

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

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

BILL: SB 888

SPONSOR: Senator Brown-Waite

SUBJECT: County budgets

DATE: January 31, 2000

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Cooper</u>	<u>Yeatman</u>	<u>CA</u>	<u>Favorable</u>
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

I. Summary:

This bill provides a procedure by which counties may amend their prior year's budget within the first 60 days of the succeeding fiscal year.

This bill amends s. 129.06 of the Florida Statutes.

II. Present Situation:

Section 129.06(2), F.S., authorizes the board of county commissioners to amend their budget any time within that fiscal year for certain specified purposes. Implicit in this authority is a restriction against amending the budget after the fiscal year has ended.

In Report No. 13083, the Auditor General claims that because of this restriction, county commissions may not have sufficient time to approve amendments necessary as a result of unexpected events or transactions that occur at or near fiscal year-end. The report also states that school districts are authorized to amend their budget up to nearly two and a half months after their fiscal year-end.

To remedy this situation, the Auditor General offered the following recommendation:

To provide the board of county commissioners with a more reasonable time frame to approve final budget amendments, we recommend that Section 129.06(2), Florida Statutes, be amended to specify a time frame subsequent to September 30 (e.g., on or two months) in which final county budget amendments for the prior fiscal year can be approved by the board of county commissioners.

III. Effect of Proposed Changes:

Section 1 amends s. 129.06(2), F.S., to allow the board of county commissioners to amend their budgets up to 60 days after the end of the fiscal year. This allows the board sufficient time to approve amendments necessary as a result of unexpected events or transactions that occur at or near fiscal year-end.

Section 2 provides that the bill will take effect October 1, 2000.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Economic Impact and Fiscal Note:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

This provision will allow county commissions additional flexibility in amending their budgets.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
