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CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
Comm: RS	.	
4/22/2008	.	
	.	
	.	

1 The Committee on Community Affairs (Haridopolos) recommended the
 2 following **amendment**:

Senate Amendment (with title amendment)

5 Delete everything after the enacting clause
6 and insert:

7 Section 1. Paragraph (a) of subsection (6), paragraph (e)
8 of subsection (7), and paragraph (c) of subsection (14) of
9 section 112.061, Florida Statutes, are amended to read:

10 112.061 Per diem and travel expenses of public officers,
11 employees, and authorized persons.--

12 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.--For
13 purposes of reimbursement rates and methods of calculation, per
14 diem and subsistence allowances are provided as follows:

15 (a) All travelers shall be allowed for subsistence when
16 traveling to a convention or conference or when traveling within
17 or outside the state in order to conduct bona fide state

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18 business, which convention, conference, or business serves a
19 direct and lawful public purpose with relation to the public
20 agency served by the person attending such meeting or conducting
21 such business, either of the following for each day of such
22 travel at the option of the traveler:

- 23 1. Eighty dollars per diem; or
- 24 2. If actual expenses exceed \$80, the amounts permitted in
25 paragraph (b) for subsistence, plus actual expenses for lodging
26 at a single-occupancy rate to be substantiated by paid bills
27 therefor. Actual expenses for lodging shall not exceed \$200 per
28 night excluding taxes unless approved in writing by the agency
29 head when lodging is not reasonably available for less than the
30 maximum rate.

31
32 When lodging or meals are provided at a state institution, the
33 traveler shall be reimbursed only for the actual expenses of such
34 lodging or meals, not to exceed the maximum provided for in this
35 subsection.

36 (7) TRANSPORTATION.--

37 (e) Transportation by charter or rental vehicle ~~chartered~~
38 ~~vehicles~~ when traveling on official business may be authorized by
39 the agency head when necessary or where it is to the advantage of
40 the agency, provided the cost of such transportation does not
41 exceed the cost of transportation by privately owned vehicle
42 pursuant to paragraph (d). Transportation by charter or rental
43 vehicle is preferred in lieu of a privately owned vehicle when
44 the use of a rental vehicle is calculated to cost less than the
45 estimated amount required to reimburse the traveler for
46 transportation by his or her privately owned vehicle. At the
47 option of the traveler, the use of his or her private vehicle may

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48 be authorized, but reimbursement shall be limited to the amount
49 of whichever means of vehicle transportation is less.

50 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT
51 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING
52 ORGANIZATIONS.--

53 (c) Except as otherwise provided in this subsection,
54 counties, county constitutional officers and entities governed by
55 those officers, district school boards, special districts, and
56 metropolitan planning organizations, other than those subject to
57 s. 166.021(10), remain subject to the requirements of this
58 section. Notwithstanding subparagraph (a)4., water management
59 districts created under s. 373.069, the Florida Inland Navigation
60 District, the Northwest Florida Regional Housing Authority, the
61 Northwest Florida Transportation Corridor Authority, the
62 Sarasota-Manatee Airport Authority, Space Florida, and the Tampa
63 Bay Area Regional Transportation Authority are subject to the
64 requirements of this section.

65 Section 2. Section 116.075, Florida Statutes, is created to
66 read:

67 116.075 Transparency in county government.--When not
68 otherwise provided by county charter, special law approved by
69 vote of the electors, or county ordinance, the clerk of the
70 circuit court shall prepare the annual financial report of the
71 county as required by s. 218.32. The independent certified public
72 accountant required by s. 218.39 to prepare the county annual
73 financial audit may perform such reviews and tests as necessary
74 to determine the adequacy of internal controls and compliance
75 with contracts, applicable laws, and rules needed for the clerk
76 to prepare the annual financial report.

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77 Section 3. Paragraph (f) is added to subsection (2) of
78 section 129.01, Florida Statutes, to read:

79 129.01 Budget system established.--There is hereby
80 established a budget system for the control of the finances of
81 the boards of county commissioners of the several counties of the
82 state, as follows:

83 (2) Each budget shall conform to the following general
84 directions and requirements:

85 (f) The unreserved undesignated fund balance, as defined in
86 s. 129.02(1), shall not exceed 20 percent of operating revenues
87 or 90 days of regular general fund operating expenditures,
88 whichever is greater, necessary to secure and maintain credit
89 ratings, meet seasonal shortfalls in cash flow, and reduce
90 susceptibility to emergency or unanticipated expenditures or to
91 address revenue shortfalls. Any remaining unreserved undesignated
92 fund balance shall not be used to increase recurring expenditures
93 within the budget, but shall be carried forward to the next
94 fiscal year in furtherance of the fund.

95 Section 4. Section 129.02, Florida Statutes, is amended to
96 read:

97 129.02 Requisites of budgets.--

98 (1) As used in this section, the term:

99 (a) "Fund" means a fiscal and accounting entity with a
100 self-balancing set of accounts that are recorded and segregated
101 to account for specific activities or to attain certain
102 objectives in accordance with applicable laws, special
103 regulations, restrictions, or limitations, in accordance with
104 generally accepted accounting principles.

105 (b) "Object of expenditure" means the classification of
106 fund data by character of expenditure. The term "object of



107 expenditure" includes, but is not limited to, operating
108 expenditures or expenses, personal services, debt service,
109 capital outlay, grants, and transfers, in accordance with
110 generally accepted accounting principles.

111 (c) "Spending entity," as designated by the county
112 commission, means any office, unit, department, board,
113 commission, county officer, or dependent special district which
114 is responsible for any particular expenditures.

115 (d) "Unreserved undesignated fund balance" means any fund
116 balance remaining after accounting for all reserved and
117 designated general fund balances.

118 (2) Each budget shall conform to the following specific
119 directions and requirements:

120 (a) Budgets that do not meet the Distinguished Budget
121 Presentation Award criteria established by the Government Finance
122 Officers Association shall, by fund and by spending entity within
123 each fund for the fiscal year, set forth the following:

124 1. All proposed budget expenditures summarized by the
125 object of expenditure to be undertaken or executed by any
126 spending entity during the fiscal year.

127 2. Anticipated revenues for the fiscal year.

128 3. Estimated beginning and ending fund balances.

129 4. The corresponding actual figures for the prior year,
130 current year budget or estimated current year actual, and
131 proposed budget for the next fiscal year consistent with the
132 basis of accounting used to prepare the budget.

133 5. Explanatory schedules or statements noting material
134 changes in proposed expenditures by spending entity.

135 (b)1.(1) General fund budget shall contain an estimate of
136 receipts by source, including any taxes now or hereafter



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137 authorized by law to be levied for any countywide purpose, except
138 those countywide purposes provided for in the budgets enumerated
139 below, any tax millage limitation to the contrary
140 notwithstanding, and including any balance brought forward as
141 provided herein; and an itemized estimate of expenditures that
142 will need to be incurred to carry on all functions and activities
143 of the county government now or hereafter authorized by law,
144 except those functions and activities provided for in the budgets
145 enumerated below, and of unpaid vouchers of the general fund;
146 also of the reserve for contingencies and of the balances, as
147 hereinbefore provided, which should be carried forward at the end
148 of the year.

149 2. A county shall prepare a written summary, not to exceed
150 4 pages, describing the important features of the proposed
151 budget. The summary shall include an overview of the county, a
152 description of the previous fiscal year's performance, a review
153 of the current fiscal year's revenues and expenditures, and an
154 economic outlook and future challenges or objectives description.
155 The summary must include a statement of the budgetary basis of
156 accounting used and a description of the services to be delivered
157 during the fiscal year. The county shall make the summary
158 available to county residents by filing the summary with the
159 clerk of the circuit court and posting the summary prominently
160 online if the county has a website.

161 (c)(2) The County Transportation Trust Fund budget shall
162 contain an estimate of receipts by source and balances as
163 provided herein, and an itemized estimate of expenditures that
164 need to be incurred to carry on all work on roads and bridges in
165 the county except that provided for in the capital outlay reserve
166 fund budget and in district budgets pursuant to this chapter, and



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167 of unpaid vouchers of the County Transportation Trust Fund; also
168 of the reserve for contingencies and the balance, as hereinbefore
169 provided, which should be carried forward at the end of the year.

170 ~~(3) The budget for the county fine and forfeiture fund~~
171 ~~shall contain an estimate of receipts by source and balances as~~
172 ~~provided herein, and an itemized estimate of expenditures that~~
173 ~~need to be incurred to carry on all criminal prosecution, and all~~
174 ~~other law enforcement functions and activities of the county now~~
175 ~~or hereafter authorized by law, and of indebtedness of the county~~
176 ~~fine and forfeiture fund; also of the reserve for contingencies~~
177 ~~and the balance, as hereinbefore provided, which should be~~
178 ~~carried forward at the end of the year.~~

179 (d)1.~~(4)(a)~~ Capital outlay reserve fund budget shall
180 contain an estimate of receipts by source, including any taxes
181 authorized by law to be levied for that purpose, and including
182 any balance brought forward as provided for herein; and an
183 itemized estimate of expenditures for capital purposes to give
184 effect to general improvement programs. It shall be a plan for
185 the expenditure of funds for capital purposes, showing as income
186 the revenues, special assessments, borrowings, receipts from sale
187 of capital assets, free surpluses, and down payment appropriation
188 to be applied to the cost of a capital project or projects,
189 expenses of issuance of obligations, engineering, supervision,
190 contracts, and any other related expenditures. It may contain
191 also an estimate for the reserves as hereinbefore provided and
192 for a reserve for future construction and improvements. No
193 expenditures or obligations shall be incurred for capital
194 purposes except as appropriated in this budget, except for the
195 preliminary expense of plans, specifications and estimates.



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196 2.~~(b)~~ Under the provision herein set forth, a separate
197 capital budget may be adopted for each special district included
198 within the county budget, or a consolidated capital budget may be
199 adopted providing for the consolidation of capital projects of
200 the county and of the special districts included within the
201 county budget into one budget, treating borrowed funds and other
202 receipts as special revenue earmarked for capital projects as
203 separately itemized appropriation for each district special
204 project or county project, as the case may be.

205 3.~~(e)~~ Any funds in the capital budget not required to meet
206 the current construction cost of any project may be invested in
207 any securities of the Federal Government or in securities of any
208 county of the state pledging the full faith and credit of such
209 county or pledging such county's share of the gas tax provided
210 for in s. 16 of Art. IX of the Constitution of 1885 as adopted by
211 the 1968 revised constitution or in s. 9, Art. XII of said
212 revision.

213 (e)~~(5)~~ A bond interest and sinking fund budget shall be
214 made for each county and for each special district included
215 within the county budget having bonds outstanding. The budget
216 shall contain an estimate of receipts by source, including any
217 taxes authorized by law to be levied for that purpose, and
218 including any balances brought forward as provided herein; and an
219 itemized estimate of expenditures and reserves as follows: The
220 bond interest and principal maturities in the year for which the
221 budget is made shall be determined and estimates for expenses
222 connected with the payments of such bonds and coupons,
223 commissions of the tax collector, and of the property appraiser,
224 and expenses of refunding operations, if any are contemplated,
225 shall be appropriated. A sufficient "cash balance to be carried



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226 over" may be reserved as set forth hereinbefore. The sinking fund
227 requirements provided for in the said reserve may be carried over
228 either in cash or in securities of the Federal Government and of
229 the local governments in Florida, or both.

230 (f)~~(6)~~ For each special district included within the county
231 budget, the operating fund budget shall contain an estimate of
232 receipts by source and balances as provided herein, and an
233 itemized estimate of expenditures that will need to be incurred
234 to carry on all functions and activities of the special district
235 as now or hereafter provided by law and of the indebtedness of
236 the special district; also of the reserves for contingencies and
237 the balances, as hereinbefore provided, which should be carried
238 forward at the end of the year.

239 Section 5. Section 129.021, Florida Statutes, is amended to
240 read:

241 129.021 County officer budget information.--Notwithstanding
242 other provisions of law, the budgets of all county officers, as
243 submitted to the board of county commissioners, shall be in
244 sufficient detail and contain such information as the board of
245 county commissioners may require in furtherance of their powers
246 and responsibilities provided in ss. 125.01(1)(q) and (r) and
247 (6), ~~and~~ 129.01(2)(b), and 129.02(1) and (2).

248 Section 6. Subsection (3) of section 129.03, Florida
249 Statutes, is amended to read:

250 129.03 Preparation and adoption of budget.--

251 (3) No later than 21 ~~15~~ days after certification of value
252 by the property appraiser pursuant to s. 200.065(1), the county
253 budget officer, after tentatively ascertaining the proposed
254 fiscal policies of the board for the ensuing fiscal year, shall
255 prepare and present to the board a tentative budget for the



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256 | ensuing fiscal year for each of the funds provided in this
257 | chapter, including all estimated receipts, taxes to be levied,
258 | and balances expected to be brought forward and all estimated
259 | expenditures, reserves, and balances to be carried over at the
260 | end of the year.

261 | (a) The board of county commissioners shall receive and
262 | examine the tentative budget for each fund and, subject to the
263 | notice and hearing requirements of s. 200.065, shall require such
264 | changes to be made as it shall deem necessary; provided the
265 | budget shall remain in balance. The county budget officer's
266 | estimates of receipts other than taxes, and of balances to be
267 | brought forward, shall not be revised except by a resolution of
268 | the board, duly passed and spread on the minutes of the board.
269 | However, the board may allocate to any of the funds of the county
270 | any anticipated receipts, other than taxes levied for a
271 | particular fund, except receipts designated or received to be
272 | expended for a particular purpose.

273 | (b)1. Until the effective date of subparagraph 2., upon
274 | receipt of the tentative budgets and completion of any revisions
275 | made by the board, the board shall prepare a statement
276 | summarizing all of the adopted tentative budgets. This summary
277 | statement shall show, for each budget and the total of all
278 | budgets, the proposed tax millages, the balances, the reserves,
279 | and the total of each major classification of receipts and
280 | expenditures, classified according to the classification of
281 | accounts prescribed by the appropriate state agency. The county
282 | shall make the summary statement available to county residents by
283 | filing the statement with the clerk of the circuit court and
284 | posting the statement prominently online if the county has a
285 | website. The board shall cause this summary statement to be



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286 advertised one time in a newspaper of general circulation
287 published in the county, or by posting with the clerk of the
288 circuit court at the courthouse door if there is no such
289 newspaper, and the advertisement shall appear adjacent to the
290 advertisement required pursuant to s. 200.065.

291 2. Beginning with fiscal year 2018-2019, counties that have
292 received a Certificate of Achievement for Excellence in Financial
293 Reporting from the Government Finance Officers Association shall
294 make the Comprehensive Annual Financial Report available to
295 county residents by filing the report with the clerk of the
296 circuit court and posting the report prominently online if the
297 county has a website. Counties that have not received a
298 Certificate of Achievement for Excellence in Financial Reporting
299 shall continue to comply with the requirements of subparagraph 1.

300 (c) The board shall hold public hearings to adopt tentative
301 and final budgets pursuant to s. 200.065. The hearings shall be
302 primarily for the purpose of hearing requests and complaints from
303 the public regarding the budgets and the proposed tax levies and
304 for explaining the budget and proposed or adopted amendments
305 thereto, if any. The tentative budgets, adopted tentative
306 budgets, and final budgets shall be filed in the office of the
307 clerk of the circuit court ~~county auditor~~ as a public record. For
308 counties that have websites, the tentative budgets and final
309 budgets, as approved by the county commission, shall be made
310 available online when filed with the clerk of the circuit court
311 and shall remain online until the final budget is adopted for the
312 next fiscal year. Sufficient reference in words and figures to
313 identify the particular transactions shall be made in the minutes
314 of the board to record its actions with reference to the budgets.



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315 Section 7. Section 166.241, Florida Statutes, is amended to
316 read:

317 166.241 Fiscal years, appropriations, budgets, and budget
318 amendments.--

319 (1) As used in this section, the term:

320 (a) "Fund" means a fiscal and accounting entity with a
321 self-balancing set of accounts that are recorded and segregated
322 to account for specific activities or to attain certain
323 objectives in accordance with applicable laws, special
324 regulations, restrictions, or limitations, in accordance with
325 generally accepted accounting principles.

326 (b) "Object of expenditure" means the classification of
327 fund data by character of expenditure. The term "object of
328 expenditure" includes, but is not limited to, operating
329 expenditures or expenses, personal services, debt service,
330 capital outlay, grants, and transfers, in accordance with
331 generally accepted accounting principles.

332 (c) "Spending entity," as designated by the municipality,
333 means any office, unit, department, board, commission, or
334 dependent special district which is responsible for any
335 particular expenditures.

336 (d) "Unreserved undesignated fund balance" means any fund
337 balance remaining after accounting for all reserved and
338 designated general fund balances.

339 (2)(1) Each municipality shall make provision for
340 establishing a fiscal year beginning October 1 of each year and
341 ending September 30 of the following year.

342 (3)(2) The governing body of each municipality shall adopt
343 a budget each fiscal year. The budget shall ~~must~~ be adopted by
344 ordinance or resolution unless otherwise specified in the



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345 | respective municipality's charter. The amount available from
346 | taxation and other sources, including amounts carried over from
347 | prior fiscal years, must equal the total appropriations for
348 | expenditures and reserves. The budget shall ~~must~~ regulate
349 | expenditures of the municipality, and it is unlawful for any
350 | officer of a municipal government to expend or contract for
351 | expenditures in any fiscal year except in pursuance of budgeted
352 | appropriations. The tentative budgets and final budgets, approved
353 | by the governing body, shall be filed at a designated public
354 | office within the boundaries of the municipality as a public
355 | record. For municipalities that have websites, the tentative
356 | budgets and final budgets, approved by the governing body, shall
357 | be made available online when filed with the designated public
358 | office and remain online until the final budget is adopted for
359 | the next fiscal year.

360 | (4) Budgets that do not meet the Distinguished Budget
361 | Presentation Award criteria established by the Government Finance
362 | Officers Association and that exceed \$1 million shall, by fund
363 | and by spending entity within each fund for the fiscal year, set
364 | forth the following:

365 | (a) All proposed budget expenditures summarized by the
366 | object of expenditure to be undertaken or executed by any
367 | spending entity during the fiscal year.

368 | (b) Anticipated revenues for the fiscal year.

369 | (c) Estimated beginning and ending fund balances.

370 | (d) The corresponding actual figures for the prior year,
371 | current year budget or estimated current year actual, and
372 | proposed budget for the next fiscal year consistent with the
373 | basis of accounting used to prepare the budget.



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374 (e) Explanatory schedules or statements noting material
375 changes in proposed expenditures by spending entity.

376 (5) A municipality shall prepare a written summary, not to
377 exceed 4 pages, describing the important features of the proposed
378 budget. The summary shall include an overview of the
379 municipality, a description of the previous fiscal year's
380 performance, a review of the current fiscal year's revenues and
381 expenditures, and an economic outlook and future challenges or
382 objectives description. The summary must include a statement of
383 the budgetary basis of accounting used and a description of the
384 services to be delivered during the fiscal year. The municipality
385 shall make the summary available to municipal residents by
386 posting the summary at a designated public office within the
387 boundaries of the municipality and posting the summary
388 prominently online if the municipality has a website.

389 (6) (a) Municipalities that have received a Certificate of
390 Achievement for Excellence in Financial Reporting from the
391 Government Finance Officers Association shall make the
392 Comprehensive Annual Financial Report available to municipal
393 residents by posting the report at a designated public office
394 within the boundaries of the municipality and posting the report
395 prominently online if the municipality has a website.

396 (b) Municipalities the budgets of which exceed \$1 million
397 and that have not received a Certificate of Achievement for
398 Excellence in Financial Reporting from the Government Finance
399 Officers Association shall, upon receipt of the tentative budgets
400 of each spending entity and completion of any revisions made by
401 the municipality, prepare a statement summarizing all of the
402 adopted tentative budgets. This summary statement shall show for
403 each budget the total of all budgets, the proposed tax millages,



404 the balances, the reserves, and the total of each major
405 classification of receipts and expenditures, classified according
406 to the classification of accounts prescribed by the appropriate
407 state agency, and a brief explanation of any material increase or
408 decrease by spending entity. The municipality shall make the
409 summary statement available to municipal residents by posting the
410 statement at a designated public office within the boundaries of
411 the municipality and posting the statement prominently online if
412 the municipality has a website.

413 (7) The unreserved undesignated fund balance shall not
414 exceed 20 percent of operating revenues or 90 days of regular
415 general fund operating expenditures, whichever is greater,
416 necessary to secure and maintain credit ratings, meet seasonal
417 shortfalls in cash flow, and reduce susceptibility to emergency
418 or unanticipated expenditures or to address revenue shortfalls.
419 Any remaining unreserved undesignated fund balance shall not be
420 used to increase recurring expenditures within the budget, but
421 shall be carried forward to the next fiscal year in furtherance
422 of the fund.

423 (8)-(3)- The governing body of each municipality at any time
424 within a fiscal year or within up to 60 days following the end of
425 the fiscal year may amend a budget for that year as follows:

426 (a) Appropriations for expenditures within a fund may be
427 decreased or increased by motion recorded in the minutes,
428 provided that the total of the appropriations of the fund is not
429 changed.

430 (b) The governing body may establish procedures by which
431 the designated budget officer may authorize certain budget
432 amendments within a department, provided that the total of the
433 appropriations of the department is not changed.

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434 (c) If a budget amendment is required for a purpose not
435 specifically authorized in paragraph (a) or paragraph (b), the
436 budget amendment must be adopted in the same manner as the
437 original budget unless otherwise specified in the charter of the
438 respective municipality.

439 Section 8. Section 189.418, Florida Statutes, is amended to
440 read:

441 189.418 Reports; budgets; audits.--

442 (1) As used in this section, the term:

443 (a) "Fund" means a fiscal and accounting entity with a
444 self-balancing set of accounts that are recorded and segregated
445 to account for specific activities or to attain certain
446 objectives in accordance with applicable laws, special
447 regulations, restrictions, or limitations, in accordance with
448 generally accepted accounting principles.

449 (b) "Object of expenditure" means the classification of
450 fund data by character of expenditure. The term "object of
451 expenditure" includes, but is not limited to, operating
452 expenditures or expenses, personal services, debt service,
453 capital outlay, grants, and transfers, in accordance with
454 generally accepted accounting principles.

455 (c) "Spending entity," as designated by the special
456 district, means any office, unit, department, board, commission,
457 or institution which is responsible for any particular
458 expenditures.

459 (d) "Unreserved undesignated fund balance" means any fund
460 balance remaining after accounting for all reserved and
461 designated general fund balances.

462 (2)(1) When a new special district is created, the district
463 must forward to the department, within 30 days after the adoption



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464 of the special act, rule, ordinance, resolution, or other
465 document that provides for the creation of the district, a copy
466 of the document and a written statement that includes a reference
467 to the status of the special district as dependent or independent
468 and the basis for such classification. In addition to the
469 document or documents that create the district, the district must
470 also submit a map of the district, showing any municipal
471 boundaries that cross the district's boundaries, and any county
472 lines if the district is located in more than one county. The
473 department must notify the local government or other entity and
474 the district within 30 days after receipt of the document or
475 documents that create the district as to whether the district has
476 been determined to be dependent or independent.

477 (3)~~(2)~~ Any amendment, modification, or update of the
478 document by which the district was created, including changes in
479 boundaries, must be filed with the department within 30 days
480 after adoption. The department may initiate proceedings against
481 special districts as provided in s. 189.421 for failure to file
482 the information required by this subsection.

483 (4)~~(3)~~ The governing body of each special district shall
484 adopt a budget by resolution each fiscal year. The total amount
485 available from taxation and other sources, including amounts
486 carried over from prior fiscal years, must equal the total of
487 appropriations for expenditures and reserves. The adopted budget
488 must regulate expenditures of the special district, and it is
489 unlawful for any officer of a special district to expend or
490 contract for expenditures in any fiscal year except in pursuance
491 of budgeted appropriations. Budgets that exceed \$250,000 in
492 revenues and that do not meet the Distinguished Budget
493 Presentation Award criteria established by the Government Finance



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494 Officers Association shall, by fund and by spending entity within
495 each fund for the fiscal year, set forth the following:

496 (a) All proposed budget expenditures summarized by the
497 object of expenditure to be undertaken or executed by any
498 spending entity during the fiscal year.

499 (b) Anticipated revenues for the fiscal year.

500 (c) Estimated beginning and ending fund balances.

501 (d) The corresponding actual figures for the prior year,
502 current year budget or estimated current year actual, and
503 proposed budget for the next fiscal year consistent with the
504 basis of accounting used to prepare the budget.

505 (e) Explanatory schedules or statements noting material
506 changes in proposed expenditures by spending entity.

507 (5) Special districts the budgets of which exceed
508 \$250,000 in revenues shall prepare a written summary, not to
509 exceed 4 pages, describing the important features of the
510 proposed budget. The summary shall include an overview of
511 the special district, a description of the previous fiscal
512 year's performance, a review of the current fiscal year's
513 revenues and expenditures, and an economic outlook and
514 future challenges or objectives description. The summary
515 must include a statement of the budgetary basis of
516 accounting used and a description of the services to be
517 delivered during the fiscal year. The special district shall
518 make the summary available to district residents by posting
519 the summary at a designated public office within the
520 boundaries of the district, or, if a public office is not
521 available within the boundaries, by posting with a public
522 office close to the boundaries of the special district. For



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523 special districts websites, the district shall post the
524 summary prominently online.

525 (6) For budgets that exceed \$250,000 in revenues, tentative
526 budgets and final budgets, approved by the governing body, shall
527 be filed as a public record at a designated public office within
528 the boundaries of the special district, or, if a public office is
529 not available within the boundaries, shall be filed with a public
530 office close to the boundaries of the special district. For
531 special districts that have websites, tentative budgets and final
532 budgets, approved by the governing body, shall be made available
533 online when filed with the designated public office and remain
534 online until the final budget is adopted for the next fiscal
535 year.

536 (7) (a) Special districts that have received a Certificate
537 of Achievement for Excellence in Financial Reporting from the
538 Government Finance Officers Association shall make the
539 Comprehensive Annual Financial Report available to district
540 residents by posting the report at a designated public office
541 within the boundaries of the special district, or, if a public
542 office is not available within the boundaries, shall file the
543 report with a public office close to the boundaries of the
544 special district and post the report prominently online if the
545 district has a website.

546 (b) Special districts the budgets of which exceed \$250,000
547 in revenues and that have not received a Certificate of
548 Achievement for Excellence in Financial Reporting from the
549 Government Finance Officers Association shall, upon receipt of
550 the tentative budgets of each spending entity and completion of
551 any revisions made by the special district, prepare a statement
552 summarizing all of the adopted tentative budgets. This summary

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553 statement shall show for each budget the total of all budgets,
554 the proposed tax millages, the balances, the reserves, and the
555 total of each major classification of receipts and expenditures,
556 classified according to the classification of accounts prescribed
557 by the appropriate state agency, and a brief explanation of any
558 material increase or decrease by spending entity. The special
559 district shall make the summary statement available to district
560 residents by posting at a designated public office within the
561 boundaries of the special district, or, if a public office is not
562 available within the boundaries, the statement shall be filed
563 with a public office close to the boundaries of the special
564 district and post the statement prominently online if the
565 district has a website.

566 (8) The unreserved undesignated fund balance shall not
567 exceed 20 percent of operating revenues or 90 days of regular
568 general fund operating expenditures, whichever is greater,
569 necessary to secure and maintain credit ratings, meet seasonal
570 shortfalls in cash flow, and reduce susceptibility to emergency
571 or unanticipated expenditures or to address revenue shortfalls.
572 Any remaining unreserved undesignated fund balance shall not be
573 used to increase recurring expenditures within the budget, but
574 shall be carried forward to the next fiscal year in furtherance
575 of the fund.

576 (9)(4)- The proposed budget of a dependent special district
577 shall be presented in accordance with generally accepted
578 accounting principles, contained within the general budget of the
579 local governing authority, and be clearly stated as the budget of
580 the dependent district. However, with the concurrence of the
581 local governing authority, a dependent district may be budgeted
582 separately.



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583 ~~(10)-(5)~~ The governing body of each special district at any
584 time within a fiscal year or within up to 60 days following the
585 end of the fiscal year may amend a budget for that year. The
586 budget amendment must be adopted by resolution.

587 ~~(11)-(6)~~ A local governing authority may, in its discretion,
588 review the budget or tax levy of any special district located
589 solely within its boundaries.

590 ~~(12)-(7)~~ All reports or information required to be filed
591 with a local governing authority under ss. 189.415, 189.416, and
592 189.417 and this section shall:

593 (a) When the local governing authority is a county, be
594 filed with the clerk of the board of county commissioners.

595 (b) When the district is a multicounty district, be filed
596 with the clerk of the county commission in each county.

597 (c) When the local governing authority is a municipality,
598 be filed at the place designated by the municipal governing body.

599 Section 9. Paragraph (c) of subsection (3) and subsection
600 (8) of section 190.006, Florida Statutes, are amended to read:

601 190.006 Board of supervisors; members and meetings.--

602 (3)

603 (c) Candidates seeking election to office by qualified
604 electors under this subsection shall conduct their campaigns in
605 accordance with the provisions of chapter 106 and shall file
606 qualifying papers and qualify for individual seats in accordance
607 with s. 99.061. Candidates shall pay a qualifying fee, which
608 shall consist of a filing fee and an election assessment or, as
609 an alternative, shall file a petition signed by not less than 1
610 percent of the registered voters of the district, and take the
611 oath required in s. 99.021, with the supervisor of elections in
612 the county affected by such candidacy. The amount of the filing



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613 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have
614 provided for compensation pursuant to subsection (8), the amount
615 of the filing fee is 3 percent of the maximum annual compensation
616 so provided. The amount of the election assessment is 1 percent
617 of \$7,500 ~~\$4,800~~; however, if the electors have provided for
618 compensation pursuant to subsection (8), the amount of the
619 election assessment is 1 percent of the maximum annual
620 compensation so provided. The filing fee and election assessment
621 shall be distributed as provided in s. 105.031(3).

622 (8) Each supervisor shall be entitled to receive for his or
623 her services an amount not to exceed \$200 per meeting of the
624 board of supervisors, not to exceed \$7,500 ~~\$4,800~~ per year per
625 supervisor, or an amount established by the electors at
626 referendum. In addition, each supervisor shall receive travel and
627 per diem expenses as set forth in s. 112.061.

628 Section 10. Paragraphs (d) and (e) of subsection (3),
629 paragraph (c) of subsection (4), and paragraph (a) of subsection
630 (6) of section 373.536, Florida Statutes, are amended to read:

631 373.536 District budget and hearing thereon.--

632 (3) BUDGET HEARINGS AND WORKSHOPS; NOTICE.--

633 (d) As provided in s. 200.065(2)(d), the board shall
634 publish one or more notices of its intention to adopt a final
635 budget for the district for the ensuing fiscal year. The notice
636 shall appear adjacent to an advertisement that sets forth the
637 tentative budget in a format meeting the budget summary
638 requirements of s. 129.03(3)(b). The district shall not include
639 expenditures of federal special revenues and state special
640 revenues when preparing the statement required by s.
641 200.065(3)(1). The notice and advertisement shall be published in
642 one or more newspapers having a combined general paid circulation



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643 in each county in which the district lies and the advertisement
644 shall be posted online if the district has a website. Districts
645 may include explanatory phrases and examples in budget
646 advertisements published under s. 200.065 to clarify or
647 illustrate the effect that the district budget may have on ad
648 valorem taxes.

649 (e) In lieu of the advertisement setting forth the
650 tentative budget in a format meeting the budget summary
651 requirements of s. 129.03(3)(b), water management districts that
652 have received a Certificate of Achievement for Excellence in
653 Financial Reporting from the Government Finance Officers
654 Association shall cause the resulting Comprehensive Annual
655 Financial Report to be made available to district residents by
656 filing the report with the clerk of the circuit court of each
657 county within or partly within the district and by posting the
658 report prominently online if the district has a website. The
659 district shall also cause the website address of the report to be
660 advertised in one or more newspapers having a combined general
661 paid circulation in each county in which the district lies, and
662 the advertisement shall appear adjacent the advertisement
663 required pursuant to s. 200.065.

664 (f) ~~(e)~~ The hearing for adoption of a final budget and
665 millage rate shall be by and before the governing board of the
666 district as provided in s. 200.065 and may be continued from day
667 to day until terminated by the board.

668 (4) BUDGET CONTROLS.--

669 (c) If ~~Should~~ the district receives ~~receive~~ unanticipated
670 funds after the adoption of the final budget, those funds shall
671 be treated as unreserved undesignated funds. Unanticipated
672 undesignated funds do not include federal revenues, state special



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673 revenues, matching funds, or local government or utility project
674 funds. The unreserved undesignated fund balance, as defined in s.
675 129.02(1), shall not exceed 20 percent of operating revenues or
676 90 days of regular general fund operating expenditures, whichever
677 is greater, necessary to secure and maintain credit ratings, meet
678 seasonal shortfalls in cash flow, and reduce susceptibility to
679 emergency or unanticipated expenditures or to address revenue
680 shortfalls. Any remaining unreserved undesignated fund balance
681 shall not be used to increase recurring expenditures within the
682 budget, but shall be carried forward to the next fiscal year in
683 furtherance of the fund. The final budget, except for unreserved
684 undesignated funds, may be amended by including unanticipated
685 ~~such~~ funds, so long as notice of intention to amend is published
686 in the notice of the governing board meeting at which the
687 amendment will be considered, pursuant to s. 120.525. The notice
688 shall set forth a summary of the proposed amendment. However, in
689 the event of a disaster or of an emergency arising to prevent or
690 avert the same, the governing board shall not be limited by the
691 budget but shall have authority to apply such funds as may be
692 available therefor or as may be procured for such purpose.

693 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
694 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

695 (a) Each district must, by the date specified for each
696 item, furnish copies of the following documents to the Governor,
697 the President of the Senate, the Speaker of the House of
698 Representatives, the chairs of all legislative committees and
699 subcommittees having substantive or fiscal jurisdiction over the
700 districts, as determined by the President of the Senate or the
701 Speaker of the House of Representatives as applicable, the
702 secretary of the department, and the governing board of each

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703 county in which the district has jurisdiction or derives any
704 funds for the operations of the district:

705 1. The adopted budget, to be furnished within 10 days after
706 its adoption.

707 2. A financial audit of its accounts and records, to be
708 furnished within 10 days after its acceptance by the governing
709 board. The audit must be conducted in accordance with the
710 provisions of s. 11.45 and the rules adopted thereunder. In
711 addition to the entities named above, the district must provide a
712 copy of the audit to the Auditor General within 10 days after its
713 acceptance by the governing board.

714 3. A 5-year capital improvements plan, to be included in
715 the consolidated annual report required by s. 373.036(7). The
716 plan must include expected sources of revenue for planned
717 improvements and must be prepared in a manner comparable to the
718 fixed capital outlay format set forth in s. 216.043.

719 4. A 5-year water resource development work program to be
720 furnished within 30 days after the adoption of the final budget.
721 The program must describe the district's implementation strategy
722 for the water resource development component of each approved
723 regional water supply plan developed or revised under s.
724 373.0361. The work program must address all the elements of the
725 water resource development component in the district's approved
726 regional water supply plans and must identify which projects in
727 the work program will provide water, explain how each water
728 resource development project will produce additional water
729 available for consumptive uses, estimate the quantity of water to
730 be produced by each project, and provide an assessment of the
731 contribution of the district's regional water supply plans in
732 providing sufficient water to meet the water supply needs of



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733 existing and future reasonable-beneficial uses for a 1-in-10-year
734 drought event. Within 30 days after its submittal, the department
735 shall review the proposed work program and submit its findings,
736 questions, and comments to the district. The review must include
737 a written evaluation of the program's consistency with the
738 furtherance of the district's approved regional water supply
739 plans, and the adequacy of proposed expenditures. As part of the
740 review, the department shall give interested parties the
741 opportunity to provide written comments on each district's
742 proposed work program. Within 45 days after receipt of the
743 department's evaluation, the governing board shall state in
744 writing to the department which changes recommended in the
745 evaluation it will incorporate into its work program submitted as
746 part of the March 1 consolidated annual report required by s.
747 373.036(7) or specify the reasons for not incorporating the
748 changes. The department shall include the district's responses in
749 a final evaluation report and shall submit a copy of the report
750 to the Governor, the President of the Senate, and the Speaker of
751 the House of Representatives.

752 5. The Comprehensive Annual Financial Report of water
753 management districts that have received a Certificate of
754 Achievement for Excellence in Financial Reporting from the
755 Government Finance Officers Association.

756 Section 11. Subsection (1) of section 189.429, Florida
757 Statutes, is amended to read:

758 189.429 Codification.--

759 (1) Each district, by December 1, 2004, shall submit to the
760 Legislature a draft codified charter, at its expense, so that its
761 special acts may be codified into a single act for reenactment by
762 the Legislature, if there is more than one special act for the



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763 district. The Legislature may adopt a schedule for individual
 764 district codification. Any codified act relating to a district,
 765 which act is submitted to the Legislature for reenactment, shall
 766 provide for the repeal of all prior special acts of the
 767 Legislature relating to the district. The codified act shall be
 768 filed with the department pursuant to s. 189.418(3) ~~189.418(2)~~.

769 Section 12. Section 191.015, Florida Statutes, is amended
 770 to read:

771 191.015 Codification.--Each fire control district existing
 772 on the effective date of this section, by December 1, 2004, shall
 773 submit to the Legislature a draft codified charter, at its
 774 expense, so that its special acts may be codified into a single
 775 act for reenactment by the Legislature, if there is more than one
 776 special act for the district. The Legislature may adopt a
 777 schedule for individual district codification. Any codified act
 778 relating to a district, which act is submitted to the Legislature
 779 for reenactment, shall provide for the repeal of all prior
 780 special acts of the Legislature relating to the district. The
 781 codified act shall be filed with the Department of Community
 782 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

783 Section 13. This act shall take effect upon becoming a law
 784 and shall apply to the 2008-2009 fiscal year.

785
 786 ===== T I T L E A M E N D M E N T =====

787 And the title is amended as follows:

788 Delete everything before the enacting clause
 789 and insert:

790 A bill to be entitled
 791 An act relating to government accountability and
 792 efficiency; amending s. 112.061, F.S.; revising certain

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793 per diem and travel requirements and limitations;
794 providing for application to certain water management
795 districts, authorities, and other entities; creating s.
796 116.075, F.S.; providing for transparency in county
797 government; authorizing the clerk of the circuit court to
798 prepare the annual financial report of the county under
799 certain circumstances; authorizing the independent
800 certified public accountant required to prepare the county
801 annual financial audit to perform necessary tests and
802 reviews; amending s. 129.01, F.S.; providing limitations
803 on unreserved undesignated fund balances; amending s.
804 129.02, F.S.; providing definitions; providing additional
805 requirements for budgets; requiring a proposed budget
806 summary; providing summary requirements; deleting
807 requirements for county fine and forfeiture fund budgets;
808 amending s. 129.021, F.S.; expanding application of
809 certain requirements for county officer budgets; amending
810 s. 129.03, F.S.; extending a time period for county budget
811 officers to prepare and present a tentative budget;
812 providing additional requirements for filing comprehensive
813 annual financial reports with clerks of circuit court and
814 county residents; providing requirements for posting
815 reports on websites; amending s. 166.241, F.S.; providing
816 definitions; providing additional requirements for filing
817 budgets by municipalities; providing budget disclosure
818 requirements; requiring a proposed budget summary;
819 providing summary requirements; providing additional
820 requirements for posting comprehensive annual financial
821 reports at certain public offices, online, and with
822 municipal residents; providing limitations on unreserved



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823 | undesignated fund balances; amending s. 189.418, F.S.;

824 | providing definitions; providing additional requirements

825 | for filing budgets by special districts; providing budget

826 | disclosure requirements; requiring a proposed budget

827 | summary; providing summary requirements; providing

828 | additional requirements for posting comprehensive annual

829 | financial reports at certain public offices, online, and

830 | with special district residents; providing limitations on

831 | unreserved undesignated fund balances; amending s.

832 | 190.006, F.S.; increasing the amount of the filing fee and

833 | election assessment for qualification of members of boards

834 | of supervisors of community development districts;

835 | increasing the amount of compensation for members of

836 | boards of supervisors; amending s. 373.536, F.S.;

837 | providing additional requirements for filing comprehensive

838 | annual financial reports of water management districts

839 | with clerks of circuit court, water management residents,

840 | and online; providing limitations on unreserved

841 | undesignated fund balances; amending ss. 189.429 and

842 | 191.015, F.S.; correcting cross-references; providing

843 | applicability; providing an effective date.