

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 1983-01  
Bill No.: HB 949  
Subject: County Government; County Officials  
Type: Original  
Date: April 15, 2019

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Bill Summary: This proposal requires county financial statements to be published on a county website or in a newspaper of general circulation.

**FISCAL SUMMARY**

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2020	FY 2021	FY 2022
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2020	FY 2021	FY 2022
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2020	FY 2021	FY 2022
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2020	FY 2021	FY 2022
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2020	FY 2021	FY 2022
<b>Local Government</b>	<b>Could exceed \$100,000</b>	<b>Could exceed \$100,000</b>	<b>Could exceed \$100,000</b>

## FISCAL ANALYSIS

### ASSUMPTION

Officials at **Atchison County** assume a savings of \$3,000 annually in publication costs from this proposal.

Officials at **Henry County** assume a savings of \$1,700 annually in publication costs from this proposal.

Officials at **Johnson County** assume a savings of \$1,600 annually in publication costs from this proposal.

Officials at **McDonald County** assume a savings of \$2,000 annually in publication costs from this proposal.

Officials at the **County of Scotland** assume a savings of \$1,500 annually in publication costs from this proposal.

Officials at the **County of Webster** assume a savings of \$1,700 annually in publication costs from this proposal.

**Oversight** assumes this proposal requires the county financial statements to be published on a county website or in a newspaper of general circulation each year in the month of March. Oversight assumes the cost of the proposal can be absorbed within the county's budget should the county decide to publish the financials through a newspaper of general circulation. Oversight assumes most of the counties in the State of Missouri have a county website. Using the counties above as an example, if the average of the six counties publication costs is \$1,917 and all 114 counties in Missouri published their financials on their website, the potential savings could be up to \$218,538 ( $\$1,917 * 114$ ) per year. Oversight is unclear on who currently posts their financials to their website. If the counties decide to post their financials on their website, Oversight assumes there could be a potential savings that could exceed \$100,000 per year from this proposal. Therefore, Oversight will reflect a potential savings in publication costs for counties to post their financials through their county website that could exceed \$100,000 annually from this proposal.

ASSUMPTION (continued)

**Oversight** only reflects the responses that we have received from state agencies and political subdivisions; however, other counties were requested to respond to this proposed legislation but did not. For a general listing of political subdivisions included in our database, please refer to [www.legislativeoversight.mo.gov](http://www.legislativeoversight.mo.gov).

Officials at the **Office of State Auditor** assume no fiscal impact from this proposal.

**Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact on the fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2020 (10 Mo.)	FY 2021	FY 2022
	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>

<u>FISCAL IMPACT - Local Government</u>	FY 2020 (10 Mo.)	FY 2021	FY 2022
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**COUNTIES**

<u>Savings</u> - in publication costs on financials posted to county websites instead of in newspapers	Could exceed <u>\$100,000</u>	Could exceed <u>\$100,000</u>	Could exceed <u>\$100,000</u>
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<b>ESTIMATED NET EFFECT ON COUNTY FUNDS</b>	<b>Could exceed <u>\$100,000</u></b>	<b>Could exceed <u>\$100,000</u></b>	<b>Could exceed <u>\$100,000</u></b>
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FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

This bill gives all non-charter counties the discretion to publish the annually-required county financial statement on a dedicated county website in lieu of publishing it in a newspaper.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Atchison County  
Henry County  
Johnson County  
McDonald County  
County of Scotland  
Webster County  
Office of State Auditor



Kyle Rieman  
Director  
April 15, 2019

Ross Strobe  
Assistant Director  
April 15, 2019