

1 A bill to be entitled
2 An act relating to financial reporting; amending s.
3 11.40, F.S.; requiring, rather than authorizing, the
4 Legislative Auditing Committee to schedule hearings
5 concerning certain governmental entities for failure
6 to comply with certain financial audit requirements;
7 amending ss. 129.03, 166.241, and 189.016, F.S.;
8 requiring county, municipality, and special district
9 budget officers to submit certain budget information
10 to specified entities within a specified timeframe;
11 providing an exception; requiring adopted budget
12 amendments and final budgets to remain posted on each
13 entity's official website for a specified period of
14 time; conforming cross-references; amending ss.
15 165.0615, 189.066, and 189.074, F.S.; conforming
16 cross-references; amending s. 218.32, F.S.; providing
17 penalties for failure to submit certain financial
18 information; requiring the department to post annual
19 financial reports for certain governmental entities on
20 its website within a specified timeframe; amending s.
21 218.39, F.S.; requiring municipalities and special
22 districts to have a certain audit performed beginning
23 in a specified fiscal year; amending ss. 373.536 and
24 1011.03, F.S.; requiring adopted final budgets to
25 remain posted on a water management district's or

26 | district school board's official website for a
 27 | specified period of time; requiring water management
 28 | district and district school board budget officers to
 29 | submit certain budget information to the Office of
 30 | Economic and Demographic Research and specified
 31 | entities within a specified timeframe; requiring use
 32 | of a specified form; providing an exception; providing
 33 | penalties for failure to submit certain budget
 34 | information; amending s. 1011.60, F.S.; requiring
 35 | district school boards to submit certain financial
 36 | information to specified entities within a specified
 37 | timeframe; requiring the office to develop specified
 38 | forms for use by local governmental entities in
 39 | reporting certain budget information; requiring a
 40 | report to the Legislature by a specified date;
 41 | providing an effective date.

42 |
 43 | Be It Enacted by the Legislature of the State of Florida:

44 |
 45 | Section 1. Subsection (2) of section 11.40, Florida
 46 | Statutes, is amended to read:
 47 | 11.40 Legislative Auditing Committee.—
 48 | (2) Following notification by the Auditor General, the
 49 | Department of Financial Services, ~~or~~ the Division of Bond
 50 | Finance of the State Board of Administration, the Governor or

51 his or her designee, or the Commissioner of Education or his or
52 her designee of the failure of a local governmental entity,
53 district school board, charter school, or charter technical
54 career center to comply with the applicable provisions within s.
55 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the
56 Legislative Auditing Committee shall ~~may~~ schedule a hearing to
57 determine if the entity should be subject to further state
58 action. If the committee determines that the entity should be
59 subject to further state action, the committee shall:

60 (a) In the case of a local governmental entity or district
61 school board, direct the Department of Revenue and the
62 Department of Financial Services to withhold any funds not
63 pledged for bond debt service satisfaction which are payable to
64 such entity until the entity complies with the law. The
65 committee shall specify the date that such action must ~~shall~~
66 begin, and the directive must be received by the Department of
67 Revenue and the Department of Financial Services 30 days before
68 the date of the distribution mandated by law. The Department of
69 Revenue and the Department of Financial Services may implement
70 ~~the provisions of~~ this paragraph.

71 (b) In the case of a special district created by:

72 1. A special act, notify the President of the Senate, the
73 Speaker of the House of Representatives, the standing committees
74 of the Senate and the House of Representatives charged with
75 special district oversight as determined by the presiding

76 officers of each respective chamber, the legislators who
77 represent a portion of the geographical jurisdiction of the
78 special district, and the Department of Economic Opportunity
79 that the special district has failed to comply with the law.
80 Upon receipt of notification, the Department of Economic
81 Opportunity shall proceed pursuant to s. 189.062 or s. 189.067.
82 If the special district remains in noncompliance after the
83 process set forth in s. 189.0651, or if a public hearing is not
84 held, the Legislative Auditing Committee may request the
85 department to proceed pursuant to s. 189.067(3).

86 2. A local ordinance, notify the chair or equivalent of
87 the local general-purpose government pursuant to s. 189.0652 and
88 the Department of Economic Opportunity that the special district
89 has failed to comply with the law. Upon receipt of notification,
90 the department shall proceed pursuant to s. 189.062 or s.
91 189.067. If the special district remains in noncompliance after
92 the process set forth in s. 189.0652, or if a public hearing is
93 not held, the Legislative Auditing Committee may request the
94 department to proceed pursuant to s. 189.067(3).

95 3. Any manner other than a special act or local ordinance,
96 notify the Department of Economic Opportunity that the special
97 district has failed to comply with the law. Upon receipt of
98 notification, the department shall proceed pursuant to s.
99 189.062 or s. 189.067(3).

100 (c) In the case of a charter school or charter technical

101 career center, notify the appropriate sponsoring entity, which
 102 may terminate the charter pursuant to ss. 1002.33 and 1002.34.

103 Section 2. Paragraph (c) of subsection (3) of section
 104 129.03, Florida Statutes, is amended, and paragraph (d) is added
 105 to that subsection, to read:

106 129.03 Preparation and adoption of budget.—

107 (3) The county budget officer, after tentatively
 108 ascertaining the proposed fiscal policies of the board for the
 109 next fiscal year, shall prepare and present to the board a
 110 tentative budget for the next fiscal year for each of the funds
 111 provided in this chapter, including all estimated receipts,
 112 taxes to be levied, and balances expected to be brought forward
 113 and all estimated expenditures, reserves, and balances to be
 114 carried over at the end of the year.

115 (c) The board shall hold public hearings to adopt
 116 tentative and final budgets pursuant to s. 200.065. The hearings
 117 shall be primarily for the purpose of hearing requests and
 118 complaints from the public regarding the budgets and the
 119 proposed tax levies and for explaining the budget and any
 120 proposed or adopted amendments. The tentative budget must be
 121 posted on the county's official website at least 2 days before
 122 the public hearing to consider such budget and must remain on
 123 the website for at least 45 days. The final budget must be
 124 posted on the website within 30 days after adoption and must
 125 remain on the website for at least 2 years. The tentative

126 budgets, adopted tentative budgets, and final budgets shall be
127 filed in the office of the county auditor as a public record.
128 Sufficient reference in words and figures to identify the
129 particular transactions must ~~shall~~ be made in the minutes of the
130 board to record its actions with reference to the budgets.

131 (d) Beginning in the 2018-2019 fiscal year, the county
132 budget officer shall electronically submit information regarding
133 the final budget to the Office of Economic and Demographic
134 Research within 30 days after adoption of the final budget in
135 the format specified by the office. If the Governor declares a
136 state of emergency pursuant to s. 252.36(2) within 30 days after
137 the submission deadline, the office may extend the deadline up
138 to an additional 90 days. The county budget officer shall also
139 electronically submit to the clerk of the court:

140 1. A copy of the information that was submitted to the
141 office.

142 2. A copy of the final budget that was posted on the
143 county's website.

144 3. A statement certifying that the items in subparagraphs
145 1. and 2. were timely submitted and posted.

146 Section 3. Subsection (16) of section 165.0615, Florida
147 Statutes, is amended to read:

148 165.0615 Municipal conversion of independent special
149 districts upon elector-initiated and approved referendum.—

150 (16) If the incorporation plan is approved by a majority

151 of the votes cast in the independent special district, the
152 district shall notify the Special District Accountability
153 Program pursuant to s. 189.016(2) and the local general-purpose
154 governments in which any part of the independent special
155 district is situated pursuant to s. 189.016(8) ~~s. 189.016(7)~~.

156 Section 4. Subsections (4) and (5) of section 166.241,
157 Florida Statutes, are renumbered as subsections (5) and (6),
158 respectively, subsection (3) and present subsection (5) are
159 amended, and a new subsection (4) is added to that section, to
160 read:

161 166.241 Fiscal years, budgets, and budget amendments.—

162 (3) The tentative budget must be posted on the
163 municipality's official website at least 2 days before the
164 budget hearing, held pursuant to s. 200.065 or other law, to
165 consider such budget and must remain on the website for at least
166 45 days. The final adopted budget must be posted on the
167 municipality's official website within 30 days after adoption
168 and must remain on the website for at least 2 years. If the
169 municipality does not operate an official website, the
170 municipality must, within a reasonable period of time as
171 established by the county or counties in which the municipality
172 is located, transmit the tentative budget and final budget to
173 the manager or administrator of such county or counties who
174 shall post the budgets on the county's website.

175 (4) Beginning in the 2018-2019 fiscal year, the

176 municipality budget officer shall electronically submit
177 information regarding the final budget to the Office of Economic
178 and Demographic Research within 30 days after adoption of the
179 final budget in the format specified by the office. If the
180 Governor declares a state of emergency pursuant to s. 252.36(2)
181 within 30 days after the submission deadline, the office may
182 extend the deadline up to an additional 90 days. The
183 municipality budget officer shall also electronically submit to
184 the clerk of the court:

185 (a) A copy of the information that was submitted to the
186 office.

187 (b) A copy of the final budget that was posted on the
188 municipality's website.

189 (c) A statement certifying that the items in paragraphs
190 (a) and (b) were timely submitted and posted.

191 (6) ~~(5)~~ If the governing body of a municipality amends the
192 budget pursuant to paragraph (5) (c) ~~paragraph (4) (e)~~, the
193 adopted amendment must be posted on the official website of the
194 municipality within 5 days after adoption and must remain on the
195 website for at least 2 years. If the municipality does not
196 operate an official website, the municipality must, within a
197 reasonable period of time as established by the county or
198 counties in which the municipality is located, transmit the
199 adopted amendment to the manager or administrator of such county
200 or counties who shall post the adopted amendment on the county's

201 website.

202 Section 5. Subsections (5) through (10) of section
 203 189.016, Florida Statutes, are renumbered as subsections (6)
 204 through (11), respectively, present subsections (7) and (10) are
 205 amended, and a new subsection (5) is added to that section, to
 206 read:

207 189.016 Reports; budgets; audits.—

208 (5) Beginning in the 2018-2019 fiscal year, the special
 209 district budget officer shall electronically submit information
 210 regarding the final budget to the Office of Economic and
 211 Demographic Research within 30 days after adoption of the final
 212 budget in the reporting format specified by the office. If the
 213 Governor declares a state of emergency under s. 252.36(2) within
 214 30 days after the submission deadline for the final budget, the
 215 office may extend the deadline up to an additional 90 days. The
 216 special district budget officer shall also electronically submit
 217 to the clerk of the court:

218 (a) A copy of the information that was submitted to the
 219 office.

220 (b) A copy of the final budget that was posted on the
 221 special district's website.

222 (c) A statement certifying that the items in paragraphs
 223 (a) and (b) were timely submitted and posted.

224 (8)-(7) If the governing body of a special district amends
 225 the budget pursuant to paragraph (7) (c) ~~paragraph (6) (e)~~, the

226 adopted amendment must be posted on the official website of the
 227 special district within 5 days after adoption and must remain on
 228 the website for at least 2 years.

229 (11)~~(10)~~ All reports or information required to be filed
 230 with a local general-purpose government or governing authority
 231 under ss. 189.014, 189.015, and 189.08 and subsection (9)
 232 ~~subsection (8)~~ must:

233 (a) If the local general-purpose government or governing
 234 authority is a county, be filed with the clerk of the board of
 235 county commissioners.

236 (b) If the district is a multicounty district, be filed
 237 with the clerk of the county commission in each county.

238 (c) If the local general-purpose government or governing
 239 authority is a municipality, be filed at the place designated by
 240 the municipal governing body.

241 Section 6. Subsections (1) and (2) of section 189.066,
 242 Florida Statutes, are amended to read:

243 189.066 Effect of failure to file certain reports or
 244 information.—

245 (1) If an independent special district fails to file the
 246 reports or information required under s. 189.014, s. 189.015, s.
 247 189.016(10) ~~s. 189.016(9)~~, or s. 189.08 with the local general-
 248 purpose government or governments in which it is located, the
 249 person authorized to receive and read the reports or information
 250 or the local general-purpose government shall notify the

251 district's registered agent. If requested by the district, the
252 local general-purpose government shall grant an extension of up
253 to 30 days for filing the required reports or information. If
254 the governing body of the local general-purpose government or
255 governments determines that there has been an unjustified
256 failure to file these reports or information, it shall notify
257 the department, and the department may proceed pursuant to s.
258 189.067(1).

259 (2) If a dependent special district fails to file the
260 reports or information required under s. 189.014, s. 189.015, or
261 s. 189.016(10) ~~s. 189.016(9)~~ with the local governing authority
262 to which it is dependent, the local governing authority shall
263 take whatever steps it deems necessary to enforce the special
264 district's accountability. Such steps may include, as
265 authorized, withholding funds, removing governing body members
266 at will, vetoing the special district's budget, conducting the
267 oversight review process set forth in s. 189.068, or amending,
268 merging, or dissolving the special district in accordance with
269 the provisions contained in the ordinance that created the
270 dependent special district.

271 Section 7. Paragraph (e) of subsection (2) and paragraph
272 (g) of subsection (3) of section 189.074, Florida Statutes, are
273 amended to read:

274 189.074 Voluntary merger of independent special
275 districts.—Two or more contiguous independent special districts

276 created by special act which have similar functions and elected
277 governing bodies may elect to merge into a single independent
278 district through the act of merging the component independent
279 special districts.

280 (2) JOINT MERGER PLAN BY RESOLUTION.—The governing bodies
281 of two or more contiguous independent special districts may, by
282 joint resolution, endorse a proposed joint merger plan to
283 commence proceedings to merge the districts pursuant to this
284 section.

285 (e) After the final public hearing, the governing bodies
286 shall notify the supervisors of elections of the applicable
287 counties in which district lands are located of the adoption of
288 the resolution by each governing body. The supervisors of
289 elections shall schedule a separate referendum for each
290 component independent special district. The referenda may be
291 held in each district on the same day, or on different days, but
292 no more than 20 days apart.

293 1. Notice of a referendum on the merger of independent
294 special districts must be provided pursuant to the notice
295 requirements in s. 100.342. At a minimum, the notice must
296 include:

297 a. A brief summary of the resolution and joint merger
298 plan;

299 b. A statement as to where a copy of the resolution and
300 joint merger plan may be examined;

301 c. The names of the component independent special
 302 districts to be merged and a description of their territory;
 303 d. The times and places at which the referendum will be
 304 held; and
 305 e. Such other matters as may be necessary to call, provide
 306 for, and give notice of the referendum and to provide for the
 307 conduct thereof and the canvass of the returns.

308 2. The referenda must be held in accordance with the
 309 Florida Election Code and may be held pursuant to ss. 101.6101-
 310 101.6107. All costs associated with the referenda shall be borne
 311 by the respective component independent special district.

312 3. The ballot question in such referendum placed before
 313 the qualified electors of each component independent special
 314 district to be merged must be in substantially the following
 315 form:

316 "Shall ...(name of component independent special
 317 district)... and ...(name of component independent special
 318 district or districts)... be merged into ...(name of newly
 319 merged independent district)...?"

320 YES
 321 NO"

322 4. If the component independent special districts
 323 proposing to merge have disparate millage rates, the ballot
 324 question in the referendum placed before the qualified electors
 325 of each component independent special district must be in

326 substantially the following form:

327 "Shall ...(name of component independent special
328 district)... and ...(name of component independent special
329 district or districts)... be merged into ...(name of newly
330 merged independent district)... if the voter-approved maximum
331 millage rate within each independent special district will not
332 increase absent a subsequent referendum?

333YES

334NO"

335 5. In any referendum held pursuant to this section, the
336 ballots shall be counted, returns made and canvassed, and
337 results certified in the same manner as other elections or
338 referenda for the component independent special districts.

339 6. The merger may not take effect unless a majority of the
340 votes cast in each component independent special district are in
341 favor of the merger. If one of the component districts does not
342 obtain a majority vote, the referendum fails, and merger does
343 not take effect.

344 7. If the merger is approved by a majority of the votes
345 cast in each component independent special district, the merged
346 independent district is created. Upon approval, the merged
347 independent district shall notify the Special District
348 Accountability Program pursuant to s. 189.016(2) and the local
349 general-purpose governments in which any part of the component
350 independent special districts is situated pursuant to s.

351 189.016(8) ~~s. 189.016(7)~~.

352 8. If the referendum fails, the merger process under this
353 subsection may not be initiated for the same purpose within 2
354 years after the date of the referendum.

355 (3) QUALIFIED ELECTOR-INITIATED MERGER PLAN.—The qualified
356 electors of two or more contiguous independent special districts
357 may commence a merger proceeding by each filing a petition with
358 the governing body of their respective independent special
359 district proposing to be merged. The petition must contain the
360 signatures of at least 40 percent of the qualified electors of
361 each component independent special district and must be
362 submitted to the appropriate component independent special
363 district governing body no later than 1 year after the start of
364 the qualified elector-initiated merger process.

365 (g) After the final public hearing, the governing bodies
366 shall notify the supervisors of elections of the applicable
367 counties in which district lands are located of the adoption of
368 the resolution by each governing body. The supervisors of
369 elections shall schedule a date for the separate referenda for
370 each district. The referenda may be held in each district on the
371 same day, or on different days, but no more than 20 days apart.

372 1. Notice of a referendum on the merger of the component
373 independent special districts must be provided pursuant to the
374 notice requirements in s. 100.342. At a minimum, the notice must
375 include:

376 a. A brief summary of the resolution and elector-initiated
377 merger plan;

378 b. A statement as to where a copy of the resolution and
379 petition for merger may be examined;

380 c. The names of the component independent special
381 districts to be merged and a description of their territory;

382 d. The times and places at which the referendum will be
383 held; and

384 e. Such other matters as may be necessary to call, provide
385 for, and give notice of the referendum and to provide for the
386 conduct thereof and the canvass of the returns.

387 2. The referenda must be held in accordance with the
388 Florida Election Code and may be held pursuant to ss. 101.6101-
389 101.6107. All costs associated with the referenda shall be borne
390 by the respective component independent special district.

391 3. The ballot question in such referendum placed before
392 the qualified electors of each component independent special
393 district to be merged must be in substantially the following
394 form:

395 "Shall ...(name of component independent special
396 district)... and ...(name of component independent special
397 district or districts)... be merged into ...(name of newly
398 merged independent district)...?"

399YES

400NO"

401 4. If the component independent special districts
402 proposing to merge have disparate millage rates, the ballot
403 question in the referendum placed before the qualified electors
404 of each component independent special district must be in
405 substantially the following form:

406 "Shall ...(name of component independent special
407 district)... and ...(name of component independent special
408 district or districts)... be merged into ...(name of newly
409 merged independent district)... if the voter-approved maximum
410 millage rate within each independent special district will not
411 increase absent a subsequent referendum?

412 YES

413 NO"

414 5. In any referendum held pursuant to this section, the
415 ballots shall be counted, returns made and canvassed, and
416 results certified in the same manner as other elections or
417 referenda for the component independent special districts.

418 6. The merger may not take effect unless a majority of the
419 votes cast in each component independent special district are in
420 favor of the merger. If one of the component independent special
421 districts does not obtain a majority vote, the referendum fails,
422 and merger does not take effect.

423 7. If the merger is approved by a majority of the votes
424 cast in each component independent special district, the merged
425 district shall notify the Special District Accountability

426 Program pursuant to s. 189.016(2) and the local general-purpose
 427 governments in which any part of the component independent
 428 special districts is situated pursuant to s. 189.016(8) ~~s.~~
 429 ~~189.016(7)~~.

430 8. If the referendum fails, the merger process under this
 431 subsection may not be initiated for the same purpose within 2
 432 years after the date of the referendum.

433 Section 8. Subsection (3) of section 218.32, Florida
 434 Statutes, is renumbered as subsection (4), paragraph (h) is
 435 added to subsection (1), and a new subsection (3) is added to
 436 that section, to read:

437 218.32 Annual financial reports; local governmental
 438 entities.—

439 (1)

440 (h) Beginning in the 2018-2019 fiscal year and
 441 notwithstanding any other penalty or remedy provided by law, if
 442 a local governmental entity fails to submit information to the
 443 clerk of the court as required under s. 129.03(3)(d), s.
 444 166.241(4), or s. 189.016(5), as applicable, the clerk of the
 445 court shall notify the appropriate local fiscal officer to
 446 suspend future salary payments for the head of that local
 447 governmental entity. The clerk shall notify the appropriate
 448 local fiscal officer to resume payments when the clerk receives
 449 the information.

450 (3) No later than 12 months after the end of the most

451 recently completed fiscal year, the department shall post on its
 452 website the annual financial report for each local governmental
 453 entity and independent special district that is required to
 454 submit an annual financial report pursuant to subsection (1).

455 Section 9. Paragraphs (b), (c), (g), and (h) of subsection
 456 (1) of section 218.39, Florida Statutes, are amended to read:

457 218.39 Annual financial audit reports.—

458 (1) If, by the first day in any fiscal year, a local
 459 governmental entity, district school board, charter school, or
 460 charter technical career center has not been notified that a
 461 financial audit for that fiscal year will be performed by the
 462 Auditor General, each of the following entities shall have an
 463 annual financial audit of its accounts and records completed
 464 within 9 months after the end of its fiscal year by an
 465 independent certified public accountant retained by it and paid
 466 from its public funds:

467 (b) Any municipality with revenues or the total of
 468 expenditures and expenses in excess of \$250,000, as reported on
 469 the fund financial statements, and each municipality beginning
 470 in the 2018-2019 fiscal year.

471 (c) Any special district with revenues or the total of
 472 expenditures and expenses in excess of \$100,000, as reported on
 473 the fund financial statements, and each special district
 474 beginning in the 2018-2019 fiscal year.

475 ~~(g) Each municipality with revenues or the total of~~

476 ~~expenditures and expenses between \$100,000 and \$250,000, as~~
477 ~~reported on the fund financial statements, which has not been~~
478 ~~subject to a financial audit pursuant to this subsection for the~~
479 ~~2 preceding fiscal years.~~

480 ~~(h) Each special district with revenues or the total of~~
481 ~~expenditures and expenses between \$50,000 and \$100,000, as~~
482 ~~reported on the fund financial statement, which has not been~~
483 ~~subject to a financial audit pursuant to this subsection for the~~
484 ~~2 preceding fiscal years.~~

485 Section 10. Paragraph (d) of subsection (6) of section
486 373.536, Florida Statutes, is amended, and paragraphs (e) and
487 (f) are added to that subsection, to read:

488 373.536 District budget and hearing thereon.—

489 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
490 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

491 (d) The final adopted budget must be posted on the water
492 management district's official website within 30 days after
493 adoption and must remain on the website for at least 2 years.

494 (e) Beginning in the 2018-2019 fiscal year, the water
495 management district budget officer shall electronically submit
496 information regarding the final budget to the Office of Economic
497 and Demographic Research within 30 days after adoption of the
498 final budget in the format specified by the office. If the
499 Governor declares a state of emergency under s. 252.36(2) within
500 30 days after the submission deadline, the office may extend the

501 deadline up to an additional 90 days. The water management
502 district budget officer shall also electronically submit to the
503 clerk of the court in each county in which the district
504 operates:

505 1. A copy of the information that was submitted to the
506 office.

507 2. A copy of the final budget that was posted on the water
508 management district's website.

509 3. A statement certifying that the items in subparagraphs
510 1. and 2. were timely submitted and posted.

511 (f) Beginning in the 2018-2019 fiscal year and
512 notwithstanding any other penalty or remedy that may be
513 authorized by law, if a water management district budget officer
514 fails to submit information to the clerk of the court as
515 required in paragraph (e), the clerk of the court shall notify
516 the appropriate fiscal officer to suspend future salary payments
517 for the executive director of that district. The clerk shall
518 notify the fiscal officer to resume payments when the clerk
519 receives the information.

520 Section 11. Subsection (5) of section 1011.03, Florida
521 Statutes, is renumbered as subsection (6), subsection (4) is
522 amended, and a new subsection (5) is added to that section, to
523 read:

524 1011.03 Public hearings; budget submissions; penalties to
525 be submitted to Department of Education.—

526 (4) The board shall hold public hearings to adopt
527 tentative and final budgets pursuant to s. 200.065. The hearings
528 shall be primarily for the purpose of hearing requests and
529 complaints from the public regarding the budgets and the
530 proposed tax levies and for explaining the budget and proposed
531 or adopted amendments thereto, if any. The tentative budget must
532 be posted on the district's official website at least 2 days
533 before the budget hearing held pursuant to s. 200.065 or other
534 law. The final adopted budget must be posted on the district's
535 official website within 30 days after adoption and must remain
536 on the website for at least 2 years. The board shall require the
537 superintendent to transmit two copies of the adopted budget to
538 the Department of Education as prescribed by law and rules of
539 the State Board of Education.

540 (5) (a) Beginning in the 2018-2019 fiscal year, the
541 district school board budget officer shall electronically submit
542 information regarding the final budget to the Office of Economic
543 and Demographic Research within 30 days after adoption of the
544 final budget in the format specified by the office. If the
545 Governor declares a state of emergency under s. 252.36(2) within
546 30 days after the submission deadline for the final budget, the
547 office may extend the deadline up to an additional 90 days. The
548 district school board budget officer shall also electronically
549 submit to the clerk of the court:

550 1. A copy of the information that was submitted to the

551 office.

552 2. A copy of the final budget that was posted on the
553 district school board's website.

554 3. A statement certifying that the items in subparagraphs
555 1. and 2. were timely submitted and posted.

556 (b) Beginning in the 2018-2019 fiscal year and
557 notwithstanding any other penalty or remedy that may be
558 authorized by law, if the district school board budget officer
559 fails to submit information to the clerk of the court as
560 required in paragraph (a) or s. 1011.60, the clerk of the court
561 shall notify the appropriate fiscal officer to suspend future
562 salary payments for the superintendent of that district school
563 board. The clerk shall notify the appropriate fiscal officer to
564 resume payments when the clerk receives the information.

565 Section 12. Subsection (1) of section 1011.60, Florida
566 Statutes, is amended to read:

567 1011.60 Minimum requirements of the Florida Education
568 Finance Program.—Each district which participates in the state
569 appropriations for the Florida Education Finance Program shall
570 provide evidence of its effort to maintain an adequate school
571 program throughout the district and shall meet at least the
572 following requirements:

573 (1) ACCOUNTS AND REPORTS.—Maintain adequate and accurate
574 records, including a system of internal accounts for individual
575 schools, and file with the Department of Education, in correct

576 and proper form on or before the date due as fixed by law or
577 rule, each annual or periodic report that is required by rules
578 of the State Board of Education. A district school board that
579 submits an annual financial report to the department must also
580 electronically submit to the clerk of the court a copy of the
581 report with a statement certifying that the report was timely
582 filed with the department.

583 Section 13. (1) By July 15, 2018, the Office of Economic
584 and Demographic Research shall prepare forms for use by
585 counties, municipalities, special districts, water management
586 districts, and school districts when submitting information
587 regarding their final budgets to the office. The forms must
588 group existing fiscal information in broad, yet meaningful,
589 categories, but should not create new reporting requirements.

590 (2) By December 1, 2018, the office shall submit a report
591 to the President of the Senate and the Speaker of the House of
592 Representatives that:

593 (a) Identifies a structure to create unique area profiles
594 for the counties, municipalities, special districts, water
595 management districts, and school districts which would assist
596 the public in making simple direct comparisons between the
597 distinct entities.

598 (b) Provides recommendations for metrics for ranking the
599 reporting entities based on the final budget information
600 submitted to the office. The metrics must allow the public to

CS/CS/HB 1019

2018

601 make direct comparisons between the different local governments.
602 (c) Provides recommendations for mechanisms to submit the
603 information in this subsection to the public in a cost-effective
604 manner.

605 Section 14. This act shall take effect July 1, 2018.