

1                   A bill to be entitled  
2           An act relating to local government accountability;  
3           amending s. 11.40, F.S., relating to the Legislative  
4           Auditing Committee; clarifying when the Department of  
5           Community Affairs may institute procedures for declaring  
6           that a special district is inactive; amending s. 30.49,  
7           F.S.; specifying the level of detail required for each  
8           fund in the sheriff's proposed budget; revising the  
9           categories for expenditures; amending s. 112.63, F.S.,  
10          relating to the review of the actuarial reports and  
11          statements of retirement plans of governmental entities by  
12          the Department of Management Services; providing that the  
13          failure of a special district to make appropriate  
14          adjustments or provide additional information authorizes  
15          the department to seek a writ of certiorari; amending s.  
16          129.01, F.S.; revising provisions relating to the  
17          preparation of county budgets; specifying the level of  
18          detail required for each fund in the budget; amending s.  
19          129.02, F.S.; revising provisions relating to the  
20          preparation of special district budgets; specifying the  
21          level of detail required for each fund in the budget;  
22          amending s. 129.021, F.S.; conforming cross-references;  
23          amending s. 129.03, F.S.; deleting a time restriction on  
24          preparing and presenting a tentative county budget;  
25          requiring tentative county budgets to be posted on the  
26          county's website; amending s. 129.06, F.S.; revising  
27          provisions relating to the execution and amendment of  
28          county budgets; requiring revised budgets to be posted on

29 | the county's website; amending s. 129.07, F.S.; revising  
30 | provisions relating to the prohibition against exceeding  
31 | the county budget; amending s. 129.201, F.S.; conforming  
32 | and revising provisions relating to the budget of the  
33 | supervisor of elections; specifying the level of detail  
34 | required for each fund in the proposed budget; revising  
35 | expenditure categories; amending s. 166.241, F.S.;  
36 | revising provisions relating to the preparation or  
37 | amendment of municipal budgets; specifying the level of  
38 | detail for each fund in the budget; requiring such budgets  
39 | and amendments to such budgets to be posted on the website  
40 | of the municipality or related county; amending s.  
41 | 189.4044, F.S.; adding failure to file a registered office  
42 | or agent with the department for 1 or more years as a  
43 | criteria for declaring a special district inactive;  
44 | amending s. 189.412, F.S.; adding the Legislative Auditing  
45 | Committee to the list of entities that obtain special  
46 | district noncompliance status reports; amending s.  
47 | 189.418, F.S.; revising provisions relating to the  
48 | preparation or amendment of special district budgets;  
49 | specifying the level of detail for each fund in the  
50 | budget; requiring such budgets to be posted on the website  
51 | of the special district or related local general-purpose  
52 | government or governing authority; specifying how the  
53 | budget may be amended under certain circumstances;  
54 | requiring special districts to comply with certain  
55 | reporting requirements; authorizing a local governing  
56 | authority to request certain financial information from

57 | special districts located solely within the boundaries of  
58 | the authority; requiring special districts to cooperate  
59 | with such requests; amending s. 189.419, F.S.; revising  
60 | procedures relating to a special district's failure to  
61 | file certain reports or information; amending s. 189.421,  
62 | F.S.; revising procedures relating to the failure of a  
63 | special district to disclose financial reports;  
64 | authorizing the Department of Community Affairs to seek a  
65 | writ of certiorari; amending s. 195.087, F.S.; requiring  
66 | the final approved budget of the property appraiser and  
67 | tax collector to be posted on their respective website or,  
68 | if not available, the county's website; amending s.  
69 | 218.32, F.S.; revising the schedule for submitting a local  
70 | governmental entity's audit and annual financial reports  
71 | to the Department of Financial Services; requiring the  
72 | department to notify the Special District Information  
73 | Program if it does not receive a financial report from a  
74 | local governmental entity; requiring a local governmental  
75 | entity to provide a link to the entity's financial report  
76 | on the department's website; amending s. 218.35, F.S.;  
77 | requiring the budget for certain county-related duties to  
78 | be itemized in accordance with the uniform accounting  
79 | system of the Department of Financial Services; specifying  
80 | the level of detail for each fund in the clerk of the  
81 | court's budget; requiring the court clerk's approved  
82 | budget to be posted on the county's website; amending s.  
83 | 218.39, F.S.; revising the timeframe for completing a  
84 | local governmental entity's annual financial audit;

85 requiring that an auditor prepare an audit report;  
 86 requiring that such report be filed with the Auditor  
 87 General within a specified time; requiring that the  
 88 Auditor General notify the Legislative Auditing Committee  
 89 of any audit report indicating that an audited entity has  
 90 failed to take corrective action; requiring that the chair  
 91 of a local governmental entity appear before the committee  
 92 under certain circumstances; amending s. 218.503, F.S.;  
 93 revising provisions relating to oversight by the Governor  
 94 when an entity's financial statements show it cannot cover  
 95 a deficit of funds; amending s. 373.536, F.S.; requiring  
 96 that water management district budgets be posted on the  
 97 district website; amending s. 1011.03, F.S.; requiring the  
 98 summary of the tentative budget, the tentative budget, and  
 99 the budget of a district school board to be posted on the  
 100 district's official website; amending s. 1011.051, F.S.;  
 101 revising provisions relating to the guidelines for  
 102 district school boards to maintain an ending fund balance  
 103 for the general fund; amending s. 1011.64, F.S.; updating  
 104 obsolete accounting terminology for school districts;  
 105 providing an effective date.

106  
 107 Be It Enacted by the Legislature of the State of Florida:

108  
 109 Section 1. Paragraph (b) of subsection (5) of section  
 110 11.40, Florida Statutes, is amended to read:

111 11.40 Legislative Auditing Committee.—

112 (5) Following notification by the Auditor General, the

113 Department of Financial Services, or the Division of Bond  
 114 Finance of the State Board of Administration of the failure of a  
 115 local governmental entity, district school board, charter  
 116 school, or charter technical career center to comply with the  
 117 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), or  
 118 s. 218.38, the Legislative Auditing Committee may schedule a  
 119 hearing. If a hearing is scheduled, the committee shall  
 120 determine if the entity should be subject to further state  
 121 action. If the committee determines that the entity should be  
 122 subject to further state action, the committee shall:

123 (b) In the case of a special district, notify the  
 124 Department of Community Affairs that the special district has  
 125 failed to comply with the law. Upon receipt of notification, the  
 126 Department of Community Affairs shall proceed pursuant to s.  
 127 189.4044 ~~or the provisions specified in s. 189.421.~~

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

130 30.49 Budgets.—

131 (1) Pursuant to s. 129.03(2), each sheriff shall annually  
 132 prepare and submit ~~certify~~ to the board of county commissioners  
 133 a proposed budget ~~of expenditures~~ for the carrying out ~~of~~ the  
 134 powers, duties, and operations of the office for the next  
 135 ~~ensuing~~ fiscal year ~~of the county~~. The fiscal year of the  
 136 sheriff commences ~~shall henceforth commence~~ on October 1 and  
 137 ends ~~end on~~ September 30 of each year.

138 (2) (a) ~~The sheriff shall submit with the proposed budget~~  
 139 ~~his or her sworn certificate, stating that the proposed~~  
 140 ~~expenditures are reasonable and necessary for the proper and~~

141 ~~efficient operation of the office for the ensuing year.~~ The  
 142 proposed budget must ~~shall~~ show the estimated amounts of all  
 143 proposed expenditures for operating and equipping the sheriff's  
 144 office and jail, excluding the cost of construction, repair, or  
 145 capital improvement of county buildings during the ~~such~~ fiscal  
 146 year. The expenditures must ~~shall~~ be categorized at the  
 147 appropriate fund level in accordance with the following  
 148 functional categories:

- 149 1. General law enforcement.
- 150 2. Corrections and detention alternative facilities.
- 151 3. Court services, excluding service of process.

152 (b) The sheriff shall submit a sworn certificate along  
 153 with the proposed budget stating that the proposed expenditures  
 154 are reasonable and necessary for the proper and efficient  
 155 operation of the office for the next fiscal year.

156 (c) Within the appropriate fund and functional category,  
 157 expenditures must ~~shall~~ be itemized in accordance with the  
 158 uniform accounting system ~~chart of accounts~~ prescribed by the  
 159 Department of Financial Services, as follows:

- 160 1. Personnel ~~Personal~~ services.
- 161 2. Operating expenses.
- 162 3. Capital outlay.
- 163 4. Debt service.
- 164 5. Grants and aids ~~Nonoperating disbursements and~~  
 165 ~~contingency reserves.~~
- 166 6. Other uses.

167 (d) ~~(e)~~ The sheriff shall submit to the board of county  
 168 commissioners for consideration and inclusion in the county

CS/HB 107

2011

169 budget, as deemed appropriate by the county, requests for  
170 construction, repair, or capital improvement of county buildings  
171 operated or occupied by the sheriff.

172 (3) The sheriff shall furnish to the board of county  
173 commissioners or the budget commission, if there is a budget  
174 commission in the county, all relevant and pertinent information  
175 concerning expenditures made in previous fiscal years and ~~to the~~  
176 proposed expenditures which the ~~such~~ board or commission deems  
177 necessary, including expenditures at the subobject code level in  
178 accordance with the uniform accounting system prescribed by the  
179 Department of Financial Services. The board or commission may  
180 not amend, modify, increase, or reduce any expenditure at the  
181 subobject code level. ~~except that~~ The board or commission may  
182 not require confidential information concerning details of  
183 investigations which. ~~Confidential information concerning~~  
184 ~~details of investigations~~ is exempt from ~~the provisions of~~ s.  
185 119.07(1).

186 (4) The board of county commissioners or the budget  
187 commission, as appropriate ~~the case may be~~, may require the  
188 sheriff to correct mathematical, mechanical, factual, and  
189 clerical errors and errors as to form in the proposed budget. At  
190 the hearings held pursuant to s. 200.065, the board or  
191 commission, ~~as the case may be~~, may amend, modify, increase, or  
192 reduce any or all items of expenditure in the proposed budget,  
193 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),  
194 and shall approve such budget, as amended, modified, increased,  
195 or reduced. The board or commission ~~It~~ must give written notice  
196 of its action to the sheriff and specify in such notice the

197 specific items amended, modified, increased, or reduced. The  
 198 budget must ~~shall~~ include the salaries and expenses of the  
 199 sheriff's office, cost of operation of the county jail,  
 200 purchase, maintenance and operation of equipment, including  
 201 patrol cars, radio systems, transporting prisoners, court  
 202 duties, and all other salaries, expenses, equipment, and  
 203 investigation expenditures of the entire sheriff's office for  
 204 the previous year.

205 (a) The sheriff, within 30 days after receiving written  
 206 notice of such action by the board or commission, ~~either~~ in  
 207 person or in his or her office, may file an appeal by petition  
 208 to the Administration Commission. ~~Such appeal shall be by~~  
 209 ~~petition to the Administration commission.~~ The petition must  
 210 ~~shall~~ set forth the budget proposed by the sheriff, in the form  
 211 and manner prescribed by the Executive Office of the Governor  
 212 and approved by the Administration Commission, and the budget as  
 213 approved by the board of county commissioners or the budget  
 214 commission, ~~as the case may be,~~ and shall contain the reasons or  
 215 grounds for the appeal. Such petition shall be filed with the  
 216 Executive Office of the Governor, and a copy ~~of the petition~~  
 217 ~~shall be~~ served upon the board or commission from the decision  
 218 of which appeal is taken by delivering the same to the chair or  
 219 president thereof or to the clerk of the circuit court.

220 (b) The board ~~of county commissioners~~ or the budget  
 221 commission, ~~as the case may be,~~ shall have 5 days following ~~from~~  
 222 delivery of a copy of ~~any~~ such petition to file a reply with the  
 223 Executive Office of the Governor ~~a reply thereto,~~ and ~~it~~ shall  
 224 deliver a copy of such reply to the sheriff.



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

227 112.63 Actuarial reports and statements of actuarial  
 228 impact; review.—

229 (4) Upon receipt, pursuant to subsection (2), of an  
 230 actuarial report, or ~~upon receipt~~, pursuant to subsection (3),  
 231 of a statement of actuarial impact, the Department of Management  
 232 Services shall acknowledge such receipt, but shall only review  
 233 and comment on each retirement system's or plan's actuarial  
 234 valuations at least on a triennial basis.

235 (a) If the department finds that the actuarial valuation  
 236 is not complete, accurate, or based on reasonable assumptions or  
 237 otherwise materially fails to satisfy the requirements of this  
 238 part; ~~if the department~~ requires additional material  
 239 information necessary to complete its review of the actuarial  
 240 valuation of a system or plan or material information necessary  
 241 to satisfy the duties of the department pursuant to s.

242 112.665(1); or ~~if the department~~ does not receive the actuarial  
 243 report or statement of actuarial impact, the department shall  
 244 notify the administrator of the affected retirement system or  
 245 plan and the affected governmental entity and request  
 246 appropriate adjustment, the additional material information, or  
 247 the required report or statement. The notification must inform  
 248 the administrator ~~of the affected retirement system or plan~~ and  
 249 the affected governmental entity of the consequences for failing  
 250 ~~failure~~ to comply with the requirements of this subsection.

251 (b) If, after a reasonable period of time, a satisfactory  
 252 adjustment is not made or the report, statement, or additional

253 material information is not provided, the department may notify  
 254 the Department of Revenue and the Department of Financial  
 255 Services of the ~~such~~ noncompliance, and ~~in which case~~ the  
 256 Department of Revenue and the Department of Financial Services  
 257 shall withhold any funds not pledged for satisfaction of bond  
 258 debt service which are payable to the affected governmental  
 259 entity until the adjustment is made or the report, statement, or  
 260 additional material information is provided to the department.  
 261 The Department of Management Services shall specify the date  
 262 such action is to begin and notify, ~~and notification by the~~  
 263 ~~department must be received by~~ the Department of Revenue, the  
 264 Department of Financial Services, and the affected governmental  
 265 entity 30 days before the specified date ~~the action begins~~.

266 (c) ~~(a)~~ Within 21 days after receipt of the notice, the  
 267 affected governmental entity may petition the Department of  
 268 Management Services for a hearing under ss. 120.569 and 120.57  
 269 ~~with the Department of Management Services~~. The Department of  
 270 Revenue and the Department of Financial Services may not be  
 271 parties to the ~~any such~~ hearing, but may request to intervene if  
 272 requested by the Department of Management Services or if the  
 273 Department of Revenue or the Department of Financial Services  
 274 determines its interests may be adversely affected by the  
 275 hearing.

276 1. If the administrative law judge recommends in favor of  
 277 the department, the department shall perform an actuarial  
 278 review, prepare the statement of actuarial impact, or collect  
 279 the requested material information. The cost to the department  
 280 of performing the ~~such~~ actuarial review, preparing the

281 statement, or collecting the requested material information  
 282 shall be charged to the affected governmental entity whose ~~of~~  
 283 ~~which the~~ employees are covered by the retirement system or  
 284 plan. If payment ~~of such costs~~ is not received by the department  
 285 within 60 days after ~~receipt by~~ the affected governmental entity  
 286 receives ~~of~~ the request for payment, the department shall  
 287 certify to the Department of Revenue and the Department of  
 288 Financial Services the amount due, and the Department of Revenue  
 289 and the Department of Financial Services shall pay such amount  
 290 to the Department of Management Services from ~~any~~ funds not  
 291 pledged for satisfaction of bond debt service which are payable  
 292 to the affected governmental entity ~~of which the employees are~~  
 293 ~~covered by the retirement system or plan.~~

294 2. If the administrative law judge recommends in favor of  
 295 the affected governmental entity and the department performs an  
 296 actuarial review, prepares the statement of actuarial impact, or  
 297 collects the requested material information, the cost to the  
 298 department ~~of performing the actuarial review, preparing the~~  
 299 ~~statement, or collecting the requested material information~~  
 300 shall be paid by the Department of Management Services.

301 (d) (b) In the case of an affected special district, the  
 302 Department of Management Services shall also notify the  
 303 Department of Community Affairs. Upon receipt of notification,  
 304 the Department of Community Affairs shall proceed pursuant to  
 305 ~~the provisions of s. 189.421 with regard to the special~~  
 306 ~~district.~~

307 1. Failure of a special district to provide a required  
 308 report or statement, to make appropriate adjustments, or to

309 provide additional material information after the procedures  
 310 specified in s. 189.421(1) are exhausted shall be deemed final  
 311 action by the special district.

312 2. The Department of Management Services may notify the  
 313 Department of Community Affairs of those special districts that  
 314 failed to come into compliance. Upon receipt of notification,  
 315 the Department of Community Affairs shall proceed pursuant to s.  
 316 189.421(4).

317 Section 4. Section 129.01, Florida Statutes, is amended to  
 318 read:

319 129.01 Budget system established. ~~There is hereby~~  
 320 ~~established~~ A budget system for the control of the finances of  
 321 the boards of county commissioners of the several counties of  
 322 the state is established, as follows:

323 (1) A budget ~~There~~ shall be prepared, approved, adopted,  
 324 and executed, as prescribed in this chapter, ~~for the fiscal year~~  
 325 ~~ending September 30, 1952, and for each fiscal year.~~ At a  
 326 minimum, the budget must show for each fund, as thereafter, an  
 327 ~~annual budget for such funds as may be required by law and or by~~  
 328 ~~sound financial practices, budgeted revenues and expenditures by~~  
 329 organizational unit which are at least at the level of detail  
 330 required for the annual financial report under s. 218.32(1) and  
 331 ~~generally accepted accounting principles. The budget shall~~  
 332 ~~control the levy of taxes and the expenditure of money for all~~  
 333 ~~county purposes during the ensuing fiscal year.~~

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

336 (a) The budget must ~~shall~~ be prepared, summarized, and

337 approved by the board of county commissioners of each county.

338 (b) The budget must ~~shall~~ be balanced, so that, ~~that is,~~

339 the total of the estimated receipts available from taxation and

340 other sources, including balances brought forward from prior

341 fiscal years, equals ~~shall equal~~ the total of the appropriations

342 for expenditures and reserves. ~~It shall conform to the uniform~~

343 ~~classification of accounts prescribed by the appropriate state~~

344 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~

345 include 95 percent of all receipts reasonably ~~to be~~ anticipated

346 from all sources, including taxes to be levied, provided the

347 percent anticipated from ad valorem levies is ~~shall be~~ as

348 specified in s. 200.065(2) (a), and is 100 percent of the amount

349 of the balances ~~of both cash and liquid securities~~ estimated to

350 be brought forward at the beginning of the fiscal year. The

351 appropriations must ~~appropriation division of the budget shall~~

352 include itemized appropriations for all expenditures authorized

353 by law, contemplated to be made, or incurred for the benefit of

354 the county during the ~~said~~ year and the provision for ~~the~~

355 reserves authorized by this chapter. Both the receipts and

356 appropriations must ~~appropriation divisions shall~~ reflect the

357 approximate division of expenditures between countywide

358 expenditures and noncountywide expenditures and the division of

359 county revenues derived from or on behalf of the county as a

360 whole and county revenues derived from or on behalf of a

361 municipal service taxing unit, special district included within

362 the county budget, unincorporated area, service area, or program

363 area, or otherwise not received for or on behalf of the county

364 as a whole.

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

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

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

374 However, ~~receipts and balances of the budget; provided that~~ for  
 375 the bond interest and sinking fund budget, this reserve may not  
 376 exceed ~~be not more than~~ the total maturities of debt, ~~(both~~  
 377 ~~principal and interest),~~ which ~~that~~ will occur during the next  
 378 ~~ensuing~~ fiscal year, plus the sinking fund requirements,  
 379 computed on a straight-line basis, for any outstanding  
 380 obligations to be paid from the fund.

381 (d) An appropriation for "outstanding indebtedness" shall  
 382 be made to provide for the payment of vouchers that ~~which~~ have  
 383 been incurred in and charged against the budget for the current  
 384 year or a prior year, but that ~~which~~ are expected to be unpaid  
 385 at the beginning of the next fiscal ~~ensuing~~ year ~~for which the~~  
 386 ~~budget is being prepared.~~ The appropriation for the payment of  
 387 such vouchers shall be to ~~made in~~ the same fund in which ~~for~~  
 388 ~~which~~ the expenses were originally incurred.

389 (e) Any surplus arising from an excess of the estimated  
 390 cash balance over the estimated amount of unpaid obligations to  
 391 be carried over in a fund at the end of the current fiscal year  
 392 may be transferred to any of the other funds of the county, and

393 | the amount so transferred shall be budgeted as a receipt to such  
 394 | other funds. However, a; ~~provided, that no such surplus:~~

395 |       1. In a fund raised for debt service may not shall be  
 396 | transferred to another fund until, ~~except to a fund raised for~~  
 397 | ~~the same purposes in the same territory, unless the debt for~~  
 398 | which the fund was established of such territory has been  
 399 | ~~extinguished,~~ in which case it may be transferred to any other  
 400 | ~~fund raised for that territory; provided, further, that no such~~  
 401 | ~~surplus~~

402 |       2. In a capital outlay reserve fund may not be transferred  
 403 | to another fund until ~~such time as~~ the projects for which the  
 404 | ~~such~~ capital outlay reserve fund was raised have been completed  
 405 | and all obligations paid.

406 |       Section 5. Subsection (6) of section 129.02, Florida  
 407 | Statutes, is amended to read:

408 |       129.02 Requisites of budgets.—Each budget shall conform to  
 409 | the following specific directions and requirements:

410 |       (6) For each special district included within the county  
 411 | budget, the ~~operating fund budget~~ must show budgeted revenues  
 412 | and expenditures by organizational unit which are at least at  
 413 | the level of detail required for the annual financial report  
 414 | under s. 218.32(1). The amount available from taxation and other  
 415 | sources, including balances brought forward from prior fiscal  
 416 | years, must equal the total appropriations for expenditures and  
 417 | reserves. The budget must include ~~shall contain an estimate of~~  
 418 | ~~receipts by source and balances as provided herein, and an~~  
 419 | ~~itemized estimate of expenditures necessary that will need to be~~  
 420 | ~~incurred~~ to carry on all functions and activities of the special

CS/HB 107

2011

421 district as ~~now or hereafter~~ provided by law, including ~~and of~~  
 422 the indebtedness of the special district and the provision for  
 423 required reserves; ~~also of the reserves for contingencies and~~  
 424 ~~the balances, as hereinbefore provided, which should be carried~~  
 425 ~~forward at the end of the year.~~

426 Section 6. Section 129.021, Florida Statutes, is amended  
 427 to read:

428 129.021 County officer budget information.—Notwithstanding  
 429 other provisions of law, the budgets of all county officers, as  
 430 submitted to the board of county commissioners, must ~~shall~~ be in  
 431 sufficient detail and contain such information as the board of  
 432 county commissioners may require in furtherance of their powers  
 433 and responsibilities provided in ss. 125.01(1)(q), and (r), and  
 434 (v), and (6) and 129.01(2)(b).

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

437 129.03 Preparation and adoption of budget.—

438 (3) ~~No later than 15 days after certification of value by~~  
 439 ~~the property appraiser pursuant to s. 200.065(1),~~ The county  
 440 budget officer, after tentatively ascertaining the proposed  
 441 fiscal policies of the board for the next ~~ensuing~~ fiscal year,  
 442 shall prepare and present to the board a tentative budget for  
 443 the next ~~ensuing~~ fiscal year for each of the funds provided in  
 444 this chapter, including all estimated receipts, taxes to be  
 445 levied, and balances expected to be brought forward and all  
 446 estimated expenditures, reserves, and balances to be carried  
 447 over at the end of the year.

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



449 examine the tentative budget for each fund and, subject to the  
 450 notice and hearing requirements of s. 200.065, shall require  
 451 such changes to be made as it deems ~~shall deem~~ necessary,<sup>†</sup>  
 452 provided the budget remains ~~shall remain~~ in balance. The county  
 453 budget officer's estimates of receipts other than taxes, and of  
 454 balances to be brought forward, may ~~shall~~ not be revised except  
 455 by a resolution of the board, duly passed and spread on the  
 456 minutes of the board. However, the board may allocate to any of  
 457 the funds of the county any anticipated receipts, other than  
 458 taxes levied for a particular fund, except receipts designated  
 459 or received to be expended for a particular purpose.

460 (b) Upon receipt of the tentative budgets and completion  
 461 of any revisions ~~made by the board~~, the board shall prepare a  
 462 statement summarizing all of the adopted tentative budgets. The  
 463 ~~This~~ summary statement must ~~shall~~ show, for each budget and the  
 464 total of all budgets, the proposed tax millages, ~~the~~ balances,  
 465 ~~the~~ reserves, and the total of each major classification of  
 466 receipts and expenditures, classified according to the uniform  
 467 classification of accounts adopted ~~prescribed~~ by the appropriate  
 468 state agency. The board shall cause this summary statement to be  
 469 advertised one time in a newspaper of general circulation  
 470 published in the county, or by posting at the courthouse door if  
 471 there is no such newspaper, and the advertisement must ~~shall~~  
 472 appear adjacent to the advertisement required pursuant to s.  
 473 200.065.

474 (c) The board shall hold public hearings to adopt  
 475 tentative and final budgets pursuant to s. 200.065. The hearings  
 476 shall be primarily for the purpose of hearing requests and

477 | complaints from the public regarding the budgets and the  
 478 | proposed tax levies and for explaining the budget and any  
 479 | proposed or adopted amendments ~~thereto, if any.~~ The tentative  
 480 | budget must be posted on the county's official website at least  
 481 | 2 days before the public hearing to consider such budget. The  
 482 | final budget must be posted on the website within 30 days after  
 483 | adoption. The tentative budgets, adopted tentative budgets, and  
 484 | final budgets shall be filed in the office of the county auditor  
 485 | as a public record. Sufficient reference in words and figures to  
 486 | identify the particular transactions shall be made in the  
 487 | minutes of the board to record its actions with reference to the  
 488 | budgets.

489 |       Section 8. Subsection (1) and paragraphs (a) and (f) of  
 490 | subsection (2) of section 129.06, Florida Statutes, are amended  
 491 | to read:

492 |       129.06 Execution and amendment of budget.-

493 |       (1) Upon the final adoption of the budgets as provided in  
 494 | this chapter, the budgets so adopted must ~~shall~~ regulate ~~the~~  
 495 | expenditures of the county and each special district included  
 496 | within the county budget, and the itemized estimates of  
 497 | expenditures must ~~shall~~ have the effect of fixed appropriations  
 498 | and may ~~shall~~ not be amended, altered, or exceeded except as  
 499 | provided in this chapter.

500 |       (a) The modified-accrual basis or accrual basis of  
 501 | accounting must be followed for all funds in accordance with  
 502 | generally accepted accounting principles.

503 |       (b) The cost of the investments provided in this chapter,  
 504 | or the receipts from their sale or redemption, may ~~must~~ not be

505 treated as expense or income, and ~~but~~ the investments on hand at  
 506 the beginning or end of each fiscal year must be carried as  
 507 separate items at cost in the fund balances; however, the  
 508 amounts of profit or loss received on their sale must be treated  
 509 as income or expense, as applicable ~~the case may be~~.

510 (2) The board at any time within a fiscal year may amend a  
 511 budget for that year, and may within the first 60 days of a  
 512 fiscal year amend the budget for the prior fiscal year, as  
 513 follows:

514 (a) Appropriations for expenditures within ~~in~~ any fund may  
 515 be decreased or ~~and other appropriations in the same fund~~  
 516 ~~correspondingly~~ increased by motion recorded in the minutes if,  
 517 ~~provided that~~ the total ~~of the~~ appropriations of the fund does  
 518 not change ~~may not be changed~~. The board of county  
 519 commissioners, ~~however,~~ may establish procedures by which the  
 520 designated budget officer may authorize ~~certain~~  
 521 ~~intradepartmental~~ budget amendments if, ~~provided that~~ the total  
 522 appropriations ~~appropriation~~ of the fund does not change  
 523 ~~department may not be changed~~.

524 (f) Unless otherwise prohibited by law, if an amendment to  
 525 a budget is required for a purpose not specifically authorized  
 526 in paragraphs (a)-(e), ~~unless otherwise prohibited by law,~~ the  
 527 amendment may be authorized by resolution or ordinance of the  
 528 board of county commissioners adopted following a public  
 529 hearing.

530 1. The public hearing must be advertised at least 2 days,  
 531 but not more than 5 days, before the date of the hearing. The  
 532 advertisement must appear in a newspaper of paid general

533 circulation and must identify the name of the taxing authority,  
 534 the date, place, and time of the hearing, and the purpose of the  
 535 hearing. The advertisement must also identify each budgetary  
 536 fund to be amended, the source of the funds, the use of the  
 537 funds, and the total amount of each fund's appropriations  
 538 ~~budget.~~

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

542 Section 9. Section 129.07, Florida Statutes, is amended to  
 543 read:

544 129.07 Unlawful to exceed the budget; ~~certain contracts~~  
 545 ~~void; commissioners contracting excess indebtedness personally~~  
 546 ~~liable. It is unlawful for~~ The board of county commissioners may  
 547 not ~~to~~ expend or enter into a contract requiring expenditures  
 548 ~~for the expenditure~~ in any fiscal year for more than the amount  
 549 of appropriations budgeted in each fund's budget, except as  
 550 provided herein, and ~~in no case shall~~ the total appropriations  
 551 of any budget may not be exceeded, except as provided in s.  
 552 129.06., ~~and~~ Any indebtedness contracted for any purpose against  
 553 either of the funds enumerated in this chapter or for any  
 554 purpose, ~~the expenditure for~~ which is chargeable to either of  
 555 the said funds, is shall be null and void, and no suit may ~~or~~  
 556 ~~suits shall~~ be prosecuted in any court in this state for the  
 557 collection of such indebtedness. ~~same, and~~ The members of the  
 558 board of county commissioners voting ~~for~~ and contracting for  
 559 such indebtedness are ~~amounts and the bonds of such members of~~  
 560 ~~said boards also shall be~~ liable for any ~~the~~ excess indebtedness

CS/HB 107

2011

561 ~~se~~ contracted for.

562 Section 10. Section 129.201, Florida Statutes, is amended  
563 to read:

564 129.201 Budget of supervisor of elections; manner and time  
565 of preparation and presentation.—

566 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each  
567 supervisor of elections shall annually prepare and submit  
568 ~~certify~~ to the board of county commissioners, or county budget  
569 commission if there is one in the county, a proposed budget for  
570 carrying out the powers, duties, and operations ~~of income and~~  
571 ~~expenditures to fulfill the duties, responsibilities, and~~  
572 ~~operation~~ of the office of the supervisor of elections for the  
573 next ensuing fiscal year ~~of the county~~. The fiscal year of the  
574 supervisor of elections commences ~~shall commence~~ on October 1 of  
575 each year and ends ~~shall end~~ on September 30 of the following  
576 year.

577 (2)(a) Expenditures must be itemized in accordance with  
578 the uniform accounting system prescribed by the Department of  
579 Financial Services ~~Each expenditure item in the budget for the~~  
580 ~~supervisor of elections shall be itemized generally as follows:~~

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

583 (b)2. Operating expenses.

584 (c)3. Capital outlay.

585 (d) Debt service.

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

587 (f) Other uses.

588 ~~(b) To the extent appropriate, the budget shall be further~~

CS/HB 107

2011

589 ~~itemized in conformance with the Uniform Accounting System for~~  
590 ~~Local Units of Government in Florida adopted by rule of the~~  
591 ~~Chief Financial Officer.~~

592 (3) The supervisor of elections shall furnish to the board  
593 of county commissioners or the county budget commission all  
594 relevant and pertinent information that the ~~which such~~ board or  
595 commission deems shall deem necessary, including expenditures at  
596 the subobject code level in accordance with the uniform  
597 accounting system prescribed by the Department of Financial  
598 Services. The board or commission may not amend, modify,  
599 increase, or reduce any expenditure at the subobject code level.

600 (4) The board or commission, as appropriate ~~the case may~~  
601 ~~be~~, may require the supervisor of elections to correct  
602 mathematical, mechanical, factual, and clerical errors and  
603 errors of form in the proposed budget. At the hearings held  
604 pursuant to s. 200.065, the board or commission may amend,  
605 modify, increase, or reduce any or all items of expenditure in  
606 the proposed budget as submitted under subsections (1) and (2);  
607 and, as amended, modified, increased, or reduced, such budget  
608 shall be approved by the board or commission, which must provide  
609 ~~giving~~ written notice of its action to specific items amended,  
610 modified, increased, or reduced.

611 (5) The board or commission shall include in the county  
612 budget the items of proposed expenditures ~~as~~ set forth in the  
613 budget which are required by this section to be submitted, after  
614 the budget has been reviewed and approved. The board or  
615 commission shall include the supervisor of elections' reserve  
616 for contingencies ~~provided herein~~ in the general county budget's

617 | reserve for contingencies account ~~in the general county budget.~~

618 |       (6) The supervisor of elections' reserve for contingencies  
619 | ~~is in the budget of a supervisor of elections shall be governed~~  
620 | by the same provisions governing the amount and use of the  
621 | reserve for contingencies appropriated in the county budget.

622 |       (7) The proposed budget shall be submitted to the board of  
623 | county commissioners or county budget commission pursuant to s.  
624 | 129.03(2), ~~and the budget shall be included by the board or~~  
625 | commission in the general county budget.

626 |       (8) The items placed in the budget of the board are  
627 | ~~pursuant to this act shall be~~ subject to the same provisions of  
628 | law as the county annual budget; however, an ~~no~~ amendment ~~may be~~  
629 | ~~made~~ to the appropriations of the office of the supervisor of  
630 | elections may not be made without due notice of the change to  
631 | the supervisor of elections.

632 |       (9) The budget of the supervisor of elections may be  
633 | increased by the board of county commissioners to cover ~~such~~  
634 | expenses for emergencies and unanticipated expenses as are  
635 | recommended and justified by the supervisor of elections.

636 |       Section 11. Section 166.241, Florida Statutes, is amended  
637 | to read:

638 |       166.241 Fiscal years, ~~appropriations,~~ budgets, and budget  
639 | amendments.—

640 |       (1) Each municipality shall establish ~~make provision for~~  
641 | ~~establishing~~ a fiscal year beginning October 1 of each year and  
642 | ending September 30 of the following year.

643 |       (2) The governing body of each municipality shall adopt a  
644 | budget each fiscal year. The budget must be adopted by ordinance

645 or resolution unless otherwise specified in the respective  
646 municipality's charter. The amount available from taxation and  
647 other sources, including balances brought forward amounts  
648 ~~carried over~~ from prior fiscal years, must equal the total  
649 appropriations for expenditures and reserves. At a minimum, the  
650 adopted budget must show for each fund, as required by law and  
651 sound financial practices, budgeted revenues and expenditures by  
652 organizational unit which are at least at the level of detail  
653 required for the annual financial report under s. 218.32(1). The  
654 adopted budget must regulate expenditures of the municipality,  
655 and an ~~it is unlawful for any~~ officer of a municipal government  
656 may not ~~to~~ expend or contract for expenditures in any fiscal  
657 year except pursuant to the adopted budget ~~in pursuance of~~  
658 ~~budgeted appropriations.~~

659 (3) The tentative budget must be posted on the  
660 municipality's official website at least 2 days before the  
661 budget hearing, held pursuant to s. 200.065 or other law, to  
662 consider such budget. The final adopted budget must be posted on  
663 the municipality's official website within 30 days after  
664 adoption. If the municipality does not operate an official  
665 website, the municipality must, within a reasonable period of  
666 time as established by the county or counties in which the  
667 municipality is located, transmit the tentative budget and final  
668 budget to the manager or administrator of such county or  
669 counties who shall post the budgets on the county's website.

670 (4) ~~(3)~~ The governing body of each municipality at any time  
671 within a fiscal year or within ~~up to~~ 60 days following the end  
672 of the fiscal year may amend a budget for that year as follows:



673 (a) Appropriations for expenditures within a fund may be  
674 decreased or increased by motion recorded in the minutes if  
675 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not  
676 changed.

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

681 (c) If a budget amendment is required for a purpose not  
682 specifically authorized in paragraph (a) or paragraph (b), the  
683 budget amendment must be adopted in the same manner as the  
684 original budget unless otherwise specified in the municipality's  
685 charter ~~of the respective municipality~~.

686 (5) If the governing body of a municipality amends the  
687 budget pursuant to paragraph (4) (c), the adopted amendment must  
688 be posted on the official website of the municipality within 5  
689 days after adoption. If the municipality does not operate an  
690 official website, the municipality must, within a reasonable  
691 period of time as established by the county or counties in which  
692 the municipality is located, transmit the adopted amendment to  
693 the manager or administrator of such county or counties who  
694 shall post the adopted amendment on the county's website.

695 Section 12. Paragraph (a) of subsection (1) of section  
696 189.4044, Florida Statutes, is amended to read:

697 189.4044 Special procedures for inactive districts.—

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

700 (a) The special district meets one of the following

701 criteria:

702 1. The registered agent of the district, the chair of the  
 703 governing body of the district, or the governing body of the  
 704 appropriate local general-purpose government notifies the  
 705 department in writing that the district has taken no action for  
 706 2 or more years;

707 2. Following an inquiry from the department, the  
 708 registered agent of the district, the chair of the governing  
 709 body of the district, or the governing body of the appropriate  
 710 local general-purpose government notifies the department in  
 711 writing that the district has not had a governing board or a  
 712 sufficient number of governing board members to constitute a  
 713 quorum for 2 or more years or the registered agent of the  
 714 district, the chair of the governing body of the district, or  
 715 the governing body of the appropriate local general-purpose  
 716 government fails to respond to the department's inquiry within  
 717 21 days; ~~or~~

718 3. The department determines, pursuant to s. 189.421, that  
 719 the district has failed to file any of the reports listed in s.  
 720 189.419; or-

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

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

725 189.412 Special District Information Program; duties and  
 726 responsibilities.—The Special District Information Program of  
 727 the Department of Community Affairs is created and has the  
 728 following special duties:

729 (1) The collection and maintenance of special district  
730 noncompliance status reports from the Department of Management  
731 Services, the Department of Financial Services, the Division of  
732 Bond Finance of the State Board of Administration, ~~and the~~  
733 Auditor General, and the Legislative Auditing Committee, for the  
734 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.  
735 The noncompliance reports must list those special districts that  
736 did not comply with the statutory reporting requirements.

737 Section 14. Subsections (3) through (7) of section  
738 189.418, Florida Statutes, are amended to read:

739 189.418 Reports; budgets; audits.—

740 (3) The governing body of each special district shall  
741 adopt a budget by resolution each fiscal year. The total amount  
742 available from taxation and other sources, including balances  
743 brought forward ~~amounts carried over~~ from prior fiscal years,  
744 must equal the total of appropriations for expenditures and  
745 reserves. At a minimum, the adopted budget must show for each  
746 fund, as required by law and sound financial practices, budgeted  
747 revenues and expenditures by organizational unit which are at  
748 least at the level of detail required for the annual financial  
749 report under s. 218.32(1). The adopted budget must regulate  
750 expenditures of the special district, and ~~an it is unlawful for~~  
751 ~~any~~ officer of a special district may not ~~to~~ expend or contract  
752 for expenditures in any fiscal year except pursuant to the  
753 adopted budget in pursuance of budgeted appropriations.

754 (4) The tentative budget must be posted on the special  
755 district's official website at least 2 days before the budget  
756 hearing, held pursuant to s. 200.065 or other law, to consider

757 such budget. The final adopted budget must be posted on the  
 758 special district's official website within 30 days after  
 759 adoption. If the special district does not operate an official  
 760 website, the special district must, within a reasonable period  
 761 of time as established by the local general-purpose government  
 762 or governments in which the special district is located or the  
 763 local governing authority to which the district is dependent,  
 764 transmit the tentative budget or final budget to the manager or  
 765 administrator of the local general-purpose government or the  
 766 local governing authority. The manager or administrator shall  
 767 post the tentative budget or final budget on the website of the  
 768 local general-purpose government or governing authority. This  
 769 subsection and subsection (3) do not apply to water management  
 770 districts as defined in s. 373.019.

771 (5)~~(4)~~ The proposed budget of a dependent special district  
 772 must ~~shall~~ be ~~presented in accordance with generally accepted~~  
 773 ~~accounting principles,~~ contained within the general budget of  
 774 the local governing authority to which it is dependent, and be  
 775 clearly stated as the budget of the dependent district. However,  
 776 with the concurrence of the local governing authority, a  
 777 dependent district may be budgeted separately. The dependent  
 778 district must provide any budget information requested by the  
 779 local governing authority at the time and place designated by  
 780 the local governing authority.

781 (6)~~(5)~~ The governing body of each special district at any  
 782 time within a fiscal year or within ~~up to~~ 60 days following the  
 783 end of the fiscal year may amend a budget for that year as  
 784 follows:-

785 (a) Appropriations for expenditures within a fund may be  
 786 decreased or increased by motion recorded in the minutes if the  
 787 total appropriations of the fund do not increase.

788 (b) The governing body may establish procedures by which  
 789 the designated budget officer may authorize certain budget  
 790 amendments if the total appropriations of the fund is not  
 791 increased.

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

795 (7) If the governing body of a special district amends the  
 796 budget pursuant to paragraph (6) (c), the adopted amendment must  
 797 be posted on the official website of the special district within  
 798 5 days after adoption. If the special district does not operate  
 799 an official website, the special district must, within a  
 800 reasonable period of time as established by the local general-  
 801 purpose government or governments in which the special district  
 802 is located or the local governing authority to which the  
 803 district is dependent, transmit the adopted amendment to the  
 804 manager or administrator of the local general-purpose government  
 805 or governing authority. The manager or administrator shall post  
 806 the adopted amendment on the website of the local general-  
 807 purpose government or governing authority.

808 (8) ~~(6)~~ A local general-purpose government governing  
 809 authority may, ~~in its discretion,~~ review the budget or tax levy  
 810 of any special district located solely within its boundaries.

811 (9) All special districts must comply with the financial  
 812 reporting requirements of ss. 218.32 and 218.39. A local

813 general-purpose government or governing authority may request,  
 814 from any special district located solely within its boundaries,  
 815 financial information in order to comply with its reporting  
 816 requirements under ss. 218.32 and 218.39. The special district  
 817 must cooperate with such request and provide the financial  
 818 information at the time and place designated by the local  
 819 general-purpose government or governing authority.

820 ~~(10)(7)~~ All reports or information required to be filed  
 821 with a local general-purpose government or governing authority  
 822 under ss. 189.415, 189.416, and 189.417 and subsection (8) must  
 823 ~~this section shall:~~

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

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

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

832 Section 15. Section 189.419, Florida Statutes, is amended  
 833 to read:

834 189.419 Effect of failure to file certain reports or  
 835 information.-

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

CS/HB 107

2011

841 or information or the local general-purpose government shall  
842 notify the district's registered agent ~~and the appropriate local~~  
843 ~~governing authority or authorities~~. If requested by the  
844 district, the local general-purpose government governing  
845 ~~authority~~ shall grant an extension of ~~time of~~ up to 30 days for  
846 filing the required reports or information.

847 ~~(2)~~ If the governing body of ~~at any time~~ the local  
848 general-purpose government or governments governing authority or  
849 ~~authorities or the board of county commissioners~~ determines that  
850 there has been an unjustified failure to file these ~~the~~ reports  
851 or information ~~described in subsection (1)~~, it may notify the  
852 department, and the department may proceed pursuant to s.  
853 189.421(1).

854 (2) If a dependent special district fails to file the  
855 reports or information required under s. 189.416, s. 189.417, or  
856 s. 189.418(9) with the local governing authority to which it is  
857 dependent, the local governing authority shall take whatever  
858 steps it deems necessary to enforce the special district's  
859 accountability. Such steps may include, as authorized,  
860 withholding funds, removing governing board members at will,  
861 vetoing the special district's budget, conducting the oversight  
862 review process set forth in s. 189.428, or amending, merging, or  
863 dissolving the special district in accordance with the  
864 provisions contained in the ordinance that created the dependent  
865 special district.

866 (3) If a special district fails to file the reports or  
867 information required under ~~s. 112.63, s. 218.32, s. 218.38, or~~  
868 ~~s. 218.39~~ with the appropriate state agency, the agency shall

869 | notify the department, and the department shall send a certified  
 870 | technical assistance letter to the special district which  
 871 | summarizes the requirements and encourages the special district  
 872 | to take steps to prevent the noncompliance from reoccurring  
 873 | ~~proceed pursuant to s. 189.421.~~

874 |       (4) If a special district fails to file the reports or  
 875 | information required under s. 112.63 with the appropriate state  
 876 | agency, the agency shall notify the department and the  
 877 | department shall proceed pursuant to s. 189.421(1).

878 |       (5) If a special district fails to file the reports or  
 879 | information required under s. 218.32 or s. 218.39 with the  
 880 | appropriate state agency or office, the state agency or office  
 881 | shall, and the Legislative Auditing Committee may, notify the  
 882 | department and the department shall proceed pursuant to s.  
 883 | 189.421.

884 |       Section 16. Section 189.421, Florida Statutes, is amended  
 885 | to read:

886 |       189.421 Failure of district to disclose financial  
 887 | reports.—

888 |       (1)(a) If ~~when~~ notified pursuant to s. 189.419(1), (4), or  
 889 | (5) ~~189.419~~, the department shall attempt to assist a special  
 890 | district ~~in complying to comply~~ with its financial reporting  
 891 | requirements by sending a certified letter to the special  
 892 | district, and, if the special district is dependent, sending a  
 893 | copy of ~~that the~~ letter to the chair of the ~~governing body of~~  
 894 | ~~the local governing authority.~~ The letter must include ~~general-~~  
 895 | ~~purpose government, which includes the following:~~ a description  
 896 | of the required report, including statutory submission



897 deadlines, a contact telephone number for technical assistance  
898 to help the special district comply, a 60-day deadline extension  
899 ~~of time~~ for filing the required report with the appropriate  
900 entity, the address where the report must be filed, and an  
901 explanation of the penalties for noncompliance.

902 (b) A special district that is unable to meet the 60-day  
903 reporting deadline must provide written notice to the department  
904 before the expiration of the deadline stating the reason the  
905 special district is unable to comply with the deadline, the  
906 steps the special district is taking to prevent the  
907 noncompliance from reoccurring, and the estimated date that the  
908 special district will file the report with the appropriate  
909 agency. The district's written notice does not constitute an  
910 extension by the department; however:

911 1. If the written notice refers to the reports required  
912 under s. 218.32 or s. 218.39, the department shall forward the  
913 written notice to the Legislative Auditing Committee for its  
914 consideration in determining whether the special district should  
915 be subject to further state action in accordance with s.  
916 11.40(5)(b).

917 2. If the written notice refers to the reports or  
918 information requirements listed in s. 189.419(1), the department  
919 shall forward the written notice to the local general-purpose  
920 government or governments for their consideration in determining  
921 whether the oversight review process set forth in s. 189.428  
922 should be undertaken.

923 3. If the written notice refers to the reports or  
924 information required under s. 112.63, the department shall

925 forward the written notice to the Department of Management  
 926 Services for its consideration in determining whether the  
 927 special district should be subject to further state action in  
 928 accordance with s. 112.63(4)(d)2. ~~The department may grant an~~  
 929 ~~additional 30-day extension of time if requested to do so in~~  
 930 ~~writing by the special district. The department shall notify the~~  
 931 ~~appropriate entity of the new extension of time. In the case of~~  
 932 ~~a special district that did not timely file the reports or~~  
 933 ~~information required by s. 218.38, the department shall send a~~  
 934 ~~certified technical assistance letter to the special district~~  
 935 ~~which summarizes the requirements and encourages the special~~  
 936 ~~district to take steps to prevent the noncompliance from~~  
 937 ~~reoccurring.~~

938 (2) Failure of a special district to comply with the  
 939 actuarial and financial reporting requirements under s. 112.63,  
 940 s. 218.32, or s. 218.39 after the procedures of subsection (1)  
 941 are exhausted shall be deemed final action of the special  
 942 district. The actuarial and financial reporting requirements are  
 943 declared to be essential requirements of law. Remedy for  
 944 noncompliance shall be by writ of certiorari as set forth in  
 945 subsection (4) ~~(3)~~.

946 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing  
 947 Committee shall notify the department of those districts that  
 948 fail ~~failed~~ to file the required reports ~~report~~. If the  
 949 procedures described in subsection (1) have not yet been  
 950 initiated, the department shall initiate such procedures upon  
 951 receiving the notice from the Legislative Auditing Committee.  
 952 Otherwise, within 60 ~~30~~ days after receiving such ~~this~~ notice,

953 or within 60 ~~30~~ days after the expiration of the 60-day deadline  
 954 ~~extension date~~ provided in subsection (1), whichever occurs  
 955 later, the department, ~~shall proceed as follows:~~ notwithstanding  
 956 the provisions of chapter 120, ~~the department~~ shall file a  
 957 petition for writ of certiorari with the circuit court. Venue  
 958 for all actions pursuant to this subsection is ~~shall be~~ in Leon  
 959 County. The court shall award the prevailing party attorney's  
 960 fees and costs ~~in all cases filed pursuant to this section~~  
 961 unless affirmatively waived by all parties. A writ of certiorari  
 962 shall be issued unless a respondent establishes that the  
 963 notification of the Legislative Auditing Committee was issued as  
 964 a result of material error. Proceedings under this subsection  
 965 are ~~shall~~ otherwise ~~be~~ governed by the Rules of Appellate  
 966 Procedure.

967 (4) Pursuant to s. 112.63(4)(d)2., the Department of  
 968 Management Services may notify the department of those special  
 969 districts that have failed to file the required adjustments,  
 970 additional information, or report or statement after the  
 971 procedures of subsection (1) have been exhausted. Within 60 days  
 972 after receiving such notice or within 60 days after the 60-day  
 973 deadline provided in subsection (1), whichever occurs later, the  
 974 department, notwithstanding chapter 120, shall file a petition  
 975 for writ of certiorari with the circuit court. Venue for all  
 976 actions pursuant to this subsection is in Leon County. The court  
 977 shall award the prevailing party attorney's fees and costs  
 978 unless affirmatively waived by all parties. A writ of certiorari  
 979 shall be issued unless a respondent establishes that the  
 980 notification of the Department of Management Services was issued

981 as a result of material error. Proceedings under this subsection  
 982 are otherwise governed by the Rules of Appellate Procedure.

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

985 195.087 Property appraisers and tax collectors to submit  
 986 budgets to Department of Revenue.—

987 (6) Each property appraiser and tax collector must post  
 988 their final approved budget on their official website within 30  
 989 days after adoption. Each county's official website must have a  
 990 link to the websites of the property appraiser or tax collector  
 991 where the final approved budget is posted. If the property  
 992 appraiser or tax collector does not have an official website,  
 993 the final approved budget must be posted on the county's  
 994 official website.

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

998 218.32 Annual financial reports; local governmental  
 999 entities.—

1000 (1)

1001 (d) Each local governmental entity that is required to  
 1002 provide for an audit under ~~in accordance with~~ s. 218.39(1) must  
 1003 submit ~~the annual financial report with the audit report.~~ a copy  
 1004 of the audit report and annual financial report ~~must be~~  
 1005 ~~submitted~~ to the department within 45 days after the completion  
 1006 of the audit report but no later than 9 ~~12~~ months after the end  
 1007 of the fiscal year.

1008 (e) Each local governmental entity that is not required to

1009 provide for an audit under ~~report in accordance with~~ s. 218.39  
 1010 must submit the annual financial report to the department no  
 1011 later than 9 months after the end of the fiscal ~~April 30 of each~~  
 1012 year. The department shall consult with the Auditor General in  
 1013 the development of the format of annual financial reports  
 1014 submitted pursuant to this paragraph. The format must ~~shall~~  
 1015 include balance sheet information used ~~to be utilized~~ by the  
 1016 Auditor General pursuant to s. 11.45(7)(f). The department must  
 1017 forward the financial information contained within the ~~these~~  
 1018 ~~entities'~~ annual financial reports to the Auditor General in  
 1019 electronic form. This paragraph does not apply to housing  
 1020 authorities created under chapter 421.

1021 (f) If the department does not receive a completed annual  
 1022 financial report from a local governmental entity within the  
 1023 required period, it shall notify the Legislative Auditing  
 1024 Committee and the Special District Information Program of the  
 1025 Department of Community Affairs of the ~~local governmental~~  
 1026 entity's failure to comply with the reporting requirements. The  
 1027 committee shall proceed in accordance with s. 11.40(5).

1028 (g) Each local governmental entity's website must provide  
 1029 a link to the department's website to view the entity's annual  
 1030 financial report submitted to the department pursuant to this  
 1031 section. If the local governmental entity does not have an  
 1032 official website, the county government's website must provide  
 1033 the required link for the local governmental entity.

1034 Section 19. Section 218.35, Florida Statutes, is amended  
 1035 to read:

1036 218.35 County fee officers; financial matters.-

1037 (1) Each county fee officer shall establish an annual  
 1038 budget for carrying out the powers, duties, and operations of  
 1039 his or her office for the next county fiscal year ~~which shall~~  
 1040 ~~clearly reflect the revenues available to said office and the~~  
 1041 ~~functions for which money is to be expended.~~ The budget must  
 1042 ~~shall~~ be balanced so that; ~~that is,~~ the total of estimated  
 1043 receipts, including balances brought forward, equals ~~shall equal~~  
 1044 the total of estimated expenditures and reserves. The budgeting  
 1045 of segregated funds must ~~shall~~ be made in a ~~such~~ manner that  
 1046 retains the relation between program and revenue source, as  
 1047 provided by law ~~is retained~~.

1048 (2) The clerk of the circuit court, functioning in his or  
 1049 her capacity as clerk of the circuit and county courts and as  
 1050 clerk of the board of county commissioners, shall prepare his or  
 1051 her budget in two parts:

1052 (a) The budget for funds necessary to perform court-  
 1053 related functions as provided ~~for~~ in s. 28.36, ~~which shall~~  
 1054 ~~detail the methodologies used to apportion costs between court-~~  
 1055 ~~related and non-court-related functions performed by the clerk.~~

1056 (b) The budget relating to the requirements of the clerk  
 1057 as clerk of the board of county commissioners, county auditor,  
 1058 and custodian or treasurer of all county funds and other county-  
 1059 related duties, which shall be annually prepared and submitted  
 1060 to the board of county commissioners pursuant to s. 129.03(2),  
 1061 for each fiscal year. Expenditures must be itemized in  
 1062 accordance with the uniform accounting system prescribed by the  
 1063 Department of Financial Services as follows:

1064 1. Personnel services.

CS/HB 107

2011

1065        2. Operating expenses.

1066        3. Capital outlay.

1067        4. Debt service.

1068        5. Grants and aids.

1069        6. Other uses.

1070        (3) The clerk of the circuit court shall furnish to the  
 1071 board of county commissioners or the county budget commission  
 1072 all relevant and pertinent information that the board or  
 1073 commission deems necessary, including expenditures at the  
 1074 subobject code level in accordance with the uniform accounting  
 1075 system prescribed by the Department of Financial Services.

1076        (4) The final approved budget of the clerk of the circuit  
 1077 court must be posted on the county's official website within 30  
 1078 days after adoption. The final approved budget of the clerk of  
 1079 the circuit court may be included in the county's budget.

1080        (5)~~(3)~~ Each county fee officer shall establish ~~make~~  
 1081 ~~provision for establishing~~ a fiscal year beginning October 1 and  
 1082 ending September 30 of the following year, and shall report his  
 1083 or her finances annually upon the close of each fiscal year to  
 1084 the county fiscal officer for inclusion in the annual financial  
 1085 report by the county.

1086        (6)~~(4)~~ The proposed budget of a county fee officer shall  
 1087 be filed with the clerk of the county governing authority by  
 1088 September 1 preceding the fiscal year for the budget, except for  
 1089 the budget prepared by the clerk of the circuit court for court-  
 1090 related functions as provided in s. 28.36.

1091        Section 20. Section 218.39, Florida Statutes, is amended  
 1092 to read:

1093           218.39 Annual financial audit reports.—

1094           (1) If, by the first day in any fiscal year, a local

1095 governmental entity, district school board, charter school, or

1096 charter technical career center has not been notified that a

1097 financial audit for that fiscal year will be performed by the

1098 Auditor General, each of the following entities shall have an

1099 annual financial audit of its accounts and records completed

1100 within 9 ~~12~~ months after the end of its fiscal year by an

1101 independent certified public accountant retained by it and paid

1102 from its public funds:

1103           (a) Each county.

1104           (b) Any municipality with revenues or the total of

1105 expenditures and expenses in excess of \$250,000, as reported on

1106 the fund financial statements.

1107           (c) Any special district with revenues or the total of

1108 expenditures and expenses in excess of \$100,000, as reported on

1109 the fund financial statements.

1110           (d) Each district school board.

1111           (e) Each charter school established under s. 1002.33.

1112           (f) Each charter technical center established under s.

1113 1002.34.

1114           (g) Each municipality with revenues or the total of

1115 expenditures and expenses between \$100,000 and \$250,000, as

1116 reported on the fund financial statements, which ~~that~~ has not

1117 been subject to a financial audit pursuant to this subsection

1118 for the 2 preceding fiscal years.

1119           (h) Each special district with revenues or the total of

1120 expenditures and expenses between \$50,000 and \$100,000, as



1121 reported on the fund financial statement, which ~~that~~ has not  
 1122 been subject to a financial audit pursuant to this subsection  
 1123 for the 2 preceding fiscal years.

1124 (2) The county audit report must ~~shall~~ be a single  
 1125 document that includes a financial audit of the county as a  
 1126 whole and, for each county agency other than a board of county  
 1127 commissioners, an audit of its financial accounts and records,  
 1128 including reports on compliance and internal control, management  
 1129 letters, and financial statements as required by rules adopted  
 1130 by the Auditor General. In addition ~~to such requirements~~, if a  
 1131 board of county commissioners elects to have a separate audit of  
 1132 its financial accounts and records in the manner required by  
 1133 rules adopted by the Auditor General for other county agencies,  
 1134 the ~~such~~ separate audit must ~~shall~~ be included in the county  
 1135 audit report.

1136 (3) (a) A dependent special district may provide ~~make~~  
 1137 ~~provision~~ for an annual financial audit by being included in  
 1138 ~~within~~ the audit of the ~~another~~ local governmental entity upon  
 1139 which it is dependent. An independent special district may not  
 1140 make provision for an annual financial audit by being included  
 1141 in ~~within~~ the audit of another local governmental entity.

1142 (b) A special district that is a component unit, as  
 1143 defined by generally accepted accounting principles, of a local  
 1144 governmental entity shall provide the local governmental entity,  
 1145 within a reasonable time period as established by the local  
 1146 governmental entity, with financial information necessary to  
 1147 comply with this section. The failure of a component unit to  
 1148 provide this financial information must be noted in the annual

1149 financial audit report of the local governmental entity.

1150 (4) A management letter shall be prepared and included as  
 1151 a part of each financial audit report.

1152 (5) At the conclusion of the audit, the auditor shall  
 1153 discuss with the chair of the governing body of the ~~each~~ local  
 1154 governmental entity or the chair's designee, ~~or with~~ the elected  
 1155 official of each county agency or ~~with~~ the elected official's  
 1156 designee, ~~or with~~ the chair of the district school board or the  
 1157 chair's designee, ~~or with~~ the chair of the board of the charter  
 1158 school or the chair's designee, or ~~with~~ the chair of the board  
 1159 of the charter technical career center or the chair's designee,  
 1160 as appropriate, all of the auditor's comments that will be  
 1161 included in the audit report. If the officer is not available to  
 1162 discuss the auditor's comments, their discussion is presumed  
 1163 when the comments are delivered in writing to his or her office.  
 1164 The auditor shall notify each member of the governing body of a  
 1165 local governmental entity, district school board, charter  
 1166 school, or charter technical career center for which  
 1167 deteriorating financial conditions exist that may cause a  
 1168 condition described in s. 218.503(1) to occur if actions are not  
 1169 taken to address such conditions.

1170 (6) The officer's written statement of explanation or  
 1171 rebuttal concerning the auditor's findings, including corrective  
 1172 action to be taken, must be filed with the governing body of the  
 1173 local governmental entity, district school board, charter  
 1174 school, or charter technical career center within 30 days after  
 1175 the delivery of the auditor's findings.

1176 (7) All audits conducted pursuant to this section must be

1177 conducted in accordance with the rules of the Auditor General  
 1178 adopted pursuant to s. 11.45. Upon completion of the audit, the  
 1179 auditor shall prepare an audit report in accordance with the  
 1180 rules of the Auditor General. The audit report shall be filed  
 1181 with the Auditor General within 45 days after delivery of the  
 1182 audit report to the governing body of the audited entity, but no  
 1183 later than 9 months after the end of the audited entity's fiscal  
 1184 year. The audit report must include a written statement  
 1185 describing corrective actions to be taken in response to each of  
 1186 the auditor's recommendations included in the audit report.

1187 (8) The Auditor General shall notify the Legislative  
 1188 Auditing Committee of any audit report prepared pursuant to this  
 1189 section which indicates that an audited entity required to have  
 1190 an annual audit has failed to take full corrective action in  
 1191 response to a recommendation that was included in the two  
 1192 preceding audit reports filed. Such notification shall also  
 1193 include any audited entity required to have audits on other than  
 1194 an annual basis that failed to take full corrective action in  
 1195 response to a recommendation that was included in the most  
 1196 recent preceding audit report filed.

1197 (a) The committee may direct the governing body of the  
 1198 audited entity to provide a written statement to the committee  
 1199 explaining why full corrective action has not been taken or, if  
 1200 the governing body intends to take full corrective action,  
 1201 describing the corrective action to be taken and when it will  
 1202 occur.

1203 (b) If the committee determines that the written statement  
 1204 is not sufficient, it may require the chair of the governing

1205 body of the local governmental entity or the chair's designee,  
 1206 the elected official of each county agency or the elected  
 1207 official's designee, the chair of the district school board or  
 1208 the chair's designee, the chair of the board of the charter  
 1209 school or the chair's designee, or the chair of the board of the  
 1210 charter technical career center or the chair's designee, as  
 1211 appropriate, to appear before the committee.

1212 (c) If the committee determines that an audited entity has  
 1213 failed to take full corrective action for which there is no  
 1214 justifiable reason for not taking such action, or has failed to  
 1215 comply with committee requests made pursuant to this section,  
 1216 the committee may proceed in accordance with s. 11.40(5).

1217 (9)-(7) The predecessor auditor of a district school board  
 1218 shall provide the Auditor General access to the prior year's  
 1219 working papers in accordance with the Statements on Auditing  
 1220 Standards, including documentation of planning, internal  
 1221 control, audit results, and other matters of continuing  
 1222 accounting and auditing significance, such as the working paper  
 1223 analysis of balance sheet accounts and those relating to  
 1224 contingencies.

1225 ~~(8) All audits conducted in accordance with this section~~  
 1226 ~~must be conducted in accordance with the rules of the Auditor~~  
 1227 ~~General promulgated pursuant to s. 11.45. All audit reports and~~  
 1228 ~~the officer's written statement of explanation or rebuttal must~~  
 1229 ~~be submitted to the Auditor General within 45 days after~~  
 1230 ~~delivery of the audit report to the entity's governing body, but~~  
 1231 ~~no later than 12 months after the end of the fiscal year.~~

1232 (10)-(9) Each charter school and charter technical career

1233 center must file a copy of its audit report with the sponsoring  
 1234 entity; the local district school board, if not the sponsoring  
 1235 entity; the Auditor General; and with the Department of  
 1236 Education.

1237 ~~(11)-(10)~~ This section does not apply to housing  
 1238 authorities created under chapter 421.

1239 ~~(12)-(11)~~ Notwithstanding the provisions of any local law,  
 1240 the provisions of this section shall govern.

1241 Section 21. Paragraph (e) of subsection (1) of section  
 1242 218.503, Florida Statutes, is amended to read:

1243 218.503 Determination of financial emergency.—

1244 (1) Local governmental entities, charter schools, charter  
 1245 technical career centers, and district school boards shall be  
 1246 subject to review and oversight by the Governor, the charter  
 1247 school sponsor, the charter technical career center sponsor, or  
 1248 the Commissioner of Education, as appropriate, when any one of  
 1249 the following conditions occurs:

1250 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~  
 1251 ~~earnings~~ deficit in total or for that portion of a fund balance  
 1252 not classified as restricted, committed, or nonspendable, or a  
 1253 ~~unrestricted or total~~ or unrestricted net assets deficit, as  
 1254 reported on the ~~balance sheet or statement of net assets on the~~  
 1255 ~~general purpose or~~ fund financial statements of entities  
 1256 required to report under governmental financial reporting  
 1257 standards or on the basic financial statements of entities  
 1258 required to report under not-for-profit financial reporting  
 1259 standards, for which sufficient resources of the local  
 1260 governmental entity, charter school, charter technical career

1261 center, or district school board, as reported on the ~~balance~~  
 1262 ~~sheet or statement of net assets on the general purpose or fund~~  
 1263 financial statements, are not available to cover the deficit.  
 1264 Resources available to cover reported deficits include fund  
 1265 balance or net assets that are not otherwise restricted by  
 1266 federal, state, or local laws, bond covenants, contractual  
 1267 agreements, or other legal constraints. Property, plant, and  
 1268 equipment ~~Fixed or capital assets~~, the disposal of which would  
 1269 impair the ability of a local governmental entity, charter  
 1270 school, charter technical career center, or district school  
 1271 board to carry out its functions, are not considered resources  
 1272 available to cover reported deficits.

1273 Section 22. Paragraph (c) of subsection (5) of section  
 1274 373.536, Florida Statutes, is amended, and paragraph (c) is  
 1275 added to subsection (6) of that section, to read:

1276 373.536 District budget and hearing thereon.—

1277 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
 1278 APPROVAL.—

1279 (c) Each water management district shall, by August 1 of  
 1280 each year, submit for review a tentative budget to the Governor,  
 1281 the President of the Senate, the Speaker of the House of  
 1282 Representatives, the chairs of all legislative committees and  
 1283 subcommittees with substantive or fiscal jurisdiction over water  
 1284 management districts, as determined by the President of the  
 1285 Senate or the Speaker of the House of Representatives as  
 1286 applicable, the secretary of the department, and the governing  
 1287 body of each county in which the district has jurisdiction or  
 1288 derives any funds for the operations of the district. The

1289 tentative budget must be posted on the water management  
 1290 district's official website at least 2 days before budget  
 1291 hearings held pursuant to s. 200.065 or other law.

1292 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
 1293 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1294 (c) The final adopted budget must be posted on the water  
 1295 management district's official website within 30 days after  
 1296 adoption.

1297 Section 23. Subsections (1) and (4) of section 1011.03,  
 1298 Florida Statutes, are amended, and subsection (5) is added to  
 1299 that section, to read:

1300 1011.03 Public hearings; budget to be submitted to  
 1301 Department of Education.—

1302 (1) Each district school board shall ~~must~~ cause a summary  
 1303 of its tentative budget, including the proposed millage levies  
 1304 as provided for by law, to be posted on the district's official  
 1305 website ~~online~~ and advertised once ~~one time~~ in a newspaper of  
 1306 general circulation published in the district or to be posted at  
 1307 the courthouse if there be no such newspaper.

1308 (4) The board shall hold public hearings to adopt  
 1309 tentative and final budgets pursuant to s. 200.065. The hearings  
 1310 shall be primarily for the purpose of hearing requests and  
 1311 complaints from the public regarding the budgets and the  
 1312 proposed tax levies and for explaining the budget and proposed  
 1313 or adopted amendments thereto, if any. The tentative budget must  
 1314 be posted on the district's official website at least 2 days  
 1315 before the budget hearing held pursuant to s. 200.065 or other  
 1316 law. The final adopted budget must be posted on the district's

1317 official website within 30 days after adoption. The ~~district~~  
 1318 ~~school~~ board shall ~~then~~ require the superintendent to transmit  
 1319 ~~forthwith~~ two copies of the adopted budget to the Department of  
 1320 Education for approval as prescribed by law and rules of the  
 1321 State Board of Education.

1322 (5) If the governing body of a district amends the budget,  
 1323 the adopted amendment must be posted on the official website of  
 1324 the district within 5 days after adoption.

1325 Section 24. Section 1011.051, Florida Statutes, is amended  
 1326 to read:

1327 1011.051 Guidelines for general funds.—The district school  
 1328 board shall maintain a ~~an unreserved~~ general fund ending fund  
 1329 balance that is sufficient to address normal contingencies.

1330 (1) If at any time the portion of the ~~unreserved~~ general  
 1331 fund's ending fund balance not classified as restricted,  
 1332 committed, or nonspendable in the district's approved operating  
 1333 budget is projected to fall ~~during the current fiscal year~~ below  
 1334 3 percent of projected general fund revenues during the current  
 1335 fiscal year, the superintendent shall provide written  
 1336 notification to the district school board and the Commissioner  
 1337 of Education.

1338 (2) If at any time the portion of the ~~unreserved~~ general  
 1339 fund's ending fund balance not classified as restricted,  
 1340 committed, or nonspendable in the district's approved operating  
 1341 budget is projected to fall ~~during the current fiscal year~~ below  
 1342 2 percent of projected general fund revenues during the current  
 1343 fiscal year, the superintendent shall provide written  
 1344 notification to the district school board and the Commissioner



1345 of Education. Within 14 days after receiving such notification,  
 1346 if the commissioner determines that the district does not have a  
 1347 plan that is reasonably anticipated to avoid a financial  
 1348 emergency as determined pursuant to s. 218.503, the commissioner  
 1349 shall appoint a financial emergency board that shall operate  
 1350 under ~~consistent with~~ the requirements, powers, and duties  
 1351 specified in s. 218.503(3)(g).

1352 Section 25. Paragraph (a) of subsection (3) of section  
 1353 1011.64, Florida Statutes, is amended to read:

1354 1011.64 School district minimum classroom expenditure  
 1355 requirements.—

1356 (3)(a) Annually the Department of Education shall  
 1357 calculate for each school district:

1358 1. Total K-12 operating expenditures, which are defined as  
 1359 the amount of total general fund expenditures for K-12 programs  
 1360 ~~as~~ reported in accordance with the accounts and codes prescribed  
 1361 in the most recent issuance of the Department of Education  
 1362 publication entitled "Financial and Program Cost Accounting and  
 1363 Reporting for Florida Schools" and ~~as~~ included in the most  
 1364 recent annual financial report submitted to the Commissioner of  
 1365 Education, less the student transportation revenue allocation  
 1366 from the state appropriation for that purpose, amounts  
 1367 transferred to other funds, and increases to the amount of the  
 1368 general fund's ~~fund unreserved~~ ending fund balance not  
 1369 classified as restricted, committed, or nonspendable if ~~when~~ the  
 1370 total ~~unreserved~~ ending fund balance not classified as  
 1371 restricted, committed, or nonspendable is in excess of 5 percent  
 1372 of the total general fund revenues.

CS/HB 107

2011

1373 |           2. Expenditures for classroom instruction, which equal  
1374 | ~~shall be~~ the sum of the general fund expenditures for K-12  
1375 | instruction and instructional staff training.

1376 |           Section 26. This act shall take effect October 1, 2011.