

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.

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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  
 29 | tentative and final budgets pursuant to s. 200.065. The hearings  
 30 | shall be primarily for the purpose of hearing requests and  
 31 | complaints from the public regarding the budgets and the  
 32 | proposed tax levies and for explaining the budget and any  
 33 | proposed or adopted amendments. The tentative budget must be  
 34 | posted on the county's official website at least 2 days before  
 35 | the public hearing to consider such budget and must remain on  
 36 | the website for at least 45 days. The final budget must be  
 37 | posted on the website within 30 days after adoption and must  
 38 | remain on the website for at least 2 years. The tentative  
 39 | budgets, adopted tentative budgets, and final budgets shall be  
 40 | filed in the office of the county auditor as a public record.  
 41 | Sufficient reference in words and figures to identify the  
 42 | particular transactions must ~~shall~~ be made in the minutes of the  
 43 | board to record its actions with 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  
59 partially, within the county.

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