

By the Committee on Community Affairs; and Senator DiCeglie

578-02731-26

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A bill to be entitled
An act relating to local government spending;
providing a short title; creating s. 125.483, F.S.;
defining the term "utility"; providing legislative
intent; requiring counties to reinvest utility service
revenues back into a utility for specified purposes;
requiring county utilities to develop budget forecasts
and strategies within a specified timeframe which meet
certain requirements; 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; deleting obsolete language;
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, and the length of time for
which, an adopted amendment must be posted on the
county's website; requiring that the adopted amendment
be incorporated into budget data made available to the
public in a certain manner; 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

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

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

125.483 County utility revenues.—

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

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

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

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

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

Section 3. 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 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) 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

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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 7 ~~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. The tentative budgets, adopted tentative budgets, and 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.

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

1. View budget data in a searchable format.
2. View and filter data according to categories in the county's chart of accounts, including, but not limited to, fund, department, division, program, or activity.
3. Review revenue and expense trends in the categories in the county's chart of accounts, and view and compare such data on a comparison chart.
4. View the data submitted to the Office of Economic and Demographic Research under subparagraphs (e)1. and 2.
5. Download budget data.
6. View data in different graphical formats.
7. View information for one or more county departments, divisions, funds, or financial categories at the same time.

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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

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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 amendment must be incorporated into the budget data made available to the public under s. 129.03(3)(d).

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 enforcement agency budget, and budget amendments.—

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(3)(a) The tentative budget must be posted on the municipality's official website at least 7 ~~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) Each tentative budget, adopted 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. View 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. Review revenue and expense trends in the categories in the municipality's chart of accounts, and view and compare such data on a comparison chart.

4. Download budget data.

5. View data in different graphical formats.

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

7. View the average municipal employee salary, the

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

(9) If the governing body of a municipality amends the budget pursuant to paragraph (8)(c), the adopted amendment must be posted on the official website of the municipality within 7 ~~5~~ days before ~~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 adopted amendment to the manager or administrator of such county or counties who shall post the adopted amendment on the county's website. The adopted amendment must be incorporated into the budget data made available to the public under paragraph (3)(b).

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

180.1901 Municipal utility revenues.—

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

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

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

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

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