

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; providing an exception  
13          for counties that meet certain requirements; requiring  
14          counties that meet such exception to provide  
15          information in a form and manner prescribed by the  
16          Department of Financial Services; defining the term  
17          "population"; providing a deadline for the submission  
18          of such information; authorizing counties to apply for  
19          certain hardship waivers; requiring the department to  
20          review such waivers and make a final determination;  
21          amending s. 129.06, F.S.; revising the length of time  
22          a public hearing for an amendment to a county budget  
23          must be advertised; revising the length of time an  
24          adopted amendment must be posted on the county's  
25          website; requiring the posting of a proposed amendment

26 | to meet certain requirements; amending s. 166.241,  
27 | F.S.; revising the length of time tentative budgets  
28 | and final budgets must be posted on municipality or  
29 | county websites, as applicable; requiring the posting  
30 | of such budgets to allow members of the public to  
31 | download and review certain information and data in  
32 | specified formats; requiring the governing body of a  
33 | municipality to perform a certain exercise within a  
34 | specified time period before final adoption of a  
35 | budget; requiring that such exercise be posted on the  
36 | county's or municipality's website; providing an  
37 | exception for municipalities that meet certain  
38 | requirements; requiring municipalities that meet such  
39 | exception to provide information in a form and manner  
40 | prescribed by the Department of Financial Services;  
41 | defining the term "population"; providing a deadline  
42 | for the submission of such information; authorizing  
43 | municipalities to apply for certain hardship waivers;  
44 | requiring the department to review such waivers and  
45 | make a final determination; revising the length of  
46 | time an adopted amendment must be posted on the  
47 | municipality's or county's website; requiring the  
48 | posting of a proposed amendment to meet certain  
49 | requirements; amending s. 189.016, F.S.; revising the  
50 | length of time a tentative budget and final budget

51 must be posted on the special district's website;  
 52 revising the length of time an adopted amendment must  
 53 be posted on the special district's website; requiring  
 54 the posting of a proposed amendment to meet certain  
 55 requirements; providing an effective date.

56  
 57 Be It Enacted by the Legislature of the State of Florida:  
 58

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

61 **Section 2. Paragraph (c) of subsection (3) of section**  
 62 **129.03, Florida Statutes, is amended to read:**

63 129.03 Preparation and adoption of budget.—

64 (3) The county budget officer, after tentatively  
 65 ascertaining the proposed fiscal policies of the board for the  
 66 next fiscal year, shall prepare and present to the board a  
 67 tentative budget for the next fiscal year for each of the funds  
 68 provided in this chapter, including all estimated receipts,  
 69 taxes to be levied, and balances expected to be brought forward  
 70 and all estimated expenditures, reserves, and balances to be  
 71 carried over at the end of the year.

72 (c)1. The board shall hold public hearings to adopt  
 73 tentative and final budgets pursuant to s. 200.065. The hearings  
 74 shall be primarily for the purpose of hearing requests and  
 75 complaints from the public regarding the budgets and the

76 | proposed tax levies and for explaining the budget and any  
 77 | proposed or adopted amendments. The tentative budget must be  
 78 | posted on the county's official website at least 14 ~~2~~ days  
 79 | before the public hearing to consider such budget and must  
 80 | remain on the website for at least 45 days. The final budget  
 81 | must be posted on the website within 30 days after adoption and  
 82 | must remain on the website for at least 5 ~~2~~ years.

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

85 | a. View budget data in a searchable format.

86 | b. Review historical spending trends and filter data  
 87 | according to categories in the county's chart of accounts,  
 88 | including, but not limited to, fund, department, division,  
 89 | program, or activity.

90 | c. Download financial data and graphs.

91 | d. View data in different graphical formats, including,  
 92 | but not limited to, stacked line, trend line, bar graph, and pie  
 93 | chart.

94 | e. View information for multiple county departments,  
 95 | divisions, funds, or financial categories simultaneously.

96 | f. View and compare revenue and expense trends  
 97 | simultaneously on the same graph for any level of financial  
 98 | data.

99 | g. View all employee salaries in a searchable format.

100 | h. View all travel expenses for all county employees in a

101 searchable format.

102 3. At least 14 days before final adoption of the budget by  
103 the board of county commissioners, the county budget officer  
104 must perform a budget cutting exercise, identifying specific  
105 reductions to the tentative budget for the ensuing fiscal year  
106 which total 10 percent of the tentative budget, without  
107 compromising essential public services, such as law enforcement  
108 or fire services, or legal obligations. The county budget  
109 officer must post such exercise on the county's official website  
110 in accordance with subparagraph 2.

111 4. The tentative budgets, adopted tentative budgets, and  
112 final budgets shall be filed in the office of the county auditor  
113 as a public record. Sufficient reference in words and figures to  
114 identify the particular transactions must be made in the minutes  
115 of the board to record its actions with reference to the  
116 budgets.

117 5. Subparagraphs 2. and 3. do not apply to any county with  
118 a population of 10,000 or fewer residents and whose revenues or  
119 the total of expenditures and expenses were not in excess of \$10  
120 million for the previous fiscal year, except that such county  
121 must submit the information required under this section to the  
122 Department of Financial Services in a form and manner prescribed  
123 by the department in lieu of posting the information on its  
124 publicly accessible website.

125 a. For the purposes of this subparagraph, "population"  
 126 means the population according to the latest annual  
 127 determination of population of local governments produced in  
 128 accordance with s. 186.901.

129 b. Any county described in this subsection shall submit  
 130 the required information to the department no later than the  
 131 date on which such information would otherwise be required to be  
 132 published pursuant to this section.

133 6. A county that believes it is unable to comply with the  
 134 requirements of subparagraphs 2. and 3. due to a hardship may  
 135 submit a written request for a waiver from the requirements  
 136 contained in those subparagraphs to the department.

137 a. Upon receipt of the written request, the department  
 138 shall review the documentation and may require additional  
 139 information necessary to evaluate the claim of hardship. The  
 140 department may consult with the county and provide technical  
 141 assistance to determine the most appropriate method of  
 142 compliance.

143 b. Based upon the department's review and recommendation,  
 144 the department may approve or deny the request.

145 **Section 3. Paragraph (f) of subsection (2) of section**  
 146 **129.06, Florida Statutes, is amended to read:**

147 129.06 Execution and amendment of budget.—

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

150 fiscal year amend the budget for the prior fiscal year, as  
 151 follows:

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

157 1. The public hearing must be advertised at least 7 ~~2~~  
 158 days, ~~but not more than 5 days~~, before the date of the hearing.  
 159 The advertisement must appear in a newspaper of paid general  
 160 circulation and must identify the name of the taxing authority,  
 161 the date, place, and time of the hearing, and the purpose of the  
 162 hearing. The advertisement must also identify each budgetary  
 163 fund to be amended, the source of the funds, the use of the  
 164 funds, and the total amount of each fund's appropriations.

165 2. If the board amends the budget pursuant to this  
 166 paragraph, the proposed ~~adopted~~ amendment must be posted on the  
 167 county's official website ~~within~~ 7 ~~5~~ days before ~~after~~ adoption  
 168 and if adopted must remain on the website for at least 5 ~~2~~  
 169 years. The adopted amendment must be posted in accordance with  
 170 s. 129.03(3)(c)2., if the county is required to post budget  
 171 information in accordance with that subparagraph.

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

174 166.241 Fiscal years, budgets, appeal of municipal law

175 enforcement agency budget, and budget amendments.—

176       (3) (a) The tentative budget must be posted on the  
 177 municipality's official website at least 14 ~~2~~ days before the  
 178 budget hearing, held pursuant to s. 200.065 or other law, to  
 179 consider such budget and must remain on the website for at least  
 180 45 days. The final adopted budget must be posted on the  
 181 municipality's official website within 30 days after adoption  
 182 and must remain on the website for at least 5 ~~2~~ years. If the  
 183 municipality does not operate an official website, the  
 184 municipality must, within a reasonable period of time as  
 185 established by the county or counties in which the municipality  
 186 is located, transmit the tentative budget and final budget to  
 187 the manager or administrator of such county or counties who  
 188 shall post the budgets on the county's website.

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

- 192           1. View budget data in a searchable format.
- 193           2. Review historical spending trends and filter data  
 194 according to categories in the municipality's chart of accounts,  
 195 including, but not limited to, fund, department, division,  
 196 program, or activity.
- 197           3. Download financial data and graphs.
- 198           4. View data in different graphical formats, including,  
 199 but not limited to, stacked line, trend line, bar graph, and pie

200 chart.

201 5. View information for multiple municipal departments,  
202 divisions, funds, or financial categories simultaneously.

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

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

207 8. View all travel expenses for all municipal employees in  
208 a searchable format.

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

219 (d) Paragraphs (b) and (c) do not apply to any  
220 municipality with a population of 5,000 or fewer and whose  
221 revenues or the total of expenditures and expenses were not in  
222 excess of \$5 million for the previous fiscal year, except that  
223 such municipality must submit the information required under  
224 this section to the Department of Financial Services in a form

225 and manner prescribed by the department in lieu of posting the  
226 information on its publicly accessible website.

227 1. For the purposes of this paragraph, "population" means  
228 the population according to the latest annual determination of  
229 population of local governments produced in accordance with s.  
230 186.901.

231 2. Any municipality described in this subsection shall  
232 submit the required information to the department no later than  
233 the date on which such information would otherwise be required  
234 to be published pursuant to this section.

235 (e) A municipality that believes it is unable to comply  
236 with the requirements of paragraphs (b) and (c) due to a  
237 hardship may submit a written request for a waiver from the  
238 requirements contained in those paragraphs to the department.

239 1. Upon receipt of the written request, the department  
240 shall review the documentation and may require additional  
241 information necessary to evaluate the claim of hardship. The  
242 department may consult with the municipality and provide  
243 technical assistance to determine the most appropriate method of  
244 compliance.

245 2. Based upon the department's review and recommendation,  
246 the department may approve or deny the request.

247 (9) If the governing body of a municipality amends the  
248 budget pursuant to paragraph (8) (c), the proposed ~~adopted~~  
249 amendment must be posted on the official website of the

250 municipality ~~within 7 5~~ days before ~~after~~ adoption and if  
 251 adopted must remain on the website for at least 5 2 years. If  
 252 the municipality does not operate an official website, the  
 253 municipality must, within a reasonable period of time as  
 254 established by the county or counties in which the municipality  
 255 is located, transmit the adopted amendment to the manager or  
 256 administrator of such county or counties who shall post the  
 257 adopted amendment on the county's website. The adopted amendment  
 258 must be posted in accordance with paragraph (3) (b), if the  
 259 municipality is required to post budget information in  
 260 accordance with that paragraph.

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

263 189.016 Reports; budgets; audits.—

264 (4) The tentative budget must be posted on the special  
 265 district's official website at least 14 2 days before the budget  
 266 hearing, held pursuant to s. 200.065 or other law, to consider  
 267 such budget and must remain on the website for at least 45 days.  
 268 The final adopted budget must be posted on the special  
 269 district's official website within 30 days after adoption and  
 270 must remain on the website for at least 5 2 years. This  
 271 subsection and subsection (3) do not apply to water management  
 272 districts as defined in s. 373.019.

273 (7) If the governing body of a special district amends the  
 274 budget pursuant to paragraph (6) (c), the proposed ~~adopted~~

275 amendment must be posted on the official website of the special  
276 district ~~within 7~~ 5 days before ~~after~~ adoption and if adopted  
277 must remain on the website for at least 5 ~~2~~ years.

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