

1 A bill to be entitled
2 An act relating to financial reporting; amending s.
3 11.40, F.S.; requiring, rather than authorizing, the
4 Legislative Auditing Committee to schedule hearings
5 concerning certain governmental entities for failure
6 to comply with certain financial audit requirements;
7 amending ss. 129.03, 166.241, and 189.016, F.S.;
8 requiring county, municipality, and special district
9 budget officers to submit certain budget information
10 to specified entities within a specified timeframe;
11 providing an exception; requiring adopted budget
12 amendments and final budgets to remain posted on each
13 entity's official website for a specified period of
14 time; conforming cross-references; amending ss.
15 165.0615, 189.066, and 189.074, F.S.; conforming
16 cross-references; amending s. 218.32, F.S.; revising
17 certain reporting deadlines; providing an exception;
18 providing a notification deadline; providing penalties
19 for failure to submit certain financial information;
20 requiring the department to post annual financial
21 reports for certain governmental entities on its
22 website within a specified timeframe; amending s.
23 218.39, F.S.; requiring municipalities and special
24 districts to have a certain audit performed beginning
25 in a specified fiscal year; providing an exception;

26 | amending ss. 373.536 and 1011.03, F.S.; requiring
27 | adopted final budgets to remain posted on a water
28 | management district's or district school board's
29 | official website for a specified period of time;
30 | requiring water management district and district
31 | school board budget officers to submit certain budget
32 | information to the Office of Economic and Demographic
33 | Research and specified entities within a specified
34 | timeframe; requiring use of a specified form;
35 | providing an exception; providing penalties for
36 | failure to submit certain budget information; amending
37 | s. 1011.60, F.S.; requiring district school boards to
38 | submit certain financial information to specified
39 | entities within a specified timeframe; requiring the
40 | office to develop specified forms for use by local
41 | governmental entities in reporting certain budget
42 | information; requiring a report to the Legislature by
43 | a specified date; providing an effective date.

44 |
45 | Be It Enacted by the Legislature of the State of Florida:

46 |
47 | Section 1. Subsection (2) of section 11.40, Florida
48 | Statutes, is amended to read:

49 | 11.40 Legislative Auditing Committee.—

50 | (2) Following notification by the Auditor General, the

51 Department of Financial Services, or the Division of Bond
52 Finance of the State Board of Administration of the failure of a
53 local governmental entity, district school board, charter
54 school, or charter technical career center to comply with the
55 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s.
56 218.38, or s. 218.503(3), the Legislative Auditing Committee
57 shall ~~may~~ schedule a hearing to determine if the entity should
58 be subject to further state action. If the committee determines
59 that the entity should be subject to further state action, the
60 committee shall:

61 (a) In the case of a local governmental entity or district
62 school board, direct the Department of Revenue and the
63 Department of Financial Services to withhold any funds not
64 pledged for bond debt service satisfaction which are payable to
65 such entity until the entity complies with the law. The
66 committee shall specify the date such action shall begin, and
67 the directive must be received by the Department of Revenue and
68 the Department of Financial Services 30 days before the date of
69 the distribution mandated by law. The Department of Revenue and
70 the Department of Financial Services shall ~~may~~ implement the
71 provisions of this paragraph.

72 (b) In the case of a special district created by:

73 1. A special act, notify the President of the Senate, the
74 Speaker of the House of Representatives, the standing committees
75 of the Senate and the House of Representatives charged with

76 | special district oversight as determined by the presiding
77 | officers of each respective chamber, the legislators who
78 | represent a portion of the geographical jurisdiction of the
79 | special district, and the Department of Economic Opportunity
80 | that the special district has failed to comply with the law.
81 | Upon receipt of notification, the Department of Economic
82 | Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
83 | If the special district remains in noncompliance after the
84 | process set forth in s. 189.0651, or if a public hearing is not
85 | held, the Legislative Auditing Committee may request the
86 | department to proceed pursuant to s. 189.067(3).

87 | 2. A local ordinance, notify the chair or equivalent of
88 | the local general-purpose government pursuant to s. 189.0652 and
89 | the Department of Economic Opportunity that the special district
90 | has failed to comply with the law. Upon receipt of notification,
91 | the department shall proceed pursuant to s. 189.062 or s.
92 | 189.067. If the special district remains in noncompliance after
93 | the process set forth in s. 189.0652, or if a public hearing is
94 | not held, the Legislative Auditing Committee may request the
95 | department to proceed pursuant to s. 189.067(3).

96 | 3. Any manner other than a special act or local ordinance,
97 | notify the Department of Economic Opportunity that the special
98 | district has failed to comply with the law. Upon receipt of
99 | notification, the department shall proceed pursuant to s.
100 | 189.062 or s. 189.067(3).

101 (c) In the case of a charter school or charter technical
102 career center, notify the appropriate sponsoring entity, which
103 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

104 Section 2. Paragraph (c) of subsection (3) of section
105 129.03, Florida Statutes, is amended, and paragraph (d) is added
106 to that subsection, to read:

107 129.03 Preparation and adoption of budget.—

108 (3) The county budget officer, after tentatively
109 ascertaining the proposed fiscal policies of the board for the
110 next fiscal year, shall prepare and present to the board a
111 tentative budget for the next fiscal year for each of the funds
112 provided in this chapter, including all estimated receipts,
113 taxes to be levied, and balances expected to be brought forward
114 and all estimated expenditures, reserves, and balances to be
115 carried over at the end of the year.

116 (c) The board shall hold public hearings to adopt
117 tentative and final budgets pursuant to s. 200.065. The hearings
118 shall be primarily for the purpose of hearing requests and
119 complaints from the public regarding the budgets and the
120 proposed tax levies and for explaining the budget and any
121 proposed or adopted amendments. The tentative budget must be
122 posted on the county's official website at least 2 days before
123 the public hearing to consider such budget. The final budget
124 must be posted on the website within 30 days after adoption and
125 must remain on the website for 5 years. The tentative budgets,

126 adopted tentative budgets, and final budgets shall be filed in
127 the office of the county auditor as a public record. Sufficient
128 reference in words and figures to identify the particular
129 transactions shall be made in the minutes of the board to record
130 its actions with reference to the budgets.

131 (d) Beginning in the 2018-2019 fiscal year, the county
132 budget officer shall electronically submit information regarding
133 the final budget to the Office of Economic and Demographic
134 Research within 30 days after adoption of the final budget in
135 the format specified by the office. If the Governor declares a
136 state of emergency pursuant to s. 252.36(2) within 30 days after
137 the submission deadline, the department may extend the deadline
138 up to an additional 90 days. The county budget officer shall
139 also electronically submit to the clerk of the court:

140 1. A copy of the information that was submitted to the
141 office.

142 2. A copy of the final budget that was posted on the
143 county's website.

144 3. A statement certifying that the items in subparagraphs
145 1. and 2. were timely submitted and posted.

146 Section 3. Subsection (16) of section 165.0615, Florida
147 Statutes, is amended to read:

148 165.0615 Municipal conversion of independent special
149 districts upon elector-initiated and approved referendum.—

150 (16) If the incorporation plan is approved by a majority

151 of the votes cast in the independent special district, the
152 district shall notify the Special District Accountability
153 Program pursuant to s. 189.016(2) and the local general-purpose
154 governments in which any part of the independent special
155 district is situated pursuant to s. 189.016(8) ~~s. 189.016(7)~~.

156 Section 4. Subsections (4) and (5) of section 166.241,
157 Florida Statutes, are renumbered as subsections (5) and (6),
158 respectively, subsection (3) and present subsection (5) are
159 amended, and a new subsection (4) is added to that section, to
160 read:

161 166.241 Fiscal years, budgets, and budget amendments.—

162 (3) The tentative budget must be posted on the
163 municipality's official website at least 2 days before the
164 budget hearing, held pursuant to s. 200.065 or other law, to
165 consider such budget. The final adopted budget must be posted on
166 the municipality's official website within 30 days after
167 adoption and must remain on the website for 5 years. If the
168 municipality does not operate an official website, the
169 municipality must, within a reasonable period of time as
170 established by the county or counties in which the municipality
171 is located, transmit the tentative budget and final budget to
172 the manager or administrator of such county or counties who
173 shall post the budgets on the county's website.

174 (4) Beginning in the 2018-2019 fiscal year, the
175 municipality budget officer shall electronically submit

176 information regarding the final budget to the Office of Economic
177 and Demographic Research within 30 days after adoption of the
178 final budget in the format specified by the office. If the
179 Governor declares a state of emergency pursuant to s. 252.36(2)
180 within 30 days after the submission deadline, the department may
181 extend the deadline up to an additional 90 days. The
182 municipality budget officer shall also electronically submit to
183 the clerk of the court:

184 (a) A copy of the information that was submitted to the
185 office.

186 (b) A copy of the final budget that was posted on the
187 municipality's website.

188 (c) A statement certifying that the items in paragraphs
189 (a) and (b) were timely submitted and posted.

190 (6)(5) If the governing body of a municipality amends the
191 budget pursuant to paragraph (5)(c) ~~paragraph (4)(c)~~, the
192 adopted amendment must be posted on the official website of the
193 municipality within 5 days after adoption and must remain on the
194 website for 5 years. If the municipality does not operate an
195 official website, the municipality must, within a reasonable
196 period of time as established by the county or counties in which
197 the municipality is located, transmit the adopted amendment to
198 the manager or administrator of such county or counties who
199 shall post the adopted amendment on the county's website.

200 Section 5. Subsections (5) through (10) of section

201 189.016, Florida Statutes, are renumbered as subsections (6)
 202 through (11), respectively, subsection (4) and present
 203 subsections (7) and (10) are amended, and a new subsection (5)
 204 is added to that section, to read:

205 189.016 Reports; budgets; audits.—

206 (4) The tentative budget must be posted on the special
 207 district's official website at least 2 days before the budget
 208 hearing, held pursuant to s. 200.065 or other law, to consider
 209 such budget and must remain on the website for at least 45 days.
 210 The final adopted budget must be posted on the special
 211 district's official website within 30 days after adoption and
 212 must remain on the website for 5 ~~at least 2~~ years. This
 213 subsection and subsection (3) do not apply to water management
 214 districts as defined in s. 373.019.

215 (5) Beginning in the 2018-2019 fiscal year, the special
 216 district budget officer shall electronically submit information
 217 regarding the final budget to the Office of Economic and
 218 Demographic Research within 30 days after adoption of the final
 219 budget in the reporting format specified by the office. If the
 220 Governor declares a state of emergency under s. 252.36(2) within
 221 30 days after the submission deadline for the final budget, the
 222 department may extend the deadline up to an additional 90 days.
 223 The special district budget officer shall also electronically
 224 submit to the clerk of the court:

225 (a) A copy of the information that was submitted to the

226 office.

227 (b) A copy of the final budget that was posted on the
228 special district's website.

229 (c) A statement certifying that the items in paragraphs
230 (a) and (b) were timely submitted and posted.

231 (8)~~(7)~~ If the governing body of a special district amends
232 the budget pursuant to paragraph (7) (c) ~~paragraph (6) (c)~~, the
233 adopted amendment must be posted on the official website of the
234 special district within 5 days after adoption and must remain on
235 the website for 5 ~~at least 2~~ years.

236 (10) All reports or information required to be filed with
237 a local general-purpose government or governing authority under
238 ss. 189.014, 189.015, and 189.08 and subsection (9) ~~subsection~~
239 ~~(8)~~ must:

240 (a) If the local general-purpose government or governing
241 authority is a county, be filed with the clerk of the board of
242 county commissioners.

243 (b) If the district is a multicounty district, be filed
244 with the clerk of the county commission in each county.

245 (c) If the local general-purpose government or governing
246 authority is a municipality, be filed at the place designated by
247 the municipal governing body.

248 Section 6. Subsections (1) and (2) of section 189.066,
249 Florida Statutes, are amended to read:

250 189.066 Effect of failure to file certain reports or

251 information.—

252 (1) If an independent special district fails to file the
253 reports or information required under s. 189.014, s. 189.015, s.
254 189.016(10) ~~s. 189.016(9)~~, or s. 189.08 with the local general-
255 purpose government or governments in which it is located, the
256 person authorized to receive and read the reports or information
257 or the local general-purpose government shall notify the
258 district's registered agent. If requested by the district, the
259 local general-purpose government shall grant an extension of up
260 to 30 days for filing the required reports or information. If
261 the governing body of the local general-purpose government or
262 governments determines that there has been an unjustified
263 failure to file these reports or information, it shall notify
264 the department, and the department may proceed pursuant to s.
265 189.067(1).

266 (2) If a dependent special district fails to file the
267 reports or information required under s. 189.014, s. 189.015, or
268 s. 189.016(10) ~~s. 189.016(9)~~ with the local governing authority
269 to which it is dependent, the local governing authority shall
270 take whatever steps it deems necessary to enforce the special
271 district's accountability. Such steps may include, as
272 authorized, withholding funds, removing governing body members
273 at will, vetoing the special district's budget, conducting the
274 oversight review process set forth in s. 189.068, or amending,
275 merging, or dissolving the special district in accordance with

276 | the provisions contained in the ordinance that created the
277 | dependent special district.

278 | Section 7. Paragraph (e) of subsection (2) and paragraph
279 | (g) of subsection (3) of section 189.074, Florida Statutes, are
280 | amended to read:

281 | 189.074 Voluntary merger of independent special
282 | districts.—Two or more contiguous independent special districts
283 | created by special act which have similar functions and elected
284 | governing bodies may elect to merge into a single independent
285 | district through the act of merging the component independent
286 | special districts.

287 | (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
288 | of two or more contiguous independent special districts may, by
289 | joint resolution, endorse a proposed joint merger plan to
290 | commence proceedings to merge the districts pursuant to this
291 | section.

292 | (e) After the final public hearing, the governing bodies
293 | shall notify the supervisors of elections of the applicable
294 | counties in which district lands are located of the adoption of
295 | the resolution by each governing body. The supervisors of
296 | elections shall schedule a separate referendum for each
297 | component independent special district. The referenda may be
298 | held in each district on the same day, or on different days, but
299 | no more than 20 days apart.

300 | 1. Notice of a referendum on the merger of independent

301 special districts must be provided pursuant to the notice
 302 requirements in s. 100.342. At a minimum, the notice must
 303 include:

- 304 a. A brief summary of the resolution and joint merger
 305 plan;
- 306 b. A statement as to where a copy of the resolution and
 307 joint merger plan may be examined;
- 308 c. The names of the component independent special
 309 districts to be merged and a description of their territory;
- 310 d. The times and places at which the referendum will be
 311 held; and
- 312 e. Such other matters as may be necessary to call, provide
 313 for, and give notice of the referendum and to provide for the
 314 conduct thereof and the canvass of the returns.

315 2. The referenda must be held in accordance with the
 316 Florida Election Code and may be held pursuant to ss. 101.6101-
 317 101.6107. All costs associated with the referenda shall be borne
 318 by the respective component independent special district.

319 3. The ballot question in such referendum placed before
 320 the qualified electors of each component independent special
 321 district to be merged must be in substantially the following
 322 form:

323 "Shall ...(name of component independent special
 324 district)... and ...(name of component independent special
 325 district or districts)... be merged into ...(name of newly

326 merged independent district)...?

327YES

328NO"

329 4. If the component independent special districts
330 proposing to merge have disparate millage rates, the ballot
331 question in the referendum placed before the qualified electors
332 of each component independent special district must be in
333 substantially the following form:

334 "Shall ...(name of component independent special
335 district)... and ...(name of component independent special
336 district or districts)... be merged into ...(name of newly
337 merged independent district)... if the voter-approved maximum
338 millage rate within each independent special district will not
339 increase absent a subsequent referendum?

340YES

341NO"

342 5. In any referendum held pursuant to this section, the
343 ballots shall be counted, returns made and canvassed, and
344 results certified in the same manner as other elections or
345 referenda for the component independent special districts.

346 6. The merger may not take effect unless a majority of the
347 votes cast in each component independent special district are in
348 favor of the merger. If one of the component districts does not
349 obtain a majority vote, the referendum fails, and merger does
350 not take effect.

351 7. If the merger is approved by a majority of the votes
352 cast in each component independent special district, the merged
353 independent district is created. Upon approval, the merged
354 independent district shall notify the Special District
355 Accountability Program pursuant to s. 189.016(2) and the local
356 general-purpose governments in which any part of the component
357 independent special districts is situated pursuant to s.
358 189.016(8) ~~s. 189.016(7)~~.

359 8. If the referendum fails, the merger process under this
360 subsection may not be initiated for the same purpose within 2
361 years after the date of the referendum.

362 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
363 electors of two or more contiguous independent special districts
364 may commence a merger proceeding by each filing a petition with
365 the governing body of their respective independent special
366 district proposing to be merged. The petition must contain the
367 signatures of at least 40 percent of the qualified electors of
368 each component independent special district and must be
369 submitted to the appropriate component independent special
370 district governing body no later than 1 year after the start of
371 the qualified elector-initiated merger process.

372 (g) After the final public hearing, the governing bodies
373 shall notify the supervisors of elections of the applicable
374 counties in which district lands are located of the adoption of
375 the resolution by each governing body. The supervisors of

376 elections shall schedule a date for the separate referenda for
377 each district. The referenda may be held in each district on the
378 same day, or on different days, but no more than 20 days apart.

379 1. Notice of a referendum on the merger of the component
380 independent special districts must be provided pursuant to the
381 notice requirements in s. 100.342. At a minimum, the notice must
382 include:

383 a. A brief summary of the resolution and elector-initiated
384 merger plan;

385 b. A statement as to where a copy of the resolution and
386 petition for merger may be examined;

387 c. The names of the component independent special
388 districts to be merged and a description of their territory;

389 d. The times and places at which the referendum will be
390 held; and

391 e. Such other matters as may be necessary to call, provide
392 for, and give notice of the referendum and to provide for the
393 conduct thereof and the canvass of the returns.

394 2. The referenda must be held in accordance with the
395 Florida Election Code and may be held pursuant to ss. 101.6101-
396 101.6107. All costs associated with the referenda shall be borne
397 by the respective component independent special district.

398 3. The ballot question in such referendum placed before
399 the qualified electors of each component independent special
400 district to be merged must be in substantially the following

401 form:

402 "Shall ...(name of component independent special
 403 district)... and ...(name of component independent special
 404 district or districts)... be merged into ...(name of newly
 405 merged independent district)...?

406YES

407NO"

408 4. If the component independent special districts
 409 proposing to merge have disparate millage rates, the ballot
 410 question in the referendum placed before the qualified electors
 411 of each component independent special district must be in
 412 substantially the following form:

413 "Shall ...(name of component independent special
 414 district)... and ...(name of component independent special
 415 district or districts)... be merged into ...(name of newly
 416 merged independent district)... if the voter-approved maximum
 417 millage rate within each independent special district will not
 418 increase absent a subsequent referendum?

419YES

420NO"

421 5. In any referendum held pursuant to this section, the
 422 ballots shall be counted, returns made and canvassed, and
 423 results certified in the same manner as other elections or
 424 referenda for the component independent special districts.

425 6. The merger may not take effect unless a majority of the

426 | votes cast in each component independent special district are in
427 | favor of the merger. If one of the component independent special
428 | districts does not obtain a majority vote, the referendum fails,
429 | and merger does not take effect.

430 | 7. If the merger is approved by a majority of the votes
431 | cast in each component independent special district, the merged
432 | district shall notify the Special District Accountability
433 | Program pursuant to s. 189.016(2) and the local general-purpose
434 | governments in which any part of the component independent
435 | special districts is situated pursuant to s. 189.016(8) ~~s.~~
436 | ~~189.016(7)~~.

437 | 8. If the referendum fails, the merger process under this
438 | subsection may not be initiated for the same purpose within 2
439 | years after the date of the referendum.

440 | Section 8. Subsection (3) of section 218.32, Florida
441 | Statutes, is renumbered as subsection (4), paragraphs (d), (e),
442 | and (f) of subsection (1) are amended, paragraph (h) is added to
443 | that subsection, and a new subsection (3) is added to that
444 | section, to read:

445 | 218.32 Annual financial reports; local governmental
446 | entities.—

447 | (1)

448 | (d) Each local governmental entity that is required to
449 | provide for an audit under s. 218.39(1) must submit a copy of
450 | the audit report and annual financial report to the department

451 within 45 days after the completion of the audit report but no
452 later than ~~6 9~~ months after the end of the fiscal year. If the
453 Governor declares a state of emergency under s. 252.36(2) within
454 30 days after the submission deadline for the audit report and
455 annual financial report, the department may extend the deadline
456 up to an additional 90 days. The local governmental entity must
457 electronically submit to the clerk of the court a copy of its
458 annual financial report and a statement certifying that the
459 report was timely filed with the department.

460 (e) Each local governmental entity that is not required to
461 provide for an audit under s. 218.39 must submit the annual
462 financial report to the department no later than ~~6 9~~ months
463 after the end of the fiscal year. The department shall consult
464 with the Auditor General in the development of the format of
465 annual financial reports submitted pursuant to this paragraph.
466 The format must include balance sheet information used by the
467 Auditor General pursuant to s. 11.45(7)(f). The department must
468 forward the financial information contained within the annual
469 financial reports to the Auditor General in electronic form.
470 This paragraph does not apply to housing authorities created
471 under chapter 421. If the Governor declares a state of emergency
472 under s. 252.36(2) within 30 days after the submission deadline,
473 the department may extend the deadline up to an additional 90
474 days.

475 (f) If the department does not receive a completed annual

476 financial report from a local governmental entity within the
477 required period, it shall notify the Legislative Auditing
478 Committee and the Special District Accountability Program of the
479 Department of Economic Opportunity by April 30 of the entity's
480 failure to comply with the reporting requirements.

481 (h) Beginning in the 2018-2019 fiscal year and
482 notwithstanding any other penalty or remedy provided by law, if
483 a local governmental entity fails to submit information to the
484 clerk of the court as required under paragraph (d), s.
485 129.03(3)(d), s. 166.241(4), or s. 189.016(5), as applicable,
486 the clerk of the court shall notify the appropriate local fiscal
487 officer to suspend future salary payments for the head of that
488 local governmental entity. The clerk shall notify the
489 appropriate local fiscal officer to resume payments when the
490 clerk receives the information.

491 (3) No later than 12 months after the end of the most
492 recently completed fiscal year, the department shall post on its
493 website the annual financial report for each local governmental
494 entity and independent special district that is required to
495 submit an annual financial report pursuant to subsection (1).

496 Section 9. Paragraphs (b), (c), (g), and (h) of subsection
497 (1) and subsection (7) of section 218.39, Florida Statutes, are
498 amended to read:

499 218.39 Annual financial audit reports.—

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

501 governmental entity, district school board, charter school, or
502 charter technical career center has not been notified that a
503 financial audit for that fiscal year will be performed by the
504 Auditor General, each of the following entities shall have an
505 annual financial audit of its accounts and records completed
506 within 9 months after the end of its fiscal year by an
507 independent certified public accountant retained by it and paid
508 from its public funds:

509 (b) Any municipality with revenues or the total of
510 expenditures and expenses in excess of \$250,000, as reported on
511 the fund financial statements, and each municipality beginning
512 in the 2018-2019 fiscal year.

513 (c) Any special district with revenues or the total of
514 expenditures and expenses in excess of \$100,000, as reported on
515 the fund financial statements, and each special district
516 beginning in the 2018-2019 fiscal year.

517 ~~(g) Each municipality with revenues or the total of~~
518 ~~expenditures and expenses between \$100,000 and \$250,000, as~~
519 ~~reported on the fund financial statements, which has not been~~
520 ~~subject to a financial audit pursuant to this subsection for the~~
521 ~~2 preceding fiscal years.~~

522 ~~(h) Each special district with revenues or the total of~~
523 ~~expenditures and expenses between \$50,000 and \$100,000, as~~
524 ~~reported on the fund financial statement, which has not been~~
525 ~~subject to a financial audit pursuant to this subsection for the~~

526 | ~~2 preceding fiscal years.~~

527 | (7) All audits conducted pursuant to this section must be
528 | conducted in accordance with the rules of the Auditor General
529 | adopted pursuant to s. 11.45. Upon completion of the audit, the
530 | auditor shall prepare an audit report in accordance with the
531 | rules of the Auditor General. The audit report shall be filed
532 | with the Auditor General within 45 days after delivery of the
533 | audit report to the governing body of the audited entity, but no
534 | later than 6 ~~9~~ months after the end of the audited entity's
535 | fiscal year. The audit report must include a written statement
536 | describing corrective actions to be taken in response to each of
537 | the auditor's recommendations included in the audit report. If
538 | the Governor declares a state of emergency under s. 252.36(2)
539 | within 30 days after the submission deadline for the audit
540 | report, the Auditor General may extend the deadline up to an
541 | additional 90 days.

542 | Section 10. Paragraph (d) of subsection (6) of section
543 | 373.536, Florida Statutes, is amended, and paragraphs (e) and
544 | (f) are added to that subsection, to read:

545 | 373.536 District budget and hearing thereon.—

546 | (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
547 | WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

548 | (d) The final adopted budget must be posted on the water
549 | management district's official website within 30 days after
550 | adoption and must remain on the website for 5 years.

551 (e) Beginning in the 2018-2019 fiscal year, the water
552 management district budget officer shall electronically submit
553 information regarding the final budget to the Office of Economic
554 and Demographic Research within 30 days after adoption of the
555 final budget in the format specified by the office. If the
556 Governor declares a state of emergency under s. 252.36(2) within
557 30 days after the submission deadline, the department may extend
558 the deadline up to an additional 90 days. The water management
559 district budget officer shall also electronically submit to the
560 clerk of the court in each county in which the district
561 operates:

562 1. A copy of the information that was submitted to the
563 office.

564 2. A copy of the final budget that was posted on the water
565 management district's website.

566 3. A statement certifying that the items in subparagraphs
567 1. and 2. were timely submitted and posted.

568 (f) Beginning in the 2018-2019 fiscal year and
569 notwithstanding any other penalty or remedy that may be
570 authorized by law, if a water management district budget officer
571 fails to submit information to the clerk of the court as
572 required in paragraph (e), the clerk of the court shall notify
573 the appropriate fiscal officer to suspend future salary payments
574 for the executive director of that district. The clerk shall
575 notify the fiscal officer to resume payments when the clerk

576 receives the information.

577 Section 11. Subsection (5) of section 1011.03, Florida
578 Statutes, is renumbered as subsection (6), subsection (4) is
579 amended, and a new subsection (5) is added to that section, to
580 read:

581 1011.03 Public hearings; budget submissions; penalties to
582 ~~be submitted to Department of Education.~~

583 (4) The board shall hold public hearings to adopt
584 tentative and final budgets pursuant to s. 200.065. The hearings
585 shall be primarily for the purpose of hearing requests and
586 complaints from the public regarding the budgets and the
587 proposed tax levies and for explaining the budget and proposed
588 or adopted amendments thereto, if any. The tentative budget must
589 be posted on the district's official website at least 2 days
590 before the budget hearing held pursuant to s. 200.065 or other
591 law. The final adopted budget must be posted on the district's
592 official website within 30 days after adoption and must remain
593 on the website for 5 years. The board shall require the
594 superintendent to transmit two copies of the adopted budget to
595 the Department of Education as prescribed by law and rules of
596 the State Board of Education.

597 (5) (a) Beginning in the 2018-2019 fiscal year, the
598 district school board budget officer shall electronically submit
599 information regarding the final budget to the Office of Economic
600 and Demographic Research within 30 days after adoption of the

601 final budget in the format specified by the office. If the
602 Governor declares a state of emergency under s. 252.36(2) within
603 30 days after the submission deadline for the final budget, the
604 department may extend the deadline up to an additional 90 days.
605 The district school board budget officer shall also
606 electronically submit to the clerk of the court:

607 1. A copy of the information that was submitted to the
608 office.

609 2. A copy of the final budget that was posted on the
610 district school board's website.

611 3. A statement certifying that the items in subparagraphs
612 1. and 2. were timely submitted and posted.

613 (b) Beginning in the 2018-2019 fiscal year and
614 notwithstanding any other penalty or remedy that may be
615 authorized by law, if the district school board budget officer
616 fails to submit information to the clerk of the court as
617 required in paragraph (a) or s. 1011.60, the clerk of the court
618 shall notify the appropriate fiscal officer to suspend future
619 salary payments for the superintendent of that district school
620 board. The clerk shall notify the appropriate fiscal officer to
621 resume payments when the clerk receives the information.

622 Section 12. Subsection (1) of section 1011.60, Florida
623 Statutes, is amended to read:

624 1011.60 Minimum requirements of the Florida Education
625 Finance Program.—Each district which participates in the state

626 appropriations for the Florida Education Finance Program shall
627 provide evidence of its effort to maintain an adequate school
628 program throughout the district and shall meet at least the
629 following requirements:

630 (1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate
631 records, including a system of internal accounts for individual
632 schools, and file with the Department of Education, in correct
633 and proper form on or before the date due as fixed by law or
634 rule, each annual or periodic report that is required by rules
635 of the State Board of Education. A district school board that
636 submits an annual financial report to the department must also
637 electronically submit to the clerk of the court a copy of the
638 report with a statement certifying that the report was timely
639 filed with the department.

640 Section 13. (1) By July 15, 2018, the Office of Economic
641 and Demographic Research shall prepare forms for use by
642 counties, municipalities, special districts, water management
643 districts, and school districts when submitting information
644 regarding their final budgets to the office. The forms must
645 group existing fiscal information in broad, yet meaningful,
646 categories, but should not create new reporting requirements.

647 (2) By December 1, 2018, the office shall submit a report
648 to the President of the Senate and the Speaker of the House of
649 Representatives that:

650 (a) Identifies a structure to create unique area profiles

651 for the counties, municipalities, special districts, water
652 management districts, and school districts which would assist
653 the public in making simple direct comparisons between the
654 distinct entities.

655 (b) Provides recommendations for metrics for ranking the
656 reporting entities based on the final budget information
657 submitted to the office. The metrics must allow the public to
658 make direct comparisons between the different local governments.

659 (c) Provides recommendations for mechanisms to submit the
660 information in this subsection to the public in a cost-effective
661 manner.

662 Section 14. This act shall take effect July 1, 2018.