



148420

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/10/2026	.	
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The Committee on Community Affairs (DiCeglie) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

Section 2. Section 125.483, Florida Statutes, is created to  
read:

125.483 County utility revenues.—

(1) As used in this section, the term "utility" includes



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11 public entities providing water, wastewater, stormwater,  
12 electric, and gas utilities.

13 (2) The Legislature intends for a county that provides  
14 utility services to its residents to provide such services in an  
15 affordable, transparent, and reliable manner that protects  
16 public health and this state's natural resources.

17 (3) A county shall reinvest utility service revenues back  
18 into the utility for purposes of operational integrity. Such  
19 investments may include building, maintaining, renovating, or  
20 otherwise improving the infrastructure of its utility  
21 facilities.

22 (4) The utility must, every 5 years, develop a budget  
23 forecast and strategies that ensure continuous maintenance, as  
24 well as strategic improvements to provide optimal service  
25 performance at consistent rates. The budget forecast and  
26 strategies must anticipate increasing service demand due to  
27 population growth and new commercial industries, expenditures on  
28 advanced technologies, and costs incurred from damages and  
29 complications arising from intensifying storms, floods, and  
30 water shortages.

31 Section 3. Present paragraph (d) of subsection (3) of  
32 section 129.03, Florida Statutes, is redesignated as paragraph  
33 (e) and amended, a new paragraph (d) is added to that  
34 subsection, and paragraph (c) of that subsection is amended, to  
35 read:

36 129.03 Preparation and adoption of budget.—

37 (3) The county budget officer, after tentatively  
38 ascertaining the proposed fiscal policies of the board for the  
39 next fiscal year, shall prepare and present to the board a



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40 tentative budget for the next fiscal year for each of the funds  
41 provided in this chapter, including all estimated receipts,  
42 taxes to be levied, and balances expected to be brought forward  
43 and all estimated expenditures, reserves, and balances to be  
44 carried over at the end of the year.

45 (c) The board shall hold public hearings to adopt tentative  
46 and final budgets pursuant to s. 200.065. The hearings shall be  
47 primarily for the purpose of hearing requests and complaints  
48 from the public regarding the budgets and the proposed tax  
49 levies and for explaining the budget and any proposed or adopted  
50 amendments. The tentative budget must be posted on the county's  
51 official website at least 7 ~~2~~ days before the public hearing to  
52 consider such budget and must remain on the website for at least  
53 45 days. The final budget must be posted on the website within  
54 30 days after adoption and must remain on the website for at  
55 least 5 ~~2~~ years. The tentative budgets, adopted tentative  
56 budgets, and final budgets shall be filed in the office of the  
57 county auditor as a public record. Sufficient reference in words  
58 and figures to identify the particular transactions must be made  
59 in the minutes of the board to record its actions with reference  
60 to the budgets.

61 (d) Each tentative budget, adopted tentative budget, and  
62 final budget posted on the county's official website must allow  
63 members of the public to do all of the following:

- 64 1. View budget data in a searchable format.  
65 2. View and filter data according to categories in the  
66 county's chart of accounts, including, but not limited to, fund,  
67 department, division, program, or activity.  
68 3. Review revenue and expense trends in the categories in



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69 the county's chart of accounts, and view and compare such data  
70 on a comparison chart.

71 4. View the data submitted to the Office of Economic and  
72 Demographic Research under subparagraphs (e)1. and 2.

73 5. Download budget data.

74 6. View data in different graphical formats.

75 7. View information for one or more county departments,  
76 divisions, funds, or financial categories at the same time.

77 8. View the average county employee salary, the percentage  
78 of the budget spent on salaries and benefits for county  
79 employees, and all county employee salaries in a searchable  
80 format.

81 (e) ~~(d)~~ By each October 15, the county budget officer shall  
82 electronically submit the following information regarding the  
83 final budget and the county's economic status to the Office of  
84 Economic and Demographic Research in the format specified by the  
85 office:

86 1. Government spending per resident, including, at a  
87 minimum, the spending per resident for the previous 5 fiscal  
88 years.

89 2. Government debt per resident, including, at a minimum,  
90 the debt per resident for the previous 5 fiscal years.

91 3. Median income within the county.

92 4. The average county employee salary.

93 5. Percent of budget spent on salaries and benefits for  
94 county employees.

95 6. Number of special taxing districts, wholly or partially,  
96 within the county.

97 7. Annual county expenditures providing for the financing,



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98 acquisition, construction, reconstruction, or rehabilitation of  
99 housing that is affordable, as that term is defined in s.  
100 420.0004. The reported expenditures must indicate the source of  
101 such funds as "federal," "state," "local," or "other," as  
102 applicable. ~~The information required by this subparagraph must~~  
103 ~~be included in the submission due by October 15, 2020, and each~~  
104 ~~annual submission thereafter.~~

105 Section 4. Paragraph (f) of subsection (2) of section  
106 129.06, Florida Statutes, is amended to read:

107 129.06 Execution and amendment of budget.—

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

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

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

125 2. If the board amends the budget pursuant to this  
126 paragraph, the adopted amendment must be posted on the county's



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127 official website within 7 ~~5~~ days before ~~after~~ adoption and must  
128 remain on the website for at least 5 ~~2~~ years. The adopted  
129 amendment must be incorporated into the budget data made  
130 available to the public under s. 129.03(3)(d).

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

133 166.241 Fiscal years, budgets, appeal of municipal law  
134 enforcement agency budget, and budget amendments.—

135 (3)(a) The tentative budget must be posted on the  
136 municipality's official website at least 7 ~~2~~ days before the  
137 budget hearing, held pursuant to s. 200.065 or other law, to  
138 consider such budget and must remain on the website for at least  
139 45 days. The final adopted budget must be posted on the  
140 municipality's official website within 30 days after adoption  
141 and must remain on the website for at least 5 ~~2~~ years. If the  
142 municipality does not operate an official website, the  
143 municipality must, within a reasonable period of time as  
144 established by the county or counties in which the municipality  
145 is located, transmit the tentative budget and final budget to  
146 the manager or administrator of such county or counties who  
147 shall post the budgets on the county's website.

148 (b) Each tentative budget, adopted tentative budget, or  
149 final budget posted on the municipality's official website or  
150 the county's official website, as applicable, must allow members  
151 of the public to do all of the following:

- 152 1. View budget data in a searchable format.  
153 2. View and filter data according to categories in the  
154 municipality's chart of accounts, including, but not limited to,  
155 fund, department, division, program, or activity.



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156       3. Review revenue and expense trends in the categories in  
157 the municipality's chart of accounts, and view and compare such  
158 data on a comparison chart.

159       4. Download budget data.

160       5. View data in different graphical formats.

161       6. View information for one or more county departments,  
162 divisions, funds, or financial categories at the same time.

163       7. View the average municipal employee salary, the  
164 percentage of the budget spent on salaries and benefits for  
165 municipal employees, and all municipal employee salaries in a  
166 searchable format.

167       (9) If the governing body of a municipality amends the  
168 budget pursuant to paragraph (8) (c), the adopted amendment must  
169 be posted on the official website of the municipality within 7 ~~5~~  
170 days before ~~after~~ adoption and must remain on the website for at  
171 least 5 ~~2~~ years. If the municipality does not operate an  
172 official website, the municipality must, within a reasonable  
173 period of time as established by the county or counties in which  
174 the municipality is located, transmit the adopted amendment to  
175 the manager or administrator of such county or counties who  
176 shall post the adopted amendment on the county's website. The  
177 adopted amendment must be incorporated into the budget data made  
178 available to the public under paragraph (3) (b).

179       Section 6. Section 180.1901, Florida Statutes, is created  
180 to read:

181       180.1901 Municipal utility revenues.—

182       (1) As used in this section, the term "utility" includes  
183 water, wastewater, stormwater, electric, and gas utilities.

184       (2) The Legislature intends for a municipality that



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185 provides utility services to its residents to provide such  
186 services in an affordable, transparent, and reliable manner that  
187 protects public health and this state's natural resources.

188 (3) A municipality shall reinvest utility service revenues  
189 back into the utility for purposes of operational integrity.  
190 Such investments may include building, maintaining, renovating,  
191 or otherwise improving the infrastructure of its utility  
192 facilities.

193 (4) The utility must, every 5 years, develop a budget  
194 forecast and strategies that ensure continuous maintenance, as  
195 well as strategic improvements to provide optimal service  
196 performance at consistent rates. The budget forecast and  
197 strategies must anticipate increasing service demand due to  
198 population growth and new commercial industries, expenditures on  
199 advanced technologies, and costs incurred from damages and  
200 complications arising from intensifying storms, floods, and  
201 water shortages.

202 Section 7. This act shall take effect July 1, 2026.

203

204 ===== T I T L E A M E N D M E N T =====

205 And the title is amended as follows:

206 Delete everything before the enacting clause  
207 and insert:

208 A bill to be entitled  
209 An act relating to local government spending;  
210 providing a short title; creating s. 125.483, F.S.;  
211 defining the term "utility"; providing legislative  
212 intent; requiring counties to reinvest utility service  
213 revenues back into a utility for specified purposes;



214 requiring county utilities to develop budget forecasts  
215 and strategies within a specified timeframe which meet  
216 certain requirements; amending s. 129.03, F.S.;  
217 revising the timeframe during which tentative budgets,  
218 and the length of time for which final budgets, must  
219 be posted on county websites; requiring the posting of  
220 such budgets to allow members of the public to view,  
221 review, and download certain information and data in  
222 specified formats; deleting obsolete language;  
223 amending s. 129.06, F.S.; revising the timeframe  
224 during which a public hearing for an amendment to a  
225 county budget must be advertised; revising the  
226 timeframe during which, and the length of time for  
227 which, an adopted amendment must be posted on the  
228 county's website; requiring that the adopted amendment  
229 be incorporated into budget data made available to the  
230 public in a certain manner; amending s. 166.241, F.S.;  
231 revising the timeframe during which tentative budgets,  
232 and the length of time for which final budgets, must  
233 be posted on municipal or county websites, as  
234 applicable; requiring the posting of such budgets to  
235 allow members of the public to view, review, and  
236 download certain information and data in specified  
237 formats; revising the timeframe during which, and the  
238 length of time for which, an adopted amendment must be  
239 posted on such website; requiring that the adopted  
240 amendment be incorporated into budget data made  
241 available to the public in a certain manner; creating  
242 s. 180.1901, F.S.; defining the term "utility";



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243 providing legislative intent; requiring municipalities  
244 to reinvest utility service revenues back into a  
245 utility for specified purposes; requiring municipal  
246 utilities to develop budget forecasts and strategies  
247 that meet certain requirements; providing an effective  
248 date.