



371202

LEGISLATIVE ACTION

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

1        **Senate** ~~Substitute for Amendment (364524)~~ **(with title**  
2 **amendment)**

3  
4        Delete everything after the enacting clause  
5 and insert:

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

8        28.36 Budget procedure.—There is hereby established a  
9 budget procedure for the court-related functions of the clerks  
10 of the court.

11        (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 budgeted appropriations  
37 ~~budget~~, provided that, overall, the proposed total budgeted  
38 appropriations budget does not exceed the limits prescribed in  
39 subsection (5).

40 Section 2. Subsections (1) and (2) of section 30.49,



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41 Florida Statutes, are amended to read:

42 30.49 Budgets.—

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

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

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

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

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

- 69 ~~1. Personal services.~~



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70 ~~2. Operating expenses.~~

71 ~~3. Capital outlay.~~

72 ~~4. Debt service.~~

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

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

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

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

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

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



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99 (a) The budget must ~~shall~~ be prepared, summarized, and  
100 approved by the board of county commissioners of each county.

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



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128 (c) Provision may be made for the following reserves:  
129 1. A reserve for contingencies may be provided that does in  
130 ~~a sum~~ not ~~to~~ exceed 10 percent of the total budgeted  
131 appropriations of the budget.  
132 2. A reserve for cash balance to be carried over may be  
133 provided for the purpose of paying expenses from October 1 of  
134 the ensuing fiscal year until ~~the time when~~ the revenues for  
135 that year are expected to be available. This reserve may be not  
136 more than 20 percent of the total budgeted appropriations.  
137 However, receipts and balances of the budget; ~~provided that~~ for  
138 the bond interest and sinking fund budget, this reserve may be  
139 not more than the total maturities of debt, ~~(both principal and~~  
140 ~~interest),~~ which ~~that~~ will occur during the ensuing fiscal year,  
141 plus the sinking fund requirements, computed on a straight-line  
142 basis, for any outstanding obligations to be paid from the fund.  
143 (d) An appropriation for "outstanding indebtedness" shall  
144 be made to provide for the payment of vouchers that ~~which~~ have  
145 been incurred in and charged against the budget for the current  
146 year or a prior year, but that ~~which~~ are expected to be unpaid  
147 at the beginning of the ensuing year for which the budget is  
148 being prepared. The appropriation for the payment of such  
149 vouchers shall be made in the same fund for which the expenses  
150 were originally incurred.  
151 (e) Any surplus arising from an excess of the estimated  
152 cash balance over the estimated amount of unpaid obligations to  
153 be carried over in a fund at the end of the current fiscal year  
154 may be transferred to any of the other funds of the county, and  
155 the amount so transferred shall be budgeted as a receipt to such  
156 other funds. However, a; ~~provided, that no such surplus:~~



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157           1. In a fund raised for debt service may not ~~shall~~ be  
158 transferred to another fund, except to a fund raised for the  
159 same purposes in the same territory, unless the debt of such  
160 territory has been extinguished, in which case it may be  
161 transferred to any other fund raised for that territory.~~†~~  
162 ~~provided, further, that no such surplus~~

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

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

169           129.02 Requisites of budgets.—Each budget must ~~shall~~  
170 conform to the following specific directions and requirements:

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

185           Section 5. Section 129.021, Florida Statutes, is amended to



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186 read:

187 129.021 County officer budget information.—Notwithstanding  
188 other provisions of law, the budgets of all county officers, as  
189 submitted to the board of county commissioners, must ~~shall~~ be in  
190 sufficient detail and contain such information as the board of  
191 county commissioners may require in furtherance of their powers  
192 and responsibilities provided in ss. 125.01(1)(q) and (r) and  
193 (6) and 129.01 ~~129.01(2)(b)~~.

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

196 129.03 Preparation and adoption of budget.—

197 (2) On or before June 1 of each year, the sheriff, the  
198 clerk of the circuit court and county comptroller, the property  
199 appraiser, the tax collector ~~subject to a resolution entered~~  
200 ~~into pursuant to s. 145.022(1)~~, and the supervisor of elections  
201 shall each submit to the board of county commissioners a  
202 tentative budget for their respective offices for the ensuing  
203 fiscal year. ~~However, the board of county commissioners may, by~~  
204 ~~resolution, require the tentative budgets to be submitted by May~~  
205 ~~1 of each year.~~

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





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215 over at the end of the year.

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

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

242 (c) The board shall hold public hearings to adopt tentative  
243 and final budgets pursuant to s. 200.065. The hearings shall be



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

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

259 129.06 Execution and amendment of budget.—

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

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

270 (b) The cost of the investments provided in this chapter,  
271 or the receipts from their sale or redemption, may ~~must~~ not be  
272 treated as expense or income, but the investments on hand at the



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273 beginning or end of each fiscal year must be carried as separate  
274 items at cost in the fund balances; however, the amounts of  
275 profit or loss received on their sale must be treated as income  
276 or expense, as the case may be.

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

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

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

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



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302 funds, and the total amount of each fund's budgeted  
303 appropriations budget.

304 2. If the board amends the budget pursuant to this  
305 paragraph, it must post the revised budget on the county's  
306 official website.

307 Section 8. Section 129.07, Florida Statutes, is amended to  
308 read:

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

326 Section 9. Section 129.201, Florida Statutes, is amended to  
327 read:

328 129.201 Budget of supervisor of elections; manner and time  
329 of preparation and presentation.-

330 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each



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331 supervisor of elections shall certify to the board of county  
332 commissioners, or county budget commission if there is one in  
333 the county, a proposed budget for carrying out the powers,  
334 duties, and operations ~~of income and expenditures to fulfill the~~  
335 ~~duties, responsibilities, and operation~~ of the office of the  
336 supervisor of elections for the ensuing county fiscal year ~~of~~  
337 ~~the county.~~ The budget must conform to the requirements of s.  
338 129.01. The fiscal year of the supervisor of elections commences  
339 ~~shall commence~~ on October 1 of each year and ends ~~shall end~~ on  
340 September 30 of the following year.

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

343 ~~1. Compensation for the supervisor of elections and all~~  
344 ~~other personnel of the office.~~

345 ~~2. Operating expenses.~~

346 ~~3. Capital outlay.~~

347 ~~4. Contingencies and transfers.~~

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

352 ~~(2) (3)~~ The supervisor of elections shall furnish to the  
353 board of county commissioners or the county budget commission  
354 all relevant and pertinent information that the ~~which such~~ board  
355 or commission deems ~~shall deem~~ necessary.

356 ~~(3) (4)~~ The board or commission, as appropriate ~~the case may~~  
357 ~~be,~~ may require the supervisor of elections to correct  
358 mathematical, mechanical, factual, and clerical errors and  
359 errors of form in the proposed budget. At the hearings held



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360 pursuant to s. 200.065, the board or commission may amend,  
361 modify, increase, or reduce any or all items of expenditure in  
362 the proposed budget; and, as amended, modified, increased, or  
363 reduced, such budget shall be approved by the board or  
364 commission, giving written notice of its action to specific  
365 items amended, modified, increased, or reduced.

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

373 (5)~~(6)~~ The reserve for contingencies in the budget of a  
374 supervisor of elections shall be governed by the same provisions  
375 governing the amount and use of the reserve for contingencies  
376 appropriated in the county budget.

377 (6)~~(7)~~ The proposed budget shall be submitted to the board  
378 of county commissioners or county budget commission pursuant to  
379 s. 129.03(2), ~~and the budget shall be~~ included by the board or  
380 commission in the general county budget.

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

387 (8)~~(9)~~ The budget of the supervisor of elections may be  
388 increased by the board of county commissioners to cover such



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389 expenses for emergencies and unanticipated expenses as are  
390 recommended and justified by the supervisor of elections.

391 Section 10. Section 166.241, Florida Statutes, is amended  
392 to read:

393 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget  
394 amendments.-

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

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

414 (3) The tentative and adopted tentative budgets must be  
415 posted on the municipality's official website before the public  
416 hearings held pursuant to s. 200.065 or other law to consider  
417 such budgets. Upon adoption, the final budget must be posted on



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418 the municipality's official website. If the municipality does  
419 not operate an official website, the tentative budget, adopted  
420 tentative budget, and final budget must be posted on the website  
421 of the county or counties in which the municipality is located.

422 (4)(3) The governing body of each municipality at any time  
423 within a fiscal year or within up to 60 days following the end  
424 of the fiscal year may amend a budget for that year as follows:

425 (a) Appropriations for expenditures within a fund may be  
426 decreased or increased by motion recorded in the minutes,  
427 provided that the total budgeted ~~of the~~ appropriations of the  
428 fund is not changed.

429 (b) The governing body may establish procedures by which  
430 the designated budget officer may authorize ~~certain~~ budget  
431 amendments ~~within a department~~, provided that the total budgeted  
432 ~~of the~~ appropriations of the fund ~~department~~ is not changed.

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

438 (5) If the governing body of a municipality amends the  
439 budget pursuant to subsection (4), the revised budget must be  
440 posted on the official website of the municipality or county or  
441 counties in which the municipality is located.

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

444 189.418 Reports; budgets; audits.—

445 (3) The governing body of each special district shall adopt  
446 a budget by resolution each fiscal year. The total amount





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447 available from taxation and other sources, including balances  
448 brought forward ~~amounts carried over~~ from prior fiscal years,  
449 must equal the total of appropriations for expenditures and  
450 reserves. At a minimum, the adopted budget must show for each  
451 fund, as required by law and sound financial practices, budgeted  
452 revenues and expenditures by organizational unit in detail  
453 consistent with the annual financial report required under s.  
454 218.32(1). The adopted budget must regulate all expenditures of  
455 the special district, and ~~an it is unlawful for any~~ officer of a  
456 special district may not ~~to~~ expend or contract for expenditures  
457 in any fiscal year except pursuant to the adopted budget ~~in~~  
458 ~~pursuance of budgeted appropriations.~~

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

470 (5)-(4) The proposed budget of a dependent special district  
471 must ~~shall~~ be presented in accordance with generally accepted  
472 accounting principles, contained within the general budget of  
473 the local governing authority, and be clearly stated as the  
474 budget of the dependent district. However, with the concurrence  
475 of the local governing authority, a dependent district may be



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476 budgeted separately.

477 (6)~~(5)~~ The governing body of each special district at any  
478 time within a fiscal year or within up to 60 days following the  
479 end of the fiscal year may amend a budget for that year as  
480 follows:-

481 (a) Appropriations for expenditures within a fund may be  
482 decreased or increased by motion recorded in the minutes if the  
483 total budgeted appropriations of the fund is not changed.

484 (b) The governing body may establish procedures by which  
485 the designated budget officer may authorize certain budget  
486 amendments if the total budgeted appropriations of the fund is  
487 not changed.

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

491 (7) If the governing body of a special district amends the  
492 budget as authorized by subsection (6), the revised budget must  
493 be posted on the official website of the special district or  
494 county or counties in which the special district is located.

495 (8)~~(6)~~ A local governing authority may, ~~in its discretion,~~  
496 review the budget or tax levy of any special district located  
497 solely within its boundaries.

498 (9)~~(7)~~ All reports or information required to be filed with  
499 a local governing authority under ss. 189.415, 189.416, and  
500 189.417 and this section shall:

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

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



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505 (c) ~~If~~ ~~When~~ the local governing authority is a  
506 municipality, be filed at the place designated by the municipal  
507 governing body.

508 Section 12. Paragraphs (d) and (e) of subsection (1) of  
509 section 218.32, Florida Statutes, are amended, and paragraph (g)  
510 is added to that subsection, to read:

511 218.32 Annual financial reports; local governmental  
512 entities.—

513 (1)

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

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



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534           (g) Each local governmental entity's website must provide a  
535 link to the department's website to view the entity's annual  
536 financial report submitted to the department pursuant to this  
537 section. If the local governmental entity does not have an  
538 official website, the county government's website must provide  
539 the required link for the local governmental entity.

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

542           218.35 County fee officers; financial matters.—

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

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

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



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563 (b) The budget relating to the requirements of the clerk as  
564 clerk of the board of county commissioners, county auditor, and  
565 custodian or treasurer of all county funds and other county-  
566 related duties.

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

569 218.39 Annual financial audit reports.-

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

579 (a) Each county.

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

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

584 (d) Each district school board.

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

586 (f) Each charter technical center established under s.  
587 1002.34.

588 (g) Each municipality with revenues or the total of  
589 expenditures and expenses between \$100,000 and \$250,000 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 (h) Each special district with revenues or the total of  
593 expenditures and expenses between \$50,000 and \$100,000 that has  
594 not been subject to a financial audit pursuant to this  
595 subsection for the 2 preceding fiscal years.

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

604 Section 15. Paragraph (c) of subsection (5) of section  
605 373.536, Florida Statutes, is amended, and paragraph (c) is  
606 added to subsection (6) of that section, to read:

607 373.536 District budget and hearing thereon.—

608 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
609 APPROVAL.—

610 (c) Each water management district shall, by August 1 of  
611 each year, submit for review a tentative budget to the Governor,  
612 the President of the Senate, the Speaker of the House of  
613 Representatives, the chairs of all legislative committees and  
614 subcommittees with substantive or fiscal jurisdiction over water  
615 management districts, as determined by the President of the  
616 Senate or the Speaker of the House of Representatives as  
617 applicable, the secretary of the department, and the governing  
618 body of each county in which the district has jurisdiction or  
619 derives any funds for the operations of the district. The  
620 tentative budget must be posted on the water management



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621 district's official website before budget hearings held pursuant  
622 to s. 200.065 or other law to consider such budgets.

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

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

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

630 1011.03 Public hearings; budget to be submitted to  
631 Department of Education.—

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

643 (5) The board shall hold public hearings to adopt tentative  
644 and final budgets pursuant to s. 200.065. The hearings shall be  
645 primarily for the purpose of hearing requests and complaints  
646 from the public regarding the budgets and the proposed tax  
647 levies and for explaining the budget and proposed or adopted  
648 amendments thereto, if any. The tentative and adopted tentative  
649 budgets must be posted on the district's official website before



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650 the budget hearings held pursuant to s. 200.065 or other law to  
651 consider such budgets. Upon adoption, the final budget must be  
652 posted on the district's official website. If the district does  
653 not operate an official website, the tentative budget, adopted  
654 tentative budget, and final budget must be posted on the website  
655 of the county in which it is located. The ~~district school~~ board  
656 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two  
657 copies of the adopted budget to the Department of Education for  
658 approval as prescribed by law and rules of the State Board of  
659 Education.

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

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

664  
665 ===== T I T L E A M E N D M E N T =====

666 And the title is amended as follows:

667 Delete everything before the enacting clause  
668 and insert:

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





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679 relating to the preparation of tentative county budgets;  
680 requiring such budgets to be posted on the county's website;  
681 amending s. 129.06, F.S.; revising provisions relating to the  
682 execution and amendment of county budgets; requiring revised  
683 budgets to be posted on the county's website; amending s.  
684 129.07, F.S.; revising provisions relating to the prohibition  
685 against exceeding the county budget; amending s. 129.201, F.S.;  
686 conforming and revising provisions relating to the budget of the  
687 supervisor of elections; amending s. 166.241, F.S.; revising  
688 provisions relating to the preparation or amendment of municipal  
689 budgets; requiring such budgets to be posted on the website of  
690 the municipality or related county; amending s. 189.418, F.S.;  
691 revising provisions relating to the preparation or amendment of  
692 special district budgets; requiring such budgets to be posted on  
693 the website of the district or related county; amending s.  
694 218.32, F.S.; revising the schedule for submitting a local  
695 governmental entity's audit and annual financial reports to the  
696 Department of Financial Services; requiring a local governmental  
697 entity to provide a link to the entity's financial report on the  
698 department's website; amending s. 218.35, F.S.; conforming  
699 provisions relating to the preparation of county fee officer  
700 budget; amending s. 218.39, F.S.; revising the timeframe for  
701 completing a local governmental entity's annual financial audit;  
702 amending s. 373.536, F.S.; requiring water management district  
703 budgets to be posted on the district's website; amending s.  
704 1011.03, F.S.; requiring the budgets of district school boards  
705 to be posted on the website of the district or related county;  
706 providing an effective date.