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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/11/2010	.	
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The Committee on Finance and Tax (Storms) recommended the following:

1           **Senate Substitute for Amendment (331070) (with title**  
2 **amendment)**

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

6           Section 1. Paragraph (b) of subsection (5) of section  
7 11.40, Florida Statutes, is amended to read:

8           11.40 Legislative Auditing Committee.—

9           (5) Following notification by the Auditor General, the  
10 Department of Financial Services, or the Division of Bond  
11 Finance of the State Board of Administration of the failure of a  
12 local governmental entity, district school board, charter



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13 school, or charter technical career center to comply with the  
14 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), or  
15 s. 218.38, the Legislative Auditing Committee may schedule a  
16 hearing. If a hearing is scheduled, the committee shall  
17 determine if the entity should be subject to further state  
18 action. If the committee determines that the entity should be  
19 subject to further state action, the committee shall:

20 (b) In the case of a special district, notify the  
21 Department of Community Affairs that the special district has  
22 failed to comply with the law. Upon receipt of notification, the  
23 Department of Community Affairs shall proceed pursuant to s.  
24 189.4044 or ~~the provisions specified in~~ s. 189.421.

25 Section 2. Subsections (1) through (4) of section 30.49,  
26 Florida Statutes, are amended to read:

27 30.49 Budgets.—

28 (1) Pursuant to s. 129.03(2), each sheriff shall annually  
29 prepare and submit ~~certify~~ to the board of county commissioners  
30 a proposed budget ~~of expenditures~~ for ~~the~~ carrying out ~~of~~ the  
31 powers, duties, and operations of the office for the next  
32 ensuing fiscal year ~~of the county~~. The fiscal year of the  
33 sheriff shall ~~henceforth~~ commence on October 1 and end on  
34 September 30 of each year.

35 (2) (a) ~~The sheriff shall submit with the proposed budget~~  
36 ~~his or her sworn certificate, stating that the proposed~~  
37 ~~expenditures are reasonable and necessary for the proper and~~  
38 ~~efficient operation of the office for the ensuing year.~~ The  
39 proposed budget must ~~shall~~ show the estimated amounts of all  
40 proposed expenditures for operating and equipping the sheriff's  
41 office and jail, excluding the cost of construction, repair, or



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42 capital improvement of county buildings during the ~~such~~ fiscal  
43 year. The expenditures must ~~shall~~ be categorized at the  
44 appropriate fund level in accordance with the following  
45 functional categories:

- 46 1. General law enforcement.
- 47 2. Corrections and detention alternative facilities.
- 48 3. Court services, excluding service of process.

49 (b) The sheriff shall submit with the proposed budget a  
50 sworn certificate stating that the proposed expenditures are  
51 reasonable and necessary for the proper and efficient operation  
52 of the office for the next fiscal year.

53 (c) Within the appropriate fund and functional category,  
54 expenditures shall be itemized in accordance with the uniform  
55 chart of accounts prescribed by the Department of Financial  
56 Services, as follows:

- 57 1. Personnel ~~Personal~~ services.
- 58 2. Operating expenses.
- 59 3. Capital outlay.
- 60 4. Debt service.
- 61 5. Grants and aids ~~Nonoperating disbursements and~~  
62 ~~contingency reserves.~~
- 63 6. Other uses.

64 (d) ~~(e)~~ The sheriff shall submit to the board of county  
65 commissioners for consideration and inclusion in the county  
66 budget, as deemed appropriate by the county, requests for  
67 construction, repair, or capital improvement of county buildings  
68 operated or occupied by the sheriff.

69 (3) The sheriff shall furnish to the board of county  
70 commissioners or the budget commission, if there is a budget



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71 commission in the county, all relevant and pertinent information  
72 concerning expenditures made in previous fiscal years and ~~to the~~  
73 proposed expenditures which the ~~such~~ board or commission deems  
74 necessary, including expenditures at the subobject code level in  
75 accordance with the uniform chart of accounts prescribed by the  
76 Department of Financial Services. The board or commission may  
77 not amend, modify, increase, or reduce any expenditure at the  
78 subobject code level. The ~~except that the~~ board or commission  
79 may not require confidential information concerning details of  
80 investigations. Confidential information concerning details of  
81 investigations is exempt from ~~the provisions of~~ s. 119.07(1).

82 (4) The board of county commissioners or the budget  
83 commission, as appropriate ~~the case may be~~, may require the  
84 sheriff to correct mathematical, mechanical, factual, and  
85 clerical errors and errors as to form in the proposed budget. At  
86 the hearings held pursuant to s. 200.065, the board or  
87 commission, ~~as the case may be~~, may amend, modify, increase, or  
88 reduce any or all items of expenditure in the proposed budget,  
89 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),  
90 and shall approve such budget, as amended, modified, increased,  
91 or reduced. The board or commission ~~It~~ must give written notice  
92 of its action to the sheriff and specify in such notice the  
93 specific items amended, modified, increased, or reduced. The  
94 budget must ~~shall~~ include the salaries and expenses of the  
95 sheriff's office, cost of operation of the county jail,  
96 purchase, maintenance and operation of equipment, including  
97 patrol cars, radio systems, transporting prisoners, court  
98 duties, and all other salaries, expenses, equipment, and  
99 investigation expenditures of the entire sheriff's office for



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100 the previous year.

101       (a) The sheriff, within 30 days after receiving written  
102 notice of such action by the board or commission, ~~either~~ in  
103 person or in his or her office, may file an appeal by petition  
104 to the Administration Commission. ~~Such appeal shall be by~~  
105 ~~petition to the Administration Commission.~~ The petition must  
106 ~~shall~~ set forth the budget proposed by the sheriff, in the form  
107 and manner prescribed by the Executive Office of the Governor  
108 and approved by the Administration Commission, and the budget as  
109 approved by the board of county commissioners or the budget  
110 commission, ~~as the case may be,~~ and shall contain the reasons or  
111 grounds for the appeal. Such petition shall be filed with the  
112 Executive Office of the Governor, and a copy of the petition  
113 shall be served upon the board or commission from the decision  
114 of which appeal is taken by delivering the same to the chair or  
115 president thereof or to the clerk of the circuit court.

116       (b) The board ~~of county commissioners~~ or the budget  
117 commission, ~~as the case may be,~~ shall have 5 days from delivery  
118 of a copy of ~~any~~ such petition to file a reply with the  
119 Executive Office of the Governor ~~a reply thereto,~~ and ~~it~~ shall  
120 deliver a copy of such reply to the sheriff.

121       Section 3. Subsection (4) of section 112.63, Florida  
122 Statutes, is amended to read:

123       112.63 Actuarial reports and statements of actuarial  
124 impact; review.-

125       (4) Upon receipt, pursuant to subsection (2), of an  
126 actuarial report, or ~~upon receipt,~~ pursuant to subsection (3),  
127 of a statement of actuarial impact, the Department of Management  
128 Services shall acknowledge such receipt, but shall only review



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129 and comment on each retirement system's or plan's actuarial  
130 valuations at least on a triennial basis.

131 (a) If the department finds that the actuarial valuation is  
132 not complete, accurate, or based on reasonable assumptions or  
133 otherwise materially fails to satisfy the requirements of this  
134 part;~~if the department~~ requires additional material  
135 information necessary to complete its review of the actuarial  
136 valuation of a system or plan or material information necessary  
137 to satisfy the duties of the department pursuant to s.  
138 112.665(1);~~or if the department~~ does not receive the actuarial  
139 report or statement of actuarial impact, the department shall  
140 notify the administrator of the affected retirement system or  
141 plan and the affected governmental entity and request  
142 appropriate adjustment, the additional material information, or  
143 the required report or statement. The notification must inform  
144 the administrator ~~of the affected retirement system or plan~~ and  
145 the affected governmental entity of the consequences for failing  
146 ~~failure~~ to comply with the requirements of this subsection.

147 (b) If, after a reasonable period of time, a satisfactory  
148 adjustment is not made or the report, statement, or additional  
149 material information is not provided, the department may notify  
150 the Department of Revenue and the Department of Financial  
151 Services of the ~~such~~ noncompliance, and ~~in which case~~ the  
152 Department of Revenue and the Department of Financial Services  
153 shall withhold any funds not pledged for satisfaction of bond  
154 debt service which are payable to the affected governmental  
155 entity until the adjustment is made or the report, statement, or  
156 additional material information is provided to the department.  
157 The Department of Management Services shall specify the date



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158 such action is to begin and notify, ~~and notification by the~~  
159 ~~department must be received by~~ the Department of Revenue, the  
160 Department of Financial Services, and the affected governmental  
161 entity 30 days before the specified date ~~the action begins~~.

162 (c) ~~(a)~~ Within 21 days after receipt of the notice, the  
163 affected governmental entity may petition the Department of  
164 Management Services for a hearing under ss. 120.569 and 120.57  
165 ~~with the Department of Management Services~~. The Department of  
166 Revenue and the Department of Financial Services may not be  
167 parties to the ~~any such~~ hearing, but may request to intervene if  
168 requested by the Department of Management Services or if the  
169 Department of Revenue or the Department of Financial Services  
170 determines its interests may be adversely affected by the  
171 hearing.

172 1. If the administrative law judge recommends in favor of  
173 the department, the department shall perform an actuarial  
174 review, prepare the statement of actuarial impact, or collect  
175 the requested material information. The cost to the department  
176 of performing the ~~such~~ actuarial review, preparing the  
177 statement, or collecting the requested material information  
178 shall be charged to the affected governmental entity whose ~~of~~  
179 ~~which the~~ employees are covered by the retirement system or  
180 plan. If payment ~~of such costs~~ is not received by the department  
181 within 60 days after ~~receipt by~~ the affected governmental entity  
182 receives ~~of~~ the request for payment, the department shall  
183 certify to the Department of Revenue and the Department of  
184 Financial Services the amount due, and the Department of Revenue  
185 and the Department of Financial Services shall pay such amount  
186 to the Department of Management Services from ~~any~~ funds not



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187 pledged for satisfaction of bond debt service which are payable  
188 to the affected governmental entity ~~of which the employees are~~  
189 ~~covered by the retirement system or plan.~~

190 2. If the administrative law judge recommends in favor of  
191 the affected governmental entity and the department performs an  
192 actuarial review, prepares the statement of actuarial impact, or  
193 collects the requested material information, the cost to the  
194 department ~~of performing the actuarial review, preparing the~~  
195 ~~statement, or collecting the requested material information~~  
196 shall be paid by the Department of Management Services.

197 (d)(b) In the case of an affected special district, the  
198 Department of Management Services shall also notify the  
199 Department of Community Affairs. Upon receipt of notification,  
200 the Department of Community Affairs shall proceed pursuant to  
201 ~~the provisions of s. 189.421 with regard to the special~~  
202 ~~district.~~

203 1. Failure of a special district to provide a required  
204 report or statement, to make appropriate adjustments, or to  
205 provide additional material information after the procedures  
206 specified in s. 189.421(1) are exhausted shall be deemed final  
207 action by the special district.

208 2. The Department of Management Services may notify the  
209 Department of Community Affairs of those special districts that  
210 failed to come into compliance. Upon receipt of notification,  
211 the Department of Community Affairs shall proceed pursuant to s.  
212 189.421(4).

213 Section 4. Section 129.01, Florida Statutes, is amended to  
214 read:

215 129.01 Budget system established. ~~There is hereby~~





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216 ~~established~~ A budget system for the control of the finances of  
217 the boards of county commissioners of the several counties of  
218 the state is established, as follows:

219 (1) A budget ~~There~~ shall be prepared, approved, adopted,  
220 and executed, as prescribed in this chapter, ~~for the fiscal year~~  
221 ~~ending September 30, 1952,~~ and for each fiscal year. At a  
222 minimum, the budget must show for each fund, as thereafter, an  
223 annual budget for such funds as may be required by law and or by  
224 sound financial practices, budgeted revenues and expenditures by  
225 organizational unit at a level of detail that is at least  
226 similar to the level of detail in the annual financial report  
227 required under s. 218.32(1) and generally accepted accounting  
228 principles. The budget shall control the levy of taxes and the  
229 expenditure of money for all county purposes during the ensuing  
230 fiscal year.

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

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

235 (b) The budget must ~~shall~~ be balanced, so that; that is,  
236 the total of the estimated receipts available from taxation and  
237 other sources, including balances brought forward from prior  
238 fiscal years, equals shall equal the total of ~~the~~ appropriations  
239 for expenditures and reserves. It shall conform to the uniform  
240 classification of accounts prescribed by the appropriate state  
241 agency. The budgeted receipts must division of the budget shall  
242 include 95 percent of all receipts reasonably ~~to be~~ anticipated  
243 from all sources, including taxes to be levied, provided the  
244 percent anticipated from ad valorem levies is shall be as



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245 specified in s. 200.065(2)(a), and is 100 percent of the amount  
246 of the balances ~~of both cash and liquid securities~~ estimated to  
247 be brought forward at the beginning of the fiscal year. The  
248 appropriations must ~~appropriation division of the budget shall~~  
249 include itemized appropriations for all expenditures authorized  
250 by law, contemplated to be made, or incurred for the benefit of  
251 the county during the ~~said~~ year and the provision for ~~the~~  
252 reserves authorized by this chapter. Both the receipts and  
253 appropriations must ~~appropriation divisions shall~~ reflect the  
254 approximate division of expenditures between countywide  
255 expenditures and noncountywide expenditures and the division of  
256 county revenues derived from or on behalf of the county as a  
257 whole and county revenues derived from or on behalf of a  
258 municipal service taxing unit, special district included within  
259 the county budget, unincorporated area, service area, or program  
260 area, or otherwise not received for or on behalf of the county  
261 as a whole.

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

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

266 2. A reserve for cash balance to be carried over may be  
267 provided for the purpose of paying expenses from October 1 of  
268 the next ensuing fiscal year until ~~the time when~~ the revenues  
269 for that year are expected to be available. This reserve may ~~be~~  
270 not be more than 20 percent of the total appropriations.

271 ~~However, receipts and balances of the budget; provided that~~ for  
272 the bond interest and sinking fund budget, this reserve may not  
273 exceed ~~be not more than~~ the total maturities of debt, ~~(both~~



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274 principal and interest), which ~~that~~ will occur during the next  
275 ~~ensuing~~ fiscal year, plus the sinking fund requirements,  
276 computed on a straight-line basis, for any outstanding  
277 obligations to be paid from the fund.

278 (d) An appropriation for "outstanding indebtedness" shall  
279 be made to provide for the payment of vouchers that ~~which~~ have  
280 been incurred in and charged against the budget for the current  
281 year or a prior year, but that ~~which~~ are expected to be unpaid  
282 at the beginning of the next fiscal ~~ensuing~~ year ~~for which the~~  
283 ~~budget is being prepared~~. The appropriation for the payment of  
284 such vouchers shall be to ~~made in~~ the same fund in which ~~for~~  
285 ~~which~~ the expenses were originally incurred.

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

292 1. In a fund raised for debt service may not ~~shall~~ be  
293 transferred to another fund until, ~~except to a fund raised for~~  
294 ~~the same purposes in the same territory, unless the debt for~~  
295 which the fund was established ~~of such territory~~ has been  
296 extinguished, ~~in which case it may be transferred to any other~~  
297 ~~fund raised for that territory; provided, further, that no such~~  
298 surplus

299 2. In a capital outlay reserve fund may not be transferred  
300 to another fund until ~~such time as~~ the projects for which the  
301 ~~such~~ capital outlay reserve fund was raised have been completed  
302 and all obligations paid.



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303           Section 5. Subsection (6) of section 129.02, Florida  
304 Statutes, is amended to read:

305           129.02 Requisites of budgets.—Each budget shall conform to  
306 the following specific directions and requirements:

307           (6) For each special district included within the county  
308 budget, the ~~operating fund~~ budget must show budgeted revenues  
309 and expenditures by organizational unit at a level of detail  
310 that is at least similar to the level of detail in the annual  
311 financial report required under s. 218.32(1). The amount  
312 available from taxation and other sources, including balances  
313 brought forward from prior fiscal years, must equal the total  
314 appropriations for expenditures and reserves. The budget must  
315 include ~~shall contain an estimate of receipts by source and~~  
316 ~~balances as provided herein, and an itemized estimate of~~  
317 expenditures necessary that will need to be incurred to carry on  
318 all functions and activities of the special district as ~~now or~~  
319 hereafter provided by law, including and of the indebtedness of  
320 the special district and the provision for required reserves;  
321 ~~also of the reserves for contingencies and the balances, as~~  
322 ~~hereinbefore provided, which should be carried forward at the~~  
323 ~~end of the year.~~

324           Section 6. Section 129.021, Florida Statutes, is amended to  
325 read:

326           129.021 County officer budget information.—Notwithstanding  
327 other provisions of law, the budgets of all county officers, as  
328 submitted to the board of county commissioners, must shall be in  
329 sufficient detail and contain such information as the board of  
330 county commissioners may require in furtherance of their powers  
331 and responsibilities provided in ss. 125.01(1)(q), and (r), and



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332 (v), 125.01(6), and (6) and 129.01(2)(b).

333 Section 7. Subsection (3) of section 129.03, Florida  
334 Statutes, is amended to read:

335 129.03 Preparation and adoption of budget.—

336 (3) ~~No later than 15 days after certification of value by~~  
337 ~~the property appraiser pursuant to s. 200.065(1),~~ The county  
338 budget officer, after tentatively ascertaining the proposed  
339 fiscal policies of the board for the next ensuing fiscal year,  
340 shall prepare and present to the board a tentative budget for  
341 the next ensuing fiscal year for each of the funds provided in  
342 this chapter, including all estimated receipts, taxes to be  
343 levied, and balances expected to be brought forward and all  
344 estimated expenditures, reserves, and balances to be carried  
345 over at the end of the year.

346 (a) The board of county commissioners shall receive and  
347 examine the tentative budget for each fund and, subject to the  
348 notice and hearing requirements of s. 200.065, shall require  
349 such changes to be made as it deems ~~shall deem~~ necessary, ~~+~~  
350 provided the budget remains ~~shall remain~~ in balance. The county  
351 budget officer's estimates of receipts other than taxes, and of  
352 balances to be brought forward, may ~~shall~~ not be revised except  
353 by a resolution of the board, duly passed and spread on the  
354 minutes of the board. However, the board may allocate to any of  
355 the funds of the county any anticipated receipts, other than  
356 taxes levied for a particular fund, except receipts designated  
357 or received to be expended for a particular purpose.

358 (b) Upon receipt of the tentative budgets and completion of  
359 any revisions ~~made by the board~~, the board shall prepare a  
360 statement summarizing all of the adopted tentative budgets. The



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361 ~~This~~ summary statement must ~~shall~~ show, for each budget and the  
362 total of all budgets, the proposed tax millages, ~~the~~ balances,  
363 ~~the~~ reserves, and the total of each major classification of  
364 receipts and expenditures, classified according to the uniform  
365 classification of accounts adopted ~~prescribed~~ by the appropriate  
366 state agency. The board shall cause this summary statement to be  
367 advertised one time in a newspaper of general circulation  
368 published in the county, or by posting at the courthouse door if  
369 there is no such newspaper, and the advertisement must ~~shall~~  
370 appear adjacent to the advertisement required pursuant to s.  
371 200.065.

372 (c) The board shall hold public hearings to adopt tentative  
373 and final budgets pursuant to s. 200.065. The hearings shall be  
374 primarily for the purpose of hearing requests and complaints  
375 from the public regarding the budgets and the proposed tax  
376 levies and for explaining the budget and any proposed or adopted  
377 amendments ~~thereto, if any.~~ The tentative budget must be posted  
378 on the county's official website at least 2 days before the  
379 public hearing to consider such budget. The final budget must be  
380 posted on the website within 30 days after adoption. The  
381 tentative budgets, adopted tentative budgets, and final budgets  
382 shall be filed in the office of the county auditor as a public  
383 record. Sufficient reference in words and figures to identify  
384 the particular transactions shall be made in the minutes of the  
385 board to record its actions with reference to the budgets.

386 Section 8. Subsection (1) and paragraphs (a) and (f) of  
387 subsection (2) of section 129.06, Florida Statutes, are amended  
388 to read:

389 129.06 Execution and amendment of budget.—



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390 (1) Upon the final adoption of the budgets as provided in  
391 this chapter, the budgets so adopted must ~~shall~~ regulate ~~the~~  
392 expenditures of the county and each special district included  
393 within the county budget, and the itemized estimates of  
394 expenditures must ~~shall~~ have the effect of fixed appropriations  
395 and may ~~shall~~ not be amended, altered, or exceeded except as  
396 provided in this chapter.

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

400 (b) The cost of the investments provided in this chapter,  
401 or the receipts from their sale or redemption, may ~~must~~ not be  
402 treated as expense or income, and ~~but~~ the investments on hand at  
403 the beginning or end of each fiscal year must be carried as  
404 separate items at cost in the fund balances; however, the  
405 amounts of profit or loss received on their sale must be treated  
406 as income or expense, as applicable ~~the case may be~~.

407 (2) The board at any time within a fiscal year may amend a  
408 budget for that year, and may within the first 60 days of a  
409 fiscal year amend the budget for the prior fiscal year, as  
410 follows:

411 (a) Appropriations for expenditures within ~~in~~ any fund may  
412 be decreased or ~~and other appropriations in the same fund~~  
413 ~~correspondingly~~ increased by motion recorded in the minutes,  
414 provided that the total ~~of the~~ appropriations of the fund does  
415 not change ~~may not be changed~~. The board of county  
416 commissioners, ~~however~~, may establish procedures by which the  
417 designated budget officer may authorize ~~certain~~  
418 ~~intradepartmental~~ budget amendments, provided that the total



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419 appropriations appropriation of the fund does not change  
420 ~~department may not be changed.~~

421 (f) Unless otherwise prohibited by law, if an amendment to  
422 a budget is required for a purpose not specifically authorized  
423 in paragraphs (a)-(e), ~~unless otherwise prohibited by law,~~ the  
424 amendment may be authorized by resolution or ordinance of the  
425 board of county commissioners adopted following a public  
426 hearing.

427 1. The public hearing must be advertised at least 2 days,  
428 but not more than 5 days, before the date of the hearing. The  
429 advertisement must appear in a newspaper of paid general  
430 circulation and must identify the name of the taxing authority,  
431 the date, place, and time of the hearing, and the purpose of the  
432 hearing. The advertisement must also identify each budgetary  
433 fund to be amended, the source of the funds, the use of the  
434 funds, and the total amount of each fund's appropriations  
435 ~~budget.~~

436 2. If the board amends the budget pursuant to this  
437 paragraph, the adopted amendment must be posted on the county's  
438 official website within 5 days after adoption.

439 Section 9. Section 129.07, Florida Statutes, is amended to  
440 read:

441 129.07 Unlawful to exceed the budget; ~~certain contracts~~  
442 ~~void; commissioners contracting excess indebtedness personally~~  
443 ~~liable. It is unlawful for~~ The board of county commissioners may  
444 not to expend or enter into a contract requiring expenditures  
445 ~~for the expenditure~~ in any fiscal year for more than the amount  
446 of appropriations budgeted in each fund's budget, except as  
447 provided herein, and ~~in no case shall~~ the total appropriations





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448 of any budget may not be exceeded, except as provided in s.  
449 129.06.~~7~~ and Any indebtedness contracted for any purpose against  
450 either of the funds enumerated in this chapter or for any  
451 purpose, ~~the expenditure for~~ which is chargeable to either of  
452 the said funds, is shall be null and void, and no suit may ~~or~~  
453 ~~suits shall~~ be prosecuted in any court in this state for the  
454 collection of such indebtedness. same, and The members of the  
455 board of county commissioners voting ~~for~~ and contracting for  
456 such indebtedness amounts and the bonds of such members of said  
457 ~~boards also~~ shall be liable for any the excess indebtedness ~~so~~  
458 contracted for.

459 Section 10. Section 129.201, Florida Statutes, is amended  
460 to read:

461 129.201 Budget of supervisor of elections; manner and time  
462 of preparation and presentation.—

463 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each  
464 supervisor of elections shall annually prepare and submit  
465 ~~certify~~ to the board of county commissioners, or county budget  
466 commission if there is one in the county, a proposed budget for  
467 carrying out the powers, duties, and operations of income and  
468 ~~expenditures to fulfill the duties, responsibilities, and~~  
469 ~~operation~~ of the office of the supervisor of elections for the  
470 next ensuing fiscal year ~~of the county~~. The fiscal year of the  
471 supervisor of elections commences shall commence on October 1 of  
472 each year and ends shall end on September 30 of the following  
473 year.

474 (2)~~(a)~~ Expenditures must be itemized in accordance with the  
475 uniform accounting system prescribed by the Department of  
476 Financial Services ~~Each expenditure item in the budget for the~~



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477 ~~supervisor of elections shall be itemized generally as follows:~~

478 ~~(a) 1. Personnel services. Compensation for the supervisor~~  
479 ~~of elections and all other personnel of the office.~~

480 ~~(b) 2. Operating expenses.~~

481 ~~(c) 3. Capital outlay.~~

482 ~~(d) Debt service.~~

483 ~~(e) 4. Grants and aids. Contingencies and transfers.~~

484 ~~(f) Other uses.~~

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

489 (3) The supervisor of elections shall furnish to the board  
490 of county commissioners or the county budget commission all  
491 relevant and pertinent information that the ~~which such~~ board or  
492 commission deems shall deem necessary, including expenditures at  
493 the subobject code level in accordance with the uniform chart of  
494 accounts prescribed by the Department of Financial Services. The  
495 board or commission may not amend, modify, increase, or reduce  
496 any expenditure at the subobject code level.

497 (4) The board or commission, as appropriate ~~the case may~~  
498 ~~be,~~ may require the supervisor of elections to correct  
499 mathematical, mechanical, factual, and clerical errors and  
500 errors of form in the proposed budget. At the hearings held  
501 pursuant to s. 200.065, the board or commission may amend,  
502 modify, increase, or reduce any or all items of expenditure in  
503 the proposed budget as submitted under subsections (1) and (2);  
504 and, as amended, modified, increased, or reduced, such budget  
505 shall be approved by the board or commission, which must provide



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506 ~~giving~~ written notice of its action to specific items amended,  
507 modified, increased, or reduced.

508 (5) The board or commission shall include in the county  
509 budget the items of proposed expenditures ~~as~~ set forth in the  
510 budget which are required by this section to be submitted, after  
511 the budget has been reviewed and approved. The board or  
512 commission shall include the supervisor of elections' reserve  
513 for contingencies ~~provided herein~~ in the general county budget's  
514 reserve for contingencies account ~~in the general county budget.~~

515 (6) The supervisor of elections' reserve for contingencies  
516 ~~is in the budget of a supervisor of elections shall be~~ governed  
517 by the same provisions governing the amount and use of the  
518 reserve for contingencies appropriated in the county budget.

519 (7) The proposed budget shall be submitted to the board of  
520 county commissioners or county budget commission pursuant to s.  
521 129.03(2)~~7~~, and ~~the budget shall be~~ included by the board or  
522 commission in the general county budget.

523 (8) The items placed in the budget of the board are  
524 ~~pursuant to this act shall be~~ subject to the same provisions of  
525 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~  
526 ~~made~~ to the appropriations of the office of the supervisor of  
527 elections may not be made without due notice of the change to  
528 the supervisor of elections.

529 (9) The budget of the supervisor of elections may be  
530 increased by the board of county commissioners to cover such  
531 expenses for emergencies and unanticipated expenses as are  
532 recommended and justified by the supervisor of elections.

533 Section 11. Section 166.241, Florida Statutes, is amended  
534 to read:



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535           166.241 Fiscal years, ~~appropriations,~~ budgets, and budget  
536 amendments.—

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

540           (2) The governing body of each municipality shall adopt a  
541 budget each fiscal year. The budget must be adopted by ordinance  
542 or resolution unless otherwise specified in the respective  
543 municipality's charter. The amount available from taxation and  
544 other sources, including balances brought forward ~~amounts~~  
545 ~~carried over~~ from prior fiscal years, must equal the total  
546 appropriations for expenditures and reserves. At a minimum, the  
547 adopted budget must show for each fund, as required by law and  
548 sound financial practices, budgeted revenues and expenditures by  
549 organizational unit at a level of detail at least similar to the  
550 level of detail in the annual financial report required under s.  
551 218.32(1). The adopted budget must regulate expenditures of the  
552 municipality, and an ~~it is unlawful for any~~ officer of a  
553 municipal government may not ~~to~~ expend or contract for  
554 expenditures in any fiscal year except pursuant to the adopted  
555 budget in pursuance of budgeted appropriations.

556           (3) The tentative budget must be posted on the  
557 municipality's official website at least 2 days before the  
558 budget hearing, held pursuant to s. 200.065 or other law, to  
559 consider such budget. The final adopted budget must be posted on  
560 the municipality's official website within 30 days after  
561 adoption. If the municipality does not operate an official  
562 website, the municipality must, within a reasonable period of  
563 time as established by the county or counties in which the



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564 municipality is located, transmit the tentative budget and final  
565 budget to the manager or administrator of such counties who  
566 shall post the budgets on the county's website.

567 (4)(3) The governing body of each municipality at any time  
568 within a fiscal year or within up to 60 days following the end  
569 of the fiscal year may amend a budget for that year as follows:

570 (a) Appropriations for expenditures within a fund may be  
571 decreased or increased by motion recorded in the minutes if  
572 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not  
573 changed.

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

578 (c) If a budget amendment is required for a purpose not  
579 specifically authorized in paragraph (a) or paragraph (b), the  
580 budget amendment must be adopted in the same manner as the  
581 original budget unless otherwise specified in the municipality's  
582 ~~charter of the respective municipality.~~

583 (5) If the governing body of a municipality amends the  
584 budget pursuant to paragraph (4)(c), the adopted amendment must  
585 be posted on the official website of the municipality within 5  
586 days after adoption. If the municipality does not operate an  
587 official website, the municipality must, within a reasonable  
588 period of time as established by the county or counties in which  
589 the municipality is located, transmit the adopted amendment to  
590 the manager or administrator of such county or counties who  
591 shall post the adopted amendment on the county's website.

592 Section 12. Paragraph (a) of subsection (1) of section



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593 189.4044, Florida Statutes, is amended to read:

594 189.4044 Special procedures for inactive districts.—

595 (1) The department shall declare inactive any special  
596 district in this state by documenting that:

597 (a) The special district meets one of the following  
598 criteria:

599 1. The registered agent of the district, the chair of the  
600 governing body of the district, or the governing body of the  
601 appropriate local general-purpose government notifies the  
602 department in writing that the district has taken no action for  
603 2 or more years;

604 2. Following an inquiry from the department, the registered  
605 agent of the district, the chair of the governing body of the  
606 district, or the governing body of the appropriate local  
607 general-purpose government notifies the department in writing  
608 that the district has not had a governing board or a sufficient  
609 number of governing board members to constitute a quorum for 2  
610 or more years or the registered agent of the district, the chair  
611 of the governing body of the district, or the governing body of  
612 the appropriate local general-purpose government fails to  
613 respond to the department's inquiry within 21 days; ~~or~~

614 3. The department determines, pursuant to s. 189.421, that  
615 the district has failed to file any of the reports listed in s.  
616 189.419; or—

617 4. The district has not had a registered office and agent  
618 on file with the department for 1 or more years.

619 Section 13. Subsection (1) of section 189.412, Florida  
620 Statutes, is amended to read:

621 189.412 Special District Information Program; duties and



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622 responsibilities.—The Special District Information Program of  
623 the Department of Community Affairs is created and has the  
624 following special duties:

625 (1) The collection and maintenance of special district  
626 noncompliance status reports from the Department of Management  
627 Services, the Department of Financial Services, the Division of  
628 Bond Finance of the State Board of Administration, ~~and the~~  
629 Auditor General, and the Legislative Auditing Committee, for the  
630 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.  
631 The noncompliance reports must list those special districts that  
632 did not comply with the statutory reporting requirements.

633 Section 14. Subsections (3) through (7) of section 189.418,  
634 Florida Statutes, are amended to read:

635 189.418 Reports; budgets; audits.—

636 (3) The governing body of each special district shall adopt  
637 a budget by resolution each fiscal year. The total amount  
638 available from taxation and other sources, including balances  
639 brought forward ~~amounts carried over~~ from prior fiscal years,  
640 must equal the total of appropriations for expenditures and  
641 reserves. At a minimum, the adopted budget must show for each  
642 fund, as required by law and sound financial practices, budgeted  
643 revenues and expenditures by organizational unit at a level of  
644 detail that is at least similar to the level of detail in the  
645 annual financial report required under s. 218.32(1). The adopted  
646 budget must regulate expenditures of the special district, and  
647 an it is unlawful for any officer of a special district may not  
648 ~~to~~ expend or contract for expenditures in any fiscal year except  
649 pursuant to the adopted budget ~~in pursuance of budgeted~~  
650 ~~appropriations.~~



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651           (4) The tentative budget must be posted on the special  
652 district's official website at least 2 days before the budget  
653 hearing, held pursuant to s. 200.065 or other law, to consider  
654 such budget. The final adopted budget must be posted on the  
655 special district's official website within 30 days after  
656 adoption. If the special district does not operate an official  
657 website, the special district must, within a reasonable period  
658 of time as established by the local general-purpose government,  
659 or governments in which the special district is located or the  
660 local governing authority to which the district is dependent,  
661 transmit the tentative budget or final budget to the manager or  
662 administrator of the local general-purpose government or the  
663 local governing authority. The manager or administrator shall  
664 post the tentative budget or final budget on the website of the  
665 local general-purpose government or governing authority. This  
666 subsection and subsection (3) does not apply to water management  
667 districts as defined in s. 373.019.

668           (5)~~(4)~~ The proposed budget of a dependent special district  
669 must shall be presented in accordance with generally accepted  
670 accounting principles, contained within the general budget of  
671 the local governing authority to which it is dependent, and be  
672 clearly stated as the budget of the dependent district. However,  
673 with the concurrence of the local governing authority, a  
674 dependent district may be budgeted separately. The dependent  
675 district must provide any budget information requested by the  
676 local governing authority at the time and place designated by  
677 the local governing authority.

678           (6)~~(5)~~ The governing body of each special district at any  
679 time within a fiscal year or within up to 60 days following the





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680 end of the fiscal year may amend a budget for that year as  
681 follows:-

682 (a) Appropriations for expenditures within a fund may be  
683 decreased or increased by motion recorded in the minutes if the  
684 total appropriations of the fund do not change.

685 (b) The governing body may establish procedures by which  
686 the designated budget officer may authorize certain budget  
687 amendments if the total appropriations of the fund is not  
688 changed.

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

692 (7) If the governing body of a special district amends the  
693 budget pursuant to paragraph (6) (c), the adopted amendment must  
694 be posted on the official website of the special district within  
695 5 days after adoption. If the special district does not operate  
696 an official website, the special district must, within a  
697 reasonable period of time as established by the local general-  
698 purpose government, transmit the adopted amendment to the  
699 manager or administrator of the local general-purpose government  
700 or governments in which the special district is located or the  
701 governing authority to which the district is dependent. The  
702 manager or administrator shall post the adopted amendment on the  
703 website of the local general-purpose government or governing  
704 authority.

705 (8) ~~(6)~~ A local general-purpose government ~~governing~~  
706 authority may, ~~in its discretion,~~ review the budget or tax levy  
707 of any special district located solely within its boundaries.

708 (9) All special districts must comply with the financial



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709 reporting requirements of ss. 218.32 and 218.39. A local  
710 general-purpose government or governing authority may request,  
711 from any special district located solely within its boundaries,  
712 financial information in order to comply with its reporting  
713 requirements under ss. 218.32 and 218.39. The special district  
714 must cooperate with such request and provide the financial  
715 information at the time and place designated by the local  
716 general-purpose government or governing authority.

717 (10)~~(7)~~ All reports or information required to be filed  
718 with a local general-purpose government or governing authority  
719 under ss. 189.415, 189.416, and 189.417, and subsection (8) this  
720 section shall:

721 (a) If ~~When~~ the local general-purpose government or  
722 governing authority is a county, be filed with the clerk of the  
723 board of county commissioners.

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

726 (c) If ~~When~~ the local general-purpose government or  
727 governing authority is a municipality, be filed at the place  
728 designated by the municipal governing body.

729 Section 15. Section 189.419, Florida Statutes, is amended  
730 to read:

731 189.419 Effect of failure to file certain reports or  
732 information.—

733 (1) If an independent ~~a~~ special district fails to file the  
734 reports or information required under s. 189.415, s. 189.416, ~~or~~  
735 s. 189.417, or s. 189.418(9) with the local general-purpose  
736 government or governments in which it is located ~~governing~~  
737 ~~authority~~, the person authorized to receive and read the reports



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738 or information or the local general-purpose government shall  
739 notify the district's registered agent ~~and the appropriate local~~  
740 ~~governing authority or authorities~~. If requested by the  
741 district, the local general-purpose government governing  
742 ~~authority~~ shall grant an extension of ~~time of~~ up to 30 days for  
743 filing the required reports or information.

744 ~~(2) If the governing body of at any time the local general-~~  
745 ~~purpose government or governments governing authority or~~  
746 ~~authorities or the board of county commissioners~~ determines that  
747 there has been an unjustified failure to file these ~~the~~ reports  
748 or information ~~described in subsection (1)~~, it may notify the  
749 department, and the department may proceed pursuant to s.  
750 189.421(1).

751 (2) If a dependent special district fails to file the  
752 reports or information required under s. 189.416, s. 189.417, or  
753 s. 189.418(9) with the local governing authority to which it is  
754 dependent, the local governing authority shall take whatever  
755 steps it deems necessary to enforce the special district's  
756 accountability. Such steps may include, as authorized,  
757 withholding funds, removing governing board members at will,  
758 vetoing the special district's budget, conducting the oversight  
759 review process set forth in s. 189.428, or amending, merging, or  
760 dissolving the special district in accordance with the  
761 provisions contained in the ordinance that created the dependent  
762 special district.

763 (3) If a special district fails to file the reports or  
764 information required under ~~s. 112.63, s. 218.32, s. 218.38, or~~  
765 ~~s. 218.39~~ with the appropriate state agency, the agency shall  
766 notify the department, and the department shall send a certified



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767 technical assistance letter to the special district which  
768 summarizes the requirements and encourages the special district  
769 to take steps to prevent the noncompliance from reoccurring  
770 proceed pursuant to s. 189.421.

771 (4) If a special district fails to file the reports or  
772 information required under s. 112.63 with the appropriate state  
773 agency, the agency shall notify the department and the  
774 department shall proceed pursuant to s. 189.421(1).

775 (5) If a special district fails to file the reports or  
776 information required under s. 218.32 or s. 218.39 with the  
777 appropriate state agency or office, the state agency or office  
778 shall, and the Legislative Auditing Committee may, notify the  
779 department and the department shall proceed pursuant to s.  
780 189.421.

781 Section 16. Section 189.421, Florida Statutes, is amended  
782 to read:

783 189.421 Failure of district to disclose financial reports.-

784 (1) (a) If when notified pursuant to s. 189.419(1), (4), or  
785 (5) 189.419, the department shall attempt to assist a special  
786 district in complying to comply with its financial reporting  
787 requirements by sending a certified letter to the special  
788 district, and, if the special district is dependent, sending a  
789 copy of that the letter to the chair of the governing body of  
790 the local governing authority. The letter must include general-  
791 purpose government, which includes the following: a description  
792 of the required report, including statutory submission  
793 deadlines, a contact telephone number for technical assistance  
794 to help the special district comply, a 60-day deadline extension  
795 of time for filing the required report with the appropriate



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796 entity, the address where the report must be filed, and an  
797 explanation of the penalties for noncompliance.

798 (b) A special district that is unable to meet the 60-day  
799 reporting deadline must provide written notice to the department  
800 before the expiration of the deadline stating the reason the  
801 special district is unable to comply with the deadline, the  
802 steps the special district is taking to prevent the  
803 noncompliance from reoccurring, and the estimated date that the  
804 special district will file the report with the appropriate  
805 agency. The district's written response does not constitute an  
806 extension by the department; however, the department shall  
807 forward the written response as follows:

808 1. If the written response refers to the reports required  
809 under s. 218.32 or s. 218.39, forward the written response to  
810 the Legislative Auditing Committee for its consideration in  
811 determining whether the special district should be subject to  
812 further state action in accordance with s. 11.40(5)(b).

813 2. If the written response refers to the reports or  
814 information requirements listed in s. 189.419(1), forward the  
815 written response to the local general-purpose government or  
816 governments for its consideration in determining whether the  
817 oversight review process set forth in s. 189.428 should be  
818 undertaken.

819 3. If the written response refers to the reports or  
820 information required under s. 112.63, forward the written  
821 response to the Department of Management Services for its  
822 consideration in determining whether the special district should  
823 be subject to further state action in accordance with s.  
824 112.63(4)(d)2. ~~The department may grant an additional 30-day~~



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825 ~~extension of time if requested to do so in writing by the~~  
826 ~~special district. The department shall notify the appropriate~~  
827 ~~entity of the new extension of time. In the case of a special~~  
828 ~~district that did not timely file the reports or information~~  
829 ~~required by s. 218.38, the department shall send a certified~~  
830 ~~technical assistance letter to the special district which~~  
831 ~~summarizes the requirements and encourages the special district~~  
832 ~~to take steps to prevent the noncompliance from reoccurring.~~

833 (2) Failure of a special district to comply with the  
834 actuarial and financial reporting requirements under s. 112.63,  
835 s. 218.32, or s. 218.39 after the procedures of subsection (1)  
836 are exhausted shall be deemed final action of the special  
837 district. The actuarial and financial reporting requirements are  
838 declared to be essential requirements of law. Remedy for  
839 noncompliance shall be by writ of certiorari as set forth in  
840 subsection (4) ~~(3)~~.

841 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing  
842 Committee shall notify the department of those districts that  
843 fail ~~failed~~ to file the required reports ~~report~~. If the  
844 procedures described in subsection (1) have not yet been  
845 initiated, the department shall initiate such procedures upon  
846 receiving the notice from the Legislative Auditing Committee.  
847 Otherwise, within 60 ~~30~~ days after receiving such ~~this~~ notice,  
848 or within 60 ~~30~~ days after the expiration of the 60-day deadline  
849 extension date provided in subsection (1), whichever occurs  
850 later, the department, shall proceed as follows: notwithstanding  
851 the provisions of chapter 120, ~~the department~~ shall file a  
852 petition for writ of certiorari with the circuit court. Venue  
853 for all actions pursuant to this subsection is ~~shall be~~ in Leon



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854 County. The court shall award the prevailing party attorney's  
855 fees and costs in all cases filed pursuant to this section  
856 unless affirmatively waived by all parties. A writ of certiorari  
857 shall be issued unless a respondent establishes that the  
858 notification of the Legislative Auditing Committee was issued as  
859 a result of material error. Proceedings under this subsection  
860 shall otherwise be governed by the Rules of Appellate Procedure.

861 (4) Pursuant to s. 112.63(4)(d)2., the Department of  
862 Management Services may notify the department of those special  
863 districts that have failed to file the required adjustments,  
864 additional information, or report or statement after the  
865 procedures of subsection (1) have been exhausted. Within 60 days  
866 after receiving such notice or within 60 days after the 60-day  
867 deadline provided in subsection (1), whichever occurs later, the  
868 department, notwithstanding chapter 120, shall file a petition  
869 for writ of certiorari with the circuit court. Venue for all  
870 actions pursuant to this subsection is in Leon County. The court  
871 shall award the prevailing party attorney's fees and costs in  
872 all cases filed pursuant to this section unless affirmatively  
873 waived by all parties. A writ of certiorari shall be issued  
874 unless a respondent establishes that the notification of the  
875 Department of Management Services was issued as a result of  
876 material error. Proceedings under this subsection are otherwise  
877 governed by the Rules of Appellate Procedure.

878 Section 17. Subsection (6) is added to section 195.087,  
879 Florida Statutes, to read:

880 195.087 Property appraisers and tax collectors to submit  
881 budgets to Department of Revenue.-

882 (6) The final approved budget of each property appraiser



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883 and tax collector must be posted on the county's official  
884 website within 5 days after adoption of the county's budget. The  
885 final approved budget of each property appraiser and tax  
886 collector may be included in the county's budget.

887 Section 18. Paragraphs (d), (e), and (f) of subsection (1)  
888 of section 218.32, Florida Statutes, are amended, and paragraph  
889 (g) is added to that subsection, to read:

890 218.32 Annual financial reports; local governmental  
891 entities.—

892 (1)

893 (d) Each local governmental entity that is required to  
894 provide for an audit under ~~in accordance with~~ s. 218.39(1) must  
895 submit ~~the annual financial report with the audit report.~~ a copy  
896 of the audit report and annual financial report ~~must be~~  
897 ~~submitted~~ to the department within 45 days after the completion  
898 of the audit report but no later than 9 ~~12~~ months after the end  
899 of the fiscal year.

900 (e) Each local governmental entity that is not required to  
901 provide for an audit under ~~report in accordance with~~ s. 218.39  
902 must submit the annual financial report to the department no  
903 later than 9 months after the end of the fiscal ~~April 30 of each~~  
904 year. The department shall consult with the Auditor General in  
905 the development of the format of annual financial reports  
906 submitted pursuant to this paragraph. The format must ~~shall~~  
907 include balance sheet information used ~~to be utilized~~ by the  
908 Auditor General pursuant to s. 11.45(7)(f). The department must  
909 forward the financial information contained within the ~~these~~  
910 ~~entities'~~ annual financial reports to the Auditor General in  
911 electronic form. This paragraph does not apply to housing





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912 authorities created under chapter 421.

913 (f) If the department does not receive a completed annual  
914 financial report from a local governmental entity within the  
915 required period, it shall notify the Legislative Auditing  
916 Committee and the Special District Information Program of the  
917 Department of Community Affairs of the ~~local governmental~~  
918 entity's failure to comply with the reporting requirements. The  
919 committee shall proceed in accordance with s. 11.40(5).

920 (g) Each local governmental entity's website must provide a  
921 link to the department's website to view the entity's annual  
922 financial report submitted to the department pursuant to this  
923 section. If the local governmental entity does not have an  
924 official website, the county government's website must provide  
925 the required link for the local governmental entity.

926 Section 19. Section 218.35, Florida Statutes, is amended to  
927 read:

928 218.35 County fee officers; financial matters.—

929 (1) Each county fee officer shall establish an annual  
930 budget for carrying out the powers, duties, and operations of  
931 his or her office for the next county fiscal year ~~which shall~~  
932 ~~clearly reflect the revenues available to said office and the~~  
933 ~~functions for which money is to be expended.~~ The budget must  
934 ~~shall~~ be balanced so that; ~~that is,~~ the total of estimated  
935 receipts, including balances brought forward, equals ~~shall equal~~  
936 the total of estimated expenditures and reserves. The budgeting  
937 of segregated funds must ~~shall~~ be made in a ~~such~~ manner that  
938 retains the relation between program and revenue source, as  
939 provided by law ~~is retained.~~

940 (2) The clerk of the circuit court, functioning in his or



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941 her capacity as clerk of the circuit and county courts and as  
942 clerk of the board of county commissioners, shall prepare his or  
943 her budget in two parts:

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

948 (b) The budget relating to the requirements of the clerk as  
949 clerk of the board of county commissioners, county auditor, and  
950 custodian or treasurer of all county funds and other county-  
951 related duties, which shall be annually prepared and submitted  
952 to the board of county commissioners pursuant to s. 129.03(2),  
953 for each fiscal year. Expenditures shall be itemized in  
954 accordance with the uniform accounting system prescribed by the  
955 Department of Financial Services as follows:

- 956 1. Personnel services.
- 957 2. Operating expenses.
- 958 3. Capital outlay.
- 959 4. Debt service.
- 960 5. Grants and aids.
- 961 6. Other uses.

962 (3) The clerk of the circuit court shall furnish to the  
963 board of county commissioners or the county budget commission  
964 all relevant and pertinent information that the board or  
965 commission deems necessary, including expenditures at the  
966 subobject code level in accordance with the uniform chart of  
967 accounts prescribed by the Department of Financial Services.

968 (4) The final approved budget of the clerk of the circuit  
969 court must be posted on the county's official website within 30



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970 days after adoption. The final approved budget of the clerk of  
971 the circuit court may be included in the county's budget.

972 (5)~~(3)~~ Each county fee officer shall establish ~~make~~  
973 ~~provision for establishing~~ a fiscal year beginning October 1 and  
974 ending September 30 of the following year, and shall report his  
975 or her finances annually upon the close of each fiscal year to  
976 the county fiscal officer for inclusion in the annual financial  
977 report by the county.

978 (6)~~(4)~~ The proposed budget of a county fee officer shall be  
979 filed with the clerk of the county governing authority by  
980 September 1 preceding the fiscal year for the budget, except for  
981 the budget prepared by the clerk of the circuit court for court-  
982 related functions as provided in s. 28.36.

983 Section 20. Section 218.39, Florida Statutes, is amended to  
984 read:

985 218.39 Annual financial audit reports.-

986 (1) If, by the first day in any fiscal year, a local  
987 governmental entity, district school board, charter school, or  
988 charter technical career center has not been notified that a  
989 financial audit for that fiscal year will be performed by the  
990 Auditor General, each of the following entities shall have an  
991 annual financial audit of its accounts and records completed  
992 within 9 ~~12~~ months after the end of its fiscal year by an  
993 independent certified public accountant retained by it and paid  
994 from its public funds:

995 (a) Each county.

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

998 (c) Any special district with revenues or the total of



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999 expenditures and expenses in excess of \$100,000.  
1000 (d) Each district school board.  
1001 (e) Each charter school established under s. 1002.33.  
1002 (f) Each charter technical center established under s.  
1003 1002.34.  
1004 (g) Each municipality with revenues or the total of  
1005 expenditures and expenses between \$100,000 and \$250,000 that has  
1006 not been subject to a financial audit pursuant to this  
1007 subsection for the 2 preceding fiscal years.  
1008 (h) Each special district with revenues or the total of  
1009 expenditures and expenses between \$50,000 and \$100,000 that has  
1010 not been subject to a financial audit pursuant to this  
1011 subsection for the 2 preceding fiscal years.  
1012 (2) The county audit report must ~~shall~~ be a single document  
1013 that includes a financial audit of the county as a whole and,  
1014 for each county agency other than a board of county  
1015 commissioners, an audit of its financial accounts and records,  
1016 including reports on compliance and internal control, management  
1017 letters, and financial statements as required by rules adopted  
1018 by the Auditor General. In addition ~~to such requirements~~, if a  
1019 board of county commissioners elects to have a separate audit of  
1020 its financial accounts and records in the manner required by  
1021 rules adopted by the Auditor General for other county agencies,  
1022 the ~~such~~ separate audit must ~~shall~~ be included in the county  
1023 audit report.  
1024 (3) (a) A dependent special district may provide ~~make~~  
1025 provision for an annual financial audit by being included in  
1026 within the audit of the ~~another~~ local governmental entity upon  
1027 which it is dependent. An independent special district may not



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1028 make provision for an annual financial audit by being included  
1029 in ~~within~~ the audit of another local governmental entity.

1030 (b) A special district that is a component unit, as defined  
1031 by generally accepted accounting principles, of a local  
1032 governmental entity shall provide the local governmental entity,  
1033 within a reasonable time period as established by the local  
1034 governmental entity, with financial information necessary to  
1035 comply with this section. The failure of a component unit to  
1036 provide this financial information must be noted in the annual  
1037 financial audit report of the local governmental entity.

1038 (4) A management letter shall be prepared and included as a  
1039 part of each financial audit report.

1040 (5) At the conclusion of the audit, the auditor shall  
1041 discuss with the chair of the governing body of the ~~each~~ local  
1042 governmental entity or the chair's designee, ~~or with~~ the elected  
1043 official of each county agency or ~~with~~ the elected official's  
1044 designee, ~~or with~~ the chair of the district school board or the  
1045 chair's designee, ~~or with~~ the chair of the board of the charter  
1046 school or the chair's designee, or ~~with~~ the chair of the board  
1047 of the charter technical career center or the chair's designee,  
1048 as appropriate, all of the auditor's comments that will be  
1049 included in the audit report. If the officer is not available to  
1050 discuss the auditor's comments, their discussion is presumed  
1051 when the comments are delivered in writing to his or her office.  
1052 The auditor shall notify each member of the governing body of a  
1053 local governmental entity, district school board, charter  
1054 school, or charter technical career center for which  
1055 deteriorating financial conditions exist that may cause a  
1056 condition described in s. 218.503(1) to occur if actions are not



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1057 taken to address such conditions.

1058 (6) The officer's written statement of explanation or  
1059 rebuttal concerning the auditor's findings, including corrective  
1060 action to be taken, must be filed with the governing body of the  
1061 local governmental entity, district school board, charter  
1062 school, or charter technical career center within 30 days after  
1063 the delivery of the auditor's findings.

1064 (7) All audits conducted pursuant to this section must be  
1065 conducted in accordance with the rules of the Auditor General  
1066 adopted pursuant to s. 11.45. Upon completion of the audit, the  
1067 auditor shall prepare an audit report in accordance with the  
1068 rules of the Auditor General. The audit report shall be filed  
1069 with the Auditor General within 45 days after delivery of the  
1070 audit report to the governing body of the audited entity, but no  
1071 later than 9 months after the end of the audited entity's fiscal  
1072 year. The audit report must include a written statement  
1073 describing corrective actions to be taken in response to each of  
1074 the auditor's recommendations included in the audit report.

1075 (8) The Auditor General shall notify the Legislative  
1076 Auditing Committee of any audit report prepared pursuant to this  
1077 section which indicates that an audited entity has failed to  
1078 take full corrective action in response to a recommendation that  
1079 was included in the two preceding financial audit reports. The  
1080 committee may direct the governing body of the audited entity to  
1081 provide a written statement to the committee explaining why full  
1082 corrective action has not been taken or, if the governing body  
1083 intends to take full corrective action, describing the  
1084 corrective action to be taken and when it will occur. If the  
1085 committee determines that the written statement is not



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1086 sufficient, it may require the chair of the governing body of  
1087 the local governmental entity or the chair's designee, the  
1088 elected official of each county agency or the elected official's  
1089 designee, the chair of the district school board or the chair's  
1090 designee, the chair of the board of the charter school or the  
1091 chair's designee, or the chair of the board of the charter  
1092 technical career center or the chair's designee, as appropriate,  
1093 to appear before the committee. If the committee determines that  
1094 an audited entity has failed to take full corrective action for  
1095 which there is no justifiable reason for not taking such action,  
1096 or has failed to comply with committee requests made pursuant to  
1097 this section, the committee may proceed in accordance with s.  
1098 11.40(5).

1099 (9)-(7) The predecessor auditor of a district school board  
1100 shall provide the Auditor General access to the prior year's  
1101 working papers in accordance with the Statements on Auditing  
1102 Standards, including documentation of planning, internal  
1103 control, audit results, and other matters of continuing  
1104 accounting and auditing significance, such as the working paper  
1105 analysis of balance sheet accounts and those relating to  
1106 contingencies.

1107 ~~(8) All audits conducted in accordance with this section~~  
1108 ~~must be conducted in accordance with the rules of the Auditor~~  
1109 ~~General promulgated pursuant to s. 11.45. All audit reports and~~  
1110 ~~the officer's written statement of explanation or rebuttal must~~  
1111 ~~be submitted to the Auditor General within 45 days after~~  
1112 ~~delivery of the audit report to the entity's governing body, but~~  
1113 ~~no later than 12 months after the end of the fiscal year.~~

1114 (10)-(9) Each charter school and charter technical career



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1115 center must file a copy of its audit report with the sponsoring  
1116 entity; the local district school board, if not the sponsoring  
1117 entity; the Auditor General; and with the Department of  
1118 Education.

1119 (11)~~(10)~~ This section does not apply to housing authorities  
1120 created under chapter 421.

1121 (12)~~(11)~~ Notwithstanding the provisions of any local law,  
1122 the provisions of this section shall govern.

1123 Section 21. Paragraph (e) of subsection (1) of section  
1124 218.503, Florida Statutes, is amended to read:

1125 218.503 Determination of financial emergency.—

1126 (1) Local governmental entities, charter schools, charter  
1127 technical career centers, and district school boards shall be  
1128 subject to review and oversight by the Governor, the charter  
1129 school sponsor, the charter technical career center sponsor, or  
1130 the Commissioner of Education, as appropriate, when any one of  
1131 the following conditions occurs:

1132 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~  
1133 ~~earnings~~ deficit in total or for that portion of fund balance  
1134 classified as neither restricted or nonspendable, or a  
1135 ~~unrestricted or total~~ or unrestricted net assets deficit, as  
1136 reported on the balance sheet or statement of net assets on the  
1137 ~~general purpose or~~ fund financial statements of entities  
1138 required to report under governmental financial reporting  
1139 standards, or on the basic financial statements of entities  
1140 required to report under not-for-profit financial reporting  
1141 standards, for which sufficient resources of the local  
1142 governmental entity, charter school, charter technical career  
1143 center, or district school board, as reported on the ~~balance~~





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1144 ~~sheet or statement of net assets on the general purpose or fund~~  
1145 ~~financial statements, are not available to cover the deficit.~~  
1146 Resources available to cover reported deficits include fund  
1147 balance or net assets that are not otherwise restricted by  
1148 federal, state, or local laws, bond covenants, contractual  
1149 agreements, or other legal constraints. Property, plant, and  
1150 equipment ~~Fixed or capital assets~~, the disposal of which would  
1151 impair the ability of a local governmental entity, charter  
1152 school, charter technical career center, or district school  
1153 board to carry out its functions, are not considered resources  
1154 available to cover reported deficits.

1155 Section 22. Paragraph (c) of subsection (5) of section  
1156 373.536, Florida Statutes, is amended, and paragraph (c) is  
1157 added to subsection (6) of that section, to read:

1158 373.536 District budget and hearing thereon.—

1159 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
1160 APPROVAL.—

1161 (c) Each water management district shall, by August 1 of  
1162 each year, submit for review a tentative budget to the Governor,  
1163 the President of the Senate, the Speaker of the House of  
1164 Representatives, the chairs of all legislative committees and  
1165 subcommittees with substantive or fiscal jurisdiction over water  
1166 management districts, as determined by the President of the  
1167 Senate or the Speaker of the House of Representatives as  
1168 applicable, the secretary of the department, and the governing  
1169 body of each county in which the district has jurisdiction or  
1170 derives any funds for the operations of the district. The  
1171 tentative budget must be posted on the water management  
1172 district's official website at least 2 days before budget



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1173 hearings held pursuant to s. 200.065 or other law.

1174 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
1175 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1176 (c) The final adopted budget must be posted on the water  
1177 management district's official website within 30 days after  
1178 adoption.

1179 Section 23. Subsections (1) and (5) of section 1011.03,  
1180 Florida Statutes, are amended, and subsection (6) is added to  
1181 that section, to read:

1182 1011.03 Public hearings; budget to be submitted to  
1183 Department of Education.—

1184 (1) Each district school board must cause a summary of its  
1185 tentative budget, including the proposed millage levies as  
1186 provided for by law, and graphs illustrating a historical  
1187 summary of financial and demographic data, to be advertised at  
1188 least once ~~one time~~ as a full-page advertisement in the  
1189 newspaper with the largest circulation published in the district  
1190 or to be posted at the courthouse door if there be no such  
1191 newspaper. The board shall post the summary of its tentative  
1192 budget on the district's official website. If the district does  
1193 not operate an official website, the board must, within a  
1194 reasonable period of time as established by the county in which  
1195 the district is located, transmit the summary to the manager or  
1196 administrator of the county. The manager or administrator shall  
1197 post the summary of the tentative budget on the county's  
1198 website.

1199 (5) The board shall hold public hearings to adopt tentative  
1200 and final budgets pursuant to s. 200.065. The hearings shall be  
1201 primarily for the purpose of hearing requests and complaints



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1202 from the public regarding the budgets and the proposed tax  
1203 levies and for explaining the budget and proposed or adopted  
1204 amendments thereto, if any. The tentative budget must be posted  
1205 on the district's official website at least 2 days before the  
1206 budget hearing held pursuant to s. 200.065 or other law. The  
1207 final adopted budget must be posted on the district's official  
1208 website within 30 days after adoption. If the district does not  
1209 operate an official website, the board must, within a reasonable  
1210 period of time as established by the county in which the  
1211 district is located, transmit the tentative budget or final  
1212 budget to the manager or administrator of the county. The  
1213 manager or administrator shall post the tentative budget or  
1214 final budget on the county's website. The ~~district school~~ board  
1215 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two  
1216 copies of the adopted budget to the Department of Education for  
1217 approval as prescribed by law and rules of the State Board of  
1218 Education.

1219 (6) If the governing body of a district amends the budget,  
1220 the adopted amendment must be posted on the official website of  
1221 the district within 5 days after adoption. If the district does  
1222 not operate an official website, the board must, within a  
1223 reasonable period of time as established by the county in which  
1224 the district is located, transmit the adopted amendments to the  
1225 manager or administrator of the county. The manager or  
1226 administrator shall post the tentative budget and final budget  
1227 on the county's website.

1228 Section 24. Section 1011.051, Florida Statutes, is amended  
1229 to read:

1230 1011.051 Guidelines for general funds.—The district school



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1231 board shall maintain a ~~an unreserved~~ general fund ending fund  
1232 balance that is sufficient to address normal contingencies.

1233 (1) If at any time the portion of the unreserved general  
1234 fund's ending fund fund balance classified as neither restricted  
1235 or nonspendable in the district's approved operating budget is  
1236 projected to fall ~~during the current fiscal year~~ below 3 percent  
1237 of projected general fund revenues during the current fiscal  
1238 year, the superintendent shall provide written notification to  
1239 the district school board and the Commissioner of Education.

1240 (2) If at any time the portion of the unreserved general  
1241 fund's ending fund fund balance classified as neither restricted  
1242 or nonspendable in the district's approved operating budget is  
1243 projected to fall ~~during the current fiscal year~~ below 2 percent  
1244 of projected general fund revenues during the current fiscal  
1245 year, the superintendent shall provide written notification to  
1246 the district school board and the Commissioner of Education.  
1247 Within 14 days after receiving such notification, if the  
1248 commissioner determines that the district does not have a plan  
1249 that is reasonably anticipated to avoid a financial emergency as  
1250 determined pursuant to s. 218.503, the commissioner shall  
1251 appoint a financial emergency board that shall operate  
1252 consistent with the requirements, powers, and duties specified  
1253 in s. 218.503(3)(g).

1254 Section 25. Paragraph (a) of subsection (3) of section  
1255 1011.64, Florida Statutes, is amended to read:

1256 1011.64 School district minimum classroom expenditure  
1257 requirements.—

1258 (3)(a) Annually the Department of Education shall calculate  
1259 for each school district:



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1260           1. Total K-12 operating expenditures, which are defined as  
1261 the amount of total general fund expenditures for K-12 programs  
1262 as reported in accordance with the accounts and codes prescribed  
1263 in the most recent issuance of the Department of Education  
1264 publication entitled "Financial and Program Cost Accounting and  
1265 Reporting for Florida Schools" and as included in the most  
1266 recent annual financial report submitted to the Commissioner of  
1267 Education, less the student transportation revenue allocation  
1268 from the state appropriation for that purpose, amounts  
1269 transferred to other funds, and increases to the amount of the  
1270 general fund's fund-unreserved ending fund balance classified as  
1271 neither restricted or nonspendable when the total unreserved  
1272 ending fund balance classified as neither restricted or  
1273 nonspendable is in excess of 5 percent of the total general fund  
1274 revenues.

1275           2. Expenditures for classroom instruction, which shall be  
1276 the sum of the general fund expenditures for K-12 instruction  
1277 and instructional staff training.

1278           Section 26. This act shall take effect October 1, 2010.

1279  
1280 ===== T I T L E   A M E N D M E N T =====

1281 And the title is amended as follows:

1282           Delete everything before the enacting clause  
1283 and insert:

1284                                   A bill to be entitled  
1285           An act relating to local government accountability;  
1286           amending s. 11.40, F.S., relating to the Legislative  
1287           Auditing Committee; clarifying when the Department of  
1288           Community Affairs may institute procedures for



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1289 declaring that a special district is inactive;  
1290 amending s. 30.49, F.S.; specifying the level of  
1291 detail required for each fund in the sheriff's  
1292 proposed budget; revising the categories for  
1293 expenditures; amending s. 112.63, F.S., relating to  
1294 the review of the actuarial reports and statements of  
1295 retirement plans of governmental entities by the  
1296 Department of Management Services; providing that the  
1297 failure of a special district to make appropriate  
1298 adjustments or provide additional information  
1299 authorizes the department to seek a writ of  
1300 certiorari; amending s. 129.01, F.S.; revising  
1301 provisions relating to the preparation of county  
1302 budgets; specifying the level of detail required for  
1303 each fund in the budget; amending s. 129.02, F.S.;  
1304 revising provisions relating to the preparation of  
1305 special district budgets; specifying the level of  
1306 detail required for each fund in the budget; amending  
1307 s. 129.021, F.S.; conforming cross-references;  
1308 amending s. 129.03, F.S.; deleting a time restriction  
1309 on preparing and presenting a tentative county budget;  
1310 requiring tentative county budgets to be posted on the  
1311 county's website; amending s. 129.06, F.S.; revising  
1312 provisions relating to the execution and amendment of  
1313 county budgets; requiring revised budgets to be posted  
1314 on the county's website; amending s. 129.07, F.S.;  
1315 revising provisions relating to the prohibition  
1316 against exceeding the county budget; amending s.  
1317 129.201, F.S.; conforming and revising provisions



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1318 relating to the budget of the supervisor of elections;  
1319 specifying the level of detail required for each fund  
1320 in the proposed budget; revising expenditure  
1321 categories; amending s. 166.241, F.S.; revising  
1322 provisions relating to the preparation or amendment of  
1323 municipal budgets; specifying the level of detail for  
1324 each fund in the budget; requiring such budgets and  
1325 amendment to such budgets to be posted on the website  
1326 of the municipality or related county; amending s.  
1327 189.4044, F.S.; adding failure to file a registered  
1328 office or agent with the department for 1 or more  
1329 years as a criteria for declaring a special district  
1330 inactive; amending s. 189.412, F.S.; adding the  
1331 Legislative Auditing Committee to the list of entities  
1332 that obtain special district noncompliance status  
1333 reports; amending s. 189.418, F.S.; revising  
1334 provisions relating to the preparation or amendment of  
1335 special district budgets; specifying the level of  
1336 detail for each fund in the budget; requiring such  
1337 budgets to be posted on the website of the special  
1338 district or related local general-purpose government  
1339 or governing authority; requiring special districts to  
1340 comply with certain reporting requirements; allowing a  
1341 local governing authority to request certain financial  
1342 information from special districts located solely  
1343 within its boundaries; requiring special districts to  
1344 cooperate with such requests; amending s. 189.419,  
1345 F.S.; revising procedures relating to a special  
1346 district's failure to file certain reports or



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1347 information; amending s. 189.421, F.S.; revising  
1348 procedures relating to the failure of a special  
1349 district to disclose financial reports; authorizing  
1350 the Department of Community Affairs to seek a writ of  
1351 certiorari; amending s. 195.087, F.S.; requiring the  
1352 final approved budget of the property appraiser and  
1353 tax collector to be posted on the county's website;  
1354 amending s. 218.32, F.S.; revising the schedule for  
1355 submitting a local governmental entity's audit and  
1356 annual financial reports to the Department of  
1357 Financial Services; requiring the department to notify  
1358 the Special District Information Program if it does  
1359 not receive a financial report from a local government  
1360 entity; requiring a local governmental entity to  
1361 provide a link to the entity's financial report on the  
1362 department's website; amending s. 218.35, F.S.;  
1363 requiring the budget for certain county-related duties  
1364 to be itemized in accordance with the uniform  
1365 accounting system of the Department of financial  
1366 services; specifying the level of detail for each fund  
1367 in clerk of the court's budget; requiring the court  
1368 clerk's approved budget to be posted on the county's  
1369 website; amending s. 218.39, F.S.; revising the  
1370 timeframe for completing a local governmental entity's  
1371 annual financial audit; requiring that an auditor  
1372 prepare an audit report; requiring that such report be  
1373 filed with the Auditor General within a specified  
1374 time; requiring that the Auditor General notify the  
1375 Legislative Auditing Committee of any audit report





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1376 indicating that an audited entity has failed to take  
1377 corrective action; requiring that the chair of a local  
1378 governmental entity appear before the committee under  
1379 certain circumstances; amending s. 218.503, F.S.;  
1380 revising provisions relating to oversight by the  
1381 Governor when an entity's financial statements show it  
1382 cannot cover a deficit of funds; amending s. 373.536,  
1383 F.S.; requiring water management district budgets to  
1384 be posted on the district's website; amending s.  
1385 1011.03, F.S.; requiring the summary of the tentative  
1386 budget, the tentative budget, and the budget of a  
1387 district school board to be posted on the website of  
1388 the district or related county; amending s. 1011.051,  
1389 F.S.; revising provisions relating to the guidelines  
1390 for district school boards to maintain an ending fund  
1391 balance for the general fund; amending s. 1011.64,  
1392 F.S.; revising obsolete accounting terminology;  
1393 providing an effective date.