

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

595-03389A-26

20261566c3

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-

595-03389A-26

20261566c3

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;

595-03389A-26

20261566c3

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

595-03389A-26

20261566c3

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 tentative
106 and final budgets pursuant to s. 200.065. The hearings shall be
107 primarily for the purpose of hearing requests and complaints
108 from the public regarding the budgets and the proposed tax
109 levies and for explaining the budget and any proposed or adopted
110 amendments. The tentative budget must be posted on the county's
111 official website at least 5 ~~2~~ days before the public hearing to
112 consider such budget and must remain on the website for at least
113 45 days. The final budget must be posted on the website within
114 30 days after adoption and must remain on the website for at
115 least 5 ~~2~~ years. The tentative budgets, adopted tentative
116 budgets, and final budgets shall be filed in the office of the

595-03389A-26

20261566c3

117 county auditor as a public record. Sufficient reference in words
118 and figures to identify the particular transactions must be made
119 in the minutes of the board to record its actions with reference
120 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

595-03389A-26

20261566c3

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 partially,
170 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

595-03389A-26

20261566c3

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

595-03389A-26

20261566c3

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 the
213 county's website on or before January 30 of each calendar year.
214 However, the publication of the budget development calendar may
215 not serve as a basis for bringing any civil or equitable action
216 challenging the adoption of a county's tentative or final
217 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

595-03389A-26

20261566c3

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

595-03389A-26

20261566c3

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

290 (j)1. If a county and municipality charge the developer of

595-03389A-26

20261566c3

291 a new development or redevelopment a fee for transportation
292 capacity impacts, the county and municipality must create and
293 execute an interlocal agreement to coordinate the mitigation of
294 their respective transportation capacity impacts.

295 2. The interlocal agreement must, at a minimum:

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

298 b. Establish a plan-based methodology for determining the
299 legally permissible fee to be charged to a new development or
300 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.

595-03389A-26

20261566c3

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
326 October 1, 2024, to coordinate the mitigation of transportation
327 impacts. However, if such existing interlocal agreement is
328 terminated, the affected county and municipality that have
329 entered into the agreement are ~~shall be~~ subject to the
330 requirements of this paragraph. An interlocal agreement entered
331 into before October 1, 2024, may not extend beyond October 1,
332 2031 unless the county and municipality mutually agree to extend
333 the existing interlocal agreement before the expiration of the
334 agreement.

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

341 163.31801 Impact fees; short title; intent; minimum
342 requirements; audits; challenges.—

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

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

595-03389A-26

20261566c3

349 less than 4 years.

350 (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.

595-03389A-26

20261566c3

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 methodology
405 which justifies ~~justifying~~ any increase in excess of those
406 authorized in paragraph (b), paragraph (c), paragraph (d), or

595-03389A-26

20261566c3

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

423 b. The local government jurisdiction has held at least two
424 publicly noticed workshops dedicated to the extraordinary
425 circumstances necessitating the need to exceed the phase-in
426 limitations set forth in paragraph (b), paragraph (c), paragraph
427 (d), or paragraph (e).

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

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

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

595-03389A-26

20261566c3

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

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

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

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

450 (15) When an impact fee payor submits a written request to
451 the chief administrative officer of a local government, school
452 district, or special district for a refund or credit from
453 alleged overpayment of an impact fee, the local government,
454 school district, or special district that levied the impact fee
455 shall provide a written approval or denial to the payor within
456 30 days after receiving the written request. If the local
457 government, school district, or special district approves the
458 payor's request, the impact fee payor may, at the payor's
459 discretion, elect to receive either a refund or a credit. The
460 impact fee payor has 30 days after receipt of the written
461 response from the local government, school district, or special
462 district to provide written notice to the chief administrator of
463 the local government, school district, or special district of
464 the payor's election. It is the intent of the Legislature that

595-03389A-26

20261566c3

465 the impact fee payor elect a credit if the payor has the
466 reasonable opportunity to use the credit, in accordance with
467 law. A full refund or credit of the impact fee must be provided
468 to the payor within 30 days after the chief administrator
469 receives the payor's written election. A request or response
470 provided in accordance with this subsection may not be used as
471 an admission against interest of either party in any subsequent
472 action challenging the impact fee.

473 Section 7. Present subsections (4) through (9) of section
474 166.241, Florida Statutes are redesignated as subsections (5)
475 through (10), respectively, a new subsection (4) and subsections
476 (11) and (12) are added to that section, and subsection (3) and
477 present subsection (7), paragraph (c) of present subsection (8),
478 and present subsection (9) of that section are amended, to read:

479 166.241 Fiscal years, budgets, appeal of municipal law
480 enforcement agency budget, and budget amendments.—

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

595-03389A-26

20261566c3

494 (b) The municipality shall hold a budget workshop at which
495 the governing body of the municipality shall perform a budget
496 reduction exercise, identifying strategies to potentially reduce
497 the ensuing fiscal year budget by 10 percent in comparison to
498 the current year budget without compromising essential public
499 services, such as law enforcement or fire services, or legal
500 obligations. The municipality shall post such exercise on the
501 municipality's official website or the county's official
502 website, as applicable, in a portable document format or a
503 similar electronically accessible form that can be downloaded
504 and is independent of the original software and hardware used to
505 create the document, or a link to a recording of the budget
506 workshop. The budget reduction exercise must occur at least 14
507 days before final budget adoption.

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

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

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

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

595-03389A-26

20261566c3

- 523 (d) A summary of expenses by department and division.
- 524 (e) A summary of expenses by program or function.
- 525 (f) A summary of expenses related to debt obligations.
- 526 (g) A summary of expenses related to capital projects.
- 527 (h) An organizational chart or staffing summary.
- 528 (i) A summary and analysis of municipal reserves and fund
- 529 balances.
- 530 (8)~~(7)~~ By each October 15, the municipal budget officer
- 531 shall electronically submit the following information regarding
- 532 the final budget and the municipality's economic status to the
- 533 Office of Economic and Demographic Research in the format
- 534 specified by the office:
- 535 (a) Government spending per resident, including, at a
- 536 minimum, the spending per resident for the previous 5 fiscal
- 537 years.
- 538 (b) Government debt per resident, including, at a minimum,
- 539 the debt per resident for the previous 5 fiscal years.
- 540 (c) Average municipal employee salary.
- 541 (d) Median income within the municipality.
- 542 (e) Number of special taxing districts wholly or partially
- 543 within the municipality.
- 544 (f) Percent of budget spent on salaries and benefits for
- 545 municipal employees.
- 546 (g) Annual municipal expenditures providing for the
- 547 financing, acquisition, construction, reconstruction, or
- 548 rehabilitation of housing that is affordable, as that term is
- 549 defined in s. 420.0004. The reported expenditures must indicate
- 550 the source of such funds as "federal," "state," "local," or
- 551 "other," as applicable. ~~This information must be included in the~~

595-03389A-26

20261566c3

552 ~~submission due by October 15, 2020, and each annual submission~~
553 ~~thereafter.~~

554 (9)~~(8)~~ The governing body of each municipality at any time
555 within a fiscal year or within 60 days following the end of the
556 fiscal year may amend a budget for that year as follows:

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

570 (10)~~(9)~~ If the governing body of a municipality amends the
571 budget pursuant to paragraph (9) (c) ~~(8) (e)~~, the adopted
572 amendment ~~must be posted on the official website of the~~
573 ~~municipality within 5 days after adoption and must remain on the~~
574 municipality's website or the county's website, as applicable,
575 for at least 5 2 years. If the municipality does not operate an
576 official website, the municipality must, within a reasonable
577 period of time as established by the county or counties in which
578 the municipality is located, transmit the adopted amendment to
579 the manager or administrator of such county or counties who
580 shall post the adopted amendment on the county's website.

595-03389A-26

20261566c3

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

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

599 1. The expected timeframe for municipal agencies to submit
600 their proposed budget requests, including the name of the
601 municipal agency or budget officer to whom such requests must be
602 submitted.

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

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

595-03389A-26

20261566c3

610 municipality's agencies or governmental units.

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

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

617 (b) The budget development calendar must be published on
618 the municipality's official website or the county's official
619 website, as applicable, on or before January 30 of each calendar
620 year. If the municipality does not operate an official website,
621 the municipality must, within a reasonable period of time as
622 established by the county or counties in which the municipality
623 is located, transmit the budget development calendar to the
624 manager or administrator of such county or counties who shall
625 post the municipality's budget development calendar on the
626 county's website. However, the publication of the budget
627 development calendar may not serve as a basis for bringing any
628 civil or equitable action challenging the adoption of the
629 municipality's tentative or final budget pursuant to this
630 section or s. 200.065.

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

633 212.055 Discretionary sales surtaxes; legislative intent;
634 authorization and use of proceeds.—It is the legislative intent
635 that any authorization for imposition of a discretionary sales
636 surtax shall be published in the Florida Statutes as a
637 subsection of this section, irrespective of the duration of the
638 levy. Each enactment shall specify the types of counties

595-03389A-26

20261566c3

639 authorized to levy; the rate or rates which may be imposed; the
640 maximum length of time the surtax may be imposed, if any; the
641 procedure which must be followed to secure voter approval, if
642 required; the purpose for which the proceeds may be expended;
643 and such other requirements as the Legislature may provide.
644 Taxable transactions and administrative procedures shall be as
645 provided in s. 212.054.

646 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

647 (d) The proceeds of the surtax authorized by this
648 subsection and any accrued interest shall be expended by the
649 school district, within the county and municipalities within the
650 county, or, in the case of a negotiated joint county agreement,
651 within another county, to finance, plan, and construct
652 infrastructure; to acquire any interest in land for public
653 recreation, conservation, or protection of natural resources or
654 to prevent or satisfy private property rights claims resulting
655 from limitations imposed by the designation of an area of
656 critical state concern; to provide loans, grants, or rebates to
657 residential or commercial property owners who make energy
658 efficiency improvements to their residential or commercial
659 property, if a local government ordinance authorizing such use
660 is approved by referendum; or to finance the closure of county-
661 owned or municipally owned solid waste landfills that have been
662 closed or are required to be closed by order of the Department
663 of Environmental Protection. Any use of the proceeds or interest
664 for purposes of landfill closure before July 1, 1993, is
665 ratified. The proceeds and any interest may not be used for the
666 operational expenses of infrastructure, except that a county
667 that has a population of fewer than 75,000 and that is required

595-03389A-26

20261566c3

668 to close a landfill may use the proceeds or interest for long-
669 term maintenance costs associated with landfill closure.
670 Counties, as defined in s. 125.011, and charter counties may, in
671 addition, use the proceeds or interest to retire or service
672 indebtedness incurred for bonds issued before July 1, 1987, for
673 infrastructure purposes, and for bonds subsequently issued to
674 refund such bonds. Any use of the proceeds or interest for
675 purposes of retiring or servicing indebtedness incurred for
676 refunding bonds before July 1, 1999, is ratified.

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

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

693 b. A fire department vehicle, an emergency medical service
694 vehicle, a sheriff's office vehicle, a police department
695 vehicle, or any other vehicle, and the equipment necessary to
696 outfit the vehicle for its official use or equipment that has a

595-03389A-26

20261566c3

697 life expectancy of at least 5 years.

698 c. Any expenditure for the construction, lease, or
699 maintenance of, or provision of utilities or security for,
700 facilities, as defined in s. 29.008.

701 d. Any fixed capital expenditure or fixed capital outlay
702 associated with the improvement of private facilities that have
703 a life expectancy of 5 or more years and that the owner agrees
704 to make available for use on a temporary basis as needed by a
705 local government as a public emergency shelter or a staging area
706 for emergency response equipment during an emergency officially
707 declared by the state or by the local government under s.
708 252.38. Such improvements are limited to those necessary to
709 comply with current standards for public emergency evacuation
710 shelters. The owner must enter into a written contract with the
711 local government providing the improvement funding to make the
712 private facility available to the public for purposes of
713 emergency shelter at no cost to the local government for a
714 minimum of 10 years after completion of the improvement, with
715 the provision that the obligation will transfer to any
716 subsequent owner until the end of the minimum period.

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

595-03389A-26

20261566c3

726 nominal or other consideration for the construction of the
727 residential housing project on land acquired pursuant to this
728 sub-subparagraph.

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

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

751 3. Notwithstanding any other provision of this subsection,
752 a local government infrastructure surtax imposed or extended
753 after July 1, 1998, may allocate up to 15 percent of the surtax
754 proceeds for deposit into a trust fund within the county's

595-03389A-26

20261566c3

755 accounts created for the purpose of funding economic development
756 projects having a general public purpose of improving local
757 economies, including the funding of operational costs and
758 incentives related to economic development. The ballot statement
759 must indicate the intention to make an allocation under the
760 authority of this subparagraph.

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

775 Section 9. The Legislature finds and declares that this act
776 fulfills an important state interest.

777 Section 10. This act shall take effect January 1, 2027.