

By the Committee on Governmental Oversight and Accountability;
and 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~~,~~
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 increase.

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

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

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

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813 (8)(6) A local general-purpose government governing
814 authority may, ~~in its discretion,~~ review the budget or tax levy
815 of any special district located solely within its boundaries.

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

825 (10)(7) All reports or information required to be filed
826 with a local general-purpose government or governing authority
827 under ss. 189.415, 189.416, and 189.417 and subsection (8) must
828 ~~this section shall:~~

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

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

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

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

839 189.419 Effect of failure to file certain reports or
840 information.—

841 (1) If an independent ~~a~~ special district fails to file the

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

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

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

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

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

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

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

891 189.421 Failure of district to disclose financial reports.-

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

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

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

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

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

926 3. If the written response refers to the reports or
927 information required under s. 112.63, the Department of
928 Management Services for its consideration in determining whether

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

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

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

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

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

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

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987 195.087 Property appraisers and tax collectors to submit
988 budgets to Department of Revenue.—

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

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

1000 218.32 Annual financial reports; local governmental
1001 entities.—

1002 (1)

1003 (d) Each local governmental entity that is required to
1004 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
1005 submit ~~the annual financial report with the audit report.~~ a copy
1006 of the audit report and annual financial report ~~must be~~
1007 ~~submitted~~ to the department within 45 days after the completion
1008 of the audit report but no later than 9 ~~12~~ months after the end
1009 of the fiscal year.

1010 (e) Each local governmental entity that is not required to
1011 provide for an audit under ~~report in accordance with~~ s. 218.39
1012 must submit the annual financial report to the department no
1013 later than 9 months after the end of the fiscal ~~April 30 of each~~
1014 year. The department shall consult with the Auditor General in
1015 the development of the format of annual financial reports

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

1023 (f) If the department does not receive a completed annual
1024 financial report from a local governmental entity within the
1025 required period, it shall notify the Legislative Auditing
1026 Committee and the Special District Information Program of the
1027 Department of Community Affairs of the ~~local governmental~~
1028 entity's failure to comply with the reporting requirements. The
1029 committee shall proceed in accordance with s. 11.40(5).

1030 (g) Each local governmental entity's website must provide a
1031 link to the department's website to view the entity's annual
1032 financial report submitted to the department pursuant to this
1033 section. If the local governmental entity does not have an
1034 official website, the county government's website must provide
1035 the required link for the local governmental entity.

1036 Section 19. Section 218.35, Florida Statutes, is amended to
1037 read:

1038 218.35 County fee officers; financial matters.—

1039 (1) Each county fee officer shall establish an annual
1040 budget for carrying out the powers, duties, and operations of
1041 his or her office for the next county fiscal year ~~which shall~~
1042 ~~clearly reflect the revenues available to said office and the~~
1043 ~~functions for which money is to be expended.~~ The budget must
1044 shall be balanced so that; ~~that is,~~ the total of estimated

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

1050 (2) The clerk of the circuit court, functioning in his or
1051 her capacity as clerk of the circuit and county courts and as
1052 clerk of the board of county commissioners, shall prepare his or
1053 her budget in two parts:

1054 (a) The budget for funds necessary to perform court-related
1055 functions as provided ~~for~~ in s. 28.36, ~~which shall detail the~~
1056 ~~methodologies used to apportion costs between court-related and~~
1057 ~~non-court-related functions performed by the clerk.~~

1058 (b) The budget relating to the requirements of the clerk as
1059 clerk of the board of county commissioners, county auditor, and
1060 custodian or treasurer of all county funds and other county-
1061 related duties, which shall be annually prepared and submitted
1062 to the board of county commissioners pursuant to s. 129.03(2),
1063 for each fiscal year. Expenditures must be itemized in
1064 accordance with the uniform accounting system prescribed by the
1065 Department of Financial Services as follows:

- 1066 1. Personnel services.
- 1067 2. Operating expenses.
- 1068 3. Capital outlay.
- 1069 4. Debt service.
- 1070 5. Grants and aids.
- 1071 6. Other uses.

1072 (3) The clerk of the circuit court shall furnish to the
1073 board of county commissioners or the county budget commission

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

1078 (4) The final approved budget of the clerk of the circuit
1079 court must be posted on the county's official website within 30
1080 days after adoption. The final approved budget of the clerk of
1081 the circuit court may be included in the county's budget.

1082 (5) ~~(3)~~ Each county fee officer shall establish ~~make~~
1083 ~~provision for establishing~~ a fiscal year beginning October 1 and
1084 ending September 30 of the following year, and shall report his
1085 or her finances annually upon the close of each fiscal year to
1086 the county fiscal officer for inclusion in the annual financial
1087 report by the county.

1088 (6) ~~(4)~~ The proposed budget of a county fee officer shall be
1089 filed with the clerk of the county governing authority by
1090 September 1 preceding the fiscal year for the budget, except for
1091 the budget prepared by the clerk of the circuit court for court-
1092 related functions as provided in s. 28.36.

1093 Section 20. Section 218.39, Florida Statutes, is amended to
1094 read:

1095 218.39 Annual financial audit reports.—

1096 (1) If, by the first day in any fiscal year, a local
1097 governmental entity, district school board, charter school, or
1098 charter technical career center has not been notified that a
1099 financial audit for that fiscal year will be performed by the
1100 Auditor General, each of the following entities shall have an
1101 annual financial audit of its accounts and records completed
1102 within 9 ~~12~~ months after the end of its fiscal year by an

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1103 independent certified public accountant retained by it and paid
1104 from its public funds:

1105 (a) Each county.

1106 (b) Any municipality with revenues or the total of
1107 expenditures and expenses in excess of \$250,000, as reported on
1108 the fund financial statements.

1109 (c) Any special district with revenues or the total of
1110 expenditures and expenses in excess of \$100,000, as reported on
1111 the fund financial statements.

1112 (d) Each district school board.

1113 (e) Each charter school established under s. 1002.33.

1114 (f) Each charter technical center established under s.
1115 1002.34.

1116 (g) Each municipality with revenues or the total of
1117 expenditures and expenses between \$100,000 and \$250,000, as
1118 reported on the fund financial statements, which ~~that~~ has not
1119 been subject to a financial audit pursuant to this subsection
1120 for the 2 preceding fiscal years.

1121 (h) Each special district with revenues or the total of
1122 expenditures and expenses between \$50,000 and \$100,000, as
1123 reported on the fund financial statement, which ~~that~~ has not
1124 been subject to a financial audit pursuant to this subsection
1125 for the 2 preceding fiscal years.

1126 (2) The county audit report must ~~shall~~ be a single document
1127 that includes a financial audit of the county as a whole and,
1128 for each county agency other than a board of county
1129 commissioners, an audit of its financial accounts and records,
1130 including reports on compliance and internal control, management
1131 letters, and financial statements as required by rules adopted

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

1138 (3) (a) A dependent special district may provide ~~make~~
1139 ~~provision~~ for an annual financial audit by being included in
1140 ~~within~~ the audit of the ~~another~~ local governmental entity upon
1141 which it is dependent. An independent special district may not
1142 make provision for an annual financial audit by being included
1143 in ~~within~~ the audit of another local governmental entity.

1144 (b) A special district that is a component unit, as defined
1145 by generally accepted accounting principles, of a local
1146 governmental entity shall provide the local governmental entity,
1147 within a reasonable time period as established by the local
1148 governmental entity, with financial information necessary to
1149 comply with this section. The failure of a component unit to
1150 provide this financial information must be noted in the annual
1151 financial audit report of the local governmental entity.

1152 (4) A management letter shall be prepared and included as a
1153 part of each financial audit report.

1154 (5) At the conclusion of the audit, the auditor shall
1155 discuss with the chair of the governing body of the ~~each~~ local
1156 governmental entity or the chair's designee, ~~or with~~ the elected
1157 official of each county agency or ~~with~~ the elected official's
1158 designee, ~~or with~~ the chair of the district school board or the
1159 chair's designee, ~~or with~~ the chair of the board of the charter
1160 school or the chair's designee, or ~~with~~ the chair of the board

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

1172 (6) The officer's written statement of explanation or
1173 rebuttal concerning the auditor's findings, including corrective
1174 action to be taken, must be filed with the governing body of the
1175 local governmental entity, district school board, charter
1176 school, or charter technical career center within 30 days after
1177 the delivery of the auditor's findings.

1178 (7) All audits conducted pursuant to this section must be
1179 conducted in accordance with the rules of the Auditor General
1180 adopted pursuant to s. 11.45. Upon completion of the audit, the
1181 auditor shall prepare an audit report in accordance with the
1182 rules of the Auditor General. The audit report shall be filed
1183 with the Auditor General within 45 days after delivery of the
1184 audit report to the governing body of the audited entity, but no
1185 later than 9 months after the end of the audited entity's fiscal
1186 year. The audit report must include a written statement
1187 describing corrective actions to be taken in response to each of
1188 the auditor's recommendations included in the audit report.

1189 (8) The Auditor General shall notify the Legislative

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1190 Auditing Committee of any audit report prepared pursuant to this
1191 section which indicates that an audited entity has failed to
1192 take full corrective action in response to a recommendation that
1193 was included in the two preceding financial audit reports.

1194 (a) The committee may direct the governing body of the
1195 audited entity to provide a written statement to the committee
1196 explaining why full corrective action has not been taken or, if
1197 the governing body intends to take full corrective action,
1198 describing the corrective action to be taken and when it will
1199 occur.

1200 (b) If the committee determines that the written statement
1201 is not sufficient, it may require the chair of the governing
1202 body of the local governmental entity or the chair's designee,
1203 the elected official of each county agency or the elected
1204 official's designee, the chair of the district school board or
1205 the chair's designee, the chair of the board of the charter
1206 school or the chair's designee, or the chair of the board of the
1207 charter technical career center or the chair's designee, as
1208 appropriate, to appear before the committee.

1209 (c) If the committee determines that an audited entity has
1210 failed to take full corrective action for which there is no
1211 justifiable reason for not taking such action, or has failed to
1212 comply with committee requests made pursuant to this section,
1213 the committee may proceed in accordance with s. 11.40(5).

1214 (9)~~(7)~~ The predecessor auditor of a district school board
1215 shall provide the Auditor General access to the prior year's
1216 working papers in accordance with the Statements on Auditing
1217 Standards, including documentation of planning, internal
1218 control, audit results, and other matters of continuing

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1219 accounting and auditing significance, such as the working paper
1220 analysis of balance sheet accounts and those relating to
1221 contingencies.

1222 ~~(8) All audits conducted in accordance with this section~~
1223 ~~must be conducted in accordance with the rules of the Auditor~~
1224 ~~General promulgated pursuant to s. 11.45. All audit reports and~~
1225 ~~the officer's written statement of explanation or rebuttal must~~
1226 ~~be submitted to the Auditor General within 45 days after~~
1227 ~~delivery of the audit report to the entity's governing body, but~~
1228 ~~no later than 12 months after the end of the fiscal year.~~

1229 (10)~~(9)~~ Each charter school and charter technical career
1230 center must file a copy of its audit report with the sponsoring
1231 entity; the local district school board, if not the sponsoring
1232 entity; the Auditor General; and with the Department of
1233 Education.

1234 (11)~~(10)~~ This section does not apply to housing authorities
1235 created under chapter 421.

1236 (12)~~(11)~~ Notwithstanding the provisions of any local law,
1237 the provisions of this section shall govern.

1238 Section 21. Paragraph (e) of subsection (1) of section
1239 218.503, Florida Statutes, is amended to read:

1240 218.503 Determination of financial emergency.—

1241 (1) Local governmental entities, charter schools, charter
1242 technical career centers, and district school boards shall be
1243 subject to review and oversight by the Governor, the charter
1244 school sponsor, the charter technical career center sponsor, or
1245 the Commissioner of Education, as appropriate, when any one of
1246 the following conditions occurs:

1247 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~

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

1270 Section 22. Paragraph (c) of subsection (5) of section
1271 373.536, Florida Statutes, is amended, and paragraph (c) is
1272 added to subsection (6) of that section, to read:

1273 373.536 District budget and hearing thereon.—

1274 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
1275 APPROVAL.—

1276 (c) Each water management district shall, by August 1 of

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

1289 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
1290 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1291 (c) The final adopted budget must be posted on the water
1292 management district's official website within 30 days after
1293 adoption.

1294 Section 23. Subsections (1) and (4) of section 1011.03,
1295 Florida Statutes, are amended, and subsection (5) is added to
1296 that section, to read:

1297 1011.03 Public hearings; budget to be submitted to
1298 Department of Education.—

1299 (1) Each district school board shall ~~must~~ cause a summary
1300 of its tentative budget, including the proposed millage levies
1301 as provided for by law, to be posted on the district's official
1302 website ~~online~~ and advertised once ~~one-time~~ in a newspaper of
1303 general circulation published in the district or to be posted at
1304 the courthouse if there be no such newspaper.

1305 (4) The board shall hold public hearings to adopt tentative

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

1319 (5) If the governing body of a district amends the budget,
1320 the adopted amendment must be posted on the official website of
1321 the district within 5 days after adoption.

1322 Section 24. Section 1011.051, Florida Statutes, is amended
1323 to read:

1324 1011.051 Guidelines for general funds.—The district school
1325 board shall maintain a ~~an unreserved~~ general fund ending fund
1326 balance that is sufficient to address normal contingencies.

1327 (1) If at any time the portion of the unreserved general
1328 fund's ending fund balance not classified as restricted,
1329 committed, or nonspendable in the district's approved operating
1330 budget is projected to fall ~~during the current fiscal year~~ below
1331 3 percent of projected general fund revenues during the current
1332 fiscal year, the superintendent shall provide written
1333 notification to the district school board and the Commissioner
1334 of Education.

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1335 (2) If at any time the portion of the unreserved general
1336 fund's ending fund balance not classified as restricted,
1337 committed, or nonspendable in the district's approved operating
1338 budget is projected to fall ~~during the current fiscal year~~ below
1339 2 percent of projected general fund revenues during the current
1340 fiscal year, the superintendent shall provide written
1341 notification to the district school board and the Commissioner
1342 of Education. Within 14 days after receiving such notification,
1343 if the commissioner determines that the district does not have a
1344 plan that is reasonably anticipated to avoid a financial
1345 emergency as determined pursuant to s. 218.503, the commissioner
1346 shall appoint a financial emergency board that shall operate
1347 under ~~consistent with~~ the requirements, powers, and duties
1348 specified in s. 218.503(3)(g).

1349 Section 25. Paragraph (a) of subsection (3) of section
1350 1011.64, Florida Statutes, is amended to read:

1351 1011.64 School district minimum classroom expenditure
1352 requirements.—

1353 (3)(a) Annually the Department of Education shall calculate
1354 for each school district:

1355 1. Total K-12 operating expenditures, which are defined as
1356 the amount of total general fund expenditures for K-12 programs
1357 ~~as~~ reported in accordance with the accounts and codes prescribed
1358 in the most recent issuance of the Department of Education
1359 publication entitled "Financial and Program Cost Accounting and
1360 Reporting for Florida Schools" and ~~as~~ included in the most
1361 recent annual financial report submitted to the Commissioner of
1362 Education, less the student transportation revenue allocation
1363 from the state appropriation for that purpose, amounts

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

1370 2. Expenditures for classroom instruction, which equal
1371 ~~shall be~~ the sum of the general fund expenditures for K-12
1372 instruction and instructional staff training.

1373 Section 26. This act shall take effect October 1, 2011.