



2011 Florida Statutes

TITLE XIII PLANNING AND DEVELOPMENT	CHAPTER 189 SPECIAL DISTRICTS: GENERAL PROVISIONS	VIEW ENTIRE CHAPTER
--	--	-------------------------------------

Quick Links

- [Statute Search Tips](#)
- [Table of Section Changes \(2011\)](#)
- [General Laws Conversion Table \(2011\)](#)
- [Table Tracing Session Laws to Florida Statutes](#)
- [Archived Statutes \(Prior to 2010\)](#)

189.418 Reports; budgets; audits.—

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

(2) Any amendment, modification, or update of the document by which the district was created, including changes in boundaries, must be filed with the department within 30 days after adoption. The department may initiate proceedings against special districts as provided in s. [189.421](#) for failure to file the information required by this subsection. However, for the purposes of this section and s. [175.101](#)(1), the boundaries of a district shall be deemed to include an area that has been annexed until the completion of the 4-year period specified in s. [171.093](#)(4) or other mutually agreed upon extension, or when a district is providing services pursuant to an interlocal agreement entered into pursuant to s. [171.093](#)(3).

(3) The governing body of each special district shall adopt a budget by resolution each fiscal year. The total amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total of appropriations for expenditures and reserves. At a minimum, the adopted budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. [218.32](#)(1). The adopted budget must regulate expenditures of the special district, and an officer of a special district may not expend or contract for expenditures in any fiscal year except pursuant to the adopted budget.

(4) The tentative budget must be posted on the special district's official website at least 2 days before the budget hearing, held pursuant to s. [200.065](#) or other law, to consider such budget. The final adopted budget must be posted on the special district's official website within 30 days after adoption. If the special district does not operate an official website, the special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or governing authority. This subsection and subsection (3) do not apply to water management districts as defined in s. [373.019](#).

(5) The proposed budget of a dependent special district must be contained within the general budget of the local governing authority to which it is dependent and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.

(6) The governing body of each special district at any time within a fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year as follows:

(a) Appropriations for expenditures within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund do not increase.

(b) The governing body may establish procedures by which the designated budget officer may authorize certain amendments if the total appropriations of the fund do not increase.

(c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted by resolution.

(7) If the governing body of a special district amends the budget pursuant to paragraph (6)(c), the adopted amendment must be posted on the official website of the special district within 5 days after adoption. If the special district does not operate an official website, the special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the adopted amendment to the manager or administrator of the local general-purpose government or governing authority. The manager or administrator shall post the adopted amendment on the website of the local general-purpose government or governing authority.

(8) A local general-purpose government may review the budget or tax levy of any special district located solely within its boundaries.

(9) All special districts must comply with the financial reporting requirements of ss. [218.32](#) and [218.39](#). A local general-purpose government or governing authority may request, from any special district located solely within its boundaries, financial information in order to comply with its reporting requirements under ss. [218.32](#) and [218.39](#). The special district must cooperate with such request and provide the financial information at the time and place designated by the local general-purpose government or governing authority.

(10) All reports or information required to be filed with a local general-purpose government or governing authority under ss. [189.415](#), [189.416](#), and [189.417](#) and subsection (8) must:

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

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

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

History.—s. 10, ch. 79-183; s. 16, ch. 81-167; s. 25, ch. 89-169; s. 13, ch. 96-324; s. 144, ch. 2001-266; s. 26, ch. 2002-1; s. 19, ch. 2004-305; s. 2, ch. 2009-217; s. 14, ch. 2011-144.

Note.—Former s. 189.006.



Senators

- [Senator List](#)
- [Find Your Legislator](#)
- [District Maps](#)

Committees

- [Committee List](#)
- [Committee Publications](#)
- [Committee Process](#)

Search

- [Bill Search Tips](#)
- [Statute Search Tips](#)
- [Site Search Tips](#)

Session

- [Bills](#)
- [Calendars](#)
- [Journals](#)
- [Reports](#)
- [Appropriations](#)
- [Executive Appointments](#)
- [Redistricting](#)

Laws

- [Statutes](#)
- [Constitution](#)
- [Laws of Florida](#)
- [Order - Legistore](#)

Media

- [Press Releases](#)
- [Publications](#)
- [Videos](#)
- [Photos](#)
- [Speeches](#)
- [Video Broadcast Schedule](#)

About

- [Historical Information](#)
- [Opportunities](#)
- [Senate Kids](#)
- [Visit Us](#)
- [Contact Us](#)
- [Award](#)

Offices

- [Office of Senate President](#)
- [Majority Office](#)
- [Minority Office](#)
- [Office of Senate Secretary](#)

Reference

- [Glossary](#)
- [FAQ](#)
- [Help](#)
- [Publications](#)
- [Links](#)
- [Flsenate.gov Archives](#)

Connect with the Senate



Senate Tracker

- [Login](#)
- [Sign Up](#)
- [Tracker Help](#)

Plug-ins

- [Adobe Acrobat Reader](#)
- [Adobe Flash Player](#)
- [Windows Media Player](#)
- [WinZip](#)

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

[Privacy Statement](#) | [Accessibility Policy](#)

Copyright © 2000 - 2012 State of Florida.