

As Introduced

**130th General Assembly
Regular Session
2013-2014**

H. B. No. 507

Representative Butler

**Cosponsors: Representatives Henne, Becker, Thompson, Romanchuk,
Young**

—

A BILL

To enact sections 117.61, 117.62, 117.63, 117.64, 1
117.65, and 117.66 of the Revised Code to 2
establish the Ohio Local Government Expenditure 3
Database. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 117.61, 117.62, 117.63, 117.64, 5
117.65, and 117.66 of the Revised Code be enacted to read as 6
follows: 7

Sec. 117.61. As used in sections 117.61 to 117.66 of the 8
Revised Code: 9

"Expenditure" means a payment, loan, advance, or deposit from 10
a local government to a vendor. 11

"Local government" means a county, municipal corporation, or 12
township that has a population of more than five thousand. Local 13
government also means a school district, which includes a city, 14
local, exempted village, or joint vocational school district; a 15
science, technology, engineering, and mathematics school; an 16
educational service center; a community school; or a 17
college-preparatory boarding school. 18

"Person" includes a limited liability company. 19

"Vendor" means a person or government entity that sells, 20
leases, or otherwise provides goods or services to a local 21
government in consideration for a payment, loan, advance, or 22
deposit from a local government. 23

Sec. 117.62. The auditor of state shall establish and 24
maintain the Ohio local government expenditure database. 25

Sec. 117.63. The auditor of state shall make the Ohio local 26
government expenditure database available to the public via a web 27
site. The auditor of state shall contract with a competent person 28
for establishment and maintenance of the web site. 29

When adopting rules for the implementation of the Ohio local 30
government expenditure database web site, the auditor of state 31
shall prescribe the use of simple and intuitive methods, such as 32
color coded backgrounds to show rankings, with green indicating a 33
high rank and red indicating a low rank. 34

The web site shall do all of the following: 35

(A) Categorize local government entities by community type, 36
such as urban, suburban, rural, and mixed, and by population; 37

(B) Present expenditures made during a fiscal year of a local 38
government as follows: 39

(1) By major categories of expenditures; 40

(2) By the total value; and 41

(3) By the per capita value. 42

(C) Rank expenditures made during a fiscal year of a local 43
government as follows: 44

(1) Within major categories of expenditures; 45

(2) Based on the total value; and 46

<u>(3) Based on per capita value.</u>	47
<u>(D) Allow viewers to compare local governments based on the expenditures made during a fiscal year of a local government:</u>	48
<u>(1) Within major categories of expenditures;</u>	49
<u>(2) Based on the total value; and</u>	50
<u>(3) Based on per capita value.</u>	51
<u>(E) Explain the fiscal year used by each local government.</u>	52
<u>(F) Present subcategories within the major categories of expenditures, which shall be viewable upon election of the viewer;</u>	53
<u>(G) Rank local government entities within the subcategories;</u>	54
<u>(H) Allow viewers to compare local government entities within the subcategories;</u>	55
<u>(I) Present detailed expenses within each subcategory, such as maintenance expenses and the total annual expenses a local government incurs for each employee; and</u>	56
<u>(J) Present each local government's contracts related to expenditures, such as supply or labor contracts.</u>	57
<u>Sec. 117.64. Each local government shall display on its web site a prominent link to the Ohio local government expenditure database web site.</u>	58
<u>The Ohio local government expenditure database web site shall be available to members of the public without charge. The web site shall be accessible and viewable on both mac and microsoft windows operating systems and through major cellular telephone networks.</u>	59
<u>Sec. 117.65. If a local government does not submit data to the auditor of state as required under the rules adopted by the auditor of state under section 117.66 of the Revised Code, any local government fund moneys or casino tax revenue fund moneys to</u>	60
	61
	62
	63
	64
	65
	66
	67
	68
	69
	70
	71
	72
	73
	74

which the local government is entitled, if the local government is 75
a county, municipal corporation, or township, shall be reduced by 76
fifty per cent. If a local government does not submit data to the 77
auditor of state as required under the rules adopted by the 78
auditor of state under section 117.66 of the Revised Code, any 79
funds under the school foundation program to which the local 80
government is entitled, if the local government is a school 81
district, shall be reduced by ten per cent. 82

Sec. 117.66. The auditor of state shall adopt reasonable 83
rules under Chapter 119. of the Revised Code that are necessary to 84
implement sections 117.61 to 117.65 of the Revised Code. The rules 85
shall establish an initial and subsequent reporting deadlines, and 86
shall include a rule that entitles a local government to correct a 87
simple, unintentional reporting error, including omissions, before 88
the auditor of state declares the local government is not in 89
compliance. 90

Section 2. The Auditor of State shall adopt rules to 91
implement the Ohio Local Government Expenditure Database not later 92
than six months after the effective date of this section. The Ohio 93
Local Government Expenditure Database shall be operational not 94
later than one year after the effective date of this section. The 95
Auditor of State shall make the Ohio Local Government Expenditure 96
Database available to the public via a web site not later than 97
eighteen months after the effective date of this section. 98

The Auditor of State shall initially implement section 117.63 99
of the Revised Code under the following schedule: 100

Divisions (A) to (E), not later than six months after the 101
effective date of this section; 102

Divisions (F) to (H), not later than eighteen months after 103
the effective date of this section; and 104

Divisions (I) to (J), not later than thirty months after the	105
effective date of this section.	106