

CS/HB 1329

2026

A bill to be entitled
An act relating to local government spending;
providing a short title; amending s. 129.03, F.S.;
revising the length of time tentative budgets and
final budgets must be posted on county websites;
requiring the posting of such budgets to allow members
of the public to download and review certain
information and data in specified formats; requiring
the county budget officer to perform a certain
exercise within a specified time period before final
adoption of a budget; requiring that such exercise be
posted on the county's website; amending s. 129.06,
F.S.; revising the length of time a public hearing for
an amendment to a county budget must be advertised;
revising the length of time an adopted amendment must
be posted on the county's website; requiring the
posting of a proposed amendment to meet certain
requirements; amending s. 166.241, F.S.; revising the
length of time tentative budgets and final budgets
must be posted on municipality or county websites, as
applicable; requiring the posting of such budgets to
allow members of the public to download and review
certain information and data in specified formats;
requiring the governing body of a municipality to
perform a certain exercise within a specified time

26 period before final adoption of a budget; requiring
27 that such exercise be posted on the county's website;
28 revising the length of time an adopted amendment must
29 be posted on the municipality's or county's website,
30 as applicable; requiring the posting of a proposed
31 amendment to meet certain requirements; amending s.
32 189.016, F.S.; revising the length of time a tentative
33 budget and final budget must be posted on the special
34 district's website; revising the length of time an
35 adopted amendment must be posted on the special
36 district's website; requiring the posting of a
37 proposed amendment to meet certain requirements;
38 providing an effective date.

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

41
42 **Section 1.** This act may be cited as the "Local Government
43 Financial Transparency and Accountability Act."

44 **Section 2. Paragraph (c) of subsection (3) of section**
45 **129.03, Florida Statutes, is amended to read:**

46 129.03 Preparation and adoption of budget.—
47 (3) The county budget officer, after tentatively
48 ascertaining the proposed fiscal policies of the board for the
49 next fiscal year, shall prepare and present to the board a
50 tentative budget for the next fiscal year for each of the funds

51 provided in this chapter, including all estimated receipts,
52 taxes to be levied, and balances expected to be brought forward
53 and all estimated expenditures, reserves, and balances to be
54 carried over at the end of the year.

55 (c)1. The board shall hold public hearings to adopt
56 tentative and final budgets pursuant to s. 200.065. The hearings
57 shall be primarily for the purpose of hearing requests and
58 complaints from the public regarding the budgets and the
59 proposed tax levies and for explaining the budget and any
60 proposed or adopted amendments. The tentative budget must be
61 posted on the county's official website at least 14 2 days
62 before the public hearing to consider such budget and must
63 remain on the website for at least 45 days. The final budget
64 must be posted on the website within 30 days after adoption and
65 must remain on the website for at least 5 2 years.

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

68 a. View budget data in a searchable format.
69 b. Review historical spending trends and filter data
70 according to categories in the county's chart of accounts,
71 including, but not limited to, fund, department, division,
72 program, or activity.

73 c. Download financial data and graphs.
74 d. View data in different graphical formats, including,
75 but not limited to, stacked line, trend line, bar graph, and pie

76 chart.

77 e. View information for multiple county departments,
78 divisions, funds, or financial categories simultaneously.

79 f. View and compare revenue and expense trends
80 simultaneously on the same graph for any level of financial
81 data.

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

83 h. View all travel expenses for all county employees in a
84 searchable format.

85 3. At least 14 days before final adoption of the budget by
86 the board of county commissioners, the county budget officer
87 must perform a budget cutting exercise, identifying specific
88 reductions to the tentative budget for the ensuing fiscal year
89 which total 10 percent of the tentative budget, without
90 compromising essential public services, such as law enforcement
91 or fire services, or legal obligations. The county budget
92 officer must post such exercise on the county's official website
93 in accordance with subparagraph 2.

94 4. The tentative budgets, adopted tentative budgets, and
95 final budgets shall be filed in the office of the county auditor
96 as a public record. Sufficient reference in words and figures to
97 identify the particular transactions must be made in the minutes
98 of the board to record its actions with reference to the
99 budgets.

100 **Section 3. Paragraph (f) of subsection (2) of section**

101 **129.06, Florida Statutes, is amended to read:**

102 129.06 Execution and amendment of budget.—

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

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

112 1. The public hearing must be advertised at least 7 2
113 days, ~~but not more than 5 days~~, before the date of the hearing.
114 The advertisement must appear in a newspaper of paid general
115 circulation and must identify the name of the taxing authority,
116 the date, place, and time of the hearing, and the purpose of the
117 hearing. The advertisement must also identify each budgetary
118 fund to be amended, the source of the funds, the use of the
119 funds, and the total amount of each fund's appropriations.

120 2. If the board amends the budget pursuant to this
121 paragraph, the proposed ~~adopted~~ amendment must be posted on the
122 county's official website ~~within 7 5 days before~~ after adoption
123 and if adopted must remain on the website for at least 5 2
124 years. The adopted amendment must be posted in accordance with
125 s. 129.03(3)(c)2.

126 **Section 4. Subsections (3) and (9) of section 166.241, Florida Statutes, are amended to read:**

128 166.241 Fiscal years, budgets, appeal of municipal law
129 enforcement agency budget, and budget amendments.—

130 (3) (a) The tentative budget must be posted on the
131 municipality's official website at least 14 $\frac{1}{2}$ days before the
132 budget hearing, held pursuant to s. 200.065 or other law, to
133 consider such budget and must remain on the website for at least
134 45 days. The final adopted budget must be posted on the
135 municipality's official website within 30 days after adoption
136 and must remain on the website for at least 5 $\frac{1}{2}$ years. If the
137 municipality does not operate an official website, the
138 municipality must, within a reasonable period of time as
139 established by the county or counties in which the municipality
140 is located, transmit the tentative budget and final budget to
141 the manager or administrator of such county or counties who
142 shall post the budgets on the county's website.

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

146 1. View budget data in a searchable format.
147 2. Review historical spending trends and filter data
148 according to categories in the municipality's chart of accounts,
149 including, but not limited to, fund, department, division,
150 program, or activity.

151 3. Download financial data and graphs.

152 4. View data in different graphical formats, including,

153 but not limited to, stacked line, trend line, bar graph, and pie

154 chart.

155 5. View information for multiple municipal departments,

156 divisions, funds, or financial categories simultaneously.

157 6. View and compare revenue and expense trends

158 simultaneously on the same graph for any level of financial

159 data.

160 7. View all employee salaries in a searchable format.

161 8. View all travel expenses for all municipal employees in

162 a searchable format.

163 (c) At least 14 days before final adoption of the budget

164 by the governing body of a municipality, the municipality must

165 perform a budget cutting exercise, identifying specific

166 reductions to the tentative budget for the ensuing fiscal year

167 which total 10 percent of the tentative budget, without

168 compromising essential public services, such as law enforcement

169 or fire services, or legal obligations. The municipality must

170 publish this exercise on its official website or the county's

171 official website, as applicable, in accordance with paragraph

172 (b).

173 (9) If the governing body of a municipality amends the

174 budget pursuant to paragraph (8)(c), the proposed adopted

175 amendment must be posted on the official website of the

176 municipality within 7 5 days before after adoption and if
177 adopted must remain on the website for at least 5 2 years. If
178 the municipality does not operate an official website, the
179 municipality must, within a reasonable period of time as
180 established by the county or counties in which the municipality
181 is located, transmit the adopted amendment to the manager or
182 administrator of such county or counties who shall post the
183 adopted amendment on the county's website. The adopted amendment
184 must be posted in accordance with paragraph (3) (b) .

185 **Section 5. Subsections (4) and (7) of section 189.016,
186 Florida Statutes, are amended to read:**

187 189.016 Reports; budgets; audits.—

188 (4) The tentative budget must be posted on the special
189 district's official website at least 14 2 days before the budget
190 hearing, held pursuant to s. 200.065 or other law, to consider
191 such budget and must remain on the website for at least 45 days.
192 The final adopted budget must be posted on the special
193 district's official website within 30 days after adoption and
194 must remain on the website for at least 5 2 years. This
195 subsection and subsection (3) do not apply to water management
196 districts as defined in s. 373.019.

197 (7) If the governing body of a special district amends the
198 budget pursuant to paragraph (6)(c), the proposed adopted
199 amendment must be posted on the official website of the special
200 district within 7 5 days before after adoption and if adopted

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201 must remain on the website for at least 5 2 years.

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