

1 A bill to be entitled
2 An act relating to government accountability and
3 efficiency; amending s. 112.061, F.S.; revising certain
4 per diem and travel requirements and limitations;
5 requiring agencies and public agencies to develop certain
6 uniform implementing policies; providing for application
7 to certain water management districts, authorities, and
8 other entities; amending s. 129.01, F.S.; providing
9 limitations on unreserved undesignated fund balances;
10 amending s. 129.02, F.S.; providing definitions; providing
11 additional requirements for budgets; requiring a proposed
12 budget summary; providing summary requirements; deleting
13 requirements for county fine and forfeiture fund budgets;
14 amending s. 129.021, F.S.; expanding application of
15 certain requirements for county officer budgets; amending
16 s. 129.03, F.S.; extending a time period for county budget
17 officers to prepare and present a tentative budget;
18 providing additional requirements for filing comprehensive
19 annual financial reports with clerks of circuit court and
20 county residents; providing requirements for posting
21 reports on websites; amending s. 166.241, F.S.; providing
22 definitions; providing additional requirements for filing
23 budgets by municipalities; providing budget disclosure
24 requirements; requiring a proposed budget summary;
25 providing summary requirements; providing additional
26 requirements for posting comprehensive annual financial
27 reports at certain public offices, online, and with
28 municipal residents; providing limitations on unreserved

29 | undesignated fund balances; amending s. 189.418, F.S.;

30 | providing definitions; providing additional requirements

31 | for filing budgets by special districts; providing budget

32 | disclosure requirements; requiring a proposed budget

33 | summary; providing summary requirements; providing

34 | additional requirements for posting comprehensive annual

35 | financial reports at certain public offices, online, and

36 | with special district residents; providing limitations on

37 | unreserved undesignated fund balances; amending s.

38 | 373.536, F.S.; providing additional requirements for

39 | filing comprehensive annual financial reports of water

40 | management districts with clerks of circuit court, water

41 | management residents, and online; providing limitations on

42 | unreserved undesignated fund balances; amending ss.

43 | 189.429 and 191.015, F.S.; correcting cross-references;

44 | defining the terms "contract," "corporation,"

45 | "expenditure," "individual," and "reporting entity" for

46 | purposes of state government contract reporting; providing

47 | that contractual rights of state employees and retirees

48 | who are members of the Florida Retirement System are not

49 | considered contracts; directing the Executive Office of

50 | the Governor to develop and maintain a port linking to the

51 | reporting entity contract expenditures report maintained

52 | by the Department of Financial Services; directing the

53 | department to develop and maintain a contract information

54 | report containing specified information; directing that

55 | the report be maintained by the department in a searchable

56 | website; directing that access to the website be provided

57 | at no charge to a user who has Internet access; directing
58 | each reporting entity to record information relating to
59 | contracts between the reporting entity and a corporation
60 | or an individual; providing exceptions; directing each
61 | reporting entity to record payment information on
62 | specified contracts in the Florida Accounting and
63 | Information Resources contract subsystem; requiring that
64 | electronic copies of contracts be provided in certain
65 | circumstances; providing that portions of public records
66 | that are confidential and exempt from inspection and
67 | copying shall be redacted prior to posting; providing
68 | applicability; providing an effective date.

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70 | Be It Enacted by the Legislature of the State of Florida:

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

75 | 112.061 Per diem and travel expenses of public officers,
76 | employees, and authorized persons.--

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

80 | (a) All travelers shall be allowed for subsistence when
81 | traveling to a convention or conference or when traveling within
82 | or outside the state in order to conduct bona fide state
83 | business, which convention, conference, or business serves a
84 | direct and lawful public purpose with relation to the public

85 agency served by the person attending such meeting or conducting
 86 such business, either of the following for each day of such
 87 travel at the option of the traveler:

- 88 1. Eighty dollars per diem; or
- 89 2. If actual expenses exceed \$80, the amounts permitted in
 90 paragraph (b) for subsistence, plus actual expenses for lodging
 91 at a single-occupancy rate to be substantiated by paid bills
 92 therefor. Actual expenses for lodging shall not exceed \$200 per
 93 night excluding taxes unless approved in writing by the agency
 94 head or designee when lodging is not reasonably available for
 95 less than the maximum rate.

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 97 When lodging or meals are provided at a state institution, the
 98 traveler shall be reimbursed only for the actual expenses of
 99 such lodging or meals, not to exceed the maximum provided for in
 100 this subsection.

101 (7) TRANSPORTATION.--

102 (e) Transportation by charter or rental vehicle ~~chartered~~
 103 ~~vehicles~~ when traveling on official business may be authorized
 104 by the agency head when necessary or where it is to the
 105 advantage of the agency, provided the cost of such
 106 transportation does not exceed the cost of transportation by
 107 privately owned vehicle pursuant to paragraph (d).
 108 Transportation by charter or rental vehicle is preferred in lieu
 109 of a privately owned vehicle when the use of a rental vehicle is
 110 calculated to cost less than the estimated amount required to
 111 reimburse the traveler for transportation by his or her
 112 privately owned vehicle. At the option of the traveler, the use

113 of his or her private vehicle may be authorized, but
 114 reimbursement shall be limited to the amount of whichever means
 115 of vehicle transportation is less after taking into account
 116 reasonable and practical considerations, including, but not
 117 limited to, any extenuating circumstances making the use of a
 118 rental vehicle impractical or unfeasible. In calculating whether
 119 the cost of using a rental vehicle is less than reimbursement
 120 for using a privately owned vehicle, all costs necessarily
 121 incurred in connection with the use of a rental car, including,
 122 but not limited to, parking fees, and additional travel time,
 123 that would be avoided through the use of the traveler's
 124 privately owned vehicle shall be taken into consideration. Each
 125 agency or public agency shall develop policies to uniformly
 126 implement this paragraph.

127 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT
 128 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING
 129 ORGANIZATIONS.--

130 (c) Except as otherwise provided in this subsection,
 131 counties, county constitutional officers and entities governed
 132 by those officers, district school boards, special districts,
 133 and metropolitan planning organizations, other than those
 134 subject to s. 166.021(10), remain subject to the requirements of
 135 this section. Notwithstanding subparagraph (a)4., water
 136 management districts created under s. 373.069, the Florida
 137 Inland Navigation District, the Northwest Florida Regional
 138 Housing Authority, the Northwest Florida Transportation Corridor
 139 Authority, the Sarasota-Manatee Airport Authority, Space

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

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

144 129.01 Budget system established.--There is hereby
 145 established a budget system for the control of the finances of
 146 the boards of county commissioners of the several counties of
 147 the state, as follows:

148 (2) Each budget shall conform to the following general
 149 directions and requirements:

150 (f) The unreserved undesignated fund balance, as defined
 151 in s. 129.02(1), generated during an individual fiscal year
 152 shall not exceed 20 percent of operating revenues or 90 days of
 153 regular general fund operating expenditures, whichever is
 154 greater, necessary to secure and maintain credit ratings, meet
 155 seasonal shortfalls in cash flow, and reduce susceptibility to
 156 emergency or unanticipated expenditures or to address revenue
 157 shortfalls. Any remaining unreserved undesignated fund balance
 158 generated during an individual fiscal year shall not be used to
 159 increase recurring expenditures within the budget, but shall be
 160 carried forward to the next fiscal year in furtherance of the
 161 fund.

162 Section 3. Section 129.02, Florida Statutes, is amended to
 163 read:

164 129.02 Requisites of budgets.--

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

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

168 to account for specific activities or to attain certain
 169 objectives in accordance with applicable laws, special
 170 regulations, restrictions, or limitations, in accordance with
 171 generally accepted accounting principles.

172 (b) "Object of expenditure" means the classification of
 173 fund data by character of expenditure. The term "object of
 174 expenditure" includes, but is not limited to, operating
 175 expenditures or expenses, personal services, debt service,
 176 capital outlay, grants, and transfers, in accordance with
 177 generally accepted accounting principles.

178 (c) "Spending entity," as designated by the county
 179 commission, means any office, unit, department, board,
 180 commission, county officer, or dependent special district which
 181 is responsible for any particular expenditures.

182 (d) "Unreserved undesignated fund balance" means any fund
 183 balance remaining after accounting for all reserved and
 184 designated general fund balances.

185 (2) Each budget shall conform to the following specific
 186 directions and requirements:

187 (a) Budgets that do not meet the Distinguished Budget
 188 Presentation Award criteria established by the Government
 189 Finance Officers Association shall, by fund and by spending
 190 entity within each fund for the fiscal year, set forth the
 191 following:

192 1. All proposed budget expenditures summarized by the
 193 object of expenditure to be undertaken or executed by any
 194 spending entity during the fiscal year.

195 2. Anticipated revenues for the fiscal year.

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3. Estimated beginning and ending fund balances.

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

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

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

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

224 budgetary basis of accounting used and a description of the
 225 services to be delivered during the fiscal year. The county
 226 shall make the summary available to county residents by filing
 227 the summary with the clerk of the circuit court and posting the
 228 summary prominently online if the county has a website.

229 (c)(2) The County Transportation Trust Fund budget shall
 230 contain an estimate of receipts by source and balances as
 231 provided herein, and an itemized estimate of expenditures that
 232 need to be incurred to carry on all work on roads and bridges in
 233 the county except that provided for in the capital outlay
 234 reserve fund budget and in district budgets pursuant to this
 235 chapter, and of unpaid vouchers of the County Transportation
 236 Trust Fund; also of the reserve for contingencies and the
 237 balance, as hereinbefore provided, which should be carried
 238 forward at the end of the year.

239 ~~(3) The budget for the county fine and forfeiture fund~~
 240 ~~shall contain an estimate of receipts by source and balances as~~
 241 ~~provided herein, and an itemized estimate of expenditures that~~
 242 ~~need to be incurred to carry on all criminal prosecution, and~~
 243 ~~all other law enforcement functions and activities of the county~~
 244 ~~now or hereafter authorized by law, and of indebtedness of the~~
 245 ~~county fine and forfeiture fund; also of the reserve for~~
 246 ~~contingencies and the balance, as hereinbefore provided, which~~
 247 ~~should be carried forward at the end of the year.~~

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

252 itemized estimate of expenditures for capital purposes to give
253 effect to general improvement programs. It shall be a plan for
254 the expenditure of funds for capital purposes, showing as income
255 the revenues, special assessments, borrowings, receipts from
256 sale of capital assets, free surpluses, and down payment
257 appropriation to be applied to the cost of a capital project or
258 projects, expenses of issuance of obligations, engineering,
259 supervision, contracts, and any other related expenditures. It
260 may contain also an estimate for the reserves as hereinbefore
261 provided and for a reserve for future construction and
262 improvements. No expenditures or obligations shall be incurred
263 for capital purposes except as appropriated in this budget,
264 except for the preliminary expense of plans, specifications and
265 estimates.

266 2.~~(b)~~ Under the provision herein set forth, a separate
267 capital budget may be adopted for each special district included
268 within the county budget, or a consolidated capital budget may
269 be adopted providing for the consolidation of capital projects
270 of the county and of the special districts included within the
271 county budget into one budget, treating borrowed funds and other
272 receipts as special revenue earmarked for capital projects as
273 separately itemized appropriation for each district special
274 project or county project, as the case may be.

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

280 for in s. 16 of Art. IX of the Constitution of 1885 as adopted
 281 by the 1968 revised constitution or in s. 9, Art. XII of said
 282 revision.

283 (e)~~(5)~~ A bond interest and sinking fund budget shall be
 284 made for each county and for each special district included
 285 within the county budget having bonds outstanding. The budget
 286 shall contain an estimate of receipts by source, including any
 287 taxes authorized by law to be levied for that purpose, and
 288 including any balances brought forward as provided herein; and
 289 an itemized estimate of expenditures and reserves as follows:
 290 The bond interest and principal maturities in the year for which
 291 the budget is made shall be determined and estimates for
 292 expenses connected with the payments of such bonds and coupons,
 293 commissions of the tax collector, and of the property appraiser,
 294 and expenses of refunding operations, if any are contemplated,
 295 shall be appropriated. A sufficient "cash balance to be carried
 296 over" may be reserved as set forth hereinbefore. The sinking
 297 fund requirements provided for in the said reserve may be
 298 carried over either in cash or in securities of the Federal
 299 Government and of the local governments in Florida, or both.

300 (f)~~(6)~~ For each special district included within the
 301 county budget, the operating fund budget shall contain an
 302 estimate of receipts by source and balances as provided herein,
 303 and an itemized estimate of expenditures that will need to be
 304 incurred to carry on all functions and activities of the special
 305 district as now or hereafter provided by law and of the
 306 indebtedness of the special district; also of the reserves for

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

309 Section 4. Section 129.021, Florida Statutes, is amended
 310 to read:

311 129.021 County officer budget
 312 information.--Notwithstanding other provisions of law, the
 313 budgets of all county officers, as submitted to the board of
 314 county commissioners, shall be in sufficient detail and contain
 315 such information as the board of county commissioners may
 316 require in furtherance of their powers and responsibilities
 317 provided in ss. 125.01(1)(q) and (r) and (6), ~~and~~ 129.01(2)(b),
 318 and 129.02(1) and (2).

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

321 129.03 Preparation and adoption of budget.--

322 (3) No later than 21 ~~15~~ days after certification of value
 323 by the property appraiser pursuant to s. 200.065(1), the county
 324 budget officer, after tentatively ascertaining the proposed
 325 fiscal policies of the board for the ensuing fiscal year, shall
 326 prepare and present to the board a tentative budget for the
 327 ensuing fiscal year for each of the funds provided in this
 328 chapter, including all estimated receipts, taxes to be levied,
 329 and balances expected to be brought forward and all estimated
 330 expenditures, reserves, and balances to be carried over at the
 331 end of the year.

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

335 such changes to be made as it shall deem necessary; provided the
 336 budget shall remain in balance. The county budget officer's
 337 estimates of receipts other than taxes, and of balances to be
 338 brought forward, shall not be revised except by a resolution of
 339 the board, duly passed and spread on the minutes of the board.
 340 However, the board may allocate to any of the funds of the
 341 county any anticipated receipts, other than taxes levied for a
 342 particular fund, except receipts designated or received to be
 343 expended for a particular purpose.

344 (b) 1. Until the effective date of subparagraph 2., upon
 345 receipt of the tentative budgets and completion of any revisions
 346 made by the board, the board shall prepare a statement
 347 summarizing all of the adopted tentative budgets. This summary
 348 statement shall show, for each budget and the total of all
 349 budgets, the proposed tax millages, the balances, the reserves,
 350 and the total of each major classification of receipts and
 351 expenditures, classified according to the classification of
 352 accounts prescribed by the appropriate state agency. The county
 353 shall make the summary statement available to county residents
 354 by filing the statement with the clerk of the circuit court and
 355 posting the statement prominently online if the county has a
 356 website. The board shall cause this summary statement to be
 357 advertised one time in a newspaper of general circulation
 358 published in the county, or by posting with the clerk of the
 359 circuit court ~~at the courthouse door~~ if there is no such
 360 newspaper, and the advertisement shall appear adjacent to the
 361 advertisement required pursuant to s. 200.065.

362 2. Beginning with fiscal year 2018-2019, counties that
 363 have received a Certificate of Achievement for Excellence in
 364 Financial Reporting from the Government Finance Officers
 365 Association shall make the Comprehensive Annual Financial Report
 366 available to county residents by filing the report with the
 367 clerk of the circuit court and posting the report prominently
 368 online if the county has a website. Counties that have not
 369 received a Certificate of Achievement for Excellence in
 370 Financial Reporting shall continue to comply with the
 371 requirements of subparagraph 1.

372 (c) The board shall hold public hearings to adopt
 373 tentative and final budgets pursuant to s. 200.065. The hearings
 374 shall be primarily for the purpose of hearing requests and
 375 complaints from the public regarding the budgets and the
 376 proposed tax levies and for explaining the budget and proposed
 377 or adopted amendments thereto, if any. The tentative budgets,
 378 adopted tentative budgets, and final budgets shall be filed in
 379 the office of the clerk of the circuit court ~~county auditor~~ as a
 380 public record. For counties that have websites, the tentative
 381 budgets and final budgets, as approved by the county commission,
 382 shall be made available online when filed with the clerk of the
 383 circuit court and shall remain online until the final budget is
 384 adopted for the next fiscal year. Sufficient reference in words
 385 and figures to identify the particular transactions shall be
 386 made in the minutes of the board to record its actions with
 387 reference to the budgets.

388 Section 6. Section 166.241, Florida Statutes, is amended
 389 to read:

390 166.241 Fiscal years, appropriations, budgets, and budget
391 amendments.--

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

393 (a) "Fund" means a fiscal and accounting entity with a
394 self-balancing set of accounts that are recorded and segregated
395 to account for specific activities or to attain certain
396 objectives in accordance with applicable laws, special
397 regulations, restrictions, or limitations, in accordance with
398 generally accepted accounting principles.

399 (b) "Object of expenditure" means the classification of
400 fund data by character of expenditure. The term "object of
401 expenditure" includes, but is not limited to, operating
402 expenditures or expenses, personal services, debt service,
403 capital outlay, grants, and transfers, in accordance with
404 generally accepted accounting principles.

405 (c) "Spending entity," as designated by the municipality,
406 means any office, unit, department, board, commission, or
407 dependent special district which is responsible for any
408 particular expenditures.

409 (d) "Unreserved undesignated fund balance" means any fund
410 balance remaining after accounting for all reserved and
411 designated general fund balances.

412 (2)(1) Each municipality shall make provision for
413 establishing a fiscal year beginning October 1 of each year and
414 ending September 30 of the following year.

415 (3)(2) The governing body of each municipality shall adopt
416 a budget each fiscal year. The budget shall ~~must~~ be adopted by
417 ordinance or resolution unless otherwise specified in the

418 respective municipality's charter. The amount available from
 419 taxation and other sources, including amounts carried over from
 420 prior fiscal years, must equal the total appropriations for
 421 expenditures and reserves. The budget shall ~~must~~ regulate
 422 expenditures of the municipality, and it is unlawful for any
 423 officer of a municipal government to expend or contract for
 424 expenditures in any fiscal year except in pursuance of budgeted
 425 appropriations. The tentative budgets and final budgets,
 426 approved by the governing body, shall be filed at a designated
 427 public office within the boundaries of the municipality as a
 428 public record. For municipalities that have websites, the
 429 tentative budgets and final budgets, approved by the governing
 430 body, shall be made available online when filed with the
 431 designated public office and remain online until the final
 432 budget is adopted for the next fiscal year.

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

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

441 (b) Anticipated revenues for the fiscal year.

442 (c) Estimated beginning and ending fund balances.

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

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

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

449 (5) A municipality shall prepare a written summary, not to
450 exceed 4 pages, describing the important features of the
451 proposed budget. The summary shall include an overview of the
452 municipality, a description of the previous fiscal year's
453 performance, a review of the current fiscal year's revenues and
454 expenditures, and an economic outlook and future challenges or
455 objectives description. The summary must include a statement of
456 the budgetary basis of accounting used and a description of the
457 services to be delivered during the fiscal year. The
458 municipality shall make the summary available to municipal
459 residents by posting the summary at a designated public office
460 within the boundaries of the municipality and posting the
461 summary prominently online if the municipality has a website.

462 (6) (a) Municipalities that have received a Certificate of
463 Achievement for Excellence in Financial Reporting from the
464 Government Finance Officers Association shall make the
465 Comprehensive Annual Financial Report available to municipal
466 residents by posting the report at a designated public office
467 within the boundaries of the municipality and posting the report
468 prominently online if the municipality has a website.

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

473 budgets of each spending entity and completion of any revisions
 474 made by the municipality, prepare a statement summarizing all of
 475 the adopted tentative budgets. This summary statement shall show
 476 for each budget the total of all budgets, the proposed tax
 477 millages, the balances, the reserves, and the total of each
 478 major classification of receipts and expenditures, classified
 479 according to the classification of accounts prescribed by the
 480 appropriate state agency, and a brief explanation of any
 481 material increase or decrease by spending entity. The
 482 municipality shall make the summary statement available to
 483 municipal residents by posting the statement at a designated
 484 public office within the boundaries of the municipality and
 485 posting the statement prominently online if the municipality has
 486 a website.

487 (7) The unreserved undesignated fund balance generated
 488 during an individual fiscal year shall not exceed 20 percent of
 489 operating revenues or 90 days of regular general fund operating
 490 expenditures, whichever is greater, necessary to secure and
 491 maintain credit ratings, meet seasonal shortfalls in cash flow,
 492 and reduce susceptibility to emergency or unanticipated
 493 expenditures or to address revenue shortfalls. Any remaining
 494 unreserved undesignated fund balance generated during an
 495 individual fiscal year shall not be used to increase recurring
 496 expenditures within the budget, but shall be carried forward to
 497 the next fiscal year in furtherance of the fund.

498 (8)~~(3)~~ The governing body of each municipality at any time
 499 within a fiscal year or within up to 60 days following the end
 500 of the fiscal year may amend a budget for that year as follows:

501 (a) Appropriations for expenditures within a fund may be
 502 decreased or increased by motion recorded in the minutes,
 503 provided that the total of the appropriations of the fund is not
 504 changed.

505 (b) The governing body may establish procedures by which
 506 the designated budget officer may authorize certain budget
 507 amendments within a department, provided that the total of the
 508 appropriations of the department is not changed.

509 (c) If a budget amendment is required for a purpose not
 510 specifically authorized in paragraph (a) or paragraph (b), the
 511 budget amendment must be adopted in the same manner as the
 512 original budget unless otherwise specified in the charter of the
 513 respective municipality.

514 Section 7. Section 189.418, Florida Statutes, is amended
 515 to read:

516 189.418 Reports; budgets; audits.--

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

518 (a) "Fund" means a fiscal and accounting entity with a
 519 self-balancing set of accounts that are recorded and segregated
 520 to account for specific activities or to attain certain
 521 objectives in accordance with applicable laws, special
 522 regulations, restrictions, or limitations, in accordance with
 523 generally accepted accounting principles.

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

528 capital outlay, grants, and transfers, in accordance with
529 generally accepted accounting principles.

530 (c) "Spending entity," as designated by the special
531 district, means any office, unit, department, board, commission,
532 or institution which is responsible for any particular
533 expenditures.

534 (d) "Unreserved undesignated fund balance" means any fund
535 balance remaining after accounting for all reserved and
536 designated general fund balances.

537 (2)~~(1)~~ When a new special district is created, the
538 district must forward to the department, within 30 days after
539 the adoption of the special act, rule, ordinance, resolution, or
540 other document that provides for the creation of the district, a
541 copy of the document and a written statement that includes a
542 reference to the status of the special district as dependent or
543 independent and the basis for such classification. In addition
544 to the document or documents that create the district, the
545 district must also submit a map of the district, showing any
546 municipal boundaries that cross the district's boundaries, and
547 any county lines if the district is located in more than one
548 county. The department must notify the local government or other
549 entity and the district within 30 days after receipt of the
550 document or documents that create the district as to whether the
551 district has been determined to be dependent or independent.

552 (3)~~(2)~~ Any amendment, modification, or update of the
553 document by which the district was created, including changes in
554 boundaries, must be filed with the department within 30 days
555 after adoption. The department may initiate proceedings against

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

558 ~~(4)(3)~~ The governing body of each special district shall
 559 adopt a budget by resolution each fiscal year. The total amount
 560 available from taxation and other sources, including amounts
 561 carried over from prior fiscal years, must equal the total of
 562 appropriations for expenditures and reserves. The adopted budget
 563 must regulate expenditures of the special district, and it is
 564 unlawful for any officer of a special district to expend or
 565 contract for expenditures in any fiscal year except in pursuance
 566 of budgeted appropriations. Budgets that exceed \$250,000 in
 567 revenues and that do not meet the Distinguished Budget
 568 Presentation Award criteria established by the Government
 569 Finance Officers Association shall, by fund and by spending
 570 entity within each fund for the fiscal year, set forth the
 571 following:

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

575 (b) Anticipated revenues for the fiscal year.

576 (c) Estimated beginning and ending fund balances.

577 (d) The corresponding actual figures for the prior year,
 578 current year budget or estimated current year actual, and
 579 proposed budget for the next fiscal year consistent with the
 580 basis of accounting used to prepare the budget.

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

583 (5) Special districts the budgets of which exceed

584 \$250,000 in revenues shall prepare a written summary, not
585 to exceed 4 pages, describing the important features of the
586 proposed budget. The summary shall include an overview of
587 the special district, a description of the previous fiscal
588 year's performance, a review of the current fiscal year's
589 revenues and expenditures, and an economic outlook and
590 future challenges or objectives description. The summary
591 must include a statement of the budgetary basis of
592 accounting used and a description of the services to be
593 delivered during the fiscal year. The special district
594 shall make the summary available to district residents by
595 posting the summary at a designated public office within
596 the boundaries of the district, or, if a public office is
597 not available within the boundaries, by posting with a
598 public office close to the boundaries of the special
599 district. For special districts websites, the district
600 shall post the summary prominently online.

601 (6) For budgets that exceed \$250,000 in revenues,
602 tentative budgets and final budgets, approved by the governing
603 body, shall be filed as a public record at a designated public
604 office within the boundaries of the special district, or, if a
605 public office is not available within the boundaries, shall be
606 filed with a public office close to the boundaries of the
607 special district. For special districts that have websites,
608 tentative budgets and final budgets, approved by the governing
609 body, shall be made available online when filed with the
610 designated public office and remain online until the final
611 budget is adopted for the next fiscal year.

612 (7) (a) Special districts that have received a Certificate
613 of Achievement for Excellence in Financial Reporting from the
614 Government Finance Officers Association shall make the
615 Comprehensive Annual Financial Report available to district
616 residents by posting the report at a designated public office
617 within the boundaries of the special district, or, if a public
618 office is not available within the boundaries, shall file the
619 report with a public office close to the boundaries of the
620 special district and post the report prominently online if the
621 district has a website.

622 (b) Special districts the budgets of which exceed \$250,000
623 in revenues and that have not received a Certificate of
624 Achievement for Excellence in Financial Reporting from the
625 Government Finance Officers Association shall, upon receipt of
626 the tentative budgets of each spending entity and completion of
627 any revisions made by the special district, prepare a statement
628 summarizing all of the adopted tentative budgets. This summary
629 statement shall show for each budget the total of all budgets,
630 the proposed tax millages, the balances, the reserves, and the
631 total of each major classification of receipts and expenditures,
632 classified according to the classification of accounts
633 prescribed by the appropriate state agency, and a brief
634 explanation of any material increase or decrease by spending
635 entity. The special district shall make the summary statement
636 available to district residents by posting at a designated
637 public office within the boundaries of the special district, or,
638 if a public office is not available within the boundaries, the
639 statement shall be filed with a public office close to the

640 boundaries of the special district and post the statement
 641 prominently online if the district has a website.

642 (8) The unreserved undesignated fund balance generated
 643 during an individual fiscal year shall not exceed 20 percent of
 644 operating revenues or 90 days of regular general fund operating
 645 expenditures, whichever is greater, necessary to secure and
 646 maintain credit ratings, meet seasonal shortfalls in cash flow,
 647 and reduce susceptibility to emergency or unanticipated
 648 expenditures or to address revenue shortfalls. Any remaining
 649 unreserved undesignated fund generated during an individual
 650 fiscal year balance shall not be used to increase recurring
 651 expenditures within the budget, but shall be carried forward to
 652 the next fiscal year in furtherance of the fund.

653 (9)~~(4)~~ The proposed budget of a dependent special district
 654 shall be presented in accordance with generally accepted
 655 accounting principles, contained within the general budget of
 656 the local governing authority, and be clearly stated as the
 657 budget of the dependent district. However, with the concurrence
 658 of the local governing authority, a dependent district may be
 659 budgeted separately.

660 (10)~~(5)~~ The governing body of each special district at any
 661 time within a fiscal year or within up to 60 days following the
 662 end of the fiscal year may amend a budget for that year. The
 663 budget amendment must be adopted by resolution.

664 (11)~~(6)~~ A local governing authority may, in its
 665 discretion, review the budget or tax levy of any special
 666 district located solely within its boundaries.

667 ~~(12)(7)~~ All reports or information required to be filed
 668 with a local governing authority under ss. 189.415, 189.416, and
 669 189.417 and this section shall:

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

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

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

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

680 373.536 District budget and hearing thereon.--

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

682 (d) As provided in s. 200.065(2)(d), the board shall
 683 publish one or more notices of its intention to adopt a final
 684 budget for the district for the ensuing fiscal year. The notice
 685 shall appear adjacent to an advertisement that sets forth the
 686 tentative budget in a format meeting the budget summary
 687 requirements of s. 129.03(3)(b). The district shall not include
 688 expenditures of federal special revenues and state special
 689 revenues when preparing the statement required by s.

690 200.065(3)(1). The notice and advertisement shall be published
 691 in one or more newspapers having a combined general paid
 692 circulation in each county in which the district lies and the
 693 advertisement shall be posted online if the district has a
 694 website. Districts may include explanatory phrases and examples

695 in budget advertisements published under s. 200.065 to clarify
 696 or illustrate the effect that the district budget may have on ad
 697 valorem taxes.

698 (e) In lieu of the advertisement setting forth the
 699 tentative budget in a format meeting the budget summary
 700 requirements of s. 129.03(3)(b), water management districts that
 701 have received a Certificate of Achievement for Excellence in
 702 Financial Reporting from the Government Finance Officers
 703 Association shall cause the resulting Comprehensive Annual
 704 Financial Report to be made available to district residents by
 705 filing the report with the clerk of the circuit court of each
 706 county within or partly within the district and by posting the
 707 report prominently online if the district has a website. The
 708 district shall also cause the website address of the report to
 709 be advertised in one or more newspapers having a combined
 710 general paid circulation in each county in which the district
 711 lies, and the advertisement shall appear adjacent the
 712 advertisement required pursuant to s. 200.065.

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

717 (4) BUDGET CONTROLS.--

718 (c) If ~~should~~ the district receives receive unanticipated
 719 funds after the adoption of the final budget, those funds shall
 720 be treated as unreserved undesignated funds. Unanticipated
 721 undesignated funds do not include federal revenues, state
 722 special revenues, matching funds, or local government or utility

723 project funds. The unreserved undesignated fund balance, as
 724 defined in s. 129.02(1), generated during an individual fiscal
 725 year shall not exceed 20 percent of operating revenues or 90
 726 days of regular general fund operating expenditures, whichever
 727 is greater, necessary to secure and maintain credit ratings,
 728 meet seasonal shortfalls in cash flow, and reduce susceptibility
 729 to emergency or unanticipated expenditures or to address revenue
 730 shortfalls. Any remaining unreserved undesignated fund balance
 731 generated during an individual fiscal year shall not be used to
 732 increase recurring expenditures within the budget, but shall be
 733 carried forward to the next fiscal year in furtherance of the
 734 fund. The final budget, except for unreserved undesignated
 735 funds, may be amended by including unanticipated ~~such~~ funds, so
 736 long as notice of intention to amend is published in the notice
 737 of the governing board meeting at which the amendment will be
 738 considered, pursuant to s. 120.525. The notice shall set forth a
 739 summary of the proposed amendment. However, in the event of a
 740 disaster or of an emergency arising to prevent or avert the
 741 same, the governing board shall not be limited by the budget but
 742 shall have authority to apply such funds as may be available
 743 therefor or as may be procured for such purpose.

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

746 (a) Each district must, by the date specified for each
 747 item, furnish copies of the following documents to the Governor,
 748 the President of the Senate, the Speaker of the House of
 749 Representatives, the chairs of all legislative committees and
 750 subcommittees having substantive or fiscal jurisdiction over the

751 districts, as determined by the President of the Senate or the
 752 Speaker of the House of Representatives as applicable, the
 753 secretary of the department, and the governing board of each
 754 county in which the district has jurisdiction or derives any
 755 funds for the operations of the district:

756 1. The adopted budget, to be furnished within 10 days
 757 after its adoption.

758 2. A financial audit of its accounts and records, to be
 759 furnished within 10 days after its acceptance by the governing
 760 board. The audit must be conducted in accordance with the
 761 provisions of s. 11.45 and the rules adopted thereunder. In
 762 addition to the entities named above, the district must provide
 763 a copy of the audit to the Auditor General within 10 days after
 764 its acceptance by the governing board.

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

770 4. A 5-year water resource development work program to be
 771 furnished within 30 days after the adoption of the final budget.
 772 The program must describe the district's implementation strategy
 773 for the water resource development component of each approved
 774 regional water supply plan developed or revised under s.
 775 373.0361. The work program must address all the elements of the
 776 water resource development component in the district's approved
 777 regional water supply plans and must identify which projects in
 778 the work program will provide water, explain how each water

779 resource development project will produce additional water
780 available for consumptive uses, estimate the quantity of water
781 to be produced by each project, and provide an assessment of the
782 contribution of the district's regional water supply plans in
783 providing sufficient water to meet the water supply needs of
784 existing and future reasonable-beneficial uses for a 1-in-10-
785 year drought event. Within 30 days after its submittal, the
786 department shall review the proposed work program and submit its
787 findings, questions, and comments to the district. The review
788 must include a written evaluation of the program's consistency
789 with the furtherance of the district's approved regional water
790 supply plans, and the adequacy of proposed expenditures. As part
791 of the review, the department shall give interested parties the
792 opportunity to provide written comments on each district's
793 proposed work program. Within 45 days after receipt of the
794 department's evaluation, the governing board shall state in
795 writing to the department which changes recommended in the
796 evaluation it will incorporate into its work program submitted
797 as part of the March 1 consolidated annual report required by s.
798 373.036(7) or specify the reasons for not incorporating the
799 changes. The department shall include the district's responses
800 in a final evaluation report and shall submit a copy of the
801 report to the Governor, the President of the Senate, and the
802 Speaker of the House of Representatives.

803 5. The Comprehensive Annual Financial Report of water
804 management districts that have received a Certificate of
805 Achievement for Excellence in Financial Reporting from the
806 Government Finance Officers Association.

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

809 189.429 Codification.--

810 (1) Each district, by December 1, 2004, shall submit to
 811 the Legislature a draft codified charter, at its expense, so
 812 that its special acts may be codified into a single act for
 813 reenactment by the Legislature, if there is more than one
 814 special act for the district. The Legislature may adopt a
 815 schedule for individual district codification. Any codified act
 816 relating to a district, which act is submitted to the
 817 Legislature for reenactment, shall provide for the repeal of all
 818 prior special acts of the Legislature relating to the district.
 819 The codified act shall be filed with the department pursuant to
 820 s. 189.418(3) ~~189.418(2)~~.

821 Section 10. Section 191.015, Florida Statutes, is amended
 822 to read:

823 191.015 Codification.--Each fire control district existing
 824 on the effective date of this section, by December 1, 2004,
 825 shall submit to the Legislature a draft codified charter, at its
 826 expense, so that its special acts may be codified into a single
 827 act for reenactment by the Legislature, if there is more than
 828 one special act for the district. The Legislature may adopt a
 829 schedule for individual district codification. Any codified act
 830 relating to a district, which act is submitted to the
 831 Legislature for reenactment, shall provide for the repeal of all
 832 prior special acts of the Legislature relating to the district.
 833 The codified act shall be filed with the Department of Community
 834 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

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

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

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

843 (b) "Corporation" means all corporations registered to do
844 business in this state, whether for profit or not for profit;
845 foreign corporations qualified to do business in this state or
846 actually doing business in this state, whether for profit or not
847 for profit; limited liability companies under chapter 608,
848 Florida Statutes; partnerships under chapter 620, Florida
849 Statutes; a sole proprietorship as defined in s. 440.02, Florida
850 Statutes; or any other legal business entity, whether for profit
851 or not for profit.

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

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

857 (e) "Reporting entity" means any state officer,
858 department, board, commission, division, bureau, or council and
859 any other unit of organization, however designated, of the
860 executive branch of state government, and any water management
861 district, university or college board of trustees, and any state
862 university or college.

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

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

870 1. The name of the reporting entity that is a party to a
871 contract;

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

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

876 4. Each expenditure made under the contract.

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

882 (4) (a) Each reporting entity, excluding water management
883 districts, university and college boards of trustees, and the
884 state universities and colleges, shall record each contract
885 executed between the reporting entity and a corporation or an
886 individual and each payment made under the contract along with
887 the contract number in the department's Florida Accounting and
888 Information Resources contract subsystem as provided in s.
889 215.94(2), Florida Statutes.

890 (b) To the extent possible, each reporting entity shall

891 provide a link to an electronic copy of the contract. The
892 portion of a public record which is confidential or exempt from
893 inspection and copying shall be redacted prior to posting.

894 Section 12. This act shall take effect upon becoming a law
895 and shall apply to the 2008-2009 fiscal year and each fiscal
896 year thereafter.