

PCB GEAC 08-24

ORIGINAL

YEAR

1                                   A bill to be entitled  
2       An act relating to local government budgets; amending s.  
3       129.02, F.S.; providing definitions; requiring detailed  
4       budget; providing budget criteria; requiring budget  
5       message; amending s. 129.021, F.S.; requiring compliance  
6       by county officers with detailed budget requirement;  
7       amending s. 129.03, F.S.; requiring notice of increase or  
8       decrease in budgeted accounts in published summary and  
9       requiring online availability of summary under certain  
10      circumstances; requiring online availability of budgets  
11      under certain circumstances; amending s. 166.241, F.S.;  
12      providing definitions; requiring online availability of  
13      budgets under certain circumstances; requiring detailed  
14      budget of municipalities; providing budget criteria;  
15      requiring budget message; requiring budget to be filed as  
16      public record with a designated public office within  
17      boundaries of municipality; requiring summary statement to  
18      be published and requiring online availability of summary  
19      under certain circumstances; amending s. 189.418, F.S.;  
20      providing definitions; requiring detailed budget of  
21      special districts; providing budget criteria; requiring  
22      budget message; requiring budget to be filed as public  
23      record in designated public office within or near special  
24      district boundaries; requiring online availability of  
25      budgets under certain circumstances; requiring summary  
26      statement to be published and requiring online  
27      availability of summary under certain circumstances;  
28      providing an effective date.

PCB GEAC 08-24

ORIGINAL

YEAR

29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56

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

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

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

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

(a) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts which are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

(2±) (a) General fund budget shall contain an estimate of receipts by source, including any taxes now or hereafter authorized by law to be levied for any countywide purpose, except those countywide purposes provided for in the budgets enumerated below, any tax millage limitation to the contrary notwithstanding, and including any balance brought forward as

PCB GEAC 08-24

ORIGINAL

YEAR

57 | provided herein; and an itemized estimate of expenditures that  
 58 | will need to be incurred to carry on all functions and  
 59 | activities of the county government now or hereafter authorized  
 60 | by law, except those functions and activities provided for in  
 61 | the budgets enumerated below, and of unpaid vouchers of the  
 62 | general fund; also of the reserve for contingencies and of the  
 63 | balances, as hereinbefore provided, which should be carried  
 64 | forward at the end of the year. Further, the budget shall  
 65 | present a complete financial plan by fund and by spending entity  
 66 | within each fund for the fiscal year and shall set forth the  
 67 | following:

68 |       1. All proposed expenditures for administration,  
 69 | operations, maintenance, debt service, and capital projects  
 70 | to be undertaken or executed by any spending entity during  
 71 | the fiscal year;

72 |       2. Estimated beginning and ending fund balances;

73 |       3. The corresponding actual figures for the prior  
 74 | fiscal year, estimated figures projected through the end of  
 75 | the current fiscal year, including disclosure of all  
 76 | beginning and ending fund balances, consistent with the  
 77 | basis of accounting used to prepare the budget, and  
 78 | projections for the next fiscal year;

79 |       4. Explanatory schedules or statements classifying  
 80 | the objects of expenditure and the receipts by source; and

81 |       5. The unreserved undesignated fund balance, of not more  
 82 | than ten (10.0%) percent of operating expenses, necessary to  
 83 | secure and maintain investment grade credit ratings, meet  
 84 | seasonal shortfalls in cash flow, and reduce susceptibility to

PCB GEAC 08-24

ORIGINAL

YEAR

85 emergency or unanticipated expenditures or to revenue  
 86 shortfalls. Any remaining fund balance shall not be used to  
 87 increase expenditures within the budget, but shall be carried  
 88 forward to the next fiscal year in furtherance of the fund.

89 (b) A county shall prepare a written budget message, not  
 90 to exceed four pages, describing the important features of the  
 91 proposed budget. The message shall include an overview of the  
 92 county, a description of the previous fiscal year's performance,  
 93 a review of the current fiscal year's revenues and expenditures,  
 94 and an economic outlook and future challenges or objectives  
 95 description. The message must include within it a statement of  
 96 the budgetary basis of accounting used and a description of the  
 97 services to be delivered during the fiscal year. The County  
 98 shall make the message available to county residents and post  
 99 the message prominently online if the county has web capability.

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

110 (43) The budget for the county fine and forfeiture fund  
 111 shall contain an estimate of receipts by source and balances as  
 112 provided herein, and an itemized estimate of expenditures that

PCB GEAC 08-24

ORIGINAL

YEAR

113 need to be incurred to carry on all criminal prosecution, and  
 114 all other law enforcement functions and activities of the county  
 115 now or hereafter authorized by law, and of indebtedness of the  
 116 county fine and forfeiture fund; also of the reserve for  
 117 contingencies and the balance, as hereinbefore provided, which  
 118 should be carried forward at the end of the year.

119 (54) (a) Capital outlay reserve fund budget shall contain  
 120 an estimate of receipts by source, including any taxes  
 121 authorized by law to be levied for that purpose, and including  
 122 any balance brought forward as provided for herein; and an  
 123 itemized estimate of expenditures for capital purposes to give  
 124 effect to general improvement programs. It shall be a plan for  
 125 the expenditure of funds for capital purposes, showing as income  
 126 the revenues, special assessments, borrowings, receipts from  
 127 sale of capital assets, free surpluses, and down payment  
 128 appropriation to be applied to the cost of a capital project or  
 129 projects, expenses of issuance of obligations, engineering,  
 130 supervision, contracts, and any other related expenditures. It  
 131 may contain also an estimate for the reserves as hereinbefore  
 132 provided and for a reserve for future construction and  
 133 improvements. No expenditures or obligations shall be incurred  
 134 for capital purposes except as appropriated in this budget,  
 135 except for the preliminary expense of plans, specifications and  
 136 estimates.

137 (b) Under the provision herein set forth, a separate  
 138 capital budget may be adopted for each special district included  
 139 within the county budget, or a consolidated capital budget may  
 140 be adopted providing for the consolidation of capital projects

PCB GEAC 08-24

ORIGINAL

YEAR

141 of the county and of the special districts included within the  
 142 county budget into one budget, treating borrowed funds and other  
 143 receipts as special revenue earmarked for capital projects as  
 144 separately itemized appropriation for each district special  
 145 project or county project, as the case may be.

146 (c) Any funds in the capital budget not required to meet  
 147 the current construction cost of any project may be invested in  
 148 any securities of the Federal Government or in securities of any  
 149 county of the state pledging the full faith and credit of such  
 150 county or pledging such county's share of the gas tax provided  
 151 for in s. 16 of Art. IX of the Constitution of 1885 as adopted  
 152 by the 1968 revised constitution or in s. 9, Art. XII of said  
 153 revision.

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

PCB GEAC 08-24

ORIGINAL

YEAR

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

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

180 Section 2. Section 129.021, Florida Statutes, is amended  
 181 to read:

182 129.021 County officer budget information.--  
 183 Notwithstanding other provisions of law, the budgets of all  
 184 county officers, as submitted to the board of county  
 185 commissioners, shall be in sufficient detail and contain such  
 186 information as the board of county commissioners may require in  
 187 furtherance of their powers and responsibilities provided in ss.  
 188 125.01(1)(q) and (r) and (6), ~~and~~ 129.01(2)(b), and 129.02(2).

189 Section 3. Paragraph (b) of subsection (3) of section  
 190 129.03, Florida Statutes, is amended to read:

191 129.03 Preparation and adoption of budget.--

192 (3) No later than 15 days after certification of value by  
 193 the property appraiser pursuant to s. 200.065(1), the county  
 194 budget officer, after tentatively ascertaining the proposed  
 195 fiscal policies of the board for the ensuing fiscal year, shall  
 196 prepare and present to the board a tentative budget for the

PCB GEAC 08-24

ORIGINAL

YEAR

197 | ensuing fiscal year for each of the funds provided in this  
 198 | chapter, including all estimated receipts, taxes to be levied,  
 199 | and balances expected to be brought forward and all estimated  
 200 | expenditures, reserves, and balances to be carried over at the  
 201 | end of the year.

202 |       (b) Upon receipt of the tentative budgets and  
 203 | completion of any revisions made by the board, the board  
 204 | shall prepare a statement summarizing all of the adopted  
 205 | tentative budgets. This summary statement shall show, for  
 206 | each budget ~~and~~ the total of all budgets, the proposed tax  
 207 | millages, the balances, the reserves, and the total of each  
 208 | major classification of receipts and expenditures,  
 209 | classified according to the classification of accounts  
 210 | prescribed by the appropriate state agency, and a brief  
 211 | explanation of any increase or decrease by account. The  
 212 | board shall cause this summary statement to be advertised  
 213 | one time in a newspaper of general circulation published in  
 214 | the county, or by posting at the courthouse door if there  
 215 | is no such newspaper, and the advertisement shall appear  
 216 | adjacent to the advertisement required pursuant to s.  
 217 | 200.065. For those counties that have websites, the county  
 218 | shall make the summary statement available online when  
 219 | published in the newspaper.

220 |       (c) The board shall hold public hearings to adopt  
 221 | tentative and final budgets pursuant to s. 200.065. The hearings  
 222 | shall be primarily for the purpose of hearing requests and  
 223 | complaints from the public regarding the budgets and the  
 224 | proposed tax levies and for explaining the budget and proposed



PCB GEAC 08-24

ORIGINAL

YEAR

225 or adopted amendments thereto, if any. The tentative budgets,  
 226 adopted tentative budgets, and final budgets shall be filed in  
 227 the office of the county auditor as a public record. For those  
 228 counties that have websites, the tentative budgets, adopted  
 229 tentative budgets, and final budgets shall be made available  
 230 online when filed with the county auditor. Sufficient reference  
 231 in words and figures to identify the particular transactions  
 232 shall be made in the minutes of the board to record its actions  
 233 with reference to the budgets.

234 Section 4. Section 166.241, Florida Statutes, is amended  
 235 to read:

236 166.241 Fiscal years, appropriations, budgets, and budget  
 237 amendments.--

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

239 (a) "Fund" means a fiscal and accounting entity with a  
 240 self-balancing set of accounts which are recorded and segregated  
 241 to carry on specific activities or to attain certain objectives  
 242 in accordance with special regulations, restrictions, or  
 243 limitations.

244 (b) "Object of expenditure" means the classification of  
 245 fund data by character of expenditure. "Object of expenditure"  
 246 includes, but is not limited to, personal services, purchased  
 247 services, debt service, supplies, capital outlay, grants, and  
 248 transfers.

249 (c) "Spending entity," as designated by the municipality,  
 250 means any office, unit, department, board, commission, or  
 251 institution which is responsible for any particular expenditures  
 252 or revenues.

PCB GEAC 08-24

ORIGINAL

YEAR

253           (2~~±~~) Each municipality shall make provision for  
 254 establishing a fiscal year beginning October 1 of each year and  
 255 ending September 30 of the following year.

256           (3~~±~~) The governing body of each municipality shall adopt a  
 257 budget each fiscal year. The budget shall~~must~~ be adopted by  
 258 ordinance or resolution unless otherwise specified in the  
 259 respective municipality's charter. The amount available from  
 260 taxation and other sources, including amounts carried over from  
 261 prior fiscal years, must equal the total appropriations for  
 262 expenditures and reserves. The budget shall~~must~~ regulate  
 263 expenditures of the municipality, and it is unlawful for any  
 264 officer of a municipal government to expend or contract for  
 265 expenditures in any fiscal year except in pursuance of budgeted  
 266 appropriations. The tentative budgets, adopted tentative  
 267 budgets, and final budgets shall be filed at a designated public  
 268 office within the boundaries of the municipality as a public  
 269 record. For those municipalities that have websites, the  
 270 tentative budgets, adopted tentative budgets, and final budgets  
 271 shall be made available online when filed with the designated  
 272 public office.

273           (4) (a) The budget shall present a complete financial plan  
 274 by fund and by spending entity within each fund for the fiscal  
 275 year and shall set forth the following:

276           1. All proposed expenditures for administration,  
 277 operations, maintenance, debt service, and capital projects  
 278 to be undertaken or executed by any spending entity during  
 279 the fiscal year;

280           2. Anticipated revenues for the fiscal year;

PCB GEAC 08-24

ORIGINAL

YEAR

281        3. Estimated beginning and ending fund balances;  
 282        4. The corresponding actual figures for the prior  
 283 fiscal year, estimated figures projected through the end of  
 284 the current fiscal year, including disclosure of all  
 285 beginning and ending fund balances, consistent with the  
 286 basis of accounting used to prepare the budget, and  
 287 projections for the next fiscal year;  
 288        5. Explanatory schedules or statements classifying  
 289 the objects of expenditure and the revenues by source; and  
 290        6. The unreserved undesignated fund balance, of not more  
 291 than ten (10.0%) percent of operating expenses, necessary to  
 292 secure and maintain investment grade credit ratings, meet  
 293 seasonal shortfalls in cash flow, and reduce susceptibility to  
 294 emergency or unanticipated expenditures or to revenue  
 295 shortfalls. Any remaining fund balance shall not be used to  
 296 increase expenditures within the budget, but shall be carried  
 297 forward to the next fiscal year in furtherance of the fund.  
 298        (b) A municipality shall prepare a written budget message,  
 299 not to exceed four pages, describing the important features of  
 300 the proposed budget. The message shall include an overview of  
 301 the municipality, a description of the previous fiscal year's  
 302 performance, a review of the current fiscal year's revenues and  
 303 expenditures, and an economic outlook and future challenges or  
 304 objectives description. The message must include within it a  
 305 statement of the budgetary basis of accounting used and a  
 306 description of the services to be delivered during the fiscal  
 307 year. The municipality shall make the message available to

PCB GEAC 08-24

ORIGINAL

YEAR

308 municipal residents and post the message prominently online if  
 309 the municipality has web capability.

310 (5) Upon receipt of the tentative budgets of each  
 311 spending entity and completion of any revisions made by the  
 312 municipality, the municipality shall prepare a statement  
 313 summarizing all of the adopted tentative budgets. This  
 314 summary statement shall show for each budget the total of  
 315 all budgets, the proposed tax millages, the balances, the  
 316 reserves, and the total of each major classification of  
 317 receipts and expenditures, classified according to the  
 318 classification of accounts prescribed by the appropriate  
 319 state agency, and a brief explanation of any increase or  
 320 decrease by account. The municipality shall cause this  
 321 summary statement to be advertised one time in a newspaper  
 322 of general circulation published in the municipality, or by  
 323 posting at the designated public office within the  
 324 boundaries of the municipality if there is no such  
 325 newspaper, and the advertisement shall appear adjacent to  
 326 the advertisement required pursuant to s. 200.065. For  
 327 those municipalities that have websites, the municipality  
 328 shall make the summary statement available online when  
 329 published in the newspaper.

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

333 (a) Appropriations for expenditures within a fund may be  
 334 decreased or increased by motion recorded in the minutes,

PCB GEAC 08-24

ORIGINAL

YEAR

335 provided that the total of the appropriations of the fund is not  
 336 changed.

337 (b) The governing body may establish procedures by which  
 338 the designated budget officer may authorize certain budget  
 339 amendments within a department, provided that the total of the  
 340 appropriations of the department is not changed.

341 (c) If a budget amendment is required for a purpose not  
 342 specifically authorized in paragraph (a) or paragraph (b), the  
 343 budget amendment must be adopted in the same manner as the  
 344 original budget unless otherwise specified in the charter of the  
 345 respective municipality.

346 Section 5. Section 189.418, Florida Statutes, is amended  
 347 to read:

348 189.418 Reports; budgets; audits.--

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

350 (a) "Fund" means a fiscal and accounting entity with a  
 351 self-balancing set of accounts which are recorded and segregated  
 352 to carry on specific activities or to attain certain objectives  
 353 in accordance with special regulations, restrictions, or  
 354 limitations.

355 (b) "Object of expenditure" means the classification of  
 356 fund data by character of expenditure. "Object of expenditure"  
 357 includes, but is not limited to, personal services, purchased  
 358 services, debt service, supplies, capital outlay, grants, and  
 359 transfers.

360 (c) "Spending entity," as designated by the special  
 361 district, means any office, unit, department, board, commission,

PCB GEAC 08-24

ORIGINAL

YEAR

362 or institution which is responsible for any particular  
 363 expenditures or revenues.

364       (~~21~~) When a new special district is created, the district  
 365 must forward to the department, within 30 days after the  
 366 adoption of the special act, rule, ordinance, resolution, or  
 367 other document that provides for the creation of the district, a  
 368 copy of the document and a written statement that includes a  
 369 reference to the status of the special district as dependent or  
 370 independent and the basis for such classification. In addition  
 371 to the document or documents that create the district, the  
 372 district must also submit a map of the district, showing any  
 373 municipal boundaries that cross the district's boundaries, and  
 374 any county lines if the district is located in more than one  
 375 county. The department must notify the local government or other  
 376 entity and the district within 30 days after receipt of the  
 377 document or documents that create the district as to whether the  
 378 district has been determined to be dependent or independent.

379       (~~32~~) Any amendment, modification, or update of the  
 380 document by which the district was created, including changes in  
 381 boundaries, must be filed with the department within 30 days  
 382 after adoption. The department may initiate proceedings against  
 383 special districts as provided in s. 189.421 for failure to file  
 384 the information required by this subsection.

385       (~~43~~) (a) The governing body of each special district shall  
 386 adopt a budget by resolution each fiscal year. The total amount  
 387 available from taxation and other sources, including amounts  
 388 carried over from prior fiscal years, must equal the total of  
 389 appropriations for expenditures and reserves. The adopted budget

PCB GEAC 08-24

ORIGINAL

YEAR

390 must regulate expenditures of the special district, and it is  
 391 unlawful for any officer of a special district to expend or  
 392 contract for expenditures in any fiscal year except in pursuance  
 393 of budgeted appropriations. The budget shall present a complete  
 394 financial plan by fund and by spending entity within each fund  
 395 for the fiscal year and shall set forth the following:

396 1. All proposed expenditures for administration,  
 397 operations, maintenance, debt service, and capital projects  
 398 to be undertaken or executed by any spending entity during  
 399 the fiscal year;

400 2. Anticipated revenues for the fiscal year;

401 3. Estimated beginning and ending fund balances;

402 4. The corresponding actual figures for the prior  
 403 fiscal year, estimated figures projected through the end of  
 404 the current fiscal year, including disclosure of all  
 405 beginning and ending fund balances, consistent with the  
 406 basis of accounting used to prepare the budget, and  
 407 projections for the next fiscal year;

408 5. Explanatory schedules or statements classifying  
 409 the objects of expenditure and the revenues by source.

410 6. The unreserved undesignated fund balance, of not more  
 411 than ten (10.0%) percent of operating expenses, necessary to  
 412 secure and maintain investment grade credit ratings, meet  
 413 seasonal shortfalls in cash flow, and reduce susceptibility to  
 414 emergency or unanticipated expenditures or to revenue  
 415 shortfalls. Any remaining fund balance shall not be used to  
 416 increase expenditures within the budget, but shall be carried  
 417 forward to the next fiscal year in furtherance of the fund.

PCB GEAC 08-24

ORIGINAL

YEAR

418       (b) A special district shall prepare a written budget  
 419 message, not to exceed four pages, describing the important  
 420 features of the final budget. The message shall include an  
 421 overview of the special district, a description of the previous  
 422 fiscal year's performance, a review of the current fiscal year's  
 423 revenues and expenditures, and an economic outlook and future  
 424 challenges or objectives description. The message must include  
 425 within it a statement of the budgetary basis of accounting used  
 426 and a description of the services to be delivered during the  
 427 fiscal year. The special district shall make the message  
 428 available to district residents and post the message prominently  
 429 online if the special district has web capability.

430       (C) The tentative budgets, adopted tentative budgets,  
 431 and final budgets shall be filed as a public record at a  
 432 designated public office within the boundaries of the  
 433 special district, or, if a public office is not available  
 434 within the boundaries, shall be filed with a public office  
 435 close to the boundaries of the special district. For those  
 436 special districts that have websites, the tentative  
 437 budgets, adopted tentative budgets, and final budgets shall  
 438 be made available online when filed with the designated  
 439 public office.

440       (d) Upon receipt of the tentative budgets of each  
 441 spending entity and completion of any revisions made by the  
 442 special district, the special district shall prepare a  
 443 statement summarizing all of the adopted tentative budgets.  
 444 This summary statement shall show for each budget the total  
 445 of all budgets, the proposed tax millages, the balances,



PCB GEAC 08-24

ORIGINAL

YEAR

446 the reserves, and the total of each major classification of  
 447 receipts and expenditures, classified according to the  
 448 classification of accounts prescribed by the appropriate  
 449 state agency, and a brief explanation of any increase or  
 450 decrease by account. The special district shall cause this  
 451 summary statement to be advertised one time in a newspaper  
 452 of general circulation published in the special district,  
 453 or by posting at a designated public office within the  
 454 boundaries of the special district, or, if a public office  
 455 is not available within the boundaries, shall be filed with  
 456 a public office close to the boundaries of the special  
 457 district and the advertisement shall appear adjacent to the  
 458 advertisement required pursuant to s. 200.065. For those  
 459 special districts that have websites, the special district  
 460 shall make the summary statement available online when  
 461 published in the newspaper.

462 (54) The proposed budget of a dependent special district  
 463 shall be presented in accordance with generally accepted  
 464 accounting principles, contained within the general budget of  
 465 the local governing authority, and be clearly stated as the  
 466 budget of the dependent district. However, with the concurrence  
 467 of the local governing authority, a dependent district may be  
 468 budgeted separately.

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

PCB GEAC 08-24

ORIGINAL

YEAR

473           (~~76~~) A local governing authority may, in its discretion,  
 474 review the budget or tax levy of any special district located  
 475 solely within its boundaries.

476           (87) All reports or information required to be filed with  
 477 a local governing authority under ss. 189.415, 189.416, and  
 478 189.417 and this section shall:

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

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

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

486           Section 6. This act shall take effect October 1, 2008.