

**By** Senator DiCeglie

18-00756B-26

20261566

18-00756B-26

20261566

30 a contract under certain circumstances; requiring  
31 local governments to annually make a specified  
32 certification to the Chief Financial Officer,  
33 beginning on a specified date; authorizing the Chief  
34 Financial Officer to adopt rules; authorizing a person  
35 to call the governmental efficiency hotline under  
36 certain circumstances; requiring the Chief Financial  
37 Officer to conduct a specified evaluation; authorizing  
38 the Chief Financial Officer to impose administrative  
39 fines under certain circumstances; requiring that such  
40 fines be deposited in the Insurance Regulatory Trust  
41 Fund; providing construction; defining the term  
42 "diversity, equity, and inclusion"; amending s.  
43 166.241, F.S.; revising the timeframe during which  
44 tentative budgets, and the length of time for which  
45 final budgets, must be posted on municipal or county  
46 websites, as applicable; requiring the posting of such  
47 budgets to allow members of the public to view,  
48 review, and download certain information and data in  
49 specified formats; requiring the municipal budget  
50 officer to perform a certain exercise within a  
51 specified timeframe before final adoption of a budget;  
52 requiring that such exercise be posted on the  
53 municipality's or county's website, as applicable;  
54 revising the timeframe during which, and the length of  
55 time for which, an adopted amendment must be posted on  
56 such website; requiring that the posting of such  
57 adopted amendment meet certain requirements; providing  
58 an effective date.

18-00756B-26

20261566

59

60 Be It Enacted by the Legislature of the State of Florida:

61

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

64       Section 2. Paragraph (c) of subsection (3) of section  
65 129.03, Florida Statutes, is amended to read:

66       129.03 Preparation and adoption of budget.—

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

75       (c)1. The board shall hold public hearings to adopt  
76 tentative and final budgets pursuant to s. 200.065. The hearings  
77 shall be primarily for the purpose of hearing requests and  
78 complaints from the public regarding the budgets and the  
79 proposed tax levies and for explaining the budget and any  
80 proposed or adopted amendments. The tentative budget must be  
81 posted on the county's official website at least 14 2 days  
82 before the public hearing to consider such budget and must  
83 remain on the website for at least 45 days. The final budget  
84 must be posted on the website within 30 days after adoption and  
85 must remain on the website for at least 5 2 years.

86       2. Any tentative budget or final budget posted on the  
87 county's official website must allow members of the public to do

18-00756B-26

20261566

88       all of the following:

89        a. View budget data in a searchable format.

90        b. Review historical spending trends and filter data

91       according to categories in the county's chart of accounts,

92       including, but not limited to, fund, department, division,

93       program, or activity.

94        c. Download financial data and graphs.

95        d. View data in different graphical formats, including, but

96       not limited to, stacked line, trend line, bar graph, and pie

97       chart.

98        e. View information for multiple county departments,

99       divisions, funds, or financial categories simultaneously.

100       f. View and compare revenue and expense trends

101       simultaneously on the same graph for any level of financial

102       data.

103        g. View all county employee salaries in a searchable

104       format.

105        h. View all travel expenses for all county employees in a

106       searchable format.

107        3. At least 14 days before final adoption of the budget by

108       the board of county commissioners, the county budget officer

109       must perform a budget-cutting exercise, identifying specific

110       reductions to the tentative budget for the ensuing fiscal year

111       which total 10 percent of the tentative budget, without

112       compromising essential public services, such as law enforcement

113       or fire services, or legal obligations. The county budget

114       officer must post such exercise on the county's official website

115       in accordance with subparagraph 2.

116        4. The tentative budgets, adopted tentative budgets, and

18-00756B-26

20261566

117 final budgets shall be filed in the office of the county auditor  
118 as a public record. Sufficient reference in words and figures to  
119 identify the particular transactions must be made in the minutes  
120 of the board to record its actions with reference to the  
121 budgets.

122 Section 3. Paragraph (f) of subsection (2) of section  
123 129.06, Florida Statutes, is amended to read:

124 129.06 Execution and amendment of budget.—

125 (2) The board at any time within a fiscal year may amend a  
126 budget for that year, and may within the first 60 days of a  
127 fiscal year amend the budget for the prior fiscal year, as  
128 follows:

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

134 1. The public hearing must be advertised at least 7 2 days,  
135 ~~but not more than 5 days,~~ before the date of the hearing. The  
136 advertisement must appear in a newspaper of paid general  
137 circulation and must identify the name of the taxing authority,  
138 the date, place, and time of the hearing, and the purpose of the  
139 hearing. The advertisement must also identify each budgetary  
140 fund to be amended, the source of the funds, the use of the  
141 funds, and the total amount of each fund's appropriations.

142 2. If the board amends the budget pursuant to this  
143 paragraph, the adopted amendment must be posted on the county's  
144 official website within 7 5 days before after adoption and must  
145 remain on the website for at least 5 2 years. The adopted

18-00756B-26

20261566

146 amendment must be posted in accordance with s. 129.03(3)(c)2.

147 Section 4. Section 163.212, Florida Statutes, is created to  
148 read:

149 163.212 Prohibiting local government expenditure of public  
150 funds for diversity, equity, and inclusion.-

151 (1) A local government may not expend public funds, or  
152 otherwise expend any funds derived from bequests, charges,  
153 deposits, donations, grants, gifts, income, receipts, or any  
154 other source of funds, for the purpose of diversity, equity, and  
155 inclusion.

156 (2) (a) A local government may not contract with a private  
157 vendor for the provision of services promoting, advocating for,  
158 or providing training or education on diversity, equity, and  
159 inclusion.

160 (b) If a contract between a local government and a private  
161 vendor includes language promoting, advocating for, or providing  
162 training or education on diversity, equity, and inclusion, such  
163 language constitutes grounds for immediate termination of the  
164 contract, in which case the local government shall provide a  
165 written notice of termination to the representative of the  
166 private vendor.

167 (3) By September 1, 2026, and annually thereafter, each  
168 local government must certify to the Chief Financial Officer  
169 that it is in compliance with this section. The Chief Financial  
170 Officer may adopt rules to implement this subsection.

171 (4) (a) A person may call the governmental efficiency  
172 hotline established pursuant to s. 17.325 if he or she believes  
173 that a local government has violated this section. Upon receipt  
174 of such information, the Chief Financial Officer shall conduct

18-00756B-26

20261566

175 an evaluation pursuant to s. 17.325.

176 (b)1. If the Chief Financial Officer determines that a  
177 local government has violated this section, the Chief Financial  
178 Officer may impose the following administrative fines:

179 a. For a first violation, \$1,000 per day.

180 b. For a second or subsequent violation, \$5,000 per day.

181 2. The proceeds of the fines shall be deposited in the  
182 Insurance Regulatory Trust Fund.

183 (5) This section does not prohibit the expenditure of  
184 public funds through local government contracting which is  
185 reasonably necessary for the normal operation of government  
186 functions.

187 (6) For purposes of this section, the term "diversity,  
188 equity, and inclusion" means any effort by a local government  
189 to:

190 (a) Affect the composition of its employees as it relates  
191 to race, sex, color, or ethnicity, other than to ensure  
192 compliance with relevant state and federal antidiscrimination  
193 laws;

194 (b) Promote differential treatment of or provide special  
195 benefits to a person based on his or her race, sex, color, or  
196 ethnicity;

197 (c) Promote or adopt policies or procedures designed or  
198 implemented with reference to race, sex, color, or ethnicity,  
199 other than policies or procedures approved in writing by the  
200 Attorney General for the sole purpose of ensuring compliance  
201 with any applicable court order or state or federal law;

202 (d) Promote or adopt training, programming, or activities  
203 designed or implemented with reference to race, color,

18-00756B-26

20261566

204       ethnicity, gender identity, or sexual orientation, other than  
205       training, programming, or activities developed by an attorney  
206       licensed in this state and approved in writing by the Attorney  
207       General for the sole purpose of ensuring compliance with any  
208       applicable court order or state or federal law;

209       (e) Promote, as the official position of a local government  
210       agency, a particular opinion referencing unconscious or implicit  
211       bias, cultural appropriation, allyship, transgender ideology,  
212       microaggressions, group marginalization, antiracism, systemic  
213       oppression, social justice, intersectionality, neopronouns,  
214       heteronormativity, disparate impact, gender theory, racial or  
215       sexual privilege, or any related formulation of such concepts;  
216       or

217       (f) Advance, promote, entertain, or support fundamental  
218       considerations of social justice, including, but not limited to,  
219       critical race theory, or otherwise defend the concept that  
220       mankind is inherently racist, sexist, or oppressive, whether  
221       consciously or unconsciously, solely by virtue of his or her  
222       race or sex. This also includes the concept that mankind is  
223       responsible for the past actions of other members of the same  
224       race or sex.

225

226       The term does not include equal opportunity or equal employment  
227       opportunity materials designed to inform the public about the  
228       prohibition on discrimination based on protected status under  
229       state or federal law.

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

232       166.241 Fiscal years, budgets, appeal of municipal law

18-00756B-26

20261566

233 enforcement agency budget, and budget amendments.—

234 (3) (a) The tentative budget must be posted on the  
235 municipality's official website at least 14 2 days before the  
236 budget hearing, held pursuant to s. 200.065 or other law, to  
237 consider such budget and must remain on the website for at least  
238 45 days. The final adopted budget must be posted on the  
239 municipality's official website within 30 days after adoption  
240 and must remain on the website for at least 5 2 years. If the  
241 municipality does not operate an official website, the  
242 municipality must, within a reasonable period of time as  
243 established by the county or counties in which the municipality  
244 is located, transmit the tentative budget and final budget to  
245 the manager or administrator of such county or counties who  
246 shall post the budgets on the county's website.

247 (b) Any tentative budget or final budget posted on the  
248 municipality's official website or the county's official  
249 website, as applicable, must allow members of the public to do  
250 all of the following:

251 1. View budget data in a searchable format.  
252 2. Review historical spending trends and filter data  
253 according to categories in the municipality's chart of accounts,  
254 including, but not limited to, fund, department, division,  
255 program, or activity.

256 3. Download financial data and graphs.  
257 4. View data in different graphical formats, including, but  
258 not limited to, stacked line, trend line, bar graph, and pie  
259 chart.

260 5. View information for multiple municipal departments,  
261 divisions, funds, or financial categories simultaneously.

18-00756B-26

20261566

262       6. View and compare revenue and expense trends  
263       simultaneously on the same graph for any level of financial  
264       data.

265       7. View all municipal employee salaries in a searchable  
266       format.

267       8. View all travel expenses for all municipal employees in  
268       a searchable format.

269       (c) At least 14 days before final adoption of the budget by  
270       the governing body of a municipality, the municipal budget  
271       officer must perform a budget-cutting exercise, identifying  
272       specific reductions to the tentative budget for the ensuing  
273       fiscal year which total 10 percent of the tentative budget,  
274       without compromising essential public services, such as law  
275       enforcement or fire services, or legal obligations. The  
276       municipal budget officer must post this exercise on the  
277       municipality's official website or the county's official  
278       website, as applicable, in accordance with paragraph (b).

279       (9) If the governing body of a municipality amends the  
280       budget pursuant to paragraph (8)(c), the adopted amendment must  
281       be posted on the official website of the municipality within 7 5  
282       days before after adoption and must remain on the website for at  
283       least 5 2 years. If the municipality does not operate an  
284       official website, the municipality must, within a reasonable  
285       period of time as established by the county or counties in which  
286       the municipality is located, transmit the adopted amendment to  
287       the manager or administrator of such county or counties who  
288       shall post the adopted amendment on the county's website. The  
289       adopted amendment must be posted in accordance with paragraph  
290       (3) (b).

18-00756B-26

20261566

291

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