



364524

LEGISLATIVE ACTION

Senate	.	House
Comm: RS	.	
03/24/2009	.	
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The Committee on Community Affairs (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) of section 28.36, Florida
Statutes, is amended to read:

28.36 Budget procedure.—There is hereby established a
budget procedure for the court-related functions of the clerks
of the court.

(3) Each proposed budget must ~~shall further~~ conform to the



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12 requirements of ss. 129.01 and 129.03(2), and the following
13 requirements:

14 (a) On or before August 15 for each fiscal year ~~thereafter~~,
15 the proposed budget shall be prepared, summarized, and submitted
16 by the clerk in each county to the Clerks of Court Operations
17 Corporation in the manner and form prescribed by the
18 corporation. The proposed budget must provide detailed
19 information on the anticipated revenues available and
20 expenditures necessary for the performance of the standard list
21 of court-related functions of the clerk's office developed
22 pursuant to s. 28.35(4) (a) for the county fiscal year beginning
23 the following October 1.

24 (b) The proposed budget must be balanced, such that the
25 total of the estimated revenues available must equal or exceed
26 the total of the anticipated expenditures. The ~~These~~ revenues
27 include the following: cash balances brought forward from the
28 prior fiscal period; revenue projected to be received from fees,
29 service charges, court costs, and fines for court-related
30 functions during the fiscal period covered by the budget; and
31 supplemental revenue that may be requested pursuant to
32 subsection (4). The anticipated expenditures must be itemized as
33 required by the corporation, pursuant to contract with the Chief
34 Financial Officer.

35 (c) The proposed budget may include a contingency reserve
36 not to exceed 10 percent of the total budget if, ~~provided that~~,
37 overall, the proposed budget does not exceed the limits
38 prescribed in subsection (5).

39 Section 2. Subsections (1) and (2) of section 30.49,
40 Florida Statutes, are amended to read:



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41 30.49 Budgets.—

42 (1) Pursuant to ss. 129.01 and s. 129.03(2), each sheriff
43 shall certify to the board of county commissioners a proposed
44 budget ~~of expenditures~~ for the carrying out ~~of~~ the powers,
45 duties, and operations of the office for the ensuing county
46 fiscal year ~~of the county~~. The budget must conform to the
47 requirements of s. 129.01. The fiscal year of the sheriff shall
48 ~~henceforth~~ commence on October 1 and end on September 30 of each
49 year.

50 (2)~~(a)~~ The sheriff shall submit with the proposed budget
51 his or her sworn certificate, stating that the proposed
52 expenditures are reasonable and necessary for the proper and
53 efficient operation of the office for the ensuing year.

54 (a) The proposed budget must ~~shall~~ show the estimated
55 amounts of all proposed expenditures for operating and equipping
56 the sheriff's office and jail, excluding the cost of
57 construction, repair, or capital improvement of county buildings
58 during the ~~such~~ fiscal year. The expenditures must ~~shall~~ be
59 categorized at the appropriate fund level in accordance with the
60 following functional categories:

- 61 1. General law enforcement.
- 62 2. Corrections and detention alternative facilities.
- 63 3. Court services, excluding service of process.

64 ~~(b) Within the appropriate fund and functional category,~~
65 ~~expenditures shall be itemized in accordance with the uniform~~
66 ~~chart of accounts prescribed by the Department of Financial~~
67 ~~Services, as follows:~~

- 68 1. ~~Personal services.~~
- 69 2. ~~Operating expenses.~~



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70 ~~3. Capital outlay.~~

71 ~~4. Debt service.~~

72 ~~5. Nonoperating disbursements and contingency reserves.~~

73 (b) ~~(e)~~ The sheriff shall submit to the board of county
74 commissioners for consideration and inclusion in the county
75 budget, as deemed appropriate by the county, requests for
76 construction, repair, or capital improvement of county buildings
77 operated or occupied by the sheriff.

78 Section 3. Section 129.01, Florida Statutes, is amended to
79 read:

80 129.01 Budget system established. ~~There is hereby~~
81 ~~established~~ A budget system for the control of the finances of
82 the boards of county commissioners of the several counties of
83 the state is established, as follows:

84 (1) A budget ~~There~~ shall be prepared, approved, adopted,
85 and executed, as prescribed in this chapter, ~~for the fiscal year~~
86 ~~ending September 30, 1952, and for each fiscal year.~~ At a
87 minimum, the budget must show for each fund, as thereafter, an
88 annual budget for such funds as may be required by law and or by
89 sound financial practices, budgeted revenues and expenditures by
90 organizational unit in detail and consistent with the annual
91 financial report required under s. 218.32(1) and generally
92 accepted accounting principles. The budget shall regulate all
93 county expenditures ~~control the levy of taxes and the~~
94 ~~expenditure of money for all county purposes during the ensuing~~
95 ~~fiscal year.~~

96 (2) The ~~Each~~ budget must ~~shall~~ conform to the following
97 general directions and requirements:

98 (a) The budget shall be prepared, summarized, and approved



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99 by the board of county commissioners of each county.

100 (b) The budget shall be balanced, such that, ~~that is~~, the
101 total of the estimated receipts available from taxation and
102 other sources, including balances brought forward from prior
103 fiscal years, must ~~shall~~ equal the total of ~~the~~ appropriations
104 for expenditures and reserves. ~~It shall conform to the uniform~~
105 ~~classification of accounts prescribed by the appropriate state~~
106 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~
107 include ~~95 percent of~~ all receipts reasonably ~~to be~~ anticipated
108 from all sources, including taxes to be levied if, ~~provided the~~
109 percent anticipated from ad valorem levies is ~~shall be~~ as
110 specified in s. 200.065(2)(a), and is 100 percent of the amount
111 of the balances ~~of both cash and liquid securities~~ estimated to
112 be brought forward at the beginning of the fiscal year. The
113 budgeted appropriations must ~~appropriation division of the~~
114 ~~budget shall~~ include itemized appropriations for all
115 expenditures authorized by law, contemplated to be made, or
116 incurred for the benefit of the county during the ~~said~~ year and
117 the provision for ~~the~~ reserves authorized by this chapter. Both
118 the receipts and appropriation must ~~divisions shall~~ reflect the
119 approximate division of expenditures between countywide
120 expenditures and noncountywide expenditures and the division of
121 county revenues derived from or on behalf of the county as a
122 whole and county revenues derived from or on behalf of a
123 municipal service taxing unit, special district included within
124 the county budget, unincorporated area, service area, or program
125 area, or otherwise not received for or on behalf of the county
126 as a whole.

127 (c) Provision may be made for the following reserves:



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128 1. A reserve for contingencies may be provided which does
129 ~~in a sum~~ not ~~to~~ exceed 10 percent of the total ~~of the~~ budget.

130 2. A reserve for cash balance to be carried over may be
131 provided for the purpose of paying expenses from October 1 of
132 the ensuing fiscal year until ~~the time when~~ the revenues for
133 that year are expected to be available. This reserve may be not
134 more than 20 percent of the total receipts and balances of the
135 budget. However, ~~provided that~~ for the bond interest and
136 sinking fund budget, this reserve may be not more than the total
137 maturities of debt, ~~(both principal and interest),~~ which that
138 will occur during the ensuing fiscal year, plus the sinking fund
139 requirements, computed on a straight-line basis, for any
140 outstanding obligations to be paid from the fund.

141 (d) An appropriation for "outstanding indebtedness" shall
142 be made to provide for the payment of vouchers that ~~which~~ have
143 been incurred in and charged against the budget for the current
144 year or a prior year, but that ~~which~~ are expected to be unpaid
145 at the beginning of the ensuing year for which the budget is
146 being prepared. The appropriation for the payment of such
147 vouchers shall be made in the same fund for which the expenses
148 were originally incurred.

149 (e) Any surplus arising from an excess of the estimated
150 cash balance over the estimated amount of unpaid obligations to
151 be carried over in a fund at the end of the current fiscal year
152 may be transferred to any of the other funds of the county, and
153 the amount so transferred shall be budgeted as a receipt to such
154 other funds. However, ~~a; provided, that no such~~ surplus:

155 1. In a fund raised for debt service may not ~~shall~~ be
156 transferred to another fund, except to a fund raised for the



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157 same purposes in the same territory, unless the debt of such
158 territory has been extinguished, in which case it may be
159 transferred to any other fund raised for that territory.~~†~~
160 ~~provided, further, that no such surplus~~

161 2. In a capital outlay reserve fund may not be transferred
162 to another fund until such time as the projects for which such
163 capital outlay reserve fund was raised have been completed and
164 all obligations paid.

165 Section 4. Subsection (6) of section 129.02, Florida
166 Statutes, is amended to read:

167 129.02 Requisites of budgets.—Each budget shall conform to
168 the following specific directions and requirements:

169 (6) For each special district included within the county
170 budget, the ~~operating fund~~ budget must show estimated receipts
171 from taxation and other sources, including balances brought
172 forward from prior fiscal years, which must equal the total
173 appropriations. The budgeted appropriations must include
174 itemized appropriations for all ~~shall contain an estimate of~~
175 ~~receipts by source and balances as provided herein, and an~~
176 ~~itemized estimate of expenditures that will need to be incurred~~
177 to carry on all functions and activities of the special district
178 as ~~now or hereafter~~ provided by law, including and of the
179 indebtedness of the special district, and the provision for
180 required reserves; ~~also of the reserves for contingencies and~~
181 ~~the balances, as hereinbefore provided,~~ which should be carried
182 forward at the end of the year.

183 Section 5. Section 129.021, Florida Statutes, is amended to
184 read:

185 129.021 County officer budget information.—Notwithstanding



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186 other provisions of law, the budgets of all county officers, as
187 submitted to the board of county commissioners, must ~~shall~~ be in
188 sufficient detail and contain such information as the board of
189 county commissioners may require in furtherance of their powers
190 and responsibilities provided in ss. 125.01(1)(q) and (r) and
191 (6) and 129.01 ~~129.01(2)(b)~~.

192 Section 6. Subsections (2) and (3) of section 129.03,
193 Florida Statutes, are amended to read:

194 129.03 Preparation and adoption of budget.—

195 (2) On or before June 1 of each year, the sheriff, the
196 clerk of the circuit court and county comptroller, the property
197 appraiser, the tax collector ~~subject to a resolution entered~~
198 ~~into pursuant to s. 145.022(1)~~, and the supervisor of elections
199 shall each submit to the board of county commissioners a
200 tentative budget for their respective offices for the ensuing
201 fiscal year. ~~However, the board of county commissioners may, by~~
202 ~~resolution, require the tentative budgets to be submitted by May~~
203 ~~1 of each year.~~

204 (3) Within ~~No later than~~ 15 days after certification of
205 value by the property appraiser pursuant to s. 200.065(1), the
206 county budget officer, after tentatively ascertaining the
207 proposed fiscal policies of the board for the ensuing fiscal
208 year, shall prepare and present to the board a tentative budget
209 for the ensuing fiscal year for each of the funds provided in
210 this chapter, including all estimated receipts, taxes to be
211 levied, and balances expected to be brought forward and all
212 estimated expenditures, reserves, and balances to be carried
213 over at the end of the year.

214 (a) The board of county commissioners shall receive and



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215 examine the tentative budget for each fund and, subject to the
216 notice and hearing requirements of s. 200.065, shall require
217 such changes to be made as it deems ~~shall deem~~ necessary if,
218 ~~provided~~ the budget remains ~~shall remain~~ in balance. The county
219 budget officer's estimates of receipts other than taxes, and of
220 balances to be brought forward, may ~~shall~~ not be revised except
221 by a resolution of the board, duly passed and spread on the
222 minutes of the board. However, the board may allocate to any of
223 the funds of the county any anticipated receipts, other than
224 taxes levied for a particular fund, except receipts designated
225 or received to be expended for a particular purpose.

226 (b) Upon receipt of the tentative budgets and completion of
227 any revisions made by the board, the board shall prepare a
228 statement summarizing all of the adopted tentative budgets. The
229 ~~This~~ summary statement must ~~shall~~ show, for each budget and the
230 total of all budgets, the proposed tax millages, the balances,
231 the reserves, and the total of each major classification of
232 receipts and expenditures, classified according to the uniform
233 classification of accounts adopted ~~prescribed~~ by the Department
234 of Financial Services ~~appropriate state agency~~. The board shall
235 cause this summary statement to be advertised one time in a
236 newspaper of general circulation published in the county, or by
237 posting at the courthouse door if there is no such newspaper,
238 and the advertisement must ~~shall~~ appear adjacent to the
239 advertisement required pursuant to s. 200.065.

240 (c) The board shall hold public hearings to adopt tentative
241 and final budgets pursuant to s. 200.065. The hearings shall be
242 primarily for the purpose of hearing requests and complaints
243 from the public regarding the budgets and the proposed tax



244 levies and for explaining the budget and proposed or adopted
245 amendments thereto, if any. The tentative and adopted tentative
246 budgets must be posted on the county's official website before
247 the public hearings to consider such budgets. Upon adoption, the
248 final budget must be posted on the website. The tentative
249 budgets, adopted tentative budgets, and final budgets shall be
250 filed in the office of the county auditor as a public record.
251 Sufficient reference in words and figures to identify the
252 particular transactions shall be made in the minutes of the
253 board to record its actions with reference to the budgets.

254 Section 7. Subsection (1) and paragraphs (a) and (f) of
255 subsection (2) of section 129.06, Florida Statutes, are amended
256 to read:

257 129.06 Execution and amendment of budget.—

258 (1) Upon the final adoption of the budgets as provided in
259 this chapter, the budgets so adopted must ~~shall~~ regulate all ~~the~~
260 expenditures of the county and each special district included
261 within the county budget, and the itemized estimates of
262 expenditures shall have the effect of fixed appropriations and
263 may ~~shall~~ not be amended, altered, or exceeded except as
264 provided in this chapter.

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

268 (b) The cost of the investments provided in this chapter,
269 or the receipts from their sale or redemption, may ~~must~~ not be
270 treated as expense or income, but the investments on hand at the
271 beginning or end of each fiscal year must be carried as separate
272 items at cost in the fund balances; however, the amounts of



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273 profit or loss received on their sale must be treated as income
274 or expense, as the case may be.

275 (2) The board at any time within a fiscal year may amend a
276 budget for that year, and may within the first 60 days of a
277 fiscal year amend the budget for the prior fiscal year, as
278 follows:

279 (a) Appropriations for expenditures within ~~in~~ any fund may
280 be decreased or ~~and other appropriations in the same fund~~
281 ~~correspondingly~~ increased by motion recorded in the minutes if,
282 ~~provided that~~ the total of the appropriations of the fund is ~~may~~
283 not ~~be~~ changed. The board of county commissioners, ~~however,~~ may
284 establish procedures by which the designated budget officer may
285 authorize ~~certain intradepartmental~~ budget amendments if,
286 ~~provided that~~ the total appropriation of the fund is not
287 ~~department may not be~~ changed.

288 (f) If a budget ~~an amendment to a budget~~ is required for a
289 purpose not specifically authorized in paragraphs (a)-(e),
290 unless otherwise prohibited by law, the amendment may be
291 authorized by resolution or ordinance of the board of county
292 commissioners adopted following a public hearing.

293 1. The public hearing must be advertised at least 2 days,
294 but not more than 5 days, before the date of the hearing. The
295 advertisement must appear in a newspaper of paid general
296 circulation and must identify the name of the taxing authority,
297 the date, place, and time of the hearing, and the purpose of the
298 hearing. The advertisement must also identify each budgetary
299 fund to be amended, the source of the funds, the use of the
300 funds, and the total amount of each fund's budget.

301 2. If the board amends the budget, it must post the revised



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302 budget on the county's official website.

303 Section 8. Section 129.07, Florida Statutes, is amended to
304 read:

305 129.07 Unlawful to exceed the budget; ~~certain contracts~~
306 ~~void; commissioners contracting excess indebtedness personally~~
307 ~~liable. It is unlawful for~~ The board of county commissioners may
308 not to expend or contract for expenditures ~~the expenditure~~ in
309 any fiscal year more than the amount budgeted in each fund's
310 budget, except as provided herein, and ~~in no case shall~~ the
311 total appropriations of any budget may not be exceeded, except
312 as provided in s. 129.06., ~~and~~ Any indebtedness contracted for
313 any purpose against either of the funds enumerated in this
314 chapter or for any purpose, the expenditure for which is
315 chargeable to either of said funds, is ~~shall be~~ null and void,
316 and a ~~no~~ suit or suits may not ~~shall~~ be prosecuted in any court
317 in this state for the collection of same., ~~and~~ The members of
318 the board of county commissioners voting for and contracting for
319 such amounts and the bonds of such members are ~~of said boards~~
320 ~~also shall be~~ liable for the excess indebtedness ~~so~~ contracted
321 for.

322 Section 9. Section 129.201, Florida Statutes, is amended to
323 read:

324 129.201 Budget of supervisor of elections; manner and time
325 of preparation and presentation.-

326 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each
327 supervisor of elections shall certify to the board of county
328 commissioners, or county budget commission if there is one in
329 the county, a proposed budget for carrying out the powers,
330 duties, and operations ~~of income and expenditures to fulfill the~~



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331 ~~duties, responsibilities, and operation~~ of the office of the
332 supervisor of elections for the ensuing county fiscal year ~~of~~
333 ~~the county. The budget must conform to the requirements of s.~~
334 129.01. The fiscal year of the supervisor of elections commences
335 ~~shall commence~~ on October 1 of each year and ends ~~shall end~~ on
336 September 30 of the following year.

337 ~~(2) (a) Each expenditure item in the budget for the~~
338 ~~supervisor of elections shall be itemized generally as follows:~~

339 ~~1. Compensation for the supervisor of elections and all~~
340 ~~other personnel of the office.~~

341 ~~2. Operating expenses.~~

342 ~~3. Capital outlay.~~

343 ~~4. Contingencies and transfers.~~

344 ~~(b) To the extent appropriate, the budget shall be further~~
345 ~~itemized in conformance with the Uniform Accounting System for~~
346 ~~Local Units of Government in Florida adopted by rule of the~~
347 ~~Chief Financial Officer.~~

348 ~~(2) (3)~~ The supervisor of elections shall furnish to the
349 board of county commissioners or the county budget commission
350 all relevant and pertinent information that the ~~which such~~ board
351 or commission deems ~~shall deem~~ necessary.

352 ~~(3) (4)~~ The board or commission, as appropriate ~~the case may~~
353 ~~be~~, may require the supervisor of elections to correct
354 mathematical, mechanical, factual, and clerical errors and
355 errors of form in the proposed budget. At the hearings held
356 pursuant to s. 200.065, the board or commission may amend,
357 modify, increase, or reduce any or all items of expenditure in
358 the proposed budget; and, as amended, modified, increased, or
359 reduced, such budget shall be approved by the board or



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360 commission, giving written notice of its action to specific
361 items amended, modified, increased, or reduced.

362 ~~(4)~~(5) The board or commission shall include in the county
363 budget the items of proposed expenditures ~~as~~ set forth in the
364 budget which are required by this section to be submitted, after
365 the budget has been reviewed and approved. The board or
366 commission shall include the supervisor of elections' reserve
367 for contingencies ~~provided herein~~ in the reserve for
368 contingencies account in the general county budget.

369 ~~(5)~~(6) The reserve for contingencies in the budget of a
370 supervisor of elections shall be governed by the same provisions
371 governing the amount and use of the reserve for contingencies
372 appropriated in the county budget.

373 ~~(6)~~(7) The proposed budget shall be submitted to the board
374 of county commissioners or county budget commission pursuant to
375 s. 129.03(2)~~7~~, and ~~the budget shall be~~ included by the board or
376 commission in the general county budget.

377 ~~(7)~~(8) The items placed in the budget of the board are
378 ~~pursuant to this act shall be~~ subject to the same provisions of
379 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~
380 ~~made~~ to the appropriations of the office of the supervisor of
381 elections may not be made without due notice of the change to
382 the supervisor of elections.

383 ~~(8)~~(9) The budget of the supervisor of elections may be
384 increased by the board of county commissioners to cover such
385 expenses for emergencies and unanticipated expenses as are
386 recommended and justified by the supervisor of elections.

387 Section 10. Section 166.241, Florida Statutes, is amended
388 to read:



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389 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget
390 amendments.—

391 (1) Each municipality shall establish ~~make provision for~~
392 ~~establishing~~ a fiscal year beginning October 1 of each year and
393 ending September 30 of the following year.

394 (2) The governing body of each municipality shall adopt a
395 budget each fiscal year. The budget must be adopted by ordinance
396 or resolution unless otherwise specified in the respective
397 municipality's charter. The amount available from taxation and
398 other sources, including balances brought forward ~~amounts~~
399 ~~carried over~~ from prior fiscal years, must equal the total
400 appropriations for expenditures and reserves. At a minimum, the
401 adopted budget must show for each fund, as required by law and
402 sound financial practices, budgeted revenues and expenditures by
403 organizational unit in detail consistent with the annual
404 financial report required under s. 218.32(1). The adopted budget
405 must regulate all expenditures of the municipality, and an it is
406 ~~unlawful for any~~ officer of a municipal government may not ~~to~~
407 expend or contract for expenditures in any fiscal year except
408 pursuant to the adopted budget ~~in pursuance of budgeted~~
409 ~~appropriations.~~

410 (3) The tentative and adopted tentative budgets must be
411 posted on the municipality's official website before the public
412 hearings held pursuant to s. 200.065 or other law to consider
413 such budgets. Upon adoption, the final budget must be posted on
414 the municipality's official website. If the municipality does
415 not operate an official website, the tentative budget, adopted
416 tentative budget, and final budget must be posted on the website
417 of the county or counties in which the municipality is located.



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418 ~~(4)-(3)~~ The governing body of each municipality at any time
419 within a fiscal year or within up to 60 days following the end
420 of the fiscal year may amend a budget for that year as follows:

421 (a) Appropriations for expenditures within a fund may be
422 decreased or increased by motion recorded in the minutes ~~if,~~
423 ~~provided that~~ the total of the appropriations of the fund is not
424 changed.

425 (b) The governing body may establish procedures by which
426 the designated budget officer may authorize ~~certain~~ budget
427 amendments ~~if within a department, provided that~~ the total of
428 the appropriations of the fund ~~department~~ is not changed.

429 (c) If a budget amendment is required for a purpose not
430 specifically authorized in paragraph (a) or paragraph (b), the
431 budget amendment must be adopted in the same manner as the
432 original budget unless otherwise specified in the municipality's
433 ~~charter of the respective municipality.~~

434 (5) If the governing body of a municipality amends the
435 budget pursuant to paragraph (4) (c), the revised budget must be
436 posted on the official website of the municipality or county or
437 counties in which the municipality is located.

438 Section 11. Subsections (3) through (7) of section 189.418,
439 Florida Statutes, are amended to read:

440 189.418 Reports; budgets; audits.-

441 (3) The governing body of each special district shall adopt
442 a budget by resolution each fiscal year. The total amount
443 available from taxation and other sources, including balances
444 brought forward ~~amounts carried over~~ from prior fiscal years,
445 must equal the total of appropriations for expenditures and
446 reserves. At a minimum, the adopted budget must show for each



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447 fund, as required by law and sound financial practices, budgeted
448 revenues and expenditures by organizational unit in detail
449 consistent with the annual financial report required under s.
450 218.32(1). The adopted budget must regulate all expenditures of
451 the special district, and ~~an it is unlawful for any~~ officer of a
452 special district may not ~~to~~ expend or contract for expenditures
453 in any fiscal year except pursuant to the adopted budget in
454 ~~pursuance of budgeted appropriations.~~

455 (4) The tentative and adopted tentative budgets must be
456 posted on the special district's official website before the
457 budget hearings held pursuant to s. 200.065 or other law to
458 consider such budgets. Upon adoption, the final budget must be
459 posted on the special district's official website. If the
460 special district does not operate an official website, the
461 tentative budget, adopted tentative budget, and final budget
462 must be posted on the website of the county or counties in which
463 the special district is located. This subsection and subsection
464 (2) do not apply to water management districts as defined within
465 s. 373.019.

466 (5)~~(4)~~ The proposed budget of a dependent special district
467 shall be presented in accordance with generally accepted
468 accounting principles, contained within the general budget of
469 the local governing authority, and be clearly stated as the
470 budget of the dependent district. However, with the concurrence
471 of the local governing authority, a dependent district may be
472 budgeted separately.

473 (6)~~(5)~~ The governing body of each special district at any
474 time within a fiscal year or within up to 60 days following the
475 end of the fiscal year may amend a budget for that year as



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476 follows:-

477 (a) Appropriations for expenditures within a fund may be
478 decreased or increased by motion recorded in the minutes if the
479 total of the appropriations of the fund is not changed.

480 (b) The governing body may establish procedures by which
481 the designated budget officer may authorize certain budget
482 amendments if the total of the appropriations of the fund is not
483 changed.

484 (c) If a budget amendment is required for a purpose not
485 specifically authorized in paragraph (a) or paragraph (b), the
486 budget amendment must be adopted by resolution.

487 (7) If the governing body of a special district amends the
488 budget as authorized by paragraph (6) (c), the revised budget
489 must be posted on the official website of the special district
490 or county or counties in which the special district is located.

491 (8) ~~(6)~~ A local governing authority may, ~~in its discretion,~~
492 review the budget or tax levy of any special district located
493 solely within its boundaries.

494 (9) ~~(7)~~ All reports or information required to be filed with
495 a local governing authority under ss. 189.415, 189.416, and
496 189.417 and this section shall:

497 (a) ~~If~~ ~~When~~ the local governing authority is a county, be
498 filed with the clerk of the board of county commissioners.

499 (b) ~~If~~ ~~When~~ the district is a multicounty district, be
500 filed with the clerk of the county commission in each county.

501 (c) ~~If~~ ~~When~~ the local governing authority is a
502 municipality, be filed at the place designated by the municipal
503 governing body.

504 Section 12. Paragraphs (d) and (e) of subsection (1) of



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505 section 218.32, Florida Statutes, are amended, and paragraph (g)
506 is added to that subsection, to read:

507 218.32 Annual financial reports; local governmental
508 entities.—

509 (1)

510 (d) Each local governmental entity that is required to
511 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
512 submit ~~the annual financial report with the audit report.~~ a copy
513 of the audit report and annual financial report ~~must be~~
514 ~~submitted~~ to the department within 45 days after the completion
515 of the audit report but no later than 9 ~~12~~ months after the end
516 of the fiscal year.

517 (e) Each local governmental entity that is not required to
518 provide for an audit under ~~report in accordance with~~ s. 218.39
519 must submit the annual financial report to the department no
520 later than 9 months after the end of the fiscal ~~April 30 of each~~
521 year. The department shall consult with the Auditor General in
522 the development of the format of annual financial reports
523 submitted pursuant to this paragraph. The format shall include
524 balance sheet information used ~~to be utilized~~ by the Auditor
525 General pursuant to s. 11.45(7)(f). The department must forward
526 the financial information contained within the ~~these entities'~~
527 annual financial reports to the Auditor General in electronic
528 form. This paragraph does not apply to housing authorities
529 created under chapter 421.

530 (g) Each local governmental entity's website must provide a
531 link to the department's website to view the entity's annual
532 financial report submitted to the department pursuant to this
533 section. If the local governmental entity does not have an



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534 official website, the county government's website must provide
535 the required link for the local governmental entity.

536 Section 13. Subsections (1) and (2) of section 218.35,
537 Florida Statutes, are amended to read:

538 218.35 County fee officers; financial matters.—

539 (1) Each county fee officer shall establish an annual
540 budget for carrying out the powers, duties, and operations of
541 his or her office for the ensuing county fiscal year ~~which shall~~
542 ~~clearly reflect the revenues available to said office and the~~
543 ~~functions for which money is to be expended.~~ The budget must
544 conform to the requirements of s. 129.01 ~~shall be balanced; that~~
545 ~~is, the total of estimated receipts, including balances brought~~
546 ~~forward, shall equal the total of estimated expenditures and~~
547 ~~reserves.~~ The budgeting of segregated funds shall be made in
548 such manner that the relation between program and revenue source
549 as provided by law is retained.

550 (2) The clerk of the circuit court, functioning in his or
551 her capacity as clerk of the circuit and county courts and as
552 clerk of the board of county commissioners, shall prepare his or
553 her budget consistent with the requirements of s. 129.01, and in
554 two parts:

555 (a) The budget for funds necessary to perform court-related
556 functions as provided ~~for~~ in s. 28.36, which shall detail the
557 methodologies used to apportion costs between court-related and
558 non-court-related functions performed by the clerk.

559 (b) The budget relating to the requirements of the clerk as
560 clerk of the board of county commissioners, county auditor, and
561 custodian or treasurer of all county funds and other county-
562 related duties.



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563 Section 14. Subsections (1) and (8) of section 218.39,
564 Florida Statutes, are amended to read:

565 218.39 Annual financial audit reports.—

566 (1) If, by the first day in any fiscal year, a local
567 governmental entity, district school board, charter school, or
568 charter technical career center has not been notified that a
569 financial audit for that fiscal year will be performed by the
570 Auditor General, each of the following entities shall have an
571 annual financial audit of its accounts and records completed
572 within 9 ~~12~~ months after the end of its fiscal year by an
573 independent certified public accountant retained by it and paid
574 from its public funds:

575 (a) Each county.

576 (b) Any municipality with revenues or the total of
577 expenditures and expenses in excess of \$250,000.

578 (c) Any special district with revenues or the total of
579 expenditures and expenses in excess of \$100,000.

580 (d) Each district school board.

581 (e) Each charter school established under s. 1002.33.

582 (f) Each charter technical center established under s.
583 1002.34.

584 (g) Each municipality with revenues or the total of
585 expenditures and expenses between \$100,000 and \$250,000 that has
586 not been subject to a financial audit pursuant to this
587 subsection for the 2 preceding fiscal years.

588 (h) Each special district with revenues or the total of
589 expenditures and expenses between \$50,000 and \$100,000 that has
590 not been subject to a financial audit pursuant to this
591 subsection for the 2 preceding fiscal years.



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592 (8) All audits conducted under ~~in accordance with~~ this
593 section must be conducted in accordance with the rules of the
594 Auditor General adopted ~~promulgated~~ pursuant to s. 11.45. All
595 audit reports and the officer's written statement of explanation
596 or rebuttal must be submitted to the Auditor General within 45
597 days after delivery of the audit report to the entity's
598 governing body, but no later than 9 ~~12~~ months after the end of
599 the fiscal year.

600 Section 15. Paragraph (c) of subsection (5) of section
601 373.536, Florida Statutes, is amended, and paragraph (c) is
602 added to subsection (6) of that section, to read:

603 373.536 District budget and hearing thereon.—

604 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
605 APPROVAL.—

606 (c) Each water management district shall, by August 1 of
607 each year, submit for review a tentative budget to the Governor,
608 the President of the Senate, the Speaker of the House of
609 Representatives, the chairs of all legislative committees and
610 subcommittees with substantive or fiscal jurisdiction over water
611 management districts, as determined by the President of the
612 Senate or the Speaker of the House of Representatives as
613 applicable, the secretary of the department, and the governing
614 body of each county in which the district has jurisdiction or
615 derives any funds for the operations of the district. The
616 tentative budget must be posted on the water management
617 district's official website before budget hearings held pursuant
618 to s. 200.065 or other law to consider such budgets.

619 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
620 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—



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621 (c) Upon adoption, the final budget must be posted on the
622 water management district's official website.

623 Section 16. Subsections (1) and (5) of section 1011.03,
624 Florida Statutes, are amended, and subsection (6) is added to
625 that section, to read:

626 1011.03 Public hearings; budget to be submitted to
627 Department of Education.—

628 (1) Each district school board must cause a summary of its
629 tentative budget, including the proposed millage levies as
630 provided for by law, and graphs illustrating a historical
631 summary of financial and demographic data, to be advertised at
632 least once ~~one time~~ as a full-page advertisement in the
633 newspaper with the largest circulation published in the district
634 or to be posted at the courthouse door if there be no such
635 newspaper. The board shall post the summary of its tentative
636 budget on the district's official website. If the district does
637 not operate an official website, the summary must be posted on
638 the website of the county in which the district is located.

639 (5) The board shall hold public hearings to adopt tentative
640 and final budgets pursuant to s. 200.065. The hearings shall be
641 primarily for the purpose of hearing requests and complaints
642 from the public regarding the budgets and the proposed tax
643 levies and for explaining the budget and proposed or adopted
644 amendments thereto, if any. The tentative and adopted tentative
645 budgets must be posted on the district's official website before
646 the budget hearings held pursuant to s. 200.065 or other law to
647 consider such budgets. Upon adoption, the final budget must be
648 posted on the district's official website. If the district does
649 not operate an official website, the tentative budget, adopted



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650 tentative budget, and final budget must be posted on the website
651 of the county in which it is located. The ~~district school~~ board
652 ~~shall then~~ require the superintendent to transmit ~~forthwith~~ two
653 copies of the adopted budget to the Department of Education for
654 approval as prescribed by law and rules of the State Board of
655 Education.

656 (6) If the governing body of a district amends the budget,
657 the revised budget must be posted on the official website of the
658 district or county in which the district is located.

659 Section 17. This act shall take effect July 1, 2009.

660
661 ===== T I T L E A M E N D M E N T =====

662 And the title is amended as follows:

663 Delete everything before the enacting clause
664 and insert:

665 A bill to be entitled
666 An act relating to local government budgets; amending
667 s. 28.36, F.S.; conforming provisions relating to
668 proposed court budgets; amending s. 30.49, F.S.;
669 conforming provisions relating to sheriff budgets;
670 revising the categories for expenditures; amending s.
671 129.01, F.S.; revising provisions relating to the
672 preparation of county budgets; amending s. 129.02,
673 F.S.; revising provisions relating to the preparation
674 of special district budgets; amending s. 129.021,
675 F.S.; conforming cross-references; amending s. 129.03,
676 F.S.; revising provisions relating to the preparation
677 of tentative county budgets; requiring such budgets to
678 be posted on the county's website; amending s. 129.06,



679 F.S.; revising provisions relating to the execution
680 and amendment of county budgets; requiring revised
681 budgets to be posted on the county's website; amending
682 s. 129.07, F.S.; revising provisions relating to the
683 prohibition against exceeding the county budget;
684 amending s. 129.201, F.S.; conforming and revising
685 provisions relating to the budget of the supervisor of
686 elections; amending s. 166.241, F.S.; revising
687 provisions relating to the preparation or amendment of
688 municipal budgets; requiring such budgets to be posted
689 on the website of the municipality or related county;
690 amending s. 189.418, F.S.; revising provisions
691 relating to the preparation or amendment of special
692 district budgets; requiring such budgets to be posted
693 on the website of the district or related county;
694 amending s. 218.32, F.S.; revising the schedule for
695 submitting a local governmental entity's audit and
696 annual financial reports to the Department of
697 Financial Services; requiring a local governmental
698 entity to provide a link to the entity's financial
699 report on the department's website; amending s.
700 218.35, F.S.; conforming provisions relating to the
701 preparation of county fee officer budget; amending s.
702 218.39, F.S.; revising the timeframe for completing a
703 local governmental entity's annual financial audit;
704 amending s. 373.536, F.S.; requiring water management
705 district budgets to be posted on the district's
706 website; amending s. 1011.03, F.S.; requiring the
707 budgets of district school boards to be posted on the



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website of the district or related county; providing
an effective date.