

CHAPTER 2019-56

House Bill No. 861

An act relating to local government financial reporting; amending ss. 129.03 and 166.241, F.S.; requiring county and municipal budget officers, respectively, to submit certain information to the Office of Economic and Demographic Research within a specified timeframe; requiring adopted budget amendments and final budgets to remain posted on each entity's official website for a specified period of time; requiring the Office of Economic and Demographic Research to create a form for certain purposes by a specified date; providing an effective date.

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

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

129.03 Preparation and adoption of budget.—

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

(c) The board shall hold public hearings to adopt tentative and final budgets pursuant to s. 200.065. The hearings shall be primarily for the purpose of hearing requests and complaints from the public regarding the budgets and the proposed tax levies and for explaining the budget and any proposed or adopted amendments. The tentative budget must be posted on the county's official website at least 2 days before the public hearing to consider such budget and must remain on the website for at least 45 days. The final budget must be posted on the website within 30 days after adoption and must remain on the website for at least 2 years. The tentative budgets, adopted tentative budgets, and final budgets shall be filed in the office of the county auditor as a public record. Sufficient reference in words and figures to identify the particular transactions must shall be made in the minutes of the board to record its actions with reference to the budgets.

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

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

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

3. Median income within the county.

4. The average county employee salary.

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

6. Number of special taxing districts, wholly or partially, within the county.

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

166.241 Fiscal years, budgets, and budget amendments.—

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

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

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

(b) Government debt per resident, including, at a minimum, the debt per resident for the previous 5 fiscal years.

(c) Average municipal employee salary.

(d) Median income within the municipality.

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

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

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

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

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

Approved by the Governor May 23, 2019.

Filed in Office Secretary of State May 23, 2019.