

By the Appropriations Committee on Agriculture, Environment, and General Government; the Committee on Community Affairs; and Senator DiCeglie

601-03235-26

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1 A bill to be entitled
2 An act relating to local government spending;
3 providing a short title; amending s. 129.03, F.S.;
4 revising the timeframe during which tentative budgets,
5 and the length of time for which final budgets, must
6 be posted on county websites; requiring the posting of
7 such budgets to allow members of the public to view,
8 review, and download certain information and data in
9 specified formats; deleting obsolete language;
10 amending s. 129.06, F.S.; revising the timeframe
11 during which a public hearing for an amendment to a
12 county budget must be advertised; revising the
13 timeframe during which, and the length of time for
14 which, an adopted amendment must be posted on the
15 county's website; requiring that the adopted amendment
16 be incorporated into budget data made available to the
17 public in a certain manner; amending s. 166.241, F.S.;
18 revising the timeframe during which tentative budgets,
19 and the length of time for which final budgets, must
20 be posted on municipal or county websites, as
21 applicable; requiring the posting of such budgets to
22 allow members of the public to view, review, and
23 download certain information and data in specified
24 formats; revising the timeframe during which, and the
25 length of time for which, an adopted amendment must be
26 posted on such website; requiring that the adopted
27 amendment be incorporated into budget data made
28 available to the public in a certain manner; providing
29 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. 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 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

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59 least 5 ~~2~~ years. The tentative budgets, adopted tentative
60 budgets, and final budgets shall be filed in the office of the
61 county auditor as a public record. Sufficient reference in words
62 and figures to identify the particular transactions must be made
63 in the minutes of the board to record its actions with reference
64 to the budgets.

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

68 1. View budget data in a searchable format.

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

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

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

77 5. Download budget data.

78 6. View data in different graphical formats.

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

81 8. View the average county employee salary, the percentage
82 of the budget spent on salaries and benefits for county
83 employees, and all county employee salaries in a searchable
84 format.

85 (e) ~~(d)~~ By each October 15, the county budget officer shall
86 electronically submit the following information regarding the
87 final budget and the county's economic status to the Office of

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88 Economic and Demographic Research in the format specified by the
89 office:

90 1. Government spending per resident, including, at a
91 minimum, the spending per resident for the previous 5 fiscal
92 years.

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

95 3. Median income within the county.

96 4. The average county employee salary.

97 5. Percent of budget spent on salaries and benefits for
98 county employees.

99 6. Number of special taxing districts, wholly or partially,
100 within the county.

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

104 420.0004. The reported expenditures must indicate the source of
105 such funds as "federal," "state," "local," or "other," as
106 applicable. ~~The information required by this subparagraph must
107 be included in the submission due by October 15, 2020, and each
108 annual submission thereafter.~~

109 Section 3. Paragraph (f) of subsection (2) of section
110 129.06, Florida Statutes, is amended to read:

111 129.06 Execution and amendment of budget.—

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

116 (f) Unless otherwise prohibited by law, if an amendment to

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117 a budget is required for a purpose not specifically authorized
118 in paragraphs (a)-(e), the amendment may be authorized by
119 resolution or ordinance of the board of county commissioners
120 adopted following a public hearing.

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

129 2. A proposed amendment to the budget must be posted on the
130 county's official website within 7 days before adoption. If the
131 board amends the budget pursuant to this paragraph, the adopted
132 amendment must ~~be posted on the county's official website within~~
133 ~~5 days after adoption and must~~ remain on the website for at
134 least 5 ~~2~~ years. The adopted amendment must be incorporated into
135 the budget data made available to the public under s.
136 129.03(3)(d).

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

139 166.241 Fiscal years, budgets, appeal of municipal law
140 enforcement agency budget, and budget amendments.—

141 (3)(a) The tentative budget must be posted on the
142 municipality's official website at least 7 ~~2~~ days before the
143 budget hearing, held pursuant to s. 200.065 or other law, to
144 consider such budget and must remain on the website for at least
145 45 days. The final adopted budget must be posted on the

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146 municipality's official website within 30 days after adoption
147 and must remain on the website for at least 5 ~~2~~ years. If the
148 municipality does not operate an official website, the
149 municipality must, within a reasonable period of time as
150 established by the county or counties in which the municipality
151 is located, transmit the tentative budget and final budget to
152 the manager or administrator of such county or counties who
153 shall post the budgets on the county's website.

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

158 1. View budget data in a searchable format.

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

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

165 4. Download budget data.

166 5. View data in different graphical formats.

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

169 7. View the average municipal employee salary, the
170 percentage of the budget spent on salaries and benefits for
171 municipal employees, and all municipal employee salaries in a
172 searchable format.

173 (9) A proposed amendment to the budget must be posted on
174 the municipality's official website within 7 days before

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175 adoption. If the governing body of a municipality amends the
176 budget pursuant to paragraph (8)(c), the adopted amendment must
177 ~~be posted on the official website of the municipality within 5~~
178 ~~days after adoption and must~~ remain on the website for at least
179 5 ½ years. If the municipality does not operate an official
180 website, the municipality must, within a reasonable period of
181 time as established by the county or counties in which the
182 municipality is located, transmit the adopted amendment to the
183 manager or administrator of such county or counties who shall
184 post the adopted amendment on the county's website. The adopted
185 amendment must be incorporated into the budget data made
186 available to the public under paragraph (3)(b).

187 Section 5. This act shall take effect July 1, 2026.