

By Senator Hooper

16-00425-21

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1                   A bill to be entitled  
2           An act relating to state funds; amending s. 215.32,  
3           F.S.; exempting the State Housing Trust Fund and the  
4           Local Government Housing Trust Fund from a provision  
5           authorizing the Legislature, in the General  
6           Appropriations Act, to transfer unappropriated cash  
7           balances from specified trust funds to the Budget  
8           Stabilization Fund and the General Revenue Fund;  
9           providing an effective date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

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13           Section 1. Upon the expiration and reversion of the  
14           amendments made to section 215.32, Florida Statutes, pursuant to  
15           section 102 of chapter 2020-114, Laws of Florida, paragraph (b)  
16           of subsection (2) of section 215.32, Florida Statutes, is  
17           amended to read:

18           215.32 State funds; segregation.—

19           (2) The source and use of each of these funds shall be as  
20           follows:

21           (b)1. The trust funds shall consist of moneys received by  
22           the state which, under law or under trust agreement, are  
23           segregated for a purpose authorized by law. The state agency or  
24           branch of state government receiving or collecting such moneys  
25           is ~~shall be~~ responsible for their proper expenditure as provided  
26           by law. Upon the request of the state agency or branch of state  
27           government responsible for the administration of the trust fund,  
28           the Chief Financial Officer may establish accounts within the  
29           trust fund at a level considered necessary for proper

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30 accountability. Once an account is established ~~within a trust~~  
31 ~~fund~~, the Chief Financial Officer may authorize payment from  
32 that account only upon determining that there is sufficient cash  
33 and releases at the level of the account.

34 2. In addition to other trust funds created by law, each  
35 agency, to the extent possible, ~~each agency~~ shall use the  
36 following trust funds as described in this subparagraph for day-  
37 to-day operations:

38 a. An operations or operating trust fund, for use as a  
39 depository for funds to be used for program operations funded by  
40 program revenues, with the exception of administrative  
41 activities when the operations or operating trust fund is a  
42 proprietary fund;~~;~~

43 b. An operations and maintenance trust fund, for use as a  
44 depository for client services funded by third-party payors;~~;~~

45 c. An administrative trust fund, for use as a depository  
46 for funds to be used for management activities that are  
47 departmental in nature and funded by indirect cost earnings and  
48 assessments against trust funds; however,~~;~~ proprietary funds are  
49 not required to use ~~excluded from the requirement of using~~ an  
50 administrative trust fund;~~;~~

51 d. A grants and donations trust fund, for use as a  
52 depository for funds to be used for allowable grant or donor  
53 agreement activities funded by restricted contractual revenue  
54 from private and public nonfederal sources;~~;~~

55 e. An agency working capital trust fund, for use as a  
56 depository for funds to be used pursuant to s. 216.272;~~;~~

57 f. A clearing funds trust fund, for use as a depository for  
58 funds to account for collections pending distribution to lawful

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59 recipients; ~~and~~.

60 g. A federal grant trust fund, for use as a depository for  
61 funds to be used for allowable grant activities funded by  
62 restricted program revenues from federal sources.

63

64 To the extent possible, each agency must adjust its internal  
65 accounting to use existing trust funds consistent with the  
66 requirements of this subparagraph. If an agency does not have a  
67 trust fund specified ~~trust funds listed~~ in this subparagraph and  
68 cannot make such adjustment, the agency must recommend the  
69 creation of the necessary trust fund ~~funds~~ to the Legislature no  
70 later than the next scheduled review of the agency's trust funds  
71 pursuant to s. 215.3206.

72 3. All such moneys are hereby appropriated to be expended  
73 in accordance with the law or trust agreement under which they  
74 were received, subject ~~always~~ to the provisions of chapter 216  
75 relating to the appropriation of funds and to the applicable  
76 laws relating to the deposit or expenditure of moneys in the  
77 State Treasury.

78 4.a. Notwithstanding any provision of law restricting the  
79 use of trust funds to specific purposes, unappropriated cash  
80 balances from selected trust funds may be authorized by the  
81 Legislature for transfer to the Budget Stabilization Fund and  
82 the General Revenue Fund in the General Appropriations Act.

83 b. This subparagraph does not apply to trust funds required  
84 by federal programs or mandates; trust funds established for  
85 bond covenants, indentures, or resolutions whose revenues are  
86 legally pledged by the state or public body to meet debt service  
87 or other financial requirements of any debt obligations of the

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88 state or any public body; the Division of Licensing Trust Fund  
89 in the Department of Agriculture and Consumer Services; the  
90 State Transportation Trust Fund; the trust fund containing the  
91 net annual proceeds from the Florida Education Lotteries; the  
92 Florida Retirement System Trust Fund; trust funds under the  
93 management of the State Board of Education or the Board of  
94 Governors of the State University System, when ~~where~~ such trust  
95 funds are for auxiliary enterprises, self-insurance, and  
96 contracts, grants, and donations, as those terms are defined by  
97 general law; trust funds that serve as clearing funds or  
98 accounts for the Chief Financial Officer or state agencies;  
99 trust funds that account for assets held by the state in a  
100 trustee capacity as an agent or fiduciary for individuals,  
101 private organizations, or other governmental units; the State  
102 Housing Trust Fund; the Local Government Housing Trust Fund; and  
103 other trust funds authorized by the State Constitution.

104 Section 2. This act shall take effect July 1, 2021.