

1 A bill to be entitled
 2 An act relating to state funds; amending s. 215.32,
 3 F.S.; exempting the State Housing Trust Fund and the
 4 Local Government Housing Trust Fund from a provision
 5 authorizing the Legislature, in the General
 6 Appropriations Act, to transfer unappropriated cash
 7 balances from specified trust funds to the Budget
 8 Stabilization Fund and the General Revenue Fund;
 9 providing an effective date.

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 11 Be It Enacted by the Legislature of the State of Florida:

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 13 Section 1. Upon the expiration and reversion of the
 14 amendments made to section 215.32, Florida Statutes, pursuant to
 15 section 83 of chapter 2018-10, Laws of Florida, paragraph (b) of
 16 subsection (2) of section 215.32, Florida Statutes, is amended
 17 to read:

18 215.32 State funds; segregation.—

19 (2) The source and use of each of these funds shall be as
 20 follows:

21 (b)1. The trust funds shall consist of moneys received by
 22 the state which, under law or under trust agreement, are
 23 segregated for a purpose authorized by law. The state agency or
 24 branch of state government receiving or collecting such moneys
 25 is ~~shall be~~ responsible for their proper expenditure as provided

26 | by law. Upon the request of the state agency or branch of state
27 | government responsible for the administration of the trust fund,
28 | the Chief Financial Officer may establish accounts within the
29 | trust fund at a level considered necessary for proper
30 | accountability. Once an account is established ~~within a trust~~
31 | ~~fund~~, the Chief Financial Officer may authorize payment from
32 | that account only upon determining that there is sufficient cash
33 | and releases at the level of the account.

34 | 2. In addition to other trust funds created by law, each
35 | agency, to the extent possible, ~~each agency~~ shall use the
36 | following trust funds as described in this subparagraph for day-
37 | to-day operations:

38 | a. An operations or operating trust fund, for use as a
39 | depository for funds to be used for program operations funded by
40 | program revenues, with the exception of administrative
41 | activities when the operations or operating trust fund is a
42 | proprietary fund;~~;~~

43 | b. An operations and maintenance trust fund, for use as a
44 | depository for client services funded by third-party payors;~~;~~

45 | c. An administrative trust fund, for use as a depository
46 | for funds to be used for management activities that are
47 | departmental in nature and funded by indirect cost earnings and
48 | assessments against trust funds; however,~~;~~ proprietary funds are
49 | not required to use ~~excluded from the requirement of using~~ an
50 | administrative trust fund;~~;~~

51 d. A grants and donations trust fund, for use as a
 52 depository for funds to be used for allowable grant or donor
 53 agreement activities funded by restricted contractual revenue
 54 from private and public nonfederal sources;~~;~~

55 e. An agency working capital trust fund, for use as a
 56 depository for funds to be used pursuant to s. 216.272;~~;~~

57 f. A clearing funds trust fund, for use as a depository
 58 for funds to account for collections pending distribution to
 59 lawful recipients; and-

60 g. A federal grant trust fund, for use as a depository for
 61 funds to be used for allowable grant activities funded by
 62 restricted program revenues from federal sources.

63
 64 To the extent possible, each agency must adjust its internal
 65 accounting to use existing trust funds consistent with the
 66 requirements of this subparagraph. If an agency does not have a
 67 trust fund specified ~~trust funds listed~~ in this subparagraph and
 68 cannot make such adjustment, the agency must recommend the
 69 creation of the necessary trust fund ~~funds~~ to the Legislature no
 70 later than the next scheduled review of the agency's trust funds
 71 pursuant to s. 215.3206.

72 3. All such moneys are hereby appropriated to be expended
 73 in accordance with the law or trust agreement under which they
 74 were received, subject ~~always~~ to the provisions of chapter 216
 75 relating to the appropriation of funds and to the applicable

76 | laws relating to the deposit or expenditure of moneys in the
77 | State Treasury.

78 | 4.a. Notwithstanding any provision of law restricting the
79 | use of trust funds to specific purposes, unappropriated cash
80 | balances from selected trust funds may be authorized by the
81 | Legislature for transfer to the Budget Stabilization Fund and
82 | the General Revenue Fund in the General Appropriations Act.

83 | b. This subparagraph does not apply to trust funds
84 | required by federal programs or mandates; trust funds
85 | established for bond covenants, indentures, or resolutions whose
86 | revenues are legally pledged by the state or public body to meet
87 | debt service or other financial requirements of any debt
88 | obligations of the state or any public body; the Division of
89 | Licensing Trust Fund in the Department of Agriculture and
90 | Consumer Services; the State Transportation Trust Fund; the
91 | trust fund containing the net annual proceeds from the Florida
92 | Education Lotteries; the Florida Retirement System Trust Fund;
93 | trust funds under the management of the State Board of Education
94 | or the Board of Governors of the State University System, when
95 | ~~where~~ such trust funds are for auxiliary enterprises, self-
96 | insurance, and contracts, grants, and donations, as those terms
97 | are defined by general law; trust funds that serve as clearing
98 | funds or accounts for the Chief Financial Officer or state
99 | agencies; trust funds that account for assets held by the state
100 | in a trustee capacity as an agent or fiduciary for individuals,

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101 private organizations, or other governmental units; the State
102 Housing Trust Fund; the Local Government Housing Trust Fund; and
103 other trust funds authorized by the State Constitution.

104 Section 2. This act shall take effect July 1, 2019.