

**By** the Committee on Community Affairs; and Senator DiCeglie

578-02731-26

20261566c1

578-02731-26

20261566c1

30 formats; revising the timeframe during which, and the  
31 length of time for which, an adopted amendment must be  
32 posted on such website; requiring that the adopted  
33 amendment be incorporated into budget data made  
34 available to the public in a certain manner; creating  
35 s. 180.1901, F.S.; defining the term "utility";  
36 providing legislative intent; requiring municipalities  
37 to reinvest utility service revenues back into a  
38 utility for specified purposes; requiring municipal  
39 utilities to develop budget forecasts and strategies  
40 that meet certain requirements; providing an effective  
41 date.

42  
43 Be It Enacted by the Legislature of the State of Florida:

44  
45 Section 1. This act may be cited as the "Local Government  
46 Financial Transparency and Accountability Act."

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

49 125.483 County utility revenues.—

50 (1) As used in this section, the term "utility" includes  
51 public entities providing water, wastewater, stormwater,  
52 electric, and gas utilities.

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

57 (3) A county shall reinvest utility service revenues back  
58 into the utility for purposes of operational integrity. Such

578-02731-26

20261566c1

59 investments may include building, maintaining, renovating, or  
60 otherwise improving the infrastructure of its utility  
61 facilities.

62 (4) The utility must, every 5 years, develop a budget  
63 forecast and strategies that ensure continuous maintenance, as  
64 well as strategic improvements to provide optimal service  
65 performance at consistent rates. The budget forecast and  
66 strategies must anticipate increasing service demand due to  
67 population growth and new commercial industries, expenditures on  
68 advanced technologies, and costs incurred from damages and  
69 complications arising from intensifying storms, floods, and  
70 water shortages.

71 Section 3. Present paragraph (d) of subsection (3) of  
72 section 129.03, Florida Statutes, is redesignated as paragraph  
73 (e) and amended, a new paragraph (d) is added to that  
74 subsection, and paragraph (c) of that subsection is amended, to  
75 read:

76 129.03 Preparation and adoption of budget.—

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

85 (c) The board shall hold public hearings to adopt tentative  
86 and final budgets pursuant to s. 200.065. The hearings shall be  
87 primarily for the purpose of hearing requests and complaints

578-02731-26

20261566c1

88 from the public regarding the budgets and the proposed tax  
89 levies and for explaining the budget and any proposed or adopted  
90 amendments. The tentative budget must be posted on the county's  
91 official website at least 7 2 days before the public hearing to  
92 consider such budget and must remain on the website for at least  
93 45 days. The final budget must be posted on the website within  
94 30 days after adoption and must remain on the website for at  
95 least 5 2 years. The tentative budgets, adopted tentative  
96 budgets, and final budgets shall be filed in the office of the  
97 county auditor as a public record. Sufficient reference in words  
98 and figures to identify the particular transactions must be made  
99 in the minutes of the board to record its actions with reference  
100 to the budgets.

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

104 1. View budget data in a searchable format.

105 2. View and filter data according to categories in the  
106 county's chart of accounts, including, but not limited to, fund,  
107 department, division, program, or activity.

108 3. Review revenue and expense trends in the categories in  
109 the county's chart of accounts, and view and compare such data  
110 on a comparison chart.

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

113 5. Download budget data.

114 6. View data in different graphical formats.

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

578-02731-26

20261566c1

117       8. View the average county employee salary, the percentage  
118       of the budget spent on salaries and benefits for county  
119       employees, and all county employee salaries in a searchable  
120       format.

121       (e) ~~(d)~~ By each October 15, the county budget officer shall  
122 electronically submit the following information regarding the  
123 final budget and the county's economic status to the Office of  
124 Economic and Demographic Research in the format specified by the  
125 office:

126       1. Government spending per resident, including, at a  
127 minimum, the spending per resident for the previous 5 fiscal  
128 years.

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

131       3. Median income within the county.

132       4. The average county employee salary.

133       5. Percent of budget spent on salaries and benefits for  
134 county employees.

135       6. Number of special taxing districts, wholly or partially,  
136 within the county.

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

140       420.0004. The reported expenditures must indicate the source of  
141 such funds as "federal," "state," "local," or "other," as  
142 applicable. ~~The information required by this subparagraph must~~  
143 ~~be included in the submission due by October 15, 2020, and each~~  
144 ~~annual submission thereafter.~~

145       Section 4. Paragraph (f) of subsection (2) of section

578-02731-26

20261566c1

146 129.06, Florida Statutes, is amended to read:

147 129.06 Execution and amendment of budget.—

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

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

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

165 2. If the board amends the budget pursuant to this  
166 paragraph, the adopted amendment must be posted on the county's  
167 official website within 7 5 days before ~~after~~ adoption and must  
168 remain on the website for at least 5 2 years. The adopted  
169 amendment must be incorporated into the budget data made  
170 available to the public under s. 129.03(3)(d).

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

173 166.241 Fiscal years, budgets, appeal of municipal law  
174 enforcement agency budget, and budget amendments.—

578-02731-26

20261566c1

175        (3) (a) The tentative budget must be posted on the  
176 municipality's official website at least 7 ~~2~~ days before the  
177 budget hearing, held pursuant to s. 200.065 or other law, to  
178 consider such budget and must remain on the website for at least  
179 45 days. The final adopted budget must be posted on the  
180 municipality's official website within 30 days after adoption  
181 and must remain on the website for at least 5 ~~2~~ years. If the  
182 municipality does not operate an official website, the  
183 municipality must, within a reasonable period of time as  
184 established by the county or counties in which the municipality  
185 is located, transmit the tentative budget and final budget to  
186 the manager or administrator of such county or counties who  
187 shall post the budgets on the county's website.

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

192        1. View budget data in a searchable format.  
193        2. View and filter data according to categories in the  
194 municipality's chart of accounts, including, but not limited to,  
195 fund, department, division, program, or activity.  
196        3. Review revenue and expense trends in the categories in  
197 the municipality's chart of accounts, and view and compare such  
198 data on a comparison chart.

199        4. Download budget data.  
200        5. View data in different graphical formats.  
201        6. View information for one or more county departments,  
202 divisions, funds, or financial categories at the same time.  
203        7. View the average municipal employee salary, the

578-02731-26

20261566c1

204 percentage of the budget spent on salaries and benefits for  
205 municipal employees, and all municipal employee salaries in a  
206 searchable format.

207 (9) If the governing body of a municipality amends the  
208 budget pursuant to paragraph (8)(c), the adopted amendment must  
209 be posted on the official website of the municipality within 7 5  
210 days before after adoption and must remain on the website for at  
211 least 5 2 years. If the municipality does not operate an  
212 official website, the municipality must, within a reasonable  
213 period of time as established by the county or counties in which  
214 the municipality is located, transmit the adopted amendment to  
215 the manager or administrator of such county or counties who  
216 shall post the adopted amendment on the county's website. The  
217 adopted amendment must be incorporated into the budget data made  
218 available to the public under paragraph (3)(b).

219 Section 6. Section 180.1901, Florida Statutes, is created  
220 to read:

221 180.1901 Municipal utility revenues.—

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

224 (2) The Legislature intends for a municipality that  
225 provides utility services to its residents to provide such  
226 services in an affordable, transparent, and reliable manner that  
227 protects public health and this state's natural resources.

228 (3) A municipality shall reinvest utility service revenues  
229 back into the utility for purposes of operational integrity.  
230 Such investments may include building, maintaining, renovating,  
231 or otherwise improving the infrastructure of its utility  
232 facilities.

578-02731-26

20261566c1

233        (4) The utility must, every 5 years, develop a budget  
234 forecast and strategies that ensure continuous maintenance, as  
235 well as strategic improvements to provide optimal service  
236 performance at consistent rates. The budget forecast and  
237 strategies must anticipate increasing service demand due to  
238 population growth and new commercial industries, expenditures on  
239 advanced technologies, and costs incurred from damages and  
240 complications arising from intensifying storms, floods, and  
241 water shortages.

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