

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Governmental Oversight and Accountability

BILL: SB 1260

INTRODUCER: Senator Yarborough

SUBJECT: County Constitutional Officer Budget Processes

DATE: March 31, 2025

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Fleming</u>	<u>CA</u>	Favorable
2.	<u>McVaney</u>	<u>McVaney</u>	<u>GO</u>	Pre-meeting
3.	_____	_____	<u>FP</u>	_____

I. Summary:

SB 1260 creates a process for a clerk of the circuit court or supervisor of elections to appeal his or her budget to the Administration Commission in the same manner currently provided for sheriff budgets. The bill also revises the budget submission process for the clerk of circuit court to clarify that the board of county commissioners may require the clerk to correct errors in the budget and that the board may amend the budget as part of the county budgeting process.

The bill is not expected to affect state and local government revenues and expenditures.

The bill takes effect July 1, 2025.

II. Present Situation:

County Constitutional Officers

The Florida Constitution provides that each county in the state must have five county officers: the sheriff, tax collector, property appraiser, supervisor of elections, and the clerk of the circuit court.¹ Each of the officers is elected for a four-year term. A county charter may not abolish the offices, transfer their duties to another officer or office, or establish a method of selecting the officer other than election by the electors of the county. The clerk of the circuit court also serves as the ex officio clerk of the board of county commissioners (board), auditor, recorder and custodian of all county funds, unless those duties have been assigned elsewhere by a special act approved by the electors of the county or as provided in Article V, section 16 of the Florida Constitution.²

¹ FLA.CONST., Art. VIII, s.1(d).

² A person exercising these powers is commonly referred to as a comptroller. See Florida Court Clerks & Comptrollers, *Role of the Clerk and Comptroller*, <https://www.flclerks.com/page/RoleoftheClerk> (last visited Mar. 30, 2025). The only county

Administration Commission

The Administration Commission is a part of the Executive Office of the Governor (EOG) that is composed of the Governor and the Cabinet.³ The Governor serves as chair of the commission and a meeting of the commission may be called by the Governor or Chief Financial Officer. Any action taken by the commission requires the approval of the Governor and at least two other members of the commission. Among other functions, the commission is responsible for resolving sheriff and property appraiser budget appeal disputes.⁴

County Budgets

The finances of each county in the state are subject to a budget system established by general law.⁵ Each county must prepare, approve, adopt, and execute a budget for each fiscal year.⁶ At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit that are at least as detailed as the categories required for the county's annual financial report to the Department of Financial Services (DFS).

Each county's budget must:

- Be prepared, summarized, and approved by the board.
- Not provide funding to any office, special district, or governmental unit exercising any power or authority allocated exclusively to a sheriff, tax collector, property appraiser, supervisor of elections, or clerk of the court by the Florida Constitution or general law.
- Be balanced so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves.⁷
- Contain a reserve for contingencies that does not exceed 10 percent of the total appropriations and for cash balances to be carried over for the purpose of paying expenses from October 1 of the next fiscal year until the revenues for that year are expected to be available.⁸
- Make an appropriation for outstanding indebtedness in order to provide for the payment of vouchers that have been incurred in and charged against the budget for the current year or a prior year, but that are expected to be unpaid at the beginning of the next fiscal year.
- Provide that any surplus arising from an excess of the estimated cash balance over the estimated amount of unpaid obligations to be carried over in a fund at the end of the current

that currently separates the functions of these offices is Orange County. *See* ch. 72-461, Laws of Fla. (creating the office of Orange County Comptroller).

³ Section 14.202, F.S.

⁴ State of Florida, *Administration Commission: Statement of Agency Organization and Operation*, <https://www.myflorida.com/myflorida/cabinet/adcom/adcom.pdf> (last visited Mar. 30, 2025).

⁵ *See* ch. 129, F.S.

⁶ Section 129.01(1), F.S.

⁷ Budgeted receipts must include 95 percent of all receipts reasonably anticipated from all sources, including taxes to be levied and 100 percent of the amount of the balances estimated to be brought forward at the beginning of the fiscal year. Section 129.01(2)(c), F.S.

⁸ The cash balance reserve may not exceed 20 percent of total appropriations. Section 129.01(2)(d)2., F.S.

fiscal year may be transferred to any of the other funds of the county, and the amount transferred must be budgeted as a receipt to such other funds.⁹

Preparation of County Budgets

The process of preparing a county budget begins with a certification of the county property appraiser's estimate of the total taxable value of all property in the county.¹⁰ This certified amount is provided to the county budget officer and is used as the basis for estimating the millage rate and is included in each tentative and final budget.

The county budget officer is responsible for preparing a tentative budget for the fiscal year, including all estimated receipts, taxes to be levied, and balances carried forward from the previous year as well as all estimated expenditures, reserves, and balances carried over at the conclusion of the previous year.¹¹ The tentative budget includes the budgets for the sheriff, clerk of the circuit court, supervisor of elections, and certain tax collectors.¹²

The county budget officer submits the tentative budget to the board, who are responsible for examining the tentative budget and making changes as necessary to ensure the budget is balanced.¹³ The board may not adjust the county budget officer's estimates of receipts, other than taxes, or of balances brought forward, without the passage of a separate resolution.

Once revisions to the tentative budget have been completed, the board prepares a statement summarizing all the adopted tentative budgets.¹⁴ The summary statement must show the proposed tax millage, balances, reserves, and total of each major classification of receipts and expenditures for each budget category and for the budget as a whole. The summary statement must be advertised one time in a newspaper of general circulation in the county. The board must conduct a public hearing to adopt the tentative and final budgets.¹⁵

Budgets of County Constitutional Officers

Each sheriff, clerk of the circuit court, and supervisor of elections, as well as certain tax collectors, must submit their tentative budget for the following fiscal year to the board by June 1 of each year, unless the board has adopted a resolution requiring proposed budgets to be submitted by May 1.¹⁶ The proposed budget submitted to the board for the sheriff, supervisor of elections, and clerk of the circuit court must be itemized in accordance with the following uniform accounting system prescribed by DFS:

- Personnel services.
- Operating expenses.

⁹ Section 129.01(2)(f), F.S.

¹⁰ Section 129.03(1), F.S.

¹¹ Section 129.03(3), F.S.

¹² Section 129.03(2), F.S.

¹³ Section 129.03(3)(a), F.S.

¹⁴ Section 129.03(3)(b), F.S.

¹⁵ Section 129.03(3)(c), F.S.

¹⁶ Section 129.03(2), F.S. The budgets of property appraisers, as well as most tax collectors, are submitted to the Department of Revenue for review and approval. Section 195.087, F.S.

- Capital outlay.
- Debt service.
- Grants and aids.
- Other uses.¹⁷

In addition, the clerk of the circuit court is responsible for submitting a budget for the performance of court-related functions as provided by general law.¹⁸

The submitted budgets of the sheriff, supervisor of elections, and clerk of the circuit court must contain all relevant and pertinent information, including expenditures at the subject code level in accordance with DFS's uniform accounting system.¹⁹

Current law authorizes the board to require the sheriff or supervisor of elections to correct any mathematical, mechanical, factual, or clerical errors and errors of form in his or her proposed budget.²⁰ When the board conducts its budget hearing, it may amend, modify, increase, or reduce any item of expenditure in the sheriff's or supervisor of election's proposed budget. The board may approve the budget as modified but must provide written notice to the sheriff or supervisor of elections of any changes.

Sheriff Budget Appeals Process

Upon receiving the written notice that his or her budget has been changed by the board, a sheriff may appeal the modified budget by petition to the Administration Commission.²¹ The petition must contain the original proposed budget, the modified budget, and the reasons for the appeal. A copy of the petition must be filed with the EOG and served upon the chair of the board or to the clerk of the circuit court.

Upon receipt of a copy of the petition, the board has five days to submit a reply.²² After receiving the petition, the EOG must provide for a budget hearing to consider the matters presented in the petition.²³ The EOG must then compile a report of findings and recommendations to submit to the Administration Commission, which within 30 days, may approve the budget as proposed by either party or amend the budget within the limits of the proposed total expenditures. The budget as approved, amended, or modified by the Administration Commission is final. If necessary, the budget of the county funds must be brought into balance with the use of excess funds, if available. If not available, the county budget may be balanced by adding an item "vouchers unpaid" and providing for paying such vouchers during the next fiscal year.²⁴

¹⁷ Sections 30.49(2)(c) (sheriffs), 129.201(2) (supervisor of elections), and 218.35(2)(b), F.S. (clerk of the circuit court as clerk of the board, county auditor, and custodian or treasurer of all county funds and for other county-related duties).

¹⁸ Section 218.35(2)(a), F.S.

¹⁹ Sections 30.49(3), 129.201(3), and 218.35(3), F.S.

²⁰ Sections 30.49(4) and 129.201(4), F.S.

²¹ Section 30.49(4)(a), F.S.

²² Section 30.49(4)(b), F.S.

²³ Section 30.49(5), F.S.

²⁴ Section 30.49(10), F.S.

III. Effect of Proposed Changes:

The bill amends ss. 129.201 and 218.35, F.S., respectively, to create a process for the clerk of the circuit court and the supervisor of elections, respectively, to appeal changes made to their respective budgets. The bill allows a clerk of the circuit court or supervisor of elections, upon receiving notice from the board of county commissioners that the board has made a change in the proposed budget for the office, to file an appeal with the Administration Commission. The appeal process created in the bill is the same as the sheriff budget appeals process codified in s. 30.49, F.S.

The appeal petition must set forth the proposed budget of the clerk of the circuit court or supervisor of elections, the budget as approved by the board, and the reason for the appeal. The petition must be filed with EOG, with a copy served on the board. Upon receipt of the petition, the board has five days to file a reply with EOG, with a copy served to the relevant officer.

Upon receiving the petition, the bill requires EOG to schedule a budget hearing. After the hearing, the EOG must prepare a report of findings and recommendations to submit to the Administration Commission. Within 30 days of receiving the report, the Administration Commission must approve the budget as submitted by either party or modify the budget within the limits of the proposed expenditures. The budget as approved by the Administration Commission is final.

The bill additionally revises the budget submission process for the clerk of the circuit court to clarify that the board may require the clerk of the circuit court to correct any mathematical, mechanical, factual, or clerical errors or errors of form in his or her proposed budget. The bill provides that the board may make a change in the portion of the clerk of the circuit court's proposed budget dealing with non-court-related functions and must provide written notice of such changes.

The bill takes effect on July 1, 2025.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Not applicable. The bill does not require counties or municipalities to take an action requiring the expenditure of funds, reduce the authority that counties or municipalities have to raise revenue in the aggregate, or reduce the percentage of state tax shared with counties or municipalities.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The bill may result in an insignificant increase in state and local government expenditures to the extent additional resources are necessary to adjudicate any appeals of clerk of the circuit court and supervisor of elections budgets.

VI. Technical Deficiencies:

None.

VII. Related Issues:

Section 30.49, F.S., directs the county to adjust its budget to fund the amounts approved by the Administration Commission during the appeal. This bill does not direct the county to take any action other than fund the approved amounts.

VIII. Statutes Affected:

This bill substantially amends 129.201 and 218.35 of the Florida Statutes.

IX. Additional Information:

A. Committee Substitute – Statement of Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.