

By Senator DiCeglie

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A bill to be entitled

An act relating to local government spending; providing a short title; amending s. 129.03, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on county websites; requiring the posting of such budgets to allow members of the public to view, review, and download certain information and data in specified formats; requiring the county budget officer to perform a certain exercise within a specified timeframe before final adoption of a budget; requiring the county budget officer to post such exercise on the county's website; amending s. 129.06, F.S.; revising the timeframe during which a public hearing for an amendment to a county budget must be advertised; revising the timeframe during which an adopted amendment must remain posted on the county's website; requiring that the posting of such adopted amendment meet certain requirements; creating s. 163.212, F.S.; prohibiting a local government from expending public funds for the purpose of diversity, equity, and inclusion; prohibiting a local government from contracting with a private vendor for the provision of services promoting, advocating for, or providing training or education on diversity, equity, and inclusion; providing that the inclusion of specified language in certain contracts constitutes grounds for termination of such contracts; requiring a local government to provide written notice of termination of

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a contract under certain circumstances; requiring local governments to annually make a specified certification to the Chief Financial Officer, beginning on a specified date; authorizing the Chief Financial Officer to adopt rules; authorizing a person to call the governmental efficiency hotline under certain circumstances; requiring the Chief Financial Officer to conduct a specified evaluation; authorizing the Chief Financial Officer to impose administrative fines under certain circumstances; requiring that such fines be deposited in the Insurance Regulatory Trust Fund; providing construction; defining the term "diversity, equity, and inclusion"; amending s. 166.241, F.S.; revising the timeframe during which tentative budgets, and the length of time for which final budgets, must be posted on municipal or county websites, as applicable; requiring the posting of such budgets to allow members of the public to view, review, and download certain information and data in specified formats; requiring the municipal budget officer to perform a certain exercise within a specified timeframe before final adoption of a budget; requiring that such exercise be posted on the municipality's or county's website, as applicable; revising the timeframe during which, and the length of time for which, an adopted amendment must be posted on such website; requiring that the posting of such adopted amendment meet certain requirements; providing an effective date.

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

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

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

129.03 Preparation and adoption of budget.—

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

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

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

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all of the following:

a. View budget data in a searchable format.

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

c. Download financial data and graphs.

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

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

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

g. View all county employee salaries in a searchable format.

h. View all travel expenses for all county employees in a searchable format.

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

4. The tentative budgets, adopted tentative budgets, and

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

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

129.06 Execution and amendment of budget.—

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

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

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

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

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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

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an evaluation pursuant to s. 17.325.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

166.241 Fiscal years, budgets, appeal of municipal law

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enforcement agency budget, and budget amendments.—

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

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

1. View budget data in a searchable format.
2. Review historical spending trends and filter data according to categories in the municipality's chart of accounts, including, but not limited to, fund, department, division, program, or activity.
3. Download financial data and graphs.
4. View data in different graphical formats, including, but not limited to, stacked line, trend line, bar graph, and pie chart.
5. View information for multiple municipal departments, divisions, funds, or financial categories simultaneously.

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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).

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