

1 A bill to be entitled
2 An act relating to local government budgets; amending s.
3 28.36, F.S.; conforming provisions relating to proposed
4 court budgets; amending s. 30.49, F.S.; conforming
5 provisions relating to sheriff budgets; revising the
6 categories for expenditures; amending s. 129.01, F.S.;
7 revising provisions relating to the preparation of county
8 budgets; amending s. 129.02, F.S.; revising provisions
9 relating to the preparation of special district budgets;
10 amending s. 129.021, F.S.; conforming a cross-reference;
11 amending s. 129.03, F.S.; revising provisions relating to
12 the preparation of tentative county budgets; requiring
13 such budgets to be posted on the county's website;
14 amending s. 129.06, F.S.; revising provisions relating to
15 the execution and amendment of county budgets; requiring
16 revised budgets to be posted on the county's website;
17 amending s. 129.07, F.S.; revising provisions relating to
18 the prohibition against exceeding the county budget;
19 amending s. 129.201, F.S.; conforming and revising
20 provisions relating to the budget of the supervisor of
21 elections; amending s. 166.241, F.S.; revising provisions
22 relating to the preparation or amendment of municipal
23 budgets; requiring such budgets to be posted on the
24 website of the municipality or related county; amending s.
25 189.418, F.S.; revising provisions relating to the
26 preparation or amendment of special district budgets;
27 requiring such budgets to be posted on the website of the
28 district or related county; amending s. 218.32, F.S.;

29 | revising the schedule for submitting a local governmental
 30 | entity's audit and annual financial reports to the
 31 | Department of Financial Services; requiring a local
 32 | governmental entity to provide a link to the entity's
 33 | financial report on the department's website; amending s.
 34 | 218.35, F.S.; conforming provisions relating to the
 35 | preparation of county fee officer budget; amending s.
 36 | 218.39, F.S.; revising the timeframe for completing a
 37 | local governmental entity's annual financial audit;
 38 | amending s. 373.536, F.S.; requiring water management
 39 | district budgets to be posted on the district's website;
 40 | amending s. 1011.03, F.S.; requiring the budgets of
 41 | district school boards to be posted on the website of the
 42 | district or related county; providing an effective date.

43 |

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

45 |

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

48 |

49 | 28.36 Budget procedure.--There is hereby established a
 50 | budget procedure for the court-related functions of the clerks
 51 | of the court.

52 |

53 | (3) Each proposed budget must ~~shall further~~ conform to the
 54 | requirements of ss. 129.01 and 129.03(2), and the following
 55 | requirements:

56 |

57 | (a) On or before August 15 for each fiscal year
 58 | ~~thereafter~~, the proposed budget shall be prepared, summarized,
 59 | and submitted by the clerk in each county to the Clerks of Court

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57 | Operations Corporation in the manner and form prescribed by the
58 | corporation. The proposed budget must provide detailed
59 | information on the anticipated revenues available and
60 | expenditures necessary for the performance of the standard list
61 | of court-related functions of the clerk's office developed
62 | pursuant to s. 28.35(4) (a) for the county fiscal year beginning
63 | the following October 1.

64 | (b) The proposed budget must be balanced, such that the
65 | total of the estimated revenues available must equal or exceed
66 | the total of the anticipated expenditures. The ~~These~~ revenues
67 | include the following: cash balances brought forward from the
68 | prior fiscal period; revenue projected to be received from fees,
69 | service charges, court costs, and fines for court-related
70 | functions during the fiscal period covered by the budget; and
71 | supplemental revenue that may be requested pursuant to
72 | subsection (4). The anticipated expenditures must be itemized as
73 | required by the corporation, pursuant to contract with the Chief
74 | Financial Officer.

75 | (c) The proposed budget may include a contingency reserve
76 | not to exceed 10 percent of the total budget if, ~~provided that~~,
77 | overall, the proposed budget does not exceed the limits
78 | prescribed in subsection (5).

79 | Section 2. Subsections (1) and (2) of section 30.49,
80 | Florida Statutes, are amended to read:

81 | 30.49 Budgets.--

82 | (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each sheriff
83 | shall certify to the board of county commissioners a proposed
84 | budget ~~of expenditures~~ for the carrying out ~~of~~ the powers,

85 duties, and operations of the office for the ensuing county
 86 fiscal year ~~of the county~~. The budget must conform to the
 87 requirements of s. 129.01. The fiscal year of the sheriff shall
 88 ~~henceforth~~ commence on October 1 and end on September 30 of each
 89 year.

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

94 (a) The proposed budget must ~~shall~~ show the estimated
 95 amounts of all proposed expenditures for operating and equipping
 96 the sheriff's office and jail, excluding the cost of
 97 construction, repair, or capital improvement of county buildings
 98 during the ~~such~~ fiscal year. The expenditures must ~~shall~~ be
 99 categorized at the appropriate fund level in accordance with the
 100 following functional categories:

- 101 1. General law enforcement.
- 102 2. Corrections and detention alternative facilities.
- 103 3. Court services, excluding service of process.

104 ~~(b) Within the appropriate fund and functional category,~~
 105 ~~expenditures shall be itemized in accordance with the uniform~~
 106 ~~chart of accounts prescribed by the Department of Financial~~
 107 ~~Services, as follows:~~

- 108 1. ~~Personal services.~~
- 109 2. ~~Operating expenses.~~
- 110 3. ~~Capital outlay.~~
- 111 4. ~~Debt service.~~
- 112 5. ~~Nonoperating disbursements and contingency reserves.~~

113 (b)~~(e)~~ The sheriff shall submit to the board of county
 114 commissioners for consideration and inclusion in the county
 115 budget, as deemed appropriate by the county, requests for
 116 construction, repair, or capital improvement of county buildings
 117 operated or occupied by the sheriff.

118 Section 3. Section 129.01, Florida Statutes, is amended to
 119 read:

120 129.01 Budget system established.--~~There is hereby~~
 121 ~~established~~ A budget system for the control of the finances of
 122 the boards of county commissioners of the several counties of
 123 the state is established, as follows:

124 (1) A budget ~~There~~ shall be prepared, approved, adopted,
 125 and executed, as prescribed in this chapter, ~~for the fiscal year~~
 126 ~~ending September 30, 1952, and for each fiscal year.~~ At a
 127 minimum, the budget must show for each fund, as thereafter, an
 128 annual budget for such funds as may be required by law and or by
 129 sound financial practices, budgeted revenues and expenditures by
 130 organizational unit in detail and consistent with the annual
 131 financial report required under s. 218.32(1) and generally
 132 accepted accounting principles. The budget shall regulate all
 133 county expenditures ~~control the levy of taxes and the~~
 134 ~~expenditure of money for all county purposes during the ensuing~~
 135 ~~fiscal year.~~

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

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

140 (b) The budget shall be balanced, such that; ~~that is,~~ the

141 total of the estimated receipts available from taxation and
 142 other sources, including balances brought forward from prior
 143 fiscal years, must ~~shall~~ equal the total of ~~the~~ appropriations
 144 for expenditures and reserves. ~~It shall conform to the uniform~~
 145 ~~classification of accounts prescribed by the appropriate state~~
 146 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~
 147 include ~~95 percent of~~ all receipts reasonably ~~to be~~ anticipated
 148 from all sources, including taxes to be levied if, ~~provided~~ the
 149 percent anticipated from ad valorem levies is ~~shall be~~ as
 150 specified in s. 200.065(2)(a), and is 100 percent of the amount
 151 of the balances ~~of both cash and liquid securities~~ estimated to
 152 be brought forward at the beginning of the fiscal year. The
 153 budgeted appropriations must ~~appropriation division of the~~
 154 ~~budget shall~~ include itemized appropriations for all
 155 expenditures authorized by law, contemplated to be made, or
 156 incurred for the benefit of the county during the ~~said~~ year and
 157 the provision for ~~the~~ reserves authorized by this chapter. Both
 158 the receipts and appropriation must ~~divisions shall~~ reflect the
 159 approximate division of expenditures between countywide
 160 expenditures and noncountywide expenditures and the division of
 161 county revenues derived from or on behalf of the county as a
 162 whole and county revenues derived from or on behalf of a
 163 municipal service taxing unit, special district included within
 164 the county budget, unincorporated area, service area, or program
 165 area, or otherwise not received for or on behalf of the county
 166 as a whole.

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

- 168 1. A reserve for contingencies may be provided which does

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169 ~~in a sum~~ not ~~to~~ exceed 10 percent of the total ~~of the~~ budget.

170 2. A reserve for cash balance to be carried over may be
 171 provided for the purpose of paying expenses from October 1 of
 172 the ensuing fiscal year until ~~the time when~~ the revenues for
 173 that year are expected to be available. This reserve may be not
 174 more than 20 percent of the total receipts and balances of the
 175 budget. However, ~~provided that~~ for the bond interest and
 176 sinking fund budget, this reserve may be not more than the total
 177 maturities of debt, ~~(both principal and interest),~~ which ~~that~~
 178 will occur during the ensuing fiscal year, plus the sinking fund
 179 requirements, computed on a straight-line basis, for any
 180 outstanding obligations to be paid from the fund.

181 (d) An appropriation for "outstanding indebtedness" shall
 182 be made to provide for the payment of vouchers that ~~which~~ have
 183 been incurred in and charged against the budget for the current
 184 year or a prior year, but that ~~which~~ are expected to be unpaid
 185 at the beginning of the ensuing year for which the budget is
 186 being prepared. The appropriation for the payment of such
 187 vouchers shall be made in the same fund for which the expenses
 188 were originally incurred.

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

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

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

201 2. In a capital outlay reserve fund may not be transferred
 202 to another fund until such time as the projects for which such
 203 capital outlay reserve fund was raised have been completed and
 204 all obligations paid.

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

207 129.02 Requisites of budgets.--Each budget shall conform
 208 to the following specific directions and requirements:

209 (6) For each special district included within the county
 210 budget, the ~~operating fund~~ budget must show estimated receipts
 211 from taxation and other sources, including balances brought
 212 forward from prior fiscal years, which must equal the total
 213 appropriations. The budgeted appropriations must include
 214 itemized appropriations for all ~~shall contain an estimate of~~
 215 ~~receipts by source and balances as provided herein, and an~~
 216 ~~itemized estimate of expenditures that will need to be incurred~~
 217 to carry on all functions and activities of the special district
 218 as ~~now or hereafter~~ provided by law, including and of the
 219 indebtedness of the special district, and the provision for
 220 required reserves; ~~also of the reserves for contingencies and~~
 221 ~~the balances, as hereinbefore provided, which should be carried~~
 222 forward at the end of the year.

223 Section 5. Section 129.021, Florida Statutes, is amended
 224 to read:

225 129.021 County officer budget
 226 information.--Notwithstanding other provisions of law, the
 227 budgets of all county officers, as submitted to the board of
 228 county commissioners, must ~~shall~~ be in sufficient detail and
 229 contain such information as the board of county commissioners
 230 may require in furtherance of their powers and responsibilities
 231 provided in ss. 125.01(1)(q) and (r) and (6) and 129.01
 232 ~~129.01(2)(b)~~.

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

235 129.03 Preparation and adoption of budget.--

236 (2) On or before June 1 of each year, the sheriff, the
 237 clerk of the circuit court and county comptroller, the property
 238 appraiser, the tax collector ~~subject to a resolution entered~~
 239 ~~into pursuant to s. 145.022(1)~~, and the supervisor of elections
 240 shall each submit to the board of county commissioners a
 241 tentative budget for their respective offices for the ensuing
 242 fiscal year. ~~However, the board of county commissioners may, by~~
 243 ~~resolution, require the tentative budgets to be submitted by May~~
 244 ~~1 of each year.~~

245 (3) Within ~~No later than~~ 15 days after certification of
 246 value by the property appraiser pursuant to s. 200.065(1), the
 247 county budget officer, after tentatively ascertaining the
 248 proposed fiscal policies of the board for the ensuing fiscal
 249 year, shall prepare and present to the board a tentative budget
 250 for the ensuing fiscal year for each of the funds provided in
 251 this chapter, including all estimated receipts, taxes to be
 252 levied, and balances expected to be brought forward and all

253 | estimated expenditures, reserves, and balances to be carried
 254 | over at the end of the year.

255 | (a) The board of county commissioners shall receive and
 256 | examine the tentative budget for each fund and, subject to the
 257 | notice and hearing requirements of s. 200.065, shall require
 258 | such changes to be made as it deems ~~shall deem~~ necessary if
 259 | ~~provided~~ the budget remains ~~shall remain~~ in balance. The county
 260 | budget officer's estimates of receipts other than taxes, and of
 261 | balances to be brought forward, may ~~shall~~ not be revised except
 262 | by a resolution of the board, duly passed and spread on the
 263 | minutes of the board. However, the board may allocate to any of
 264 | the funds of the county any anticipated receipts, other than
 265 | taxes levied for a particular fund, except receipts designated
 266 | or received to be expended for a particular purpose.

267 | (b) Upon receipt of the tentative budgets and completion
 268 | of any revisions made by the board, the board shall prepare a
 269 | statement summarizing all of the adopted tentative budgets. The
 270 | ~~This~~ summary statement must ~~shall~~ show, for each budget and the
 271 | total of all budgets, the proposed tax millages, the balances,
 272 | the reserves, and the total of each major classification of
 273 | receipts and expenditures, classified according to the uniform
 274 | classification of accounts adopted ~~prescribed~~ by the Department
 275 | of Financial Services ~~appropriate state agency~~. The board shall
 276 | cause this summary statement to be advertised one time in a
 277 | newspaper of general circulation published in the county, or by
 278 | posting at the courthouse door if there is no such newspaper,
 279 | and the advertisement must ~~shall~~ appear adjacent to the
 280 | advertisement required pursuant to s. 200.065.

281 (c) The board shall hold public hearings to adopt
 282 tentative and final budgets pursuant to s. 200.065. The hearings
 283 shall be primarily for the purpose of hearing requests and
 284 complaints from the public regarding the budgets and the
 285 proposed tax levies and for explaining the budget and proposed
 286 or adopted amendments thereto, if any. The tentative and adopted
 287 tentative budgets must be posted on the county's official
 288 website before the public hearings to consider such budgets.
 289 Upon adoption, the final budget must be posted on the website.
 290 The tentative budgets, adopted tentative budgets, and final
 291 budgets shall be filed in the office of the county auditor as a
 292 public record. Sufficient reference in words and figures to
 293 identify the particular transactions shall be made in the
 294 minutes of the board to record its actions with reference to the
 295 budgets.

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

299 129.06 Execution and amendment of budget.--

300 (1) Upon the final adoption of the budgets as provided in
 301 this chapter, the budgets so adopted must ~~shall~~ regulate all ~~the~~
 302 expenditures of the county and each special district included
 303 within the county budget, and the itemized estimates of
 304 expenditures shall have the effect of fixed appropriations and
 305 may ~~shall~~ not be amended, altered, or exceeded except as
 306 provided in this chapter.

307 (a) The modified-accrual basis or accrual basis of
 308 accounting must be followed for all funds in accordance with

309 generally accepted accounting principles.

310 (b) The cost of the investments provided in this chapter,
 311 or the receipts from their sale or redemption, may ~~must~~ not be
 312 treated as expense or income, but the investments on hand at the
 313 beginning or end of each fiscal year must be carried as separate
 314 items at cost in the fund balances; however, the amounts of
 315 profit or loss received on their sale must be treated as income
 316 or expense, as the case may be.

317 (2) The board at any time within a fiscal year may amend a
 318 budget for that year, and may within the first 60 days of a
 319 fiscal year amend the budget for the prior fiscal year, as
 320 follows:

321 (a) Appropriations for expenditures within ~~in~~ any fund may
 322 be decreased or ~~and other appropriations in the same fund~~
 323 ~~correspondingly~~ increased by motion recorded in the minutes if~~7~~
 324 ~~provided that~~ the total of the appropriations of the fund is ~~may~~
 325 not ~~be~~ changed. The board of county commissioners~~7~~ ~~however~~ may
 326 establish procedures by which the designated budget officer may
 327 authorize ~~certain intradepartmental~~ budget amendments if~~7~~
 328 ~~provided that~~ the total appropriation of the fund is not
 329 ~~department may not be~~ changed.

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

335 1. The public hearing must be advertised at least 2 days,
 336 but not more than 5 days, before the date of the hearing. The

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337 advertisement must appear in a newspaper of paid general
 338 circulation and must identify the name of the taxing authority,
 339 the date, place, and time of the hearing, and the purpose of the
 340 hearing. The advertisement must also identify each budgetary
 341 fund to be amended, the source of the funds, the use of the
 342 funds, and the total amount of each fund's budget.

343 2. If the board amends the budget, it must post the
 344 revised budget on the county's official website.

345 Section 8. Section 129.07, Florida Statutes, is amended to
 346 read:

347 129.07 Unlawful to exceed the budget; ~~certain contracts~~
 348 ~~void; commissioners contracting excess indebtedness personally~~
 349 ~~liable.--It is unlawful for~~ The board of county commissioners
 350 may not ~~to~~ expend or contract for expenditures ~~the expenditure~~
 351 in any fiscal year more than the amount budgeted in each fund's
 352 budget, except as provided herein, and ~~in no case shall~~ the
 353 total appropriations of any budget may not be exceeded, except
 354 as provided in s. 129.06., ~~and~~ Any indebtedness contracted for
 355 any purpose against either of the funds enumerated in this
 356 chapter or for any purpose, the expenditure for which is
 357 chargeable to either of said funds, is ~~shall be~~ null and void,
 358 and a ~~no~~ suit or suits may not ~~shall~~ be prosecuted in any court
 359 in this state for the collection of same., ~~and~~ The members of
 360 the board of county commissioners voting for and contracting for
 361 such amounts and the bonds of such members are ~~of said boards~~
 362 ~~also shall be~~ liable for the excess indebtedness ~~so~~ contracted
 363 for.

364 Section 9. Section 129.201, Florida Statutes, is amended

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365 to read:

366 129.201 Budget of supervisor of elections; manner and time
 367 of preparation and presentation.--

368 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each
 369 supervisor of elections shall certify to the board of county
 370 commissioners, or county budget commission if there is one in
 371 the county, a proposed budget for carrying out the powers,
 372 duties, and operations ~~of income and expenditures to fulfill the~~
 373 ~~duties, responsibilities, and operation~~ of the office of the
 374 supervisor of elections for the ensuing county fiscal year ~~of~~
 375 ~~the county.~~ The budget must conform to the requirements of s.
 376 129.01. The fiscal year of the supervisor of elections commences
 377 ~~shall commence~~ on October 1 of each year and ends ~~shall end~~ on
 378 September 30 of the following year.

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

- 381 ~~1. Compensation for the supervisor of elections and all~~
- 382 ~~other personnel of the office.~~
- 383 ~~2. Operating expenses.~~
- 384 ~~3. Capital outlay.~~
- 385 ~~4. Contingencies and transfers.~~

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

390 ~~(2)(3)~~ The supervisor of elections shall furnish to the
 391 board of county commissioners or the county budget commission
 392 all relevant and pertinent information that the ~~which such~~ board

393 or commission deems ~~shall deem~~ necessary.

394 (3)~~(4)~~ The board or commission, as appropriate ~~the case~~
 395 ~~may be~~, may require the supervisor of elections to correct
 396 mathematical, mechanical, factual, and clerical errors and
 397 errors of form in the proposed budget. At the hearings held
 398 pursuant to s. 200.065, the board or commission may amend,
 399 modify, increase, or reduce any or all items of expenditure in
 400 the proposed budget; and, as amended, modified, increased, or
 401 reduced, such budget shall be approved by the board or
 402 commission, giving written notice of its action to specific
 403 items amended, modified, increased, or reduced.

404 (4)~~(5)~~ The board or commission shall include in the county
 405 budget the items of proposed expenditures ~~as~~ set forth in the
 406 budget which are required by this section to be submitted, after
 407 the budget has been reviewed and approved. The board or
 408 commission shall include the supervisor of elections' reserve
 409 for contingencies ~~provided herein~~ in the reserve for
 410 contingencies account in the general county budget.

411 (5)~~(6)~~ The reserve for contingencies in the budget of a
 412 supervisor of elections shall be governed by the same provisions
 413 governing the amount and use of the reserve for contingencies
 414 appropriated in the county budget.

415 (6)~~(7)~~ The proposed budget shall be submitted to the board
 416 of county commissioners or county budget commission pursuant to
 417 s. 129.03(2), ~~and the budget shall be~~ included by the board or
 418 commission in the general county budget.

419 (7)~~(8)~~ The items placed in the budget of the board are
 420 ~~pursuant to this act shall be~~ subject to the same provisions of

421 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~
 422 ~~made~~ to the appropriations of the office of the supervisor of
 423 elections may not be made without due notice of the change to
 424 the supervisor of elections.

425 ~~(8)(9)~~ The budget of the supervisor of elections may be
 426 increased by the board of county commissioners to cover such
 427 expenses for emergencies and unanticipated expenses as are
 428 recommended and justified by the supervisor of elections.

429 Section 10. Section 166.241, Florida Statutes, is amended
 430 to read:

431 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget
 432 amendments.--

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

436 (2) The governing body of each municipality shall adopt a
 437 budget each fiscal year. The budget must be adopted by ordinance
 438 or resolution unless otherwise specified in the respective
 439 municipality's charter. The amount available from taxation and
 440 other sources, including balances brought forward ~~amounts~~
 441 ~~carried over~~ from prior fiscal years, must equal the total
 442 appropriations for expenditures and reserves. At a minimum, the
 443 adopted budget must show for each fund, as required by law and
 444 sound financial practices, budgeted revenues and expenditures by
 445 organizational unit in detail consistent with the annual
 446 financial report required under s. 218.32(1). The adopted budget
 447 must regulate all expenditures of the municipality, and an ~~it is~~
 448 ~~unlawful for any~~ officer of a municipal government may not ~~to~~

449 | expend or contract for expenditures in any fiscal year except
 450 | pursuant to the adopted budget ~~in pursuance of budgeted~~
 451 | ~~appropriations.~~

452 | (3) The tentative and adopted tentative budgets must be
 453 | posted on the municipality's official website before the public
 454 | hearings held pursuant to s. 200.065 or other law to consider
 455 | such budgets. Upon adoption, the final budget must be posted on
 456 | the municipality's official website. If the municipality does
 457 | not operate an official website, the tentative budget, adopted
 458 | tentative budget, and final budget must be posted on the website
 459 | of the county or counties in which the municipality is located.

460 | (4)~~(3)~~ The governing body of each municipality at any time
 461 | within a fiscal year or within up to 60 days following the end
 462 | of the fiscal year may amend a budget for that year as follows:

463 | (a) Appropriations for expenditures within a fund may be
 464 | decreased or increased by motion recorded in the minutes if~~,~~
 465 | ~~provided that~~ the total of the appropriations of the fund is not
 466 | changed.

467 | (b) The governing body may establish procedures by which
 468 | the designated budget officer may authorize ~~certain~~ budget
 469 | amendments if ~~within a department, provided that~~ the total of
 470 | the appropriations of the fund ~~department~~ is not changed.

471 | (c) If a budget amendment is required for a purpose not
 472 | specifically authorized in paragraph (a) or paragraph (b), the
 473 | budget amendment must be adopted in the same manner as the
 474 | original budget unless otherwise specified in the municipality's
 475 | ~~charter of the respective municipality.~~

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

480 Section 11. Subsections (3) through (7) of section
 481 189.418, Florida Statutes, are amended to read:

482 189.418 Reports; budgets; audits.--

483 (3) The governing body of each special district shall
 484 adopt a budget by resolution each fiscal year. The total amount
 485 available from taxation and other sources, including balances
 486 brought forward ~~amounts carried over~~ from prior fiscal years,
 487 must equal the total of appropriations for expenditures and
 488 reserves. At a minimum, the adopted budget must show for each
 489 fund, as required by law and sound financial practices, budgeted
 490 revenues and expenditures by organizational unit in detail
 491 consistent with the annual financial report required under s.
 492 218.32(1). The adopted budget must regulate all expenditures of
 493 the special district, and an ~~it is unlawful for any~~ officer of a
 494 special district may not ~~to~~ expend or contract for expenditures
 495 in any fiscal year except pursuant to the adopted budget ~~in~~
 496 ~~pursuance of budgeted appropriations.~~

497 (4) The tentative and adopted tentative budgets must be
 498 posted on the special district's official website before the
 499 budget hearings held pursuant to s. 200.065 or other law to
 500 consider such budgets. Upon adoption, the final budget must be
 501 posted on the special district's official website. If the
 502 special district does not operate an official website, the
 503 tentative budget, adopted tentative budget, and final budget

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504 must be posted on the website of the county or counties in which
505 the special district is located. This subsection and subsection
506 (2) do not apply to water management districts as defined within
507 s. 373.019.

508 (5)(4) The proposed budget of a dependent special district
509 shall be presented in accordance with generally accepted
510 accounting principles, contained within the general budget of
511 the local governing authority, and be clearly stated as the
512 budget of the dependent district. However, with the concurrence
513 of the local governing authority, a dependent district may be
514 budgeted separately.

515 (6)(5) The governing body of each special district at any
516 time within a fiscal year or within up to 60 days following the
517 end of the fiscal year may amend a budget for that year as
518 follows:-

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

522 (b) The governing body may establish procedures by which
523 the designated budget officer may authorize certain budget
524 amendments if the total of the appropriations of the fund is not
525 changed.

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

529 (7) If the governing body of a special district amends the
530 budget as authorized by paragraph (6)(c), the revised budget
531 must be posted on the official website of the special district

532 or county or counties in which the special district is located.

533 (8)~~(6)~~ A local governing authority may, ~~in its discretion,~~
 534 review the budget or tax levy of any special district located
 535 solely within its boundaries.

536 (9)~~(7)~~ All reports or information required to be filed
 537 with a local governing authority under ss. 189.415, 189.416, and
 538 189.417 and this section shall:

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

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

543 (c) If ~~When~~ the local governing authority is a
 544 municipality, be filed at the place designated by the municipal
 545 governing body.

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

549 218.32 Annual financial reports; local governmental
 550 entities.--

551 (1)

552 (d) Each local governmental entity that is required to
 553 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
 554 submit ~~the annual financial report with the audit report.~~ a copy
 555 of the audit report and annual financial report ~~must be~~
 556 ~~submitted~~ to the department within 45 days after the completion
 557 of the audit report but no later than 9 ~~12~~ months after the end
 558 of the fiscal year.

559 (e) Each local governmental entity that is not required to

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560 provide for an audit under ~~report in accordance with~~ s. 218.39
 561 must submit the annual financial report to the department no
 562 later than 9 months after the end of the fiscal ~~April 30 of each~~
 563 year. The department shall consult with the Auditor General in
 564 the development of the format of annual financial reports
 565 submitted pursuant to this paragraph. The format shall include
 566 balance sheet information used ~~to be utilized~~ by the Auditor
 567 General pursuant to s. 11.45(7)(f). The department must forward
 568 the financial information contained within the ~~these entities'~~
 569 annual financial reports to the Auditor General in electronic
 570 form. This paragraph does not apply to housing authorities
 571 created under chapter 421.

572 (g) Each local governmental entity's website must provide
 573 a link to the department's website to view the entity's annual
 574 financial report submitted to the department pursuant to this
 575 section. If the local governmental entity does not have an
 576 official website, the county government's website must provide
 577 the required link for the local governmental entity.

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

580 218.35 County fee officers; financial matters.--

581 (1) Each county fee officer shall establish an annual
 582 budget for carrying out the powers, duties, and operations of
 583 his or her office for the ensuing county fiscal year ~~which shall~~
 584 ~~clearly reflect the revenues available to said office and the~~
 585 ~~functions for which money is to be expended.~~ The budget must
 586 conform to the requirements of s. 129.01 ~~shall be balanced; that~~
 587 ~~is, the total of estimated receipts, including balances brought~~

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588 ~~forward, shall equal the total of estimated expenditures and~~
 589 ~~reserves.~~ The budgeting of segregated funds shall be made in
 590 such manner that the relation between program and revenue source
 591 as provided by law is retained.

592 (2) The clerk of the circuit court, functioning in his or
 593 her capacity as clerk of the circuit and county courts and as
 594 clerk of the board of county commissioners, shall prepare his or
 595 her budget consistent with the requirements of s. 129.01, and in
 596 two parts:

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

601 (b) The budget relating to the requirements of the clerk
 602 as clerk of the board of county commissioners, county auditor,
 603 and custodian or treasurer of all county funds and other county-
 604 related duties.

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

607 218.39 Annual financial audit reports.--

608 (1) If, by the first day in any fiscal year, a local
 609 governmental entity, district school board, charter school, or
 610 charter technical career center has not been notified that a
 611 financial audit for that fiscal year will be performed by the
 612 Auditor General, each of the following entities shall have an
 613 annual financial audit of its accounts and records completed
 614 within 9 ~~12~~ months after the end of its fiscal year by an
 615 independent certified public accountant retained by it and paid

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616 from its public funds:

617 (a) Each county.

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

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

622 (d) Each district school board.

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

624 (f) Each charter technical center established under s.
625 1002.34.

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

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

634 (8) All audits conducted under ~~in accordance with~~ this
635 section must be conducted in accordance with the rules of the
636 Auditor General adopted ~~promulgated~~ pursuant to s. 11.45. All
637 audit reports and the officer's written statement of explanation
638 or rebuttal must be submitted to the Auditor General within 45
639 days after delivery of the audit report to the entity's
640 governing body, but no later than 9 ~~12~~ months after the end of
641 the fiscal year.

642 Section 15. Paragraph (c) of subsection (5) of section
643 373.536, Florida Statutes, is amended, and paragraph (c) is

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644 added to subsection (6) of that section, to read:

645 373.536 District budget and hearing thereon.--

646 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
647 APPROVAL.--

648 (c) Each water management district shall, by August 1 of
649 each year, submit for review a tentative budget to the Governor,
650 the President of the Senate, the Speaker of the House of
651 Representatives, the chairs of all legislative committees and
652 subcommittees with substantive or fiscal jurisdiction over water
653 management districts, as determined by the President of the
654 Senate or the Speaker of the House of Representatives as
655 applicable, the secretary of the department, and the governing
656 body of each county in which the district has jurisdiction or
657 derives any funds for the operations of the district. The
658 tentative budget must be posted on the water management
659 district's official website before budget hearings held pursuant
660 to s. 200.065 or other law to consider such budgets.

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

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

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

668 1011.03 Public hearings; budget to be submitted to
669 Department of Education.--

670 (1) Each district school board must cause a summary of its
671 tentative budget, including the proposed millage levies as

672 provided for by law, and graphs illustrating a historical
673 summary of financial and demographic data, to be advertised at
674 least once ~~one time~~ as a full-page advertisement in the
675 newspaper with the largest circulation published in the district
676 or to be posted at the courthouse door if there be no such
677 newspaper. The board shall post the summary of its tentative
678 budget on the district's official website. If the district does
679 not operate an official website, the summary must be posted on
680 the website of the county in which the district is located.

681 (5) The board shall hold public hearings to adopt
682 tentative and final budgets pursuant to s. 200.065. The hearings
683 shall be primarily for the purpose of hearing requests and
684 complaints from the public regarding the budgets and the
685 proposed tax levies and for explaining the budget and proposed
686 or adopted amendments thereto, if any. The tentative and adopted
687 tentative budgets must be posted on the district's official
688 website before the budget hearings held pursuant to s. 200.065
689 or other law to consider such budgets. Upon adoption, the final
690 budget must be posted on the district's official website. If the
691 district does not operate an official website, the tentative
692 budget, adopted tentative budget, and final budget must be
693 posted on the website of the county in which it is located. The
694 ~~district school~~ board shall ~~then~~ require the superintendent to
695 transmit ~~forthwith~~ two copies of the adopted budget to the
696 Department of Education for approval as prescribed by law and
697 rules of the State Board of Education.

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

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