

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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HOUSE AMENDMENT

Bill No. CS/CS/CS/SB 392

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

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295 2. Beginning with the 2018-2019 fiscal year, 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.

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

318 Section 6. Section 166.241, Florida Statutes, is amended
319 to read:

320 166.241 Fiscal years, appropriations, budgets, and budget
321 amendments.--

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

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

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

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

339 (d) "Unreserved undesignated fund balance" means any fund
340 balance remaining after accounting for all reserved and
341 designated general fund balances.

342 (2)-(1) Each municipality shall make provision for
343 establishing a fiscal year beginning October 1 of each year and
344 ending September 30 of the following year.

345 (3)-(2) The governing body of each municipality shall adopt
346 a budget each fiscal year. The budget shall ~~must~~ be adopted by
347 ordinance or resolution unless otherwise specified in the
348 respective municipality's charter. The amount available from
349 taxation and other sources, including amounts carried over from
350 prior fiscal years, must equal the total appropriations for

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351 expenditures and reserves. The budget shall ~~must~~ regulate
352 expenditures of the municipality, and it is unlawful for any
353 officer of a municipal government to expend or contract for
354 expenditures in any fiscal year except in pursuance of budgeted
355 appropriations. The tentative budgets and final budgets,
356 approved by the governing body, shall be filed at a designated
357 public office within the boundaries of the municipality as a
358 public record. For municipalities that have websites, the
359 tentative budgets and final budgets, approved by the governing
360 body, shall be made available online when filed with the
361 designated public office and remain online until the final
362 budget is adopted for the next fiscal year.

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

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

371 (b) Anticipated revenues for the fiscal year.

372 (c) Estimated beginning and ending fund balances.

373 (d) The corresponding actual figures for the prior year,
374 current year budget or estimated current year actual, and
375 proposed budget for the next fiscal year consistent with the
376 basis of accounting used to prepare the budget.

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

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

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

399 (b) Municipalities the budgets of which exceed \$1 million
400 and that have not received a Certificate of Achievement for
401 Excellence in Financial Reporting from the Government Finance
402 Officers Association shall, upon receipt of the tentative
403 budgets of each spending entity and completion of any revisions
404 made by the municipality, prepare a statement summarizing all of
405 the adopted tentative budgets. This summary statement shall show
406 for each budget the total of all budgets, the proposed tax

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407 millages, the balances, the reserves, and the total of each
408 major classification of receipts and expenditures, classified
409 according to the classification of accounts prescribed by the
410 appropriate state agency, and a brief explanation of any
411 material increase or decrease by spending entity. The
412 municipality shall make the summary statement available to
413 municipal residents by posting the statement at a designated
414 public office within the boundaries of the municipality and
415 posting the statement prominently online if the municipality has
416 a website.

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

428 (8)~~(3)~~ The governing body of each municipality at any time
429 within a fiscal year or within up to 60 days following the end
430 of the fiscal year may amend a budget for that year as follows:

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

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

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

444 Section 7. Section 189.418, Florida Statutes, is amended
445 to read:

446 189.418 Reports; budgets; audits.--

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

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

454 (b) "Object of expenditure" means the classification of
455 fund data by character of expenditure. The term "object of
456 expenditure" includes, but is not limited to, operating
457 expenditures or expenses, personal services, debt service,
458 capital outlay, grants, and transfers, in accordance with
459 generally accepted accounting principles.

460 (c) "Spending entity," as designated by the special
461 district, means any office, unit, department, board, commission,

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462 or institution which is responsible for any particular
463 expenditures.

464 (d) "Unreserved undesignated fund balance" means any fund
465 balance remaining after accounting for all reserved and
466 designated general fund balances.

467 (2)~~(1)~~ When a new special district is created, the
468 district must forward to the department, within 30 days after
469 the adoption of the special act, rule, ordinance, resolution, or
470 other document that provides for the creation of the district, a
471 copy of the document and a written statement that includes a
472 reference to the status of the special district as dependent or
473 independent and the basis for such classification. In addition
474 to the document or documents that create the district, the
475 district must also submit a map of the district, showing any
476 municipal boundaries that cross the district's boundaries, and
477 any county lines if the district is located in more than one
478 county. The department must notify the local government or other
479 entity and the district within 30 days after receipt of the
480 document or documents that create the district as to whether the
481 district has been determined to be dependent or independent.

482 (3)~~(2)~~ Any amendment, modification, or update of the
483 document by which the district was created, including changes in
484 boundaries, must be filed with the department within 30 days
485 after adoption. The department may initiate proceedings against
486 special districts as provided in s. 189.421 for failure to file
487 the information required by this subsection.

488 (4)~~(3)~~ The governing body of each special district shall
489 adopt a budget by resolution each fiscal year. The total amount
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490 available from taxation and other sources, including amounts
491 carried over from prior fiscal years, must equal the total of
492 appropriations for expenditures and reserves. The adopted budget
493 must regulate expenditures of the special district, and it is
494 unlawful for any officer of a special district to expend or
495 contract for expenditures in any fiscal year except in pursuance
496 of budgeted appropriations. Budgets that exceed \$250,000 in
497 revenues and that do not meet the Distinguished Budget
498 Presentation Award criteria established by the Government
499 Finance Officers Association shall, by fund and by spending
500 entity within each fund for the fiscal year, set forth the
501 following:

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

505 (b) Anticipated revenues for the fiscal year.

506 (c) Estimated beginning and ending fund balances.

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

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

513 (5) Special districts the budgets of which exceed
514 \$250,000 in revenues shall prepare a written summary, not
515 to exceed 4 pages, describing the important features of the
516 proposed budget. The summary shall include an overview of
517 the special district, a description of the previous fiscal

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518 year's performance, a review of the current fiscal year's
519 revenues and expenditures, and an economic outlook and
520 future challenges or objectives description. The summary
521 must include a statement of the budgetary basis of
522 accounting used and a description of the services to be
523 delivered during the fiscal year. The special district
524 shall make the summary available to district residents by
525 posting the summary at a designated public office within
526 the boundaries of the district, or, if a public office is
527 not available within the boundaries, by posting with a
528 public office close to the boundaries of the special
529 district. For special districts websites, the district
530 shall post the summary prominently online.

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

542 (7) (a) Special districts that have received a Certificate
543 of Achievement for Excellence in Financial Reporting from the
544 Government Finance Officers Association shall make the
545 Comprehensive Annual Financial Report available to district

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546 residents by posting the report at a designated public office
547 within the boundaries of the special district, or, if a public
548 office is not available within the boundaries, shall file the
549 report with a public office close to the boundaries of the
550 special district and post the report prominently online if the
551 district has a website.

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

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

583 ~~(9)(4)~~ The proposed budget of a dependent special district
584 shall be presented in accordance with generally accepted
585 accounting principles, contained within the general budget of
586 the local governing authority, and be clearly stated as the
587 budget of the dependent district. However, with the concurrence
588 of the local governing authority, a dependent district may be
589 budgeted separately.

590 ~~(10)(5)~~ The governing body of each special district at any
591 time within a fiscal year or within up to 60 days following the
592 end of the fiscal year may amend a budget for that year. The
593 budget amendment must be adopted by resolution.

594 ~~(11)(6)~~ A local governing authority may, in its
595 discretion, review the budget or tax levy of any special
596 district located solely within its boundaries.

597 ~~(12)(7)~~ All reports or information required to be filed
598 with a local governing authority under ss. 189.415, 189.416, and
599 189.417 and this section shall:

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

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

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

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

610 373.536 District budget and hearing thereon.--

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

612 (d) As provided in s. 200.065(2)(d), the board shall
613 publish one or more notices of its intention to adopt a final
614 budget for the district for the ensuing fiscal year. The notice
615 shall appear adjacent to an advertisement that sets forth the
616 tentative budget in a format meeting the budget summary
617 requirements of s. 129.03(3)(b). The district shall not include
618 expenditures of federal special revenues and state special
619 revenues when preparing the statement required by s.
620 200.065(3)(1). The notice and advertisement shall be published
621 in one or more newspapers having a combined general paid
622 circulation in each county in which the district lies and the
623 advertisement shall be posted online if the district has a
624 website. Districts may include explanatory phrases and examples
625 in budget advertisements published under s. 200.065 to clarify
626 or illustrate the effect that the district budget may have on ad
627 valorem taxes.

628 (e) Water management districts that have received a
629 Certificate of Achievement for Excellence in Financial Reporting
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630 from the Government Finance Officers Association shall cause the
631 resulting Comprehensive Annual Financial Report to be made
632 available to district residents by filing the report with the
633 clerk of the circuit court of each county within or partly
634 within the district and by posting the report prominently online
635 if the district has a website. The district shall also cause the
636 website address of the report to be advertised in one or more
637 newspapers having a combined general paid circulation in each
638 county in which the district lies, and the advertisement shall
639 appear adjacent the advertisement required pursuant to s.
640 200.065.

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

645 (4) BUDGET CONTROLS.--

646 (c) If ~~Should~~ the district receives ~~receive~~ unanticipated
647 funds after the adoption of the final budget, those funds shall
648 be treated as unreserved undesignated funds. Unanticipated
649 undesignated funds do not include federal revenues, state
650 special revenues, matching funds, or local government or utility
651 project funds. The unreserved undesignated fund balance, as
652 defined in s. 129.02(1), generated during an individual fiscal
653 year shall not exceed 20 percent of operating revenues or 90
654 days of regular general fund operating expenditures, whichever
655 is greater, necessary to secure and maintain credit ratings,
656 meet seasonal shortfalls in cash flow, and reduce susceptibility
657 to emergency or unanticipated expenditures or to address revenue

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658 shortfalls. Any remaining unreserved undesignated fund balance
659 generated during an individual fiscal year shall not be used to
660 increase recurring expenditures within the budget, but shall be
661 carried forward to the next fiscal year in furtherance of the
662 fund. The final budget, except for unreserved undesignated
663 funds, may be amended by including unanticipated ~~such~~ funds, so
664 long as notice of intention to amend is published in the notice
665 of the governing board meeting at which the amendment will be
666 considered, pursuant to s. 120.525. The notice shall set forth a
667 summary of the proposed amendment. However, in the event of a
668 disaster or of an emergency arising to prevent or avert the
669 same, the governing board shall not be limited by the budget but
670 shall have authority to apply such funds as may be available
671 therefor or as may be procured for such purpose.

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

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

684 1. The adopted budget, to be furnished within 10 days
685 after its adoption.

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

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

698 4. A 5-year water resource development work program to be
699 furnished within 30 days after the adoption of the final budget.
700 The program must describe the district's implementation strategy
701 for the water resource development component of each approved
702 regional water supply plan developed or revised under s.
703 373.0361. The work program must address all the elements of the
704 water resource development component in the district's approved
705 regional water supply plans and must identify which projects in
706 the work program will provide water, explain how each water
707 resource development project will produce additional water
708 available for consumptive uses, estimate the quantity of water
709 to be produced by each project, and provide an assessment of the
710 contribution of the district's regional water supply plans in
711 providing sufficient water to meet the water supply needs of
712 existing and future reasonable-beneficial uses for a 1-in-10-
713 year drought event. Within 30 days after its submittal, the

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714 department shall review the proposed work program and submit its
715 findings, questions, and comments to the district. The review
716 must include a written evaluation of the program's consistency
717 with the furtherance of the district's approved regional water
718 supply plans, and the adequacy of proposed expenditures. As part
719 of the review, the department shall give interested parties the
720 opportunity to provide written comments on each district's
721 proposed work program. Within 45 days after receipt of the
722 department's evaluation, the governing board shall state in
723 writing to the department which changes recommended in the
724 evaluation it will incorporate into its work program submitted
725 as part of the March 1 consolidated annual report required by s.
726 373.036(7) or specify the reasons for not incorporating the
727 changes. The department shall include the district's responses
728 in a final evaluation report and shall submit a copy of the
729 report to the Governor, the President of the Senate, and the
730 Speaker of the House of Representatives.

731 5. The Comprehensive Annual Financial Report of water
732 management districts that have received a Certificate of
733 Achievement for Excellence in Financial Reporting from the
734 Government Finance Officers Association.

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

737 189.429 Codification.--

738 (1) Each district, by December 1, 2004, shall submit to
739 the Legislature a draft codified charter, at its expense, so
740 that its special acts may be codified into a single act for
741 reenactment by the Legislature, if there is more than one

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742 special act for the district. The Legislature may adopt a
743 schedule for individual district codification. Any codified act
744 relating to a district, which act is submitted to the
745 Legislature for reenactment, shall provide for the repeal of all
746 prior special acts of the Legislature relating to the district.
747 The codified act shall be filed with the department pursuant to
748 s. 189.418(3) ~~189.418(2)~~.

749 Section 10. Section 191.015, Florida Statutes, is amended
750 to read:

751 191.015 Codification.--Each fire control district existing
752 on the effective date of this section, by December 1, 2004,
753 shall submit to the Legislature a draft codified charter, at its
754 expense, so that its special acts may be codified into a single
755 act for reenactment by the Legislature, if there is more than
756 one special act for the district. The Legislature may adopt a
757 schedule for individual district codification. Any codified act
758 relating to a district, which act is submitted to the
759 Legislature for reenactment, shall provide for the repeal of all
760 prior special acts of the Legislature relating to the district.
761 The codified act shall be filed with the Department of Community
762 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

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

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

765 (a) "Contract" means any legally binding agreement
766 executed by a reporting entity and a corporation or an
767 individual for the purchase of commodities or contractual
768 services which requires the expenditure of \$25,000 or more. The

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769 term excludes the contractual rights of state employees and
770 retirees who are members of the Florida Retirement System.

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

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

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

785 (e) "Reporting entity" means any state officer,
786 department, board, commission, division, bureau, or council and
787 any other unit of organization, however designated, of the
788 executive branch of state government, and any water management
789 district, university or college board of trustees, and any state
790 university or college.

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

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

798 1. The name of the reporting entity that is a party to a
799 contract;

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

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

804 4. Each expenditure made under the contract.

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

810 (4) (a) Each reporting entity, excluding water management
811 districts, university and college boards of trustees, and the
812 state universities and colleges, shall record each contract
813 executed between the reporting entity and a corporation or an
814 individual and each payment made under the contract along with
815 the contract number in the department's Florida Accounting and
816 Information Resources contract subsystem as provided in s.
817 215.94(2), Florida Statutes.

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

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

824 116.07 Account books to be kept by sheriffs and
825 clerks.--All sheriffs and clerks of the circuit court and ex
826 officio clerks of the boards of county commissioners of this
827 state shall prepare financial statements and keep books of
828 account and of record in accordance with part III of chapter 218
829 s. 218.33.

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

832 116.075 Clerk as county auditor.--When not otherwise
833 provided by county charter or special law approved by vote of
834 the electors, the clerk of the circuit court, as county auditor,
835 shall prepare the annual report of the county as required by s.
836 218.32 and may perform such reviews and tests as necessary to
837 determine the adequacy of internal controls and compliance with
838 contracts, applicable laws, and rules needed to prepare the
839 annual financial report. This section does not authorize the
840 clerk of the circuit court to perform audits on the offices of
841 county officers pursuant to s. 1(d), Art. VIII of the State
842 Constitution unless otherwise provided by charter or special act
843 approved by the vote of the electors.

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; overdrawn
847 prohibited.--The clerk of the circuit court, as accountant of
848 the board of county commissioners, shall keep an accurate and
849 complete set of books showing the amount on hand, amount

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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
876 of the election assessment is 1 percent of the maximum annual

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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.

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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
904 summary; providing summary requirements; deleting requirements

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HOUSE AMENDMENT

Bill No. CS/CS/CS/SB 392

Amendment No.

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
932 191.015, F.S.; correcting cross-references; defining the terms

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HOUSE AMENDMENT

Bill No. CS/CS/CS/SB 392

Amendment No.

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
960 county; authorizing the clerk of the circuit court to perform

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HOUSE AMENDMENT

Bill No. CS/CS/CS/SB 392

Amendment No.

961 certain reviews and tests needed to prepare the annual financial
962 report; clarifying that the act does not authorize the clerk to
963 audit the offices of the county constitutional officers unless
964 otherwise provided by the charter or approved by a vote of the
965 electors; amending s. 136.05, F.S.; providing that the clerk of
966 the circuit court is the accountant to the board of county
967 commissioners; amending s. 190.006, F.S.; increasing the amount
968 of the filing fee and election assessment for qualification of
969 members of boards of supervisors of community development
970 districts; increasing the amount of compensation for members of
971 boards of supervisors; providing effective dates.

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