

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 by category in the  
87 | county's chart of accounts, including, but not limited to, fund,  
88 | department, division, program, or activity.

89 | c. Download financial data.

90 | d. View information for multiple county departments,  
91 | divisions, funds, or financial categories.

92 | e. View and compare revenue and expense trends.

93 | f. View all employee salaries in a searchable format.

94 | g. View travel expenses for all county employees in a  
95 | searchable format. This sub-subparagraph applies only to travel  
96 | expenses that include overnight travel within the county and all  
97 | travel expenses outside of the county. This sub-subparagraph  
98 | excludes any "Class C travel" as defined in s. 112.061(2).

99 | 3. At least 14 days before final adoption of the budget by  
100 | the board of county commissioners, the county budget officer

101 must perform a budget cutting exercise, identifying specific  
102 reductions to the tentative budget for the ensuing fiscal year  
103 which total 10 percent of the tentative budget, without  
104 compromising essential public services, such as law enforcement  
105 or fire services, or legal obligations. The county budget  
106 officer must post such exercise on the county's official website  
107 in accordance with subparagraph 2.

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

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

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

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

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

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

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

142 7. The county shall work with the department when  
143 determining the form and manner prescribed by the department and  
144 ensure the county has the capability to comply with this  
145 section.

146 Section 3. Paragraph (f) of subsection (2) of section  
147 129.06, Florida Statutes, is amended to read:

148 129.06 Execution and amendment of budget.—

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

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

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

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

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

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

175 166.241 Fiscal years, budgets, appeal of municipal law

176 enforcement agency budget, and budget amendments.—

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

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

- 193 1. View budget data in a searchable format.
- 194 2. Review historical spending trends by category in the  
 195 municipality's chart of accounts, including, but not limited to,  
 196 fund, department, division, program, or activity.
- 197 3. Download financial data.
- 198 4. View information for multiple municipal departments,  
 199 divisions, funds, or financial categories.
- 200 5. View and compare revenue and expense trends.

201 6. View all employee salaries in a searchable format.

202 7. View all travel expenses for all municipal employees in  
203 a searchable format. This sub-subparagraph applies only to  
204 travel expenses that include overnight travel within the  
205 municipality and all travel expenses outside of the  
206 municipality. This sub-subparagraph excludes any "Class C  
207 travel" as defined in s. 112.061(2).

208 (c) Each municipality shall work with the Department of  
209 Financial Services when determining the form and manner  
210 prescribed by the department and ensure the municipality has the  
211 capability to comply with this subsection.

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

222 (d) Paragraphs (b) and (c) do not apply to any  
223 municipality with a population of 5,000 or fewer and whose  
224 revenues or the total of expenditures and expenses were not in  
225 excess of \$5 million for the previous fiscal year, except that

226 such municipality must submit the information required under  
227 this section to the Department of Financial Services in a form  
228 and manner prescribed by the department in lieu of posting the  
229 information on its publicly accessible website.

230 1. For the purposes of this paragraph, "population" means  
231 the population according to the latest annual determination of  
232 population of local governments produced in accordance with s.  
233 186.901.

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

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

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

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

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

251 budget pursuant to paragraph (8)(c), the proposed ~~adopted~~  
252 amendment must be posted on the official website of the  
253 municipality ~~within 75~~ days before ~~after~~ adoption and if  
254 adopted must remain on the website for at least 5 ~~2~~ years. If  
255 the municipality does not operate an official website, the  
256 municipality must, within a reasonable period of time as  
257 established by the county or counties in which the municipality  
258 is located, transmit the adopted amendment to the manager or  
259 administrator of such county or counties who shall post the  
260 adopted amendment on the county's website. The adopted amendment  
261 must be posted in accordance with paragraph (3)(b), if the  
262 municipality is required to post budget information in  
263 accordance with that paragraph.

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

266 189.016 Reports; budgets; audits.—

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

276 (7) If the governing body of a special district amends the  
277 budget pursuant to paragraph (6)(c), the proposed ~~adopted~~  
278 amendment must be posted on the official website of the special  
279 district ~~within 7 5~~ days before ~~after~~ adoption and if adopted  
280 must remain on the website for at least 5 2 years.

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