

1 A bill to be entitled
2 An act relating to local government finances;
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 county to
7 hold a budget workshop for a specified purpose by a
8 certain date; requiring the county to post a certain
9 budget reduction exercise or link on its website;
10 requiring that tentative, adopted tentative, and final
11 budgets be posted on a county's website; specifying
12 requirements for such posted budgets; deleting
13 obsolete language; requiring counties to prepare
14 certain quarterly compensation summaries; requiring
15 that such summaries be posted on a county website in a
16 certain format; requiring counties to publish budget
17 development calendars; specifying requirements for
18 such calendars; providing that such publication may
19 not serve as a basis for certain actions; amending s.
20 129.06, F.S.; revising the length of time for which a
21 public hearing for an amendment to a county budget
22 must be advertised; requiring that proposed amendments
23 be posted on the county's website on a certain date;
24 revising the length of time for which adopted
25 amendments must remain on such website; amending s.

26 163.3164, F.S.; defining the terms "impact fee" and
27 "plan-based methodology"; amending s. 163.3180, F.S.;
28 authorizing a local government to adopt an alternative
29 transportation system that is mobility-plan and fee-
30 based or that is not mobility-plan and fee-based,
31 including impact fees, under certain circumstances;
32 providing construction; prohibiting certain interlocal
33 agreements from extending beyond a specified date;
34 deleting an exception to an applicability provision
35 relating to concurrency; amending s. 163.31801, F.S.;
36 defining the term "extraordinary circumstances";
37 specifying requirements applicable to local
38 governments and special districts for impact fees
39 adopted or increased after a specified date; requiring
40 that a demonstrated-need study use a plan-based
41 methodology for a certain purpose; requiring that
42 certain capacity standards be specified in a certain
43 impact fee study; requiring that a demonstrated-need
44 study be accompanied by a certain declaration;
45 requiring local governments, school districts, and
46 special districts to use localized data for a certain
47 purpose; prohibiting local governments, school
48 districts, and special districts from using certain
49 data for a specified purpose; prohibiting local
50 governments, school districts, and special districts

51 from including certain deductions in certain impact
52 fee increases and from increasing impact fee rates
53 beyond certain phase-in limitations by more than a
54 specified percentage within a certain timeframe;
55 providing procedures relating to impact fee payor
56 refunds and credits of impact fee overpayments;
57 providing legislative intent; prohibiting the use of
58 certain provisions as an admission against interest;
59 amending s. 166.241, F.S.; revising the timeframe
60 during which tentative budgets, and the length of time
61 for which final budgets, must be posted on municipal
62 or county websites, as applicable; requiring the
63 municipality to hold a budget workshop for a specified
64 purpose by a certain date; requiring the municipality
65 to post a certain budget reduction exercise or link on
66 its website or the county's website, as applicable;
67 requiring that tentative, adopted tentative, and final
68 budgets be posted on a municipality's website or the
69 county's website, as applicable; specifying
70 requirements for such posted budgets; deleting
71 obsolete language; requiring that proposed amendments
72 be posted on a certain website on a certain date;
73 revising the length of time for which adopted
74 amendments must remain on such website; requiring
75 municipalities to prepare certain quarterly

76 compensation summaries; requiring that such summaries
77 be posted in a specified manner; requiring
78 municipalities to publish budget development calendars
79 in a specified manner; specifying requirements for
80 such calendars; providing that such publication may
81 not serve as a basis for certain actions; amending s.
82 212.055, F.S.; conforming a cross-reference; declaring
83 that the act fulfills an important state interest;
84 providing an effective date.

85
86 Be It Enacted by the Legislature of the State of Florida:

87
88 Section 1. This act may be cited as the "Local Government
89 Financial Transparency and Accountability Act."

90 Section 2. Present paragraph (d) of subsection (3) of
91 section 129.03, Florida Statutes, is redesignated as paragraph
92 (f) of that subsection, a new paragraph (d) and paragraphs (e),
93 (g), and (h) are added to subsection (3) of that section, and
94 paragraph (c) and present paragraph (d) of subsection (3) of
95 that section are amended, to read:

96 129.03 Preparation and adoption of budget.—

97 (3) The county budget officer, after tentatively
98 ascertaining the proposed fiscal policies of the board for the
99 next fiscal year, shall prepare and present to the board a
100 tentative budget for the next fiscal year for each of the funds

101 provided in this chapter, including all estimated receipts,
102 taxes to be levied, and balances expected to be brought forward
103 and all estimated expenditures, reserves, and balances to be
104 carried over at the end of the year.

105 (c) The board shall hold public hearings to adopt
106 tentative and final budgets pursuant to s. 200.065. The hearings
107 shall be primarily for the purpose of hearing requests and
108 complaints from the public regarding the budgets and the
109 proposed tax levies and for explaining the budget and any
110 proposed or adopted amendments. The tentative budget must be
111 posted on the county's official website at least 5 ~~2~~ days before
112 the public hearing to consider such budget and must remain on
113 the website for at least 45 days. The final budget must be
114 posted on the website within 30 days after adoption and must
115 remain on the website for at least 5 ~~2~~ years. The tentative
116 budgets, adopted tentative budgets, and final budgets shall be
117 filed in the office of the county auditor as a public record.
118 Sufficient reference in words and figures to identify the
119 particular transactions must be made in the minutes of the board
120 to record its actions with reference to the budgets.

121 (d) The county shall hold a budget workshop at which the
122 board shall perform a budget reduction exercise, identifying
123 strategies to potentially reduce the ensuing fiscal year budget
124 by 10 percent in comparison to the current year budget without
125 compromising essential public services, such as law enforcement

126 or fire services, or legal obligations. The county shall post
127 such exercise on the county's official website in a portable
128 document format or a similar electronically accessible form that
129 can be downloaded and is independent of the original software
130 and hardware used to create the document, or a link to a
131 recording of the budget workshop. The budget reduction exercise
132 must occur at least 14 days before final budget adoption.

133 (e) Each tentative budget, adopted tentative budget, and
134 final budget must be posted on the county's official website.
135 The budget must be posted in a portable document format or a
136 similar electronically accessible form that can be downloaded
137 and may be independent of the original software and hardware
138 used to create the document. At a minimum, the posted budgets
139 must include all of the following information for the proposed
140 fiscal year, the current fiscal year, and the preceding 4 fiscal
141 years:

142 1. Budget overview and summary, including a narrative
143 analysis that also utilizes graphical illustrations to highlight
144 major points of emphasis and trends.

145 2. An overall countywide summary of revenue and
146 expenditures.

147 3. A summary of revenue and expenditures by fund.

148 4. A summary of expenses by department and division.

149 5. A summary of expenses by program or function.

150 6. A summary of expenses related to debt obligations.

151 7. A summary of expenses related to capital projects.

152 8. An organizational chart or staffing summary.

153 9. A summary and analysis of county reserves and fund
154 balances.

155 (f)~~(d)~~ By each October 15, the county budget officer shall
156 electronically submit the following information regarding the
157 final budget and the county's economic status to the Office of
158 Economic and Demographic Research in the format specified by the
159 office:

160 1. Government spending per resident, including, at a
161 minimum, the spending per resident for the previous 5 fiscal
162 years.

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

165 3. Median income within the county.

166 4. The average county employee salary.

167 5. Percent of budget spent on salaries and benefits for
168 county employees.

169 6. Number of special taxing districts, wholly or
170 partially, within the county.

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

174 420.0004. The reported expenditures must indicate the source of
175 such funds as "federal," "state," "local," or "other," as

176 applicable. ~~The information required by this subparagraph must~~
177 ~~be included in the submission due by October 15, 2020, and each~~
178 ~~annual submission thereafter.~~

179 (g) Each county shall prepare a quarterly summary of
180 compensation for all employees funded with appropriations from
181 the county. The summary must include job titles, names, and
182 salaries for each employee. The summary must be posted on the
183 county's official website in a portable document format or a
184 similar electronically accessible form that can be downloaded
185 and may be independent of the original software and hardware
186 used to create the document.

187 (h)1. Each county shall publish a budget development
188 calendar for the ensuing fiscal year. The calendar must list, to
189 the extent practicable, all of the following budget-related
190 events:

191 a. The expected timeframe for county agencies to submit
192 their proposed budget requests, including the name of the county
193 agency or county budget officer to whom such requests must be
194 submitted.

195 b. The expected timeframe for constitutional county
196 officers listed in s. 1(d), Art. VIII of the State Constitution
197 to submit their tentative budgets to the board of county
198 commissioners under subsection (2).

199 c. The expected timeframe in which the county property
200 appraiser is expected to submit to the county budget officer his

201 or her estimate of total valuations against which taxes may be
202 levied as described in subsection (1).

203 d. An expected timeframe for holding any budget workshops
204 at which the board of county commissioners may discuss the
205 ensuing county budget, county agency funding requests, or the
206 budgets of constitutional county officers.

207 e. The expected timeframe in which the budget public
208 hearings required under s. 200.065 may be held.

209 f. The expected timeframe by which the county will hold a
210 budget workshop at which the board of county commissioners will
211 perform the budget reduction exercise required by paragraph (d).

212 2. The budget development calendar must be published on
213 the county's website on or before January 30 of each calendar
214 year. However, the publication of the budget development
215 calendar may not serve as a basis for bringing any civil or
216 equitable action challenging the adoption of a county's
217 tentative or final budgets pursuant to s. 129.01 or s. 200.065.

218 Section 3. Paragraph (f) of subsection (2) of section
219 129.06, Florida Statutes, is amended to read:

220 129.06 Execution and amendment of budget.—

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

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

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

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

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

244 Section 4. Present subsections (22) through (38) and (39)
245 through (54) of section 163.3164, Florida Statutes, are
246 redesignated as subsections (23) through (39) and (41) through
247 (56), respectively, and new subsections (22) and (40) are added
248 to that section, to read:

249 163.3164 Community Planning Act; definitions.—As used in
250 this act:

251 (22) "Impact fee" means a one-time charge imposed by a
252 local government on new development to fund the capital costs of
253 public infrastructure needed to serve that development.

254 (40) "Plan-based methodology" means a study methodology
255 that uses the most recent and localized data to project growth
256 within a jurisdiction over a 10-year period, anticipate capacity
257 impacts on relevant systems which will be created by the
258 projected growth, and establish a list of capital projects to be
259 constructed or purchased in a defined time period to mitigate
260 the anticipated capacity impacts as part of a new or updated
261 impact fee study. The capital projects identified in a county or
262 municipal impact fee study and any necessary interlocal
263 agreement must comport with the requirements of s.
264 163.3177(6)(h).

265 Section 5. Paragraphs (i) and (j) of subsection (5) of
266 section 163.3180, Florida Statutes, are amended to read:

267 163.3180 Concurrency.—

268 (5)

269 (i) If a local government elects to repeal transportation
270 concurrency, the local government may adopt an alternative
271 transportation system that is mobility-plan and fee-based or an
272 alternative transportation system that is not mobility-plan and
273 fee-based, including impact fees. The local government may not
274 use an alternative transportation system to deny, time, or phase
275 an application for site plan approval, plat approval, final

subdivision approval, building permits, or the functional equivalent of such approvals provided that the developer agrees to pay for the development's identified transportation impacts via the funding mechanism implemented by the local government. The revenue from the funding mechanism used in the alternative transportation system must be used to implement the needs of the local government's plan which serves as the basis for the fee imposed. An alternative transportation system must comply with s. 163.31801 governing impact fees. An alternative transportation system may not impose upon new development any responsibility for funding an existing transportation deficiency as defined in paragraph (h). This section does not require a local government to adopt a mobility fee in lieu of an impact fee for transportation.

(j)1. If a county and municipality charge the developer of a new development or redevelopment a fee for transportation capacity impacts, the county and municipality must create and execute an interlocal agreement to coordinate the mitigation of their respective transportation capacity impacts.

2. The interlocal agreement must, at a minimum:

a. Ensure that any new development or redevelopment is not charged twice for the same transportation capacity impacts.

b. Establish a plan-based methodology for determining the legally permissible fee to be charged to a new development or redevelopment.

301 c. Require the county or municipality issuing the building
302 permit to collect the fee, unless agreed to otherwise.

303 d. Provide a method for the proportionate distribution of
304 the revenue collected by the county or municipality to address
305 the transportation capacity impacts of a new development or
306 redevelopment, or provide a method of assigning responsibility
307 for the mitigation of the transportation capacity impacts
308 belonging to the county and the municipality.

309 3. By October 1, 2025, if an interlocal agreement is not
310 executed pursuant to this paragraph:

311 a. The fee charged to a new development or redevelopment
312 shall be based on the transportation capacity impacts
313 apportioned to the county and municipality as identified in the
314 developer's traffic impact study or the mobility plan adopted by
315 the county or municipality.

316 b. The developer shall receive a 10 percent reduction in
317 the total fee calculated pursuant to sub-subparagraph a.

318 c. The county or municipality issuing the building permit
319 must collect the fee charged pursuant to sub-subparagraphs a.
320 and b. and distribute the proceeds of such fee to the county and
321 municipality within 60 days after the developer's payment.

322 4. This paragraph does not apply to:

323 a. A county as defined in s. 125.011(1).

324 b. A county or municipality that has entered into, or
325 otherwise updated, an existing interlocal agreement, as of

October 1, 2024, to coordinate the mitigation of transportation impacts. However, if such existing interlocal agreement is terminated, the affected county and municipality that have entered into the agreement are ~~shall be~~ subject to the requirements of this paragraph. An interlocal agreement entered into before October 1, 2024, may not extend beyond October 1, 2031 unless the county and municipality mutually agree to extend the existing interlocal agreement before the expiration of the agreement.

Section 6. Present paragraphs (a) and (b) of subsection (3) of section 163.31801, Florida Statutes, are redesignated as paragraphs (b) and (c), respectively, a new paragraph (a) is added to that subsection, subsection (15) is added to that section, and subsection (4) and paragraph (g) of subsection (6) of that section are amended, to read:

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(3) For purposes of this section, the term:

(a) "Extraordinary circumstances" means measurable effects of development which will require mitigation by the affected local government, school district, or special district and which exceed the total of the current adopted impact fee amount and any increase as provided in paragraphs (6)(c), (d), and (e) in less than 4 years.

(4) For impact fees adopted or increased after July 1,

351 2026, at a minimum, each local government that adopts and
352 collects an impact fee by ordinance and each special district
353 that adopts, collects, and administers an impact fee by
354 resolution must:

355 (a) Ensure that the calculation of the impact fee is based
356 on a demonstrated-need study that is plan-based and uses ~~using~~
357 the most recent and localized data available within 4 years of
358 the current impact fee update. The new study must be adopted by
359 the local government within 12 months of the initiation of the
360 new impact fee study if the local government increases the
361 impact fee.

362 (b) Provide for accounting and reporting of impact fee
363 collections and expenditures and account for the revenues and
364 expenditures of such impact fee in a separate accounting fund.

365 (c) Limit administrative charges for the collection of
366 impact fees to actual costs.

367 (d) Provide notice at least 90 days before the effective
368 date of an ordinance or resolution imposing a new or increased
369 impact fee. A local government is not required to wait 90 days
370 to decrease, suspend, or eliminate an impact fee. Unless the
371 result is to reduce the total mitigation costs or impact fees
372 imposed on an applicant, new or increased impact fees may not
373 apply to current or pending permit applications submitted before
374 the effective date of a new or increased impact fee.

375 (e) Ensure that collection of the impact fee may not be

376 required to occur earlier than the date of issuance of the
377 building permit for the property that is subject to the fee.

378 (f) Ensure that the impact fee is proportional and
379 reasonably connected to, or has a rational nexus with, the need
380 for additional capital facilities and the increased impact
381 generated by the new residential or commercial construction.

382 (g) Ensure that the impact fee is proportional and
383 reasonably connected to, or has a rational nexus with, the
384 expenditures of the funds collected and the benefits accruing to
385 the new residential or nonresidential construction.

386 (h) Specifically earmark funds collected under the impact
387 fee for use in acquiring, constructing, or improving capital
388 facilities to benefit new users.

389 (i) Ensure that revenues generated by the impact fee are
390 not used, in whole or in part, to pay existing debt or for
391 previously approved projects unless the expenditure is
392 reasonably connected to, or has a rational nexus with, the
393 increased impact generated by the new residential or
394 nonresidential construction.

395 (6) A local government, school district, or special
396 district may increase an impact fee only as provided in this
397 subsection.

398 (g)1. A local government, school district, or special
399 district may increase an impact fee rate beyond the phase-in
400 limitations established under paragraph (b), paragraph (c),

401 paragraph (d), or paragraph (e) by establishing the need for
402 such increase in full compliance with the requirements of
403 subsection (4), provided the following criteria are met:

404 a. A demonstrated-need study using a plan-based
405 methodology which justifies ~~justifying~~ any increase in excess of
406 those authorized in paragraph (b), paragraph (c), paragraph (d),
407 or paragraph (e) has been completed within the 12 months before
408 the adoption of the impact fee increase and expressly
409 demonstrates the extraordinary circumstances necessitating the
410 need to exceed the phase-in limitations. The capacity standards
411 used to support the existence of such extraordinary
412 circumstances must be specified in the impact fee study adopted
413 under paragraph (4) (a). The demonstrated-need study must be
414 accompanied by a declaration stating how and the timeframe
415 during which the proposed impact fee increase will be used to
416 construct or purchase the improvements necessary to increase
417 capacity. The local government, school district, or special
418 district must use localized data reflecting differences in costs
419 and modality of projects between urban, emerging urban, and
420 rural areas, as applicable within the study area, to project the
421 anticipated growth or capacity impacts that underlie the
422 extraordinary circumstances necessitating the impact fee
423 increase.

424 b. The local government jurisdiction has held at least two
425 publicly noticed workshops dedicated to the extraordinary

426 | circumstances necessitating the need to exceed the phase-in
427 | limitations set forth in paragraph (b), paragraph (c), paragraph
428 | (d), or paragraph (e).

429 | c. The impact fee increase ordinance is approved by a
430 | unanimous vote of the governing body.

431 | 2. An impact fee increase approved under this paragraph
432 | must be implemented in at least two but not more than four equal
433 | annual increments beginning with the date on which the impact
434 | fee increase ordinance is adopted.

435 | 3. A local government, school district, or special
436 | district may not:

437 | a. Increase an impact fee rate beyond the phase-in
438 | limitations under this paragraph if the local government, school
439 | district, or special district has not increased the impact fee
440 | within the past 5 years. Any year in which the local government,
441 | school district, or special district is prohibited from
442 | increasing an impact fee because the jurisdiction is in a
443 | hurricane disaster area is not included in the 5-year period.

444 | b. Use data that is more than 4 years old to demonstrate
445 | extraordinary circumstances.

446 | c. Include in the impact fee increase any deduction
447 | authorized by a previous or existing impact fee.

448 | d. Increase an impact fee rate beyond the phase-in
449 | limitations under this paragraph by more than 100 percent
450 | divided equally over a 4-year period.

451 (15) When an impact fee payor submits a written request to
452 the chief administrative officer of a local government, school
453 district, or special district for a refund or credit from
454 alleged overpayment of an impact fee, the local government,
455 school district, or special district that levied the impact fee
456 shall provide a written approval or denial to the payor within
457 30 days after receiving the written request. If the local
458 government, school district, or special district approves the
459 payor's request, the impact fee payor may, at the payor's
460 discretion, elect to receive either a refund or a credit. The
461 impact fee payor has 30 days after receipt of the written
462 response from the local government, school district, or special
463 district to provide written notice to the chief administrator of
464 the local government, school district, or special district of
465 the payor's election. It is the intent of the Legislature that
466 the impact fee payor elect a credit if the payor has the
467 reasonable opportunity to use the credit, in accordance with
468 law. A full refund or credit of the impact fee must be provided
469 to the payor within 30 days after the chief administrator
470 receives the payor's written election. A request or response
471 provided in accordance with this subsection may not be used as
472 an admission against interest of either party in any subsequent
473 action challenging the impact fee.

474 Section 7. Present subsections (4) through (9) of section
475 166.241, Florida Statutes, are redesignated as subsections (5)

476 through (10), respectively, a new subsection (4) and subsections
477 (11) and (12) are added to that section, and subsection (3) and
478 present subsection (7), paragraph (c) of present subsection (8),
479 and present subsection (9) of that section are amended, to read:

480 166.241 Fiscal years, budgets, appeal of municipal law
481 enforcement agency budget, and budget amendments.—

482 (3) (a) The tentative budget must be posted on the
483 municipality's official website at least 5 ~~2~~ days before the
484 budget hearing, held pursuant to s. 200.065 or other law, to
485 consider such budget and must remain on the website for at least
486 45 days. The final adopted budget must be posted on the
487 municipality's official website within 30 days after adoption
488 and must remain on the website for at least 5 ~~2~~ years. If the
489 municipality does not operate an official website, the
490 municipality must, within a reasonable period of time as
491 established by the county or counties in which the municipality
492 is located, transmit the tentative budget and final budget to
493 the manager or administrator of such county or counties who
494 shall post the budgets on the county's website.

495 (b) The municipality shall hold a budget workshop at which
496 the governing body of the municipality shall perform a budget
497 reduction exercise, identifying strategies to potentially reduce
498 the ensuing fiscal year budget by 10 percent in comparison to
499 the current year budget without compromising essential public
500 services, such as law enforcement or fire services, or legal

obligations. The municipality shall post such exercise on the municipality's official website or the county's official website, as applicable, in a portable document format or a similar electronically accessible form that can be downloaded and is independent of the original software and hardware used to create the document, or a link to a recording of the budget workshop. The budget reduction exercise must occur at least 14 days before final budget adoption.

(4) Each tentative budget, adopted tentative budget, or final budget must be posted on the municipality's official website or the county's official website, as applicable. The budget must be posted in a portable document format or a similar electronically accessible form that can be downloaded and may be independent of the original software and hardware used to create the document. At a minimum, the posted budgets must include all of the following information for the proposed fiscal year, the current fiscal year, and the preceding 4 fiscal years:

(a) Budget overview and summary, including a narrative analysis that also utilizes graphical illustrations to highlight major points of emphasis and trends.

(b) An overall municipal summary of revenue and expenditures.

(c) A summary of revenue and expenditures by fund.

(d) A summary of expenses by department and division.

(e) A summary of expenses by program or function.

526 (f) A summary of expenses related to debt obligations.

527 (g) A summary of expenses related to capital projects.

528 (h) An organizational chart or staffing summary.

529 (i) A summary and analysis of municipal reserves and fund
530 balances.

531 (8)~~(7)~~ By each October 15, the municipal budget officer
532 shall electronically submit the following information regarding
533 the final budget and the municipality's economic status to the
534 Office of Economic and Demographic Research in the format
535 specified by the office:

536 (a) Government spending per resident, including, at a
537 minimum, the spending per resident for the previous 5 fiscal
538 years.

539 (b) Government debt per resident, including, at a minimum,
540 the debt per resident for the previous 5 fiscal years.

541 (c) Average municipal employee salary.

542 (d) Median income within the municipality.

543 (e) Number of special taxing districts wholly or partially
544 within the municipality.

545 (f) Percent of budget spent on salaries and benefits for
546 municipal employees.

547 (g) Annual municipal expenditures providing for the
548 financing, acquisition, construction, reconstruction, or
549 rehabilitation of housing that is affordable, as that term is
550 defined in s. 420.0004. The reported expenditures must indicate

551 the source of such funds as "federal," "state," "local," or
552 "other," as applicable. ~~This information must be included in the~~
553 ~~submission due by October 15, 2020, and each annual submission~~
554 ~~thereafter.~~

555 (9)(8) The governing body of each municipality at any time
556 within a fiscal year or within 60 days following the end of the
557 fiscal year may amend a budget for that year as follows:

558 (c) If a budget amendment is required for a purpose not
559 specifically authorized in paragraph (a) or paragraph (b), the
560 budget amendment must be adopted in the same manner as the
561 original budget unless otherwise specified in the municipality's
562 charter. The proposed amendment must be posted on the
563 municipality's official website 5 days before the adoption of
564 the amendment. If the municipality does not operate an official
565 website, the municipality must, within a reasonable period of
566 time as established by the county or counties in which the
567 municipality is located, transmit the proposed amendment to the
568 manager or administrator of such county or counties who shall
569 post the proposed amendment on the county's website 5 days
570 before the adoption of the amendment.

571 (10)(9) If the governing body of a municipality amends the
572 budget pursuant to paragraph (9)(c) ~~(8)(e)~~, the adopted
573 amendment must ~~be posted on the official website of the~~
574 ~~municipality within 5 days after adoption and must remain on the~~
575 municipality's website or the county's website, as applicable,

576 for at least 5 2 years. ~~If the municipality does not operate an~~
577 ~~official website, the municipality must, within a reasonable~~
578 ~~period of time as established by the county or counties in which~~
579 ~~the municipality is located, transmit the adopted amendment to~~
580 ~~the manager or administrator of such county or counties who~~
581 ~~shall post the adopted amendment on the county's website.~~

582 (11) Each municipality shall prepare a quarterly summary
583 of compensation for all employees funded with appropriations
584 from the municipality. The summary must include job titles,
585 names, and salaries for each employee. The summary must be
586 posted on the municipality's official website or the county's
587 official website, as applicable, in a portable document format
588 or a similar electronically accessible form that can be
589 downloaded and may be independent of the original software and
590 hardware used to create the document. If the municipality does
591 not operate an official website, the municipality must, within a
592 reasonable period of time as established by the county or
593 counties in which the municipality is located, transmit the
594 summary to the manager or administrator of such county or
595 counties who shall post the summary on the county's website.

596 (12) (a) Each municipality shall publish a budget
597 development calendar for the ensuing fiscal year. The calendar
598 must list, to the extent practicable, all of the following
599 budget related events:

600 1. The expected timeframe for municipal agencies to submit

601 their proposed budget requests, including the name of the
602 municipal agency or budget officer to whom such requests must be
603 submitted.

604 2. The expected timeframe by which the county property
605 appraiser is expected to submit to the municipality the taxable
606 value within the jurisdiction of the municipality under s.
607 200.065.

608 3. An expected timeframe for holding any budget workshops
609 at which the municipality's governing body may discuss the
610 ensuing fiscal year budget or the funding requests of the
611 municipality's agencies or governmental units.

612 4. The expected timeframe in which the budget public
613 hearings required under s. 200.065 may be held.

614 5. The expected timeframe by which the municipality will
615 hold a budget workshop at which the council or commission will
616 perform the budget reduction exercise required by paragraph
617 (3) (b) .

618 (b) The budget development calendar must be published on
619 the municipality's official website or the county's official
620 website, as applicable, on or before January 30 of each calendar
621 year. If the municipality does not operate an official website,
622 the municipality must, within a reasonable period of time as
623 established by the county or counties in which the municipality
624 is located, transmit the budget development calendar to the
625 manager or administrator of such county or counties who shall

626 post the municipality's budget development calendar on the
627 county's website. However, the publication of the budget
628 development calendar may not serve as a basis for bringing any
629 civil or equitable action challenging the adoption of the
630 municipality's tentative or final budget pursuant to this
631 section or s. 200.065.

632 Section 8. Paragraph (d) of subsection (2) of section
633 212.055, Florida Statutes, is amended to read:

634 212.055 Discretionary sales surtaxes; legislative intent;
635 authorization and use of proceeds.—It is the legislative intent
636 that any authorization for imposition of a discretionary sales
637 surtax shall be published in the Florida Statutes as a
638 subsection of this section, irrespective of the duration of the
639 levy. Each enactment shall specify the types of counties
640 authorized to levy; the rate or rates which may be imposed; the
641 maximum length of time the surtax may be imposed, if any; the
642 procedure which must be followed to secure voter approval, if
643 required; the purpose for which the proceeds may be expended;
644 and such other requirements as the Legislature may provide.
645 Taxable transactions and administrative procedures shall be as
646 provided in s. 212.054.

647 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

648 (d) The proceeds of the surtax authorized by this
649 subsection and any accrued interest shall be expended by the
650 school district, within the county and municipalities within the

651 county, or, in the case of a negotiated joint county agreement,
652 within another county, to finance, plan, and construct
653 infrastructure; to acquire any interest in land for public
654 recreation, conservation, or protection of natural resources or
655 to prevent or satisfy private property rights claims resulting
656 from limitations imposed by the designation of an area of
657 critical state concern; to provide loans, grants, or rebates to
658 residential or commercial property owners who make energy
659 efficiency improvements to their residential or commercial
660 property, if a local government ordinance authorizing such use
661 is approved by referendum; or to finance the closure of county-
662 owned or municipally owned solid waste landfills that have been
663 closed or are required to be closed by order of the Department
664 of Environmental Protection. Any use of the proceeds or interest
665 for purposes of landfill closure before July 1, 1993, is
666 ratified. The proceeds and any interest may not be used for the
667 operational expenses of infrastructure, except that a county
668 that has a population of fewer than 75,000 and that is required
669 to close a landfill may use the proceeds or interest for long-
670 term maintenance costs associated with landfill closure.
671 Counties, as defined in s. 125.011, and charter counties may, in
672 addition, use the proceeds or interest to retire or service
673 indebtedness incurred for bonds issued before July 1, 1987, for
674 infrastructure purposes, and for bonds subsequently issued to
675 refund such bonds. Any use of the proceeds or interest for

676 purposes of retiring or servicing indebtedness incurred for
677 refunding bonds before July 1, 1999, is ratified.

678 1. For the purposes of this paragraph, the term
679 "infrastructure" means:

680 a. Any fixed capital expenditure or fixed capital outlay
681 associated with the construction, reconstruction, or improvement
682 of public facilities that have a life expectancy of 5 or more
683 years, any related land acquisition, land improvement, design,
684 and engineering costs, and all other professional and related
685 costs required to bring the public facilities into service. For
686 purposes of this sub-subparagraph, the term "public facilities"
687 means facilities as defined in s. 163.3164(43) ~~s. 163.3164(41)~~,
688 s. 163.3221(13), or s. 189.012(5), and includes facilities that
689 are necessary to carry out governmental purposes, including, but
690 not limited to, fire stations, general governmental office
691 buildings, and animal shelters, regardless of whether the
692 facilities are owned by the local taxing authority or another
693 governmental entity.

694 b. A fire department vehicle, an emergency medical service
695 vehicle, a sheriff's office vehicle, a police department
696 vehicle, or any other vehicle, and the equipment necessary to
697 outfit the vehicle for its official use or equipment that has a
698 life expectancy of at least 5 years.

699 c. Any expenditure for the construction, lease, or
700 maintenance of, or provision of utilities or security for,

701 facilities, as defined in s. 29.008.

702 d. Any fixed capital expenditure or fixed capital outlay
703 associated with the improvement of private facilities that have
704 a life expectancy of 5 or more years and that the owner agrees
705 to make available for use on a temporary basis as needed by a
706 local government as a public emergency shelter or a staging area
707 for emergency response equipment during an emergency officially
708 declared by the state or by the local government under s.

709 252.38. Such improvements are limited to those necessary to
710 comply with current standards for public emergency evacuation
711 shelters. The owner must enter into a written contract with the
712 local government providing the improvement funding to make the
713 private facility available to the public for purposes of
714 emergency shelter at no cost to the local government for a
715 minimum of 10 years after completion of the improvement, with
716 the provision that the obligation will transfer to any
717 subsequent owner until the end of the minimum period.

718 e. Any land acquisition expenditure for a residential
719 housing project in which at least 30 percent of the units are
720 affordable to individuals or families whose total annual
721 household income does not exceed 120 percent of the area median
722 income adjusted for household size, if the land is owned by a
723 local government or by a special district that enters into a
724 written agreement with the local government to provide such
725 housing. The local government or special district may enter into

726 a ground lease with a public or private person or entity for
727 nominal or other consideration for the construction of the
728 residential housing project on land acquired pursuant to this
729 sub-subparagraph.

730 f. Instructional technology used solely in a school
731 district's classrooms. As used in this sub-subparagraph, the
732 term "instructional technology" means an interactive device that
733 assists a teacher in instructing a class or a group of students
734 and includes the necessary hardware and software to operate the
735 interactive device. The term also includes support systems in
736 which an interactive device may mount and is not required to be
737 affixed to the facilities.

738 2. For the purposes of this paragraph, the term "energy
739 efficiency improvement" means any energy conservation and
740 efficiency improvement that reduces consumption through
741 conservation or a more efficient use of electricity, natural
742 gas, propane, or other forms of energy on the property,
743 including, but not limited to, air sealing; installation of
744 insulation; installation of energy-efficient heating, cooling,
745 or ventilation systems; installation of solar panels; building
746 modifications to increase the use of daylight or shade;
747 replacement of windows; installation of energy controls or
748 energy recovery systems; installation of electric vehicle
749 charging equipment; installation of systems for natural gas fuel
750 as defined in s. 206.9951; and installation of efficient

751 lighting equipment.

752 3. Notwithstanding any other provision of this subsection,
753 a local government infrastructure surtax imposed or extended
754 after July 1, 1998, may allocate up to 15 percent of the surtax
755 proceeds for deposit into a trust fund within the county's
756 accounts created for the purpose of funding economic development
757 projects having a general public purpose of improving local
758 economies, including the funding of operational costs and
759 incentives related to economic development. The ballot statement
760 must indicate the intention to make an allocation under the
761 authority of this subparagraph.

762 4. Surtax revenues that are shared with eligible charter
763 schools pursuant to paragraph (c) shall be allocated among such
764 schools based on each school's proportionate share of total
765 school district capital outlay full-time equivalent enrollment
766 as adopted by the education estimating conference established in
767 s. 216.136. Surtax revenues must be expended by the charter
768 school in a manner consistent with the allowable uses provided
769 in s. 1013.62(4). All revenues and expenditures shall be
770 accounted for in a charter school's monthly or quarterly
771 financial statement pursuant to s. 1002.33(9). If a school's
772 charter is not renewed or is terminated and the school is
773 dissolved under the provisions of law under which the school was
774 organized, any unencumbered funds received under this paragraph
775 shall revert to the sponsor.

776 Section 9. The Legislature finds and declares that this
777 act fulfills an important state interest.
778 Section 10. This act shall take effect January 1, 2027.