

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 a proposed amendment to meet certain  
18    requirements; amending s. 166.241, F.S.; revising the  
19    length of time tentative budgets and final budgets  
20    must be posted on municipality or county websites, as  
21    applicable; requiring the posting of such budgets to  
22    allow members of the public to download and review  
23    certain information and data in specified formats;  
24    requiring the governing body of a municipality to  
25    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; revising the length of time an adopted amendment must be posted on the municipality's or county's website, as applicable; requiring the posting of a proposed amendment to meet certain requirements; amending s. 189.016, F.S.; revising the length of time a tentative budget and final budget must be posted on the special district's website; revising the length of time an adopted amendment must be posted on the special district's website; requiring the posting of a proposed 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

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,**  
127 **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 ~~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 ~~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



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

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