

By Senator Baxley

12-01393-19

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1                   A bill to be entitled  
2       An act relating to local government financial  
3       reporting; amending ss. 129.03 and 166.241, F.S.;  
4       requiring county and municipal budget officers,  
5       respectively, to submit certain information to the  
6       Office of Economic and Demographic Research within a  
7       specified timeframe; requiring adopted budget  
8       amendments and final budgets to remain posted on each  
9       entity's official website for a specified period of  
10      time; requiring the Office of Economic and Demographic  
11      Research to create a form for certain purposes by a  
12      specified date; providing an effective date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

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16       Section 1. Paragraph (c) of subsection (3) of section  
17      129.03, Florida Statutes, is amended, and paragraph (d) is added  
18      to that subsection, to read:

19       129.03 Preparation and adoption of budget.—

20       (3) The county budget officer, after tentatively  
21      ascertaining the proposed fiscal policies of the board for the  
22      next fiscal year, shall prepare and present to the board a  
23      tentative budget for the next fiscal year for each of the funds  
24      provided in this chapter, including all estimated receipts,  
25      taxes to be levied, and balances expected to be brought forward  
26      and all estimated expenditures, reserves, and balances to be  
27      carried over at the end of the year.

28       (c) The board shall hold public hearings to adopt tentative  
29      and final budgets pursuant to s. 200.065. The hearings shall be

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30 primarily for the purpose of hearing requests and complaints  
31 from the public regarding the budgets and the proposed tax  
32 levies and for explaining the budget and any proposed or adopted  
33 amendments. The tentative budget must be posted on the county's  
34 official website at least 2 days before the public hearing to  
35 consider such budget and must remain on the website for at least  
36 45 days. The final budget must be posted on the website within  
37 30 days after adoption and must remain on the website for at  
38 least 2 years. The tentative budgets, adopted tentative budgets,  
39 and final budgets shall be filed in the office of the county  
40 auditor as a public record. Sufficient reference in words and  
41 figures to identify the particular transactions must ~~shall~~ be  
42 made in the minutes of the board to record its actions with  
43 reference to the budgets.

44 (d) By October 15, 2019, and each October 15 annually  
45 thereafter, the county budget officer shall electronically  
46 submit the following information regarding the final budget and  
47 the county's economic status to the Office of Economic and  
48 Demographic Research in the format specified by the office:

49 1. Government spending per resident, including, at a  
50 minimum, the spending per resident for the previous 5 fiscal  
51 years.

52 2. Government debt per resident, including, at a minimum,  
53 the debt per resident for the previous 5 fiscal years.

54 3. Median income within the county.

55 4. The average county employee salary.

56 5. Percent of budget spent on salaries and benefits for  
57 county employees.

58 6. Number of special taxing districts, wholly or partially,

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59 within the county.

60 Section 2. Present subsections (4) and (5) of section  
61 166.241, Florida Statutes, are redesignated as subsections (5)  
62 and (6), respectively, subsection (3) and present subsection (5)  
63 are amended, and a new subsection (4) is added to that section,  
64 to read:

65 166.241 Fiscal years, budgets, and budget amendments.—

66 (3) The tentative budget must be posted on the  
67 municipality's official website at least 2 days before the  
68 budget hearing, held pursuant to s. 200.065 or other law, to  
69 consider such budget and must remain on the website for at least  
70 45 days. The final adopted budget must be posted on the  
71 municipality's official website within 30 days after adoption  
72 and must remain on the website for at least 2 years. If the  
73 municipality does not operate an official website, the  
74 municipality must, within a reasonable period of time as  
75 established by the county or counties in which the municipality  
76 is located, transmit the tentative budget and final budget to  
77 the manager or administrator of such county or counties who  
78 shall post the budgets on the county's website.

79 (4) Beginning October 15, 2019, and each October 15  
80 thereafter, the municipal budget officer shall electronically  
81 submit the following information regarding the final budget and  
82 the municipality's economic status to the Office of Economic and  
83 Demographic Research in the format specified by the office:

84 (a) Government spending per resident, including, at a  
85 minimum, the spending per resident for the previous 5 fiscal  
86 years.

87 (b) Government debt per resident, including, at a minimum,

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88 the debt per resident for the previous 5 fiscal years.

89 (c) Average municipal employee salary.

90 (d) Median income within the municipality.

91 (e) Number of special taxing districts, wholly or  
 92 partially, within the municipality.

93 (f) Percent of budget spent on salaries and benefits for  
 94 municipal employees.

95 (6)~~(5)~~ If the governing body of a municipality amends the  
 96 budget pursuant to paragraph (5)(c) ~~(4)(e)~~, the adopted  
 97 amendment must be posted on the official website of the  
 98 municipality within 5 days after adoption and must remain on the  
 99 website for at least 2 years. If the municipality does not  
 100 operate an official website, the municipality must, within a  
 101 reasonable period of time as established by the county or  
 102 counties in which the municipality is located, transmit the  
 103 adopted amendment to the manager or administrator of such county  
 104 or counties who shall post the adopted amendment on the county's  
 105 website.

106 Section 3. By July 15, 2019, the Office of Economic and  
 107 Demographic Research shall establish the format and forms for  
 108 use by counties and municipalities for purposes of submitting  
 109 the information required by this act.

110 Section 4. This act shall take effect upon becoming a law.