

By the Committee on Governmental Oversight and Accountability;
and Senator Dean

585-05363-09

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1 A bill to be entitled
2 An act relating to local government budgets; amending
3 s. 28.36, F.S.; conforming provisions relating to
4 proposed court budgets; amending s. 30.49, F.S.;
5 conforming provisions relating to sheriff budgets;
6 revising the categories for expenditures; amending s.
7 129.01, F.S.; revising provisions relating to the
8 preparation of county budgets; amending s. 129.02,
9 F.S.; revising provisions relating to the preparation
10 of special district budgets; amending s. 129.021,
11 F.S.; conforming cross-references; amending s. 129.03,
12 F.S.; revising provisions relating to the preparation
13 of tentative county budgets; requiring such budgets to
14 be posted on the county's website; amending s. 129.06,
15 F.S.; revising provisions relating to the execution
16 and amendment of county budgets; requiring revised
17 budgets to be posted on the county's website; amending
18 s. 129.07, F.S.; revising provisions relating to the
19 prohibition against exceeding the county budget;
20 amending s. 129.201, F.S.; conforming and revising
21 provisions relating to the budget of the supervisor of
22 elections; amending s. 166.241, F.S.; revising
23 provisions relating to the preparation or amendment of
24 municipal budgets; requiring such budgets to be posted
25 on the website of the municipality or related county;
26 amending s. 189.418, F.S.; revising provisions
27 relating to the preparation or amendment of special
28 district budgets; requiring such budgets to be posted
29 on the website of the district or related county;

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30 amending s. 189.421, F.S.; requiring that a copy of a
31 certified letter containing certain information be
32 sent to the chair of the local governing authority
33 when the Department of Community Affairs attempts to
34 assist a dependent special district with compliance
35 with the district's financial reporting requirements;
36 requiring that the letter include notice of a 60-day
37 deadline for filing the required report; requiring
38 that any special district unable to meet the reporting
39 requirements notify the department of certain
40 information in writing; providing that the
41 department's written response does not constitute an
42 extension of the reporting deadline by the department;
43 requiring that the department forward the written
44 response to the Legislative Auditing Committee for its
45 determination as to whether the special district
46 should be subject to additional state action;
47 requiring that the department begin certain procedures
48 under certain circumstances; extending the period
49 before which the department must take certain action;
50 amending s. 218.32, F.S.; revising the schedule for
51 submitting a local governmental entity's audit and
52 annual financial reports to the Department of
53 Financial Services; requiring a local governmental
54 entity to provide a link to the entity's financial
55 report on the department's website; amending s.
56 218.35, F.S.; conforming provisions relating to the
57 preparation of county fee officer budget; amending s.
58 218.39, F.S.; revising the timeframe for completing a

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59 local governmental entity's annual financial audit;
60 requiring that an auditor prepare an audit report;
61 requiring that such report be filed with the Auditor
62 General within a specified time; requiring that the
63 Auditor General notify the Legislative Auditing
64 Committee of any audit report indicating that an
65 audited entity has failed to take corrective action;
66 requiring that the chair of a local governmental
67 entity appear before the committee under certain
68 circumstances; amending s. 373.536, F.S.; requiring
69 water management district budgets to be posted on the
70 district's website; amending s. 1011.03, F.S.;

71 requiring the budgets of district school boards to be
72 posted on the website of the district or related
73 county; amending s. 1011.051, F.S.; revising
74 provisions relating to the guidelines for district
75 school boards to maintain an unreserved fund balance
76 for the general fund; providing an effective date.

77
78 Be It Enacted by the Legislature of the State of Florida:

79
80 Section 1. Subsection (3) of section 28.36, Florida
81 Statutes, is amended to read:

82 28.36 Budget procedure.—There is hereby established a
83 budget procedure for the court-related functions of the clerks
84 of the court.

85 (3) Each proposed budget must ~~shall further~~ conform to the
86 requirements of ss. 129.01 and 129.03(2), and the following
87 requirements:

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88 (a) On or before August 15 for each fiscal year ~~thereafter~~,
89 the proposed budget shall be prepared, summarized, and submitted
90 by the clerk in each county to the Clerks of Court Operations
91 Corporation in the manner and form prescribed by the
92 corporation. The proposed budget must provide detailed
93 information on the anticipated revenues available and
94 expenditures necessary for the performance of the standard list
95 of court-related functions of the clerk's office developed
96 pursuant to s. 28.35(4) (a) for the county fiscal year beginning
97 the following October 1.

98 (b) The proposed budget must be balanced, such that the
99 total of the estimated revenues available must equal or exceed
100 the total of the anticipated expenditures. The ~~These~~ revenues
101 include the following: cash balances brought forward from the
102 prior fiscal period; revenue projected to be received from fees,
103 service charges, court costs, and fines for court-related
104 functions during the fiscal period covered by the budget; and
105 supplemental revenue that may be requested pursuant to
106 subsection (4). The anticipated expenditures must be itemized as
107 required by the corporation, pursuant to contract with the Chief
108 Financial Officer.

109 (c) The proposed budget may include a contingency reserve
110 not to exceed 10 percent of the total budgeted appropriations
111 ~~budget~~, provided that, overall, the proposed total budgeted
112 appropriations ~~budget~~ does not exceed the limits prescribed in
113 subsection (5).

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

116 30.49 Budgets.—

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117 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each sheriff
118 shall certify to the board of county commissioners a proposed
119 budget ~~of expenditures~~ for ~~the~~ carrying out ~~of~~ the powers,
120 duties, and operations of the office for the ensuing county
121 fiscal year ~~of the county~~. The budget must conform to the
122 requirements of s. 129.01. The fiscal year of the sheriff shall
123 ~~henceforth~~ commence on October 1 and end on September 30 of each
124 year.

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

129 (a) The proposed budget must ~~shall~~ show the estimated
130 amounts of all proposed expenditures for operating and equipping
131 the sheriff's office and jail, excluding the cost of
132 construction, repair, or capital improvement of county buildings
133 during the ~~such~~ fiscal year. The expenditures must ~~shall~~ be
134 categorized at the appropriate fund level in accordance with the
135 following functional categories:

- 136 1. General law enforcement.
- 137 2. Corrections and detention alternative facilities.
- 138 3. Court services, excluding service of process.

139 ~~(b) Within the appropriate fund and functional category,~~
140 ~~expenditures shall be itemized in accordance with the uniform~~
141 ~~chart of accounts prescribed by the Department of Financial~~
142 ~~Services, as follows:~~

- 143 ~~1. Personal services.~~
- 144 ~~2. Operating expenses.~~
- 145 ~~3. Capital outlay.~~

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146 ~~4. Debt service.~~

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

148 (b) ~~(e)~~ The sheriff shall submit to the board of county
149 commissioners for consideration and inclusion in the county
150 budget, as deemed appropriate by the county, requests for
151 construction, repair, or capital improvement of county buildings
152 operated or occupied by the sheriff.

153 Section 3. Section 129.01, Florida Statutes, is amended to
154 read:

155 129.01 Budget system established. ~~There is hereby~~
156 ~~established~~ A budget system for the control of the finances of
157 the boards of county commissioners of the several counties of
158 the state is established, as follows:

159 (1) A budget ~~There~~ shall be prepared, approved, adopted,
160 and executed, as prescribed in this chapter, ~~for the fiscal year~~
161 ~~ending September 30, 1952, and for each fiscal year.~~ At a
162 minimum, the budget must show for each fund, as thereafter, an
163 annual budget for such funds as may be required by law and or by
164 sound financial practices, budgeted revenues and expenditures by
165 organizational unit in detail consistent with the annual
166 financial report required under s. 218.32(1) and generally
167 accepted accounting principles. The adopted budget must shall
168 regulate all county expenditures ~~control the levy of taxes and~~
169 ~~the expenditure of money for all county purposes during the~~
170 ~~ensuing fiscal year.~~

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

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

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175 (b) The budget must ~~shall~~ be balanced, such that; ~~that is,~~
176 the total of the estimated receipts available from taxation and
177 other sources, including balances brought forward from prior
178 fiscal years, must ~~shall~~ equal the total of ~~the~~ appropriations
179 for expenditures and reserves. ~~It shall conform to the uniform~~
180 ~~classification of accounts prescribed by the appropriate state~~
181 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~
182 include ~~95 percent of~~ all receipts reasonably ~~to be~~ anticipated
183 from all sources, including taxes to be levied, provided the
184 percent anticipated from ad valorem levies is ~~shall be~~ as
185 specified in s. 200.065(2)(a), and is 100 percent of the amount
186 of the balances ~~of both cash and liquid securities~~ estimated to
187 be brought forward at the beginning of the fiscal year. The
188 budgeted appropriations must ~~appropriation division of the~~
189 ~~budget shall~~ include itemized appropriations for all
190 expenditures authorized by law, contemplated to be made, or
191 incurred for the benefit of the county during the ~~said~~ year and
192 the provision for ~~the~~ reserves authorized by this chapter. Both
193 the receipts and appropriations must ~~appropriation divisions~~
194 ~~shall~~ reflect the approximate division of expenditures between
195 countywide expenditures and noncountywide expenditures and the
196 division of county revenues derived from or on behalf of the
197 county as a whole and county revenues derived from or on behalf
198 of a municipal service taxing unit, special district included
199 within the county budget, unincorporated area, service area, or
200 program area, or otherwise not received for or on behalf of the
201 county as a whole.

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

203 1. A reserve for contingencies may be provided which does

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204 ~~in a sum~~ not to exceed 10 percent of the total budgeted
205 appropriations ~~of the budget.~~

206 2. A reserve for cash balance to be carried over may be
207 provided for the purpose of paying expenses from October 1 of
208 the ensuing fiscal year until ~~the time when~~ the revenues for
209 that year are expected to be available. This reserve may be not
210 more than 20 percent of the total budgeted appropriations.
211 However, receipts and balances of the budget; ~~provided that~~ for
212 the bond interest and sinking fund budget, this reserve may be
213 not more than the total maturities of debt, ~~(both principal and~~
214 ~~interest),~~ which ~~that~~ will occur during the ensuing fiscal year,
215 plus the sinking fund requirements, computed on a straight-line
216 basis, for any outstanding obligations to be paid from the fund.

217 (d) An appropriation for "outstanding indebtedness" shall
218 be made to provide for the payment of vouchers that ~~which~~ have
219 been incurred in and charged against the budget for the current
220 year or a prior year, but that ~~which~~ are expected to be unpaid
221 at the beginning of the ensuing year for which the budget is
222 being prepared. The appropriation for the payment of such
223 vouchers shall be made in the same fund for which the expenses
224 were originally incurred.

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

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

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

237 2. In a capital outlay reserve fund may not be transferred
238 to another fund until such time as the projects for which such
239 capital outlay reserve fund was raised have been completed and
240 all obligations paid.

241 Section 4. Section 129.02, Florida Statutes, is amended to
242 read:

243 129.02 Requisites of budgets.—Each budget must ~~shall~~
244 conform to the following specific directions and requirements:

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

259 (2) The County Transportation Trust Fund budget shall
260 contain an estimate of receipts by source and balances as
261 provided herein, and an itemized estimate of expenditures that

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262 need to be incurred to carry on all work on roads and bridges in
263 the county except that provided for in the capital outlay
264 reserve fund budget and in district budgets pursuant to this
265 chapter, and of unpaid vouchers of the County Transportation
266 Trust Fund; also of the reserve for contingencies and the
267 balance, as hereinbefore provided, which should be carried
268 forward at the end of the year.

269 (3) The budget for the county fine and forfeiture fund
270 shall contain an estimate of receipts by source and balances as
271 provided herein, and an itemized estimate of expenditures that
272 need to be incurred to carry on all criminal prosecution, and
273 all other law enforcement functions and activities of the county
274 now or hereafter authorized by law, and of indebtedness of the
275 county fine and forfeiture fund; also of the reserve for
276 contingencies and the balance, as hereinbefore provided, which
277 should be carried forward at the end of the year.

278 (4) (a) Capital outlay reserve fund budget shall contain an
279 estimate of receipts by source, including any taxes authorized
280 by law to be levied for that purpose, and including any balance
281 brought forward as provided for herein; and an itemized estimate
282 of expenditures for capital purposes to give effect to general
283 improvement programs. It shall be a plan for the expenditure of
284 funds for capital purposes, showing as income the revenues,
285 special assessments, borrowings, receipts from sale of capital
286 assets, free surpluses, and down payment appropriation to be
287 applied to the cost of a capital project or projects, expenses
288 of issuance of obligations, engineering, supervision, contracts,
289 and any other related expenditures. It may contain also an
290 estimate for the reserves as hereinbefore provided and for a

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291 reserve for future construction and improvements. No
292 expenditures or obligations shall be incurred for capital
293 purposes except as appropriated in this budget, except for the
294 preliminary expense of plans, specifications and estimates.

295 (b) Under the provision herein set forth, a separate
296 capital budget may be adopted for each special district included
297 within the county budget, or a consolidated capital budget may
298 be adopted providing for the consolidation of capital projects
299 of the county and of the special districts included within the
300 county budget into one budget, treating borrowed funds and other
301 receipts as special revenue earmarked for capital projects as
302 separately itemized appropriation for each district special
303 project or county project, as the case may be.

304 (c) Any funds in the capital budget not required to meet
305 the current construction cost of any project may be invested in
306 any securities of the Federal Government or in securities of any
307 county of the state pledging the full faith and credit of such
308 county or pledging such county's share of the gas tax provided
309 for in s. 16 of Art. IX of the Constitution of 1885 as adopted
310 by the 1968 revised constitution or in s. 9, Art. XII of said
311 revision.

312 (5) A bond interest and sinking fund budget shall be made
313 for each county and for each special district included within
314 the county budget having bonds outstanding. The budget shall
315 contain an estimate of receipts by source, including any taxes
316 authorized by law to be levied for that purpose, and including
317 any balances brought forward as provided herein; and an itemized
318 estimate of expenditures and reserves as follows: The bond
319 interest and principal maturities in the year for which the

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320 budget is made shall be determined and estimates for expenses
321 connected with the payments of such bonds and coupons,
322 commissions of the tax collector, and of the property appraiser,
323 and expenses of refunding operations, if any are contemplated,
324 shall be appropriated. A sufficient "cash balance to be carried
325 over" may be reserved as set forth hereinbefore. The sinking
326 fund requirements provided for in the said reserve may be
327 carried over either in cash or in securities of the Federal
328 Government and of the local governments in Florida, or both.

329 (6) For each special district included within the county
330 budget, the ~~operating fund budget~~ must show estimated receipts
331 from taxation and other sources, including balances brought
332 forward from prior fiscal years, which must equal the total
333 appropriations. The budgeted appropriations must include
334 itemized appropriations for all ~~shall contain an estimate of~~
335 ~~receipts by source and balances as provided herein, and an~~
336 ~~itemized estimate of expenditures that will need to be incurred~~
337 ~~to carry on all functions and activities of the special district~~
338 ~~as now or hereafter provided by law, including and of the~~
339 ~~indebtedness of the special district, and the provision for~~
340 ~~required reserves; also of the reserves for contingencies and~~
341 ~~the balances, as hereinbefore provided, which should be carried~~
342 ~~forward at the end of the year.~~

343 Section 5. Section 129.021, Florida Statutes, is amended to
344 read:

345 129.021 County officer budget information.—Notwithstanding
346 other provisions of law, the budgets of all county officers, as
347 submitted to the board of county commissioners, must ~~shall~~ be in
348 sufficient detail and contain such information as the board of

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349 county commissioners may require in furtherance of their powers
350 and responsibilities provided in ss. 125.01(1)(q) and (r) and
351 (6) and 129.01 ~~129.01(2)(b)~~.

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

354 129.03 Preparation and adoption of budget.—

355 (2) On or before June 1 of each year, the sheriff, the
356 clerk of the circuit court and county comptroller, the property
357 appraiser, the tax collector ~~subject to a resolution entered~~
358 ~~into pursuant to s. 145.022(1)~~, and the supervisor of elections
359 shall each submit to the board of county commissioners a
360 tentative budget for their respective offices for the ensuing
361 fiscal year. ~~However, the board of county commissioners may, by~~
362 ~~resolution, require the tentative budgets to be submitted by May~~
363 ~~1 of each year.~~

364 (3) Within ~~No later than~~ 15 days after certification of
365 value by the property appraiser pursuant to s. 200.065(1), the
366 county budget officer, after tentatively ascertaining the
367 proposed fiscal policies of the board for the ensuing fiscal
368 year, shall prepare and present to the board a tentative budget
369 for the ensuing fiscal year for each of the funds provided in
370 this chapter, including all estimated receipts, taxes to be
371 levied, and balances expected to be brought forward and all
372 estimated expenditures, reserves, and balances to be carried
373 over at the end of the year.

374 (a) The board of county commissioners shall receive and
375 examine the tentative budget for each fund and, subject to the
376 notice and hearing requirements of s. 200.065, shall require
377 such changes to be made as it deems ~~shall deem~~ necessary;

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378 provided the budget remains ~~shall remain~~ in balance. The county
379 budget officer's estimates of receipts other than taxes, and of
380 balances to be brought forward, may ~~shall~~ not be revised except
381 by a resolution of the board, duly passed and spread on the
382 minutes of the board. However, the board may allocate to any of
383 the funds of the county any anticipated receipts, other than
384 taxes levied for a particular fund, except receipts designated
385 or received to be expended for a particular purpose.

386 (b) Upon receipt of the tentative budgets and completion of
387 any revisions made by the board, the board shall prepare a
388 statement summarizing all of the adopted tentative budgets. The
389 ~~This~~ summary statement must ~~shall~~ show, for each budget and the
390 total of all budgets, the proposed tax millages, the balances,
391 the reserves, and the total of each major classification of
392 receipts and expenditures, classified according to the uniform
393 classification of accounts adopted ~~prescribed~~ by the Department
394 of Financial Services ~~appropriate state agency~~. The board shall
395 cause this summary statement to be advertised one time in a
396 newspaper of general circulation published in the county, or by
397 posting at the courthouse door if there is no such newspaper,
398 and the advertisement must ~~shall~~ appear adjacent to the
399 advertisement required pursuant to s. 200.065.

400 (c) The board shall hold public hearings to adopt tentative
401 and final budgets pursuant to s. 200.065. The hearings shall be
402 primarily for the purpose of hearing requests and complaints
403 from the public regarding the budgets and the proposed tax
404 levies and for explaining the budget and proposed or adopted
405 amendments thereto, if any. The tentative and adopted tentative
406 budgets must be posted on the county's official website before

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407 the public hearings to consider such budgets. Upon adoption, the
408 final budget must be posted on the website. The tentative
409 budgets, adopted tentative budgets, and final budgets shall be
410 filed in the office of the county auditor as a public record.
411 Sufficient reference in words and figures to identify the
412 particular transactions shall be made in the minutes of the
413 board to record its actions with reference to the budgets.

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

417 129.06 Execution and amendment of budget.—

418 (1) Upon the final adoption of the budgets as provided in
419 this chapter, the budgets so adopted must ~~shall~~ regulate all ~~the~~
420 expenditures of the county and each special district included
421 within the county budget, and the itemized estimates of
422 expenditures shall have the effect of fixed appropriations and
423 may ~~shall~~ not be amended, altered, or exceeded except as
424 provided in this chapter.

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

428 (b) The cost of the investments provided in this chapter,
429 or the receipts from their sale or redemption, may ~~must~~ not be
430 treated as expense or income, but the investments on hand at the
431 beginning or end of each fiscal year must be carried as separate
432 items at cost in the fund balances; however, the amounts of
433 profit or loss received on their sale must be treated as income
434 or expense, as the case may be.

435 (2) The board at any time within a fiscal year may amend a

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436 budget for that year, and may within the first 60 days of a
437 fiscal year amend the budget for the prior fiscal year, as
438 follows:

439 (a) Appropriations for expenditures within ~~in~~ any fund may
440 be decreased or ~~and other appropriations in the same fund~~
441 ~~correspondingly~~ increased by motion recorded in the minutes,
442 provided that the total budgeted ~~of the~~ appropriations of the
443 fund is ~~may~~ not ~~be~~ changed. The board of county commissioners,
444 ~~however,~~ may establish procedures by which the designated budget
445 officer may authorize ~~certain intradepartmental~~ budget
446 amendments, provided that the total budgeted appropriations
447 ~~appropriation~~ of the fund is not ~~department may not~~ be changed.

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

453 1. The public hearing must be advertised at least 2 days,
454 but not more than 5 days, before the date of the hearing. The
455 advertisement must appear in a newspaper of paid general
456 circulation and must identify the name of the taxing authority,
457 the date, place, and time of the hearing, and the purpose of the
458 hearing. The advertisement must also identify each budgetary
459 fund to be amended, the source of the funds, the use of the
460 funds, and the total amount of each fund's budgeted
461 appropriations ~~budget~~.

462 2. If the board amends the budget pursuant to this
463 paragraph, it must post the revised budget on the county's
464 official website.

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465 Section 8. Section 129.07, Florida Statutes, is amended to
466 read:

467 129.07 Unlawful to exceed the budget; ~~certain contracts~~
468 ~~void; commissioners contracting excess indebtedness personally~~
469 ~~liable. It is unlawful for~~ The board of county commissioners may
470 not ~~to~~ expend or contract for expenditures ~~the expenditure~~ in
471 any fiscal year more than the amount of budgeted appropriations
472 in each fund's budget, except as provided herein, and ~~in no case~~
473 ~~shall~~ the total appropriations of any budget may not be
474 exceeded, except as provided in s. 129.06. ~~and~~ Any indebtedness
475 contracted for any purpose against either of the funds
476 enumerated in this chapter or for any purpose, the expenditure
477 for which is chargeable to either of said funds, is ~~shall be~~
478 null and void, and a ~~no~~ suit or suits may not ~~shall~~ be
479 prosecuted in any court in this state for the collection of
480 same. ~~and~~ The members of the board of county commissioners
481 voting for and contracting for such amounts and the bonds of
482 such members are ~~of said boards also shall be~~ liable for the
483 excess indebtedness ~~so~~ contracted for.

484 Section 9. Section 129.201, Florida Statutes, is amended to
485 read:

486 129.201 Budget of supervisor of elections; manner and time
487 of preparation and presentation.—

488 (1) Pursuant to ss. 129.01 and ~~s. 129.03(2)~~, each
489 supervisor of elections shall certify to the board of county
490 commissioners, or county budget commission if there is one in
491 the county, a proposed budget for carrying out the powers,
492 duties, and operations ~~of income and expenditures to fulfill the~~
493 ~~duties, responsibilities, and operation~~ of the office of the

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494 supervisor of elections for the ensuing county fiscal year ~~of~~
495 ~~the county~~. The budget must conform to the requirements of s.
496 129.01. The fiscal year of the supervisor of elections commences
497 ~~shall commence~~ on October 1 of each year and ends ~~shall end~~ on
498 September 30 of the following year.

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

501 ~~1. Compensation for the supervisor of elections and all~~
502 ~~other personnel of the office.~~

503 ~~2. Operating expenses.~~

504 ~~3. Capital outlay.~~

505 ~~4. Contingencies and transfers.~~

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

510 ~~(2)(3)~~ The supervisor of elections shall furnish to the
511 board of county commissioners or the county budget commission
512 all relevant and pertinent information that the ~~which such~~ board
513 or commission deems ~~shall deem~~ necessary.

514 ~~(3)(4)~~ The board or commission, as appropriate ~~the case may~~
515 ~~be~~, may require the supervisor of elections to correct
516 mathematical, mechanical, factual, and clerical errors and
517 errors of form in the proposed budget. At the hearings held
518 pursuant to s. 200.065, the board or commission may amend,
519 modify, increase, or reduce any or all items of expenditure in
520 the proposed budget; and, as amended, modified, increased, or
521 reduced, such budget shall be approved by the board or
522 commission, giving written notice of its action to specific

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523 items amended, modified, increased, or reduced.

524 ~~(4)-(5)~~ The board or commission shall include in the county
525 budget the items of proposed expenditures ~~as~~ set forth in the
526 budget which are required by this section to be submitted, after
527 the budget has been reviewed and approved. The board or
528 commission shall include the supervisor of elections' reserve
529 for contingencies ~~provided herein~~ in the reserve for
530 contingencies account in the general county budget.

531 ~~(5)-(6)~~ The reserve for contingencies in the budget of a
532 supervisor of elections shall be governed by the same provisions
533 governing the amount and use of the reserve for contingencies
534 appropriated in the county budget.

535 ~~(6)-(7)~~ The proposed budget shall be submitted to the board
536 of county commissioners or county budget commission pursuant to
537 s. 129.03(2), ~~and the budget shall be~~ included by the board or
538 commission in the general county budget.

539 ~~(7)-(8)~~ The items placed in the budget of the board are
540 ~~pursuant to this act shall be~~ subject to the same provisions of
541 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~
542 ~~made~~ to the appropriations of the office of the supervisor of
543 elections may not be made without due notice of the change to
544 the supervisor of elections.

545 ~~(8)-(9)~~ The budget of the supervisor of elections may be
546 increased by the board of county commissioners to cover such
547 expenses for emergencies and unanticipated expenses as are
548 recommended and justified by the supervisor of elections.

549 Section 10. Section 166.241, Florida Statutes, is amended
550 to read:

551 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget

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552 amendments.—

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

556 (2) The governing body of each municipality shall adopt a
557 budget each fiscal year. The budget must be adopted by ordinance
558 or resolution unless otherwise specified in the respective
559 municipality's charter. The amount available from taxation and
560 other sources, including balances brought forward ~~amounts~~
561 ~~carried over~~ from prior fiscal years, must equal the total
562 appropriations for expenditures and reserves. At a minimum, the
563 adopted budget must show for each fund, as required by law and
564 sound financial practices, budgeted revenues and expenditures by
565 organizational unit in detail consistent with the annual
566 financial report required under s. 218.32(1). The adopted budget
567 must regulate all expenditures of the municipality, and an it is
568 ~~unlawful for any~~ officer of a municipal government may not ~~to~~
569 expend or contract for expenditures in any fiscal year except
570 pursuant to the adopted budget ~~in pursuance of budgeted~~
571 ~~appropriations.~~

572 (3) The tentative and adopted tentative budgets must be
573 posted on the municipality's official website before the public
574 hearings held pursuant to s. 200.065 or other law to consider
575 such budgets. Upon adoption, the final budget must be posted on
576 the municipality's official website. If the municipality does
577 not operate an official website, the tentative budget, adopted
578 tentative budget, and final budget must be posted on the website
579 of the county or counties in which the municipality is located.

580 (4) ~~(3)~~ The governing body of each municipality at any time

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581 within a fiscal year or within up to 60 days following the end
582 of the fiscal year may amend a budget for that year as follows:

583 (a) Appropriations for expenditures within a fund may be
584 decreased or increased by motion recorded in the minutes,
585 provided that the total budgeted ~~of the~~ appropriations of the
586 fund is not changed.

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

591 (c) If a budget amendment is required for a purpose not
592 specifically authorized in paragraph (a) or paragraph (b), the
593 budget amendment must be adopted in the same manner as the
594 original budget unless otherwise specified in the municipality's
595 charter ~~of the respective municipality~~.

596 (5) If the governing body of a municipality amends the
597 budget pursuant to paragraph (4) (c), the adopted amendment must
598 be posted on the official website of the municipality or county
599 or counties in which the municipality is located.

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

602 189.418 Reports; budgets; audits.-

603 (3) The governing body of each special district shall adopt
604 a budget by resolution each fiscal year. The total amount
605 available from taxation and other sources, including balances
606 brought forward ~~amounts carried over~~ from prior fiscal years,
607 must equal the total of appropriations for expenditures and
608 reserves. At a minimum, the adopted budget must show for each
609 fund, as required by law and sound financial practices, budgeted

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610 revenues and expenditures by organizational unit in detail
611 consistent with the annual financial report required under s.
612 218.32(1). The adopted budget must regulate all expenditures of
613 the special district, and an ~~it is unlawful for any~~ officer of a
614 special district may not ~~to~~ expend or contract for expenditures
615 in any fiscal year except pursuant to the adopted budget ~~in~~
616 ~~pursuance of budgeted appropriations.~~

617 (4) The tentative and adopted tentative budgets must be
618 posted on the special district's official website before the
619 budget hearings held pursuant to s. 200.065 or other law to
620 consider such budgets. Upon adoption, the final budget must be
621 posted on the special district's official website. If the
622 special district does not operate an official website, the
623 tentative budget, adopted tentative budget, and final budget
624 must be posted on the website of the county or counties in which
625 the special district is located. This subsection and subsection
626 (3) do not apply to water management districts as defined within
627 s. 373.019.

628 (5)~~(4)~~ The proposed budget of a dependent special district
629 must ~~shall~~ be presented in accordance with generally accepted
630 accounting principles, contained within the general budget of
631 the local governing authority, and be clearly stated as the
632 budget of the dependent district. However, with the concurrence
633 of the local governing authority, a dependent district may be
634 budgeted separately.

635 (6)~~(5)~~ The governing body of each special district at any
636 time within a fiscal year or within up to 60 days following the
637 end of the fiscal year may amend a budget for that year as
638 follows:-

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

642 (b) The governing body may establish procedures by which
643 the designated budget officer may authorize certain budget
644 amendments if the total budgeted appropriations of the fund is
645 not changed.

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

649 (7) If the governing body of a special district amends the
650 budget pursuant to paragraph (6) (c), the adopted amendment must
651 be posted on the official website of the special district or
652 county or counties in which the special district is located.

653 (8)-(6) A local governing authority may, ~~in its discretion,~~
654 review the budget or tax levy of any special district located
655 solely within its boundaries.

656 (9)-(7) All reports or information required to be filed with
657 a local governing authority under ss. 189.415, 189.416, and
658 189.417 and this section shall:

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

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

663 (c) If ~~When~~ the local governing authority is a
664 municipality, be filed at the place designated by the municipal
665 governing body.

666 Section 12. Subsections (1) and (3) of section 189.421,
667 Florida Statutes, are amended to read:

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668 189.421 Failure of district to disclose financial reports.-
669 (1) When notified pursuant to s. 189.419, the department
670 shall attempt to assist a special district to comply with its
671 financial reporting requirements by sending a certified letter
672 to the special district, and, in the case of a dependent special
673 district, a copy of the letter to the chair of the ~~governing~~
674 ~~body of the local governing authority general-purpose~~
675 ~~government,~~ which includes the following: a description of the
676 required report, including statutory submission deadlines, a
677 contact telephone number for technical assistance to help the
678 special district comply, a 60-day deadline extension of time for
679 filing the required report with the appropriate entity, the
680 address where the report must be filed, and an explanation of
681 the penalties for noncompliance. Any special district that is
682 unable to meet the 60-day deadline must notify the department,
683 in writing, within the 60-day period of the reason, the steps
684 the special district is taking to prevent the noncompliance from
685 reoccurring, and the estimated date that the special district
686 will file the report with the appropriate agency. The written
687 response does not constitute an additional extension by the
688 department; however, the department shall forward such written
689 response to the Legislative Auditing Committee for its
690 consideration in the determination of whether the special
691 district should be subject to further state action in accordance
692 with s. 11.40(5)(b). ~~The department may grant an additional 30-~~
693 ~~day extension of time if requested to do so in writing by the~~
694 ~~special district. The department shall notify the appropriate~~
695 ~~entity of the new extension of time.~~ In the case of a special
696 district that did not timely file the reports or information

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697 required by s. 218.38, the department shall send a certified
698 technical assistance letter to the special district which
699 summarizes the requirements and encourages the special district
700 to take steps to prevent the noncompliance from reoccurring.

701 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing
702 Committee shall notify the department of those districts that
703 failed to file the required report or reports. If the procedures
704 described in subsection (1) have not yet been initiated, the
705 department shall proceed with such procedures upon receiving the
706 notice from the Legislative Auditing Committee. Otherwise,
707 within 45 ~~30~~ days after receiving this notice or within 45 ~~30~~
708 days after the 60-day deadline ~~extension~~ date provided in
709 subsection (1), whichever occurs later, the department shall
710 proceed as follows: notwithstanding the provisions of chapter
711 120, the department shall file a petition for writ of certiorari
712 with the circuit court. Venue for all actions pursuant to this
713 subsection shall be in Leon County. The court shall award the
714 prevailing party attorney's fees and costs in all cases filed
715 pursuant to this section unless affirmatively waived by all
716 parties. A writ of certiorari shall be issued unless a
717 respondent establishes that the notification of the Legislative
718 Auditing Committee was issued as a result of material error.
719 Proceedings under this subsection shall otherwise be governed by
720 the Rules of Appellate Procedure.

721 Section 13. Paragraphs (d) and (e) of subsection (1) of
722 section 218.32, Florida Statutes, are amended, and paragraph (g)
723 is added to that subsection, to read:

724 218.32 Annual financial reports; local governmental
725 entities.-

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726 (1)

727 (d) Each local governmental entity that is required to
728 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
729 submit ~~the annual financial report with the audit report.~~ a copy
730 of the audit report and annual financial report ~~must be~~
731 ~~submitted~~ to the department within 45 days after the completion
732 of the audit report but no later than 9 ~~12~~ months after the end
733 of the fiscal year.

734 (e) Each local governmental entity that is not required to
735 provide for an audit under ~~report in accordance with~~ s. 218.39
736 must submit the annual financial report to the department no
737 later than 9 months after the end of the fiscal ~~April 30 of each~~
738 year. The department shall consult with the Auditor General in
739 the development of the format of annual financial reports
740 submitted pursuant to this paragraph. The format shall include
741 balance sheet information used ~~to be utilized~~ by the Auditor
742 General pursuant to s. 11.45(7)(f). The department must forward
743 the financial information contained within the ~~these entities'~~
744 annual financial reports to the Auditor General in electronic
745 form. This paragraph does not apply to housing authorities
746 created under chapter 421.

747 (g) Each local governmental entity's website must provide a
748 link to the department's website to view the entity's annual
749 financial report submitted to the department pursuant to this
750 section. If the local governmental entity does not have an
751 official website, the county government's website must provide
752 the required link for the local governmental entity.

753 Section 14. Subsections (1) and (2) of section 218.35,
754 Florida Statutes, are amended to read:

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755 218.35 County fee officers; financial matters.—

756 (1) Each county fee officer shall establish an annual
757 budget for carrying out the powers, duties, and operations of
758 his or her office for the ensuing county fiscal year ~~which shall~~
759 ~~clearly reflect the revenues available to said office and the~~
760 ~~functions for which money is to be expended.~~ The budget must
761 conform to the requirements of s. 129.01 ~~shall be balanced; that~~
762 ~~is, the total of estimated receipts, including balances brought~~
763 ~~forward, shall equal the total of estimated expenditures and~~
764 ~~reserves.~~ The budgeting of segregated funds shall be made in
765 such manner that the relation between program and revenue source
766 as provided by law is retained.

767 (2) The clerk of the circuit court, functioning in his or
768 her capacity as clerk of the circuit and county courts and as
769 clerk of the board of county commissioners, shall prepare his or
770 her budget consistent with the requirements of s. 129.01, and in
771 two parts:

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

776 (b) The budget relating to the requirements of the clerk as
777 clerk of the board of county commissioners, county auditor, and
778 custodian or treasurer of all county funds and other county-
779 related duties.

780 Section 15. Section 218.39, Florida Statutes, is amended to
781 read:

782 218.39 Annual financial audit reports.—

783 (1) If, by the first day in any fiscal year, a local

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784 governmental entity, district school board, charter school, or
785 charter technical career center has not been notified that a
786 financial audit for that fiscal year will be performed by the
787 Auditor General, each of the following entities shall have an
788 annual financial audit of its accounts and records completed
789 within 9 ~~12~~ months after the end of its fiscal year by an
790 independent certified public accountant retained by it and paid
791 from its public funds:

792 (a) Each county.

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

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

797 (d) Each district school board.

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

799 (f) Each charter technical center established under s.
800 1002.34.

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

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

809 (2) The county audit report shall be a single document that
810 includes a financial audit of the county as a whole and, for
811 each county agency other than a board of county commissioners,
812 an audit of its financial accounts and records, including

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813 reports on compliance and internal control, management letters,
814 and financial statements as required by rules adopted by the
815 Auditor General. In addition to such requirements, if a board of
816 county commissioners elects to have a separate audit of its
817 financial accounts and records in the manner required by rules
818 adopted by the Auditor General for other county agencies, such
819 separate audit shall be included in the county audit report.

820 (3) (a) A dependent special district may make provision for
821 an annual financial audit by being included within the audit of
822 another local governmental entity upon which it is dependent. An
823 independent special district may not make provision for an
824 annual financial audit by being included within the audit of
825 another local governmental entity.

826 (b) A special district that is a component unit, as defined
827 by generally accepted accounting principles, of a local
828 governmental entity shall provide the local governmental entity,
829 within a reasonable time period as established by the local
830 governmental entity, with financial information necessary to
831 comply with this section. The failure of a component unit to
832 provide this financial information must be noted in the annual
833 financial audit report of the local governmental entity.

834 (4) A management letter shall be prepared and included as a
835 part of each financial audit report.

836 (5) At the conclusion of the audit, the auditor shall
837 discuss with the chair of the governing body of the ~~each~~ local
838 governmental entity or the chair's designee, or with the elected
839 official of each county agency or with the elected official's
840 designee, or with the chair of the district school board or the
841 chair's designee, or with the chair of the board of the charter

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842 school or the chair's designee, or with the chair of the board
843 of the charter technical career center or the chair's designee,
844 as appropriate, all of the auditor's comments that will be
845 included in the audit report. If the officer is not available to
846 discuss the auditor's comments, their discussion is presumed
847 when the comments are delivered in writing to his or her office.
848 The auditor shall notify each member of the governing body of a
849 local governmental entity, district school board, ~~or~~ charter
850 school, or charter technical career center for which
851 deteriorating financial conditions exist that may cause a
852 condition described in s. 218.503(1) to occur if actions are not
853 taken to address such conditions.

854 (6) The officer's written statement of explanation or
855 rebuttal concerning the auditor's findings, including corrective
856 action to be taken, must be filed with the governing body of the
857 local governmental entity, district school board, charter
858 school, or charter technical career center within 30 days after
859 the delivery of the auditor's findings.

860 (7) All audits conducted pursuant to this section must be
861 conducted in accordance with the rules of the Auditor General
862 adopted pursuant to s. 11.45. Upon completion of the audit
863 required by this section, the auditor shall prepare an audit
864 report in accordance with the rules of the Auditor General. The
865 audit report shall be filed with the Auditor General within 45
866 days after delivery of the audit report to the governing body of
867 the audited entity, but no later than 9 months after the end of
868 the audited entity's fiscal year. The audit report must include
869 a written statement describing corrective actions to be taken in
870 response to each of the auditor's recommendations included in

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871 the audit report.

872 (8) The Auditor General shall notify the Legislative
873 Auditing Committee of any audit report prepared pursuant to this
874 section which indicates that an audited entity has failed to
875 take full corrective action in response to a recommendation that
876 was included in the two preceding financial audit reports, in
877 which case the committee may direct the governing body of the
878 audited entity to provide a written statement to the committee
879 explaining why full corrective action has not been taken or, if
880 the governing body intends to take full corrective action,
881 describing the corrective action to be taken and when it will be
882 taken. If the committee determines that the written statement is
883 not sufficient, it may require the chair of the governing body
884 of the local governmental entity or the chair's designee, the
885 elected official of each county agency or the elected official's
886 designee, the chair of the district school board or the chair's
887 designee, the chair of the board of the charter school or the
888 chair's designee, or the chair of the board of the charter
889 technical career center or the chair's designee, as appropriate,
890 to appear before the committee. If the committee determines that
891 an audited entity has failed to take full corrective action for
892 which there is no justifiable reason for not taking such action,
893 or has failed to comply with committee requests made pursuant to
894 this section, the committee may proceed in accordance with s.
895 11.40(5)(a).

896 (9)~~(7)~~ The predecessor auditor of a district school board
897 shall provide the Auditor General access to the prior year's
898 working papers in accordance with the Statements on Auditing
899 Standards, including documentation of planning, internal

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900 control, audit results, and other matters of continuing
901 accounting and auditing significance, such as the working paper
902 analysis of balance sheet accounts and those relating to
903 contingencies.

904 ~~(8) All audits conducted in accordance with this section~~
905 ~~must be conducted in accordance with the rules of the Auditor~~
906 ~~General promulgated pursuant to s. 11.45. All audit reports and~~
907 ~~the officer's written statement of explanation or rebuttal must~~
908 ~~be submitted to the Auditor General within 45 days after~~
909 ~~delivery of the audit report to the entity's governing body, but~~
910 ~~no later than 12 months after the end of the fiscal year.~~

911 (10)~~(9)~~ Each charter school and charter technical career
912 center must file a copy of its audit report with the sponsoring
913 entity; the local district school board, if not the sponsoring
914 entity; the Auditor General; and with the Department of
915 Education.

916 (11)~~(10)~~ This section does not apply to housing authorities
917 created under chapter 421.

918 (12)~~(11)~~ Notwithstanding the provisions of any local law,
919 the provisions of this section shall govern.

920 Section 16. Paragraph (c) of subsection (5) of section
921 373.536, Florida Statutes, is amended, and paragraph (c) is
922 added to subsection (6) of that section, to read:

923 373.536 District budget and hearing thereon.—

924 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
925 APPROVAL.—

926 (c) Each water management district shall, by August 1 of
927 each year, submit for review a tentative budget to the Governor,
928 the President of the Senate, the Speaker of the House of

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929 Representatives, the chairs of all legislative committees and
930 subcommittees with substantive or fiscal jurisdiction over water
931 management districts, as determined by the President of the
932 Senate or the Speaker of the House of Representatives as
933 applicable, the secretary of the department, and the governing
934 body of each county in which the district has jurisdiction or
935 derives any funds for the operations of the district. The
936 tentative budget must be posted on the water management
937 district's official website before budget hearings held pursuant
938 to s. 200.065 or other law to consider such budgets.

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

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

943 Section 17. Subsections (1) and (5) of section 1011.03,
944 Florida Statutes, are amended, and subsection (6) is added to
945 that section, to read:

946 1011.03 Public hearings; budget to be submitted to
947 Department of Education.—

948 (1) Each district school board must cause a summary of its
949 tentative budget, including the proposed millage levies as
950 provided for by law, and graphs illustrating a historical
951 summary of financial and demographic data, to be advertised at
952 least once ~~one time~~ as a full-page advertisement in the
953 newspaper with the largest circulation published in the district
954 or to be posted at the courthouse door if there be no such
955 newspaper. The board shall post the summary of its tentative
956 budget on the district's official website. If the district does
957 not operate an official website, the summary must be posted on

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958 the website of the county in which the district is located.

959 (5) The board shall hold public hearings to adopt tentative
960 and final budgets pursuant to s. 200.065. The hearings shall be
961 primarily for the purpose of hearing requests and complaints
962 from the public regarding the budgets and the proposed tax
963 levies and for explaining the budget and proposed or adopted
964 amendments thereto, if any. The tentative and adopted tentative
965 budgets must be posted on the district's official website before
966 the budget hearings held pursuant to s. 200.065 or other law to
967 consider such budgets. Upon adoption, the final budget must be
968 posted on the district's official website. If the district does
969 not operate an official website, the tentative budget, adopted
970 tentative budget, and final budget must be posted on the website
971 of the county in which it is located. The ~~district school~~ board
972 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two
973 copies of the adopted budget to the Department of Education for
974 approval as prescribed by law and rules of the State Board of
975 Education.

976 (6) If the governing body of a district amends the budget,
977 the adopted amendment must be posted on the official website of
978 the district or county in which the district is located.

979 Section 18. Section 1011.051, Florida Statutes, is amended
980 to read:

981 1011.051 Guidelines for general funds.—The district school
982 board shall maintain an unreserved fund balance for the general
983 fund balance that is sufficient to address normal contingencies.

984 (1) If at any time the unreserved fund balance of the
985 general fund balance in the district's approved operating budget
986 is projected to fall during the current fiscal year below 3

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987 percent of projected general fund revenues, the superintendent
988 shall provide written notification to the district school board
989 and the Commissioner of Education.

990 (2) If the unreserved fund balance for the general fund
991 ~~balance~~ in the district's approved operating budget is projected
992 to fall during the current fiscal year below 2 percent of
993 projected general fund revenues, the superintendent shall
994 provide written notification to the district school board and
995 the Commissioner of Education. Within 14 days after receiving
996 such notification, if the commissioner determines that the
997 district does not have a plan that is reasonably anticipated to
998 avoid a financial emergency as determined pursuant to s.
999 218.503, the commissioner shall appoint a financial emergency
1000 board that shall operate consistent with the requirements,
1001 powers, and duties specified in s. 218.503(3)(g).

1002 Section 19. This act shall take effect July 1, 2009.