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1 A bill to be entitled
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 declaring
6 that a special district is inactive; amending s. 30.49,
7 F.S.; specifying the level of detail required for each
8 fund in the sheriff's proposed budget; revising the
9 categories for expenditures; amending s. 112.63, F.S.,
10 relating to the review of the actuarial reports and
11 statements of retirement plans of governmental entities by
12 the Department of Management Services; providing that the
13 failure of a special district to make appropriate
14 adjustments or provide additional information authorizes
15 the department to seek a writ of certiorari; amending s.
16 129.01, F.S.; revising provisions relating to the
17 preparation of county budgets; specifying the level of
18 detail required for each fund in the budget; amending s.
19 129.02, F.S.; revising provisions relating to the
20 preparation of special district budgets; specifying the
21 level of detail required for each fund in the budget;
22 amending s. 129.021, F.S.; conforming cross-references;
23 amending s. 129.03, F.S.; deleting a time restriction on
24 preparing and presenting a tentative county budget;
25 requiring tentative county budgets to be posted on the
26 county's website; amending s. 129.06, F.S.; revising
27 provisions relating to the execution and amendment of
28 county budgets; requiring revised budgets to be posted on

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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29 | the county's website; amending s. 129.07, F.S.; revising
30 | provisions relating to the prohibition against exceeding
31 | the county budget; amending s. 129.201, F.S.; conforming
32 | and revising provisions relating to the budget of the
33 | supervisor of elections; specifying the level of detail
34 | required for each fund in the proposed budget; revising
35 | expenditure categories; amending s. 166.241, F.S.;
36 | revising provisions relating to the preparation or
37 | amendment of municipal budgets; specifying the level of
38 | detail for each fund in the budget; requiring such budgets
39 | and amendment to such budgets to be posted on the website
40 | of the municipality or related county; amending s.
41 | 189.4044, F.S.; adding failure to file a registered office
42 | or agent with the department for 1 or more years as a
43 | criteria for declaring a special district inactive;
44 | amending s. 189.412, F.S.; adding the Legislative Auditing
45 | Committee to the list of entities that obtain special
46 | district noncompliance status reports; amending s.
47 | 189.418, F.S.; revising provisions relating to the
48 | preparation or amendment of special district budgets;
49 | specifying the level of detail for each fund in the
50 | budget; requiring such budgets to be posted on the website
51 | of the special district or related local general-purpose
52 | government or governing authority; requiring special
53 | districts to comply with certain reporting requirements;
54 | authorizing a local governing authority to request certain
55 | financial information from special districts located
56 | solely within the boundaries of the authority; requiring

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57 | special districts to cooperate with such requests;
58 | amending s. 189.419, F.S.; revising procedures relating to
59 | a special district's failure to file certain reports or
60 | information; amending s. 189.421, F.S.; revising
61 | procedures relating to the failure of a special district
62 | to disclose financial reports; authorizing the Department
63 | of Community Affairs to seek a writ of certiorari;
64 | amending s. 195.087, F.S.; requiring the final approved
65 | budget of the property appraiser and tax collector to be
66 | posted on the county's website; amending s. 218.32, F.S.;
67 | revising the schedule for submitting a local governmental
68 | entity's audit and annual financial reports to the
69 | Department of Financial Services; requiring the department
70 | to notify the Special District Information Program if it
71 | does not receive a financial report from a local
72 | government entity; requiring a local governmental entity
73 | to provide a link to the entity's financial report on the
74 | department's website; amending s. 218.35, F.S.; requiring
75 | the budget for certain county-related duties to be
76 | itemized in accordance with the uniform accounting system
77 | of the Department of Financial Services; specifying the
78 | level of detail for each fund in the clerk of the court's
79 | budget; requiring the court clerk's approved budget to be
80 | posted on the county's website; amending s. 218.39, F.S.;
81 | revising the timeframe for completing a local governmental
82 | entity's annual financial audit; requiring that an auditor
83 | prepare an audit report; requiring that such report be
84 | filed with the Auditor General within a specified time;

85 requiring that the Auditor General notify the Legislative
 86 Auditing Committee of any audit report indicating that an
 87 audited entity has failed to take corrective action;
 88 requiring that the chair of a local governmental entity
 89 appear before the committee under certain circumstances;
 90 amending s. 218.503, F.S.; revising provisions relating to
 91 oversight by the Governor when an entity's financial
 92 statements show it cannot cover a deficit of funds;
 93 amending s. 373.536, F.S.; requiring that water management
 94 district budgets be posted on the district website;
 95 amending s. 1011.03, F.S.; requiring the summary of the
 96 tentative budget, the tentative budget, and the budget of
 97 a district school board to be posted on the website of the
 98 district or related county; amending s. 1011.051, F.S.;
 99 revising provisions relating to the guidelines for
 100 district school boards to maintain an ending fund balance
 101 for the general fund; amending s. 1011.64, F.S.; revising
 102 obsolete accounting terminology; providing an effective
 103 date.

104
 105 Be It Enacted by the Legislature of the State of Florida:
 106

107 Section 1. Paragraph (b) of subsection (5) of section
 108 11.40, Florida Statutes, is amended to read:

109 11.40 Legislative Auditing Committee.—

110 (5) Following notification by the Auditor General, the
 111 Department of Financial Services, or the Division of Bond
 112 Finance of the State Board of Administration of the failure of a

113 local governmental entity, district school board, charter
 114 school, or charter technical career center to comply with the
 115 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), or
 116 s. 218.38, the Legislative Auditing Committee may schedule a
 117 hearing. If a hearing is scheduled, the committee shall
 118 determine if the entity should be subject to further state
 119 action. If the committee determines that the entity should be
 120 subject to further state action, the committee shall:

121 (b) In the case of a special district, notify the
 122 Department of Community Affairs that the special district has
 123 failed to comply with the law. Upon receipt of notification, the
 124 Department of Community Affairs shall proceed pursuant to s.
 125 189.4044 or ~~the provisions specified in~~ s. 189.421.

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

128 30.49 Budgets.—

129 (1) Pursuant to s. 129.03(2), each sheriff shall annually
 130 prepare and submit ~~certify~~ to the board of county commissioners
 131 a proposed budget ~~of expenditures~~ for the carrying out ~~of~~ the
 132 powers, duties, and operations of the office for the next
 133 ~~ensuing~~ fiscal year ~~of the county~~. The fiscal year of the
 134 sheriff shall ~~henceforth~~ commence on October 1 and end on
 135 September 30 of each year.

136 (2) (a) ~~The sheriff shall submit with the proposed budget~~
 137 ~~his or her sworn certificate, stating that the proposed~~
 138 ~~expenditures are reasonable and necessary for the proper and~~
 139 ~~efficient operation of the office for the ensuing year. The~~
 140 proposed budget must ~~shall~~ show the estimated amounts of all

141 | proposed expenditures for operating and equipping the sheriff's
 142 | office and jail, excluding the cost of construction, repair, or
 143 | capital improvement of county buildings during the ~~such~~ fiscal
 144 | year. The expenditures must ~~shall~~ be categorized at the
 145 | appropriate fund level in accordance with the following
 146 | functional categories:

- 147 | 1. General law enforcement.
- 148 | 2. Corrections and detention alternative facilities.
- 149 | 3. Court services, excluding service of process.

150 | (b) The sheriff shall submit with the proposed budget a
 151 | sworn certificate stating that the proposed expenditures are
 152 | reasonable and necessary for the proper and efficient operation
 153 | of the office for the next fiscal year.

154 | (c) Within the appropriate fund and functional category,
 155 | expenditures shall be itemized in accordance with the uniform
 156 | chart of accounts prescribed by the Department of Financial
 157 | Services, as follows:

- 158 | 1. Personnel ~~Personal~~ services.
- 159 | 2. Operating expenses.
- 160 | 3. Capital outlay.
- 161 | 4. Debt service.
- 162 | 5. Grants and aids ~~Nonoperating disbursements and~~
 163 | ~~contingency reserves.~~
- 164 | 6. Other uses.

165 | (d) ~~(e)~~ The sheriff shall submit to the board of county
 166 | commissioners for consideration and inclusion in the county
 167 | budget, as deemed appropriate by the county, requests for
 168 | construction, repair, or capital improvement of county buildings

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169 operated or occupied by the sheriff.

170 (3) The sheriff shall furnish to the board of county
171 commissioners or the budget commission, if there is a budget
172 commission in the county, all relevant and pertinent information
173 concerning expenditures made in previous fiscal years and ~~to the~~
174 proposed expenditures which the ~~such~~ board or commission deems
175 necessary, including expenditures at the subobject code level in
176 accordance with the uniform chart of accounts prescribed by the
177 Department of Financial Services. The board or commission may
178 not amend, modify, increase, or reduce any expenditure at the
179 subobject code level. ~~except that~~ The board or commission may
180 not require confidential information concerning details of
181 investigations. Confidential information concerning details of
182 investigations is exempt from ~~the provisions of~~ s. 119.07(1).

183 (4) The board of county commissioners or the budget
184 commission, as appropriate ~~the case may be~~, may require the
185 sheriff to correct mathematical, mechanical, factual, and
186 clerical errors and errors as to form in the proposed budget. At
187 the hearings held pursuant to s. 200.065, the board or
188 commission, ~~as the case may be~~, may amend, modify, increase, or
189 reduce any or all items of expenditure in the proposed budget,
190 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),
191 and shall approve such budget, as amended, modified, increased,
192 or reduced. The board or commission ~~It~~ must give written notice
193 of its action to the sheriff and specify in such notice the
194 specific items amended, modified, increased, or reduced. The
195 budget must ~~shall~~ include the salaries and expenses of the
196 sheriff's office, cost of operation of the county jail,

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197 purchase, maintenance and operation of equipment, including
 198 patrol cars, radio systems, transporting prisoners, court
 199 duties, and all other salaries, expenses, equipment, and
 200 investigation expenditures of the entire sheriff's office for
 201 the previous year.

202 (a) The sheriff, within 30 days after receiving written
 203 notice of such action by the board or commission, ~~either~~ in
 204 person or in his or her office, may file an appeal by petition
 205 to the Administration Commission. ~~Such appeal shall be by~~
 206 ~~petition to the Administration commission.~~ The petition must
 207 ~~shall~~ set forth the budget proposed by the sheriff, in the form
 208 and manner prescribed by the Executive Office of the Governor
 209 and approved by the Administration Commission, and the budget as
 210 approved by the board of county commissioners or the budget
 211 commission, ~~as the case may be,~~ and shall contain the reasons or
 212 grounds for the appeal. Such petition shall be filed with the
 213 Executive Office of the Governor, and a copy of the petition
 214 shall be served upon the board or commission from the decision
 215 of which appeal is taken by delivering the same to the chair or
 216 president thereof or to the clerk of the circuit court.

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

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

224 112.63 Actuarial reports and statements of actuarial

225 impact; review.-

226 (4) Upon receipt, pursuant to subsection (2), of an
 227 actuarial report, or ~~upon receipt~~, pursuant to subsection (3),
 228 of a statement of actuarial impact, the Department of Management
 229 Services shall acknowledge such receipt, but shall only review
 230 and comment on each retirement system's or plan's actuarial
 231 valuations at least on a triennial basis.

232 (a) If the department finds that the actuarial valuation
 233 is not complete, accurate, or based on reasonable assumptions or
 234 otherwise materially fails to satisfy the requirements of this
 235 part; ~~if the department~~ requires additional material
 236 information necessary to complete its review of the actuarial
 237 valuation of a system or plan or material information necessary
 238 to satisfy the duties of the department pursuant to s.
 239 112.665(1); ~~or if the department~~ does not receive the actuarial
 240 report or statement of actuarial impact, the department shall
 241 notify the administrator of the affected retirement system or
 242 plan and the affected governmental entity and request
 243 appropriate adjustment, the additional material information, or
 244 the required report or statement. The notification must inform
 245 the administrator ~~of the affected retirement system or plan~~ and
 246 the affected governmental entity of the consequences for failing
 247 ~~failure~~ to comply with the requirements of this subsection.

248 (b) If, after a reasonable period of time, a satisfactory
 249 adjustment is not made or the report, statement, or additional
 250 material information is not provided, the department may notify
 251 the Department of Revenue and the Department of Financial
 252 Services of the ~~such~~ noncompliance, and ~~in which~~ case the

253 Department of Revenue and the Department of Financial Services
 254 shall withhold any funds not pledged for satisfaction of bond
 255 debt service which are payable to the affected governmental
 256 entity until the adjustment is made or the report, statement, or
 257 additional material information is provided to the department.
 258 The Department of Management Services shall specify the date
 259 such action is to begin and notify, ~~and notification by the~~
 260 ~~department must be received by~~ the Department of Revenue, the
 261 Department of Financial Services, and the affected governmental
 262 entity 30 days before the specified date ~~the action begins~~.

263 (c) ~~(a)~~ Within 21 days after receipt of the notice, the
 264 affected governmental entity may petition the Department of
 265 Management Services for a hearing under ss. 120.569 and 120.57
 266 ~~with the Department of Management Services~~. The Department of
 267 Revenue and the Department of Financial Services may not be
 268 parties to the ~~any such~~ hearing, but may request to intervene if
 269 requested by the Department of Management Services or if the
 270 Department of Revenue or the Department of Financial Services
 271 determines its interests may be adversely affected by the
 272 hearing.

273 1. If the administrative law judge recommends in favor of
 274 the department, the department shall perform an actuarial
 275 review, prepare the statement of actuarial impact, or collect
 276 the requested material information. The cost to the department
 277 of performing the ~~such~~ actuarial review, preparing the
 278 statement, or collecting the requested material information
 279 shall be charged to the affected governmental entity whose ~~of~~
 280 ~~which~~ the employees are covered by the retirement system or

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281 plan. If payment ~~of such costs~~ is not received by the department
282 within 60 days after ~~receipt by~~ the affected governmental entity
283 receives ~~of~~ the request for payment, the department shall
284 certify to the Department of Revenue and the Department of
285 Financial Services the amount due, and the Department of Revenue
286 and the Department of Financial Services shall pay such amount
287 to the Department of Management Services from ~~any~~ funds not
288 pledged for satisfaction of bond debt service which are payable
289 to the affected governmental entity ~~of which the employees are~~
290 ~~covered by the retirement system or plan.~~

291 2. If the administrative law judge recommends in favor of
292 the affected governmental entity and the department performs an
293 actuarial review, prepares the statement of actuarial impact, or
294 collects the requested material information, the cost to the
295 department ~~of performing the actuarial review, preparing the~~
296 ~~statement, or collecting the requested material information~~
297 shall be paid by the Department of Management Services.

298 (d)-(b) In the case of an affected special district, the
299 Department of Management Services shall also notify the
300 Department of Community Affairs. Upon receipt of notification,
301 the Department of Community Affairs shall proceed pursuant to
302 ~~the provisions of s. 189.421 with regard to the special~~
303 ~~district.~~

304 1. Failure of a special district to provide a required
305 report or statement, to make appropriate adjustments, or to
306 provide additional material information after the procedures
307 specified in s. 189.421(1) are exhausted shall be deemed final
308 action by the special district.

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309 2. The Department of Management Services may notify the
310 Department of Community Affairs of those special districts that
311 failed to come into compliance. Upon receipt of notification,
312 the Department of Community Affairs shall proceed pursuant to s.
313 189.421(4).

314 Section 4. Section 129.01, Florida Statutes, is amended to
315 read:

316 129.01 Budget system established. ~~There is hereby~~
317 ~~established~~ A budget system for the control of the finances of
318 the boards of county commissioners of the several counties of
319 the state is established, as follows:

320 (1) A budget ~~There~~ shall be prepared, approved, adopted,
321 and executed, as prescribed in this chapter, ~~for the fiscal year~~
322 ~~ending September 30, 1952, and for each fiscal year.~~ At a
323 minimum, the budget must show for each fund, as thereafter, an
324 annual budget for such funds as may be required by law and or by
325 sound financial practices, budgeted revenues and expenditures by
326 organizational unit at a level of detail that is at least
327 similar to the level of detail in the annual financial report
328 required under s. 218.32(1) and generally accepted accounting
329 ~~principles. The budget shall control the levy of taxes and the~~
330 ~~expenditure of money for all county purposes during the ensuing~~
331 ~~fiscal year.~~

332 (2) The ~~Each~~ budget must ~~shall~~ conform to the following
333 general directions and requirements:

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

336 (b) The budget must ~~shall~~ be balanced, so that; ~~that is,~~

337 | the total of the estimated receipts available from taxation and
 338 | other sources, including balances brought forward from prior
 339 | fiscal years, equals shall equal the total of ~~the~~ appropriations
 340 | for expenditures and reserves. ~~It shall conform to the uniform~~
 341 | ~~classification of accounts prescribed by the appropriate state~~
 342 | ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~
 343 | include 95 percent of all receipts reasonably ~~to be~~ anticipated
 344 | from all sources, including taxes to be levied, provided the
 345 | percent anticipated from ad valorem levies is ~~shall be~~ as
 346 | specified in s. 200.065(2)(a), and is 100 percent of the amount
 347 | of the balances ~~of both cash and liquid securities~~ estimated to
 348 | be brought forward at the beginning of the fiscal year. The
 349 | appropriations must ~~appropriation division of the budget shall~~
 350 | include itemized appropriations for all expenditures authorized
 351 | by law, contemplated to be made, or incurred for the benefit of
 352 | the county during the ~~said~~ year and the provision for ~~the~~
 353 | reserves authorized by this chapter. Both the receipts and
 354 | appropriations must ~~appropriation divisions shall~~ reflect the
 355 | approximate division of expenditures between countywide
 356 | expenditures and noncountywide expenditures and the division of
 357 | county revenues derived from or on behalf of the county as a
 358 | whole and county revenues derived from or on behalf of a
 359 | municipal service taxing unit, special district included within
 360 | the county budget, unincorporated area, service area, or program
 361 | area, or otherwise not received for or on behalf of the county
 362 | as a whole.

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

364 | 1. A reserve for contingencies may be provided which does

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365 ~~in a sum~~ not to exceed 10 percent of the total appropriations of
 366 ~~the budget.~~

367 2. A reserve for cash balance to be carried over may be
 368 provided for the purpose of paying expenses from October 1 of
 369 the next ~~ensuing~~ fiscal year until ~~the time when~~ the revenues
 370 for that year are expected to be available. This reserve may ~~be~~
 371 not be more than 20 percent of the total appropriations.

372 ~~However, receipts and balances of the budget; provided that~~ for
 373 the bond interest and sinking fund budget, this reserve may not
 374 exceed ~~be not more than~~ the total maturities of debt, ~~(both~~
 375 ~~principal and interest)~~, which ~~that~~ will occur during the next
 376 ~~ensuing~~ fiscal year, plus the sinking fund requirements,
 377 computed on a straight-line basis, for any outstanding
 378 obligations to be paid from the fund.

379 (d) An appropriation for "outstanding indebtedness" shall
 380 be made to provide for the payment of vouchers that ~~which~~ have
 381 been incurred in and charged against the budget for the current
 382 year or a prior year, but that ~~which~~ are expected to be unpaid
 383 at the beginning of the next fiscal ~~ensuing~~ year ~~for which the~~
 384 ~~budget is being prepared~~. The appropriation for the payment of
 385 such vouchers shall be to ~~made in~~ the same fund in which ~~for~~
 386 ~~which~~ the expenses were originally incurred.

387 (e) Any surplus arising from an excess of the estimated
 388 cash balance over the estimated amount of unpaid obligations to
 389 be carried over in a fund at the end of the current fiscal year
 390 may be transferred to any of the other funds of the county, and
 391 the amount so transferred shall be budgeted as a receipt to such
 392 other funds. However, a; ~~provided, that no such surplus:~~

393 | 1. In a fund raised for debt service may not ~~shall~~ be
 394 | transferred to another fund until, ~~except to a fund raised for~~
 395 | ~~the same purposes in the same territory, unless the debt for~~
 396 | which the fund was established ~~of such territory~~ has been
 397 | extinguished, ~~in which case it may be transferred to any other~~
 398 | ~~fund raised for that territory; provided, further, that no such~~
 399 | ~~surplus~~

400 | 2. In a capital outlay reserve fund may not be transferred
 401 | to another fund until ~~such time as~~ the projects for which the
 402 | ~~such~~ capital outlay reserve fund was raised have been completed
 403 | and all obligations paid.

404 | Section 5. Subsection (6) of section 129.02, Florida
 405 | Statutes, is amended to read:

406 | 129.02 Requisites of budgets.—Each budget shall conform to
 407 | the following specific directions and requirements:

408 | (6) For each special district included within the county
 409 | budget, the ~~operating fund~~ budget must show budgeted revenues
 410 | and expenditures by organizational unit at a level of detail
 411 | that is at least similar to the level of detail in the annual
 412 | financial report required under s. 218.32(1). The amount
 413 | available from taxation and other sources, including balances
 414 | brought forward from prior fiscal years, must equal the total
 415 | appropriations for expenditures and reserves. The budget must
 416 | include ~~shall contain an estimate of receipts by source and~~
 417 | ~~balances as provided herein, and an itemized estimate of~~
 418 | ~~expenditures necessary that will need to be incurred to carry on~~
 419 | ~~all functions and activities of the special district as now or~~
 420 | ~~hereafter~~ provided by law, including ~~and of~~ the indebtedness of

421 the special district and the provision for required reserves,
 422 ~~also of the reserves for contingencies and the balances, as~~
 423 ~~hereinbefore provided, which should be carried forward at the~~
 424 ~~end of the year.~~

425 Section 6. Section 129.021, Florida Statutes, is amended
 426 to read:

427 129.021 County officer budget information.—Notwithstanding
 428 other provisions of law, the budgets of all county officers, as
 429 submitted to the board of county commissioners, must ~~shall~~ be in
 430 sufficient detail and contain such information as the board of
 431 county commissioners may require in furtherance of their powers
 432 and responsibilities provided in ss. 125.01(1)(q), and (r), and
 433 (v), and (6) and 129.01(2)(b).

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

436 129.03 Preparation and adoption of budget.—

437 (3) ~~No later than 15 days after certification of value by~~
 438 ~~the property appraiser pursuant to s. 200.065(1),~~ The county
 439 budget officer, after tentatively ascertaining the proposed
 440 fiscal policies of the board for the next ~~ensuing~~ fiscal year,
 441 shall prepare and present to the board a tentative budget for
 442 the next ~~ensuing~~ fiscal year for each of the funds provided in
 443 this chapter, including all estimated receipts, taxes to be
 444 levied, and balances expected to be brought forward and all
 445 estimated expenditures, reserves, and balances to be carried
 446 over at the end of the year.

447 (a) The board of county commissioners shall receive and
 448 examine the tentative budget for each fund and, subject to the

449 notice and hearing requirements of s. 200.065, shall require
 450 such changes to be made as it deems ~~shall deem~~ necessary,[†]
 451 provided the budget remains ~~shall remain~~ in balance. The county
 452 budget officer's estimates of receipts other than taxes, and of
 453 balances to be brought forward, may ~~shall~~ not be revised except
 454 by a resolution of the board, duly passed and spread on the
 455 minutes of the board. However, the board may allocate to any of
 456 the funds of the county any anticipated receipts, other than
 457 taxes levied for a particular fund, except receipts designated
 458 or received to be expended for a particular purpose.

459 (b) Upon receipt of the tentative budgets and completion
 460 of any revisions ~~made by the board~~, the board shall prepare a
 461 statement summarizing all of the adopted tentative budgets. The
 462 ~~This~~ summary statement must ~~shall~~ show, for each budget and the
 463 total of all budgets, the proposed tax millages, ~~the~~ balances,
 464 ~~the~~ reserves, and the total of each major classification of
 465 receipts and expenditures, classified according to the uniform
 466 classification of accounts adopted ~~prescribed~~ by the appropriate
 467 state agency. The board shall cause this summary statement to be
 468 advertised one time in a newspaper of general circulation
 469 published in the county, or by posting at the courthouse door if
 470 there is no such newspaper, and the advertisement must ~~shall~~
 471 appear adjacent to the advertisement required pursuant to s.
 472 200.065.

473 (c) The board shall hold public hearings to adopt
 474 tentative and final budgets pursuant to s. 200.065. The hearings
 475 shall be primarily for the purpose of hearing requests and
 476 complaints from the public regarding the budgets and the

477 | proposed tax levies and for explaining the budget and any
 478 | proposed or adopted amendments ~~thereto, if any.~~ The tentative
 479 | budget must be posted on the county's official website at least
 480 | 2 days before the public hearing to consider such budget. The
 481 | final budget must be posted on the website within 30 days after
 482 | adoption. The tentative budgets, adopted tentative budgets, and
 483 | final budgets shall be filed in the office of the county auditor
 484 | as a public record. Sufficient reference in words and figures to
 485 | identify the particular transactions shall be made in the
 486 | minutes of the board to record its actions with reference to the
 487 | budgets.

488 | Section 8. Subsection (1) and paragraphs (a) and (f) of
 489 | subsection (2) of section 129.06, Florida Statutes, are amended
 490 | to read:

491 | 129.06 Execution and amendment of budget.—

492 | (1) Upon the final adoption of the budgets as provided in
 493 | this chapter, the budgets so adopted must ~~shall~~ regulate ~~the~~
 494 | expenditures of the county and each special district included
 495 | within the county budget, and the itemized estimates of
 496 | expenditures must ~~shall~~ have the effect of fixed appropriations
 497 | and may ~~shall~~ not be amended, altered, or exceeded except as
 498 | provided in this chapter.

499 | (a) The modified-accrual basis or accrual basis of
 500 | accounting must be followed for all funds in accordance with
 501 | generally accepted accounting principles.

502 | (b) The cost of the investments provided in this chapter,
 503 | or the receipts from their sale or redemption, may ~~must~~ not be
 504 | treated as expense or income, and ~~but~~ the investments on hand at

505 the beginning or end of each fiscal year must be carried as
 506 separate items at cost in the fund balances; however, the
 507 amounts of profit or loss received on their sale must be treated
 508 as income or expense, as applicable ~~the case may be~~.

509 (2) The board at any time within a fiscal year may amend a
 510 budget for that year, and may within the first 60 days of a
 511 fiscal year amend the budget for the prior fiscal year, as
 512 follows:

513 (a) Appropriations for expenditures within ~~in~~ any fund may
 514 be decreased or ~~and other appropriations in the same fund~~
 515 ~~correspondingly~~ increased by motion recorded in the minutes,
 516 provided that the total ~~of the~~ appropriations of the fund does
 517 not change ~~may not be changed~~. The board of county
 518 commissioners, ~~however,~~ may establish procedures by which the
 519 designated budget officer may authorize ~~certain~~
 520 ~~intradepartmental~~ budget amendments, provided that the total
 521 appropriations ~~appropriation~~ of the fund does not change
 522 ~~department may not be changed~~.

523 (f) Unless otherwise prohibited by law, if an amendment to
 524 a budget is required for a purpose not specifically authorized
 525 in paragraphs (a)-(e), ~~unless otherwise prohibited by law,~~ the
 526 amendment may be authorized by resolution or ordinance of the
 527 board of county commissioners adopted following a public
 528 hearing.

529 1. The public hearing must be advertised at least 2 days,
 530 but not more than 5 days, before the date of the hearing. The
 531 advertisement must appear in a newspaper of paid general
 532 circulation and must identify the name of the taxing authority,

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533 the date, place, and time of the hearing, and the purpose of the
 534 hearing. The advertisement must also identify each budgetary
 535 fund to be amended, the source of the funds, the use of the
 536 funds, and the total amount of each fund's appropriations
 537 budget.

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

541 Section 9. Section 129.07, Florida Statutes, is amended to
 542 read:

543 129.07 Unlawful to exceed the budget; ~~certain contracts~~
 544 ~~void; commissioners contracting excess indebtedness personally~~
 545 ~~liable. It is unlawful for~~ The board of county commissioners may
 546 not ~~to~~ expend or enter into a contract requiring expenditures
 547 ~~for the expenditure~~ in any fiscal year for more than the amount
 548 of appropriations budgeted in each fund's budget, except as
 549 provided herein, and ~~in no case shall~~ the total appropriations
 550 of any budget may not be exceeded, except as provided in s.
 551 129.06. ~~7, and~~ Any indebtedness contracted for any purpose against
 552 either of the funds enumerated in this chapter or for any
 553 purpose, ~~the expenditure for~~ which is chargeable to either of
 554 the said funds, is ~~shall be~~ null and void, and no suit may ~~or~~
 555 ~~suits shall~~ be prosecuted in any court in this state for the
 556 collection of such indebtedness. ~~same, and~~ The members of the
 557 board of county commissioners voting ~~for~~ and contracting for
 558 such indebtedness amounts ~~and the bonds of such members of said~~
 559 ~~boards also~~ shall be liable for any ~~the~~ excess indebtedness ~~so~~
 560 contracted for.

561 Section 10. Section 129.201, Florida Statutes, is amended
 562 to read:

563 129.201 Budget of supervisor of elections; manner and time
 564 of preparation and presentation.—

565 (1) Pursuant to ss. 129.01 and s. 129.03(2), each
 566 supervisor of elections shall annually prepare and submit
 567 ~~certify~~ to the board of county commissioners, or county budget
 568 commission if there is one in the county, a proposed budget for
 569 carrying out the powers, duties, and operations of income and
 570 ~~expenditures to fulfill the duties, responsibilities, and~~
 571 ~~operation~~ of the office of the supervisor of elections for the
 572 next ensuing fiscal year ~~of the county~~. The fiscal year of the
 573 supervisor of elections commences ~~shall commence~~ on October 1 of
 574 each year and ends ~~shall end~~ on September 30 of the following
 575 year.

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

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

582 (b)2. Operating expenses.

583 (c)3. Capital outlay.

584 (d) Debt service.

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

586 (f) Other uses.

587 ~~(b) To the extent appropriate, the budget shall be further~~
 588 ~~itemized in conformance with the Uniform Accounting System for~~

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589 ~~Local Units of Government in Florida adopted by rule of the~~
590 ~~Chief Financial Officer.~~

591 (3) The supervisor of elections shall furnish to the board
592 of county commissioners or the county budget commission all
593 relevant and pertinent information that the ~~which such~~ board or
594 commission deems shall deem necessary, including expenditures at
595 the subobject code level in accordance with the uniform chart of
596 accounts prescribed by the Department of Financial Services. The
597 board or commission may not amend, modify, increase, or reduce
598 any expenditure at the subobject code level.

599 (4) The board or commission, as appropriate ~~the case may~~
600 ~~be~~, may require the supervisor of elections to correct
601 mathematical, mechanical, factual, and clerical errors and
602 errors of form in the proposed budget. At the hearings held
603 pursuant to s. 200.065, the board or commission may amend,
604 modify, increase, or reduce any or all items of expenditure in
605 the proposed budget as submitted under subsections (1) and (2);
606 and, as amended, modified, increased, or reduced, such budget
607 shall be approved by the board or commission, which must provide
608 ~~giving~~ written notice of its action to specific items amended,
609 modified, increased, or reduced.

610 (5) The board or commission shall include in the county
611 budget the items of proposed expenditures ~~as~~ set forth in the
612 budget which are required by this section to be submitted, after
613 the budget has been reviewed and approved. The board or
614 commission shall include the supervisor of elections' reserve
615 for contingencies ~~provided herein~~ in the general county budget's
616 reserve for contingencies ~~account in the general county budget.~~

617 (6) The supervisor of elections' reserve for contingencies
 618 ~~is in the budget of a supervisor of elections shall be governed~~
 619 by the same provisions governing the amount and use of the
 620 reserve for contingencies appropriated in the county budget.

621 (7) The proposed budget shall be submitted to the board of
 622 county commissioners or county budget commission pursuant to s.
 623 129.03(2)~~7~~, and ~~the budget shall be~~ included by the board or
 624 commission in the general county budget.

625 (8) The items placed in the budget of the board are
 626 ~~pursuant to this act shall be~~ subject to the same provisions of
 627 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~
 628 ~~made~~ to the appropriations of the office of the supervisor of
 629 elections may not be made without due notice of the change to
 630 the supervisor of elections.

631 (9) The budget of the supervisor of elections may be
 632 increased by the board of county commissioners to cover such
 633 expenses for emergencies and unanticipated expenses as are
 634 recommended and justified by the supervisor of elections.

635 Section 11. Section 166.241, Florida Statutes, is amended
 636 to read:

637 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget
 638 amendments.—

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

642 (2) The governing body of each municipality shall adopt a
 643 budget each fiscal year. The budget must be adopted by ordinance
 644 or resolution unless otherwise specified in the respective

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645 municipality's charter. The amount available from taxation and
646 other sources, including balances brought forward ~~amounts~~
647 ~~carried over~~ from prior fiscal years, must equal the total
648 appropriations for expenditures and reserves. At a minimum, the
649 adopted budget must show for each fund, as required by law and
650 sound financial practices, budgeted revenues and expenditures by
651 organizational unit at a level of detail at least similar to the
652 level of detail in the annual financial report required under s.
653 218.32(1). The adopted budget must regulate expenditures of the
654 municipality, and ~~an it is unlawful for any~~ officer of a
655 municipal government may not ~~to~~ expend or contract for
656 expenditures in any fiscal year except pursuant to the adopted
657 budget in pursuance of budgeted appropriations.

658 (3) The tentative budget must be posted on the
659 municipality's official website at least 2 days before the
660 budget hearing, held pursuant to s. 200.065 or other law, to
661 consider such budget. The final adopted budget must be posted on
662 the municipality's official website within 30 days after
663 adoption. If the municipality does not operate an official
664 website, the municipality must, within a reasonable period of
665 time as established by the county or counties in which the
666 municipality is located, transmit the tentative budget and final
667 budget to the manager or administrator of such counties who
668 shall post the budgets on the county's website.

669 (4)~~(3)~~ The governing body of each municipality at any time
670 within a fiscal year or within up to 60 days following the end
671 of the fiscal year may amend a budget for that year as follows:

672 (a) Appropriations for expenditures within a fund may be

673 decreased or increased by motion recorded in the minutes if
 674 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not
 675 changed.

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

680 (c) If a budget amendment is required for a purpose not
 681 specifically authorized in paragraph (a) or paragraph (b), the
 682 budget amendment must be adopted in the same manner as the
 683 original budget unless otherwise specified in the municipality's
 684 ~~charter of the respective municipality~~.

685 (5) If the governing body of a municipality amends the
 686 budget pursuant to paragraph (4) (c), the adopted amendment must
 687 be posted on the official website of the municipality within 5
 688 days after adoption. If the municipality does not operate an
 689 official website, the municipality must, within a reasonable
 690 period of time as established by the county or counties in which
 691 the municipality is located, transmit the adopted amendment to
 692 the manager or administrator of such county or counties who
 693 shall post the adopted amendment on the county's website.

694 Section 12. Paragraph (a) of subsection (1) of section
 695 189.4044, Florida Statutes, is amended to read:

696 189.4044 Special procedures for inactive districts.—

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

699 (a) The special district meets one of the following
 700 criteria:

701 1. The registered agent of the district, the chair of the
 702 governing body of the district, or the governing body of the
 703 appropriate local general-purpose government notifies the
 704 department in writing that the district has taken no action for
 705 2 or more years;

706 2. Following an inquiry from the department, the
 707 registered agent of the district, the chair of the governing
 708 body of the district, or the governing body of the appropriate
 709 local general-purpose government notifies the department in
 710 writing that the district has not had a governing board or a
 711 sufficient number of governing board members to constitute a
 712 quorum for 2 or more years or the registered agent of the
 713 district, the chair of the governing body of the district, or
 714 the governing body of the appropriate local general-purpose
 715 government fails to respond to the department's inquiry within
 716 21 days; ~~or~~

717 3. The department determines, pursuant to s. 189.421, that
 718 the district has failed to file any of the reports listed in s.
 719 189.419; or-

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

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

724 189.412 Special District Information Program; duties and
 725 responsibilities.—The Special District Information Program of
 726 the Department of Community Affairs is created and has the
 727 following special duties:

728 (1) The collection and maintenance of special district

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729 noncompliance status reports from the Department of Management
 730 Services, the Department of Financial Services, the Division of
 731 Bond Finance of the State Board of Administration, ~~and the~~
 732 Auditor General, and the Legislative Auditing Committee, for the
 733 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.
 734 The noncompliance reports must list those special districts that
 735 did not comply with the statutory reporting requirements.

736 Section 14. Subsections (3) through (7) of section
 737 189.418, Florida Statutes, are amended to read:

738 189.418 Reports; budgets; audits.—

739 (3) The governing body of each special district shall
 740 adopt a budget by resolution each fiscal year. The total amount
 741 available from taxation and other sources, including balances
 742 brought forward ~~amounts carried over~~ from prior fiscal years,
 743 must equal the total of appropriations for expenditures and
 744 reserves. At a minimum, the adopted budget must show for each
 745 fund, as required by law and sound financial practices, budgeted
 746 revenues and expenditures by organizational unit at a level of
 747 detail that is at least similar to the level of detail in the
 748 annual financial report required under s. 218.32(1). The adopted
 749 budget must regulate expenditures of the special district, and
 750 an it is unlawful for any officer of a special district may not
 751 ~~to~~ expend or contract for expenditures in any fiscal year except
 752 pursuant to the adopted budget ~~in pursuance of budgeted~~
 753 ~~appropriations.~~

754 (4) The tentative budget must be posted on the special
 755 district's official website at least 2 days before the budget
 756 hearing, held pursuant to s. 200.065 or other law, to consider

757 such budget. The final adopted budget must be posted on the
 758 special district's official website within 30 days after
 759 adoption. If the special district does not operate an official
 760 website, the special district must, within a reasonable period
 761 of time as established by the local general-purpose government,
 762 or governments in which the special district is located or the
 763 local governing authority to which the district is dependent,
 764 transmit the tentative budget or final budget to the manager or
 765 administrator of the local general-purpose government or the
 766 local governing authority. The manager or administrator shall
 767 post the tentative budget or final budget on the website of the
 768 local general-purpose government or governing authority. This
 769 subsection and subsection (3) does not apply to water management
 770 districts as defined in s. 373.019.

771 (5)(4) The proposed budget of a dependent special district
 772 must shall be presented in accordance with generally accepted
 773 accounting principles, contained within the general budget of
 774 the local governing authority to which it is dependent, and be
 775 clearly stated as the budget of the dependent district. However,
 776 with the concurrence of the local governing authority, a
 777 dependent district may be budgeted separately. The dependent
 778 district must provide any budget information requested by the
 779 local governing authority at the time and place designated by
 780 the local governing authority.

781 (6)(5) The governing body of each special district at any
 782 time within a fiscal year or within up to 60 days following the
 783 end of the fiscal year may amend a budget for that year as
 784 follows:-

785 (a) Appropriations for expenditures within a fund may be
 786 decreased or increased by motion recorded in the minutes if the
 787 total appropriations of the fund do not change.

788 (b) The governing body may establish procedures by which
 789 the designated budget officer may authorize certain budget
 790 amendments if the total appropriations of the fund is not
 791 changed.

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

795 (7) If the governing body of a special district amends the
 796 budget pursuant to paragraph (6) (c), the adopted amendment must
 797 be posted on the official website of the special district within
 798 5 days after adoption. If the special district does not operate
 799 an official website, the special district must, within a
 800 reasonable period of time as established by the local general-
 801 purpose government, transmit the adopted amendment to the
 802 manager or administrator of the local general-purpose government
 803 or governments in which the special district is located or the
 804 governing authority to which the district is dependent. The
 805 manager or administrator shall post the adopted amendment on the
 806 website of the local general-purpose government or governing
 807 authority.

808 (8) ~~(6)~~ A local general-purpose government governing
 809 authority may, ~~in its discretion,~~ review the budget or tax levy
 810 of any special district located solely within its boundaries.

811 (9) All special districts must comply with the financial
 812 reporting requirements of ss. 218.32 and 218.39. A local

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813 general-purpose government or governing authority may request,
 814 from any special district located solely within its boundaries,
 815 financial information in order to comply with its reporting
 816 requirements under ss. 218.32 and 218.39. The special district
 817 must cooperate with such request and provide the financial
 818 information at the time and place designated by the local
 819 general-purpose government or governing authority.

820 (10) ~~(7)~~ All reports or information required to be filed
 821 with a local general-purpose government or governing authority
 822 under ss. 189.415, 189.416, and 189.417 and subsection (8) ~~this~~
 823 ~~section~~ shall:

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

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

829 (c) If ~~When~~ the local general-purpose government or
 830 governing authority is a municipality, be filed at the place
 831 designated by the municipal governing body.

832 Section 15. Section 189.419, Florida Statutes, is amended
 833 to read:

834 189.419 Effect of failure to file certain reports or
 835 information.—

836 (1) If an independent ~~a~~ special district fails to file the
 837 reports or information required under s. 189.415, s. 189.416, ~~or~~
 838 s. 189.417, or s. 189.418(9) with the local general-purpose
 839 government or governments in which it is located ~~governing~~
 840 ~~authority~~, the person authorized to receive and read the reports

841 or information or the local general-purpose government shall
 842 notify the district's registered agent ~~and the appropriate local~~
 843 ~~governing authority or authorities~~. If requested by the
 844 district, the local general-purpose government ~~governing~~
 845 ~~authority~~ shall grant an extension of ~~time of~~ up to 30 days for
 846 filing the required reports or information.

847 ~~(2)~~ If the governing body of ~~at any time~~ the local
 848 general-purpose government or governments ~~governing authority or~~
 849 ~~authorities or the board of county commissioners~~ determines that
 850 there has been an unjustified failure to file these ~~the~~ reports
 851 or information ~~described in subsection (1)~~, it may notify the
 852 department, and the department may proceed pursuant to s.
 853 189.421(1).

854 (2) If a dependent special district fails to file the
 855 reports or information required under s. 189.416, s. 189.417, or
 856 s. 189.418(9) with the local governing authority to which it is
 857 dependent, the local governing authority shall take whatever
 858 steps it deems necessary to enforce the special district's
 859 accountability. Such steps may include, as authorized,
 860 withholding funds, removing governing board members at will,
 861 vetoing the special district's budget, conducting the oversight
 862 review process set forth in s. 189.428, or amending, merging, or
 863 dissolving the special district in accordance with the
 864 provisions contained in the ordinance that created the dependent
 865 special district.

866 (3) If a special district fails to file the reports or
 867 information required under ~~s. 112.63, s. 218.32, s. 218.38, or~~
 868 ~~s. 218.39~~ with the appropriate state agency, the agency shall

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869 | notify the department, and the department shall send a certified
 870 | technical assistance letter to the special district which
 871 | summarizes the requirements and encourages the special district
 872 | to take steps to prevent the noncompliance from reoccurring
 873 | ~~proceed pursuant to s. 189.421.~~

874 | (4) If a special district fails to file the reports or
 875 | information required under s. 112.63 with the appropriate state
 876 | agency, the agency shall notify the department and the
 877 | department shall proceed pursuant to s. 189.421(1).

878 | (5) If a special district fails to file the reports or
 879 | information required under s. 218.32 or s. 218.39 with the
 880 | appropriate state agency or office, the state agency or office
 881 | shall, and the Legislative Auditing Committee may, notify the
 882 | department and the department shall proceed pursuant to s.
 883 | 189.421.

884 | Section 16. Section 189.421, Florida Statutes, is amended
 885 | to read:

886 | 189.421 Failure of district to disclose financial
 887 | reports.—

888 | (1)(a) If ~~When~~ notified pursuant to s. 189.419(1), (4), or
 889 | (5) 189.419, the department shall attempt to assist a special
 890 | district in complying to comply with its financial reporting
 891 | requirements by sending a certified letter to the special
 892 | district, and, if the special district is dependent, sending a
 893 | copy of that the letter to the chair of the ~~governing body of~~
 894 | ~~the local governing authority.~~ The letter must include ~~general-~~
 895 | ~~purpose government, which includes the following:~~ a description
 896 | of the required report, including statutory submission

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897 deadlines, a contact telephone number for technical assistance
898 to help the special district comply, a 60-day deadline extension
899 ~~of time~~ for filing the required report with the appropriate
900 entity, the address where the report must be filed, and an
901 explanation of the penalties for noncompliance.

902 (b) A special district that is unable to meet the 60-day
903 reporting deadline must provide written notice to the department
904 before the expiration of the deadline stating the reason the
905 special district is unable to comply with the deadline, the
906 steps the special district is taking to prevent the
907 noncompliance from reoccurring, and the estimated date that the
908 special district will file the report with the appropriate
909 agency. The district's written response does not constitute an
910 extension by the department; however, the department shall
911 forward the written response as follows:

912 1. If the written response refers to the reports required
913 under s. 218.32 or s. 218.39, forward the written response to
914 the Legislative Auditing Committee for its consideration in
915 determining whether the special district should be subject to
916 further state action in accordance with s. 11.40(5)(b).

917 2. If the written response refers to the reports or
918 information requirements listed in s. 189.419(1), forward the
919 written response to the local general-purpose government or
920 governments for its consideration in determining whether the
921 oversight review process set forth in s. 189.428 should be
922 undertaken.

923 3. If the written response refers to the reports or
924 information required under s. 112.63, forward the written

925 response to the Department of Management Services for its
 926 consideration in determining whether the special district should
 927 be subject to further state action in accordance with s.
 928 112.63(4)(d)2. ~~The department may grant an additional 30-day~~
 929 ~~extension of time if requested to do so in writing by the~~
 930 ~~special district. The department shall notify the appropriate~~
 931 ~~entity of the new extension of time. In the case of a special~~
 932 ~~district that did not timely file the reports or information~~
 933 ~~required by s. 218.38, the department shall send a certified~~
 934 ~~technical assistance letter to the special district which~~
 935 ~~summarizes the requirements and encourages the special district~~
 936 ~~to take steps to prevent the noncompliance from reoccurring.~~

937 (2) Failure of a special district to comply with the
 938 actuarial and financial reporting requirements under s. 112.63,
 939 s. 218.32, or s. 218.39 after the procedures of subsection (1)
 940 are exhausted shall be deemed final action of the special
 941 district. The actuarial and financial reporting requirements are
 942 declared to be essential requirements of law. Remedy for
 943 noncompliance shall be by writ of certiorari as set forth in
 944 subsection (4) ~~(3)~~.

945 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing
 946 Committee shall notify the department of those districts that
 947 fail ~~failed~~ to file the required reports ~~report~~. If the
 948 procedures described in subsection (1) have not yet been
 949 initiated, the department shall initiate such procedures upon
 950 receiving the notice from the Legislative Auditing Committee.
 951 Otherwise, within 60 ~~30~~ days after receiving such ~~this~~ notice,
 952 or within 60 ~~30~~ days after the expiration of the 60-day deadline

953 ~~extension date~~ provided in subsection (1), whichever occurs
 954 later, the department, ~~shall proceed as follows:~~ notwithstanding
 955 the provisions of chapter 120, ~~the department~~ shall file a
 956 petition for writ of certiorari with the circuit court. Venue
 957 for all actions pursuant to this subsection is ~~shall be~~ in Leon
 958 County. The court shall award the prevailing party attorney's
 959 fees and costs in all cases filed pursuant to this section
 960 unless affirmatively waived by all parties. A writ of certiorari
 961 shall be issued unless a respondent establishes that the
 962 notification of the Legislative Auditing Committee was issued as
 963 a result of material error. Proceedings under this subsection
 964 shall otherwise be governed by the Rules of Appellate Procedure.

965 (4) Pursuant to s. 112.63(4)(d)2., the Department of
 966 Management Services may notify the department of those special
 967 districts that have failed to file the required adjustments,
 968 additional information, or report or statement after the
 969 procedures of subsection (1) have been exhausted. Within 60 days
 970 after receiving such notice or within 60 days after the 60-day
 971 deadline provided in subsection (1), whichever occurs later, the
 972 department, notwithstanding chapter 120, shall file a petition
 973 for writ of certiorari with the circuit court. Venue for all
 974 actions pursuant to this subsection is in Leon County. The court
 975 shall award the prevailing party attorney's fees and costs in
 976 all cases filed pursuant to this section unless affirmatively
 977 waived by all parties. A writ of certiorari shall be issued
 978 unless a respondent establishes that the notification of the
 979 Department of Management Services was issued as a result of
 980 material error. Proceedings under this subsection are otherwise

981 governed by the Rules of Appellate Procedure.

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

984 195.087 Property appraisers and tax collectors to submit
985 budgets to Department of Revenue.—

986 (6) The final approved budget of each property appraiser
987 and tax collector must be posted on the county's official
988 website within 5 days after adoption of the county's budget. The
989 final approved budget of each property appraiser and tax
990 collector may be included in the county's budget.

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

994 218.32 Annual financial reports; local governmental
995 entities.—

996 (1)

997 (d) Each local governmental entity that is required to
998 provide for an audit under ~~in accordance with~~ s. 218.39(1) must
999 submit ~~the annual financial report with the audit report.~~ a copy
1000 of the audit report and annual financial report ~~must be~~
1001 ~~submitted~~ to the department within 45 days after the completion
1002 of the audit report but no later than 9 ~~12~~ months after the end
1003 of the fiscal year.

1004 (e) Each local governmental entity that is not required to
1005 provide for an audit under ~~report in accordance with~~ s. 218.39
1006 must submit the annual financial report to the department no
1007 later than 9 months after the end of the fiscal ~~April 30 of each~~
1008 year. The department shall consult with the Auditor General in

1009 the development of the format of annual financial reports
 1010 submitted pursuant to this paragraph. The format must ~~shall~~
 1011 include balance sheet information used ~~to be utilized~~ by the
 1012 Auditor General pursuant to s. 11.45(7)(f). The department must
 1013 forward the financial information contained within the ~~these~~
 1014 ~~entities'~~ annual financial reports to the Auditor General in
 1015 electronic form. This paragraph does not apply to housing
 1016 authorities created under chapter 421.

1017 (f) If the department does not receive a completed annual
 1018 financial report from a local governmental entity within the
 1019 required period, it shall notify the Legislative Auditing
 1020 Committee and the Special District Information Program of the
 1021 Department of Community Affairs of the ~~local governmental~~
 1022 entity's failure to comply with the reporting requirements. The
 1023 committee shall proceed in accordance with s. 11.40(5).

1024 (g) Each local governmental entity's website must provide
 1025 a link to the department's website to view the entity's annual
 1026 financial report submitted to the department pursuant to this
 1027 section. If the local governmental entity does not have an
 1028 official website, the county government's website must provide
 1029 the required link for the local governmental entity.

1030 Section 19. Section 218.35, Florida Statutes, is amended
 1031 to read:

1032 218.35 County fee officers; financial matters.—

1033 (1) Each county fee officer shall establish an annual
 1034 budget for carrying out the powers, duties, and operations of
 1035 his or her office for the next county fiscal year ~~which shall~~
 1036 ~~clearly reflect the revenues available to said office and the~~

1037 ~~functions for which money is to be expended.~~ The budget must
 1038 ~~shall~~ be balanced so that; ~~that is,~~ the total of estimated
 1039 receipts, including balances brought forward, equals ~~shall equal~~
 1040 the total of estimated expenditures and reserves. The budgeting
 1041 of segregated funds must ~~shall~~ be made in a ~~such~~ manner that
 1042 retains the relation between program and revenue source, as
 1043 provided by law ~~is retained~~.

1044 (2) The clerk of the circuit court, functioning in his or
 1045 her capacity as clerk of the circuit and county courts and as
 1046 clerk of the board of county commissioners, shall prepare his or
 1047 her budget in two parts:

1048 (a) The budget for funds necessary to perform court-
 1049 related functions as provided ~~for~~ in s. 28.36, ~~which shall~~
 1050 ~~detail the methodologies used to apportion costs between court-~~
 1051 ~~related and non-court-related functions performed by the clerk.~~

1052 (b) The budget relating to the requirements of the clerk
 1053 as clerk of the board of county commissioners, county auditor,
 1054 and custodian or treasurer of all county funds and other county-
 1055 related duties, which shall be annually prepared and submitted
 1056 to the board of county commissioners pursuant to s. 129.03(2),
 1057 for each fiscal year. Expenditures shall be itemized in
 1058 accordance with the uniform accounting system prescribed by the
 1059 Department of Financial Services as follows:

- 1060 1. Personnel services.
- 1061 2. Operating expenses.
- 1062 3. Capital outlay.
- 1063 4. Debt service.
- 1064 5. Grants and aids.

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1065 6. Other uses.

1066 (3) The clerk of the circuit court shall furnish to the
 1067 board of county commissioners or the county budget commission
 1068 all relevant and pertinent information that the board or
 1069 commission deems necessary, including expenditures at the
 1070 subobject code level in accordance with the uniform chart of
 1071 accounts prescribed by the Department of Financial Services.

1072 (4) The final approved budget of the clerk of the circuit
 1073 court must be posted on the county's official website within 30
 1074 days after adoption. The final approved budget of the clerk of
 1075 the circuit court may be included in the county's budget.

1076 (5)~~(3)~~ Each county fee officer shall establish ~~make~~
 1077 ~~provision for establishing~~ a fiscal year beginning October 1 and
 1078 ending September 30 of the following year, and shall report his
 1079 or her finances annually upon the close of each fiscal year to
 1080 the county fiscal officer for inclusion in the annual financial
 1081 report by the county.

1082 (6)~~(4)~~ The proposed budget of a county fee officer shall
 1083 be filed with the clerk of the county governing authority by
 1084 September 1 preceding the fiscal year for the budget, except for
 1085 the budget prepared by the clerk of the circuit court for court-
 1086 related functions as provided in s. 28.36.

1087 Section 20. Section 218.39, Florida Statutes, is amended
 1088 to read:

1089 218.39 Annual financial audit reports.—

1090 (1) If, by the first day in any fiscal year, a local
 1091 governmental entity, district school board, charter school, or
 1092 charter technical career center has not been notified that a

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1093 financial audit for that fiscal year will be performed by the
 1094 Auditor General, each of the following entities shall have an
 1095 annual financial audit of its accounts and records completed
 1096 within 9 ~~12~~ months after the end of its fiscal year by an
 1097 independent certified public accountant retained by it and paid
 1098 from its public funds:

1099 (a) Each county.

1100 (b) Any municipality with revenues or the total of
 1101 expenditures and expenses in excess of \$250,000.

1102 (c) Any special district with revenues or the total of
 1103 expenditures and expenses in excess of \$100,000.

1104 (d) Each district school board.

1105 (e) Each charter school established under s. 1002.33.

1106 (f) Each charter technical center established under s.
 1107 1002.34.

1108 (g) Each municipality with revenues or the total of
 1109 expenditures and expenses between \$100,000 and \$250,000 that has
 1110 not been subject to a financial audit pursuant to this
 1111 subsection for the 2 preceding fiscal years.

1112 (h) Each special district with revenues or the total of
 1113 expenditures and expenses between \$50,000 and \$100,000 that has
 1114 not been subject to a financial audit pursuant to this
 1115 subsection for the 2 preceding fiscal years.

1116 (2) The county audit report must ~~shall~~ be a single
 1117 document that includes a financial audit of the county as a
 1118 whole and, for each county agency other than a board of county
 1119 commissioners, an audit of its financial accounts and records,
 1120 including reports on compliance and internal control, management

1121 letters, and financial statements as required by rules adopted
 1122 by the Auditor General. In addition ~~to such requirements~~, if a
 1123 board of county commissioners elects to have a separate audit of
 1124 its financial accounts and records in the manner required by
 1125 rules adopted by the Auditor General for other county agencies,
 1126 the such separate audit must ~~shall~~ be included in the county
 1127 audit report.

1128 (3) (a) A dependent special district may provide ~~make~~
 1129 ~~provision~~ for an annual financial audit by being included in
 1130 ~~within~~ the audit of the another local governmental entity upon
 1131 which it is dependent. An independent special district may not
 1132 make provision for an annual financial audit by being included
 1133 in within the audit of another local governmental entity.

1134 (b) A special district that is a component unit, as
 1135 defined by generally accepted accounting principles, of a local
 1136 governmental entity shall provide the local governmental entity,
 1137 within a reasonable time period as established by the local
 1138 governmental entity, with financial information necessary to
 1139 comply with this section. The failure of a component unit to
 1140 provide this financial information must be noted in the annual
 1141 financial audit report of the local governmental entity.

1142 (4) A management letter shall be prepared and included as
 1143 a part of each financial audit report.

1144 (5) At the conclusion of the audit, the auditor shall
 1145 discuss with the chair of the governing body of the each local
 1146 governmental entity or the chair's designee, ~~or with~~ the elected
 1147 official of each county agency or ~~with~~ the elected official's
 1148 designee, ~~or with~~ the chair of the district school board or the

1149 chair's designee, ~~or with~~ the chair of the board of the charter
 1150 school or the chair's designee, or ~~with~~ the chair of the board
 1151 of the charter technical career center or the chair's designee,
 1152 as appropriate, all of the auditor's comments that will be
 1153 included in the audit report. If the officer is not available to
 1154 discuss the auditor's comments, their discussion is presumed
 1155 when the comments are delivered in writing to his or her office.
 1156 The auditor shall notify each member of the governing body of a
 1157 local governmental entity, district school board, charter
 1158 school, or charter technical career center for which
 1159 deteriorating financial conditions exist that may cause a
 1160 condition described in s. 218.503(1) to occur if actions are not
 1161 taken to address such conditions.

1162 (6) The officer's written statement of explanation or
 1163 rebuttal concerning the auditor's findings, including corrective
 1164 action to be taken, must be filed with the governing body of the
 1165 local governmental entity, district school board, charter
 1166 school, or charter technical career center within 30 days after
 1167 the delivery of the auditor's findings.

1168 (7) All audits conducted pursuant to this section must be
 1169 conducted in accordance with the rules of the Auditor General
 1170 adopted pursuant to s. 11.45. Upon completion of the audit, the
 1171 auditor shall prepare an audit report in accordance with the
 1172 rules of the Auditor General. The audit report shall be filed
 1173 with the Auditor General within 45 days after delivery of the
 1174 audit report to the governing body of the audited entity, but no
 1175 later than 9 months after the end of the audited entity's fiscal
 1176 year. The audit report must include a written statement

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1177 describing corrective actions to be taken in response to each of
 1178 the auditor's recommendations included in the audit report.

1179 (8) The Auditor General shall notify the Legislative
 1180 Auditing Committee of any audit report prepared pursuant to this
 1181 section which indicates that an audited entity has failed to
 1182 take full corrective action in response to a recommendation that
 1183 was included in the two preceding financial audit reports. The
 1184 committee may direct the governing body of the audited entity to
 1185 provide a written statement to the committee explaining why full
 1186 corrective action has not been taken or, if the governing body
 1187 intends to take full corrective action, describing the
 1188 corrective action to be taken and when it will occur. If the
 1189 committee determines that the written statement is not
 1190 sufficient, it may require the chair of the governing body of
 1191 the local governmental entity or the chair's designee, the
 1192 elected official of each county agency or the elected official's
 1193 designee, the chair of the district school board or the chair's
 1194 designee, the chair of the board of the charter school or the
 1195 chair's designee, or the chair of the board of the charter
 1196 technical career center or the chair's designee, as appropriate,
 1197 to appear before the committee. If the committee determines that
 1198 an audited entity has failed to take full corrective action for
 1199 which there is no justifiable reason for not taking such action,
 1200 or has failed to comply with committee requests made pursuant to
 1201 this section, the committee may proceed in accordance with s.
 1202 11.40(5).

1203 (9) ~~(7)~~ The predecessor auditor of a district school board
 1204 shall provide the Auditor General access to the prior year's

1205 working papers in accordance with the Statements on Auditing
 1206 Standards, including documentation of planning, internal
 1207 control, audit results, and other matters of continuing
 1208 accounting and auditing significance, such as the working paper
 1209 analysis of balance sheet accounts and those relating to
 1210 contingencies.

1211 ~~(8) All audits conducted in accordance with this section~~
 1212 ~~must be conducted in accordance with the rules of the Auditor~~
 1213 ~~General promulgated pursuant to s. 11.45. All audit reports and~~
 1214 ~~the officer's written statement of explanation or rebuttal must~~
 1215 ~~be submitted to the Auditor General within 45 days after~~
 1216 ~~delivery of the audit report to the entity's governing body, but~~
 1217 ~~no later than 12 months after the end of the fiscal year.~~

1218 (10)~~(9)~~ Each charter school and charter technical career
 1219 center must file a copy of its audit report with the sponsoring
 1220 entity; the local district school board, if not the sponsoring
 1221 entity; the Auditor General; and with the Department of
 1222 Education.

1223 (11)~~(10)~~ This section does not apply to housing
 1224 authorities created under chapter 421.

1225 (12)~~(11)~~ Notwithstanding the provisions of any local law,
 1226 the provisions of this section shall govern.

1227 Section 21. Paragraph (e) of subsection (1) of section
 1228 218.503, Florida Statutes, is amended to read:

1229 218.503 Determination of financial emergency.—

1230 (1) Local governmental entities, charter schools, charter
 1231 technical career centers, and district school boards shall be
 1232 subject to review and oversight by the Governor, the charter

1233 school sponsor, the charter technical career center sponsor, or
 1234 the Commissioner of Education, as appropriate, when any one of
 1235 the following conditions occurs:

1236 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~
 1237 ~~earnings~~ deficit in total or for that portion of fund balance
 1238 classified as neither restricted or nonspendable, or a
 1239 ~~unrestricted or total~~ or unrestricted net assets deficit, as
 1240 reported on the balance sheet or statement of net assets on the
 1241 ~~general purpose or fund financial statements of entities~~
 1242 required to report under governmental financial reporting
 1243 standards, or on the basic financial statements of entities
 1244 required to report under not-for-profit financial reporting
 1245 standards, for which sufficient resources of the local
 1246 governmental entity, charter school, charter technical career
 1247 center, or district school board, as reported on the ~~balance~~
 1248 ~~sheet or statement of net assets on the general purpose or fund~~
 1249 financial statements, are not available to cover the deficit.
 1250 Resources available to cover reported deficits include fund
 1251 balance or net assets that are not otherwise restricted by
 1252 federal, state, or local laws, bond covenants, contractual
 1253 agreements, or other legal constraints. Property, plant, and
 1254 equipment ~~Fixed or capital assets~~, the disposal of which would
 1255 impair the ability of a local governmental entity, charter
 1256 school, charter technical career center, or district school
 1257 board to carry out its functions, are not considered resources
 1258 available to cover reported deficits.

1259 Section 22. Paragraph (c) of subsection (5) of section
 1260 373.536, Florida Statutes, is amended, and paragraph (c) is

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1261 added to subsection (6) of that section, to read:
 1262 373.536 District budget and hearing thereon.—
 1263 (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND
 1264 APPROVAL.—
 1265 (c) Each water management district shall, by August 1 of
 1266 each year, submit for review a tentative budget to the Governor,
 1267 the President of the Senate, the Speaker of the House of
 1268 Representatives, the chairs of all legislative committees and
 1269 subcommittees with substantive or fiscal jurisdiction over water
 1270 management districts, as determined by the President of the
 1271 Senate or the Speaker of the House of Representatives as
 1272 applicable, the secretary of the department, and the governing
 1273 body of each county in which the district has jurisdiction or
 1274 derives any funds for the operations of the district. The
 1275 tentative budget must be posted on the water management
 1276 district's official website at least 2 days before budget
 1277 hearings held pursuant to s. 200.065 or other law.
 1278 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
 1279 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—
 1280 (c) The final adopted budget must be posted on the water
 1281 management district's official website within 30 days after
 1282 adoption.
 1283 Section 23. Subsections (1) and (5) of section 1011.03,
 1284 Florida Statutes, are amended, and subsection (6) is added to
 1285 that section, to read:
 1286 1011.03 Public hearings; budget to be submitted to
 1287 Department of Education.—
 1288 (1) Each district school board must cause a summary of its

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1289 tentative budget, including the proposed millage levies as
1290 provided for by law, and graphs illustrating a historical
1291 summary of financial and demographic data, to be advertised at
1292 least once ~~one time~~ as a full-page advertisement in the
1293 newspaper with the largest circulation published in the district
1294 or to be posted at the courthouse door if there be no such
1295 newspaper. The board shall post the summary of its tentative
1296 budget on the district's official website. If the district does
1297 not operate an official website, the board must, within a
1298 reasonable period of time as established by the county in which
1299 the district is located, transmit the summary to the manager or
1300 administrator of the county. The manager or administrator shall
1301 post the summary of the tentative budget on the county's
1302 website.

1303 (5) The board shall hold public hearings to adopt
1304 tentative and final budgets pursuant to s. 200.065. The hearings
1305 shall be primarily for the purpose of hearing requests and
1306 complaints from the public regarding the budgets and the
1307 proposed tax levies and for explaining the budget and proposed
1308 or adopted amendments thereto, if any. The tentative budget must
1309 be posted on the district's official website at least 2 days
1310 before the budget hearing held pursuant to s. 200.065 or other
1311 law. The final adopted budget must be posted on the district's
1312 official website within 30 days after adoption. If the district
1313 does not operate an official website, the board must, within a
1314 reasonable period of time as established by the county in which
1315 the district is located, transmit the tentative budget or final
1316 budget to the manager or administrator of the county. The

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1317 manager or administrator shall post the tentative budget or
 1318 final budget on the county's website. The ~~district school~~ board
 1319 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two
 1320 copies of the adopted budget to the Department of Education for
 1321 approval as prescribed by law and rules of the State Board of
 1322 Education.

1323 (6) If the governing body of a district amends the budget,
 1324 the adopted amendment must be posted on the official website of
 1325 the district within 5 days after adoption. If the district does
 1326 not operate an official website, the board must, within a
 1327 reasonable period of time as established by the county in which
 1328 the district is located, transmit the adopted amendments to the
 1329 manager or administrator of the county. The manager or
 1330 administrator shall post the tentative budget and final budget
 1331 on the county's website.

1332 Section 24. Section 1011.051, Florida Statutes, is amended
 1333 to read:

1334 1011.051 Guidelines for general funds.—The district school
 1335 board shall maintain a ~~an unreserved~~ general fund ending fund
 1336 balance that is sufficient to address normal contingencies.

1337 (1) If at any time the portion of the ~~unreserved~~ general
 1338 fund's ending fund balance classified as neither restricted or
 1339 nonspendable in the district's approved operating budget is
 1340 projected to fall ~~during the current fiscal year~~ below 3 percent
 1341 of projected general fund revenues during the current fiscal
 1342 year, the superintendent shall provide written notification to
 1343 the district school board and the Commissioner of Education.

1344 (2) If at any time the portion of the ~~unreserved~~ general

1345 fund's ending fund balance classified as neither restricted or
 1346 nonspendable in the district's approved operating budget is
 1347 projected to fall ~~during the current fiscal year~~ below 2 percent
 1348 of projected general fund revenues during the current fiscal
 1349 year, the superintendent shall provide written notification to
 1350 the district school board and the Commissioner of Education.
 1351 Within 14 days after receiving such notification, if the
 1352 commissioner determines that the district does not have a plan
 1353 that is reasonably anticipated to avoid a financial emergency as
 1354 determined pursuant to s. 218.503, the commissioner shall
 1355 appoint a financial emergency board that shall operate
 1356 consistent with the requirements, powers, and duties specified
 1357 in s. 218.503(3)(g).

1358 Section 25. Paragraph (a) of subsection (3) of section
 1359 1011.64, Florida Statutes, is amended to read:

1360 1011.64 School district minimum classroom expenditure
 1361 requirements.—

1362 (3)(a) Annually the Department of Education shall
 1363 calculate for each school district:

1364 1. Total K-12 operating expenditures, which are defined as
 1365 the amount of total general fund expenditures for K-12 programs
 1366 as reported in accordance with the accounts and codes prescribed
 1367 in the most recent issuance of the Department of Education
 1368 publication entitled "Financial and Program Cost Accounting and
 1369 Reporting for Florida Schools" and as included in the most
 1370 recent annual financial report submitted to the Commissioner of
 1371 Education, less the student transportation revenue allocation
 1372 from the state appropriation for that purpose, amounts

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1373 transferred to other funds, and increases to the amount of the
1374 general fund's ~~fund-unreserved~~ ending fund balance classified as
1375 neither restricted or nonspendable when the total ~~unreserved~~
1376 ending fund balance classified as neither restricted or
1377 nonspendable is in excess of 5 percent of the total general fund
1378 revenues.

1379 2. Expenditures for classroom instruction, which shall be
1380 the sum of the general fund expenditures for K-12 instruction
1381 and instructional staff training.

1382 Section 26. This act shall take effect October 1, 2010.