

1                   A bill to be entitled  
2     An act relating to local government spending;  
3     providing a short title; amending s. 129.03, F.S.;  
4     revising the length of time tentative budgets and  
5     final budgets must be posted on county websites;  
6     requiring the posting of such budgets to allow members  
7     of the public to download and review certain  
8     information and data in specified formats; requiring  
9     the county budget officer to perform a certain  
10    exercise within a specified time period before final  
11    adoption of a budget; requiring that such exercise be  
12    posted on the county's website; amending s. 129.06,  
13    F.S.; revising the length of time a public hearing for  
14    an amendment to a county budget must be advertised;  
15    revising the length of time an adopted amendment must  
16    be posted on the county's website; requiring the  
17    posting of such adopted amendment to meet certain  
18    requirements; creating s. 163.212, F.S.; prohibiting a  
19    local government from expending public funds for the  
20    purpose of diversity, equity, and inclusion;  
21    prohibiting a local government from contracting with a  
22    private vendor for services for promoting, advocating  
23    for, or providing training or education on diversity,  
24    equity, and inclusion; requiring such contracts to  
25    include specified language; requiring local

26 governments to annually make a specified certification  
27 to the Chief Financial Officer; authorizing the Chief  
28 Financial Officer to adopt rules; authorizing a person  
29 to call the governmental efficiency hotline in certain  
30 circumstances; requiring the Chief Financial Officer  
31 to conduct a specified evaluation; specifying that  
32 local governments that violate certain provisions are  
33 subject to administrative fines; requiring such fines  
34 to be deposited in the Insurance Regulatory Trust  
35 Fund; providing construction; defining the term  
36 "diversity, equity, and inclusion"; amending s.  
37 166.241, F.S.; revising the length of time tentative  
38 budgets and final budgets must be posted on  
39 municipality or county websites, as applicable;  
40 requiring the posting of such budgets to allow members  
41 of the public to download and review certain  
42 information and data in specified formats; requiring  
43 the governing body of a municipality to perform a  
44 certain exercise within a specified time period before  
45 final adoption of a budget; requiring that such  
46 exercise be posted on the county's website; revising  
47 the length of time an adopted amendment must be posted  
48 on the municipality's or county's website, as  
49 applicable; requiring the posting of such adopted  
50 amendment to meet certain requirements; providing an

effective date.

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

**Section 1.** This act may be cited as the "Local Government Financial Transparency and Accountability Act."

**Section 2. Paragraph (c) of subsection (3) of section 129.03, Florida Statutes, is amended 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)1. 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 14 ~~2~~ days before the public hearing to consider such budget and must

76 remain on the website for at least 45 days. The final budget  
77 must be posted on the website within 30 days after adoption and  
78 must remain on the website for at least 5 ~~2~~ years.

79 2. Any tentative budget or final budget posted on the  
80 county's official website must allow members of the public to:

81 a. View budget data in a searchable format.

82 b. Review historical spending trends and filter data  
83 according to categories in the county's chart of accounts,  
84 including, but not limited to, fund, department, division,  
85 program, or activity.

86 c. Download financial data and graphs.

87 d. View data in different graphical formats, including,  
88 but not limited to, stacked line, trend line, bar graph, and pie  
89 chart.

90 e. View information for multiple county departments,  
91 divisions, funds, or financial categories simultaneously.

92 f. View and compare revenue and expense trends  
93 simultaneously on the same graph for any level of financial  
94 data.

95 g. View all employee salaries in a searchable format.

96 h. View all travel expenses for all county employees in a  
97 searchable format.

98 3. At least 14 days before final adoption of the budget by  
99 the board of county commissioners, the county budget officer  
100 must perform a budget cutting exercise, identifying specific

reductions to the tentative budget for the ensuing fiscal year  
which total 10 percent of the tentative budget, without  
compromising essential public services, such as law enforcement  
or fire services, or legal obligations. The county budget  
officer must post such exercise on the county's official website  
in accordance with subparagraph 2.

4. 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 be made in the minutes  
of the board to record its actions with reference to the  
budgets.

**Section 3. Paragraph (f) of subsection (2) of section  
129.06, Florida Statutes, is amended to read:**

129.06 Execution and amendment of budget.—

(2) The board at any time within a fiscal year may amend a  
budget for that year, and may within the first 60 days of a  
fiscal year amend the budget for the prior fiscal year, as  
follows:

(f) Unless otherwise prohibited by law, if an amendment to  
a budget is required for a purpose not specifically authorized  
in paragraphs (a)-(e), the amendment may be authorized by  
resolution or ordinance of the board of county commissioners  
adopted following a public hearing.

1. The public hearing must be advertised at least 7 ~~2~~

126 days, ~~but not more than 5 days~~, before the date of the hearing.  
127 The advertisement must appear in a newspaper of paid general  
128 circulation and must identify the name of the taxing authority,  
129 the date, place, and time of the hearing, and the purpose of the  
130 hearing. The advertisement must also identify each budgetary  
131 fund to be amended, the source of the funds, the use of the  
132 funds, and the total amount of each fund's appropriations.

133 2. If the board amends the budget pursuant to this  
134 paragraph, the adopted amendment must be posted on the county's  
135 official website within 7 ~~5~~ days before ~~after~~ adoption and must  
136 remain on the website for at least 5 ~~2~~ years. The adopted  
137 amendment must be posted in accordance with s. 129.03(3)(c)2.

138 **Section 4. Section 163.212, Florida Statutes, is created**  
139 **to read:**

140 163.212 Prohibiting local government expenditure of public  
141 funds for diversity, equity, and inclusion.—

142 (1) A local government may not expend public funds, or  
143 otherwise expend any funds derived from bequests, charges,  
144 deposits, donations, grants, gifts, income, receipts, or any  
145 other source of funds, for the purpose of diversity, equity, and  
146 inclusion.

147 (2) (a) A local government may not contract with a private  
148 vendor for the provision of services for promoting, advocating  
149 for, or providing training or education on diversity, equity,  
150 and inclusion.

151        (b) A contract between a local government and a private  
152 vendor that includes language promoting, advocating for, or  
153 providing training or education on diversity, equity, and  
154 inclusion shall constitute grounds for immediate termination of  
155 the contract, in which case the local government shall provide a  
156 written notice of termination to the representative of the  
157 private vendor.

158        (3) By September 1, 2026, and annually thereafter, each  
159 local government must certify to the Chief Financial Officer  
160 that it is in compliance with this section. The Chief Financial  
161 Officer may adopt rules to implement this subsection.

162        (4)(a) A person may call the governmental efficiency  
163 hotline established in s. 17.325 if he or she believes that a  
164 local government has violated this section. Upon receipt of such  
165 information, the Chief Financial Officer shall conduct an  
166 evaluation pursuant to s. 17.325.

167        (b)1. If the Chief Financial Officer determines that a  
168 local government has violated this section, the Chief Financial  
169 Officer may impose the following administrative fines:

170            a. For a first violation, \$1,000 per day.

171            b. For a second or subsequent violation, \$5,000 per day.

172            2. The proceeds of the fines shall be deposited in the  
173 Insurance Regulatory Trust Fund.

174        (5) This section does not prohibit the expenditure of  
175 public funds through local government contracting which is

176 reasonably necessary to the normal operation of government  
177 functions.

178 (6) For purposes of this section, the term "diversity,  
179 equity, and inclusion" means any effort by a local government  
180 to:

181 1. Affect the composition of its employees as it relates  
182 to race, sex, color, or ethnicity, other than to ensure  
183 compliance with relevant state and federal antidiscrimination  
184 laws;

185 2. Promote differential treatment of or provide special  
186 benefits to a person based on his or her race, sex, color, or  
187 ethnicity;

188 3. Promote or adopt policies or procedures designed or  
189 implemented with reference to race, sex, color, or ethnicity,  
190 other than policies or procedures approved in writing by the  
191 Attorney General for the sole purpose of ensuring compliance  
192 with any applicable court order or state or federal law;

193 4. Promote or adopt training, programming, or activities  
194 designed or implemented with reference to race, color,  
195 ethnicity, gender identity, or sexual orientation, other than  
196 training, programming, or activities developed by an attorney  
197 licensed in this state and approved in writing by the Attorney  
198 General for the sole purpose of ensuring compliance with any  
199 applicable court order or state or federal law;

200 5. Promote, as the official position of a local government



agency, a particular opinion referencing unconscious or implicit bias, cultural appropriation, allyship, transgender ideology, microaggressions, group marginalization, antiracism, systemic oppression, social justice, intersectionality, neopronouns, heteronormativity, disparate impact, gender theory, racial or sexual privilege, or any related formulation of such concepts; or

6. Advance, promote, entertain, or support fundamental considerations of social justice, including, but not limited to, critical race theory, or otherwise defend the concept that mankind is inherently racist, sexist, or oppressive, whether consciously or unconsciously, solely by virtue of his or her race or sex. This also includes the concept that mankind is responsible for the past actions of other members of the same race or sex.

The term does not include equal opportunity or equal employment opportunity materials designed to inform the public about the prohibition on discrimination based on protected status under state or federal law.

**Section 5. Subsections (3) and (9) of section 166.241, Florida Statutes, are amended to read:**

166.241 Fiscal years, budgets, appeal of municipal law enforcement agency budget, and budget amendments.—

(3) (a) The tentative budget must be posted on the

municipality's official website at least 14 ~~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 5 ~~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.

(b) Any tentative budget or final budget posted on the municipality's official website or the county's official website, as applicable, must allow members of the public to:

1. View budget data in a searchable format.
2. Review historical spending trends and filter data according to categories in the county's chart of accounts, including, but not limited to, fund, department, division, program, or activity.
3. Download financial data and graphs.
4. View data in different graphical formats, including, but not limited to, stacked line, trend line, bar graph, and pie chart.
5. View information for multiple county departments,

divisions, funds, or financial categories simultaneously.

6. View and compare revenue and expense trends simultaneously on the same graph for any level of financial data.

7. View all employee salaries in a searchable format.

8. View all travel expenses for all county employees in a searchable format.

(c) At least 14 days before final adoption of the budget by the governing body of a municipality, the municipality must perform a budget cutting exercise, identifying specific reductions to the tentative budget for the ensuing fiscal year which total 10 percent of the tentative budget, without compromising essential public services, such as law enforcement or fire services, or legal obligations. The municipality must publish this exercise on its official website or the county's official website, as applicable, in accordance with paragraph (b).

(9) If the governing body of a municipality amends the budget pursuant to paragraph (8)(c), the adopted amendment must be posted on the official website of the municipality within 7 ~~5~~ days before ~~after~~ adoption and must remain on the website for at least 5 ~~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

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the manager or administrator of such county or counties who shall post the adopted amendment on the county's website. The adopted amendment must be posted in accordance with paragraph (3) (b) .

**Section 6.** This act shall take effect July 1, 2026.