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# **Government Efficiency & Accountability Council**

## **ACTION PACKET**

**Wednesday, April 9, 2008  
8:00 AM – 10:30 AM  
17 HOB**

**Marco Rubio  
Speaker**

**Frank Attkisson  
Chair**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**Attendance:**

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Frank Attkisson (Chair)	X		
Carl Domino	X		
Greg Evers	X		
Andy Gardiner	X		
Joseph Gibbons	X		
Eduardo Gonzalez	X		
Michael Grant	X		
Ed Homan	X		
Stan Jordan	X		
Matthew Meadows	X		
Julio Robaina	X		
Franklin Sands	X		
Robert Schenck	X		
Michael Scionti	X		
Darren Soto	X		
Geraldine Thompson	X		
<b>Totals:</b>	<b>16</b>	<b>0</b>	<b>0</b>

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 51 : Partial Payment of Property Taxes**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 127 : Property Appraisers**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 165 : Agency Inspectors General**

*Favorable with Council Substitute*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino	X				
Greg Evers			X		
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina			X		
Franklin Sands	X				
Robert Schenck			X		
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 12</b>		<b>Total Nays: 0</b>			

**Appearances:**

Melinda Miguel, Chief Inspector General (State Employee) - Information Only

Chief Inspector General

2103 The Capitol

Tallahassee FL 32399

Phone: 922-4637

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

Bill No. 165

COUNCIL/COMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Government Efficiency &  
 2 Accountability Council  
 3 Representative(s) Bean offered the following:

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:  
 7 Section 1. Section 20.055, Florida Statutes, is amended to  
 8 read:

9 20.055 Agency inspectors general.--

10 (1) For the purposes of this section:

11 (a) "State agency" means each department created pursuant  
 12 to this chapter, and also includes the Executive Office of the  
 13 Governor, the Department of Military Affairs, the Fish and  
 14 Wildlife Conservation Commission, the Office of Insurance  
 15 Regulation of the Financial Services Commission, the Office of  
 16 Financial Regulation of the Financial Services Commission, the  
 17 Public Service Commission, the Board of Governors of the State  
 18 University System, and the state courts system.

19 (b) "Agency head" means the Governor, a Cabinet officer, a  
 20 secretary as defined in s. 20.03(5), or an executive director as  
 21 defined in s. 20.03(6). It also includes the chair of the Public  
 22 Service Commission, the Director of the Office of Insurance

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

23 Regulation of the Financial Services Commission, the Director of  
24 the Office of Financial Regulation of the Financial Services  
25 Commission, and the Chief Justice of the State Supreme Court.

26 (c) "Individuals substantially affected" means natural  
27 persons who have established a real and sufficiently immediate  
28 injury in fact due to the findings, conclusions, or  
29 recommendations of a final report of a state agency inspector  
30 general, who are the subject of the audit or investigation, and  
31 who do not have or are not currently afforded an existing right  
32 to an independent review process. Employees of the state,  
33 including career service, probationary, other personal service,  
34 Selected Exempt Service, and Senior Management Service  
35 employees, are not covered by this definition. This definition  
36 also does not cover former employees of the state if the final  
37 report of the state agency inspector general relates to matters  
38 arising during a former employee's term of state employment.

39 (d) "Entities contracting with the state" means for-profit  
40 and not-for-profit organizations or businesses having a legal  
41 existence, such as corporations or partnerships, as opposed to  
42 natural persons, which have entered into a relationship with a  
43 state agency as defined in paragraph (a) to provide for  
44 consideration certain goods or services to the state agency or  
45 on behalf of the state agency. The relationship may be evidenced  
46 by payment by warrant or purchasing card, contract, purchase  
47 order, provider agreement, or other such mutually agreed upon  
48 relationship.

49 (2) The Office of Inspector General is hereby established  
50 in each state agency to provide a central point for coordination  
51 of and responsibility for activities that promote  
52 accountability, integrity, and efficiency in government. It  
53 shall be the duty and responsibility of each inspector general,

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

54 with respect to the state agency in which the office is  
55 established, to:

56 (a) Advise in the development of performance measures,  
57 standards, and procedures for the evaluation of state agency  
58 programs.

59 (b) Assess the reliability and validity of the information  
60 provided by the state agency on performance measures and  
61 standards, and make recommendations for improvement, if  
62 necessary, prior to submission of those measures and standards  
63 to the Executive Office of the Governor pursuant to s.  
64 216.0166(1).

65 (c) Review the actions taken by the state agency to  
66 improve program performance and meet program standards and make  
67 recommendations for improvement, if necessary.

68 (d) Provide direction for, supervise, and coordinate  
69 audits, investigations, and management reviews relating to the  
70 programs and operations of the state agency, except that when  
71 the inspector general does not possess the qualifications  
72 specified in subsection (4), the director of auditing shall  
73 conduct such audits.

74 (e) Conduct, supervise, or coordinate other activities  
75 carried out or financed by that state agency for the purpose of  
76 promoting economy and efficiency in the administration of, or  
77 preventing and detecting fraud and abuse in, its programs and  
78 operations.

79 (f) Keep such agency head informed concerning fraud,  
80 abuses, and deficiencies relating to programs and operations  
81 administered or financed by the state agency, recommend  
82 corrective action concerning fraud, abuses, and deficiencies,  
83 and report on the progress made in implementing corrective  
84 action.



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

85 (g) Ensure effective coordination and cooperation between  
86 the Auditor General, federal auditors, and other governmental  
87 bodies with a view toward avoiding duplication.

88 (h) Review, as appropriate, rules relating to the programs  
89 and operations of such state agency and make recommendations  
90 concerning their impact.

91 (i) Ensure that an appropriate balance is maintained  
92 between audit, investigative, and other accountability  
93 activities.

94 (j) Comply with the General Principles and Standards for  
95 Offices of Inspector General as published and revised by the  
96 Association of Inspectors General.

97 (3) (a) The inspector general shall be appointed by the  
98 agency head. For agencies under the direction of the Governor,  
99 the appointment shall be made after notifying the Governor and  
100 the Chief Inspector General in writing, at least 7 days prior to  
101 an offer of employment, of the agency head's intention to hire  
102 the inspector general.

103 (b) Each inspector general shall report to and be under  
104 the general supervision of the agency head and shall not be  
105 subject to supervision by any other employee of the state  
106 agency. The inspector general shall be appointed without regard  
107 to political affiliation.

108 (c) An inspector general may be removed from office by the  
109 agency head. For agencies under the direction of the Governor,  
110 the agency head shall notify the Governor and the Chief  
111 Inspector General, in writing, of the intention to terminate the  
112 inspector general at least 7 days prior to the removal. For  
113 state agencies under the direction of the Governor and Cabinet,  
114 the agency head shall notify the Governor and Cabinet in writing

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

15 of the intention to terminate the inspector general at least 7  
116 days prior to the removal.

117 (d) The agency head or agency staff shall not prevent or  
118 prohibit the inspector general ~~or director of auditing~~ from  
119 initiating, carrying out, or completing any audit or  
120 investigation.

121 (4) To ensure that state agency audits are performed in  
122 accordance with applicable auditing standards, the inspector  
123 general or the director of auditing within the inspector  
124 general's office shall possess the following qualifications:

125 (a) A bachelor's degree from an accredited college or  
126 university with a major in accounting, or with a major in  
127 business which includes five courses in accounting, and 5 years  
128 of experience as an internal auditor or independent postauditor,  
129 electronic data processing auditor, accountant, or any  
130 combination thereof. The experience shall at a minimum consist  
131 of audits of units of government or private business  
132 enterprises, operating for profit or not for profit; or

133 (b) A master's degree in accounting, business  
134 administration, or public administration from an accredited  
135 college or university and 4 years of experience as required in  
136 paragraph (a); or

137 (c) A certified public accountant license issued pursuant  
138 to chapter 473 or a certified internal audit certificate issued  
139 by the Institute of Internal Auditors or earned by examination,  
140 and 4 years of experience as required in paragraph (a).

141 (5) In carrying out the auditing duties and  
142 responsibilities of this act, each inspector general shall  
143 review and evaluate internal controls necessary to ensure the  
144 fiscal accountability of the state agency. The inspector general  
5 shall conduct financial, compliance, electronic data processing,

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146 and performance audits of the agency and prepare audit reports  
147 of his or her findings. The scope and assignment of the audits  
148 shall be determined by the inspector general; however, the  
149 agency head may at any time direct the inspector general to  
150 perform an audit of a special program, function, or  
151 organizational unit. The performance of the audit shall be under  
152 the direction of the inspector general, except that if the  
153 inspector general does not possess the qualifications specified  
154 in subsection (4), the director of auditing shall perform the  
155 functions listed in this subsection.

156 (a) Such audits shall be conducted in accordance with the  
157 current International Standards for the Professional Practice of  
158 Internal Auditing ~~as and subsequent Internal Auditing Standards~~  
159 ~~or Statements on Internal Auditing Standards~~ published by the  
160 Institute of Internal Auditors, Inc., or, where appropriate, in  
161 accordance with generally accepted governmental auditing  
162 standards. All audit reports issued by internal audit staff  
163 shall include a statement that the audit was conducted pursuant  
164 to the appropriate standards.

165 (b) Audit workpapers and reports shall be public records  
166 to the extent that they do not include information which has  
167 been made confidential and exempt from the provisions of s.  
168 119.07(1) pursuant to law. However, when the inspector general  
169 or a member of the staff receives from an individual a complaint  
170 or information that falls within the definition provided in s.  
171 112.3187(5), the name or identity of the individual shall not be  
172 disclosed to anyone else without the written consent of the  
173 individual, unless the inspector general determines that such  
174 disclosure is unavoidable during the course of the audit or  
175 investigation.

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76 (c) The inspector general and the staff shall have access  
177 to any records, data, and other information of the state agency  
178 he or she deems necessary to carry out his or her duties. The  
179 inspector general is also authorized to request such information  
180 or assistance as may be necessary from the state agency or from  
181 any federal, state, or local government entity.

182 (d) At the conclusion of each audit, the inspector general  
183 shall submit preliminary findings and recommendations to the  
184 person responsible for supervision of the program function or  
185 operational unit who shall respond to any adverse findings  
186 within 20 working days after receipt of the tentative findings.  
187 Such response and the inspector general's rebuttal to the  
188 response shall be included in the final audit report.

189 (e) At the conclusion of an audit in which the results of  
190 the audit are published and distributed and the subject of the  
191 audit is a specific entity contracting with the state or an  
192 individual substantially affected by the findings, conclusions,  
193 and recommendations, the inspector general shall submit findings  
194 to the subject who shall be advised in writing that they may  
195 submit a written response to any adverse findings within 20  
196 working days after receipt of the findings. Such response and  
197 the inspector general's rebuttal to the response, if any, shall  
198 be included in the final audit report.

199 ~~(f)(e)~~ The inspector general shall submit the final report  
200 to the agency head and to the Auditor General.

201 ~~(g)(f)~~ The Auditor General, in connection with the  
202 independent postaudit of the same agency pursuant to s. 11.45,  
203 shall give appropriate consideration to internal audit reports  
204 and the resolution of findings therein. The Legislative Auditing  
205 Committee may inquire into the reasons or justifications for  
206 failure of the agency head to correct the deficiencies reported

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

207 in internal audits that are also reported by the Auditor General  
208 and shall take appropriate action.

209 ~~(h)(g)~~ The inspector general shall monitor the  
210 implementation of the state agency's response to any report on  
211 the state agency issued by the Auditor General or by the Office  
212 of Program Policy Analysis and Government Accountability. No  
213 later than 6 months after the Auditor General or the Office of  
214 Program Policy Analysis and Government Accountability publishes  
215 a report on the state agency, the inspector general shall  
216 provide a written response to the agency head on the status of  
217 corrective actions taken. The Inspector General shall file a  
218 copy of such response with the Legislative Auditing Committee.

219 ~~(i)(h)~~ The inspector general shall develop long-term and  
220 annual audit plans based on the findings of periodic risk  
221 assessments. The plan, where appropriate, should include  
222 postaudit samplings of payments and accounts. The plan shall  
223 show the individual audits to be conducted during each year and  
224 related resources to be devoted to the respective audits. The  
225 Chief Financial Officer, to assist in fulfilling the  
226 responsibilities for examining, auditing, and settling accounts,  
227 claims, and demands pursuant to s. 17.03(1), and examining,  
228 auditing, adjusting, and settling accounts pursuant to s. 17.04,  
229 may utilize audits performed by the inspectors general and  
230 internal auditors. For state agencies under the Governor, the  
231 audit plans shall be submitted to the Governor's Chief Inspector  
232 General. The plan shall be submitted to the agency head for  
233 approval. A copy of the approved plan shall be submitted to the  
234 Auditor General.

235 (6) In carrying out the investigative duties and  
236 responsibilities specified in this section, each inspector  
237 general shall initiate, conduct, supervise, and coordinate

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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38 investigations designed to detect, deter, prevent, and eradicate  
239 fraud, waste, mismanagement, misconduct, and other abuses in  
240 state government. For these purposes, each inspector general  
241 ~~state agency~~ shall:

242 (a) Receive complaints and coordinate all activities of  
243 the agency as required by the Whistle-blower's Act pursuant to  
244 ss. 112.3187-112.31895.

245 (b) Receive and consider the complaints which do not meet  
246 the criteria for an investigation under the Whistle-blower's Act  
247 and conduct, supervise, or coordinate such inquiries,  
248 investigations, or reviews as the inspector general deems  
249 appropriate.

250 (c) Report expeditiously to the Department of Law  
251 Enforcement or other law enforcement agencies, as appropriate,  
252 whenever the inspector general has reasonable grounds to believe  
53 there has been a violation of criminal law.

254 (d) Conduct investigations and other inquiries free of  
255 actual or perceived impairment to the independence of the  
256 inspector general or the inspector general's office. This shall  
257 include freedom from any interference with investigations and  
258 timely access to records and other sources of information.

259 (e) At the conclusion of each investigation in which the  
260 subject of the investigation is a specific entity contracting  
261 with the state or an individual substantially affected by the  
262 findings, conclusions, and recommendations, the inspector  
263 general shall, consistent with chapter 119, submit findings to  
264 the subject that is a specific entity contracting with the state  
265 or an individual substantially affected, who shall be advised  
266 that they may submit a written response within 20 working days  
267 after the receipt of the findings. Such response and the

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

268 inspector general's rebuttal to the response, if any, shall be  
269 included in the final investigative report.

270 ~~(f)~~(e) Submit in a timely fashion final reports on  
271 investigations conducted by the inspector general to the agency  
272 head, except for whistle-blower's investigations, which shall be  
273 conducted and reported pursuant to s. 112.3189.

274 (7) Each inspector general shall, not later than September  
275 30 of each year, prepare an annual report summarizing the  
276 activities of the office during the immediately preceding state  
277 fiscal year. The final report shall be furnished to the agency  
278 head. Such report shall include, but need not be limited to:

279 (a) A description of activities relating to the  
280 development, assessment, and validation of performance measures.

281 (b) A description of significant abuses and deficiencies  
282 relating to the administration of programs and operations of the  
283 agency disclosed by investigations, audits, reviews, or other  
284 activities during the reporting period.

285 (c) A description of the recommendations for corrective  
286 action made by the inspector general during the reporting period  
287 with respect to significant problems, abuses, or deficiencies  
288 identified.

289 (d) The identification of each significant recommendation  
290 described in previous annual reports on which corrective action  
291 has not been completed.

292 (e) A summary of each audit and investigation completed  
293 during the reporting period.

294 (8) The inspector general in each agency shall provide to  
295 the agency head, upon receipt, all written complaints concerning  
296 the duties and responsibilities in this section or any  
297 allegation of misconduct related to the office of the inspector  
298 general or its employees, if received from subjects of audits or

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Amendment No. 1

99 investigations who are individuals substantially affected or  
300 entities contracting with the state, as defined in this section.  
301 For agencies solely under the direction of the Governor, the  
302 inspector general shall also provide the complaint to the Chief  
303 Inspector General.

304 ~~(9)~~(8) Each agency inspector general shall, to the extent  
305 both necessary and practicable, include on his or her staff  
306 individuals with electronic data processing auditing experience.

307 Section 2. This act shall take effect July 1, 2008.  
308  
309  
310

311 -----

312 **T I T L E   A M E N D M E N T**

313 Remove the entire title and insert:

314 An act relating to agency inspectors general; amending s.  
315 20.055, F.S.; providing definitions; requiring agency inspectors  
316 general to comply with certain principles and standards;  
317 requiring an inspector general to submit findings of audits and  
318 investigations to specified persons or entities; requiring  
319 responses to findings within 20 working days; requiring agencies  
320 under the Governor to notify the Chief Inspector General of  
321 inspector general appointments and terminations; prohibiting  
322 agency staff from preventing or prohibiting the inspector  
323 general from initiating, carrying out, or completing any audit  
324 or investigation; requiring audits to be conducted in accordance  
325 with the current International Standards for the Professional  
326 Practice of Internal Auditing; requiring the inspector general  
327 of each state agency to report certain written complaints to the  
328 agency head, and for agencies under the Governor, to the agency  
329 head and the Chief Inspector General; requiring the Chief



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

330 Inspector General to fulfill certain duties and  
331 responsibilities; providing an effective date.

332

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

Bill No. **HB 165**

COUNCIL/COMMITTEE ACTION

ADOPTED                                           (Y/N)  
ADOPTED AS AMENDED                           (Y/N)  
ADOPTED W/O OBJECTION                  ✓   (Y/N)  
FAILED TO ADOPT                               (Y/N)  
WITHDRAWN                                      (Y/N)  
OTHER                                           

1 Council/Committee hearing bill: Government Efficiency and  
2 Accountability

3 Representative(s) Bean offered the following:

4

5 **Amendment to Amendment by Representative Bean**

6 Between lines 234 and 235 insert:

7

8 (j) Inspector general audit reports distributed to the Public  
9 Service Commission shall be provided to each member of the  
10 commission.

11

12

13

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 3

Bill No. HB 165

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Government Efficiency and  
 2 Accountability

3 Representative(s) Bean offered the following:

4

5 **Amendment to Amendment by Representative Bean**

6 Between lines 273 and 274 insert:

7

8 (g) Inspector general investigative reports distributed to the  
 9 Public Service Commission shall be provided to each member of  
 10 the commission.

11

12

13

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HJR 441 : Commercial or Residential Rental Property Assessment Increase Limitation**

*Temporarily Deferred*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

*Bill  
TP'd*

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Domino offered the following:  
4

5 **Amendment (with schedule and ballot amendments)**

6 Remove line(s) 14-89 and insert:

7 ARTICLE VII

8 FINANCE AND TAXATION

9 SECTION 4. Taxation; assessments.-

10 By general law regulations shall be prescribed which shall  
11 secure a just valuation of all property for ad valorem taxation,  
12 provided:

13 (a) Agricultural land, land producing high water recharge  
14 to Florida's aquifers, or land used exclusively for  
15 noncommercial recreational purposes may be classified by general  
16 law and assessed solely on the basis of character or use.

17 (b) Pursuant to general law tangible personal property  
18 held for sale as stock in trade and livestock may be valued for  
19 taxation at a specified percentage of its value, may be  
20 classified for tax purposes, or may be exempted from taxation.

21 (c) All persons entitled to a homestead exemption under  
22 Section 6 of this Article shall have their homestead assessed at

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

23 just value as of January 1 of the year following the effective  
24 date of this amendment. This assessment shall change only as  
25 provided herein.

26 (1) Assessments subject to this provision shall be changed  
27 annually on January 1st of each year; but those changes in  
28 assessments shall not exceed the lower of the following:

29 a. Three percent (3%) of the assessment for the prior  
30 year.

31 b. The percent change in the Consumer Price Index for all  
32 urban consumers, U.S. City Average, all items 1967=100, or  
33 successor reports for the preceding calendar year as initially  
34 reported by the United States Department of Labor, Bureau of  
35 Labor Statistics.

36 (2) No assessment shall exceed just value.

37 (3) After any change of ownership, as provided by general  
38 law, homestead property shall be assessed at just value as of  
39 January 1 of the following year, unless the provisions of  
40 paragraph (8) apply. Thereafter, the homestead shall be assessed  
41 as provided herein.

42 (4) New homestead property shall be assessed at just value  
43 as of January 1st of the year following the establishment of the  
44 homestead, unless the provisions of paragraph (8) apply. That  
45 assessment shall only change as provided herein.

46 (5) Changes, additions, reductions, or improvements to  
47 homestead property shall be assessed as provided for by general  
48 law; provided, however, after the adjustment for any change,  
49 addition, reduction, or improvement, the property shall be  
50 assessed as provided herein.

51 (6) In the event of a termination of homestead status, the  
52 property shall be assessed as provided by general law.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

53 (7) The provisions of this amendment are severable. If any  
54 of the provisions of this amendment shall be held  
55 unconstitutional by any court of competent jurisdiction, the  
56 decision of such court shall not affect or impair any remaining  
57 provisions of this amendment.

58 (8)a. A person who establishes a new homestead as of  
59 January 1, 2009, or January 1 of any subsequent year and who has  
60 received a homestead exemption pursuant to Section 6 of this  
61 Article as of January 1 of either of the two years immediately  
62 preceding the establishment of the new homestead is entitled to  
63 have the new homestead assessed at less than just value. If this  
64 revision is approved in January of 2008, a person who  
65 establishes a new homestead as of January 1, 2008, is entitled  
66 to have the new homestead assessed at less than just value only  
67 if that person received a homestead exemption on January 1,  
68 2007. The assessed value of the newly established homestead  
69 shall be determined as follows:

70 1. If the just value of the new homestead is greater than  
71 or equal to the just value of the prior homestead as of January  
72 1 of the year in which the prior homestead was abandoned, the  
73 assessed value of the new homestead shall be the just value of  
74 the new homestead minus an amount equal to the lesser of  
75 \$500,000 or the difference between the just value and the  
76 assessed value of the prior homestead as of January 1 of the  
77 year in which the prior homestead was abandoned. Thereafter, the  
78 homestead shall be assessed as provided herein.

79 2. If the just value of the new homestead is less than the  
80 just value of the prior homestead as of January 1 of the year in  
81 which the prior homestead was abandoned, the assessed value of  
82 the new homestead shall be equal to the just value of the new  
83 homestead divided by the just value of the prior homestead and

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

84 multiplied by the assessed value of the prior homestead.  
85 However, if the difference between the just value of the new  
86 homestead and the assessed value of the new homestead calculated  
87 pursuant to this sub-subparagraph is greater than \$500,000, the  
88 assessed value of the new homestead shall be increased so that  
89 the difference between the just value and the assessed value  
90 equals \$500,000. Thereafter, the homestead shall be assessed as  
91 provided herein.

92 b. By general law and subject to conditions specified  
93 therein, the Legislature shall provide for application of this  
94 paragraph to property owned by more than one person.

95 (d) The legislature may, by general law, for assessment  
96 purposes and subject to the provisions of this subsection, allow  
97 counties and municipalities to authorize by ordinance that  
98 historic property may be assessed solely on the basis of  
99 character or use. Such character or use assessment shall apply  
100 only to the jurisdiction adopting the ordinance. The  
101 requirements for eligible properties must be specified by  
102 general law.

103 (e) A county may, in the manner prescribed by general law,  
104 provide for a reduction in the assessed value of homestead  
105 property to the extent of any increase in the assessed value of  
106 that property which results from the construction or  
107 reconstruction of the property for the purpose of providing  
108 living quarters for one or more natural or adoptive grandparents  
109 or parents of the owner of the property or of the owner's spouse  
110 if at least one of the grandparents or parents for whom the  
111 living quarters are provided is 62 years of age or older. Such a  
112 reduction may not exceed the lesser of the following:

113 (1) The increase in assessed value resulting from  
114 construction or reconstruction of the property.



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

115 (2) Twenty percent of the total assessed value of the  
16 property as improved.

117 (f) ~~For all levies other than school district levies,~~  
118 Pursuant to general law and subject to conditions specified  
119 therein, assessments of residential real property, as defined by  
120 general law, which contains nine units or fewer and which is not  
121 subject to the assessment limitations set forth in subsections  
122 (a) through (c) shall change only as provided in this  
123 subsection.

124 (1) For all levies other than school district levies,  
125 assessments of residential rental property which contains nine  
126 units or fewer subject to this subsection shall be changed  
127 annually on the date of assessment provided by law; but those  
128 changes in assessments shall not exceed ten percent (10%) of the  
129 assessment for the prior year.

130 (2) Should increased in assessment of real property used  
31 for residential rental purposes exceed five percent of the  
132 assessment for the prior year, the assessment shall be limited  
133 to the average annual percentage growth in revenues derived from  
134 the property over the proceeding three years if ownership has  
135 not changed.

136 (3) No assessment shall exceed just value.

137 ~~(4)-(3)~~ After a change of ownership or control, as defined  
138 by general law, including any change of ownership of a legal  
139 entity that owns the property, such property shall be assessed  
140 at just value as of the next assessment date. Thereafter, such  
141 property shall be assessed as provided in this subsection.

142 ~~(5)-(4)~~ Changes, additions, reductions, or improvements to  
143 such property shall be assessed as provided for by general law;  
144 however, after the adjustment for any change, addition,

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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145 reduction, or improvement, the property shall be assessed as  
146 provided in this subsection.

147 ~~(g) For all levies other than school district levies,~~  
148 Pursuant to general law and subject to conditions specified  
149 therein, assessments of real property that is not subject to the  
150 assessment limitations set forth in subsections (a) through (c)  
151 and (f) shall change only as provided in this subsection.

152 (1) Assessments subject to this subsection shall be  
153 changed annually on the date of assessment provided by law; but  
154 those changes in assessments shall not exceed ten percent (10%)  
155 of the assessment for the prior year.

156 (2) Should increases in assessments of real property used  
157 for commercial purposes exceed five percent of the assessment  
158 for the prior year, the assessment shall be limited to the  
159 average annual percentage growth in revenues derived from the  
160 property over the preceding three years if ownership has not  
161 changed.

162 ~~(3)-(2)~~ No assessment shall exceed just value.

163 ~~(4)-(3)~~ The legislature must provide that such property  
164 shall be assessed at just value as of the next assessment date  
165 after a qualifying improvement, as defined by general law, is  
166 made to such property. Thereafter, such property shall be  
167 assessed as provided in this subsection.

168 ~~(5)-(4)~~ The legislature may provide that such property  
169 shall be assessed at just value as of the next assessment date  
170 after a change of ownership or control, as defined by general  
171 law, including any change of ownership of the legal entity that  
172 owns the property. Thereafter, such property shall be assessed  
173 as provided in this subsection.

174 ~~(6)-(5)~~ Changes, additions, reductions, or improvements to  
175 such property shall be assessed as provided for by general law;

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176 however, after the adjustment for any change, addition,  
177 reduction, or improvement, the property shall be assessed as  
178 provided in this subsection.  
179

180 -----  
181 **S C H E D U L E A M E N D M E N T**

182 Between line(s) 89-90 insert:

183 **ARTICLE XII**

184 SECTION 28. Commercial or Residential Rental Property  
185 Assessment Increase Limitation.--The amendment to Section 4 of  
186 Article VII, providing for assessment limitations for  
187 residential real property and property used for commercial  
188 purposes, if submitted to the electors of this state for  
189 approval or rejection at the next general election, shall take  
190 effect January 1 of the year following such general election.  
191

192 -----  
193 **B A L L O T A M E N D M E N T**

194 Remove line(s) 92-100 and insert:

195 **CONSTITUTIONAL AMENDMENT**

196 **ARTICLE VII, SECTION 4**

197 **COMMERCIAL OR RESIDENTIAL RENTAL PROPERTY ASSESSMENT**  
198 **INCREASE LIMITATION.--Proposing an amendment to the State**  
199 **Constitution to limit increases in assessments of real property**  
200 **used for commercial or residential rental purposes which exceed**  
201 **five percent of the assessment for the prior year to the average**  
202 **annual percentage growth in revenues derived from the property**  
203 **over the preceding three years if ownership has not changed.**  
204

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES  
Amendment No. 1a (for drafter's use only)

Bill No. 441

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

*Bill  
TP'd*

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Domino offered the following:  
4

5 **Amendment to Amendment (1) by Representative Domino**

6 Remove line 130 and insert:

7 (2) Should increases in assessment of real property used  
8  
9  
10  
11

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 551 : Retirement**

Favorable with Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Carl Domino	X				
Greg Evers			X		
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

Bill No. HB 551

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Attkisson offered the following:  
4

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. Paragraph (b) of subsection (22) of section  
8 121.021, Florida Statutes, is amended to read:

9 121.021 Definitions.--The following words and phrases as  
10 used in this chapter have the respective meanings set forth  
11 unless a different meaning is plainly required by the context:

12 (22) "Compensation" means the monthly salary paid a member  
13 by his or her employer for work performed arising from that  
14 employment.

15 (b) Under no circumstances shall compensation for a member  
16 participating in the defined benefit retirement program or the  
17 Public Employee Optional Retirement Program of the Florida  
18 Retirement System include:

19 1. Fees paid professional persons for special or  
20 particular services or include salary payments made from a  
21 faculty practice plan authorized by the Board of Governors of

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

22 the State University System for eligible clinical faculty at a  
23 college in a state university with a faculty practice plan; or

24 2. Any bonuses or other payments prohibited from inclusion  
25 in the member's average final compensation and defined in  
26 subsection (47).

27 Section 2. Paragraph (a) of subsection (1) of section  
28 121.051, Florida Statutes, is amended to read:

29 121.051 Participation in the system.--

30 (1) COMPULSORY PARTICIPATION.--

31 (a) The provisions of this law shall be compulsory as to  
32 all officers and employees, except elected officers who meet the  
33 requirements of s. 121.052(3), who are employed on or after  
34 December 1, 1970, of an employer other than those referred to in  
35 paragraph (2)(b), and each officer or employee, as a condition  
36 of employment, shall become a member of the system as of his or  
37 her date of employment, except that a person who is retired from  
38 any state retirement system and is reemployed on or after  
39 December 1, 1970, ~~may shall not be permitted to~~ renew his or her  
40 membership in any state retirement system except as provided in  
41 s. 121.091(4)(h) for a person who recovers from disability, and  
42 as provided in s. 121.091(9)(b)8. for a person who is elected to  
43 public office, and, effective July 1, 1991, as provided in s.  
44 121.122 for all other retirees. Officers and employees of the  
45 University Athletic Association, Inc., a nonprofit association  
46 connected with the University of Florida, employed on and after  
47 July 1, 1979, shall not participate in any state-supported  
48 retirement system.

49 1.a. Any person appointed on or after July 1, 1989, to a  
50 faculty position in a college at the J. Hillis Miller Health  
51 Center at the University of Florida or the Medical Center at the  
52 University of South Florida which has a faculty practice plan

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

53 provided by rule adopted by the Board of Regents may shall not  
54 participate in the Florida Retirement System. Effective July 1,  
55 2008, any person appointed thereafter to a faculty position,  
56 including clinical faculty, in a college at a state university  
57 that has a faculty practice plan authorized by the Board of  
58 Governors may not participate in the Florida Retirement System.

59 A faculty member so appointed shall participate in the optional  
60 retirement program for the State University System ~~on the basis~~  
61 ~~of his or her state-funded compensation,~~ notwithstanding the  
62 provisions of s. 121.35(2)(a).

63 b. For purposes of this subparagraph, the term "faculty  
64 position" is defined as a position assigned the principal  
65 responsibility of teaching, research, or public service  
66 activities or administrative responsibility directly related to  
67 the academic mission of the college. The term "clinical faculty"  
68 is defined as a faculty position appointment in conjunction with  
69 a professional position in a hospital or other clinical  
70 environment at a college. The term "faculty practice plan"  
71 includes professional services to patients, institutions, or  
72 other parties which are rendered by the clinical faculty employed  
73 by a college with a faculty practice plan at a state university  
74 authorized by the Board of Governors.

75 Section 3. Paragraph (a) of subsection (4) of section  
76 121.35, Florida Statutes, is amended, and paragraph (g) is added  
77 to that subsection, to read:

78 121.35 Optional retirement program for the State  
79 University System.--

80 (4) CONTRIBUTIONS.--

81 (a) Through June 30, 2001, each employer shall contribute  
82 on behalf of each participant in the optional retirement program  
83 an amount equal to the normal cost portion of the employer



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

84 retirement contribution which would be required if the  
85 participant were a regular member of the Florida Retirement  
86 System defined benefit program, plus the portion of the  
87 contribution rate required in s. 112.363(8) that would otherwise  
88 be assigned to the Retiree Health Insurance Subsidy Trust Fund.  
89 Effective July 1, 2001, each employer shall contribute on behalf  
90 of each participant in the optional program an amount equal to  
91 10.43 percent of the participant's gross monthly compensation.  
92 The department shall deduct an amount approved by the  
93 Legislature to provide for the administration of this program.  
94 The payment of the contributions to the optional program which  
95 is required by this paragraph for each participant shall be made  
96 by the employer to the department, which shall forward the  
97 contributions to the designated company or companies contracting  
98 for payment of benefits for the participant under the program.  
99 However, such contributions paid on behalf of an employee  
100 described in paragraph (3)(c) shall not be forwarded to a  
101 company and shall not begin to accrue interest until the  
102 employee has executed a ~~an annuity~~ contract and notified the  
103 department.

104 (g) Effective July 1, 2008, for purposes of paragraph (a)  
105 and notwithstanding s. 121.021(22)(b)1., the term "participant's  
106 gross monthly compensation" includes salary payments made to  
107 eligible clinical faculty from a state university using funds  
108 provided by a faculty practice plan authorized by the Board of  
109 Governors of the State University System if:

110 1. There is not any employer contribution from the state  
111 university to any other retirement program with respect to such  
112 salary payments; and

113 2. The employer contribution on behalf of the participant  
114 in the optional retirement program with respect to such salary

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

115 payments is made using funds provided by the faculty practice  
116 plan.

117 Section 4. Section 121.355, Florida Statutes, is created  
118 to read:

119 121.355 Community College Optional Retirement Program and  
120 State University System Optional Retirement Program member  
121 transfer.--Effective January 1, 2009, through December 31, 2009,  
122 an employee who is a former participant in the Community College  
123 Optional Retirement Program or the State University System  
124 Optional Retirement Program and present mandatory participant in  
125 the Florida Retirement System defined benefit plan may receive  
126 service credit equal to his or her years of service under the  
127 Community College Optional Retirement Program or the State  
128 University System Optional Retirement Program under the  
129 following conditions:

130 (1) The cost for such credit shall be an amount  
131 representing the actuarial accrued liability for the affected  
132 period of service. The cost shall be calculated using the  
133 discount rate and other relevant actuarial assumptions that were  
134 used to value the Florida Retirement System defined benefit plan  
135 liabilities in the most recent actuarial valuation. The  
136 calculation shall include any service already maintained under  
137 the defined benefit plan in addition to the years under the  
138 Community College Optional Retirement Program or the State  
139 University System Optional Retirement Program. The actuarial  
140 accrued liability of any service already maintained under the  
141 defined benefit plan shall be applied as a credit to total cost  
142 resulting from the calculation. The division shall ensure that  
143 the transfer sum is prepared using a formula and methodology  
144 certified by an enrolled actuary.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

145           (2) The employee must transfer from his or her Community  
146 College Optional Retirement Program account or State University  
147 System Optional Retirement Program account, subject to the terms  
148 of the applicable optional retirement program contract, and from  
149 other employee moneys as necessary, a sum representing the  
150 actuarial accrued liability immediately following the time of  
151 such movement, determined assuming that attained service equals  
152 the sum of service in the defined benefit program and service in  
153 the Community College Optional Retirement Program or State  
154 University System Optional Retirement Program.

155           (3) The employee may not receive service credit for a  
156 period of mandatory participation in the State University  
157 Optional Retirement Program or for a period for which a  
158 distribution was received from the Community College Optional  
159 Retirement Program or State University System Optional  
160 Retirement Program.

161           Section 5. This act shall take effect July 1, 2008.

162

163           -----

164                                   **T I T L E   A M E N D M E N T**

165           Remove the entire title and insert:

166                                   A bill to be entitled

167 An act relating to retirement; amending s. 121.021, F.S.;

168 clarifying that the term "compensation" for purposes of the

169 benefit retirement program or the Public Employee Optional

170 Retirement Program of the Florida Retirement System does not

171 include fees or salary payments made from a faculty practice

172 plan authorized by the Board of Governors of the State

173 University System for clinical faculty at a state university

174 having a faculty practice plan; amending s. 121.051, F.S.;

175 requiring that a person appointed to a faculty position at a

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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176 state university having a faculty practice plan participate in  
177 the optional retirement program of the State University System  
178 rather than the Florida Retirement System; providing  
179 definitions; amending s. 121.35, F.S.; requiring the  
180 participating employee in the optional retirement program to  
181 execute a contract, not just an annuity contract, with a  
182 designated company in order for employee contributions to be  
183 forwarded to the company and for interest to accrue; defining  
184 the term "participant's gross monthly compensation" for purposes  
185 of the optional retirement program for the State University  
186 System; creating s. 121.355, F.S.; authorizing certain former  
187 participants in the Community College Optional Retirement  
188 Program or the State University System Optional Retirement  
189 Program and present mandatory participants in the Florida  
190 Retirement System to receive a specified amount of service  
191 credit under certain conditions; providing a specified time  
192 period for the election of such transfer; limiting certain  
193 service credit; providing an effective date.

194

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 639 : Pub. Rec./Judicial Officials**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 683 : Public Construction Works**

*Heard At Previous Meeting*

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 687 : Service-Disabled Veteran Business Enterprises**

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 747 : Charter County Transit System Surtax**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**



**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 843 : Family Readiness Program**

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 887 : Career Service System**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 909 : Value Adjustment Boards**

Favorable with Council Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Carl Domino	X				
Greg Evers			X		
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez			X		
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina			X		
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson			X		
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 11</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. **HB 909**

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Government Efficiency &  
 2 Accountability Council  
 3 Representative(s) Nehr offered the following:  
 4

5 **Substitute Amendment for Amendment (Nehr. Strike-All**  
 6 **Amendment to HB 909 GEAC) by Representative Nehr (with title**  
 7 **amendment)**

8 Remove line(s) 7-222 and insert:

9 Section 1. Subsection (5) of section 194.011, Florida  
 10 Statutes, is amended to read:

11 194.011 Assessment notice; objections to assessments.--

12 (5) (a) The department shall by rule prescribe uniform  
 13 procedures for hearings before the value adjustment board which  
 14 include requiring:

15 1.(a) Procedures for the exchange of information and  
 16 evidence by the property appraiser and the petitioner consistent  
 17 with s. 194.032; and

18 2.(b) That the value adjustment board hold an  
 19 organizational meeting for the purpose of making these  
 20 procedures available to petitioners.

21 (b) The department shall develop a uniform policies and  
 22 procedures manual that shall be used by value adjustment boards,

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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23 special magistrates, and taxpayers in proceedings before value  
24 adjustment boards. The manual shall be made available, at a  
25 minimum, on the department's website and on the existing  
26 websites of the clerks of circuit courts.

27 Section 2. Section 194.015, Florida Statutes, is amended  
28 to read:

29 194.015 Value adjustment board.--

30 (1) There is hereby created a value adjustment board for  
31 each county, which shall consist of five members.

32 (2) (a) 1. Three members shall be appointed by of the  
33 governing body of the county, as follows:

34 a. One member must own a homestead property within the  
35 county.

36 b. One member must own a business that occupies commercial  
37 space located within the county.

38 c. An appointee may not be a member or an employee of any  
39 taxing authority and may not be a person who represents property  
40 owners in any administrative or judicial review of property  
41 taxes.

42 ~~2. as elected from the membership of the board of said~~  
43 ~~governing body,~~ One of such appointees whom shall be elected  
44 chairperson.

45 (b) ~~7~~ and Two members shall be appointed by of the school  
46 board, as follows:

47 1. One member must own a business that occupies commercial  
48 space located within the school district.

49 2. One member must be eligible to receive one or more of  
50 the exemptions under s. 6(c), (f), or (g), Art. VII of the State  
51 Constitution, regardless of whether the taxpayer's local  
52 government grants the additional local homestead exemptions.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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53        3. An appointee may not be a member or an employee of any  
54 taxing authority and may not be a person who represents property  
55 owners in any administrative or judicial review of property  
56 taxes as elected from the membership of the school board. The  
57 members of the board shall attend all meetings of the value  
58 adjustment board to which appointed, unless excused by the  
59 chairperson or the governing body of the county. In the event  
60 that a member accumulates one unexcused absence, the member may  
61 tender their resignation prior to a second unexcused absence; in  
62 which case the member shall be replaced by the appointing body  
63 with an individual who satisfies the original criteria for  
64 appointment. In the event that a member accumulates two  
65 unexcused absences, the appointing body shall replace the  
66 member, and the replacement member may be a member of the  
67 appointing body ~~may be temporarily replaced by other members of~~  
68 ~~the respective boards on appointment by their respective~~  
69 ~~chairpersons.~~

70        (3) Any three members shall constitute a quorum of the  
71 board, ~~except that each quorum must include at least one member~~  
72 ~~of said governing board and at least one member of the school~~  
73 ~~board,~~ and no meeting of the board shall take place unless a  
74 quorum is present.

75        (4) Members of the board may receive such per diem  
76 compensation as is allowed by law for state employees if both  
77 bodies elect to allow such compensation.

78        (5) The clerk of the governing body of the county shall be  
79 the clerk of the value adjustment board.

80        (6) (a) ~~The office of the county attorney may be counsel to~~  
81 ~~the board unless the county attorney represents the property~~  
82 ~~appraiser, in which instance The board shall appoint private~~  
83 ~~counsel who has practiced law for over 5 years and who shall~~

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

84 receive such compensation as may be established by the board.  
85 The private council may not represent the property appraiser,  
86 the tax collector, any taxing authority, or any property owner  
87 in any administrative judicial review of property taxes.

88 (b) Meetings ~~No meeting~~ of the board shall not take place  
89 unless counsel to the board is present. ~~However, counsel for the~~  
90 ~~property appraiser shall not be required when the county~~  
91 ~~attorney represents only the board at the board hearings, even~~  
92 ~~though the county attorney may represent the property appraiser~~  
93 ~~in other matters or at a different time.~~

94 (7) Two-fifths of the expenses of the board shall be borne  
95 by the district school board and three-fifths by the district  
96 county commission.

97 Section 3. Section 194.035, Florida Statutes, is amended  
98 to read:

99 194.035 Special magistrates; property evaluators.--

100 (1) Each value adjustment ~~In counties having a population~~  
101 ~~of more than 75,000, the board shall appoint special magistrates~~  
102 ~~for the purpose of taking testimony and making recommendations~~  
103 ~~to the board, which recommendations the board may act upon~~  
104 ~~without further hearing. These special magistrates may not be~~  
105 ~~elected or appointed officials or employees of the county but~~  
106 ~~shall be selected from a list of those qualified individuals who~~  
107 ~~are willing to serve as special magistrates. Employees and~~  
108 ~~elected or appointed officials of a taxing jurisdiction or of~~  
109 ~~the state may not serve as special magistrates. The clerk of the~~  
110 ~~board shall annually notify such individuals or their~~  
111 ~~professional associations to make known to them that~~  
112 ~~opportunities to serve as special magistrates exist. The~~  
113 ~~Department of Revenue shall provide a list of qualified special~~  
114 ~~magistrates to any county with a population of 75,000 or less.~~

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

115 Subject to appropriation, the department shall reimburse  
116 counties with a population of 75,000 or less for payments made  
117 to special magistrates appointed for the purpose of taking  
118 testimony and making recommendations to the value adjustment  
119 board pursuant to this section. The department shall establish a  
120 reasonable range for payments per case to special magistrates  
121 based on such payments in other counties. Requests for  
122 reimbursement of payments outside this range shall be justified  
123 by the county. If the total of all requests for reimbursement in  
124 any year exceeds the amount available pursuant to this section,  
125 payments to all counties shall be prorated accordingly. A  
126 special magistrate appointed to hear issues of exemptions and  
127 classifications shall be a member of The Florida Bar with no  
128 less than 5 years' experience in the area of ad valorem  
129 taxation. A special magistrate appointed to hear issues  
130 regarding the valuation of real estate shall be a state  
131 certified real estate appraiser with not less than 5 years'  
132 experience in real property valuation. A special magistrate  
133 appointed to hear issues regarding the valuation of tangible  
134 personal property shall be a designated member of a nationally  
135 recognized appraiser's organization with not less than 5 years'  
136 experience in tangible personal property valuation. A special  
137 magistrate need not be a resident of the county in which he or  
138 she serves. A special magistrate may not represent a person  
139 before the board in any tax year during which he or she has  
140 served that board as a special magistrate. Before appointing a  
141 special magistrate, a value adjustment board shall verify the  
142 special magistrate's qualifications. The value adjustment board  
143 shall ensure that the selection of special magistrates is based  
144 solely upon the experience and qualifications of the special  
145 magistrate and is not influenced by the property appraiser. It



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

146 is the duty of the special magistrate to accurately and  
147 completely preserve all testimony and, in making recommendations  
148 to the value adjustment board, the special magistrate shall  
149 include proposed findings of fact, conclusions of law, and  
150 reasons for upholding or overturning the determination of the  
151 property appraiser. ~~The board shall appoint special magistrates~~  
152 ~~from the list so compiled prior to convening of the board.~~ The  
153 expense of hearings before magistrates and any compensation of  
154 special magistrates shall be borne three-fifths by the board of  
155 county commissioners and two-fifths by the school board.

156 (2) The value adjustment board of each county may employ  
157 qualified property appraisers or evaluators to appear before the  
158 value adjustment board at that meeting of the board which is  
159 held for the purpose of hearing complaints. Such property  
160 appraisers or evaluators shall present testimony as to the just  
161 value of any property the value of which is contested before the  
162 board and shall submit to examination by the board, the  
163 taxpayer, and the property appraiser.

164 (3) The department shall provide and conduct training for  
165 special magistrates at least once each year in at least five  
166 locations throughout the state. The training shall emphasize the  
167 department's standard measures of value, including the  
168 guidelines for real and tangible personal property.

169 Notwithstanding the requirements in subsection (1), a person who  
170 has 3 years of relevant experience and who has completed the  
171 training provided by the department under this subsection may be  
172 appointed as a special magistrate. The training shall be open to  
173 the public.

174 Section 4. Subsection (1) of section 194.037, Florida  
175 Statutes, is amended to read:

176 194.037 Disclosure of tax impact.--

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

177 (1) After hearing all petitions, complaints, appeals, and  
178 disputes, the clerk shall make public notice of the findings and  
179 results of the board in at least a quarter-page size  
180 advertisement of a standard size or tabloid size newspaper, and  
181 the headline shall be in a type no smaller than 18 point. The  
182 advertisement shall not be placed in that portion of the  
183 newspaper where legal notices and classified advertisements  
184 appear. The advertisement shall be published in a newspaper of  
185 general paid circulation in the county. The newspaper selected  
186 shall be one of general interest and readership in the  
187 community, and not one of limited subject matter, pursuant to  
188 chapter 50. The headline shall read: TAX IMPACT OF VALUE  
189 ADJUSTMENT BOARD. The public notice shall list the members of  
190 the value adjustment board and the taxing authorities to which  
191 they are elected. The form shall show, in columnar form, for  
192 each of the property classes listed under subsection (2), the  
193 following information, with appropriate column totals:

194 (a) In the first column, the number of parcels for which  
195 the board granted exemptions that had been denied or that had  
196 not been acted upon by the property appraiser.

197 (b) In the second column, the number of parcels for which  
198 petitions were filed concerning a property tax exemption.

199 (c) In the third column, the number of parcels for which  
200 the board considered the petition and reduced the assessment  
201 from that made by the property appraiser on the initial  
202 assessment roll.

203 (d) In the fourth column, the number of parcels for which  
204 petitions were filed but which were not considered by the board  
205 because such petitions were withdrawn or settled prior to the  
206 board's consideration.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

207        ~~(e)-(d)~~ In the fifth ~~fourth~~ column, the number of parcels  
208 for which petitions were filed requesting a change in assessed  
209 value, including requested changes in assessment classification.

210        ~~(f)-(e)~~ In the sixth ~~fifth~~ column, the net change in  
211 taxable value from the assessor's initial roll which results  
212 from board decisions.

213        ~~(g)-(f)~~ In the seventh ~~sixth~~ column, the net shift in taxes  
214 to parcels not granted relief by the board. The shift shall be  
215 computed as the amount shown in column 5 multiplied by the  
216 applicable millage rates adopted by the taxing authorities in  
217 hearings held pursuant to s. 200.065(2)(d) or adopted by vote of  
218 the electors pursuant to s. 9(b) or s. 12, Art. VII of the State  
219 Constitution, but without adjustment as authorized pursuant to  
220 s. 200.065(6). If for any taxing authority the hearing has not  
221 been completed at the time the notice required herein is  
222 prepared, the millage rate used shall be that adopted in the  
223 hearing held pursuant to s. 200.065(2)(c).

224        Section 5. It is the express intent of the Legislature  
225 that a taxpayer shall never have the burden of proving that the  
226 property appraiser's assessment is not supported by any  
227 reasonable hypothesis of a legal assessment and all cases  
228 setting out such a standard were expressly rejected  
229 legislatively on the adoption of chapter 97-85, Laws of Florida.  
230 It is the further intent of the Legislature that any cases of  
231 law published since 1997 citing the every-reasonable-hypothesis  
232 standard are expressly rejected to the extent that they are  
233 interpretative of legislative intent.

234        Section 6. This act shall take effect upon becoming a law.

235

236

237

-----  
**T I T L E   A M E N D M E N T**

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

238           Remove line(s) 227-248 and insert:  
239   An act relating to value adjustment boards; amending s. 194.011,  
240   F.S.; requiring that the Department of Revenue develop a uniform  
241   policies and procedures manual for use in proceedings before  
242   value adjustment boards; specifying availability requirements  
243   for such manual; amending s. 194.015, F.S.; revising the  
244   membership of value adjustment boards; providing for citizen  
245   members; revising criteria related to appointment to such  
246   boards; revising quorum requirements; deleting provisions  
247   authorizing county attorneys to act as counsel for value  
248   adjustment boards; amending s. 194.035, F.S.; providing that a  
249   requirement that value adjustment boards appoint special  
250   magistrates for certain purposes applies to all counties;  
251   requiring value adjustment boards to verify the qualifications  
252   of special magistrates prior to appointment; providing selection  
253   criteria; requiring that the department provide training for  
254   special magistrates; providing training requirements; amending  
255   s. 194.037, F.S.; revising information required to be provided  
256   on the disclosure of tax impact form to include certain  
257   additional information; providing an effective date.  
258

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HJR 949 : Maximum Ad Valorem Tax Limitation; Voter-Approved Exception**

Favorable

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino	X				
Greg Evers	X				
Andy Gardiner	X				
Joseph Gibbons		X			
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows		X			
Julio Robaina	X				
Franklin Sands			X		
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson		X			
Adam Hasner (Ex Officio)	X				
Frank Attkisson (Chair)	X				
<b>Total Yeas: 13</b>	<b>Total Nays: 3</b>				

**Appearances:**

John Hallman, President, Hallman & Associates, LLC (Lobbyist) - Proponent  
 Cut Property Taxes Now, Inc.  
 33 E. Camino Real #310  
 Boca Raton FL 33432  
 Phone: 561-715-7203

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 967 : Task Force on Workplace Safety**

*Favorable with Council Substitute*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino			X		
Greg Evers	X				
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant			X		
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 13</b>		<b>Total Nays: 0</b>			

**Appearances:**

Kathleen A. Betancourt, Assoc. V.P. Gov. Relations, USF (Lobbyist) - Information Only  
 USF  
 4202 E. Fowler Avenue  
 Tampa FL  
 Phone: 813-974-2660

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. 0967

COUNCIL/COMMITTEE ACTION

ADOPTED	<input checked="" type="checkbox"/> (Y/N)
ADOPTED AS AMENDED	<input type="checkbox"/> (Y/N)
ADOPTED W/O OBJECTION	<input type="checkbox"/> (Y/N)
FAILED TO ADOPT	<input type="checkbox"/> (Y/N)
WITHDRAWN	<input type="checkbox"/> (Y/N)
OTHER	<input type="checkbox"/>

1 Council/Committee hearing bill: Government Efficiency &  
 2 Accountability Council  
 3 Representative A. Gibson offered the following:

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

7 Section 1. (1) The Florida Public Task Force on Workplace  
 8 Safety is established within the Safety Florida Consultation  
 9 Program at the University of South Florida for the purpose of  
 10 developing findings and issuing recommendations regarding  
 11 innovative ways by which the state may effectively ensure that  
 12 each state department and agency and each county government and  
 13 municipality located in the state complies with subparts C  
 14 through T and subpart Z of the Occupational Safety and Health  
 15 Administration Standards, 29 C.F.R. s. 1910, as revised July 1,  
 16 1993, with the exception of standards pertaining to firefighters  
 17 and fire departments.

18 (2) (a) All members of the task force shall be appointed on  
 19 or before July 15, 2008, and the task force shall hold its first  
 20 meeting on or before August 15, 2008.

21 (b) The task force shall be composed of 15 members as  
 22 follows:

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

23       1. Five members appointed by the Governor, one of whom  
24 must be a representative of a statewide business organization;  
25 one of whom must be a representative of organized labor; one of  
26 whom must be a professional whose work focuses on safety,  
27 health, and environmental issues; one of whom must be a  
28 representative of the executive branch of state government; and  
29 one of whom must be an academic having demonstrated knowledge of  
30 pertinent issues related to occupational safety and health. The  
31 Governor shall name one of the appointees under this  
32 subparagraph as chair of the task force.

33       2. Five members appointed by the President of the Senate,  
34 one of whom must be a representative of a statewide business  
35 organization; one of whom must be a representative of organized  
36 labor; one of whom must be a professional whose work focuses on  
37 safety, health, and environmental issues; one of whom must be  
38 from the Florida Association of Counties; and one of whom must  
39 be active in private-sector business.

40       3. Five members appointed by the Speaker of the House of  
41 Representatives, one of whom must be a representative of a  
42 statewide business organization; one of whom must be a  
43 representative of organized labor; one of whom must be a  
44 professional whose work focuses on safety, health, and  
45 environmental issues; one of whom must be from the Florida  
46 League of Cities; and one of whom must be active in private-  
47 sector business.

48       (3) The task force shall address issues including, but not  
49 limited to:

50       (a) Differences in the workplace safety needs of private-  
51 sector employers and public-sector employers;

52       (b) The relationship between federal and state activities  
53 related to workplace safety; and



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

54 (c) The effect of public-sector workplace safety and  
55 health on the economic-development efforts of the state.

56 (4) The task force shall exist within the University of  
57 South Florida Safety Florida Consultation Program, and existing  
58 employees of that office shall provide staff support.

59 (5) Members of the task force shall serve without  
60 compensation while in the performance of their duties but are  
61 entitled to reimbursement for per diem and travel expenses in  
62 accordance with s. 112.061, Florida Statutes.

63 (6) The task force may procure information and assistance  
64 from any officer or agency of the state or any subdivision  
65 thereof. All such officers and agencies shall provide the task  
66 force with all relevant information and assistance on any matter  
67 within their knowledge or control.

68 (7) The task force shall submit a report and  
69 recommendations to the Governor, the Chief Financial Officer,  
70 the President of the Senate, and the Speaker of the House of  
71 Representatives by January 1, 2009. The report must include any  
72 specific recommendations for legislative action during the 2009  
73 Regular Session of the Legislature.

74 (8) The task force is dissolved upon the submission of its  
75 report.

76 Section 2. This act shall take effect upon becoming a law.

77  
78  
79 -----  
80 **T I T L E A M E N D M E N T**

81 Remove the entire title and insert:

82 A bill to be entitled  
83 An act relating to workplace safety; creating the Florida Public  
84 Task Force on Workplace Safety within the Safety Florida

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

85 Consultation Program at the University of South Florida;  
86 providing the purpose of the task force; providing for  
87 membership; requiring that the task force address certain issues  
88 concerning workplace safety in the public and private sectors;  
89 providing for staffing; providing for members to serve without  
90 compensation but to be reimbursed for per diem and travel  
91 expenses; authorizing the task force to procure information or  
92 assistance from any officer or agency of the state; requiring  
93 that such officers or agencies provide information and  
94 assistance to the task force; requiring that the task force  
95 submit a report and recommendations to the Governor, the Chief  
96 Financial Officer, and the Legislature by a specified date;  
97 requiring that the report include certain information; providing  
98 for dissolution of the task force; providing an effective date.

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**  
**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 991 : Public Meetings/Governing Boards of Local Government Authorities**

*Heard At Previous Meeting*

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1049 : Florida Retirement System**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1061 : Ad Valorem Tax Data**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1273 : Seminole Tribe**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1279 : Homestead Property Assessments**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1467 : Access to Confidential Records of Children**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**



**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1477 : County Lease Arrangements**

Favorable with Council Substitute

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino			X		
Greg Evers	X				
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan				X	
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 13</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**HB 1539 : Relief/Schneidine Theogene/Miami-Dade County**

*Heard At Previous Meeting*

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**PCB GEAC 08-13 : Administrative Procedures**

*Favorable With Amendments (3)*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino	X				
Greg Evers			X		
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 1

Bill No. PCB GEAC 08-13

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

Council/Committee hearing bill: Government Efficiency and Accountability Council

Representative(s) Homan offered the following:

**Amendment**

Remove line(s) 1093 - 1101 and insert:

pending rulemaking. The administrative law judge may vacate the stay for good cause shown. A stay of proceedings under this paragraph remains in effect so long as the agency is proceeding expeditiously and in good faith to adopt the statement as a rule. The administrative law judge shall award reasonable costs and reasonable attorney's fees accrued by the petitioner prior to the date the notice was published, unless the agency proves to the administrative law judge that it did not know and should not have known that the statement was an unadopted rule. Attorney's fees and costs under paragraphs (a) and (b) shall be awarded only upon a finding that the

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

Bill No. PCB 13

COUNCIL/COMMITTEE ACTION

ADOPTED \_\_\_\_\_ (Y/N)  
ADOPTED AS AMENDED \_\_\_\_\_ (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT \_\_\_\_\_ (Y/N)  
WITHDRAWN \_\_\_\_\_ (Y/N)  
OTHER \_\_\_\_\_

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1 Council/Committee hearing bill: Government Efficiency and  
2 Accountability Council  
3 Representative(s) Homan offered the following:  
4

5 **Amendment (with directory and title amendments)**

6 Remove line(s) 1284-1287 and insert:

7 Section 22. For the 2008-2009 fiscal year, the nonrecurring  
8 sum of \$50,000 is appropriated in Lump Sum from the Records  
9 Management Trust Fund to the Department of State, and for the  
10 2009-2010 fiscal year, the nonrecurring sum of \$401,000 is  
11 appropriated in Lump Sum from the Records Management Trust Fund  
12 to the Department of State for the purposes of carrying out the  
13 provisions of this act requiring the implementation of  
14 electronic publications. To cover this non-recurring cost to  
15 implement system modifications, the Department of State shall  
16 temporarily increase the space rate charge for publication in  
17 the Florida Administrative Weekly. After implementation of the  
18 required system changes, the department shall decrease the fee  
19 to the 2007-2008 fiscal-year level. Funds appropriated are held  
20 in a Lump Sum category contingent on available cash deposited  
21 into the trust fund and derived from the fee increase. Funds

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2

22 collected from the fee increase and not expended by June 30,  
23 2009, may be retained in the trust fund to complete the system  
24 implementation as appropriated in the 2009-10 fiscal year.

25 Section 23. For the 2008-2009 fiscal year, the Department  
26 of State is authorized one full-time-equivalent position, salary  
27 rate of 16,969, and a recurring sum of \$22,399 in Salaries and  
28 Benefits from the Records Management Trust Fund for the purpose  
29 of handling administrative and system requirements in carrying  
30 out the provisions of this act related to electronic  
31 publications.

32 Section 24. Notwithstanding s. 120.55(8)(b), Florida  
33 Statutes, on July 1, 2009, the unencumbered balance in the  
34 Records Management Trust Fund for fees collected pursuant to  
35 chapter 120, Florida Statutes, may not exceed \$300,000 plus any  
36 funds collected, but not yet expended, from the fee increase  
37 implemented to fund the provisions of the bill. By June 30,  
38 2009, any funds in excess of this amount shall be transferred to  
39 the General Revenue Fund. This section shall expire August 1,  
40 2009.

41

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 3

Bill No. **PCB 13**

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

---

1 Council/Committee hearing bill: Government Efficiency and  
2 Accountability Council  
3 Representative(s) Homan offered the following:  
4

**Amendment**

6 Remove line(s) 753-758  
7

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**PCB GEAC 08-24 : Transparency in Local Government Spending**

*Favorable With Amendments (1)*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino	X				
Greg Evers			X		
Andy Gardiner			X		
Joseph Gibbons	X				
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows	X				
Julio Robaina	X				
Franklin Sands	X				
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson	X				
Adam Hasner (Ex Officio)			X		
Frank Attkisson (Chair)	X				
<b>Total Yeas: 14</b>		<b>Total Nays: 0</b>			

**Appearances:**

David Daniel, V.P. of Govt. Affairs (Lobbyist) - Proponent  
 Florida Chamber of Commerce  
 136 S. Bronough Street  
 Tallahassee FL 32301  
 Phone: 521-1250

Kraig Conn (Lobbyist) - Information Only  
 Florida League of Cities  
 301 S. Bronough  
 Tallahassee FL 32301  
 Phone: 222-9684

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No.1 (for drafter's use only)

Bill No. PCB-24

COUNCIL/COMMITTEE ACTION

ADOPTED  (Y/N)  
ADOPTED AS AMENDED  (Y/N)  
ADOPTED W/O OBJECTION  (Y/N)  
FAILED TO ADOPT  (Y/N)  
WITHDRAWN  (Y/N)  
OTHER

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Grant offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

8 Section 1. Section 129.02, Florida Statutes, is amended to  
9 read:

10 129.02 Requisites of budgets.--Each budget shall conform  
11 to the following specific directions and requirements:

12 (1) DEFINITIONS.--As used in this section, the term:

13 (a) "Fund" means a fiscal and accounting entity with a  
14 self-balancing set of accounts which are recorded and segregated  
15 to carry on specific activities or to attain certain objectives  
16 in accordance with special regulations, restrictions, or  
17 limitations, or the most recent definition adopted or approved  
18 by the Governmental Accounting Standards Board.

19 (b) "Object of expenditure" means the classification of  
20 fund data by character of expenditure. "Object of expenditure"  
21 includes, but is not limited to, personal services, purchased  
22 services, debt service, supplies, capital outlay, grants, and

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23 transfers, or the most recent definition adopted or approved by  
24 the Governmental Accounting Standards Board.

25 (c) "Spending entity," as designated by the county, means  
26 any office, unit, department, board, commission, county officer,  
27 or institution which is responsible for any particular  
28 expenditures or receipts.

29 (21) (a) General fund budget shall contain an estimate of  
30 receipts by source, including any taxes now or hereafter  
31 authorized by law to be levied for any countywide purpose,  
32 except those countywide purposes provided for in the budgets  
33 enumerated below, any tax millage limitation to the contrary  
34 notwithstanding, and including any balance brought forward as  
35 provided herein; and an itemized estimate of expenditures that  
36 will need to be incurred to carry on all functions and  
37 activities of the county government now or hereafter authorized  
38 by law, except those functions and activities provided for in  
39 the budgets enumerated below, and of unpaid vouchers of the  
40 general fund; also of the reserve for contingencies and of the  
41 balances, as hereinbefore provided, which should be carried  
42 forward at the end of the year. Further, the budget shall, by  
43 fund and by spending entity within each fund for the fiscal  
44 year, set forth the following:

45 1. All proposed expenditures for administration,  
46 operations, maintenance, debt service, and capital projects  
47 to be undertaken or executed by any spending entity during  
48 the fiscal year;

49 2. Estimated beginning and ending fund balances;

50 3. The corresponding actual figures for the prior  
51 fiscal year, estimated figures projected through the end of  
52 the current fiscal year, including disclosure of all  
53 beginning and ending fund balances, consistent with the

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54 basis of accounting used to prepare the budget, and  
55 projections for the next fiscal year;

56 4. Explanatory schedules or statements classifying  
57 the objects of expenditure and the receipts by source; and

58 5. The unreserved undesignated fund balance, of not more  
59 than ten (10.0%) percent of operating expenses, necessary to  
60 secure and maintain credit ratings, meet seasonal shortfalls in  
61 cash flow, and reduce susceptibility to emergency or  
62 unanticipated expenditures or to revenue shortfalls. Any  
63 remaining fund balance shall not be used to increase  
64 expenditures within the budget, but shall be carried forward to  
65 the next fiscal year in furtherance of the fund.

66 (b) A county shall prepare a written budget message, not  
67 to exceed four pages, describing the important features of the  
68 proposed budget. The message shall include an overview of the  
69 county, a description of the previous fiscal year's performance,  
70 a review of the current fiscal year's revenues and expenditures,  
71 and an economic outlook and future challenges or objectives  
72 description. The message must include within it a statement of  
73 the budgetary basis of accounting used and a description of the  
74 services to be delivered during the fiscal year. The County  
75 shall make the message available to county residents and post  
76 the message prominently online if the county has web capability.

77 (32) The County Transportation Trust Fund budget shall  
78 contain an estimate of receipts by source and balances as  
79 provided herein, and an itemized estimate of expenditures that  
80 need to be incurred to carry on all work on roads and bridges in  
81 the county except that provided for in the capital outlay  
82 reserve fund budget and in district budgets pursuant to this  
83 chapter, and of unpaid vouchers of the County Transportation  
84 Trust Fund; also of the reserve for contingencies and the

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85 balance, as hereinbefore provided, which should be carried  
86 forward at the end of the year.

87 (~~43~~) The budget for the county fine and forfeiture fund  
88 shall contain an estimate of receipts by source and balances as  
89 provided herein, and an itemized estimate of expenditures that  
90 need to be incurred to carry on all criminal prosecution, and  
91 all other law enforcement functions and activities of the county  
92 now or hereafter authorized by law, and of indebtedness of the  
93 county fine and forfeiture fund; also of the reserve for  
94 contingencies and the balance, as hereinbefore provided, which  
95 should be carried forward at the end of the year.

96 (~~54~~) (a) Capital outlay reserve fund budget shall contain  
97 an estimate of receipts by source, including any taxes  
98 authorized by law to be levied for that purpose, and including  
99 any balance brought forward as provided for herein; and an  
100 itemized estimate of expenditures for capital purposes to give  
101 effect to general improvement programs. It shall be a plan for  
102 the expenditure of funds for capital purposes, showing as income  
103 the revenues, special assessments, borrowings, receipts from  
104 sale of capital assets, free surpluses, and down payment  
105 appropriation to be applied to the cost of a capital project or  
106 projects, expenses of issuance of obligations, engineering,  
107 supervision, contracts, and any other related expenditures. It  
108 may contain also an estimate for the reserves as hereinbefore  
109 provided and for a reserve for future construction and  
110 improvements. No expenditures or obligations shall be incurred  
111 for capital purposes except as appropriated in this budget,  
112 except for the preliminary expense of plans, specifications and  
113 estimates.

114 (b) Under the provision herein set forth, a separate  
115 capital budget may be adopted for each special district included

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116 within the county budget, or a consolidated capital budget may  
117 be adopted providing for the consolidation of capital projects  
118 of the county and of the special districts included within the  
119 county budget into one budget, treating borrowed funds and other  
120 receipts as special revenue earmarked for capital projects as  
121 separately itemized appropriation for each district special  
122 project or county project, as the case may be.

123 (c) Any funds in the capital budget not required to meet  
124 the current construction cost of any project may be invested in  
125 any securities of the Federal Government or in securities of any  
126 county of the state pledging the full faith and credit of such  
127 county or pledging such county's share of the gas tax provided  
128 for in s. 16 of Art. IX of the Constitution of 1885 as adopted  
129 by the 1968 revised constitution or in s. 9, Art. XII of said  
130 revision.

131 (65) A bond interest and sinking fund budget shall be made  
132 for each county and for each special district included within  
133 the county budget having bonds outstanding. The budget shall  
134 contain an estimate of receipts by source, including any taxes  
135 authorized by law to be levied for that purpose, and including  
136 any balances brought forward as provided herein; and an itemized  
137 estimate of expenditures and reserves as follows: The bond  
138 interest and principal maturities in the year for which the  
139 budget is made shall be determined and estimates for expenses  
140 connected with the payments of such bonds and coupons,  
141 commissions of the tax collector, and of the property appraiser,  
142 and expenses of refunding operations, if any are contemplated,  
143 shall be appropriated. A sufficient "cash balance to be carried  
144 over" may be reserved as set forth hereinbefore. The sinking  
145 fund requirements provided for in the said reserve may be

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146 carried over either in cash, or in securities of the Federal  
147 Government and of the local governments in Florida, or both.

148 (76) For each special district included within the county  
149 budget, the operating fund budget shall contain an estimate of  
150 receipts by source and balances as provided herein, and an  
151 itemized estimate of expenditures that will need to be incurred  
152 to carry on all functions and activities of the special district  
153 as now or hereafter provided by law and of the indebtedness of  
154 the special district; also of the reserves for contingencies and  
155 the balances, as hereinbefore provided, which should be carried  
156 forward at the end of the year.

157 Section 2. Section 129.021, Florida Statutes, is amended  
158 to read:

159 129.021 County officer budget information.--  
160 Notwithstanding other provisions of law, the budgets of all  
161 county officers, as submitted to the board of county  
162 commissioners, shall be in sufficient detail and contain such  
163 information as the board of county commissioners may require in  
164 furtherance of their powers and responsibilities provided in ss.  
165 125.01(1)(q) and (r) and (6), ~~and~~ 129.01(2)(b), and 129.02(1)  
166 and (2).

167 Section 3. Paragraph (b) of subsection (3) of section  
168 129.03, Florida Statutes, is amended to read:

169 129.03 Preparation and adoption of budget.--

170 (3) No later than ~~2115~~ days after certification of value  
171 by the property appraiser pursuant to s. 200.065(1), the county  
172 budget officer, after tentatively ascertaining the proposed  
173 fiscal policies of the board for the ensuing fiscal year, shall  
174 prepare and present to the board a tentative budget for the  
175 ensuing fiscal year for each of the funds provided in this  
176 chapter, including all estimated receipts, taxes to be levied,

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177 and balances expected to be brought forward and all estimated  
178 expenditures, reserves, and balances to be carried over at the  
179 end of the year.

180 (b) Upon receipt of the tentative budgets and  
181 completion of any revisions made by the board, the board  
182 shall prepare a statement summarizing all of the adopted  
183 tentative budgets. This summary statement shall show, for  
184 each budget and the total of all budgets, the proposed tax  
185 millages, the balances, the reserves, and the total of each  
186 major classification of receipts and expenditures,  
187 classified according to the classification of accounts  
188 prescribed by the appropriate state agency, and a brief  
189 explanation of any material increase or decrease by  
190 spending entity. The board shall cause this summary  
191 statement to be advertised one time in a newspaper of  
192 general circulation published in the county, or by posting  
193 at the courthouse door if there is no such newspaper, and  
194 the advertisement shall appear adjacent to the  
195 advertisement required pursuant to s. 200.065. For those  
196 counties that have websites, the county may make the  
197 summary statement available online in lieu of the newspaper  
198 advertisement requirement.

199 (c) The board shall hold public hearings to adopt  
200 tentative and final budgets pursuant to s. 200.065. The hearings  
201 shall be primarily for the purpose of hearing requests and  
202 complaints from the public regarding the budgets and the  
203 proposed tax levies and for explaining the budget and proposed  
204 or adopted amendments thereto, if any. The tentative budgets,  
205 adopted tentative budgets, and final budgets shall be filed in  
206 the office of the county auditor as a public record. For those  
207 counties that have websites, the tentative budgets, adopted

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208 tentative budgets, and final budgets shall be made available  
209 online when filed with the county auditor and remain online  
210 until the budget is adopted for the next fiscal year. Sufficient  
211 reference in words and figures to identify the particular  
212 transactions shall be made in the minutes of the board to record  
213 its actions with reference to the budgets.

214 Section 4. Section 166.241, Florida Statutes, is amended  
215 to read:

216 166.241 Fiscal years, appropriations, budgets, and budget  
217 amendments.--

218 (1) DEFINITIONS.--As used in this section, the term:

219 (a) "Fund" means a fiscal and accounting entity with a  
220 self-balancing set of accounts which are recorded and segregated  
221 to carry on specific activities or to attain certain objectives  
222 in accordance with special regulations, restrictions, or  
223 limitations, or the most recent definition adopted or approved  
224 by the Governmental Accounting Standards Board.

225 (b) "Object of expenditure" means the classification of  
226 fund data by character of expenditure. "Object of expenditure"  
227 includes, but is not limited to, personal services, purchased  
228 services, debt service, supplies, capital outlay, grants, and  
229 transfers, or the most recent definition adopted or approved by  
230 the Governmental Accounting Standards Board.

231 (c) "Spending entity," as designated by the municipality,  
232 means any office, unit, department, board, commission, or  
233 institution which is responsible for any particular expenditures  
234 or revenues.

235 (2~~1~~) Each municipality shall make provision for  
236 establishing a fiscal year beginning October 1 of each year and  
237 ending September 30 of the following year.



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238           (32) The governing body of each municipality shall adopt a  
239 budget each fiscal year. The budget ~~shall~~~~must~~ be adopted by  
240 ordinance or resolution unless otherwise specified in the  
241 respective municipality's charter. The amount available from  
242 taxation and other sources, including amounts carried over from  
243 prior fiscal years, must equal the total appropriations for  
244 expenditures and reserves. The budget ~~shall~~~~must~~ regulate  
245 expenditures of the municipality, and it is unlawful for any  
246 officer of a municipal government to expend or contract for  
247 expenditures in any fiscal year except in pursuance of budgeted  
248 appropriations. The tentative budgets, adopted tentative  
249 budgets, and final budgets shall be filed at a designated public  
250 office within the boundaries of the municipality as a public  
251 record. For those municipalities that have websites, the  
252 tentative budgets, adopted tentative budgets, and final budgets  
253 shall be made available online when filed with the designated  
254 public office and remain online until the budget is adopted for  
255 the next fiscal year.

256           (4) (a) The budget shall, by fund and by spending entity  
257 within each fund for the fiscal year, set forth the following:

258           1. All proposed expenditures for administration,  
259 operations, maintenance, debt service, and capital projects  
260 to be undertaken or executed by any spending entity during  
261 the fiscal year;

262           2. Anticipated revenues for the fiscal year;

263           3. Estimated beginning and ending fund balances;

264           4. The corresponding actual figures for the prior  
265 fiscal year, estimated figures projected through the end of  
266 the current fiscal year, including disclosure of all  
267 beginning and ending fund balances, consistent with the

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268 basis of accounting used to prepare the budget, and  
269 projections for the next fiscal year;

270 5. Explanatory schedules or statements classifying  
271 the objects of expenditure and the revenues by source; and

272 6. The unreserved undesignated fund balance, of not more  
273 than ten (10.0%) percent of operating expenses, necessary to  
274 secure and maintain credit ratings, meet seasonal shortfalls in  
275 cash flow, and reduce susceptibility to emergency or  
276 unanticipated expenditures or to revenue shortfalls. Any  
277 remaining fund balance shall not be used to increase  
278 expenditures within the budget, but shall be carried forward to  
279 the next fiscal year in furtherance of the fund.

280 (b) A municipality shall prepare a written budget message,  
281 not to exceed four pages, describing the important features of  
282 the proposed budget. The message shall include an overview of  
283 the municipality, a description of the previous fiscal year's  
284 performance, a review of the current fiscal year's revenues and  
285 expenditures, and an economic outlook and future challenges or  
286 objectives description. The message must include within it a  
287 statement of the budgetary basis of accounting used and a  
288 description of the services to be delivered during the fiscal  
289 year. The municipality shall make the message available to  
290 municipal residents and post the message prominently online if  
291 the municipality has web capability.

292 (5) Upon receipt of the tentative budgets of each  
293 spending entity and completion of any revisions made by the  
294 municipality, the municipality shall prepare a statement  
295 summarizing all of the adopted tentative budgets. This  
296 summary statement shall show for each budget the total of  
297 all budgets, the proposed tax millages, the balances, the  
298 reserves, and the total of each major classification of

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299 receipts and expenditures, classified according to the  
300 classification of accounts prescribed by the appropriate  
301 state agency, and a brief explanation of any material  
302 increase or decrease by spending entity. The municipality  
303 shall cause this summary statement to be advertised one  
304 time in a newspaper of general circulation published in the  
305 municipality, or by posting at the designated public office  
306 within the boundaries of the municipality if there is no  
307 such newspaper, and the advertisement shall appear adjacent  
308 to the advertisement required pursuant to s. 200.065. For  
309 those municipalities that have websites, the municipality  
310 may make the summary statement available online in lieu of  
311 the newspaper advertisement requirement.

312       (63) The governing body of each municipality at any time  
313 within a fiscal year or within up to 60 days following the end  
314 of the fiscal year may amend a budget for that year as follows:

315       (a) Appropriations for expenditures within a fund may be  
316 decreased or increased by motion recorded in the minutes,  
317 provided that the total of the appropriations of the fund is not  
318 changed.

319       (b) The governing body may establish procedures by which  
320 the designated budget officer may authorize certain budget  
321 amendments within a department, provided that the total of the  
322 appropriations of the department is not changed.

323       (c) If a budget amendment is required for a purpose not  
324 specifically authorized in paragraph (a) or paragraph (b), the  
325 budget amendment must be adopted in the same manner as the  
326 original budget unless otherwise specified in the charter of the  
327 respective municipality.

328       Section 5. Section 189.418, Florida Statutes, is amended  
329 to read:

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330 189.418 Reports; budgets; audits.--

331 (1) DEFINITIONS.--As used in this section, the term:

332 (a) "Fund" means a fiscal and accounting entity with a  
333 self-balancing set of accounts which are recorded and segregated  
334 to carry on specific activities or to attain certain objectives  
335 in accordance with special regulations, restrictions, or  
336 limitations, or the most recent definition adopted or approved  
337 by the Governmental Accounting Standards Board.

338 (b) "Object of expenditure" means the classification of  
339 fund data by character of expenditure. "Object of expenditure"  
340 includes, but is not limited to, personal services, purchased  
341 services, debt service, supplies, capital outlay, grants, and  
342 transfers, or the most recent definition adopted or approved by  
343 the Governmental Accounting Standards Board.

344 (c) "Spending entity," as designated by the special  
345 district, means any office, unit, department, board, commission,  
346 or institution which is responsible for any particular  
347 expenditures or revenues.

348 (2~~1~~) When a new special district is created, the district  
349 must forward to the department, within 30 days after the  
350 adoption of the special act, rule, ordinance, resolution, or  
351 other document that provides for the creation of the district, a  
352 copy of the document and a written statement that includes a  
353 reference to the status of the special district as dependent or  
354 independent and the basis for such classification. In addition  
355 to the document or documents that create the district, the  
356 district must also submit a map of the district, showing any  
357 municipal boundaries that cross the district's boundaries, and  
358 any county lines if the district is located in more than one  
359 county. The department must notify the local government or other  
360 entity and the district within 30 days after receipt of the

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361 document or documents that create the district as to whether the  
362 district has been determined to be dependent or independent.

363 (32) Any amendment, modification, or update of the  
364 document by which the district was created, including changes in  
365 boundaries, must be filed with the department within 30 days  
366 after adoption. The department may initiate proceedings against  
367 special districts as provided in s. 189.421 for failure to file  
368 the information required by this subsection.

369 (43) (a) The governing body of each special district shall  
370 adopt a budget by resolution each fiscal year. The total amount  
371 available from taxation and other sources, including amounts  
372 carried over from prior fiscal years, must equal the total of  
373 appropriations for expenditures and reserves. The adopted budget  
374 must regulate expenditures of the special district, and it is  
375 unlawful for any officer of a special district to expend or  
376 contract for expenditures in any fiscal year except in pursuance  
377 of budgeted appropriations. The budget shall, by fund and by  
378 spending entity within each fund for the fiscal year, set forth  
379 the following:

380 1. All proposed expenditures for administration,  
381 operations, maintenance, debt service, and capital projects  
382 to be undertaken or executed by any spending entity during  
383 the fiscal year;

384 2. Anticipated revenues for the fiscal year;

385 3. Estimated beginning and ending fund balances;

386 4. The corresponding actual figures for the prior  
387 fiscal year, estimated figures projected through the end of  
388 the current fiscal year, including disclosure of all  
389 beginning and ending fund balances, consistent with the  
390 basis of accounting used to prepare the budget, and  
391 projections for the next fiscal year;

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392 5. Explanatory schedules or statements classifying  
393 the objects of expenditure and the revenues by source.

394 6. The unreserved undesignated fund balance, of not more  
395 than ten (10.0%) percent of operating expenses, necessary to  
396 secure and maintain credit ratings, meet seasonal shortfalls in  
397 cash flow, and reduce susceptibility to emergency or  
398 unanticipated expenditures or to revenue shortfalls. Any  
399 remaining fund balance shall not be used to increase  
400 expenditures within the budget, but shall be carried forward to  
401 the next fiscal year in furtherance of the fund.

402 (b) A special district shall prepare a written budget  
403 message, not to exceed four pages, describing the important  
404 features of the final budget. The message shall include an  
405 overview of the special district, a description of the previous  
406 fiscal year's performance, a review of the current fiscal year's  
407 revenues and expenditures, and an economic outlook and future  
408 challenges or objectives description. The message must include  
409 within it a statement of the budgetary basis of accounting used  
410 and a description of the services to be delivered during the  
411 fiscal year. The special district shall make the message  
412 available to district residents and post the message prominently  
413 online if the special district has web capability.

414 (C) The tentative budgets, adopted tentative budgets,  
415 and final budgets shall be filed as a public record at a  
416 designated public office within the boundaries of the  
417 special district, or, if a public office is not available  
418 within the boundaries, shall be filed with a public office  
419 close to the boundaries of the special district. For those  
420 special districts that have websites, the tentative  
421 budgets, adopted tentative budgets, and final budgets shall  
422 be made available online when filed with the designated

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423 public office and remain online until the budget is adopted  
424 for the next fiscal year.

425 (d) Upon receipt of the tentative budgets of each  
426 spending entity and completion of any revisions made by the  
427 special district; the special district shall prepare a  
428 statement summarizing all of the adopted tentative budgets.  
429 This summary statement shall show for each budget the total  
430 of all budgets, the proposed tax millages, the balances,  
431 the reserves, and the total of each major classification of  
432 receipts and expenditures, classified according to the  
433 classification of accounts prescribed by the appropriate  
434 state agency, and a brief explanation of any material  
435 increase or decrease by spending entity. The special  
436 district shall cause this summary statement to be  
437 advertised one time in a newspaper of general circulation  
438 published in the special district, or by posting at a  
439 designated public office within the boundaries of the  
440 special district, or, if a public office is not available  
441 within the boundaries, shall be filed with a public office  
442 close to the boundaries of the special district and the  
443 advertisement shall appear adjacent to the advertisement  
444 required pursuant to s. 200.065. For those special  
445 districts that have websites, the special district may make  
446 the summary statement available online in lieu of the  
447 newspaper advertisement requirement.

448 (54) The proposed budget of a dependent special district  
449 shall be presented in accordance with generally accepted  
450 accounting principles, contained within the general budget of  
451 the local governing authority, and be clearly stated as the  
452 budget of the dependent district. However, with the concurrence

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453 of the local governing authority, a dependent district may be  
454 budgeted separately.

455 (65) The governing body of each special district at any  
456 time within a fiscal year or within up to 60 days following the  
457 end of the fiscal year may amend a budget for that year. The  
458 budget amendment must be adopted by resolution.

459 (76) A local governing authority may, in its discretion,  
460 review the budget or tax levy of any special district located  
461 solely within its boundaries.

462 (87) All reports or information required to be filed with  
463 a local governing authority under ss. 189.415, 189.416, and  
464 189.417 and this section shall:

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

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

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

472 Section 6. This act is effective upon becoming a law and  
473 applies to the 2008-2009 fiscal year.

474

475

476

477

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**T I T L E   A M E N D M E N T**

478

Remove the entire title and insert:

479

An act relating to local government budgets; amending s. 129.02,  
480 F.S.; providing definitions; requiring detailed budget;  
481 providing budget criteria; requiring budget message; amending s.  
482 129.021, F.S.; requiring compliance by county officers with  
483 detailed budget requirement; amending s. 129.03, F.S.; requiring



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484 notice of material increase or decrease by spending entity in  
485 published summary and authorizing online availability of summary  
486 in lieu of publication; requiring online availability of budgets  
487 under certain circumstances; amending s. 166.241, F.S.;  
488 providing definitions; requiring online availability of budgets  
489 under certain circumstances; requiring detailed budget of  
490 municipalities; providing budget criteria; requiring budget  
491 message; requiring budget to be filed as public record with a  
492 designated public office within boundaries of municipality;  
493 requiring summary statement to be published and authorizing  
494 online availability of summary in lieu of publication; amending  
495 s. 189.418, F.S.; providing definitions; requiring detailed  
496 budget of special districts; providing budget criteria;  
497 requiring budget message; requiring budget to be filed as public  
498 record in designated public office within or near special  
499 district boundaries; requiring online availability of budgets  
500 under certain circumstances; requiring summary statement to be  
501 published and authorizing online availability of summary in lieu  
502 of publication; providing an effective date.

503



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. 2 (for drafter's use only)

Bill No. PCB-24

COUNCIL/COMMITTEE ACTION

ADOPTED	<input type="checkbox"/>	(Y/N)
ADOPTED AS AMENDED	<input checked="" type="checkbox"/>	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	<input type="checkbox"/>	(Y/N)
WITHDRAWN	<input type="checkbox"/>	(Y/N)
OTHER	<input type="checkbox"/>	

1 Council/Committee hearing bill: Government Efficiency &  
 2 Accountability Council  
 3 Representative(s) Grant offered the following:

**Amendment (with title amendment)**

6 Remove everything after the enacting clause and insert:

8 Section 1. Paragraph (f) is added to subsection (2) of  
 9 section 129.01, Florida Statutes, to read:

10 129.01 Budget system established.--There is hereby  
 11 established a budget system for the control of the finances of  
 12 the boards of county commissioners of the several counties of  
 13 the state, as follows:

14 (2) Each budget shall conform to the following general  
 15 directions and requirements:

16 (f) The unreserved undesignated fund balance, as defined  
 17 in s. 129.02(1), F.S., shall not exceed twenty (20.0%) percent  
 18 of operating revenues or ninety days of regular general fund  
 19 operating expenditures, whichever is greater, necessary to  
 20 secure and maintain credit ratings, meet seasonal shortfalls in  
 21 cash flow, and reduce susceptibility to emergency or  
 22 unanticipated expenditures or to address revenue shortfalls.

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23 Any remaining unreserved undesignated fund balance shall not be  
24 used to increase recurring expenditures within the budget, but  
25 shall be carried forward to the next fiscal year in furtherance  
26 of the fund.

27 Section 2. Section 129.02, Florida Statutes, is amended to  
28 read:

29 129.02 Requisites of budgets.--Each budget shall conform  
30 to the following specific directions and requirements:

31 (1) DEFINITIONS.--As used in this section, the term:

32 (a) "Fund" means a fiscal and accounting entity with a  
33 self-balancing set of accounts which are recorded and segregated  
34 to account for specific activities or to attain certain  
35 objectives in accordance with applicable laws, special  
36 regulations, restrictions, or limitations, in accordance with  
37 generally accepted accounting principles.

38 (b) "Object of expenditure" means the classification of  
39 fund data by character of expenditure. Object of expenditure  
40 includes, but is not limited to, operating expenditures or  
41 expenses, personal services, debt service, capital outlay,  
42 grants, and transfers, in accordance with generally accepted  
43 accounting principles.

44 (c) "Spending entity," as designated by the county  
45 commission, means any office, unit, department, board,  
46 commission, county officer, or dependent special district which  
47 is responsible for any particular expenditures.

48 (d) "Unreserved undesignated fund balance" means any fund  
49 balance remaining after accounting for all reserved and  
50 designated governmental fund balances.

51 (2) For those budgets that do not meet the Distinguished  
52 Budget Presentation Award criteria established by the Government  
53 Finance Officers Association, the budget shall, by fund and by

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54 spending entity within each fund for the fiscal year, set forth  
55 the following:

56 (a) All proposed budget expenditures summarized by  
57 the object of expenditure to be undertaken or executed by  
58 any spending entity during the fiscal year;

59 (b) Anticipated revenues for the fiscal year;

60 (c) Estimated beginning and ending fund balances;

61 (d) The corresponding actual figures for the prior  
62 fiscal year, current revised budget or estimated current  
63 year actual, and proposed budget for the next fiscal year  
64 consistent with the basis of accounting used to prepare the  
65 budget; and

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

68 ~~(3)~~ (a) General fund budget shall contain an estimate of  
69 receipts by source, including any taxes now or hereafter  
70 authorized by law to be levied for any countywide purpose,  
71 except those countywide purposes provided for in the budgets  
72 enumerated below, any tax millage limitation to the contrary  
73 notwithstanding, and including any balance brought forward as  
74 provided herein; and an itemized estimate of expenditures that  
75 will need to be incurred to carry on all functions and  
76 activities of the county government now or hereafter authorized  
77 by law, except those functions and activities provided for in  
78 the budgets enumerated below, and of unpaid vouchers of the  
79 general fund; also of the reserve for contingencies and of the  
80 balances, as hereinbefore provided, which should be carried  
81 forward at the end of the year.

82 (b) A county shall prepare a written summary, not to  
83 exceed four pages, describing the important features of the  
84 proposed budget. The summary shall include an overview of the

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85 county, a description of the previous fiscal year's performance,  
86 a review of the current fiscal year's revenues and expenditures,  
87 and an economic outlook and future challenges or objectives  
88 description. The summary must include within it a statement of  
89 the budgetary basis of accounting used and a description of the  
90 services to be delivered during the fiscal year. The county  
91 shall make the summary available to county residents by filing  
92 the summary with the clerk of the circuit court and posting the  
93 summary prominently online if the county has a website.

94 (42) The County Transportation Trust Fund budget shall  
95 contain an estimate of receipts by source and balances as  
96 provided herein, and an itemized estimate of expenditures that  
97 need to be incurred to carry on all work on roads and bridges in  
98 the county except that provided for in the capital outlay  
99 reserve fund budget and in district budgets pursuant to this  
100 chapter, and of unpaid vouchers of the County Transportation  
101 Trust Fund; also of the reserve for contingencies and the  
102 balance, as hereinbefore provided, which should be carried  
103 forward at the end of the year.

104 ~~(3) The budget for the county fine and forfeiture fund~~  
105 ~~shall contain an estimate of receipts by source and balances as~~  
106 ~~provided herein, and an itemized estimate of expenditures that~~  
107 ~~need to be incurred to carry on all criminal prosecution, and~~  
108 ~~all other law enforcement functions and activities of the county~~  
109 ~~now or hereafter authorized by law, and of indebtedness of the~~  
110 ~~county fine and forfeiture fund; also of the reserve for~~  
111 ~~contingencies and the balance, as hereinbefore provided, which~~  
112 ~~should be carried forward at the end of the year.~~

113 (54) (a) Capital outlay reserve fund budget shall contain  
114 an estimate of receipts by source, including any taxes  
115 authorized by law to be levied for that purpose, and including

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116 any balance brought forward as provided for herein; and an  
117 itemized estimate of expenditures for capital purposes to give  
118 effect to general improvement programs. It shall be a plan for  
119 the expenditure of funds for capital purposes, showing as income  
120 the revenues, special assessments, borrowings, receipts from  
121 sale of capital assets, free surpluses, and down payment  
122 appropriation to be applied to the cost of a capital project or  
123 projects, expenses of issuance of obligations, engineering,  
124 supervision, contracts, and any other related expenditures. It  
125 may contain also an estimate for the reserves as hereinbefore  
126 provided and for a reserve for future construction and  
127 improvements. No expenditures or obligations shall be incurred  
128 for capital purposes except as appropriated in this budget,  
129 except for the preliminary expense of plans, specifications and  
130 estimates.

131 (b) Under the provision herein set forth, a separate  
132 capital budget may be adopted for each special district included  
133 within the county budget, or a consolidated capital budget may  
134 be adopted providing for the consolidation of capital projects  
135 of the county and of the special districts included within the  
136 county budget into one budget, treating borrowed funds and other  
137 receipts as special revenue earmarked for capital projects as  
138 separately itemized appropriation for each district special  
139 project or county project, as the case may be.

140 (c) Any funds in the capital budget not required to meet  
141 the current construction cost of any project may be invested in  
142 any securities of the Federal Government or in securities of any  
143 county of the state pledging the full faith and credit of such  
144 county or pledging such county's share of the gas tax provided  
145 for in s. 16 of Art. IX of the Constitution of 1885 as adopted

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146 by the 1968 revised constitution or in s. 9, Art. XII of said  
147 revision.

148 (65) A bond interest and sinking fund budget shall be made  
149 for each county and for each special district included within  
150 the county budget having bonds outstanding. The budget shall  
151 contain an estimate of receipts by source, including any taxes  
152 authorized by law to be levied for that purpose, and including  
153 any balances brought forward as provided herein; and an itemized  
154 estimate of expenditures and reserves as follows: The bond  
155 interest and principal maturities in the year for which the  
156 budget is made shall be determined and estimates for expenses  
157 connected with the payments of such bonds and coupons,  
158 commissions of the tax collector, and of the property appraiser,  
159 and expenses of refunding operations, if any are contemplated,  
160 shall be appropriated. A sufficient "cash balance to be carried  
161 over" may be reserved as set forth hereinbefore. The sinking  
162 fund requirements provided for in the said reserve may be  
163 carried over either in cash or in securities of the Federal  
164 Government and of the local governments in Florida, or both.

165 (76) For each special district included within the county  
166 budget, the operating fund budget shall contain an estimate of  
167 receipts by source and balances as provided herein, and an  
168 itemized estimate of expenditures that will need to be incurred  
169 to carry on all functions and activities of the special district  
170 as now or hereafter provided by law and of the indebtedness of  
171 the special district; also of the reserves for contingencies and  
172 the balances, as hereinbefore provided, which should be carried  
173 forward at the end of the year.

174 Section 3. Section 129.021, Florida Statutes, is amended  
175 to read:



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176 129.021 County officer budget information.--  
177 Notwithstanding other provisions of law, the budgets of all  
178 county officers, as submitted to the board of county  
179 commissioners, shall be in sufficient detail and contain such  
180 information as the board of county commissioners may require in  
181 furtherance of their powers and responsibilities provided in ss.  
182 125.01(1)(q) and (r) and (6), ~~and~~ 129.01(2)(b), and 129.02(1)  
183 and (2).

184 Section 4. Subsection (3) of section 129.03, Florida  
185 Statutes, is amended to read:

186 129.03 Preparation and adoption of budget.--

187 (3) No later than ~~21~~5 days after certification of value  
188 by the property appraiser pursuant to s. 200.065(1), the county  
189 budget officer, after tentatively ascertaining the proposed  
190 fiscal policies of the board for the ensuing fiscal year, shall  
191 prepare and present to the board a tentative budget for the  
192 ensuing fiscal year for each of the funds provided in this  
193 chapter, including all estimated receipts, taxes to be levied,  
194 and balances expected to be brought forward and all estimated  
195 expenditures, reserves, and balances to be carried over at the  
196 end of the year.

197 (b)1. Those counties who have received a Certificate  
198 of Achievement for Excellence in Financial Reporting from  
199 the Government Finance Officers Association shall make the  
200 Comprehensive Annual Financial Report available to county  
201 residents by filing the report with the clerk of the  
202 circuit court and posting the report prominently online if  
203 the county has a website. The board shall cause the  
204 website address of the report to be advertised one time in  
205 a newspaper of general circulation published in the county,  
206 or by posting with the clerk of the circuit court if there

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207 is no such newspaper, and the advertisement shall appear  
208 adjacent to the advertisement required pursuant to s.  
209 200.065.

210 2. Those counties who have not received a Certificate of  
211 Achievement for Excellence in Financial Reporting from the  
212 Government Finance Officers Association, upon receipt of the  
213 tentative budgets and completion of any revisions made by the  
214 board, the board shall prepare a statement summarizing all of  
215 the adopted tentative budgets. This summary statement shall  
216 show, for each budget and the total of all budgets, the proposed  
217 tax millages, the balances, the reserves, and the total of each  
218 major classification of receipts and expenditures, classified  
219 according to the classification of accounts prescribed by the  
220 appropriate state agency, and a brief explanation of any  
221 material increase or decrease by spending entity. The county  
222 shall make the summary statement available to county residents  
223 by filing the statement with the clerk of the circuit court and  
224 posting the statement prominently online if the county has a  
225 website. The board shall cause this summary statement to be  
226 advertised one time in a newspaper of general circulation  
227 published in the county, or by posting with the clerk of the  
228 circuit court at the courthouse door if there is no such  
229 newspaper, and the advertisement shall appear adjacent to the  
230 advertisement required pursuant to s. 200.065.

231 (c) The board shall hold public hearings to adopt  
232 tentative and final budgets pursuant to s. 200.065. The hearings  
233 shall be primarily for the purpose of hearing requests and  
234 complaints from the public regarding the budgets and the  
235 proposed tax levies and for explaining the budget and proposed  
236 or adopted amendments thereto, if any. The tentative budgets,  
237 adopted tentative budgets, and final budgets shall be filed in

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238 the office of the clerk of the circuit court ~~county auditor~~ as a  
239 public record. For those counties that have websites, the  
240 tentative budgets and final budgets, as approved by the county  
241 commission, shall be made available online when filed with the  
242 clerk of the circuit court and remain online until the final  
243 budget is adopted for the next fiscal year. Sufficient reference  
244 in words and figures to identify the particular transactions  
245 shall be made in the minutes of the board to record its actions  
246 with reference to the budgets.

247 Section 5. Section 166.241, Florida Statutes, is amended  
248 to read:

249 166.241 Fiscal years, appropriations, budgets, and budget  
250 amendments.--

251 (1) DEFINITIONS.--As used in this section, the term:

252 (a) "Fund" means a fiscal and accounting entity with a  
253 self-balancing set of accounts which are recorded and segregated  
254 to account for specific activities or to attain certain  
255 objectives in accordance with applicable laws, special  
256 regulations, restrictions, or limitations, in accordance with  
257 generally accepted accounting principles.

258 (b) "Object of expenditure" means the classification of  
259 fund data by character of expenditure. Object of expenditure  
260 includes, but is not limited to, operating expenditures or  
261 expenses, personal services, debt service, capital outlay,  
262 grants, and transfers, in accordance with generally accepted  
263 accounting principles.

264 (c) "Spending entity," as designated by the municipality,  
265 means any office, unit, department, board, commission, or  
266 dependent special districts which is responsible for any  
267 particular expenditures.

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268           (d) "Unreserved undesignated fund balance" means any fund  
269 balance remaining after accounting for all reserved and  
270 designated governmental fund balances.

271           (21) Each municipality shall make provision for  
272 establishing a fiscal year beginning October 1 of each year and  
273 ending September 30 of the following year.

274           (32) The governing body of each municipality shall adopt a  
275 budget each fiscal year. The budget ~~shall~~must be adopted by  
276 ordinance or resolution unless otherwise specified in the  
277 respective municipality's charter. The amount available from  
278 taxation and other sources, including amounts carried over from  
279 prior fiscal years, must equal the total appropriations for  
280 expenditures and reserves. The budget ~~shall~~must regulate  
281 expenditures of the municipality, and it is unlawful for any  
282 officer of a municipal government to expend or contract for  
283 expenditures in any fiscal year except in pursuance of budgeted  
284 appropriations. The tentative budgets and final budgets,  
285 approved by the governing body, shall be filed at a designated  
286 public office within the boundaries of the municipality as a  
287 public record. For those municipalities that have websites, the  
288 tentative budgets and final budgets, approved by the governing  
289 body, shall be made available online when filed with the  
290 designated public office and remain online until the final  
291 budget is adopted for the next fiscal year.

292           (4) (a) For those budgets that do not meet the  
293 Distinguished Budget Presentation Award criteria established by  
294 the Government Finance Officers Association, and which exceed \$1  
295 million, the budget shall, by fund and by spending entity within  
296 each fund for the fiscal year, set forth the following:

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297 1. All proposed budget expenditures summarized by the  
298 object of expenditure to be undertaken or executed by any  
299 spending entity during the fiscal year;

300 2. Anticipated revenues for the fiscal year;

301 3. Estimated beginning and ending fund balances;

302 4. The corresponding actual figures for the prior  
303 fiscal year, current revised budget or estimated current  
304 year actual, and proposed budget for the next fiscal year  
305 consistent with the basis of accounting used to prepare the  
306 budget; and

307 5. Explanatory schedules or statements noting  
308 material changes in proposed expenditures by spending  
309 entity.

310 (b) A municipality shall prepare a written summary,  
311 not to exceed four pages, describing the important features  
312 of the proposed budget. The summary shall include an  
313 overview of the municipality, a description of the previous  
314 fiscal year's performance, a review of the current fiscal  
315 year's revenues and expenditures, and an economic outlook  
316 and future challenges or objectives description. The  
317 summary must include within it a statement of the budgetary  
318 basis of accounting used and a description of the services  
319 to be delivered during the fiscal year. The municipality  
320 shall make the summary available to municipal residents by  
321 posting the summary at a designated public office within  
322 the boundaries of the municipality and posting the summary  
323 prominently online if the municipality has a website.

324 (5) (a) Those municipalities who have received a  
325 Certificate of Achievement for Excellence in Financial  
326 Reporting from the Government Finance Officers Association  
327 shall make the Comprehensive Annual Financial Report

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328 available to municipal residents by posting the report at a  
329 designated public office within the boundaries of the  
330 municipality and posting the report prominently online if  
331 the municipality has a website.

332 (b) Those municipalities whose budgets are over \$1  
333 million and who have not received a Certificate of  
334 Achievement for Excellence in Financial Reporting from the  
335 Government Finance Officers Association shall, upon receipt  
336 of the tentative budgets of each spending entity and  
337 completion of any revisions made by the municipality,  
338 prepare a statement summarizing all of the adopted  
339 tentative budgets. This summary statement shall show for  
340 each budget the total of all budgets, the proposed tax  
341 millages, the balances, the reserves, and the total of each  
342 major classification of receipts and expenditures,  
343 classified according to the classification of accounts  
344 prescribed by the appropriate state agency, and a brief  
345 explanation of any material increase or decrease by  
346 spending entity. The municipality shall make the summary  
347 statement available to municipal residents by posting the  
348 statement at a designated public office within the  
349 boundaries of the municipality and posting the statement  
350 prominently online if the municipality has a website.

351 (6) The unreserved undesignated fund balance shall not  
352 exceed twenty (20.0%) percent of operating revenues or ninety  
353 days of regular general fund operating expenditures, whichever  
354 is greater, necessary to secure and maintain credit ratings,  
355 meet seasonal shortfalls in cash flow, and reduce susceptibility  
356 to emergency or unanticipated expenditures or to address revenue  
357 shortfalls. Any remaining unreserved undesignated fund balance  
358 shall not be used to increase recurring expenditures within the

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359 budget, but shall be carried forward to the next fiscal year in  
360 furtherance of the fund.

361 (73) The governing body of each municipality at any time  
362 within a fiscal year or within up to 60 days following the end  
363 of the fiscal year may amend a budget for that year as follows:

364 (a) Appropriations for expenditures within a fund may be  
365 decreased or increased by motion recorded in the minutes,  
366 provided that the total of the appropriations of the fund is not  
367 changed.

368 (b) The governing body may establish procedures by which  
369 the designated budget officer may authorize certain budget  
370 amendments within a department, provided that the total of the  
371 appropriations of the department is not changed.

372 (c) If a budget amendment is required for a purpose not  
373 specifically authorized in paragraph (a) or paragraph (b), the  
374 budget amendment must be adopted in the same manner as the  
375 original budget unless otherwise specified in the charter of the  
376 respective municipality.

377 Section 6. Section 189.418, Florida Statutes, is amended  
378 to read:

379 189.418 Reports; budgets; audits.--

380 (1) DEFINITIONS.--As used in this section, the term:

381 (a) "Fund" means a fiscal and accounting entity with a  
382 self-balancing set of accounts which are recorded and segregated  
383 to account for specific activities or to attain certain  
384 objectives in accordance with applicable laws, special  
385 regulations, restrictions, or limitations, in accordance with  
386 generally accepted accounting principles.

387 (b) "Object of expenditure" means the classification of  
388 fund data by character of expenditure. Object of expenditure  
89 includes, but is not limited to, operating expenditures or

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390 expenses, personal services, debt service, capital outlay,  
391 grants, and transfers, in accordance with generally accepted  
392 accounting principles.

393 (c) "Spending entity," as designated by the special  
394 district, means any office, unit, department, board, commission,  
395 or institution which is responsible for any particular  
396 expenditures.

397 (d) "Unreserved undesignated fund balance" means any fund  
398 balance remaining after accounting for all reserved and  
399 designated governmental fund balances.

400 (21) When a new special district is created, the district  
401 must forward to the department, within 30 days after the  
402 adoption of the special act, rule, ordinance, resolution, or  
403 other document that provides for the creation of the district, a  
404 copy of the document and a written statement that includes a  
405 reference to the status of the special district as dependent or  
406 independent and the basis for such classification. In addition  
407 to the document or documents that create the district, the  
408 district must also submit a map of the district, showing any  
409 municipal boundaries that cross the district's boundaries, and  
410 any county lines if the district is located in more than one  
411 county. The department must notify the local government or other  
412 entity and the district within 30 days after receipt of the  
413 document or documents that create the district as to whether the  
414 district has been determined to be dependent or independent.

415 (32) Any amendment, modification, or update of the  
416 document by which the district was created, including changes in  
417 boundaries, must be filed with the department within 30 days  
418 after adoption. The department may initiate proceedings against  
419 special districts as provided in s. 189.421 for failure to file  
420 the information required by this subsection.



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421           (43) (a) The governing body of each special district shall  
422 adopt a budget by resolution each fiscal year. The total amount  
423 available from taxation and other sources, including amounts  
424 carried over from prior fiscal years, must equal the total of  
425 appropriations for expenditures and reserves. The adopted budget  
426 must regulate expenditures of the special district, and it is  
427 unlawful for any officer of a special district to expend or  
428 contract for expenditures in any fiscal year except in pursuance  
429 of budgeted appropriations. For those budgets that exceed  
430 \$250,000 in revenues and that do not meet the Distinguished  
431 Budget Presentation Award criteria established by the Government  
432 Finance Officers Association, the budget shall, by fund and by  
433 spending entity within each fund for the fiscal year, set forth  
434 the following:

- 435           1. All proposed budget expenditures summarized by the  
436 object of expenditure to be undertaken or executed by any  
437 spending entity during the fiscal year;  
438           2. Anticipated revenues for the fiscal year;  
439           3. Estimated beginning and ending fund balances;  
440           4. The corresponding actual figures for the prior  
441 fiscal year, current revised budget or estimated current  
442 year actual, and proposed budget for the next fiscal year  
443 consistent with the basis of accounting used to prepare the  
444 budget; and  
445           5. Explanatory schedules or statements noting material  
446 changes in proposed expenditures by spending entity.

447           (c) For those budgets that exceed \$250,000 in  
448 revenues, the tentative budgets and final budgets, approved  
449 by the governing body, shall be filed as a public record at  
450 a designated public office within the boundaries of the  
451 special district, or, if a public office is not available

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452 within the boundaries, shall be filed with a public office  
453 close to the boundaries of the special district. For those  
454 special districts that have websites, the tentative budgets  
455 and final budgets, approved by the governing body, shall be  
456 made available online when filed with the designated public  
457 office and remain online until the final budget is adopted  
458 for the next fiscal year.

459 (d)1. Those special districts who have received a  
460 Certificate of Achievement for Excellence in Financial  
461 Reporting from the Government Finance Officers Association  
462 shall make the Comprehensive Annual Financial Report  
463 available to district residents by posting the report at a  
464 designated public office within the boundaries of the  
465 special district, or, if a public office is not available  
466 within the boundaries, shall file the report with a public  
467 office close to the boundaries of the special district and  
468 post the report prominently online if the district has a  
469 website.

470 2. Those special districts whose budgets exceed  
471 \$250,000 in revenues and who have not received a  
472 Certificate of Achievement for Excellence in Financial  
473 Reporting from the Government Finance Officers Association  
474 shall, upon receipt of the tentative budgets of each  
475 spending entity and completion of any revisions made by the  
476 special district, prepare a statement summarizing all of  
477 the adopted tentative budgets. This summary statement shall  
478 show for each budget the total of all budgets, the proposed  
479 tax millages, the balances, the reserves, and the total of  
480 each major classification of receipts and expenditures,  
481 classified according to the classification of accounts  
482 prescribed by the appropriate state agency, and a brief

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483 explanation of any material increase or decrease by  
484 spending entity. The special district shall make the  
485 summary statement available to district residents by  
486 posting at a designated public office within the boundaries  
487 of the special district, or, if a public office is not  
488 available within the boundaries, the statement shall be  
489 filed with a public office close to the boundaries of the  
490 special district and post the statement prominently online  
491 if the district has a website.

492 (5) The unreserved undesignated fund balance shall not  
493 exceed twenty (20.0%) percent of operating revenues or ninety  
494 days of regular general fund operating expenditures, whichever  
495 is greater, necessary to secure and maintain credit ratings,  
496 meet seasonal shortfalls in cash flow, and reduce susceptibility  
497 to emergency or unanticipated expenditures or to address revenue  
498 shortfalls. Any remaining unreserved undesignated fund balance  
499 shall not be used to increase recurring expenditures within the  
500 budget, but shall be carried forward to the next fiscal year in  
501 furtherance of the fund.

502 (64) The proposed budget of a dependent special district  
503 shall be presented in accordance with generally accepted  
504 accounting principles, contained within the general budget of  
505 the local governing authority, and be clearly stated as the  
506 budget of the dependent district. However, with the concurrence  
507 of the local governing authority, a dependent district may be  
508 budgeted separately.

509 (75) The governing body of each special district at any  
510 time within a fiscal year or within up to 60 days following the  
511 end of the fiscal year may amend a budget for that year. The  
512 budget amendment must be adopted by resolution.

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513           (86) A local governing authority may, in its discretion,  
514 review the budget or tax levy of any special district located  
515 solely within its boundaries.

516           (97) All reports or information required to be filed with  
517 a local governing authority under ss. 189.415, 189.416, and  
518 189.417 and this section shall:

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

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

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

526           Section 7. This act shall take effect upon becoming law  
527 and apply to the 2008-2009 fiscal year.

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**T I T L E   A M E N D M E N T**

531

532           Remove the entire title and insert:

533 An act relating to local government budgets; amending s. 129.01,  
534 F.S.; limiting unreserved undesignated fund balance; amending s.  
535 129.02, F.S.; providing definitions; requiring detailed budget;  
536 providing budget criteria; requiring written summary; removing  
537 reference to the fine and forfeiture fund; amending s. 129.021,  
538 F.S.; requiring compliance by county officers with detailed  
539 budget requirement; amending s. 129.03, F.S.; requiring posting  
540 of Comprehensive Annual Financial Report or summary statement  
541 under certain circumstances; requiring online availability of  
542 budgets under certain circumstances; amending s. 166.241, F.S.;  
543 providing definitions; requiring online availability of budgets

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544 under certain circumstances; requiring detailed budget of  
545 municipalities; providing budget criteria; requiring written  
546 summary; requiring budget to be filed as public record with a  
547 designated public office within boundaries of municipality;  
548 requiring Comprehensive Annual Financial Report or summary  
549 statement to be published and authorizing online availability of  
550 report or summary statement; limiting unreserved undesignated  
551 fund balance; amending s. 189.418, F.S.; providing definitions;  
552 requiring detailed budget of special districts; providing budget  
553 criteria; requiring written summary; requiring budget to be  
554 filed as public record in designated public office within or  
555 near special district boundaries; requiring online availability  
556 of budgets under certain circumstances; requiring posting of  
557 Comprehensive Annual Financial Report or summary statement under  
558 certain circumstances; limiting unreserved undesignated fund  
559 balance; providing an effective date.

560



COUNCIL/COMMITTEE ACTION

ADOPTED                                   \_\_\_ (Y/N)  
ADOPTED AS AMENDED                   \_\_\_ (Y/N)  
ADOPTED W/O OBJECTION                ~~\_\_\_~~ (Y/N)  
FAILED TO ADOPT                       \_\_\_ (Y/N)  
WITHDRAWN                               \_\_\_ (Y/N)  
OTHER                                     \_\_\_\_\_

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Grant offered the following:  
4

5           **Amendment to Amendment (2) by Representative Grant (with**  
6 **title amendment)**

7           Between line(s) 525-526 insert:

8           Section 1. Subsections (3), (4), and (6) of section  
9 373.536, Florida Statutes, are amended to read:

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

11           (d) As provided in s. 200.065(2)(d), the board shall  
12 publish one or more notices of its intention to adopt a final  
13 budget for the district for the ensuing fiscal year. The notice  
14 shall appear adjacent to an advertisement that sets forth the  
15 tentative budget in a format meeting the budget summary  
16 requirements of s. 129.03(3)(b). The district shall not include  
17 expenditures of federal special revenues and state special  
18 revenues when preparing the statement required by s.  
19 200.065(3)(1). The notice and advertisement shall be published  
20 in one or more newspapers having a combined general paid  
21 circulation in each county in which the district lies and the  
22 advertisement shall be posted online if the district has a  
23 website. Districts may include explanatory phrases and examples

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

24 in budget advertisements published under s. 200.065 to clarify  
25 or illustrate the effect that the district budget may have on ad  
26 valorem taxes.

27 (e) In lieu of the advertisement setting forth the  
28 tentative budget in a format meeting the budget summary  
29 requirements of s. 129.03(3)(b), water management districts who  
30 have received a Certificate of Achievement for Excellence in  
31 Financial Reporting shall cause the resulting Comprehensive  
32 Annual Financial Report to be made available to district  
33 residents by filing the report with the clerk of the circuit  
34 courts of each county within or partly within the district and  
35 by posting the report prominently online if the district has a  
36 website. The district shall also cause the website address of  
37 the report to be advertised in one or more newspapers having a  
38 combined general paid circulation in each county in which the  
39 district lies, and the advertisement shall appear adjacent the  
40 advertisement required pursuant to s. 200.065.

41 (4) BUDGET CONTROLS.--

42 (c) Should the district receive unanticipated funds, not  
43 including federal special revenues and state special revenues,  
44 after the adoption of the final budget, those funds shall be  
45 treated as unreserved undesignated funds. The unreserved  
46 undesignated fund balance, as defined in s. 129.02(1), F.S.,  
47 shall not exceed twenty (20.0%) percent of operating revenues or  
48 ninety days of regular general fund operating expenditures,  
49 whichever is greater, necessary to secure and maintain credit  
50 ratings, meet seasonal shortfalls in cash flow, and reduce  
51 susceptibility to emergency or unanticipated expenditures or to  
52 address revenue shortfalls. Any remaining unreserved  
53 undesignated fund balance shall not be used to increase  
54 recurring expenditures within the budget, but shall be carried  
55 forward to the next fiscal year in furtherance of the fund. the



HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

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56 ~~final budget may be amended by including such funds, so long as~~  
57 ~~notice of intention to amend is published in the notice of the~~  
58 ~~governing board meeting at which the amendment will be~~  
59 ~~considered, pursuant to s. 120.525. The notice shall set forth a~~  
60 ~~summary of the proposed amendment. However, in the event of a~~  
61 ~~disaster or of an emergency arising to prevent or avert the~~  
62 ~~same, the governing board shall not be limited by the budget but~~  
63 ~~shall have authority to apply such funds as may be available~~  
64 ~~therefore or as may be procured for such purpose.~~

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

67 (a) Each district must, by the date specified for each  
68 item, furnish copies of the following documents to the Governor,  
69 the President of the Senate, the Speaker of the House of  
70 Representatives, the chairs of all legislative committees and  
71 subcommittees having substantive or fiscal jurisdiction over the  
72 districts, as determined by the President of the Senate or the  
73 Speaker of the House of Representatives as applicable, the  
74 secretary of the department, and the governing board of each  
75 county in which the district has jurisdiction or derives any  
76 funds for the operations of the district:

77 1. The adopted budget, to be furnished within 10 days  
78 after its adoption.

79 2. A financial audit of its accounts and records, to be  
80 furnished within 10 days after its acceptance by the governing  
81 board. The audit must be conducted in accordance with the  
82 provisions of s. 11.45 and the rules adopted thereunder. In  
83 addition to the entities named above, the district must provide  
84 a copy of the audit to the Auditor General within 10 days after  
85 its acceptance by the governing board.

86 3. A 5-year capital improvements plan, to be included in  
87 the consolidated annual report required by s. 373.036(7). The

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

88 plan must include expected sources of revenue for planned  
89 improvements and must be prepared in a manner comparable to the  
90 fixed capital outlay format set forth in s. 216.043.

91 4. A 5-year water resource development work program to be  
92 furnished within 30 days after the adoption of the final budget.  
93 The program must describe the district's implementation strategy  
94 for the water resource development component of each approved  
95 regional water supply plan developed or revised under s.  
96 373.0361. The work program must address all the elements of the  
97 water resource development component in the district's approved  
98 regional water supply plans and must identify which projects in  
99 the work program will provide water, explain how each water  
100 resource development project will produce additional water  
101 available for consumptive uses, estimate the quantity of water  
102 to be produced by each project, and provide an assessment of the  
103 contribution of the district's regional water supply plans in  
104 providing sufficient water to meet the water supply needs of  
105 existing and future reasonable-beneficial uses for a 1-in-10-  
106 year drought event. Within 30 days after its submittal, the  
107 department shall review the proposed work program and submit its  
108 findings, questions, and comments to the district. The review  
109 must include a written evaluation of the program's consistency  
110 with the furtherance of the district's approved regional water  
111 supply plans, and the adequacy of proposed expenditures. As part  
112 of the review, the department shall give interested parties the  
113 opportunity to provide written comments on each district's  
114 proposed work program. Within 45 days after receipt of the  
115 department's evaluation, the governing board shall state in  
116 writing to the department which changes recommended in the  
117 evaluation it will incorporate into its work program submitted  
118 as part of the March 1 consolidated annual report required by s.  
119 373.036(7) or specify the reasons for not incorporating the

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

120 changes. The department shall include the district's responses  
121 in a final evaluation report and shall submit a copy of the  
122 report to the Governor, the President of the Senate, and the  
123 Speaker of the House of Representatives.

124 5. The Comprehensive Annual Financial Report of those  
125 water management districts who have received a Certificate of  
126 Achievement for Excellence in Financial Reporting from the  
127 Government Finance Officers Association.

-----  
128  
129  
130 **T I T L E A M E N D M E N T**

131 Remove line(s) 559 and insert:  
132 balance; amending s. 373.536, F.S.; providing budget advertising  
133 criteria; identifying unanticipated funds as unreserved  
134 undesignated; limiting unreserved undesignated fund balance;  
135 furnishing of Comprehensive Annual Financial Report; providing  
136 an effective date.

137



COUNCIL/COMMITTEE ACTION

ADOPTED                                    \_\_\_ (Y/N)  
ADOPTED AS AMENDED                    \_\_\_ (Y/N)  
ADOPTED W/O OBJECTION                   (Y/N)  
FAILED TO ADOPT                        \_\_\_ (Y/N)  
WITHDRAWN                               \_\_\_ (Y/N)  
OTHER                                     \_\_\_\_\_

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Grant offered the following:  
4

5           **Amendment to Amendment (2) by Representative Grant (title**  
6 **amendment)**

7           Remove line(s) 197-230 and insert:

8           (b)1. Until the effective date of subparagraph 2.,  
9 the board shall, upon receipt of the tentative budgets and  
10 completion of any revisions made by the board, ~~the board~~  
11 shall prepare a statement summarizing all of the adopted  
12 tentative budgets. This summary statement shall show, for  
13 each budget and the total of all budgets, the proposed tax  
14 millages, the balances, the reserves, and the total of each  
15 major classification of receipts and expenditures,  
16 classified according to the classification of accounts  
17 prescribed by the appropriate state agency, and a brief  
18 explanation of any material increase or decrease by  
19 spending entity. The county shall make the summary  
20 statement available to county residents by filing the  
21 statement with the clerk of the circuit court and posting  
22 the statement prominently online if the county has a  
23 website. The board shall cause this summary statement to

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

24 be advertised one time in a newspaper of general  
25 circulation published in the county, or by posting with the  
26 clerk of the circuit court at the courthouse door if there  
27 is no such newspaper, and the advertisement shall appear  
28 adjacent to the advertisement required pursuant to s.  
29 200.065.

30 2. Beginning with fiscal year 2018-2019, those  
31 counties who have received a Certificate of Achievement for  
32 Excellence in Financial Reporting from the Government  
33 Finance Officers Association shall make the Comprehensive  
34 Annual Financial Report available to county residents by  
35 filing the report with the clerk of the circuit court and  
36 posting the report prominently online if the county has a  
37 website. Those counties who have not received a  
38 Certificate of Achievement for Excellence in Financial  
39 Reporting shall continue to comply with the requirements of  
40 subparagraph 1.

41  
42

COUNCIL/COMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Council/Committee hearing bill: Government Efficiency and  
2 Accountability

3 Representative(s) Homan offered the following:

4  
5 **Amendment to Amendment (2) by Representative Grant (with**  
6 **title amendment)**

7 Between line(s) 7 and 8 insert:

8 Section 1. Subsections 6,7 and 14 of section 112.061, Florida  
9 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  
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:

3 1. Eighty dollars per diem; or

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

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  
34 such lodging or meals, not to exceed the maximum provided for in  
35 this subsection.

36 (b) All travelers shall be allowed the following amounts  
37 for subsistence while on Class C travel on official business as  
38 provided in paragraph (5) (b):

- 39 1. Breakfast....\$6  
40 2. Lunch....\$11  
41 3. Dinner....\$19

42 (c) No one, whether traveling out of state or in state,  
43 shall be reimbursed for any meal or lodging included in a  
44 convention or conference registration fee paid by the state.

45 (7) TRANSPORTATION.--

46 (a) All travel must be by a usually traveled route. In  
47 case a person travels by an indirect route for his or her own  
48 convenience, any extra costs shall be borne by the traveler; and  
49 reimbursement for expenses shall be based only on such charges  
50 as would have been incurred by a usually traveled route. The  
51 agency head or his or her designee shall designate the most  
52 economical method of travel for each trip, keeping in mind the  
53 following conditions:

- 54 1. The nature of the business.



Amendment No. (for drafter's use only)

55 2. The most efficient and economical means of travel  
56 (considering time of the traveler, impact on the productivity of  
57 the traveler, cost of transportation, and per diem or  
58 subsistence required). When it is more efficient and economical  
59 to either the traveler or the agency head, jet service offered  
60 by any airline, whether on state contract or not, may be used  
61 when the cost is within an approved threshold determined by the  
62 agency head or his or her designee.

63 3. The number of persons making the trip and the amount of  
64 equipment or material to be transported.

65 (b) The Department of Financial Services may provide any  
66 form it deems necessary to cover travel requests for traveling  
67 on official business and when paid by the state.

68 (c) Transportation by common carrier when traveling on  
69 official business and paid for personally by the traveler, shall  
70 be substantiated by a receipt therefor. Federal tax shall not be  
71 reimbursable to the traveler unless the state and other public  
72 agencies are also required by federal law to pay such tax. In  
73 the event transportation other than the most economical class as  
74 approved by the agency head is provided by a common carrier on a  
75 flight check or credit card, the charges in excess of the most  
76 economical class shall be refunded by the traveler to the agency  
77 charged with the transportation provided in this manner.

78 (d)1. The use of privately owned vehicles for official  
79 travel in lieu of publicly owned vehicles or common carriers may  
80 be authorized by the agency head or his or her designee.

81 Whenever travel is by privately owned vehicle:

82 a. A traveler shall be entitled to a mileage allowance at  
83 a rate of 44.5 cents per mile; or

84 b. A traveler shall be entitled to the common carrier fare  
85 for such travel if determined by the agency head to be more  
86 economical.

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

87 2. Reimbursement for expenditures related to the  
88 operation, maintenance, and ownership of a vehicle shall not be  
89 allowed when privately owned vehicles are used on public  
90 business and reimbursement is made pursuant to this paragraph,  
91 except as provided in subsection (8).

92 3. All mileage shall be shown from point of origin to  
93 point of destination and, when possible, shall be computed on  
94 the basis of the current map of the Department of  
95 Transportation. Vicinity mileage necessary for the conduct of  
96 official business is allowable but must be shown as a separate  
97 item on the expense voucher.

98 (e) Transportation by chartered or rental vehicles when  
99 traveling on official business may be authorized by the agency  
100 head when necessary or where it is to the advantage of the  
101 agency, provided the cost of such transportation does not exceed  
102 the cost of transportation by privately owned vehicle pursuant  
103 to paragraph (d). Transportation by charter or rental vehicle  
104 is preferred in lieu of a privately owned vehicle when the use  
105 of a rental vehicle is calculated to cost less than the  
106 estimated amount required to reimburse the traveler for  
107 transportation by his or her privately owned vehicle. At the  
108 option of the traveler, the use of his or her private vehicle  
109 may be authorized, but reimbursement will be limited to the  
110 amount of whichever means of vehicle transportation is less.

111 (f) The agency head or his or her designee may grant  
112 monthly allowances in fixed amounts for use of privately owned  
113 automobiles on official business in lieu of the mileage rate  
114 provided in paragraph (d). Allowances granted pursuant to this  
115 paragraph shall be reasonable, taking into account the customary  
116 use of the automobile, the roads customarily traveled, and  
117 whether any of the expenses incident to the operation,  
118 maintenance, and ownership of the automobile are paid from funds

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

119 of the agency or other public funds. Such allowance may be  
120 changed at any time, and shall be made on the basis of a signed  
121 statement of the traveler, filed before the allowance is granted  
122 or changed, and at least annually thereafter. The statement  
123 shall show the places and distances for an average typical  
124 month's travel on official business, and the amount that would  
125 be allowed under the approved rate per mile for the travel shown  
126 in the statement, if payment had been made pursuant to paragraph  
127 (d).

128 (g) No contract may be entered into between a public  
129 officer or employee, or any other person, and a public agency,  
130 in which a depreciation allowance is used in computing the  
131 amount due by the agency to the individual for the use of a  
132 privately owned vehicle on official business; provided, any such  
133 existing contract shall not be impaired.

134 (h) No traveler shall be allowed either mileage or  
135 transportation expense when gratuitously transported by another  
136 person or when transported by another traveler who is entitled  
137 to mileage or transportation expense. However, a traveler on a  
138 private aircraft shall be reimbursed the actual amount charged  
139 and paid for the fare for such transportation up to the cost of  
140 a commercial airline ticket for the same flight, even though the  
141 owner or pilot of such aircraft is also entitled to  
142 transportation expense for the same flight under this  
143 subsection.

144 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT  
145 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING  
146 ORGANIZATIONS.--

147 (a) The following entities may establish rates that vary  
148 from the per diem rate provided in paragraph (6) (a), the  
149 subsistence rates provided in paragraph (6) (b), or the mileage  
150 rate provided in paragraph (7) (d) if those rates are not less

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

151 than the statutorily established rates that are in effect for  
152 the 2005-2006 fiscal year:

153 1. The governing body of a county by the enactment of an  
154 ordinance or resolution;

155 2. A county constitutional officer, pursuant to s. 1(d),  
156 Art. VIII of the State Constitution, by the establishment of  
157 written policy;

158 3. The governing body of a district school board by the  
159 adoption of rules;

160 4. The governing body of a special district, as defined in  
161 s. 189.403(1), except those special districts that are subject  
162 to s. 166.021(10), by the enactment of a resolution; or

163 5. Any metropolitan planning organization created pursuant  
164 to s. 339.175 or any other separate legal or administrative  
165 entity created pursuant to s. 339.175 of which a metropolitan  
166 planning organization is a member, by the enactment of a  
167 resolution.

168

169 (b) Rates established pursuant to paragraph (a) must apply  
170 uniformly to all travel by the county, county constitutional  
171 officer and entity governed by that officer, district school  
172 board, special district, or metropolitan planning organization.

173 (c) Except as otherwise provided in this subsection,  
174 counties, county constitutional officers and entities governed  
175 by those officers, district school boards, special districts,  
176 and metropolitan planning organizations, other than those  
177 subject to s. 166.021(10), remain subject to the requirements of  
178 this section. Notwithstanding subparagraph (14)(a)4, water  
179 management districts created under s. 373.069, the Florida  
180 Inland Navigation District, Northwest Florida Regional Housing  
181 Authority, Northwest Florida Transportation Corridor Authority,  
182 Sarasota-Manatee Airport Authority, Space Florida, and the Tampa

Amendment No. (for drafter's use only)

183 Bay Area Regional Transportation Authority shall be subject to  
184 the requirements of this section.

185

186

-----

187

**T I T L E   A M E N D M E N T**

188

Remove line 533 and insert:

189

An act relating to government accountability and efficiency

190

amending s. 112.061, F.S., to provide a limit on lodging

191

expenses, providing transportation by charter or rental vehicle

192

in lieu of reimbursement for the cost of a privately owned

193

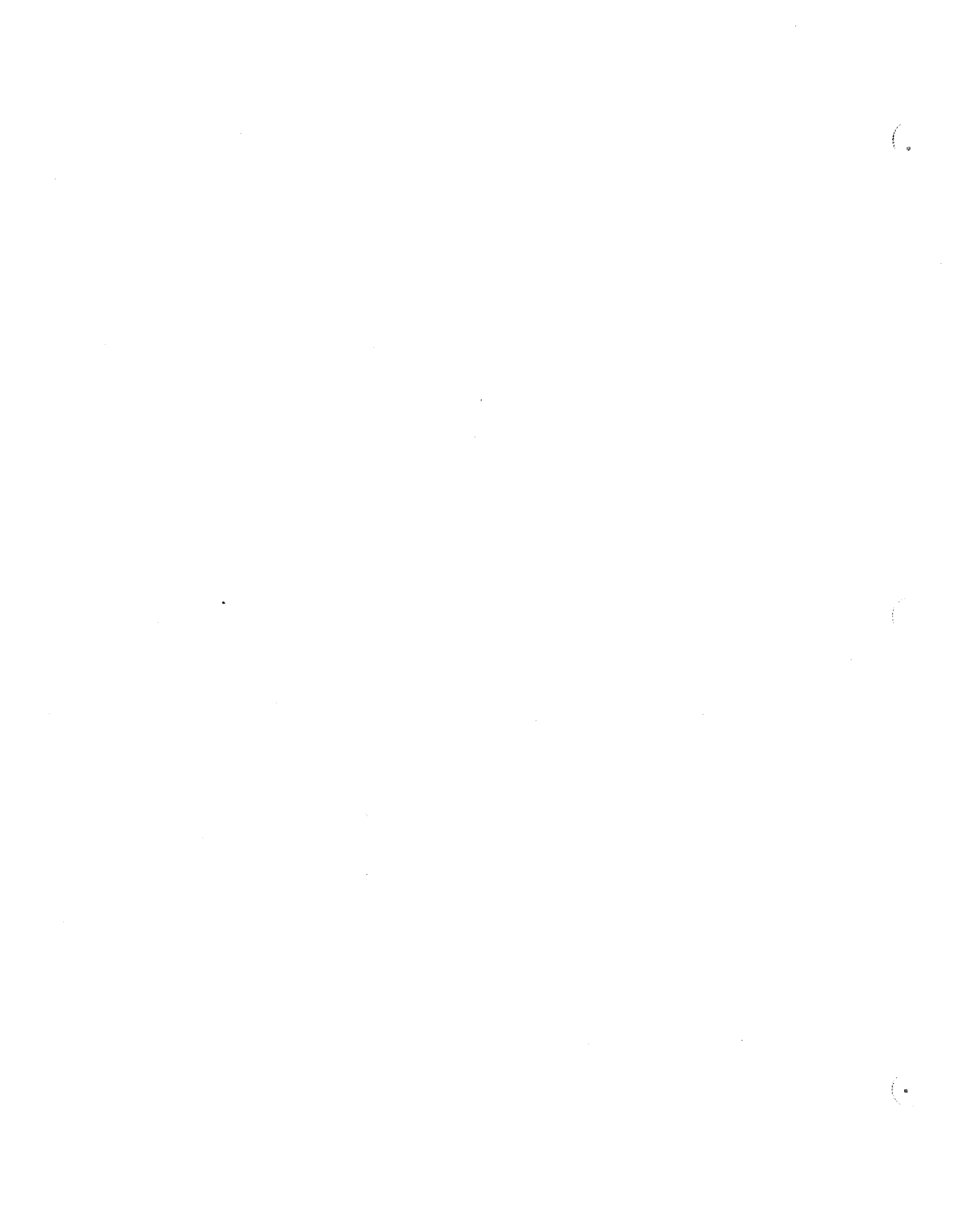
vehicle in certain circumstances, requiring water managements

194

districts and certain other special districts to be subject to

195

the requirements of s. 112.061, F.S.; amending s. 129.01,



**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**PCB GEAC 08-25 : State and Local Government Revenue Limitations**

*Favorable With Amendments (1)*

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Carl Domino	X				
Greg Evers	X				
Andy Gardiner	X				
Joseph Gibbons		X			
Eduardo Gonzalez	X				
Michael Grant	X				
Ed Homan	X				
Stan Jordan	X				
Matthew Meadows		X			
Julio Robaina	X				
Franklin Sands		X			
Robert Schenck	X				
Michael Scionti	X				
Darren Soto	X				
Geraldine Thompson		X			
Adam Hasner (Ex Officio)	X				
Frank Attkisson (Chair)	X				
<b>Total Yeas: 13</b>		<b>Total Nays: 4</b>			

**Appearances:**

Rebecca O'Hara, Legislative Director (Lobbyist) - Opponent  
 Fla. League of Cities  
 P.O. Box 1757  
 Tallahassee FL 32302  
 Phone: 222-9684

Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM

HOUSE AMENDMENT FOR COUNCIL/COMMITTEE PURPOSES

Amendment No. (for drafter's use only)

Bill No. **PCB GEAC 08-25**

COUNCIL/COMMITTEE ACTION

ADOPTED                                         (Y/N)  
ADOPTED AS AMENDED                         (Y/N)  
ADOPTED W/O OBJECTION                 (Y/N)  
FAILED TO ADOPT                              (Y/N)  
WITHDRAWN                                     (Y/N)  
OTHER                                          

1 Council/Committee hearing bill: Government Efficiency &  
2 Accountability Council  
3 Representative(s) Attkisson offered the following:  
4

5            Remove lines 97-99 and insert:

6  
7 exempting types of governments from the limitation, providing  
8 for the use of excess revenues and conditions under which the  
9 limitation may be exceeded, and granting special consideration  
10 to revenues resulting from economic development programs or  
11 activities.



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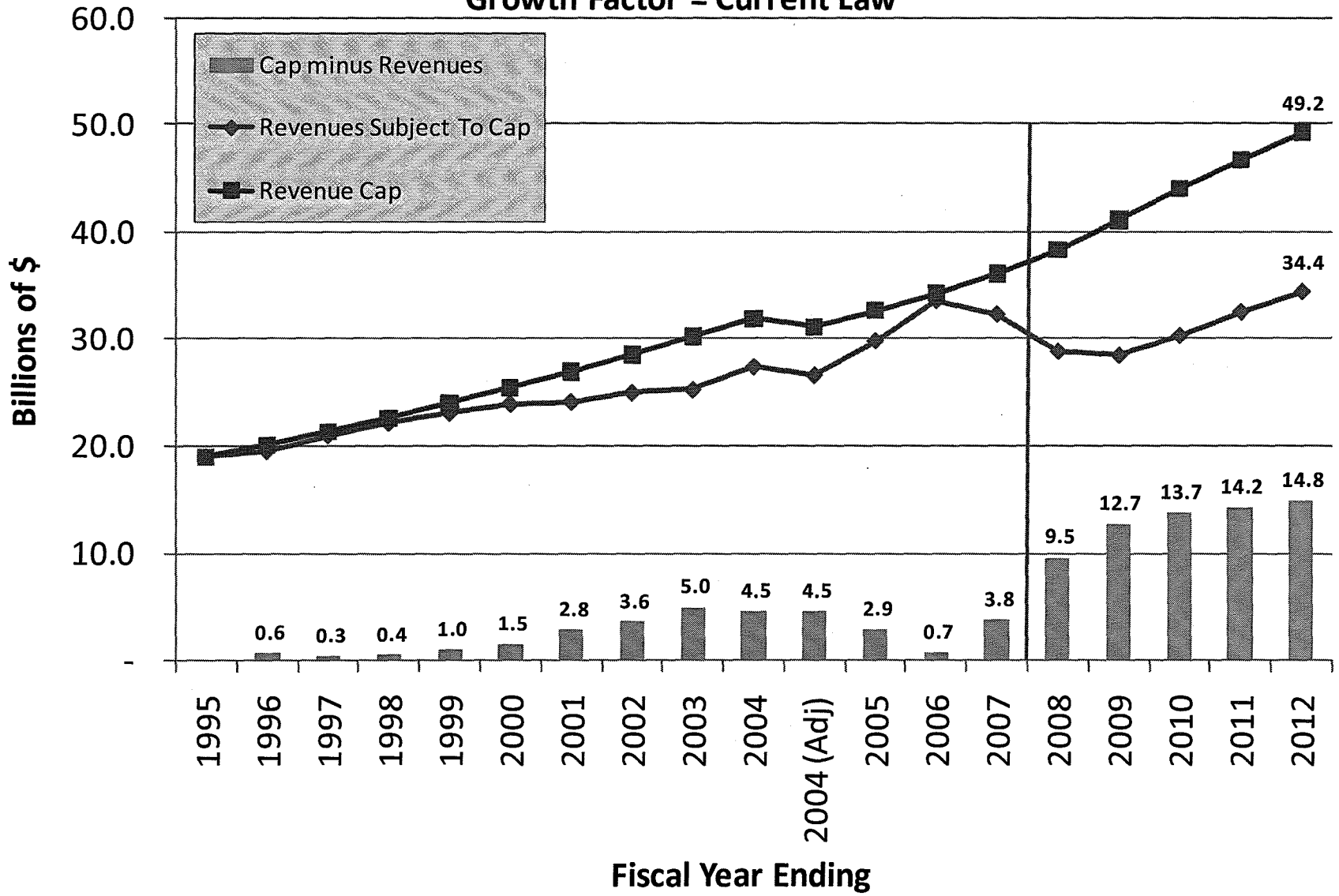
**PCB GEAC 08 – 25**  
**State and Local Government Revenue**  
**Limits**

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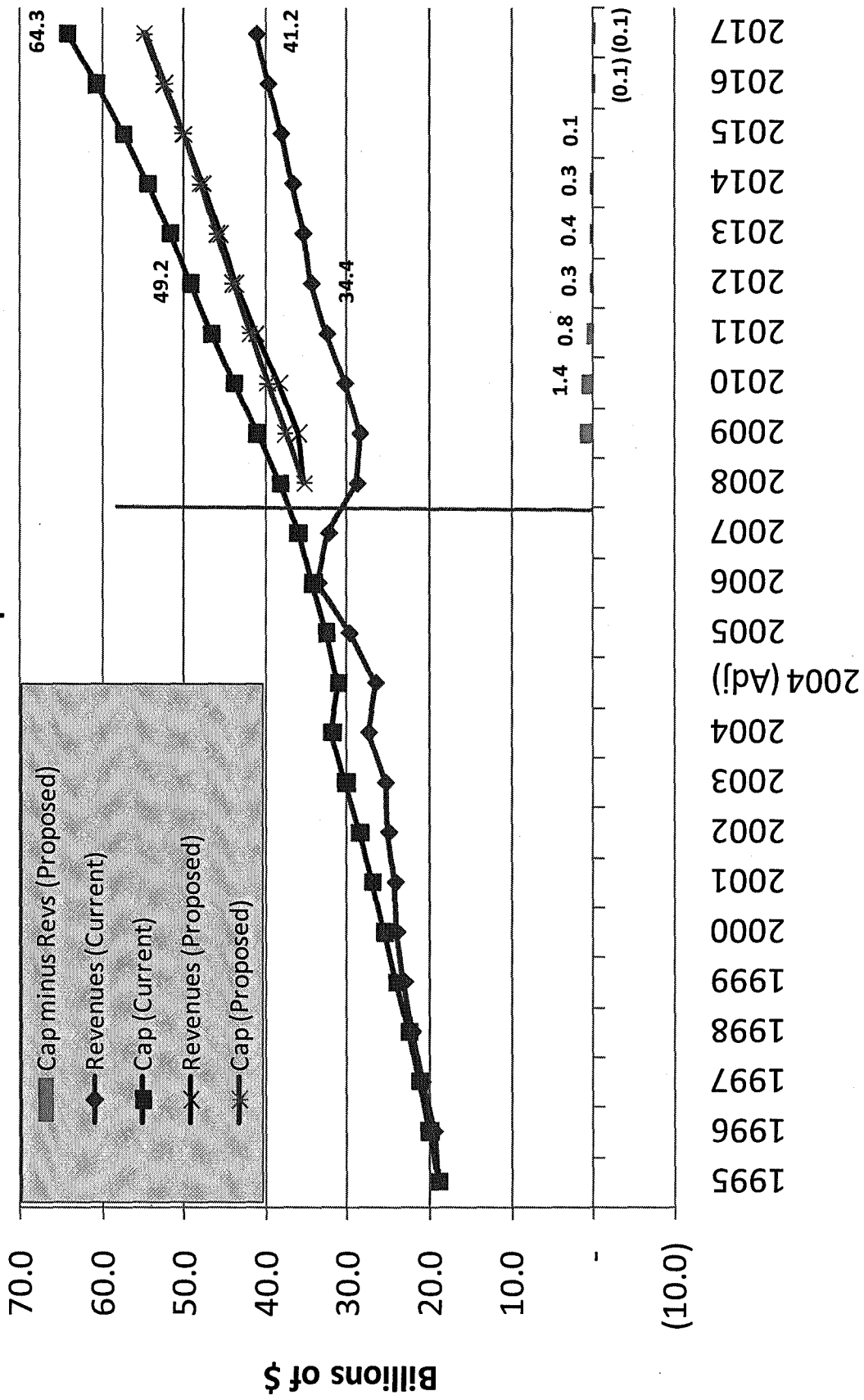
**Government Efficiency and Accountability**  
**Council**

**April 9, 2008**

**State Government Revenue Cap: Base Year 1994-95,  
Growth Factor = Current Law**

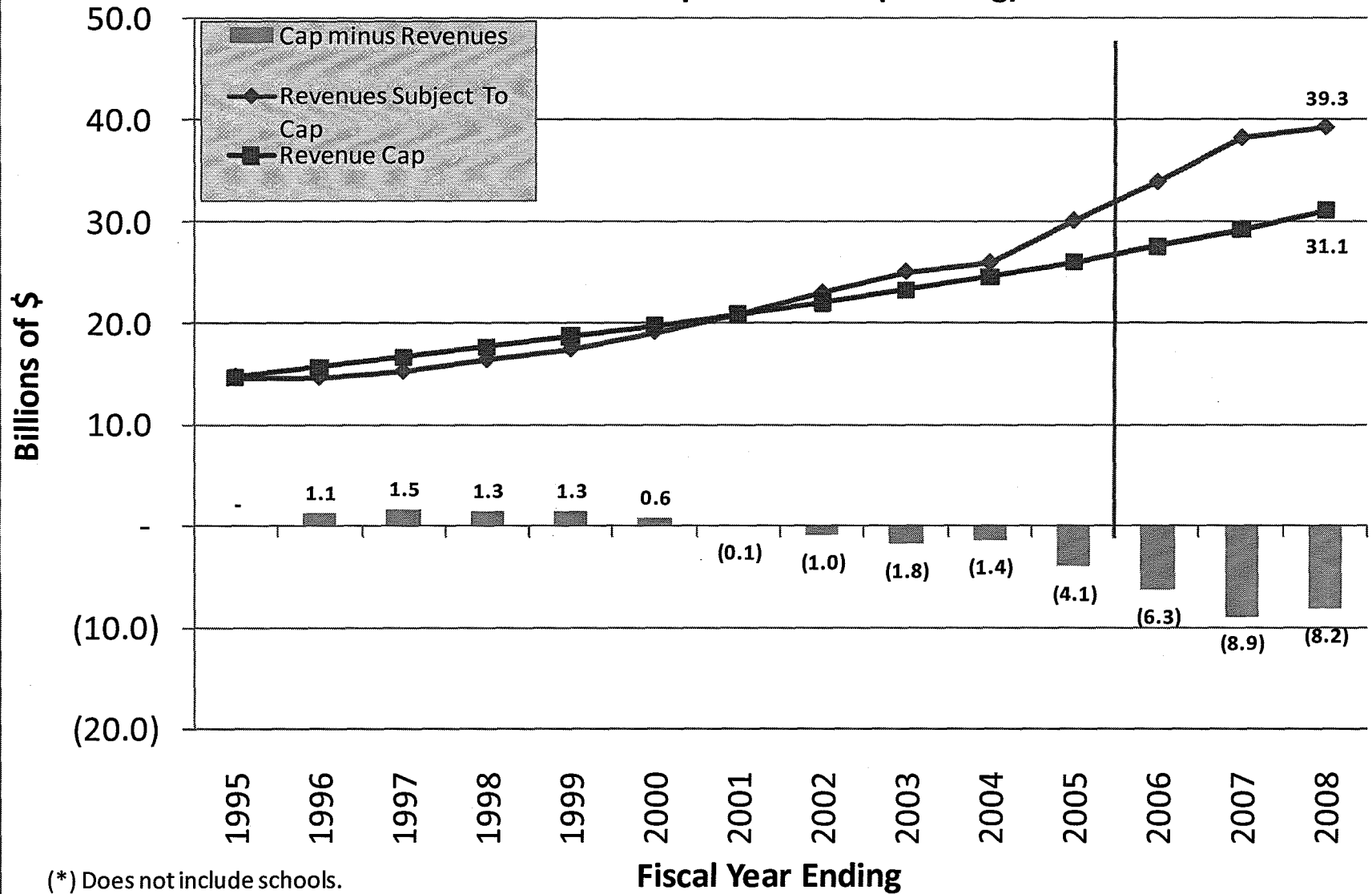


### State Government Revenue Cap: Current Law vs. Proposed Law



Fiscal Year Ending

**Local Government(\*) Revenue Cap: Base Year 1994-95,  
Growth Factor = Pop + CPI + 1% (5 Yr Avg)**



(\*) Does not include schools.

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

**Summary:**

**Government Efficiency & Accountability Council**

*Wednesday April 09, 2008 08:00 am*

HB 51	Heard At Previous Meeting		
HB 127	Heard At Previous Meeting		
HB 165	Favorable with Council Substitute	Yeas: 12	Nays: 0
HJR 441	Temporarily Deferred		
HB 551	Favorable with Council Substitute	Yeas: 14	Nays: 0
HB 639	Heard At Previous Meeting		
HB 683	Heard At Previous Meeting		
HB 747	Heard At Previous Meeting		
HB 887	Heard At Previous Meeting		
HB 909	Favorable with Council Substitute	Yeas: 11	Nays: 0
HJR 949	Favorable	Yeas: 13	Nays: 3
HB 967	Favorable with Council Substitute	Yeas: 13	Nays: 0
HB 991	Heard At Previous Meeting		
HB 1049	Heard At Previous Meeting		
HB 1061	Heard At Previous Meeting		
HB 1273	Heard At Previous Meeting		
HB 1279	Heard At Previous Meeting		
HB 1467	Heard At Previous Meeting		
HB 1477	Favorable with Council Substitute	Yeas: 13	Nays: 0
HB 1539	Heard At Previous Meeting		

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**

**COUNCIL MEETING REPORT**  
**Government Efficiency & Accountability Council**

**4/9/2008 8:00:00AM**

**Location:** Morris Hall (17 HOB)

PCB GEAC 08-13	Favorable With Amendments (3)	Yeas: 14	Nays: 0
PCB GEAC 08-24	Favorable With Amendments (1)	Yeas: 14	Nays: 0
PCB GEAC 08-25	Favorable With Amendments (1)	Yeas: 13	Nays: 4

**Committee meeting was reported out: Wednesday, April 09, 2008 2:25:18PM**