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1
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 amending s. 170.201, F.S.; authorizing certain
114 municipalities to levy and collect special assessments
115 to fund special security and crime prevention services
116 and facilities; providing for the abatement of taxes

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117 if the cost of those services and facilities are
118 funded by ad valorem taxes; providing an effective
119 date.

120

121 Be It Enacted by the Legislature of the State of Florida:

122

123 Section 1. Paragraph (b) of subsection (5) of section
124 11.40, Florida Statutes, is amended to read:

125 11.40 Legislative Auditing Committee.—

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

137 (b) In the case of a special district, notify the
138 Department of Community Affairs that the special district has
139 failed to comply with the law. Upon receipt of notification, the
140 Department of Community Affairs shall proceed pursuant to s.
141 189.4044 or ~~the provisions specified in~~ s. 189.421.

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

144 30.49 Budgets.—

145 (1) Pursuant to s. 129.03(2), each sheriff shall annually

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146 prepare and submit ~~certify~~ to the board of county commissioners
147 a proposed budget ~~of expenditures~~ for ~~the~~ carrying out ~~of~~ the
148 powers, duties, and operations of the office for the next
149 ensuing fiscal year ~~of the county~~. The fiscal year of the
150 sheriff commences ~~shall henceforth commence~~ on October 1 and
151 ends ~~end on~~ September 30 of each year.

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

- 163 1. General law enforcement.
- 164 2. Corrections and detention alternative facilities.
- 165 3. Court services, excluding service of process.

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

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

- 174 1. Personnel ~~Personal~~ services.

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- 175 2. Operating expenses.
176 3. Capital outlay.
177 4. Debt service.
178 5. Grants and aids ~~Nonoperating disbursements and~~
179 ~~contingency reserves.~~
180 6. Other uses.

181 (d) ~~(e)~~ The sheriff shall submit to the board of county
182 commissioners for consideration and inclusion in the county
183 budget, as deemed appropriate by the county, requests for
184 construction, repair, or capital improvement of county buildings
185 operated or occupied by the sheriff.

186 (3) The sheriff shall furnish to the board of county
187 commissioners or the budget commission, if there is a budget
188 commission in the county, all relevant and pertinent information
189 concerning expenditures made in previous fiscal years and ~~to the~~
190 proposed expenditures which the ~~such~~ board or commission deems
191 necessary, including expenditures at the subobject code level in
192 accordance with the uniform accounting system prescribed by the
193 Department of Financial Services. The board or commission may
194 not amend, modify, increase, or reduce any expenditure at the
195 subobject code level. ~~except that~~ The board or commission may
196 not require confidential information concerning details of
197 investigations which. ~~Confidential information concerning~~
198 ~~details of investigations~~ is exempt from ~~the provisions of~~ s.
199 119.07(1).

200 (4) The board of county commissioners or the budget
201 commission, as appropriate ~~the case may be~~, may require the
202 sheriff to correct mathematical, mechanical, factual, and
203 clerical errors and errors as to form in the proposed budget. At

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204 the hearings held pursuant to s. 200.065, the board or
205 commission, ~~as the case may be,~~ may amend, modify, increase, or
206 reduce any or all items of expenditure in the proposed budget,
207 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),
208 and shall approve such budget, as amended, modified, increased,
209 or reduced. The board or commission ~~It~~ must give written notice
210 of its action to the sheriff and specify in such notice the
211 specific items amended, modified, increased, or reduced. The
212 budget must ~~shall~~ include the salaries and expenses of the
213 sheriff's office, cost of operation of the county jail,
214 purchase, maintenance and operation of equipment, including
215 patrol cars, radio systems, transporting prisoners, court
216 duties, and all other salaries, expenses, equipment, and
217 investigation expenditures of the entire sheriff's office for
218 the previous year.

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

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233 president thereof or to the clerk of the circuit court.

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

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

241 112.63 Actuarial reports and statements of actuarial
242 impact; review.—

243 (4) Upon receipt, pursuant to subsection (2), of an
244 actuarial report, or ~~upon receipt,~~ pursuant to subsection (3),
245 of a statement of actuarial impact, the Department of Management
246 Services shall acknowledge such receipt, but shall only review
247 and comment on each retirement system's or plan's actuarial
248 valuations at least on a triennial basis.

249 (a) If the department finds that the actuarial valuation is
250 not complete, accurate, or based on reasonable assumptions or
251 otherwise materially fails to satisfy the requirements of this
252 part; ~~if the department~~ requires additional material
253 information necessary to complete its review of the actuarial
254 valuation of a system or plan or material information necessary
255 to satisfy the duties of the department pursuant to s.

256 112.665(1); ~~if the department~~ does not receive the actuarial
257 report or statement of actuarial impact, the department shall
258 notify the administrator of the affected retirement system or
259 plan and the affected governmental entity and request
260 appropriate adjustment, the additional material information, or
261 the required report or statement. The notification must inform

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262 the administrator ~~of the affected retirement system or plan~~ and
263 the affected governmental entity of the consequences for failing
264 ~~failure~~ to comply with the requirements of this subsection.

265 (b) If, after a reasonable period of time, a satisfactory
266 adjustment is not made or the report, statement, or additional
267 material information is not provided, the department may notify
268 the Department of Revenue and the Department of Financial
269 Services of the ~~such~~ noncompliance, and ~~in which case~~ the
270 Department of Revenue and the Department of Financial Services
271 shall withhold any funds not pledged for satisfaction of bond
272 debt service which are payable to the affected governmental
273 entity until the adjustment is made or the report, statement, or
274 additional material information is provided to the department.
275 The Department of Management Services shall specify the date
276 such action is to begin and notify, ~~and notification by the~~
277 ~~department must be received by~~ the Department of Revenue, the
278 Department of Financial Services, and the affected governmental
279 entity 30 days before the specified date ~~the action begins~~.

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

290 1. If the administrative law judge recommends in favor of

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291 the department, the department shall perform an actuarial
292 review, prepare the statement of actuarial impact, or collect
293 the requested material information. The cost to the department
294 of performing the ~~such~~ actuarial review, preparing the
295 statement, or collecting the requested material information
296 shall be charged to the affected governmental entity whose ~~of~~
297 ~~which the~~ employees are covered by the retirement system or
298 plan. If payment ~~of such costs~~ is not received by the department
299 within 60 days after ~~receipt by~~ the affected governmental entity
300 receives ~~of~~ the request for payment, the department shall
301 certify to the Department of Revenue and the Department of
302 Financial Services the amount due, and the Department of Revenue
303 and the Department of Financial Services shall pay such amount
304 to the Department of Management Services from ~~any~~ funds not
305 pledged for satisfaction of bond debt service which are payable
306 to the affected governmental entity ~~of which the employees are~~
307 ~~covered by the retirement system or plan.~~

308 2. If the administrative law judge recommends in favor of
309 the affected governmental entity and the department performs an
310 actuarial review, prepares the statement of actuarial impact, or
311 collects the requested material information, the cost to the
312 department ~~of performing the actuarial review, preparing the~~
313 ~~statement, or collecting the requested material information~~
314 shall be paid by the Department of Management Services.

315 (d) ~~(b)~~ In the case of an affected special district, the
316 Department of Management Services shall also notify the
317 Department of Community Affairs. Upon receipt of notification,
318 the Department of Community Affairs shall proceed pursuant to
319 ~~the provisions of s. 189.421 with regard to the special~~

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320 district.

321 1. Failure of a special district to provide a required
322 report or statement, to make appropriate adjustments, or to
323 provide additional material information after the procedures
324 specified in s. 189.421(1) are exhausted shall be deemed final
325 action by the special district.

326 2. The Department of Management Services may notify the
327 Department of Community Affairs of those special districts that
328 failed to come into compliance. Upon receipt of notification,
329 the Department of Community Affairs shall proceed pursuant to s.
330 189.421(4).

331 Section 4. Section 129.01, Florida Statutes, is amended to
332 read:

333 129.01 Budget system established. ~~There is hereby~~
334 ~~established~~ A budget system for the control of the finances of
335 the boards of county commissioners of the several counties of
336 the state is established, as follows:

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

348 (2) The ~~Each~~ budget must ~~shall~~ conform to the following

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349 general directions and requirements:

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

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

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378 as a whole.

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

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

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

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

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

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

409 1. In a fund raised for debt service ~~may not shall~~ be
410 transferred to another fund until, ~~except to a fund raised for~~
411 ~~the same purposes in the same territory, unless the debt for~~
412 which the fund was established of such territory has been
413 extinguished., ~~in which case it may be transferred to any other~~
414 ~~fund raised for that territory; provided, further, that no such~~
415 ~~surplus~~

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

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

422 129.02 Requisites of budgets.—Each budget shall conform to
423 the following specific directions and requirements:

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

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436 the indebtedness of the special district and the provision for
437 required reserves; ~~also of the reserves for contingencies and~~
438 ~~the balances, as hereinbefore provided, which should be carried~~
439 ~~forward at the end of the year.~~

440 Section 6. Section 129.021, Florida Statutes, is amended to
441 read:

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

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

451 129.03 Preparation and adoption of budget.—

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

462 (a) The board of county commissioners shall receive and
463 examine the tentative budget for each fund and, subject to the
464 notice and hearing requirements of s. 200.065, shall require

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465 such changes to be made as it deems ~~shall deem~~ necessary,[†]
466 provided the budget remains ~~shall remain~~ in balance. The county
467 budget officer's estimates of receipts other than taxes, and of
468 balances to be brought forward, may ~~shall~~ not be revised except
469 by a resolution of the board, duly passed and spread on the
470 minutes of the board. However, the board may allocate to any of
471 the funds of the county any anticipated receipts, other than
472 taxes levied for a particular fund, except receipts designated
473 or received to be expended for a particular purpose.

474 (b) Upon receipt of the tentative budgets and completion of
475 any revisions ~~made by the board~~, the board shall prepare a
476 statement summarizing all of the adopted tentative budgets. The
477 ~~This~~ summary statement must ~~shall~~ show, for each budget and the
478 total of all budgets, the proposed tax millages, ~~the~~ balances,
479 ~~the~~ reserves, and the total of each major classification of
480 receipts and expenditures, classified according to the uniform
481 classification of accounts adopted ~~prescribed~~ by the appropriate
482 state agency. The board shall cause this summary statement to be
483 advertised one time in a newspaper of general circulation
484 published in the county, or by posting at the courthouse door if
485 there is no such newspaper, and the advertisement must ~~shall~~
486 appear adjacent to the advertisement required pursuant to s.
487 200.065.

488 (c) The board shall hold public hearings to adopt tentative
489 and final budgets pursuant to s. 200.065. The hearings shall be
490 primarily for the purpose of hearing requests and complaints
491 from the public regarding the budgets and the proposed tax
492 levies and for explaining the budget and any proposed or adopted
493 amendments ~~thereto, if any~~. The tentative budget must be posted

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494 on the county's official website at least 2 days before the
495 public hearing to consider such budget. The final budget must be
496 posted on the website within 30 days after adoption. The
497 tentative budgets, adopted tentative budgets, and final budgets
498 shall be filed in the office of the county auditor as a public
499 record. Sufficient reference in words and figures to identify
500 the particular transactions shall be made in the minutes of the
501 board to record its actions with reference to the budgets.

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

505 129.06 Execution and amendment of budget.—

506 (1) Upon the final adoption of the budgets as provided in
507 this chapter, the budgets so adopted must ~~shall~~ regulate ~~the~~
508 expenditures of the county and each special district included
509 within the county budget, and the itemized estimates of
510 expenditures must ~~shall~~ have the effect of fixed appropriations
511 and may ~~shall~~ not be amended, altered, or exceeded except as
512 provided in this chapter.

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

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

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523 (2) The board at any time within a fiscal year may amend a
524 budget for that year, and may within the first 60 days of a
525 fiscal year amend the budget for the prior fiscal year, as
526 follows:

527 (a) Appropriations for expenditures within ~~in~~ any fund may
528 be decreased or ~~and other appropriations in the same fund~~
529 ~~correspondingly~~ increased by motion recorded in the minutes if,
530 ~~provided that~~ the total of the appropriations of the fund does
531 not change ~~may not be changed~~. The board of county
532 commissioners, ~~however,~~ may establish procedures by which the
533 designated budget officer may authorize ~~certain~~
534 ~~intradepartmental~~ budget amendments if, ~~provided that~~ the total
535 appropriations ~~appropriation~~ of the fund does not change
536 ~~department~~ may not be changed.

537 (f) Unless otherwise prohibited by law, if an amendment to
538 a budget is required for a purpose not specifically authorized
539 in paragraphs (a)-(e), ~~unless otherwise prohibited by law,~~ the
540 amendment may be authorized by resolution or ordinance of the
541 board of county commissioners adopted following a public
542 hearing.

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

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

555 Section 9. Section 129.07, Florida Statutes, is amended to
556 read:

557 129.07 Unlawful to exceed the budget; ~~certain contracts~~
558 ~~void; commissioners contracting excess indebtedness personally~~
559 ~~liable. It is unlawful for~~ The board of county commissioners may
560 not ~~to~~ expend or enter into a contract requiring expenditures
561 ~~for the expenditure~~ in any fiscal year for more than the amount
562 of appropriations budgeted in each fund's budget, except as
563 provided herein, and ~~in no case shall~~ the total appropriations
564 of any budget may not be exceeded, except as provided in s.
565 129.06., ~~and~~ Any indebtedness contracted for any purpose against
566 either of the funds enumerated in this chapter or for any
567 purpose, ~~the expenditure for~~ which is chargeable to either of
568 the said funds, is ~~shall be~~ null and void, and no suit may ~~or~~
569 ~~suits shall~~ be prosecuted in any court in this state for the
570 collection of such indebtedness. ~~same, and~~ The members of the
571 board of county commissioners voting ~~for~~ and contracting for
572 such indebtedness are ~~amounts and the bonds of such members of~~
573 ~~said boards also shall be~~ liable for any ~~the~~ excess indebtedness
574 ~~so~~ contracted for.

575 Section 10. Section 129.201, Florida Statutes, is amended
576 to read:

577 129.201 Budget of supervisor of elections; manner and time
578 of preparation and presentation.—

579 (1) Pursuant to ss. 129.01 and ~~s.~~ 129.03(2), each
580 supervisor of elections shall annually prepare and submit

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581 ~~certify~~ to the board of county commissioners, or county budget
582 commission if there is one in the county, a proposed budget for
583 carrying out the powers, duties, and operations ~~of income and~~
584 ~~expenditures to fulfill the duties, responsibilities, and~~
585 ~~operation~~ of the office of the supervisor of elections for the
586 next ensuing fiscal year ~~of the county~~. The fiscal year of the
587 supervisor of elections commences ~~shall commence~~ on October 1 of
588 each year and ends ~~shall end~~ on September 30 of the following
589 year.

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

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

596 (b)2. Operating expenses.

597 (c)3. Capital outlay.

598 (d) Debt service.

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

600 (f) Other uses.

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

605 (3) The supervisor of elections shall furnish to the board
606 of county commissioners or the county budget commission all
607 relevant and pertinent information that the ~~which~~ such board or
608 commission deems ~~shall deem~~ necessary, including expenditures at
609 the subobject code level in accordance with the uniform

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610 accounting system prescribed by the Department of Financial
611 Services. The board or commission may not amend, modify,
612 increase, or reduce any expenditure at the subobject code level.

613 (4) The board or commission, as appropriate ~~the case may~~
614 ~~be~~, may require the supervisor of elections to correct
615 mathematical, mechanical, factual, and clerical errors and
616 errors of form in the proposed budget. At the hearings held
617 pursuant to s. 200.065, the board or commission may amend,
618 modify, increase, or reduce any or all items of expenditure in
619 the proposed budget as submitted under subsections (1) and (2);
620 and, as amended, modified, increased, or reduced, such budget
621 shall be approved by the board or commission, which must provide
622 ~~giving~~ written notice of its action to specific items amended,
623 modified, increased, or reduced.

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

631 (6) The supervisor of elections' reserve for contingencies
632 ~~is in the budget of a supervisor of elections shall be~~ governed
633 by the same provisions governing the amount and use of the
634 reserve for contingencies appropriated in the county budget.

635 (7) The proposed budget shall be submitted to the board of
636 county commissioners or county budget commission pursuant to s.
637 129.03(2), ~~and the budget shall be~~ included by the board or
638 commission in the general county budget.

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639 (8) The items placed in the budget of the board are
640 ~~pursuant to this act shall be~~ subject to the same provisions of
641 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~
642 ~~made~~ to the appropriations of the office of the supervisor of
643 elections may not be made without due notice of the change to
644 the supervisor of elections.

645 (9) The budget of the supervisor of elections may be
646 increased by the board of county commissioners to cover ~~such~~
647 expenses for emergencies and unanticipated expenses as are
648 recommended and justified by the supervisor of elections.

649 Section 11. Section 166.241, Florida Statutes, is amended
650 to read:

651 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget
652 amendments.—

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

656 (2) The governing body of each municipality shall adopt a
657 budget each fiscal year. The budget must be adopted by ordinance
658 or resolution unless otherwise specified in the respective
659 municipality's charter. The amount available from taxation and
660 other sources, including balances brought forward ~~amounts~~
661 ~~carried over~~ from prior fiscal years, must equal the total
662 appropriations for expenditures and reserves. At a minimum, the
663 adopted budget must show for each fund, as required by law and
664 sound financial practices, budgeted revenues and expenditures by
665 organizational unit which are at least at the level of detail
666 required for the annual financial report under s. 218.32(1). The
667 adopted budget must regulate expenditures of the municipality,

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668 and ~~an it is unlawful for any~~ officer of a municipal government
669 ~~may not to~~ expend or contract for expenditures in any fiscal
670 year except pursuant to the adopted budget ~~in pursuance of~~
671 ~~budgeted appropriations.~~

672 (3) The tentative budget must be posted on the
673 municipality's official website at least 2 days before the
674 budget hearing, held pursuant to s. 200.065 or other law, to
675 consider such budget. The final adopted budget must be posted on
676 the municipality's official website within 30 days after
677 adoption. If the municipality does not operate an official
678 website, the municipality must, within a reasonable period of
679 time as established by the county or counties in which the
680 municipality is located, transmit the tentative budget and final
681 budget to the manager or administrator of such county or
682 counties who shall post the budgets on the county's website.

683 (4) ~~(3)~~ The governing body of each municipality at any time
684 within a fiscal year or within ~~up to~~ 60 days following the end
685 of the fiscal year may amend a budget for that year as follows:

686 (a) Appropriations for expenditures within a fund may be
687 decreased or increased by motion recorded in the minutes if,
688 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not
689 changed.

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

694 (c) If a budget amendment is required for a purpose not
695 specifically authorized in paragraph (a) or paragraph (b), the
696 budget amendment must be adopted in the same manner as the

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697 original budget unless otherwise specified in the municipality's
698 ~~charter of the respective municipality.~~

699 (5) If the governing body of a municipality amends the
700 budget pursuant to paragraph (4) (c), the adopted amendment must
701 be posted on the official website of the municipality within 5
702 days after adoption. If the municipality does not operate an
703 official website, the municipality must, within a reasonable
704 period of time as established by the county or counties in which
705 the municipality is located, transmit the adopted amendment to
706 the manager or administrator of such county or counties who
707 shall post the adopted amendment on the county's website.

708 Section 12. Paragraph (a) of subsection (1) of section
709 189.4044, Florida Statutes, is amended to read:

710 189.4044 Special procedures for inactive districts.—

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

713 (a) The special district meets one of the following
714 criteria:

715 1. The registered agent of the district, the chair of the
716 governing body of the district, or the governing body of the
717 appropriate local general-purpose government notifies the
718 department in writing that the district has taken no action for
719 2 or more years;

720 2. Following an inquiry from the department, the registered
721 agent of the district, the chair of the governing body of the
722 district, or the governing body of the appropriate local
723 general-purpose government notifies the department in writing
724 that the district has not had a governing board or a sufficient
725 number of governing board members to constitute a quorum for 2

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726 or more years or the registered agent of the district, the chair
727 of the governing body of the district, or the governing body of
728 the appropriate local general-purpose government fails to
729 respond to the department's inquiry within 21 days; ~~or~~

730 3. The department determines, pursuant to s. 189.421, that
731 the district has failed to file any of the reports listed in s.
732 189.419; or-

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

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

737 189.412 Special District Information Program; duties and
738 responsibilities.—The Special District Information Program of
739 the Department of Community Affairs is created and has the
740 following special duties:

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

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

751 189.418 Reports; budgets; audits.—

752 (3) The governing body of each special district shall adopt
753 a budget by resolution each fiscal year. The total amount
754 available from taxation and other sources, including balances

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755 brought forward ~~amounts carried over~~ from prior fiscal years,
756 must equal the total of appropriations for expenditures and
757 reserves. At a minimum, the adopted budget must show for each
758 fund, as required by law and sound financial practices, budgeted
759 revenues and expenditures by organizational unit which are at
760 least at the level of detail required for the annual financial
761 report under s. 218.32(1). The adopted budget must regulate
762 expenditures of the special district, and ~~an it is unlawful for~~
763 ~~any~~ officer of a special district may not ~~to~~ expend or contract
764 for expenditures in any fiscal year except pursuant to the
765 adopted budget in pursuance of budgeted appropriations.

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

783 (5) ~~(4)~~ The proposed budget of a dependent special district

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784 must ~~shall~~ be ~~presented in accordance with generally accepted~~
785 ~~accounting principles,~~ contained within the general budget of
786 the local governing authority to which it is dependent, and be
787 clearly stated as the budget of the dependent district. However,
788 with the concurrence of the local governing authority, a
789 dependent district may be budgeted separately. The dependent
790 district must provide any budget information requested by the
791 local governing authority at the time and place designated by
792 the local governing authority.

793 (6) ~~(5)~~ The governing body of each special district at any
794 time within a fiscal year or within ~~up to~~ 60 days following the
795 end of the fiscal year may amend a budget for that year as
796 follows:-

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

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

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

806 (7) If the governing body of a special district amends the
807 budget pursuant to paragraph (6) (c), the adopted amendment must
808 be posted on the official website of the special district within
809 5 days after adoption. If the special district does not operate
810 an official website, the special district must, within a
811 reasonable period of time as established by the local general-
812 purpose government or governments in which the special district

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813 is located or the local governing authority to which the
814 district is dependent, transmit the adopted amendment to the
815 manager or administrator of the local general-purpose government
816 or governing authority. The manager or administrator shall post
817 the adopted amendment on the website of the local general-
818 purpose government or governing authority.

819 (8)-(6) A local general-purpose government governing
820 authority may, in its discretion, review the budget or tax levy
821 of any special district located solely within its boundaries.

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

831 (10)-(7) All reports or information required to be filed
832 with a local general-purpose government or governing authority
833 under ss. 189.415, 189.416, and 189.417 and subsection (8) must
834 this section shall:

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

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

840 (c) If ~~When~~ the local general-purpose government or
841 governing authority is a municipality, be filed at the place

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842 designated by the municipal governing body.

843 Section 15. Section 189.419, Florida Statutes, is amended
844 to read:

845 189.419 Effect of failure to file certain reports or
846 information.—

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

858 ~~(2)~~ If the governing body of ~~at any time~~ the local general-
859 purpose government or governments ~~governing authority or~~
860 ~~authorities or the board of county commissioners~~ determines that
861 there has been an unjustified failure to file these ~~the~~ reports
862 or information ~~described in subsection (1)~~, it may notify the
863 department, and the department may proceed pursuant to s.
864 189.421(1).

865 (2) If a dependent special district fails to file the
866 reports or information required under s. 189.416, s. 189.417, or
867 s. 189.418(9) with the local governing authority to which it is
868 dependent, the local governing authority shall take whatever
869 steps it deems necessary to enforce the special district's
870 accountability. Such steps may include, as authorized,

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871 withholding funds, removing governing board members at will,
872 vetoing the special district's budget, conducting the oversight
873 review process set forth in s. 189.428, or amending, merging, or
874 dissolving the special district in accordance with the
875 provisions contained in the ordinance that created the dependent
876 special district.

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

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

889 (5) If a special district fails to file the reports or
890 information required under s. 218.32 or s. 218.39 with the
891 appropriate state agency or office, the state agency or office
892 shall, and the Legislative Auditing Committee may, notify the
893 department and the department shall proceed pursuant to s.
894 189.421.

895 Section 16. Section 189.421, Florida Statutes, is amended
896 to read:

897 189.421 Failure of district to disclose financial reports.-

898 (1) (a) If ~~when~~ notified pursuant to s. 189.419(1), (4), or
899 (5) ~~189.419~~, the department shall attempt to assist a special

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900 district in complying to comply with its financial reporting
901 requirements by sending a certified letter to the special
902 district, and, if the special district is dependent, sending a
903 copy of that the letter to the chair of the ~~governing body of~~
904 ~~the local governing authority.~~ The letter must include ~~general-~~
905 ~~purpose government, which includes the following:~~ a description
906 of the required report, including statutory submission
907 deadlines, a contact telephone number for technical assistance
908 to help the special district comply, a 60-day deadline extension
909 ~~of time~~ for filing the required report with the appropriate
910 entity, the address where the report must be filed, and an
911 explanation of the penalties for noncompliance.

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

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

927 2. If the written response refers to the reports or
928 information requirements listed in s. 189.419(1), the local

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929 general-purpose government or governments for its consideration
930 in determining whether the oversight review process set forth in
931 s. 189.428 should be undertaken.

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

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

954 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing
955 Committee shall notify the department of those districts that
956 fail ~~failed~~ to file the required reports ~~report~~. If the
957 procedures described in subsection (1) have not yet been

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

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

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987 shall be issued unless a respondent establishes that the
988 notification of the Department of Management Services was issued
989 as a result of material error. Proceedings under this subsection
990 are otherwise governed by the Rules of Appellate Procedure.

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

993 195.087 Property appraisers and tax collectors to submit
994 budgets to Department of Revenue.—

995 (6) Each property appraiser and tax collector must post
996 their final approved budget on their official website within 30
997 days after adoption. Each county's official website must have a
998 link to the websites of the property appraiser or tax collector
999 where the final approved budget is posted. If the property
1000 appraiser or tax collector does not have an official website,
1001 the final approved budget must be posted on the county's
1002 official website.

1003 Section 18. Paragraphs (d), (e), and (f) of subsection (1)
1004 of section 218.32, Florida Statutes, are amended, and paragraph
1005 (g) is added to that subsection, to read:

1006 218.32 Annual financial reports; local governmental
1007 entities.—

1008 (1)

1009 (d) Each local governmental entity that is required to
1010 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
1011 submit ~~the annual financial report with the audit report.~~ a copy
1012 of the audit report and annual financial report ~~must be~~
1013 ~~submitted~~ to the department within 45 days after the completion
1014 of the audit report but no later than 9 ~~12~~ months after the end
1015 of the fiscal year.

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1016 (e) Each local governmental entity that is not required to
1017 provide for an audit under ~~report in accordance with~~ s. 218.39
1018 must submit the annual financial report to the department no
1019 later than 9 months after the end of the fiscal ~~April 30 of each~~
1020 year. The department shall consult with the Auditor General in
1021 the development of the format of annual financial reports
1022 submitted pursuant to this paragraph. The format must ~~shall~~
1023 include balance sheet information used ~~to be utilized~~ by the
1024 Auditor General pursuant to s. 11.45(7)(f). The department must
1025 forward the financial information contained within the ~~these~~
1026 ~~entities'~~ annual financial reports to the Auditor General in
1027 electronic form. This paragraph does not apply to housing
1028 authorities created under chapter 421.

1029 (f) If the department does not receive a completed annual
1030 financial report from a local governmental entity within the
1031 required period, it shall notify the Legislative Auditing
1032 Committee and the Special District Information Program of the
1033 Department of Community Affairs of the ~~local governmental~~
1034 entity's failure to comply with the reporting requirements. The
1035 committee shall proceed in accordance with s. 11.40(5).

1036 (g) Each local governmental entity's website must provide a
1037 link to the department's website to view the entity's annual
1038 financial report submitted to the department pursuant to this
1039 section. If the local governmental entity does not have an
1040 official website, the county government's website must provide
1041 the required link for the local governmental entity.

1042 Section 19. Section 218.35, Florida Statutes, is amended to
1043 read:

1044 218.35 County fee officers; financial matters.—

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1045 (1) Each county fee officer shall establish an annual
1046 budget for carrying out the powers, duties, and operations of
1047 his or her office for the next county fiscal year ~~which shall~~
1048 ~~clearly reflect the revenues available to said office and the~~
1049 ~~functions for which money is to be expended.~~ The budget must
1050 ~~shall~~ be balanced so that; that is, the total of estimated
1051 receipts, including balances brought forward, equals shall equal
1052 the total of estimated expenditures and reserves. The budgeting
1053 of segregated funds must shall be made in a such manner that
1054 retains the relation between program and revenue source, as
1055 provided by law ~~is retained.~~

1056 (2) The clerk of the circuit court, functioning in his or
1057 her capacity as clerk of the circuit and county courts and as
1058 clerk of the board of county commissioners, shall prepare his or
1059 her budget in two parts:

1060 (a) The budget for funds necessary to perform court-related
1061 functions as provided ~~for~~ in s. 28.36, ~~which shall detail the~~
1062 ~~methodologies used to apportion costs between court-related and~~
1063 ~~non-court-related functions performed by the clerk.~~

1064 (b) The budget relating to the requirements of the clerk as
1065 clerk of the board of county commissioners, county auditor, and
1066 custodian or treasurer of all county funds and other county-
1067 related duties, which shall be annually prepared and submitted
1068 to the board of county commissioners pursuant to s. 129.03(2),
1069 for each fiscal year. Expenditures must be itemized in
1070 accordance with the uniform accounting system prescribed by the
1071 Department of Financial Services as follows:

1072 1. Personnel services.

1073 2. Operating expenses.

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1074 3. Capital outlay.

1075 4. Debt service.

1076 5. Grants and aids.

1077 6. Other uses.

1078 (3) The clerk of the circuit court shall furnish to the
1079 board of county commissioners or the county budget commission
1080 all relevant and pertinent information that the board or
1081 commission deems necessary, including expenditures at the
1082 subobject code level in accordance with the uniform accounting
1083 system prescribed by the Department of Financial Services.

1084 (4) The final approved budget of the clerk of the circuit
1085 court must be posted on the county's official website within 30
1086 days after adoption. The final approved budget of the clerk of
1087 the circuit court may be included in the county's budget.

1088 (5)~~(3)~~ Each county fee officer shall establish ~~make~~
1089 ~~provision for establishing~~ a fiscal year beginning October 1 and
1090 ending September 30 of the following year, and shall report his
1091 or her finances annually upon the close of each fiscal year to
1092 the county fiscal officer for inclusion in the annual financial
1093 report by the county.

1094 (6)~~(4)~~ The proposed budget of a county fee officer shall be
1095 filed with the clerk of the county governing authority by
1096 September 1 preceding the fiscal year for the budget, except for
1097 the budget prepared by the clerk of the circuit court for court-
1098 related functions as provided in s. 28.36.

1099 Section 20. Section 218.39, Florida Statutes, is amended to
1100 read:

1101 218.39 Annual financial audit reports.—

1102 (1) If, by the first day in any fiscal year, a local

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1103 governmental entity, district school board, charter school, or
1104 charter technical career center has not been notified that a
1105 financial audit for that fiscal year will be performed by the
1106 Auditor General, each of the following entities shall have an
1107 annual financial audit of its accounts and records completed
1108 within 9 ~~12~~ months after the end of its fiscal year by an
1109 independent certified public accountant retained by it and paid
1110 from its public funds:

1111 (a) Each county.

1112 (b) Any municipality with revenues or the total of
1113 expenditures and expenses in excess of \$250,000, as reported on
1114 the fund financial statements.

1115 (c) Any special district with revenues or the total of
1116 expenditures and expenses in excess of \$100,000, as reported on
1117 the fund financial statements.

1118 (d) Each district school board.

1119 (e) Each charter school established under s. 1002.33.

1120 (f) Each charter technical center established under s.
1121 1002.34.

1122 (g) Each municipality with revenues or the total of
1123 expenditures and expenses between \$100,000 and \$250,000, as
1124 reported on the fund financial statements, which ~~that~~ has not
1125 been subject to a financial audit pursuant to this subsection
1126 for the 2 preceding fiscal years.

1127 (h) Each special district with revenues or the total of
1128 expenditures and expenses between \$50,000 and \$100,000, as
1129 reported on the fund financial statement, which ~~that~~ has not
1130 been subject to a financial audit pursuant to this subsection
1131 for the 2 preceding fiscal years.

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1132 (2) The county audit report must ~~shall~~ be a single document
1133 that includes a financial audit of the county as a whole and,
1134 for each county agency other than a board of county
1135 commissioners, an audit of its financial accounts and records,
1136 including reports on compliance and internal control, management
1137 letters, and financial statements as required by rules adopted
1138 by the Auditor General. In addition ~~to such requirements~~, if a
1139 board of county commissioners elects to have a separate audit of
1140 its financial accounts and records in the manner required by
1141 rules adopted by the Auditor General for other county agencies,
1142 the such separate audit must ~~shall~~ be included in the county
1143 audit report.

1144 (3) (a) A dependent special district may provide ~~make~~
1145 ~~provision~~ for an annual financial audit by being included in
1146 ~~within~~ the audit of the ~~another~~ local governmental entity upon
1147 which it is dependent. An independent special district may not
1148 make provision for an annual financial audit by being included
1149 in ~~within~~ the audit of another local governmental entity.

1150 (b) A special district that is a component unit, as defined
1151 by generally accepted accounting principles, of a local
1152 governmental entity shall provide the local governmental entity,
1153 within a reasonable time period as established by the local
1154 governmental entity, with financial information necessary to
1155 comply with this section. The failure of a component unit to
1156 provide this financial information must be noted in the annual
1157 financial audit report of the local governmental entity.

1158 (4) A management letter shall be prepared and included as a
1159 part of each financial audit report.

1160 (5) At the conclusion of the audit, the auditor shall

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1161 discuss with the chair of the governing body of the ~~each~~ local
1162 governmental entity or the chair's designee, ~~or with~~ the elected
1163 official of each county agency or ~~with~~ the elected official's
1164 designee, ~~or with~~ the chair of the district school board or the
1165 chair's designee, ~~or with~~ the chair of the board of the charter
1166 school or the chair's designee, or ~~with~~ the chair of the board
1167 of the charter technical career center or the chair's designee,
1168 as appropriate, all of the auditor's comments that will be
1169 included in the audit report. If the officer is not available to
1170 discuss the auditor's comments, their discussion is presumed
1171 when the comments are delivered in writing to his or her office.
1172 The auditor shall notify each member of the governing body of a
1173 local governmental entity, district school board, charter
1174 school, or charter technical career center for which
1175 deteriorating financial conditions exist that may cause a
1176 condition described in s. 218.503(1) to occur if actions are not
1177 taken to address such conditions.

1178 (6) The officer's written statement of explanation or
1179 rebuttal concerning the auditor's findings, including corrective
1180 action to be taken, must be filed with the governing body of the
1181 local governmental entity, district school board, charter
1182 school, or charter technical career center within 30 days after
1183 the delivery of the auditor's findings.

1184 (7) All audits conducted pursuant to this section must be
1185 conducted in accordance with the rules of the Auditor General
1186 adopted pursuant to s. 11.45. Upon completion of the audit, the
1187 auditor shall prepare an audit report in accordance with the
1188 rules of the Auditor General. The audit report shall be filed
1189 with the Auditor General within 45 days after delivery of the

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1190 audit report to the governing body of the audited entity, but no
1191 later than 9 months after the end of the audited entity's fiscal
1192 year. The audit report must include a written statement
1193 describing corrective actions to be taken in response to each of
1194 the auditor's recommendations included in the audit report.

1195 (8) The Auditor General shall notify the Legislative
1196 Auditing Committee of any audit report prepared pursuant to this
1197 section which indicates that an audited entity has failed to
1198 take full corrective action in response to a recommendation that
1199 was included in the two preceding financial audit reports.

1200 (a) The committee may direct the governing body of the
1201 audited entity to provide a written statement to the committee
1202 explaining why full corrective action has not been taken or, if
1203 the governing body intends to take full corrective action,
1204 describing the corrective action to be taken and when it will
1205 occur.

1206 (b) If the committee determines that the written statement
1207 is not sufficient, it may require the chair of the governing
1208 body of the local governmental entity or the chair's designee,
1209 the elected official of each county agency or the elected
1210 official's designee, the chair of the district school board or
1211 the chair's designee, the chair of the board of the charter
1212 school or the chair's designee, or the chair of the board of the
1213 charter technical career center or the chair's designee, as
1214 appropriate, to appear before the committee.

1215 (c) If the committee determines that an audited entity has
1216 failed to take full corrective action for which there is no
1217 justifiable reason for not taking such action, or has failed to
1218 comply with committee requests made pursuant to this section,

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1219 the committee may proceed in accordance with s. 11.40(5).

1220 (9)~~(7)~~ The predecessor auditor of a district school board
1221 shall provide the Auditor General access to the prior year's
1222 working papers in accordance with the Statements on Auditing
1223 Standards, including documentation of planning, internal
1224 control, audit results, and other matters of continuing
1225 accounting and auditing significance, such as the working paper
1226 analysis of balance sheet accounts and those relating to
1227 contingencies.

1228 ~~(8) All audits conducted in accordance with this section
1229 must be conducted in accordance with the rules of the Auditor
1230 General promulgated pursuant to s. 11.45. All audit reports and
1231 the officer's written statement of explanation or rebuttal must
1232 be submitted to the Auditor General within 45 days after
1233 delivery of the audit report to the entity's governing body, but
1234 no later than 12 months after the end of the fiscal year.~~

1235 (10)~~(9)~~ Each charter school and charter technical career
1236 center must file a copy of its audit report with the sponsoring
1237 entity; the local district school board, if not the sponsoring
1238 entity; the Auditor General; and with the Department of
1239 Education.

1240 (11)~~(10)~~ This section does not apply to housing authorities
1241 created under chapter 421.

1242 (12)~~(11)~~ Notwithstanding the provisions of any local law,
1243 the provisions of this section shall govern.

1244 Section 21. Paragraph (e) of subsection (1) of section
1245 218.503, Florida Statutes, is amended to read:

1246 218.503 Determination of financial emergency.—

1247 (1) Local governmental entities, charter schools, charter

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1248 technical career centers, and district school boards shall be
1249 subject to review and oversight by the Governor, the charter
1250 school sponsor, the charter technical career center sponsor, or
1251 the Commissioner of Education, as appropriate, when any one of
1252 the following conditions occurs:

1253 (e) ~~A An unreserved or total fund balance or retained~~
1254 earnings deficit in total or for that portion of a fund balance
1255 not classified as restricted, committed, or nonspendable, or a
1256 unrestricted or total or unrestricted net assets deficit, as
1257 reported on the balance sheet or statement of net assets on the
1258 general purpose or fund financial statements of entities
1259 required to report under governmental financial reporting
1260 standards or on the basic financial statements of entities
1261 required to report under not-for-profit financial reporting
1262 standards, for which sufficient resources of the local
1263 governmental entity, charter school, charter technical career
1264 center, or district school board, as reported on the ~~balance~~
1265 ~~sheet or statement of net assets on the general purpose or fund~~
1266 financial statements, are not available to cover the deficit.
1267 Resources available to cover reported deficits include fund
1268 balance or net assets that are not otherwise restricted by
1269 federal, state, or local laws, bond covenants, contractual
1270 agreements, or other legal constraints. Property, plant, and
1271 equipment ~~Fixed or capital assets~~, the disposal of which would
1272 impair the ability of a local governmental entity, charter
1273 school, charter technical career center, or district school
1274 board to carry out its functions, are not considered resources
1275 available to cover reported deficits.

1276 Section 22. Paragraph (c) of subsection (5) of section

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1277 373.536, Florida Statutes, is amended, and paragraph (c) is
1278 added to subsection (6) of that section, to read:

1279 373.536 District budget and hearing thereon.—

1280 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
1281 APPROVAL.—

1282 (c) Each water management district shall, by August 1 of
1283 each year, submit for review a tentative budget to the Governor,
1284 the President of the Senate, the Speaker of the House of
1285 Representatives, the chairs of all legislative committees and
1286 subcommittees with substantive or fiscal jurisdiction over water
1287 management districts, as determined by the President of the
1288 Senate or the Speaker of the House of Representatives as
1289 applicable, the secretary of the department, and the governing
1290 body of each county in which the district has jurisdiction or
1291 derives any funds for the operations of the district. The
1292 tentative budget must be posted on the water management
1293 district's official website at least 2 days before budget
1294 hearings held pursuant to s. 200.065 or other law.

1295 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
1296 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

1297 (c) The final adopted budget must be posted on the water
1298 management district's official website within 30 days after
1299 adoption.

1300 Section 23. Subsections (1) and (4) of section 1011.03,
1301 Florida Statutes, are amended, and subsection (5) is added to
1302 that section, to read:

1303 1011.03 Public hearings; budget to be submitted to
1304 Department of Education.—

1305 (1) Each district school board shall ~~must~~ cause a summary

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1306 of its tentative budget, including the proposed millage levies
1307 as provided for by law, to be posted on the district's official
1308 website ~~online~~ and advertised once ~~one time~~ in a newspaper of
1309 general circulation published in the district or to be posted at
1310 the courthouse if there be no such newspaper.

1311 (4) The board shall hold public hearings to adopt tentative
1312 and final budgets pursuant to s. 200.065. The hearings shall be
1313 primarily for the purpose of hearing requests and complaints
1314 from the public regarding the budgets and the proposed tax
1315 levies and for explaining the budget and proposed or adopted
1316 amendments thereto, if any. The tentative budget must be posted
1317 on the district's official website at least 2 days before the
1318 budget hearing held pursuant to s. 200.065 or other law. The
1319 final adopted budget must be posted on the district's official
1320 website within 30 days after adoption. The ~~district school~~ board
1321 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two
1322 copies of the adopted budget to the Department of Education for
1323 approval as prescribed by law and rules of the State Board of
1324 Education.

1325 (5) If the governing body of a district amends the budget,
1326 the adopted amendment must be posted on the official website of
1327 the district within 5 days after adoption.

1328 Section 24. Section 1011.051, Florida Statutes, is amended
1329 to read:

1330 1011.051 Guidelines for general funds.—The district school
1331 board shall maintain a ~~an unreserved~~ general fund ending fund
1332 balance that is sufficient to address normal contingencies.

1333 (1) If at any time the portion of the unreserved general
1334 fund's ending fund balance not classified as restricted,

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1335 committed, or nonspendable in the district's approved operating
1336 budget is projected to fall ~~during the current fiscal year~~ below
1337 3 percent of projected general fund revenues during the current
1338 fiscal year, the superintendent shall provide written
1339 notification to the district school board and the Commissioner
1340 of Education.

1341 (2) If at any time the portion of the ~~unreserved~~ general
1342 fund's ending fund balance not classified as restricted,
1343 committed, or nonspendable in the district's approved operating
1344 budget is projected to fall ~~during the current fiscal year~~ below
1345 2 percent of projected general fund revenues during the current
1346 fiscal year, the superintendent shall provide written
1347 notification to the district school board and the Commissioner
1348 of Education. Within 14 days after receiving such notification,
1349 if the commissioner determines that the district does not have a
1350 plan that is reasonably anticipated to avoid a financial
1351 emergency as determined pursuant to s. 218.503, the commissioner
1352 shall appoint a financial emergency board that shall operate
1353 under ~~consistent with~~ the requirements, powers, and duties
1354 specified in s. 218.503(3)(g).

1355 Section 25. Paragraph (a) of subsection (3) of section
1356 1011.64, Florida Statutes, is amended to read:

1357 1011.64 School district minimum classroom expenditure
1358 requirements.—

1359 (3)(a) Annually the Department of Education shall calculate
1360 for each school district:

1361 1. Total K-12 operating expenditures, which are defined as
1362 the amount of total general fund expenditures for K-12 programs
1363 ~~as~~ reported in accordance with the accounts and codes prescribed

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1364 in the most recent issuance of the Department of Education
1365 publication entitled "Financial and Program Cost Accounting and
1366 Reporting for Florida Schools" and ~~as~~ included in the most
1367 recent annual financial report submitted to the Commissioner of
1368 Education, less the student transportation revenue allocation
1369 from the state appropriation for that purpose, amounts
1370 transferred to other funds, and increases to the amount of the
1371 general fund's fund-unreserved ending fund balance not
1372 classified as restricted, committed, or nonspendable if ~~when~~ the
1373 total ~~unreserved~~ ending fund balance not classified as
1374 restricted, committed, or nonspendable is in excess of 5 percent
1375 of the total general fund revenues.

1376 2. Expenditures for classroom instruction, which equal
1377 ~~shall be~~ the sum of the general fund expenditures for K-12
1378 instruction and instructional staff training.

1379 Section 26. Subsection (1) of section 170.201, Florida
1380 Statutes, is amended to read:

1381 170.201 Special assessments.—

1382 (1) In addition to other lawful authority to levy and
1383 collect special assessments, the governing body of a
1384 municipality may levy and collect special assessments to fund
1385 capital improvements and municipal services, including, but not
1386 limited to, fire protection, emergency medical services, garbage
1387 disposal, sewer improvement, street improvement, and parking
1388 facilities. Without limiting the foregoing, a municipality that
1389 has a population of fewer than 100 persons for the previous
1390 year's taxing year, may also levy and collect special
1391 assessments to fund special security and crime prevention
1392 services and facilities, including guard and gatehouse

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1393 facilities for the current taxing year. However, if prior to the
1394 levy of the assessment, the cost of the services and facilities
1395 are funded by ad valorem taxes, the taxes shall be abated
1396 annually thereafter, in an amount equal to the full amount of
1397 the special assessment. The governing body of a municipality may
1398 apportion costs of such special assessments based on:

- 1399 (a) The front or square footage of each parcel of land; or
1400 (b) An alternative methodology, so long as the amount of
1401 the assessment for each parcel of land is not in excess of the
1402 proportional benefits as compared to other assessments on other
1403 parcels of land.

1404 Section 27. This act shall take effect October 1, 2011.