 373.069, the Florida
70 Inland Navigation District, the Northwest Florida Regional
71 Housing Authority, the Northwest Florida Transportation Corridor
72 Authority, the Sarasota-Manatee Airport Authority, Space

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73 Florida, and the Tampa Bay Area Regional Transportation
74 Authority are subject to the requirements of this section.

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

77 129.01 Budget system established.--There is hereby
78 established a budget system for the control of the finances of
79 the boards of county commissioners of the several counties of
80 the state, as follows:

81 (2) Each budget shall conform to the following general
82 directions and requirements:

83 (f) The unreserved undesignated fund balance, as defined
84 in s. 129.02(1), generated during an individual fiscal year
85 shall not exceed 20 percent of operating revenues or 90 days of
86 regular general fund operating expenditures, whichever is
87 greater, necessary to secure and maintain credit ratings, meet
88 seasonal shortfalls in cash flow, and reduce susceptibility to
89 emergency or unanticipated expenditures or to address revenue
90 shortfalls. Any remaining unreserved undesignated fund balance
91 generated during an individual fiscal year shall not be used to
92 increase recurring expenditures within the budget, but shall be
93 carried forward to the next fiscal year in furtherance of the
94 fund.

95 Section 3. Section 129.02, Florida Statutes, is amended to
96 read:

97 129.02 Requisites of budgets.--

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

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

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101 to account for specific activities or to attain certain
102 objectives in accordance with applicable laws, special
103 regulations, restrictions, or limitations, in accordance with
104 generally accepted accounting principles.

105 (b) "Object of expenditure" means the classification of
106 fund data by character of expenditure. The term "object of
107 expenditure" includes, but is not limited to, operating
108 expenditures or expenses, personal services, debt service,
109 capital outlay, grants, and transfers, in accordance with
110 generally accepted accounting principles.

111 (c) "Spending entity," as designated by the county
112 commission, means any office, unit, department, board,
113 commission, county officer, or dependent special district which
114 is responsible for any particular expenditures.

115 (d) "Unreserved undesignated fund balance" means any fund
116 balance remaining after accounting for all reserved and
117 designated general fund balances.

118 (2) Each budget shall conform to the following specific
119 directions and requirements:

120 (a) Budgets that do not meet the Distinguished Budget
121 Presentation Award criteria established by the Government
122 Finance Officers Association shall, by fund and by spending
123 entity within each fund for the fiscal year, set forth the
124 following:

125 1. All proposed budget expenditures summarized by the
126 object of expenditure to be undertaken or executed by any
127 spending entity during the fiscal year.

128 2. Anticipated revenues for the fiscal year.

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129 3. Estimated beginning and ending fund balances.

130 4. The corresponding actual figures for the prior year,
131 current year budget or estimated current year actual, and
132 proposed budget for the next fiscal year consistent with the
133 basis of accounting used to prepare the budget.

134 5. Explanatory schedules or statements noting material
135 changes in proposed expenditures by spending entity.

136 (b)1.(1) General fund budget shall contain an estimate of
137 receipts by source, including any taxes now or hereafter
138 authorized by law to be levied for any countywide purpose,
139 except those countywide purposes provided for in the budgets
140 enumerated below, any tax millage limitation to the contrary
141 notwithstanding, and including any balance brought forward as
142 provided herein; and an itemized estimate of expenditures that
143 will need to be incurred to carry on all functions and
144 activities of the county government now or hereafter authorized
145 by law, except those functions and activities provided for in
146 the budgets enumerated below, and of unpaid vouchers of the
147 general fund; also of the reserve for contingencies and of the
148 balances, as hereinbefore provided, which should be carried
149 forward at the end of the year.

150 2. A county shall prepare a written summary, not to exceed
151 4 pages, describing the important features of the proposed
152 budget. The summary shall include an overview of the county, a
153 description of the previous fiscal year's performance, a review
154 of the current fiscal year's revenues and expenditures, and an
155 economic outlook and future challenges or objectives
156 description. The summary must include a statement of the

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157 budgetary basis of accounting used and a description of the
158 services to be delivered during the fiscal year. The county
159 shall make the summary available to county residents by filing
160 the summary with the clerk of the circuit court and posting the
161 summary prominently online if the county has a website.

162 ~~(c)(2)~~ The County Transportation Trust Fund budget shall
163 contain an estimate of receipts by source and balances as
164 provided herein, and an itemized estimate of expenditures that
165 need to be incurred to carry on all work on roads and bridges in
166 the county except that provided for in the capital outlay
167 reserve fund budget and in district budgets pursuant to this
168 chapter, and of unpaid vouchers of the County Transportation
169 Trust Fund; also of the reserve for contingencies and the
170 balance, as hereinbefore provided, which should be carried
171 forward at the end of the year.

172 ~~(3)~~ ~~The budget for the county fine and forfeiture fund~~
173 ~~shall contain an estimate of receipts by source and balances as~~
174 ~~provided herein, and an itemized estimate of expenditures that~~
175 ~~need to be incurred to carry on all criminal prosecution, and~~
176 ~~all other law enforcement functions and activities of the county~~
177 ~~now or hereafter authorized by law, and of indebtedness of the~~
178 ~~county fine and forfeiture fund; also of the reserve for~~
179 ~~contingencies and the balance, as hereinbefore provided, which~~
180 ~~should be carried forward at the end of the year.~~

181 (d)1.(4)(a) Capital outlay reserve fund budget shall
182 contain an estimate of receipts by source, including any taxes
183 authorized by law to be levied for that purpose, and including
184 any balance brought forward as provided for herein; and an

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185 itemized estimate of expenditures for capital purposes to give
186 effect to general improvement programs. It shall be a plan for
187 the expenditure of funds for capital purposes, showing as income
188 the revenues, special assessments, borrowings, receipts from
189 sale of capital assets, free surpluses, and down payment
190 appropriation to be applied to the cost of a capital project or
191 projects, expenses of issuance of obligations, engineering,
192 supervision, contracts, and any other related expenditures. It
193 may contain also an estimate for the reserves as hereinbefore
194 provided and for a reserve for future construction and
195 improvements. No expenditures or obligations shall be incurred
196 for capital purposes except as appropriated in this budget,
197 except for the preliminary expense of plans, specifications and
198 estimates.

199 2.~~(b)~~ Under the provision herein set forth, a separate
200 capital budget may be adopted for each special district included
201 within the county budget, or a consolidated capital budget may
202 be adopted providing for the consolidation of capital projects
203 of the county and of the special districts included within the
204 county budget into one budget, treating borrowed funds and other
205 receipts as special revenue earmarked for capital projects as
206 separately itemized appropriation for each district special
207 project or county project, as the case may be.

208 3.~~(e)~~ Any funds in the capital budget not required to meet
209 the current construction cost of any project may be invested in
210 any securities of the Federal Government or in securities of any
211 county of the state pledging the full faith and credit of such
212 county or pledging such county's share of the gas tax provided

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213 for in s. 16 of Art. IX of the Constitution of 1885 as adopted
214 by the 1968 revised constitution or in s. 9, Art. XII of said
215 revision.

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

233 (f)~~(6)~~ For each special district included within the
234 county budget, the operating fund budget shall contain an
235 estimate of receipts by source and balances as provided herein,
236 and an itemized estimate of expenditures that will need to be
237 incurred to carry on all functions and activities of the special
238 district as now or hereafter provided by law and of the
239 indebtedness of the special district; also of the reserves for

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240 contingencies and the balances, as hereinbefore provided, which
241 should be carried forward at the end of the year.

242 Section 4. Section 129.021, Florida Statutes, is amended
243 to read:

244 129.021 County officer budget
245 information.--Notwithstanding other provisions of law, the
246 budgets of all county officers, as submitted to the board of
247 county commissioners, shall be in sufficient detail and contain
248 such information as the board of county commissioners may
249 require in furtherance of their powers and responsibilities
250 provided in ss. 125.01(1)(q) and (r) and (6), ~~and~~ 129.01(2)(b),
251 and 129.02(1) and (2).

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

254 129.03 Preparation and adoption of budget.--

255 (3) No later than 21 ~~15~~ days after certification of value
256 by the property appraiser pursuant to s. 200.065(1), the county
257 budget officer, after tentatively ascertaining the proposed
258 fiscal policies of the board for the ensuing fiscal year, shall
259 prepare and present to the board a tentative budget for the
260 ensuing fiscal year for each of the funds provided in this
261 chapter, including all estimated receipts, taxes to be levied,
262 and balances expected to be brought forward and all estimated
263 expenditures, reserves, and balances to be carried over at the
264 end of the year.

265 (a) The board of county commissioners shall receive and
266 examine the tentative budget for each fund and, subject to the
267 notice and hearing requirements of s. 200.065, shall require

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268 such changes to be made as it shall deem necessary; provided the
269 budget shall remain in balance. The county budget officer's
270 estimates of receipts other than taxes, and of balances to be
271 brought forward, shall not be revised except by a resolution of
272 the board, duly passed and spread on the minutes of the board.
273 However, the board may allocate to any of the funds of the
274 county any anticipated receipts, other than taxes levied for a
275 particular fund, except receipts designated or received to be
276 expended for a particular purpose.

277 (b) 1. Until the effective date of subparagraph 2., upon
278 receipt of the tentative budgets and completion of any revisions
279 made by the board, the board shall prepare a statement
280 summarizing all of the adopted tentative budgets. This summary
281 statement shall show, for each budget and the total of all
282 budgets, the proposed tax millages, the balances, the reserves,
283 and the total of each major classification of receipts and
284 expenditures, classified according to the classification of
285 accounts prescribed by the appropriate state agency. The county
286 shall make the summary statement available to county residents
287 by filing the statement with the clerk of the circuit court and
288 posting the statement prominently online if the county has a
289 website. The board shall cause this summary statement to be
290 advertised one time in a newspaper of general circulation
291 published in the county, or by posting with the clerk of the
292 circuit court ~~at the courthouse door~~ if there is no such
293 newspaper, and the advertisement shall appear adjacent to the
294 advertisement required pursuant to s. 200.065.

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295 2. Beginning with fiscal year 2018-2019, counties that
296 have received a Certificate of Achievement for Excellence in
297 Financial Reporting from the Government Finance Officers
298 Association shall make the Comprehensive Annual Financial Report
299 available to county residents by filing the report with the
300 clerk of the circuit court and posting the report prominently
301 online if the county has a website. Counties that have not
302 received a Certificate of Achievement for Excellence in
303 Financial Reporting shall continue to comply with the
304 requirements of subparagraph 1.

305 (c) The board shall hold public hearings to adopt
306 tentative and final budgets pursuant to s. 200.065. The hearings
307 shall be primarily for the purpose of hearing requests and
308 complaints from the public regarding the budgets and the
309 proposed tax levies and for explaining the budget and proposed
310 or adopted amendments thereto, if any. The tentative budgets,
311 adopted tentative budgets, and final budgets shall be filed in
312 the office of the clerk of the circuit court ~~county auditor~~ as a
313 public record. For counties that have websites, the tentative
314 budgets and final budgets, as approved by the county commission,
315 shall be made available online when filed with the clerk of the
316 circuit court and shall remain online until the final budget is
317 adopted for the next fiscal year. Sufficient reference in words
318 and figures to identify the particular transactions shall be
319 made in the minutes of the board to record its actions with
320 reference to the budgets.

321 Section 6. Section 166.241, Florida Statutes, is amended
322 to read:

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323 166.241 Fiscal years, appropriations, budgets, and budget
324 amendments.--

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

326 (a) "Fund" means a fiscal and accounting entity with a
327 self-balancing set of accounts that are recorded and segregated
328 to account for specific activities or to attain certain
329 objectives in accordance with applicable laws, special
330 regulations, restrictions, or limitations, in accordance with
331 generally accepted accounting principles.

332 (b) "Object of expenditure" means the classification of
333 fund data by character of expenditure. The term "object of
334 expenditure" includes, but is not limited to, operating
335 expenditures or expenses, personal services, debt service,
336 capital outlay, grants, and transfers, in accordance with
337 generally accepted accounting principles.

338 (c) "Spending entity," as designated by the municipality,
339 means any office, unit, department, board, commission, or
340 dependent special district which is responsible for any
341 particular expenditures.

342 (d) "Unreserved undesignated fund balance" means any fund
343 balance remaining after accounting for all reserved and
344 designated general fund balances.

345 (2)-(1) Each municipality shall make provision for
346 establishing a fiscal year beginning October 1 of each year and
347 ending September 30 of the following year.

348 (3)-(2) The governing body of each municipality shall adopt
349 a budget each fiscal year. The budget shall ~~must~~ be adopted by
350 ordinance or resolution unless otherwise specified in the

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351 respective municipality's charter. The amount available from
352 taxation and other sources, including amounts carried over from
353 prior fiscal years, must equal the total appropriations for
354 expenditures and reserves. The budget shall ~~must~~ regulate
355 expenditures of the municipality, and it is unlawful for any
356 officer of a municipal government to expend or contract for
357 expenditures in any fiscal year except in pursuance of budgeted
358 appropriations. The tentative budgets and final budgets,
359 approved by the governing body, shall be filed at a designated
360 public office within the boundaries of the municipality as a
361 public record. For municipalities that have websites, the
362 tentative budgets and final budgets, approved by the governing
363 body, shall be made available online when filed with the
364 designated public office and remain online until the final
365 budget is adopted for the next fiscal year.

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

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

374 (b) Anticipated revenues for the fiscal year.

375 (c) Estimated beginning and ending fund balances.

376 (d) The corresponding actual figures for the prior year,
377 current year budget or estimated current year actual, and

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378 proposed budget for the next fiscal year consistent with the
379 basis of accounting used to prepare the budget.

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

382 (5) A municipality shall prepare a written summary, not to
383 exceed 4 pages, describing the important features of the
384 proposed budget. The summary shall include an overview of the
385 municipality, a description of the previous fiscal year's
386 performance, a review of the current fiscal year's revenues and
387 expenditures, and an economic outlook and future challenges or
388 objectives description. The summary must include a statement of
389 the budgetary basis of accounting used and a description of the
390 services to be delivered during the fiscal year. The
391 municipality shall make the summary available to municipal
392 residents by posting the summary at a designated public office
393 within the boundaries of the municipality and posting the
394 summary prominently online if the municipality has a website.

395 (6) (a) Municipalities that have received a Certificate of
396 Achievement for Excellence in Financial Reporting from the
397 Government Finance Officers Association shall make the
398 Comprehensive Annual Financial Report available to municipal
399 residents by posting the report at a designated public office
400 within the boundaries of the municipality and posting the report
401 prominently online if the municipality has a website.

402 (b) Municipalities the budgets of which exceed \$1 million
403 and that have not received a Certificate of Achievement for
404 Excellence in Financial Reporting from the Government Finance
405 Officers Association shall, upon receipt of the tentative

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406 budgets of each spending entity and completion of any revisions
407 made by the municipality, prepare a statement summarizing all of
408 the adopted tentative budgets. This summary statement shall show
409 for each budget the total of all budgets, the proposed tax
410 millages, the balances, the reserves, and the total of each
411 major classification of receipts and expenditures, classified
412 according to the classification of accounts prescribed by the
413 appropriate state agency, and a brief explanation of any
414 material increase or decrease by spending entity. The
415 municipality shall make the summary statement available to
416 municipal residents by posting the statement at a designated
417 public office within the boundaries of the municipality and
418 posting the statement prominently online if the municipality has
419 a website.

420 (7) The unreserved undesignated fund balance generated
421 during an individual fiscal year shall not exceed 20 percent of
422 operating revenues or 90 days of regular general fund operating
423 expenditures, whichever is greater, necessary to secure and
424 maintain credit ratings, meet seasonal shortfalls in cash flow,
425 and reduce susceptibility to emergency or unanticipated
426 expenditures or to address revenue shortfalls. Any remaining
427 unreserved undesignated fund balance generated during an
428 individual fiscal year shall not be used to increase recurring
429 expenditures within the budget, but shall be carried forward to
430 the next fiscal year in furtherance of the fund.

431 (8)~~(3)~~ The governing body of each municipality at any time
432 within a fiscal year or within up to 60 days following the end
433 of the fiscal year may amend a budget for that year as follows:

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434 (a) Appropriations for expenditures within a fund may be
435 decreased or increased by motion recorded in the minutes,
436 provided that the total of the appropriations of the fund is not
437 changed.

438 (b) The governing body may establish procedures by which
439 the designated budget officer may authorize certain budget
440 amendments within a department, provided that the total of the
441 appropriations of the department is not changed.

442 (c) If a budget amendment is required for a purpose not
443 specifically authorized in paragraph (a) or paragraph (b), the
444 budget amendment must be adopted in the same manner as the
445 original budget unless otherwise specified in the charter of the
446 respective municipality.

447 Section 7. Section 189.418, Florida Statutes, is amended
448 to read:

449 189.418 Reports; budgets; audits.--

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

451 (a) "Fund" means a fiscal and accounting entity with a
452 self-balancing set of accounts that are recorded and segregated
453 to account for specific activities or to attain certain
454 objectives in accordance with applicable laws, special
455 regulations, restrictions, or limitations, in accordance with
456 generally accepted accounting principles.

457 (b) "Object of expenditure" means the classification of
458 fund data by character of expenditure. The term "object of
459 expenditure" includes, but is not limited to, operating
460 expenditures or expenses, personal services, debt service,

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461 capital outlay, grants, and transfers, in accordance with
462 generally accepted accounting principles.

463 (c) "Spending entity," as designated by the special
464 district, means any office, unit, department, board, commission,
465 or institution which is responsible for any particular
466 expenditures.

467 (d) "Unreserved undesignated fund balance" means any fund
468 balance remaining after accounting for all reserved and
469 designated general fund balances.

470 (2)-(1) When a new special district is created, the
471 district must forward to the department, within 30 days after
472 the adoption of the special act, rule, ordinance, resolution, or
473 other document that provides for the creation of the district, a
474 copy of the document and a written statement that includes a
475 reference to the status of the special district as dependent or
476 independent and the basis for such classification. In addition
477 to the document or documents that create the district, the
478 district must also submit a map of the district, showing any
479 municipal boundaries that cross the district's boundaries, and
480 any county lines if the district is located in more than one
481 county. The department must notify the local government or other
482 entity and the district within 30 days after receipt of the
483 document or documents that create the district as to whether the
484 district has been determined to be dependent or independent.

485 (3)-(2) Any amendment, modification, or update of the
486 document by which the district was created, including changes in
487 boundaries, must be filed with the department within 30 days
488 after adoption. The department may initiate proceedings against

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489 special districts as provided in s. 189.421 for failure to file
490 the information required by this subsection.

491 ~~(4)-(3)~~ The governing body of each special district shall
492 adopt a budget by resolution each fiscal year. The total amount
493 available from taxation and other sources, including amounts
494 carried over from prior fiscal years, must equal the total of
495 appropriations for expenditures and reserves. The adopted budget
496 must regulate expenditures of the special district, and it is
497 unlawful for any officer of a special district to expend or
498 contract for expenditures in any fiscal year except in pursuance
499 of budgeted appropriations. Budgets that exceed \$250,000 in
500 revenues and that do not meet the Distinguished Budget
501 Presentation Award criteria established by the Government
502 Finance Officers Association shall, by fund and by spending
503 entity within each fund for the fiscal year, set forth the
504 following:

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

508 (b) Anticipated revenues for the fiscal year.

509 (c) Estimated beginning and ending fund balances.

510 (d) The corresponding actual figures for the prior year,
511 current year budget or estimated current year actual, and
512 proposed budget for the next fiscal year consistent with the
513 basis of accounting used to prepare the budget.

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

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516 (5) Special districts the budgets of which exceed
517 \$250,000 in revenues shall prepare a written summary, not
518 to exceed 4 pages, describing the important features of the
519 proposed budget. The summary shall include an overview of
520 the special district, a description of the previous fiscal
521 year's performance, a review of the current fiscal year's
522 revenues and expenditures, and an economic outlook and
523 future challenges or objectives description. The summary
524 must include a statement of the budgetary basis of
525 accounting used and a description of the services to be
526 delivered during the fiscal year. The special district
527 shall make the summary available to district residents by
528 posting the summary at a designated public office within
529 the boundaries of the district, or, if a public office is
530 not available within the boundaries, by posting with a
531 public office close to the boundaries of the special
532 district. For special districts websites, the district
533 shall post the summary prominently online.

534 (6) For budgets that exceed \$250,000 in revenues,
535 tentative budgets and final budgets, approved by the governing
536 body, shall be filed as a public record at a designated public
537 office within the boundaries of the special district, or, if a
538 public office is not available within the boundaries, shall be
539 filed with a public office close to the boundaries of the
540 special district. For special districts that have websites,
541 tentative budgets and final budgets, approved by the governing
542 body, shall be made available online when filed with the

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543 designated public office and remain online until the final
544 budget is adopted for the next fiscal year.

545 (7) (a) Special districts that have received a Certificate
546 of Achievement for Excellence in Financial Reporting from the
547 Government Finance Officers Association shall make the
548 Comprehensive Annual Financial Report available to district
549 residents by posting the report at a designated public office
550 within the boundaries of the special district, or, if a public
551 office is not available within the boundaries, shall file the
552 report with a public office close to the boundaries of the
553 special district and post the report prominently online if the
554 district has a website.

555 (b) Special districts the budgets of which exceed \$250,000
556 in revenues and that have not received a Certificate of
557 Achievement for Excellence in Financial Reporting from the
558 Government Finance Officers Association shall, upon receipt of
559 the tentative budgets of each spending entity and completion of
560 any revisions made by the special district, prepare a statement
561 summarizing all of the adopted tentative budgets. This summary
562 statement shall show for each budget the total of all budgets,
563 the proposed tax millages, the balances, the reserves, and the
564 total of each major classification of receipts and expenditures,
565 classified according to the classification of accounts
566 prescribed by the appropriate state agency, and a brief
567 explanation of any material increase or decrease by spending
568 entity. The special district shall make the summary statement
569 available to district residents by posting at a designated
570 public office within the boundaries of the special district, or,

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571 if a public office is not available within the boundaries, the
572 statement shall be filed with a public office close to the
573 boundaries of the special district and post the statement
574 prominently online if the district has a website.

575 (8) The unreserved undesignated fund balance generated
576 during an individual fiscal year shall not exceed 20 percent of
577 operating revenues or 90 days of regular general fund operating
578 expenditures, whichever is greater, necessary to secure and
579 maintain credit ratings, meet seasonal shortfalls in cash flow,
580 and reduce susceptibility to emergency or unanticipated
581 expenditures or to address revenue shortfalls. Any remaining
582 unreserved undesignated fund generated during an individual
583 fiscal year balance shall not be used to increase recurring
584 expenditures within the budget, but shall be carried forward to
585 the next fiscal year in furtherance of the fund.

586 (9)-(4) The proposed budget of a dependent special district
587 shall be presented in accordance with generally accepted
588 accounting principles, contained within the general budget of
589 the local governing authority, and be clearly stated as the
590 budget of the dependent district. However, with the concurrence
591 of the local governing authority, a dependent district may be
592 budgeted separately.

593 (10)-(5) The governing body of each special district at any
594 time within a fiscal year or within up to 60 days following the
595 end of the fiscal year may amend a budget for that year. The
596 budget amendment must be adopted by resolution.

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597 ~~(11)(6)~~ A local governing authority may, in its
598 discretion, review the budget or tax levy of any special
599 district located solely within its boundaries.

600 ~~(12)(7)~~ All reports or information required to be filed
601 with a local governing authority under ss. 189.415, 189.416, and
602 189.417 and this section shall:

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

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

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

610 Section 8. Paragraphs (d) and (e) of subsection (3),
611 paragraph (c) of subsection (4), and paragraph (a) of subsection
612 (6) of section 373.536, Florida Statutes, are amended to read:

613 373.536 District budget and hearing thereon.--

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

615 (d) As provided in s. 200.065(2)(d), the board shall
616 publish one or more notices of its intention to adopt a final
617 budget for the district for the ensuing fiscal year. The notice
618 shall appear adjacent to an advertisement that sets forth the
619 tentative budget in a format meeting the budget summary
620 requirements of s. 129.03(3)(b). The district shall not include
621 expenditures of federal special revenues and state special
622 revenues when preparing the statement required by s.
623 200.065(3)(1). The notice and advertisement shall be published
624 in one or more newspapers having a combined general paid

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625 circulation in each county in which the district lies and the
626 advertisement shall be posted online if the district has a
627 website. Districts may include explanatory phrases and examples
628 in budget advertisements published under s. 200.065 to clarify
629 or illustrate the effect that the district budget may have on ad
630 valorem taxes.

631 (e) In lieu of the advertisement setting forth the
632 tentative budget in a format meeting the budget summary
633 requirements of s. 129.03(3)(b), water management districts that
634 have received a Certificate of Achievement for Excellence in
635 Financial Reporting from the Government Finance Officers
636 Association shall cause the resulting Comprehensive Annual
637 Financial Report to be made available to district residents by
638 filing the report with the clerk of the circuit court of each
639 county within or partly within the district and by posting the
640 report prominently online if the district has a website. The
641 district shall also cause the website address of the report to
642 be advertised in one or more newspapers having a combined
643 general paid circulation in each county in which the district
644 lies, and the advertisement shall appear adjacent the
645 advertisement required pursuant to s. 200.065.

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

650 (4) BUDGET CONTROLS.--

651 (c) If ~~Should~~ the district receives ~~receive~~ unanticipated
652 funds after the adoption of the final budget, those funds shall

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653 be treated as unreserved undesignated funds. Unanticipated
654 undesignated funds do not include federal revenues, state
655 special revenues, matching funds, or local government or utility
656 project funds. The unreserved undesignated fund balance, as
657 defined in s. 129.02(1), generated during an individual fiscal
658 year shall not exceed 20 percent of operating revenues or 90
659 days of regular general fund operating expenditures, whichever
660 is greater, necessary to secure and maintain credit ratings,
661 meet seasonal shortfalls in cash flow, and reduce susceptibility
662 to emergency or unanticipated expenditures or to address revenue
663 shortfalls. Any remaining unreserved undesignated fund balance
664 generated during an individual fiscal year shall not be used to
665 increase recurring expenditures within the budget, but shall be
666 carried forward to the next fiscal year in furtherance of the
667 fund. The final budget, except for unreserved undesignated
668 funds, may be amended by including unanticipated ~~such~~ funds, so
669 long as notice of intention to amend is published in the notice
670 of the governing board meeting at which the amendment will be
671 considered, pursuant to s. 120.525. The notice shall set forth a
672 summary of the proposed amendment. However, in the event of a
673 disaster or of an emergency arising to prevent or avert the
674 same, the governing board shall not be limited by the budget but
675 shall have authority to apply such funds as may be available
676 therefor or as may be procured for such purpose.

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

679 (a) Each district must, by the date specified for each
680 item, furnish copies of the following documents to the Governor,
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681 the President of the Senate, the Speaker of the House of
682 Representatives, the chairs of all legislative committees and
683 subcommittees having substantive or fiscal jurisdiction over the
684 districts, as determined by the President of the Senate or the
685 Speaker of the House of Representatives as applicable, the
686 secretary of the department, and the governing board of each
687 county in which the district has jurisdiction or derives any
688 funds for the operations of the district:

689 1. The adopted budget, to be furnished within 10 days
690 after its adoption.

691 2. A financial audit of its accounts and records, to be
692 furnished within 10 days after its acceptance by the governing
693 board. The audit must be conducted in accordance with the
694 provisions of s. 11.45 and the rules adopted thereunder. In
695 addition to the entities named above, the district must provide
696 a copy of the audit to the Auditor General within 10 days after
697 its acceptance by the governing board.

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

703 4. A 5-year water resource development work program to be
704 furnished within 30 days after the adoption of the final budget.
705 The program must describe the district's implementation strategy
706 for the water resource development component of each approved
707 regional water supply plan developed or revised under s.
708 373.0361. The work program must address all the elements of the
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709 water resource development component in the district's approved
710 regional water supply plans and must identify which projects in
711 the work program will provide water, explain how each water
712 resource development project will produce additional water
713 available for consumptive uses, estimate the quantity of water
714 to be produced by each project, and provide an assessment of the
715 contribution of the district's regional water supply plans in
716 providing sufficient water to meet the water supply needs of
717 existing and future reasonable-beneficial uses for a 1-in-10-
718 year drought event. Within 30 days after its submittal, the
719 department shall review the proposed work program and submit its
720 findings, questions, and comments to the district. The review
721 must include a written evaluation of the program's consistency
722 with the furtherance of the district's approved regional water
723 supply plans, and the adequacy of proposed expenditures. As part
724 of the review, the department shall give interested parties the
725 opportunity to provide written comments on each district's
726 proposed work program. Within 45 days after receipt of the
727 department's evaluation, the governing board shall state in
728 writing to the department which changes recommended in the
729 evaluation it will incorporate into its work program submitted
730 as part of the March 1 consolidated annual report required by s.
731 373.036(7) or specify the reasons for not incorporating the
732 changes. The department shall include the district's responses
733 in a final evaluation report and shall submit a copy of the
734 report to the Governor, the President of the Senate, and the
735 Speaker of the House of Representatives.

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736 5. The Comprehensive Annual Financial Report of water
737 management districts that have received a Certificate of
738 Achievement for Excellence in Financial Reporting from the
739 Government Finance Officers Association.

740 Section 9. Subsection (1) of section 189.429, Florida
741 Statutes, is amended to read:

742 189.429 Codification.--

743 (1) Each district, by December 1, 2004, shall submit to
744 the Legislature a draft codified charter, at its expense, so
745 that its special acts may be codified into a single act for
746 reenactment by the Legislature, if there is more than one
747 special act for the district. The Legislature may adopt a
748 schedule for individual district codification. Any codified act
749 relating to a district, which act is submitted to the
750 Legislature for reenactment, shall provide for the repeal of all
751 prior special acts of the Legislature relating to the district.
752 The codified act shall be filed with the department pursuant to
753 s. 189.418(3) ~~189.418(2)~~.

754 Section 10. Section 191.015, Florida Statutes, is amended
755 to read:

756 191.015 Codification.--Each fire control district existing
757 on the effective date of this section, by December 1, 2004,
758 shall submit to the Legislature a draft codified charter, at its
759 expense, so that its special acts may be codified into a single
760 act for reenactment by the Legislature, if there is more than
761 one special act for the district. The Legislature may adopt a
762 schedule for individual district codification. Any codified act
763 relating to a district, which act is submitted to the

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764 Legislature for reenactment, shall provide for the repeal of all
765 prior special acts of the Legislature relating to the district.
766 The codified act shall be filed with the Department of Community
767 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

768 Section 11. State government transparency; contracts.--

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

770 (a) "Contract" means any legally binding agreement
771 executed by a reporting entity and a corporation or an
772 individual for the purchase of commodities or contractual
773 services which requires the expenditure of \$25,000 or more. The
774 term excludes the contractual rights of state employees and
775 retirees who are members of the Florida Retirement System.

776 (b) "Corporation" means all corporations registered to do
777 business in this state, whether for profit or not for profit;
778 foreign corporations qualified to do business in this state or
779 actually doing business in this state, whether for profit or not
780 for profit; limited liability companies under chapter 608,
781 Florida Statutes; partnerships under chapter 620, Florida
782 Statutes; a sole proprietorship as defined in s. 440.02, Florida
783 Statutes; or any other legal business entity, whether for profit
784 or not for profit.

785 (c) "Expenditure" means a payment that a reporting entity
786 makes to a corporation or an individual under a contract.

787 (d) "Individual" means a person, but excludes an employee
788 of a reporting entity or an employee of the Federal Government
789 while acting in the capacity as employee.

790 (e) "Reporting entity" means any state officer,
791 department, board, commission, division, bureau, or council and

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792 any other unit of organization, however designated, of the
793 executive branch of state government, and any water management
794 district, university or college board of trustees, and any state
795 university or college.

796 (2) The Executive Office of the Governor is directed to
797 develop and maintain a portal linking to the reporting entity
798 contract expenditures report maintained by the Department of
799 Financial Services and required under this section.

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

803 1. The name of the reporting entity that is a party to a
804 contract;

805 2. The name of each corporation or individual who is a
806 party to a contract and whether the corporation is a minority
807 business enterprise as defined in s. 288.703, Florida Statutes;

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

809 4. Each expenditure made under the contract.

810 (b) The contract expenditures report must be maintained by
811 the department in a searchable website containing a navigation
812 bar that allows an individual having Internet access to search
813 for expenditure reports by governmental function, reporting
814 entity, or appropriation category.

815 (4) (a) Each reporting entity, excluding water management
816 districts, university and college boards of trustees, and the
817 state universities and colleges, shall record each contract
818 executed between the reporting entity and a corporation or an
819 individual and each payment made under the contract along with

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820 the contract number in the department's Florida Accounting and
821 Information Resources contract subsystem as provided in s.
822 215.94(2), Florida Statutes.

823 (b) To the extent possible, each reporting entity shall
824 provide a link to an electronic copy of the contract. The
825 portion of a public record which is confidential or exempt from
826 inspection and copying shall be redacted prior to posting.

827 Section 12. Effective July 1, 2008, section 116.07,
828 Florida Statutes, is amended to read:

829 116.07 Account books to be kept by sheriffs and
830 clerks.--All sheriffs and clerks of the circuit court and ex
831 officio clerks of the boards of county commissioners of this
832 state shall prepare financial statements and keep books of
833 account and of record in accordance with part III of chapter 218
834 s. 218.33.

835 Section 13. Effective July 1, 2008, section 116.075,
836 Florida Statutes, is created to read:

837 116.075 Clerk as county auditor.--When not otherwise
838 provided by county charter or special law approved by vote of
839 the electors, the clerk of the circuit court, as county auditor,
840 shall prepare the annual report of the county as required by s.
841 218.32 and may perform such reviews and tests as necessary to
842 determine the adequacy of internal controls and compliance with
843 contracts, applicable laws, and rules.

844 Section 14. Effective July 1, 2008, section 136.05,
845 Florida Statutes, is amended to read:

846 136.05 County board to keep set of books; overdrawing
847 prohibited.--The clerk of the circuit court, as accountant of
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848 the board of county commissioners, shall keep an accurate and
849 complete set of books showing the amount on hand, amount
850 received, amount expended, and the balances thereof at the end
851 of each month for each ~~and every~~ fund carried by the said board.
852 ~~A, and no~~ check or warrant may not ~~shall ever~~ be drawn in excess
853 of the known balances to the credit of a ~~that~~ fund as kept by
854 the ~~said~~ board.

855 Section 15. Effective July 1, 2008, paragraph (c) of
856 subsection (3) and subsection (8) of section 190.006, Florida
857 Statutes, are amended to read:

858 190.006 Board of supervisors; members and meetings.--

859 (3)

860 (c) Candidates seeking election to office by qualified
861 electors under this subsection shall conduct their campaigns in
862 accordance with the provisions of chapter 106 and shall file
863 qualifying papers and qualify for individual seats in accordance
864 with s. 99.061. Candidates shall pay a qualifying fee, which
865 shall consist of a filing fee and an election assessment or, as
866 an alternative, shall file a petition signed by not less than 1
867 percent of the registered voters of the district, and take the
868 oath required in s. 99.021, with the supervisor of elections in
869 the county affected by such candidacy. The amount of the filing
870 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have
871 provided for compensation pursuant to subsection (8), the amount
872 of the filing fee is 3 percent of the maximum annual
873 compensation so provided. The amount of the election assessment
874 is 1 percent of \$7,500 ~~\$4,800~~; however, if the electors have
875 provided for compensation pursuant to subsection (8), the amount

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876 of the election assessment is 1 percent of the maximum annual
877 compensation so provided. The filing fee and election assessment
878 shall be distributed as provided in s. 105.031(3).

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

885 Section 16. Except as otherwise expressly provided in this
886 act, this act shall take effect upon becoming a law and sections
887 1 through 11 shall apply to the 2008-2009 fiscal year and each
888 fiscal year thereafter.

889

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891 -----

892 **T I T L E A M E N D M E N T**

893 Remove the entire title and insert:

894 A bill to be entitled

895 An act relating to government accountability and efficiency;
896 amending s. 112.061, F.S.; revising certain per diem and travel
897 requirements and limitations; requiring agencies and public
898 agencies to develop certain uniform implementing policies;
899 providing for application to certain water management districts,
900 authorities, and other entities; amending s. 129.01, F.S.;
901 providing limitations on unreserved undesignated fund balances;
902 amending s. 129.02, F.S.; providing definitions; providing
903 additional requirements for budgets; requiring a proposed budget

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904 summary; providing summary requirements; deleting requirements
905 for county fine and forfeiture fund budgets; amending s.
906 129.021, F.S.; expanding application of certain requirements for
907 county officer budgets; amending s. 129.03, F.S.; extending a
908 time period for county budget officers to prepare and present a
909 tentative budget; providing additional requirements for filing
910 comprehensive annual financial reports with clerks of circuit
911 court and county residents; providing requirements for posting
912 reports on websites; amending s. 166.241, F.S.; providing
913 definitions; providing additional requirements for filing
914 budgets by municipalities; providing budget disclosure
915 requirements; requiring a proposed budget summary; providing
916 summary requirements; providing additional requirements for
917 posting comprehensive annual financial reports at certain public
918 offices, online, and with municipal residents; providing
919 limitations on unreserved undesignated fund balances; amending
920 s. 189.418, F.S.; providing definitions; providing additional
921 requirements for filing budgets by special districts; providing
922 budget disclosure requirements; requiring a proposed budget
923 summary; providing summary requirements; providing additional
924 requirements for posting comprehensive annual financial reports
925 at certain public offices, online, and with special district
926 residents; providing limitations on unreserved undesignated fund
927 balances; amending s. 373.536, F.S.; providing additional
928 requirements for filing comprehensive annual financial reports
929 of water management districts with clerks of circuit court,
930 water management residents, and online; providing limitations on
931 unreserved undesignated fund balances; amending ss. 189.429 and
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932 191.015, F.S.; correcting cross-references; defining the terms
933 "contract," "corporation," "expenditure," "individual," and
934 "reporting entity" for purposes of state government contract
935 reporting; providing that contractual rights of state employees
936 and retirees who are members of the Florida Retirement System
937 are not considered contracts; directing the Executive Office of
938 the Governor to develop and maintain a port linking to the
939 reporting entity contract expenditures report maintained by the
940 Department of Financial Services; directing the department to
941 develop and maintain a contract information report containing
942 specified information; directing that the report be maintained
943 by the department in a searchable website; directing that access
944 to the website be provided at no charge to a user who has
945 Internet access; directing each reporting entity to record
946 information relating to contracts between the reporting entity
947 and a corporation or an individual; providing exceptions;
948 directing each reporting entity to record payment information on
949 specified contracts in the Florida Accounting and Information
950 Resources contract subsystem; requiring that electronic copies
951 of contracts be provided in certain circumstances; providing
952 that portions of public records that are confidential and exempt
953 from inspection and copying shall be redacted prior to posting;
954 providing applicability; amending s. 116.07, F.S.; revising a
955 requirement that the sheriff and the clerk of the circuit court
956 keep financial statements and books of accounts in accordance
957 with part III of ch. 218, F.S.; creating s. 116.075, F.S.;
958 requiring the clerk of the circuit court, as county auditor,
959 under certain circumstances to prepare the annual report of the

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960 county; authorizing the clerk of the circuit court to perform
961 certain reviews and tests; amending s. 136.05, F.S.; providing
962 that the clerk of the circuit court is the accountant to the
963 board of county commissioners; amending s. 190.006, F.S.;
964 increasing the amount of the filing fee and election assessment
965 for qualification of members of boards of supervisors of
966 community development districts; increasing the amount of
967 compensation for members of boards of supervisors; providing
968 effective dates.

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