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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/25/2026	.	
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The Appropriations Committee on Agriculture, Environment, and General Government (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. Present paragraph (d) of subsection (3) of section 129.03, Florida Statutes, is redesignated as paragraph (e) and amended, a new paragraph (d) is added to that subsection, and paragraph (c) of that subsection is amended, to



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11 read:

12 129.03 Preparation and adoption of budget.—

13 (3) The county budget officer, after tentatively
14 ascertaining the proposed fiscal policies of the board for the
15 next fiscal year, shall prepare and present to the board a
16 tentative budget for the next fiscal year for each of the funds
17 provided in this chapter, including all estimated receipts,
18 taxes to be levied, and balances expected to be brought forward
19 and all estimated expenditures, reserves, and balances to be
20 carried over at the end of the year.

21 (c) The board shall hold public hearings to adopt tentative
22 and final budgets pursuant to s. 200.065. The hearings shall be
23 primarily for the purpose of hearing requests and complaints
24 from the public regarding the budgets and the proposed tax
25 levies and for explaining the budget and any proposed or adopted
26 amendments. The tentative budget must be posted on the county's
27 official website at least 7 ~~2~~ days before the public hearing to
28 consider such budget and must remain on the website for at least
29 45 days. The final budget must be posted on the website within
30 30 days after adoption and must remain on the website for at
31 least 5 ~~2~~ years. The tentative budgets, adopted tentative
32 budgets, and final budgets shall be filed in the office of the
33 county auditor as a public record. Sufficient reference in words
34 and figures to identify the particular transactions must be made
35 in the minutes of the board to record its actions with reference
36 to the budgets.

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



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- 40 1. View budget data in a searchable format.
- 41 2. View and filter data according to categories in the
42 county's chart of accounts, including, but not limited to, fund,
43 department, division, program, or activity.
- 44 3. Review revenue and expense trends in the categories in
45 the county's chart of accounts, and view and compare such data
46 on a comparison chart.
- 47 4. View the data submitted to the Office of Economic and
48 Demographic Research under subparagraphs (e)1. and 2.
- 49 5. Download budget data.
- 50 6. View data in different graphical formats.
- 51 7. View information for one or more county departments,
52 divisions, funds, or financial categories at the same time.
- 53 8. View the average county employee salary, the percentage
54 of the budget spent on salaries and benefits for county
55 employees, and all county employee salaries in a searchable
56 format.
- 57 (e)~~(d)~~ By each October 15, the county budget officer shall
58 electronically submit the following information regarding the
59 final budget and the county's economic status to the Office of
60 Economic and Demographic Research in the format specified by the
61 office:
- 62 1. Government spending per resident, including, at a
63 minimum, the spending per resident for the previous 5 fiscal
64 years.
- 65 2. Government debt per resident, including, at a minimum,
66 the debt per resident for the previous 5 fiscal years.
- 67 3. Median income within the county.
- 68 4. The average county employee salary.



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69 5. Percent of budget spent on salaries and benefits for
70 county employees.

71 6. Number of special taxing districts, wholly or partially,
72 within the county.

73 7. Annual county expenditures providing for the financing,
74 acquisition, construction, reconstruction, or rehabilitation of
75 housing that is affordable, as that term is defined in s.

76 420.0004. The reported expenditures must indicate the source of
77 such funds as "federal," "state," "local," or "other," as
78 applicable. ~~The information required by this subparagraph must
79 be included in the submission due by October 15, 2020, and each
80 annual submission thereafter.~~

81 Section 3. Paragraph (f) of subsection (2) of section
82 129.06, Florida Statutes, is amended to read:

83 129.06 Execution and amendment of budget.—

84 (2) The board at any time within a fiscal year may amend a
85 budget for that year, and may within the first 60 days of a
86 fiscal year amend the budget for the prior fiscal year, as
87 follows:

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

93 1. The public hearing must be advertised at least 7 ~~2~~ days,
94 ~~but not more than 5 days,~~ before the date of the hearing. The
95 advertisement must appear in a newspaper of paid general
96 circulation and must identify the name of the taxing authority,
97 the date, place, and time of the hearing, and the purpose of the



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98 hearing. The advertisement must also identify each budgetary
99 fund to be amended, the source of the funds, the use of the
100 funds, and the total amount of each fund's appropriations.

101 2. A proposed amendment to the budget must be posted on the
102 county's official website within 7 days before adoption. If the
103 board amends the budget pursuant to this paragraph, the adopted
104 amendment must ~~be posted on the county's official website within~~
105 ~~5 days after adoption and must~~ remain on the website for at
106 least 5 2 years. The adopted amendment must be incorporated into
107 the budget data made available to the public under s.
108 129.03(3)(d).

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

111 166.241 Fiscal years, budgets, appeal of municipal law
112 enforcement agency budget, and budget amendments.—

113 (3)(a) The tentative budget must be posted on the
114 municipality's official website at least 7 2 days before the
115 budget hearing, held pursuant to s. 200.065 or other law, to
116 consider such budget and must remain on the website for at least
117 45 days. The final adopted budget must be posted on the
118 municipality's official website within 30 days after adoption
119 and must remain on the website for at least 5 2 years. If the
120 municipality does not operate an official website, the
121 municipality must, within a reasonable period of time as
122 established by the county or counties in which the municipality
123 is located, transmit the tentative budget and final budget to
124 the manager or administrator of such county or counties who
125 shall post the budgets on the county's website.

126 (b) Each tentative budget, adopted tentative budget, or



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127 final budget posted on the municipality's official website or
128 the county's official website, as applicable, must allow members
129 of the public to do all of the following:

130 1. View budget data in a searchable format.

131 2. View and filter data according to categories in the
132 municipality's chart of accounts, including, but not limited to,
133 fund, department, division, program, or activity.

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

137 4. Download budget data.

138 5. View data in different graphical formats.

139 6. View information for one or more municipal departments,
140 divisions, funds, or financial categories at the same time.

141 7. View the average municipal employee salary, the
142 percentage of the budget spent on salaries and benefits for
143 municipal employees, and all municipal employee salaries in a
144 searchable format.

145 (9) A proposed amendment to the budget must be posted on
146 the municipality's official website within 7 days before
147 adoption. If the governing body of a municipality amends the
148 budget pursuant to paragraph (8) (c), the adopted amendment must
149 ~~be posted on the official website of the municipality within 5~~
150 ~~days after adoption and must~~ remain on the website for at least
151 5 2 years. If the municipality does not operate an official
152 website, the municipality must, within a reasonable period of
153 time as established by the county or counties in which the
154 municipality is located, transmit the adopted amendment to the
155 manager or administrator of such county or counties who shall



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156 post the adopted amendment on the county's website. The adopted
157 amendment must be incorporated into the budget data made
158 available to the public under paragraph (3)(b).

159 Section 5. This act shall take effect July 1, 2026.
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161 ===== T I T L E A M E N D M E N T =====

162 And the title is amended as follows:

163 Delete everything before the enacting clause
164 and insert:

165 A bill to be entitled
166 An act relating to local government spending;
167 providing a short title; amending s. 129.03, F.S.;
168 revising the timeframe during which tentative budgets,
169 and the length of time for which final budgets, must
170 be posted on county websites; requiring the posting of
171 such budgets to allow members of the public to view,
172 review, and download certain information and data in
173 specified formats; deleting obsolete language;
174 amending s. 129.06, F.S.; revising the timeframe
175 during which a public hearing for an amendment to a
176 county budget must be advertised; revising the
177 timeframe during which, and the length of time for
178 which, an adopted amendment must be posted on the
179 county's website; requiring that the adopted amendment
180 be incorporated into budget data made available to the
181 public in a certain manner; amending s. 166.241, F.S.;
182 revising the timeframe during which tentative budgets,
183 and the length of time for which final budgets, must
184 be posted on municipal or county websites, as



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185 applicable; requiring the posting of such budgets to
186 allow members of the public to view, review, and
187 download certain information and data in specified
188 formats; revising the timeframe during which, and the
189 length of time for which, an adopted amendment must be
190 posted on such website; requiring that the adopted
191 amendment be incorporated into budget data made
192 available to the public in a certain manner; providing
193 an effective date.