

By Senator Dean

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

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

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

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88 court clerk's approved budget to be posted on the  
89 county's website; amending s. 218.39, F.S.; revising  
90 the timeframe for completing a local governmental  
91 entity's annual financial audit; requiring that an  
92 auditor prepare an audit report; requiring that such  
93 report be filed with the Auditor General within a  
94 specified time; requiring that the Auditor General  
95 notify the Legislative Auditing Committee of any audit  
96 report indicating that an audited entity has failed to  
97 take corrective action; requiring that the chair of a  
98 local governmental entity appear before the committee  
99 under certain circumstances; amending s. 218.503,  
100 F.S.; revising provisions relating to oversight by the  
101 Governor when an entity's financial statements show it  
102 cannot cover a deficit of funds; amending s. 373.536,  
103 F.S.; requiring that water management district budgets  
104 be posted on the district website; amending s.  
105 1011.03, F.S.; requiring the summary of the tentative  
106 budget, the tentative budget, and the budget of a  
107 district school board to be posted on the district's  
108 official website; amending s. 1011.051, F.S.; revising  
109 provisions relating to the guidelines for district  
110 school boards to maintain an ending fund balance for  
111 the general fund; amending s. 1011.64, F.S.; updating  
112 obsolete accounting terminology for school districts;  
113 providing an effective date.

114  
115 Be It Enacted by the Legislature of the State of Florida:  
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117 Section 1. Paragraph (b) of subsection (5) of section  
118 11.40, Florida Statutes, is amended to read:

119 11.40 Legislative Auditing Committee.—

120 (5) Following notification by the Auditor General, the  
121 Department of Financial Services, or the Division of Bond  
122 Finance of the State Board of Administration of the failure of a  
123 local governmental entity, district school board, charter  
124 school, or charter technical career center to comply with the  
125 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), or  
126 s. 218.38, the Legislative Auditing Committee may schedule a  
127 hearing. If a hearing is scheduled, the committee shall  
128 determine if the entity should be subject to further state  
129 action. If the committee determines that the entity should be  
130 subject to further state action, the committee shall:

131 (b) In the case of a special district, notify the  
132 Department of Community Affairs that the special district has  
133 failed to comply with the law. Upon receipt of notification, the  
134 Department of Community Affairs shall proceed pursuant to s.  
135 189.4044 or ~~the provisions specified in~~ s. 189.421.

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

138 30.49 Budgets.—

139 (1) Pursuant to s. 129.03(2), each sheriff shall annually  
140 prepare and submit ~~certify~~ to the board of county commissioners  
141 a proposed budget ~~of expenditures~~ for ~~the~~ carrying out ~~of~~ the  
142 powers, duties, and operations of the office for the next  
143 ~~ensuing~~ fiscal year ~~of the county~~. The fiscal year of the  
144 sheriff commences ~~shall henceforth commence~~ on October 1 and  
145 ends ~~end on~~ September 30 of each year.

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146           (2) (a) ~~The sheriff shall submit with the proposed budget~~  
147 ~~his or her sworn certificate, stating that the proposed~~  
148 ~~expenditures are reasonable and necessary for the proper and~~  
149 ~~efficient operation of the office for the ensuing year.~~ The  
150 proposed budget must ~~shall~~ show the estimated amounts of all  
151 proposed expenditures for operating and equipping the sheriff's  
152 office and jail, excluding the cost of construction, repair, or  
153 capital improvement of county buildings during the ~~such~~ fiscal  
154 year. The expenditures must ~~shall~~ be categorized at the  
155 appropriate fund level in accordance with the following  
156 functional categories:

- 157           1. General law enforcement.
- 158           2. Corrections and detention alternative facilities.
- 159           3. Court services, excluding service of process.

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

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

- 168           1. Personnel ~~Personal~~ services.
- 169           2. Operating expenses.
- 170           3. Capital outlay.
- 171           4. Debt service.
- 172           5. Grants and aids ~~Nonoperating disbursements and~~  
173 ~~contingency reserves.~~
- 174           6. Other uses.

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175        ~~(d)(e)~~ The sheriff shall submit to the board of county  
176 commissioners for consideration and inclusion in the county  
177 budget, as deemed appropriate by the county, requests for  
178 construction, repair, or capital improvement of county buildings  
179 operated or occupied by the sheriff.

180        (3) The sheriff shall furnish to the board of county  
181 commissioners or the budget commission, if there is a budget  
182 commission in the county, all relevant and pertinent information  
183 concerning expenditures made in previous fiscal years and ~~to the~~  
184 proposed expenditures which ~~the~~ ~~such~~ board or commission deems  
185 necessary, including expenditures at the subobject code level in  
186 accordance with the uniform accounting system prescribed by the  
187 Department of Financial Services. The board or commission may  
188 not amend, modify, increase, or reduce any expenditure at the  
189 subobject code level. ~~except that~~ The board or commission may  
190 not require confidential information concerning details of  
191 investigations ~~which. Confidential information concerning~~  
192 ~~details of investigations~~ is exempt from ~~the provisions of~~ s.  
193 119.07(1).

194        (4) The board of county commissioners or the budget  
195 commission, as appropriate ~~the case may be~~, may require the  
196 sheriff to correct mathematical, mechanical, factual, and  
197 clerical errors and errors as to form in the proposed budget. At  
198 the hearings held pursuant to s. 200.065, the board or  
199 commission, ~~as the case may be~~, may amend, modify, increase, or  
200 reduce any or all items of expenditure in the proposed budget,  
201 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),  
202 and shall approve such budget, as amended, modified, increased,  
203 or reduced. The board or commission ~~It~~ must give written notice

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204 of its action to the sheriff and specify in such notice the  
205 specific items amended, modified, increased, or reduced. The  
206 budget must ~~shall~~ include the salaries and expenses of the  
207 sheriff's office, cost of operation of the county jail,  
208 purchase, maintenance and operation of equipment, including  
209 patrol cars, radio systems, transporting prisoners, court  
210 duties, and all other salaries, expenses, equipment, and  
211 investigation expenditures of the entire sheriff's office for  
212 the previous year.

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

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



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

235 112.63 Actuarial reports and statements of actuarial  
236 impact; review.—

237 (4) Upon receipt, pursuant to subsection (2), of an  
238 actuarial report, or ~~upon receipt~~, pursuant to subsection (3),  
239 of a statement of actuarial impact, the Department of Management  
240 Services shall acknowledge such receipt, but shall only review  
241 and comment on each retirement system's or plan's actuarial  
242 valuations at least on a triennial basis.

243 (a) If the department finds that the actuarial valuation is  
244 not complete, accurate, or based on reasonable assumptions or  
245 otherwise materially fails to satisfy the requirements of this  
246 part; ~~if the department~~ requires additional material  
247 information necessary to complete its review of the actuarial  
248 valuation of a system or plan or material information necessary  
249 to satisfy the duties of the department pursuant to s.  
250 112.665(1); ~~or if the department~~ does not receive the actuarial  
251 report or statement of actuarial impact, the department shall  
252 notify the administrator of the affected retirement system or  
253 plan and the affected governmental entity and request  
254 appropriate adjustment, the additional material information, or  
255 the required report or statement. The notification must inform  
256 the administrator ~~of the affected retirement system or plan~~ and  
257 the affected governmental entity of the consequences for failing  
258 ~~failure~~ to comply with the requirements of this subsection.

259 (b) If, after a reasonable period of time, a satisfactory  
260 adjustment is not made or the report, statement, or additional  
261 material information is not provided, the department may notify

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262 the Department of Revenue and the Department of Financial  
263 Services of the ~~such~~ noncompliance, and ~~in which case~~ the  
264 Department of Revenue and the Department of Financial Services  
265 shall withhold any funds not pledged for satisfaction of bond  
266 debt service which are payable to the affected governmental  
267 entity until the adjustment is made or the report, statement, or  
268 additional material information is provided to the department.  
269 The Department of Management Services shall specify the date  
270 such action is to begin and notify, ~~and notification by the~~  
271 ~~department must be received by~~ the Department of Revenue, the  
272 Department of Financial Services, and the affected governmental  
273 entity 30 days before the specified date ~~the action begins~~.

274 (c) ~~(a)~~ Within 21 days after receipt of the notice, the  
275 affected governmental entity may petition the Department of  
276 Management Services for a hearing under ss. 120.569 and 120.57  
277 ~~with the Department of Management Services~~. The Department of  
278 Revenue and the Department of Financial Services may not be  
279 parties to the ~~any such~~ hearing, but may request to intervene if  
280 requested by the Department of Management Services or if the  
281 Department of Revenue or the Department of Financial Services  
282 determines its interests may be adversely affected by the  
283 hearing.

284 1. If the administrative law judge recommends in favor of  
285 the department, the department shall perform an actuarial  
286 review, prepare the statement of actuarial impact, or collect  
287 the requested material information. The cost to the department  
288 of performing the ~~such~~ actuarial review, preparing the  
289 statement, or collecting the requested material information  
290 shall be charged to the affected governmental entity whose ~~of~~

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291 ~~which the~~ employees are covered by the retirement system or  
292 plan. If payment ~~of such costs~~ is not received by the department  
293 within 60 days after ~~receipt by~~ the affected governmental entity  
294 receives ~~of~~ the request for payment, the department shall  
295 certify to the Department of Revenue and the Department of  
296 Financial Services the amount due, and the Department of Revenue  
297 and the Department of Financial Services shall pay such amount  
298 to the Department of Management Services from ~~any~~ funds not  
299 pledged for satisfaction of bond debt service which are payable  
300 to the affected governmental entity ~~of which the employees are~~  
301 ~~covered by the retirement system or plan.~~

302 2. If the administrative law judge recommends in favor of  
303 the affected governmental entity and the department performs an  
304 actuarial review, prepares the statement of actuarial impact, or  
305 collects the requested material information, the cost to the  
306 department ~~of performing the actuarial review, preparing the~~  
307 ~~statement, or collecting the requested material information~~  
308 shall be paid by the Department of Management Services.

309 (d) ~~(b)~~ In the case of an affected special district, the  
310 Department of Management Services shall also notify the  
311 Department of Community Affairs. Upon receipt of notification,  
312 the Department of Community Affairs shall proceed pursuant to  
313 ~~the provisions of s. 189.421 with regard to the special~~  
314 ~~district.~~

315 1. Failure of a special district to provide a required  
316 report or statement, to make appropriate adjustments, or to  
317 provide additional material information after the procedures  
318 specified in s. 189.421(1) are exhausted shall be deemed final  
319 action by the special district.

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320       2. The Department of Management Services may notify the  
321 Department of Community Affairs of those special districts that  
322 failed to come into compliance. Upon receipt of notification,  
323 the Department of Community Affairs shall proceed pursuant to s.  
324 189.421(4).

325       Section 4. Section 129.01, Florida Statutes, is amended to  
326 read:

327       129.01 Budget system established. ~~There is hereby~~  
328 ~~established~~ A budget system for the control of the finances of  
329 the boards of county commissioners of the several counties of  
330 the state is established, as follows:

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

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

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

346       (b) The budget must ~~shall~~ be balanced, so that; ~~that is,~~  
347 the total of the estimated receipts available from taxation and  
348 other sources, including balances brought forward from prior

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349 fiscal years, equals ~~shall equal~~ the total of the appropriations  
350 for expenditures and reserves. ~~It shall conform to the uniform~~  
351 ~~classification of accounts prescribed by the appropriate state~~  
352 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~  
353 include 95 percent of all receipts reasonably ~~to be~~ anticipated  
354 from all sources, including taxes to be levied, provided the  
355 percent anticipated from ad valorem levies is ~~shall be~~ as  
356 specified in s. 200.065(2)(a), and is 100 percent of the amount  
357 of the balances ~~of both cash and liquid securities~~ estimated to  
358 be brought forward at the beginning of the fiscal year. The  
359 appropriations must ~~appropriation division of the budget shall~~  
360 include itemized appropriations for all expenditures authorized  
361 by law, contemplated to be made, or incurred for the benefit of  
362 the county during the ~~said~~ year and the provision for ~~the~~  
363 reserves authorized by this chapter. Both the receipts and  
364 appropriations must ~~appropriation divisions shall~~ reflect the  
365 approximate division of expenditures between countywide  
366 expenditures and noncountywide expenditures and the division of  
367 county revenues derived from or on behalf of the county as a  
368 whole and county revenues derived from or on behalf of a  
369 municipal service taxing unit, special district included within  
370 the county budget, unincorporated area, service area, or program  
371 area, or otherwise not received for or on behalf of the county  
372 as a whole.

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

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

377 2. A reserve for cash balance to be carried over may be

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378 provided for the purpose of paying expenses from October 1 of  
 379 the next ~~ensuing~~ fiscal year until ~~the time when~~ the revenues  
 380 for that year are expected to be available. This reserve may ~~be~~  
 381 not be more than 20 percent of the total appropriations.  
 382 ~~However, receipts and balances of the budget; provided that for~~  
 383 the bond interest and sinking fund budget, this reserve may not  
 384 exceed ~~be not more than~~ the total maturities of debt, ~~(both~~  
 385 principal and interest), which ~~that~~ will occur during the next  
 386 ~~ensuing~~ fiscal year, plus the sinking fund requirements,  
 387 computed on a straight-line basis, for any outstanding  
 388 obligations to be paid from the fund.

389 (d) An appropriation for "outstanding indebtedness" shall  
 390 be made to provide for the payment of vouchers that ~~which~~ have  
 391 been incurred in and charged against the budget for the current  
 392 year or a prior year, but that ~~which~~ are expected to be unpaid  
 393 at the beginning of the next fiscal ~~ensuing~~ year ~~for which the~~  
 394 ~~budget is being prepared~~. The appropriation for the payment of  
 395 such vouchers shall be to made in the same fund in which ~~for~~  
 396 ~~which~~ the expenses were originally incurred.

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

403 1. In a fund raised for debt service may not ~~shall~~ be  
 404 transferred to another fund until, ~~except to a fund raised for~~  
 405 ~~the same purposes in the same territory, unless the debt for~~  
 406 which the fund was established ~~of such territory~~ has been

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407 ~~extinguished, in which case it may be transferred to any other~~  
408 ~~fund raised for that territory; provided, further, that no such~~  
409 ~~surplus~~

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

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

416 129.02 Requisites of budgets.—Each budget shall conform to  
417 the following specific directions and requirements:

418 (6) For each special district included within the county  
419 budget, ~~the operating fund budget~~ must show budgeted revenues  
420 and expenditures by organizational unit which are at least at  
421 the level of detail required for the annual financial report  
422 under s. 218.32(1). The amount available from taxation and other  
423 sources, including balances brought forward from prior fiscal  
424 years, must equal the total appropriations for expenditures and  
425 reserves. The budget must include ~~shall contain an estimate of~~  
426 ~~receipts by source and balances as provided herein, and an~~  
427 ~~itemized estimate of expenditures necessary that will need to be~~  
428 ~~incurred~~ to carry on all functions and activities of the special  
429 district as ~~now or hereafter~~ provided by law, including and of  
430 the indebtedness of the special district and the provision for  
431 required reserves; ~~also of the reserves for contingencies and~~  
432 ~~the balances, as hereinbefore provided, which should be carried~~  
433 ~~forward at the end of the year.~~

434 Section 6. Section 129.021, Florida Statutes, is amended to  
435 read:

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436 129.021 County officer budget information.—Notwithstanding  
437 other provisions of law, the budgets of all county officers, as  
438 submitted to the board of county commissioners, must ~~shall~~ be in  
439 sufficient detail and contain such information as the board of  
440 county commissioners may require in furtherance of their powers  
441 and responsibilities provided in ss. 125.01(1)(q), ~~and (r)~~, and  
442 (v), and (6) and 129.01(2)(b).

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

445 129.03 Preparation and adoption of budget.—

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

456 (a) The board of county commissioners shall receive and  
457 examine the tentative budget for each fund and, subject to the  
458 notice and hearing requirements of s. 200.065, shall require  
459 such changes to be made as it deems ~~shall deem~~ necessary, ~~+~~  
460 provided the budget remains ~~shall remain~~ in balance. The county  
461 budget officer's estimates of receipts other than taxes, and of  
462 balances to be brought forward, may ~~shall~~ not be revised except  
463 by a resolution of the board, duly passed and spread on the  
464 minutes of the board. However, the board may allocate to any of



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465 the funds of the county any anticipated receipts, other than  
466 taxes levied for a particular fund, except receipts designated  
467 or received to be expended for a particular purpose.

468 (b) Upon receipt of the tentative budgets and completion of  
469 any revisions ~~made by the board~~, the board shall prepare a  
470 statement summarizing all of the adopted tentative budgets. The  
471 ~~This~~ summary statement must ~~shall~~ show, for each budget and the  
472 total of all budgets, the proposed tax millages, ~~the~~ balances,  
473 ~~the~~ reserves, and the total of each major classification of  
474 receipts and expenditures, classified according to the uniform  
475 classification of accounts adopted ~~prescribed~~ by the appropriate  
476 state agency. The board shall cause this summary statement to be  
477 advertised one time in a newspaper of general circulation  
478 published in the county, or by posting at the courthouse door if  
479 there is no such newspaper, and the advertisement must ~~shall~~  
480 appear adjacent to the advertisement required pursuant to s.  
481 200.065.

482 (c) The board shall hold public hearings to adopt tentative  
483 and final budgets pursuant to s. 200.065. The hearings shall be  
484 primarily for the purpose of hearing requests and complaints  
485 from the public regarding the budgets and the proposed tax  
486 levies and for explaining the budget and any proposed or adopted  
487 amendments ~~thereto, if any~~. The tentative budget must be posted  
488 on the county's official website at least 2 days before the  
489 public hearing to consider such budget. The final budget must be  
490 posted on the website within 30 days after adoption. The  
491 tentative budgets, adopted tentative budgets, and final budgets  
492 shall be filed in the office of the county auditor as a public  
493 record. Sufficient reference in words and figures to identify

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494 the particular transactions shall be made in the minutes of the  
495 board to record its actions with reference to the budgets.

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

499 129.06 Execution and amendment of budget.—

500 (1) Upon the final adoption of the budgets as provided in  
501 this chapter, the budgets so adopted must ~~shall~~ regulate ~~the~~  
502 expenditures of the county and each special district included  
503 within the county budget, and the itemized estimates of  
504 expenditures must ~~shall~~ have the effect of fixed appropriations  
505 and may ~~shall~~ not be amended, altered, or exceeded except as  
506 provided in this chapter.

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

510 (b) The cost of the investments provided in this chapter,  
511 or the receipts from their sale or redemption, may ~~must~~ not be  
512 treated as expense or income, and ~~but~~ the investments on hand at  
513 the beginning or end of each fiscal year must be carried as  
514 separate items at cost in the fund balances; however, the  
515 amounts of profit or loss received on their sale must be treated  
516 as income or expense, as applicable ~~the case may be~~.

517 (2) The board at any time within a fiscal year may amend a  
518 budget for that year, and may within the first 60 days of a  
519 fiscal year amend the budget for the prior fiscal year, as  
520 follows:

521 (a) Appropriations for expenditures within ~~in~~ any fund may  
522 be decreased or ~~and other appropriations in the same fund~~

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523 ~~correspondingly~~ increased by motion recorded in the minutes if  
 524 ~~provided that~~ the total ~~of the~~ appropriations of the fund does  
 525 not change ~~may not be changed~~. The board of county  
 526 commissioners, ~~however,~~ may establish procedures by which the  
 527 designated budget officer may authorize ~~certain~~  
 528 ~~intradepartmental~~ budget amendments if, ~~provided that~~ the total  
 529 appropriations ~~appropriation~~ of the fund does not change  
 530 ~~department may not be changed~~.

531 (f) Unless otherwise prohibited by law, if an amendment to  
 532 a budget is required for a purpose not specifically authorized  
 533 in paragraphs (a)-(e), ~~unless otherwise prohibited by law~~, the  
 534 amendment may be authorized by resolution or ordinance of the  
 535 board of county commissioners adopted following a public  
 536 hearing.

537 1. The public hearing must be advertised at least 2 days,  
 538 but not more than 5 days, before the date of the hearing. The  
 539 advertisement must appear in a newspaper of paid general  
 540 circulation and must identify the name of the taxing authority,  
 541 the date, place, and time of the hearing, and the purpose of the  
 542 hearing. The advertisement must also identify each budgetary  
 543 fund to be amended, the source of the funds, the use of the  
 544 funds, and the total amount of each fund's appropriations  
 545 ~~budget~~.

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

549 Section 9. Section 129.07, Florida Statutes, is amended to  
 550 read:

551 129.07 Unlawful to exceed the budget; ~~certain contracts~~

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

569 Section 10. Section 129.201, Florida Statutes, is amended  
 570 to read:

571 129.201 Budget of supervisor of elections; manner and time  
 572 of preparation and presentation.-

573 (1) Pursuant to ss. 129.01 and s. 129.03(2), each  
 574 supervisor of elections shall annually prepare and submit  
 575 ~~certify~~ to the board of county commissioners, or county budget  
 576 commission if there is one in the county, a proposed budget for  
 577 carrying out the powers, duties, and operations of income and  
 578 ~~expenditures to fulfill the duties, responsibilities, and~~  
 579 ~~operation~~ of the office of the supervisor of elections for the  
 580 next ensuing fiscal year ~~of the county~~. The fiscal year of the

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581 supervisor of elections commences ~~shall commence~~ on October 1 of  
582 each year and ends ~~shall end~~ on September 30 of the following  
583 year.

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

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

590 (b)2. Operating expenses.

591 (c)3. Capital outlay.

592 (d) Debt service.

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

594 (f) Other uses.

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

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

607 (4) The board or commission, as appropriate ~~the case may~~  
608 ~~be~~, may require the supervisor of elections to correct  
609 mathematical, mechanical, factual, and clerical errors and

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610 errors of form in the proposed budget. At the hearings held  
611 pursuant to s. 200.065, the board or commission may amend,  
612 modify, increase, or reduce any or all items of expenditure in  
613 the proposed budget as submitted under subsections (1) and (2);  
614 and, as amended, modified, increased, or reduced, such budget  
615 shall be approved by the board or commission, which must provide  
616 ~~giving~~ written notice of its action to specific items amended,  
617 modified, increased, or reduced.

618 (5) The board or commission shall include in the county  
619 budget the items of proposed expenditures ~~as~~ set forth in the  
620 budget which are required by this section to be submitted, after  
621 the budget has been reviewed and approved. The board or  
622 commission shall include the supervisor of elections' reserve  
623 for contingencies ~~provided herein~~ in the general county budget's  
624 reserve for contingencies account ~~in the general county budget.~~

625 (6) The supervisor of elections' reserve for contingencies  
626 ~~is in the budget of a supervisor of elections shall be~~ governed  
627 by the same provisions governing the amount and use of the  
628 reserve for contingencies appropriated in the county budget.

629 (7) The proposed budget shall be submitted to the board of  
630 county commissioners or county budget commission pursuant to s.  
631 129.03(2), ~~and the budget shall be~~ included by the board or  
632 commission in the general county budget.

633 (8) The items placed in the budget of the board are  
634 ~~pursuant to this act shall be~~ subject to the same provisions of  
635 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~  
636 ~~made~~ to the appropriations of the office of the supervisor of  
637 elections may not be made without due notice of the change to  
638 the supervisor of elections.

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639 (9) The budget of the supervisor of elections may be  
640 increased by the board of county commissioners to cover ~~such~~  
641 expenses for emergencies and unanticipated expenses as are  
642 recommended and justified by the supervisor of elections.

643 Section 11. Section 166.241, Florida Statutes, is amended  
644 to read:

645 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget  
646 amendments.-

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

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

666 (3) The tentative budget must be posted on the  
667 municipality's official website at least 2 days before the

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668 budget hearing, held pursuant to s. 200.065 or other law, to  
669 consider such budget. The final adopted budget must be posted on  
670 the municipality's official website within 30 days after  
671 adoption. If the municipality does not operate an official  
672 website, the municipality must, within a reasonable period of  
673 time as established by the county or counties in which the  
674 municipality is located, transmit the tentative budget and final  
675 budget to the manager or administrator of such county or  
676 counties who shall post the budgets on the county's website.

677 (4)~~(3)~~ The governing body of each municipality at any time  
678 within a fiscal year or within ~~up to~~ 60 days following the end  
679 of the fiscal year may amend a budget for that year as follows:

680 (a) Appropriations for expenditures within a fund may be  
681 decreased or increased by motion recorded in the minutes if~~if~~  
682 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not  
683 changed.

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

688 (c) If a budget amendment is required for a purpose not  
689 specifically authorized in paragraph (a) or paragraph (b), the  
690 budget amendment must be adopted in the same manner as the  
691 original budget unless otherwise specified in the municipality's  
692 ~~charter of the respective municipality.~~

693 (5) If the governing body of a municipality amends the  
694 budget pursuant to paragraph (4) (c), the adopted amendment must  
695 be posted on the official website of the municipality within 5  
696 days after adoption. If the municipality does not operate an



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697 official website, the municipality must, within a reasonable  
698 period of time as established by the county or counties in which  
699 the municipality is located, transmit the adopted amendment to  
700 the manager or administrator of such county or counties who  
701 shall post the adopted amendment on the county's website.

702 Section 12. Paragraph (a) of subsection (1) of section  
703 189.4044, Florida Statutes, is amended to read:

704 189.4044 Special procedures for inactive districts.—

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

707 (a) The special district meets one of the following  
708 criteria:

709 1. The registered agent of the district, the chair of the  
710 governing body of the district, or the governing body of the  
711 appropriate local general-purpose government notifies the  
712 department in writing that the district has taken no action for  
713 2 or more years;

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

724 3. The department determines, pursuant to s. 189.421, that  
725 the district has failed to file any of the reports listed in s.

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726 189.419; ~~or-~~

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

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

731 189.412 Special District Information Program; duties and  
732 responsibilities.—The Special District Information Program of  
733 the Department of Community Affairs is created and has the  
734 following special duties:

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

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

745 189.418 Reports; budgets; audits.—

746 (3) The governing body of each special district shall adopt  
747 a budget by resolution each fiscal year. The total amount  
748 available from taxation and other sources, including balances  
749 brought forward ~~amounts carried over~~ from prior fiscal years,  
750 must equal the total of appropriations for expenditures and  
751 reserves. At a minimum, the adopted budget must show for each  
752 fund, as required by law and sound financial practices, budgeted  
753 revenues and expenditures by organizational unit which are at  
754 least at the level of detail required for the annual financial

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755 report under s. 218.32(1). The adopted budget must regulate  
756 expenditures of the special district, and an ~~it is unlawful for~~  
757 ~~any~~ officer of a special district may not ~~to~~ expend or contract  
758 for expenditures in any fiscal year except pursuant to the  
759 adopted budget in pursuance of budgeted appropriations.

760 (4) The tentative budget must be posted on the special  
761 district's official website at least 2 days before the budget  
762 hearing, held pursuant to s. 200.065 or other law, to consider  
763 such budget. The final adopted budget must be posted on the  
764 special district's official website within 30 days after  
765 adoption. If the special district does not operate an official  
766 website, the special district must, within a reasonable period  
767 of time as established by the local general-purpose government  
768 or governments in which the special district is located or the  
769 local governing authority to which the district is dependent,  
770 transmit the tentative budget or final budget to the manager or  
771 administrator of the local general-purpose government or the  
772 local governing authority. The manager or administrator shall  
773 post the tentative budget or final budget on the website of the  
774 local general-purpose government or governing authority. This  
775 subsection and subsection (3) do not apply to water management  
776 districts as defined in s. 373.019.

777 (5) ~~(4)~~ The proposed budget of a dependent special district  
778 must ~~shall~~ be ~~presented in accordance with generally accepted~~  
779 ~~accounting principles,~~ contained within the general budget of  
780 the local governing authority to which it is dependent, and be  
781 clearly stated as the budget of the dependent district. However,  
782 with the concurrence of the local governing authority, a  
783 dependent district may be budgeted separately. The dependent

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784 district must provide any budget information requested by the  
785 local governing authority at the time and place designated by  
786 the local governing authority.

787 (6)~~(5)~~ The governing body of each special district at any  
788 time within a fiscal year or within up to 60 days following the  
789 end of the fiscal year may amend a budget for that year as  
790 follows:-

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

794 (b) The governing body may establish procedures by which  
795 the designated budget officer may authorize certain budget  
796 amendments if the total appropriations of the fund is not  
797 changed.

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

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

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813 purpose government or governing authority.

814 (8)-(6) A local general-purpose government governing  
815 authority may, ~~in its discretion,~~ review the budget or tax levy  
816 of any special district located solely within its boundaries.

817 (9) All special districts must comply with the financial  
818 reporting requirements of ss. 218.32 and 218.39. A local  
819 general-purpose government or governing authority may request,  
820 from any special district located solely within its boundaries,  
821 financial information in order to comply with its reporting  
822 requirements under ss. 218.32 and 218.39. The special district  
823 must cooperate with such request and provide the financial  
824 information at the time and place designated by the local  
825 general-purpose government or governing authority.

826 (10)-(7) All reports or information required to be filed  
827 with a local general-purpose government or governing authority  
828 under ss. 189.415, 189.416, and 189.417 and subsection (8) must  
829 ~~this section shall:~~

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

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

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

838 Section 15. Section 189.419, Florida Statutes, is amended  
839 to read:

840 189.419 Effect of failure to file certain reports or  
841 information.-

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842 (1) If an independent ~~a~~ special district fails to file the  
843 reports or information required under s. 189.415, s. 189.416, ~~or~~  
844 s. 189.417, or s. 189.418(9) with the local general-purpose  
845 government or governments in which it is located ~~governing~~  
846 ~~authority~~, the person authorized to receive and read the reports  
847 or information or the local general-purpose government shall  
848 notify the district's registered agent ~~and the appropriate local~~  
849 ~~governing authority or authorities~~. If requested by the  
850 district, the local general-purpose government ~~governing~~  
851 ~~authority~~ shall grant an extension of ~~time of~~ up to 30 days for  
852 filing the required reports or information.

853 ~~(2)~~ If the governing body of ~~at any time~~ the local general-  
854 purpose government or governments ~~governing authority or~~  
855 ~~authorities or the board of county commissioners~~ determines that  
856 there has been an unjustified failure to file these ~~the~~ reports  
857 or information ~~described in subsection (1)~~, it may notify the  
858 department, and the department may proceed pursuant to s.  
859 189.421(1).

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

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871 special district.

872 (3) If a special district fails to file the reports or  
 873 information required under ~~s. 112.63, s. 218.32, s. 218.38, or~~  
 874 ~~s. 218.39~~ with the appropriate state agency, the agency shall  
 875 notify the department, and the department shall send a certified  
 876 technical assistance letter to the special district which  
 877 summarizes the requirements and encourages the special district  
 878 to take steps to prevent the noncompliance from reoccurring  
 879 ~~proceed pursuant to s. 189.421.~~

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

884 (5) If a special district fails to file the reports or  
 885 information required under s. 218.32 or s. 218.39 with the  
 886 appropriate state agency or office, the state agency or office  
 887 shall, and the Legislative Auditing Committee may, notify the  
 888 department and the department shall proceed pursuant to s.  
 889 189.421.

890 Section 16. Section 189.421, Florida Statutes, is amended  
 891 to read:

892 189.421 Failure of district to disclose financial reports.—

893 (1) (a) If when notified pursuant to s. 189.419(1), (4), or  
 894 (5) 189.419, the department shall attempt to assist a special  
 895 district in complying to comply with its financial reporting  
 896 requirements by sending a certified letter to the special  
 897 district, and, if the special district is dependent, sending a  
 898 copy of that the letter to the chair of the governing body of  
 899 the local governing authority. The letter must include general-

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900 ~~purpose government, which includes the following:~~ a description  
901 of the required report, including statutory submission  
902 deadlines, a contact telephone number for technical assistance  
903 to help the special district comply, a 60-day deadline extension  
904 ~~of time~~ for filing the required report with the appropriate  
905 entity, the address where the report must be filed, and an  
906 explanation of the penalties for noncompliance.

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

917 1. If the written response refers to the reports required  
918 under s. 218.32 or s. 218.39, the Legislative Auditing Committee  
919 for its consideration in determining whether the special  
920 district should be subject to further state action in accordance  
921 with s. 11.40(5)(b).

922 2. If the written response refers to the reports or  
923 information requirements listed in s. 189.419(1), the local  
924 general-purpose government or governments for its consideration  
925 in determining whether the oversight review process set forth in  
926 s. 189.428 should be undertaken.

927 3. If the written response refers to the reports or  
928 information required under s. 112.63, the Department of



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

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

949 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing  
950 Committee shall notify the department of those districts that  
951 fail ~~failed~~ to file the required reports ~~report~~. If the  
952 procedures described in subsection (1) have not yet been  
953 initiated, the department shall initiate such procedures upon  
954 receiving the notice from the Legislative Auditing Committee.  
955 Otherwise, within 60 ~~30~~ days after receiving such ~~this~~ notice,  
956 or within 60 ~~30~~ days after the expiration of the 60-day deadline  
957 extension date provided in subsection (1), whichever occurs

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958 later, the department, ~~shall proceed as follows:~~ notwithstanding  
959 the provisions of chapter 120, ~~the department~~ shall file a  
960 petition for writ of certiorari with the circuit court. Venue  
961 for all actions pursuant to this subsection is ~~shall be~~ in Leon  
962 County. The court shall award the prevailing party attorney's  
963 fees and costs ~~in all cases filed pursuant to this section~~  
964 unless affirmatively waived by all parties. A writ of certiorari  
965 shall be issued unless a respondent establishes that the  
966 notification of the Legislative Auditing Committee was issued as  
967 a result of material error. Proceedings under this subsection  
968 are ~~shall~~ otherwise ~~be~~ governed by the Rules of Appellate  
969 Procedure.

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

986 Section 17. Subsection (6) is added to section 195.087,

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987 Florida Statutes, to read:

988 195.087 Property appraisers and tax collectors to submit  
989 budgets to Department of Revenue.—

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

998 Section 18. Paragraphs (d), (e), and (f) of subsection (1)  
999 of section 218.32, Florida Statutes, are amended, and paragraph  
1000 (g) is added to that subsection, to read:

1001 218.32 Annual financial reports; local governmental  
1002 entities.—

1003 (1)

1004 (d) Each local governmental entity that is required to  
1005 provide for an audit under ~~in accordance with~~ s. 218.39(1) must  
1006 submit ~~the annual financial report with the audit report.~~ a copy  
1007 of the audit report and annual financial report ~~must be~~  
1008 ~~submitted~~ to the department within 45 days after the completion  
1009 of the audit report but no later than 9 ~~12~~ months after the end  
1010 of the fiscal year.

1011 (e) Each local governmental entity that is not required to  
1012 provide for an audit under ~~report in accordance with~~ s. 218.39  
1013 must submit the annual financial report to the department no  
1014 later than 9 months after the end of the fiscal ~~April 30 of each~~  
1015 year. The department shall consult with the Auditor General in

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1016 the development of the format of annual financial reports  
 1017 submitted pursuant to this paragraph. The format must ~~shall~~  
 1018 include balance sheet information used to be utilized by the  
 1019 Auditor General pursuant to s. 11.45(7)(f). The department must  
 1020 forward the financial information contained within the ~~these~~  
 1021 ~~entities'~~ annual financial reports to the Auditor General in  
 1022 electronic form. This paragraph does not apply to housing  
 1023 authorities created under chapter 421.

1024 (f) If the department does not receive a completed annual  
 1025 financial report from a local governmental entity within the  
 1026 required period, it shall notify the Legislative Auditing  
 1027 Committee and the Special District Information Program of the  
 1028 Department of Community Affairs of the ~~local governmental~~  
 1029 entity's failure to comply with the reporting requirements. The  
 1030 committee shall proceed in accordance with s. 11.40(5).

1031 (g) Each local governmental entity's website must provide a  
 1032 link to the department's website to view the entity's annual  
 1033 financial report submitted to the department pursuant to this  
 1034 section. If the local governmental entity does not have an  
 1035 official website, the county government's website must provide  
 1036 the required link for the local governmental entity.

1037 Section 19. Section 218.35, Florida Statutes, is amended to  
 1038 read:

1039 218.35 County fee officers; financial matters.—

1040 (1) Each county fee officer shall establish an annual  
 1041 budget for carrying out the powers, duties, and operations of  
 1042 his or her office for the next county fiscal year ~~which shall~~  
 1043 ~~clearly reflect the revenues available to said office and the~~  
 1044 ~~functions for which money is to be expended.~~ The budget must

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1045 ~~shall~~ be balanced so that; ~~that is~~, the total of estimated  
1046 receipts, including balances brought forward, equals ~~shall equal~~  
1047 the total of estimated expenditures and reserves. The budgeting  
1048 of segregated funds must ~~shall~~ be made in a ~~such~~ manner that  
1049 retains the relation between program and revenue source, as  
1050 provided by law ~~is retained~~.

1051 (2) The clerk of the circuit court, functioning in his or  
1052 her capacity as clerk of the circuit and county courts and as  
1053 clerk of the board of county commissioners, shall prepare his or  
1054 her budget in two parts:

1055 (a) The budget for funds necessary to perform court-related  
1056 functions as provided ~~for~~ in s. 28.36, ~~which shall detail the~~  
1057 ~~methodologies used to apportion costs between court-related and~~  
1058 ~~non-court-related functions performed by the clerk.~~

1059 (b) The budget relating to the requirements of the clerk as  
1060 clerk of the board of county commissioners, county auditor, and  
1061 custodian or treasurer of all county funds and other county-  
1062 related duties, which shall be annually prepared and submitted  
1063 to the board of county commissioners pursuant to s. 129.03(2),  
1064 for each fiscal year. Expenditures must be itemized in  
1065 accordance with the uniform accounting system prescribed by the  
1066 Department of Financial Services as follows:

1067 1. Personnel services.

1068 2. Operating expenses.

1069 3. Capital outlay.

1070 4. Debt service.

1071 5. Grants and aids.

1072 6. Other uses.

1073 (3) The clerk of the circuit court shall furnish to the

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1074 board of county commissioners or the county budget commission  
1075 all relevant and pertinent information that the board or  
1076 commission deems necessary, including expenditures at the  
1077 subobject code level in accordance with the uniform accounting  
1078 system prescribed by the Department of Financial Services.

1079 (4) The final approved budget of the clerk of the circuit  
1080 court must be posted on the county's official website within 30  
1081 days after adoption. The final approved budget of the clerk of  
1082 the circuit court may be included in the county's budget.

1083 (5)~~(3)~~ Each county fee officer shall establish ~~make~~  
1084 ~~provision for establishing~~ a fiscal year beginning October 1 and  
1085 ending September 30 of the following year, and shall report his  
1086 or her finances annually upon the close of each fiscal year to  
1087 the county fiscal officer for inclusion in the annual financial  
1088 report by the county.

1089 (6)~~(4)~~ The proposed budget of a county fee officer shall be  
1090 filed with the clerk of the county governing authority by  
1091 September 1 preceding the fiscal year for the budget, except for  
1092 the budget prepared by the clerk of the circuit court for court-  
1093 related functions as provided in s. 28.36.

1094 Section 20. Section 218.39, Florida Statutes, is amended to  
1095 read:

1096 218.39 Annual financial audit reports.—

1097 (1) If, by the first day in any fiscal year, a local  
1098 governmental entity, district school board, charter school, or  
1099 charter technical career center has not been notified that a  
1100 financial audit for that fiscal year will be performed by the  
1101 Auditor General, each of the following entities shall have an  
1102 annual financial audit of its accounts and records completed

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1103 within 9 ~~12~~ months after the end of its fiscal year by an  
1104 independent certified public accountant retained by it and paid  
1105 from its public funds:

1106 (a) Each county.

1107 (b) Any municipality with revenues or the total of  
1108 expenditures and expenses in excess of \$250,000, as reported on  
1109 the fund financial statements.

1110 (c) Any special district with revenues or the total of  
1111 expenditures and expenses in excess of \$100,000, as reported on  
1112 the fund financial statements.

1113 (d) Each district school board.

1114 (e) Each charter school established under s. 1002.33.

1115 (f) Each charter technical center established under s.  
1116 1002.34.

1117 (g) Each municipality with revenues or the total of  
1118 expenditures and expenses between \$100,000 and \$250,000, as  
1119 reported on the fund financial statements, which ~~that~~ has not  
1120 been subject to a financial audit pursuant to this subsection  
1121 for the 2 preceding fiscal years.

1122 (h) Each special district with revenues or the total of  
1123 expenditures and expenses between \$50,000 and \$100,000, as  
1124 reported on the fund financial statement, which ~~that~~ has not  
1125 been subject to a financial audit pursuant to this subsection  
1126 for the 2 preceding fiscal years.

1127 (2) The county audit report must ~~shall~~ be a single document  
1128 that includes a financial audit of the county as a whole and,  
1129 for each county agency other than a board of county  
1130 commissioners, an audit of its financial accounts and records,  
1131 including reports on compliance and internal control, management

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1132 letters, and financial statements as required by rules adopted  
1133 by the Auditor General. In addition ~~to such requirements~~, if a  
1134 board of county commissioners elects to have a separate audit of  
1135 its financial accounts and records in the manner required by  
1136 rules adopted by the Auditor General for other county agencies,  
1137 the ~~such~~ separate audit must ~~shall~~ be included in the county  
1138 audit report.

1139 (3) (a) A dependent special district may provide ~~make~~  
1140 ~~provision~~ for an annual financial audit by being included in  
1141 ~~within~~ the audit of the ~~another~~ local governmental entity upon  
1142 which it is dependent. An independent special district may not  
1143 make provision for an annual financial audit by being included  
1144 in ~~within~~ the audit of another local governmental entity.

1145 (b) A special district that is a component unit, as defined  
1146 by generally accepted accounting principles, of a local  
1147 governmental entity shall provide the local governmental entity,  
1148 within a reasonable time period as established by the local  
1149 governmental entity, with financial information necessary to  
1150 comply with this section. The failure of a component unit to  
1151 provide this financial information must be noted in the annual  
1152 financial audit report of the local governmental entity.

1153 (4) A management letter shall be prepared and included as a  
1154 part of each financial audit report.

1155 (5) At the conclusion of the audit, the auditor shall  
1156 discuss with the chair of the governing body of the ~~each~~ local  
1157 governmental entity or the chair's designee, ~~or with~~ the elected  
1158 official of each county agency or ~~with~~ the elected official's  
1159 designee, ~~or with~~ the chair of the district school board or the  
1160 chair's designee, ~~or with~~ the chair of the board of the charter



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1161 school or the chair's designee, or ~~with~~ the chair of the board  
1162 of the charter technical career center or the chair's designee,  
1163 as appropriate, all of the auditor's comments that will be  
1164 included in the audit report. If the officer is not available to  
1165 discuss the auditor's comments, their discussion is presumed  
1166 when the comments are delivered in writing to his or her office.  
1167 The auditor shall notify each member of the governing body of a  
1168 local governmental entity, district school board, charter  
1169 school, or charter technical career center for which  
1170 deteriorating financial conditions exist that may cause a  
1171 condition described in s. 218.503(1) to occur if actions are not  
1172 taken to address such conditions.

1173 (6) The officer's written statement of explanation or  
1174 rebuttal concerning the auditor's findings, including corrective  
1175 action to be taken, must be filed with the governing body of the  
1176 local governmental entity, district school board, charter  
1177 school, or charter technical career center within 30 days after  
1178 the delivery of the auditor's findings.

1179 (7) All audits conducted pursuant to this section must be  
1180 conducted in accordance with the rules of the Auditor General  
1181 adopted pursuant to s. 11.45. Upon completion of the audit, the  
1182 auditor shall prepare an audit report in accordance with the  
1183 rules of the Auditor General. The audit report shall be filed  
1184 with the Auditor General within 45 days after delivery of the  
1185 audit report to the governing body of the audited entity, but no  
1186 later than 9 months after the end of the audited entity's fiscal  
1187 year. The audit report must include a written statement  
1188 describing corrective actions to be taken in response to each of  
1189 the auditor's recommendations included in the audit report.

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1190       (8) The Auditor General shall notify the Legislative  
1191 Auditing Committee of any audit report prepared pursuant to this  
1192 section which indicates that an audited entity has failed to  
1193 take full corrective action in response to a recommendation that  
1194 was included in the two preceding financial audit reports.

1195       (a) The committee may direct the governing body of the  
1196 audited entity to provide a written statement to the committee  
1197 explaining why full corrective action has not been taken or, if  
1198 the governing body intends to take full corrective action,  
1199 describing the corrective action to be taken and when it will  
1200 occur.

1201       (b) If the committee determines that the written statement  
1202 is not sufficient, it may require the chair of the governing  
1203 body of the local governmental entity or the chair's designee,  
1204 the elected official of each county agency or the elected  
1205 official's designee, the chair of the district school board or  
1206 the chair's designee, the chair of the board of the charter  
1207 school or the chair's designee, or the chair of the board of the  
1208 charter technical career center or the chair's designee, as  
1209 appropriate, to appear before the committee.

1210       (c) If the committee determines that an audited entity has  
1211 failed to take full corrective action for which there is no  
1212 justifiable reason for not taking such action, or has failed to  
1213 comply with committee requests made pursuant to this section,  
1214 the committee may proceed in accordance with s. 11.40(5).

1215       (9)~~(7)~~ The predecessor auditor of a district school board  
1216 shall provide the Auditor General access to the prior year's  
1217 working papers in accordance with the Statements on Auditing  
1218 Standards, including documentation of planning, internal

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1219 control, audit results, and other matters of continuing  
1220 accounting and auditing significance, such as the working paper  
1221 analysis of balance sheet accounts and those relating to  
1222 contingencies.

1223 ~~(8) All audits conducted in accordance with this section~~  
1224 ~~must be conducted in accordance with the rules of the Auditor~~  
1225 ~~General promulgated pursuant to s. 11.45. All audit reports and~~  
1226 ~~the officer's written statement of explanation or rebuttal must~~  
1227 ~~be submitted to the Auditor General within 45 days after~~  
1228 ~~delivery of the audit report to the entity's governing body, but~~  
1229 ~~no later than 12 months after the end of the fiscal year.~~

1230 (10)~~(9)~~ Each charter school and charter technical career  
1231 center must file a copy of its audit report with the sponsoring  
1232 entity; the local district school board, if not the sponsoring  
1233 entity; the Auditor General; and with the Department of  
1234 Education.

1235 (11)~~(10)~~ This section does not apply to housing authorities  
1236 created under chapter 421.

1237 (12)~~(11)~~ Notwithstanding the provisions of any local law,  
1238 the provisions of this section shall govern.

1239 Section 21. Paragraph (e) of subsection (1) of section  
1240 218.503, Florida Statutes, is amended to read:

1241 218.503 Determination of financial emergency.—

1242 (1) Local governmental entities, charter schools, charter  
1243 technical career centers, and district school boards shall be  
1244 subject to review and oversight by the Governor, the charter  
1245 school sponsor, the charter technical career center sponsor, or  
1246 the Commissioner of Education, as appropriate, when any one of  
1247 the following conditions occurs:

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1248 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~  
1249 ~~earnings~~ deficit in total or for that portion of a fund balance  
1250 not classified as restricted, committed, or nonspendable, or a  
1251 ~~unrestricted or total~~ or unrestricted net assets deficit, as  
1252 reported on the ~~balance sheet or statement of net assets on the~~  
1253 ~~general purpose or~~ fund financial statements of entities  
1254 required to report under governmental financial reporting  
1255 standards or on the basic financial statements of entities  
1256 required to report under not-for-profit financial reporting  
1257 standards, for which sufficient resources of the local  
1258 governmental entity, charter school, charter technical career  
1259 center, or district school board, as reported on the ~~balance~~  
1260 ~~sheet or statement of net assets on the general purpose or~~ fund  
1261 financial statements, are not available to cover the deficit.  
1262 Resources available to cover reported deficits include fund  
1263 balance or net assets that are not otherwise restricted by  
1264 federal, state, or local laws, bond covenants, contractual  
1265 agreements, or other legal constraints. Property, plant, and  
1266 equipment ~~Fixed or capital assets~~, the disposal of which would  
1267 impair the ability of a local governmental entity, charter  
1268 school, charter technical career center, or district school  
1269 board to carry out its functions, are not considered resources  
1270 available to cover reported deficits.

1271 Section 22. Paragraph (c) of subsection (5) of section  
1272 373.536, Florida Statutes, is amended, and paragraph (c) is  
1273 added to subsection (6) of that section, to read:

1274 373.536 District budget and hearing thereon.—

1275 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
1276 APPROVAL.—

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1277 (c) Each water management district shall, by August 1 of  
1278 each year, submit for review a tentative budget to the Governor,  
1279 the President of the Senate, the Speaker of the House of  
1280 Representatives, the chairs of all legislative committees and  
1281 subcommittees with substantive or fiscal jurisdiction over water  
1282 management districts, as determined by the President of the  
1283 Senate or the Speaker of the House of Representatives as  
1284 applicable, the secretary of the department, and the governing  
1285 body of each county in which the district has jurisdiction or  
1286 derives any funds for the operations of the district. The  
1287 tentative budget must be posted on the water management  
1288 district's official website at least 2 days before budget  
1289 hearings held pursuant to s. 200.065 or other law.

1290 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
1291 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1292 (c) The final adopted budget must be posted on the water  
1293 management district's official website within 30 days after  
1294 adoption.

1295 Section 23. Subsections (1) and (4) of section 1011.03,  
1296 Florida Statutes, are amended, and subsection (5) is added to  
1297 that section, to read:

1298 1011.03 Public hearings; budget to be submitted to  
1299 Department of Education.—

1300 (1) Each district school board shall ~~must~~ cause a summary  
1301 of its tentative budget, including the proposed millage levies  
1302 as provided for by law, to be posted on the district's official  
1303 website ~~online~~ and advertised once ~~one time~~ in a newspaper of  
1304 general circulation published in the district or to be posted at  
1305 the courthouse if there be no such newspaper.

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1306 (4) The board shall hold public hearings to adopt tentative  
1307 and final budgets pursuant to s. 200.065. The hearings shall be  
1308 primarily for the purpose of hearing requests and complaints  
1309 from the public regarding the budgets and the proposed tax  
1310 levies and for explaining the budget and proposed or adopted  
1311 amendments thereto, if any. The tentative budget must be posted  
1312 on the district's official website at least 2 days before the  
1313 budget hearing held pursuant to s. 200.065 or other law. The  
1314 final adopted budget must be posted on the district's official  
1315 website within 30 days after adoption. The ~~district school~~ board  
1316 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two  
1317 copies of the adopted budget to the Department of Education for  
1318 approval as prescribed by law and rules of the State Board of  
1319 Education.

1320 (5) If the governing body of a district amends the budget,  
1321 the adopted amendment must be posted on the official website of  
1322 the district within 5 days after adoption.

1323 Section 24. Section 1011.051, Florida Statutes, is amended  
1324 to read:

1325 1011.051 Guidelines for general funds.—The district school  
1326 board shall maintain a ~~an unreserved~~ general fund ending fund  
1327 balance that is sufficient to address normal contingencies.

1328 (1) If at any time the portion of the unreserved general  
1329 fund's ending fund balance not classified as restricted,  
1330 committed, or nonspendable in the district's approved operating  
1331 budget is projected to fall ~~during the current fiscal year~~ below  
1332 3 percent of projected general fund revenues during the current  
1333 fiscal year, the superintendent shall provide written  
1334 notification to the district school board and the Commissioner

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1335 of Education.

1336 (2) If at any time the portion of the ~~unreserved~~ general  
1337 fund's ending fund balance not classified as restricted,  
1338 committed, or nonspendable in the district's approved operating  
1339 budget is projected to fall ~~during the current fiscal year~~ below  
1340 2 percent of projected general fund revenues during the current  
1341 fiscal year, the superintendent shall provide written  
1342 notification to the district school board and the Commissioner  
1343 of Education. Within 14 days after receiving such notification,  
1344 if the commissioner determines that the district does not have a  
1345 plan that is reasonably anticipated to avoid a financial  
1346 emergency as determined pursuant to s. 218.503, the commissioner  
1347 shall appoint a financial emergency board that shall operate  
1348 under ~~consistent with~~ the requirements, powers, and duties  
1349 specified in s. 218.503(3)(g).

1350 Section 25. Paragraph (a) of subsection (3) of section  
1351 1011.64, Florida Statutes, is amended to read:

1352 1011.64 School district minimum classroom expenditure  
1353 requirements.—

1354 (3) (a) Annually the Department of Education shall calculate  
1355 for each school district:

1356 1. Total K-12 operating expenditures, which are defined as  
1357 the amount of total general fund expenditures for K-12 programs  
1358 ~~as~~ reported in accordance with the accounts and codes prescribed  
1359 in the most recent issuance of the Department of Education  
1360 publication entitled "Financial and Program Cost Accounting and  
1361 Reporting for Florida Schools" and ~~as~~ included in the most  
1362 recent annual financial report submitted to the Commissioner of  
1363 Education, less the student transportation revenue allocation

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1364 from the state appropriation for that purpose, amounts  
1365 transferred to other funds, and increases to the amount of the  
1366 general fund's ~~fund-unreserved~~ ending fund balance not  
1367 classified as restricted, committed, or nonspendable if ~~when~~ the  
1368 total ~~unreserved~~ ending fund balance not classified as  
1369 restricted, committed, or nonspendable is in excess of 5 percent  
1370 of the total general fund revenues.

1371 2. Expenditures for classroom instruction, which equal  
1372 ~~shall be~~ the sum of the general fund expenditures for K-12  
1373 instruction and instructional staff training.

1374 Section 26. This act shall take effect October 1, 2011.