



Issue Spotlight: Greater Access to Information

Important local government information should be up-to-date and easily accessible to all Floridians, to ensure transparency and accountability.

The following bills facilitate connecting the public with their government so that they can make informed decisions. Please refer to bill texts and analyses for more complete and specific information on each bill.

Local Government Financial Reporting- HB 861, Rep. Roach

HB 861 authorizes the Office of Economic and Demographic Research (EDR) to collect local government budget information in “real time”. Specifically, the bill requires counties and municipalities to report:

- Government spending per resident, including, at a minimum, the spending per resident for the previous 5 fiscal years.
- Government debt per resident, including, at a minimum, the debt per resident for the previous 5 fiscal years.
- The median income within the county or municipality.
- The average employee salary within the county or municipality.
- The percent of budget spent on salaries and benefits for county or municipal employees.
- The number of special taxing districts, wholly or partially, within the local government.

The bill also requires the county and municipal tentative budgets and adopted final budgets to remain online for a specified period of time.

HB 861 will result in local governments reporting useful financial metrics to EDR that will show trends in government spending and debt and allow Floridians to more easily compare the budget and spending information for their local government with other local governments.

STATUS: on agenda for Local, Federal & Veterans Affairs Subcommittee on March 12, 2019

Local Government Fiscal Transparency – HB 15, Rep. Burton

HB 15 aims to ensure local governments are responsible, transparent, and accountable with taxpayer dollars, which will help give Floridians confidence in their government.

The bill would promote and enhance local government fiscal transparency as follows:

- Requires easy public access to local government governing boards’ voting records related to tax increases and issuance of tax-supported debt (phased in over four years).
- Requires easy online access to property tax TRIM notices and a four-year history of property tax rates and amounts at the parcel level (phased in over three years).
- Requires additional public meetings and expands public notice requirements for local option tax increases, other than property taxes, and new long-term, tax-supported debt issuances.



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- Requires local governments to conduct and consider a debt affordability analysis prior to approving the issuance of new, long-term tax-supported debt.
- Under current law, most local governments are required to have an annual financial audit
 - The bill requires the auditor to report, based on an affidavit executed by the chair of the local governing board, whether or not the local government is in compliance with the provisions of the new act created by the bill.
 - The Auditor General must request evidence of corrective action from local governments found not to be in compliance with the Act.
 - Local governments must provide evidence that corrective action has been initiated within 45 days and evidence of completion within 180 days of such request.
 - The Auditor General must report to the Legislative Auditing Committee local governments that do not take corrective action.

HB 15 increases local government fiscal transparency by focusing on helping citizens gain access to important information so they can be more engaged on important government decisions.

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