

FLORIDA HOUSE OF REPRESENTATIVES

BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [CS/CS/HB 1329](#)

COMPANION BILL: [CS/SB 1566](#) (DiCeglie)

TITLE: Local Government Spending

LINKED BILLS: None

SPONSOR(S): Benarroch

RELATED BILLS: None

Committee References

[Intergovernmental Affairs](#)

8 Y, 4 N, As CS



[State Administration Budget](#)

10 Y, 1 N



[State Affairs](#)

17 Y, 6 N, As CS

SUMMARY

Effect of the Bill:

The bill:

- Requires county and municipal budgets to be posted on the local government's website in a manner that allows members of the public to view the data in a specified format;
- Requires counties and municipalities to conduct an annual budget cutting exercise identifying specific reductions and post the results of the exercise on the local government's website;
- Provides an exception from those requirements for counties and municipalities that meet certain conditions;
- Revises the length of time for which each county, municipality, or special district must post certain budget information on its website; and
- Requires counties to provide public notice of a hearing on a proposed budget amendment at least seven days before the hearing.

Fiscal or Economic Impact:

The bill will have an indeterminate negative fiscal impact on counties and municipalities for costs associated with performing an annual budget cutting exercise and making budget information publicly available in the formats specified by the bill.

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ANALYSIS

EFFECT OF THE BILL:

The bill provides that the act may be cited as the "Local Government Financial Transparency and Accountability Act." (Section [1](#))

The bill requires any tentative or final [budget](#), as well as any budget amendments, posted to a county or municipality's official website to allow members of the public to:

- View budget data in a searchable format.
- Review historical spending trends and filter data according to categories in the local government's chart of accounts, including, but not limited to, fund, department, division, program, or activity.
- Download financial data and graphs.
- View data in different graphical formats, including, but not limited to, stacked line, trend line, bar graph, and pie chart.
- View information for multiple departments, divisions, funds, or financial categories simultaneously.
- View and compare revenue and expense trends simultaneously on the same graph for any level of financial data.
- View all employee salaries in a searchable format.
- View all travel expenses for all employees of the local government in a searchable format. (Sections [2](#), [3](#), and [4](#))

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DATE: 2/26/2026

The bill requires the budget officer of each county or municipality to perform a budget cutting exercise at least 14 days before the final adoption of the local government’s budget. The exercise must identify specific reductions to the tentative budget for the upcoming fiscal year, which total 10 percent of the tentative budget without compromising essential public services, such as law enforcement and fire services, or legal obligations. The bill requires the budget officer to post the result of the exercise on the local government’s official website. (Sections [2](#) and [4](#))

The bill provides an exception from these requirements for counties with 10,000 or fewer residents with revenues or a total of expenditures and expenses of less than \$10 million in the previous fiscal year and municipalities with 5,000 or fewer residents with revenues or a total of expenditures and expenses of less than \$10 million in the previous fiscal year. The bill requires exempt local governments to report budget information to the Department of Financial Services (DFS) in a form and manner prescribed by the department. This information must be reported no later than the date on which the information would needed to have been posted to the local government’s website. (Sections [2](#) and [4](#))

The bill also allows local governments unable to comply with these requirements to request a hardship waiver from DFS. The bill requires DFS to review all documentation provided to support the hardship claim and make a determination on the request. DFS must consult with the local government and provide technical assistance to determine the most appropriate method of compliance. (Sections [2](#) and [4](#))

The bill increases the length of time for which [each county, municipality, or special district must post certain budget information on its official website](#). Specifically, the bill would require:

- Tentative budgets to be posted 14 days (instead of two days) before the public hearing to adopt the budget;
- Proposed budget amendments to be posted seven days (instead of five days) before the public hearing to adopt the amendment; and
- Final budgets and adopted budget amendments to be posted for five years (instead of two years) following adoption. (Sections [2](#), [3](#), [4](#), and [5](#)).

The bill requires counties to provide public notice of a hearing on a proposed budget amendment at least seven days before the hearing. (Section [2](#))

The effective date of the bill is July 1, 2026. (Section [6](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The bill will have an indeterminate negative fiscal impact on local governments. Counties and municipalities may incur costs to upgrade or procure financial software to comply with the specific interactive data visualization and searchability requirements. Additionally, administrative workloads will increase due to the recurring mandate to conduct the 10 percent budget-cutting exercise and the stricter timelines for processing and posting proposed budget amendments.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Local Government Budgets](#)

The finances of each county, municipality, and special district are subject to a budget system established by general law.¹ Each local government must prepare, approve, adopt, and execute a budget for each fiscal year.² At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit that are at least as detailed as the categories required for the county's annual financial report to the Department of Financial Services (DFS).

Each local government budget must be:

- Adopted by the local government's governing body; and
- Balanced so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves.³

Preparation of Budgets

The process of preparing a local government budget begins with a certification of the county property appraiser's estimate of the total taxable value of all property in that local government's jurisdiction.⁴ This certified amount is provided to the budget officer and is used as the basis for estimating the millage rate and is included on each tentative and final budget.

The budget officer is responsible for preparing a tentative budget for the fiscal year, including all estimated receipts, taxes to be levied, and balances carried forward from the previous year as well as all estimated expenditures, reserves, and balances carried over at the conclusion of the previous year.⁵

The budget officer submits the tentative budget to the governing body of the local government, who is responsible for examining the tentative budget and making changes as necessary to ensure the budget is balanced.⁶ The board may not adjust the budget officer's estimates of receipts, other than taxes, or of balances brought forward, without the passage of a separate resolution.

Once revisions to the tentative budget have been completed, the board prepares a statement summarizing the adopted tentative budget.⁷ The summary statement must show the proposed tax millage, balances, reserves, and total of each major classification of receipts and expenditures for each budget category and for the budget as a whole. The summary statement must be advertised one time in a newspaper of general circulation in the county. The board must conduct a public hearing to adopt the tentative and final budgets.⁸

[Online Access to Local Government Budgets](#)

Each county, municipality, and special district must post and maintain budget information on their official website. The tentative budget for a local government must be posted on its website at least two days before the public hearing to consider the proposed budget and remain on the website for 45 days after the hearing, while the final adopted budget must be posted on the local government's website within 30 days of adoption and remain on the website for two years.⁹ Amendments to a local government's budget must be posted within five days of adoption and remain on the website for two years.¹⁰

¹ See ch. 129 and [ss. 166.241](#) and [189.016](#), F.S.

² [Ss. 129.01\(1\)](#), [166.241\(2\)](#), and [189.016\(3\)](#), F.S.

³ [Ss. 129.01\(1\)\(a\)](#), (c), [166.241\(2\)](#), and [189.016\(3\)](#), F.S.

⁴ See [s. 200.065](#), F.S.

⁵ See e.g., [s. 129.03\(3\)](#), F.S.

⁶ See e.g., [s. 129.03\(3\)\(a\)](#), F.S.

⁷ See e.g., [s. 129.03\(3\)\(b\)](#), F.S.

⁸ [S. 200.065\(2\)\(b\)](#), F.S.

⁹ [Ss. 129.03\(3\)\(c\)](#), [166.241\(3\)](#), and [189.016\(4\)](#), F.S.

¹⁰ [Ss. 129.06\(2\)\(f\)2.](#), [166.241\(9\)](#), and [189.016\(7\)](#), F.S.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Intergovernmental Affairs Subcommittee	8 Y, 4 N, As CS	2/5/2026	Darden	Darden
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> Removed provisions relating to diversity, equity, and inclusion. Revised the length of time that special districts must post budget information to their websites to conform to changes being made to county and municipal requirements. 			
State Administration Budget Subcommittee	10 Y, 1 N	2/12/2026	Topp	Mullins
State Affairs Committee	17 Y, 6 N, As CS	2/26/2026	Williamson	Darden
THE CHANGES ADOPTED BY THE COMMITTEE:	<ul style="list-style-type: none"> Provided an exception from data formatting and budget cutting exercise requirements for counties and municipalities under a certain population and budget threshold. Authorized local governments to apply to DFS for a hardship waiver from those requirements. 			

THIS BILL ANALYSIS HAS BEEN UPDATED TO INCORPORATE ALL OF THE CHANGES DESCRIBED ABOVE.
