

1 A bill to be entitled
2 An act relating to state finances; amending s.
3 186.022, F.S.; requiring each state agency
4 annual performance report to include an
5 assessment of performance measures approved by
6 the Legislature and established in the General
7 Appropriations Act or implementing legislation
8 for the General Appropriations Act for the
9 previous fiscal year and a summary of all
10 moneys that were expended or encumbered by the
11 agency, or for which the agency is otherwise
12 responsible, during the preceding fiscal year
13 and an estimate of such moneys for the current
14 fiscal year; providing requirements for the
15 reporting of such information; providing for a
16 reduction in funding for failure to submit the
17 required state agency annual performance
18 report; amending s. 216.0235, F.S.; requiring
19 instructions with respect to such information
20 to be included in the performance-based
21 legislative program budget instructions;
22 requiring the Florida Financial Management
23 Information System Coordinating Council to
24 submit to the Governor and Legislature a
25 report, with recommendations, relating to the
26 reporting of such information; amending s.
27 216.241, F.S.; prohibiting the expenditure of
28 revenues generated by any tax or fee imposed
29 pursuant to amendment to the State Constitution
30 after a specified date except pursuant to
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1 legislative appropriation; providing an
2 effective date.

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4 Be It Enacted by the Legislature of the State of Florida:

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6 Section 1. Subsection (8) of section 186.022, Florida
7 Statutes, 1998 Supplement, is amended to read:

8 186.022 State agency strategic plans; preparation,
9 form, and review.--

10 (8) Each agency shall submit by September 1 of each
11 year an annual performance report to the Executive Office of
12 the Governor, with copies to the President of the Senate, the
13 Speaker of the House of Representatives, ~~and~~ the Auditor
14 General, and the Office of Program Policy Analysis and
15 Government Accountability. The purpose of this report is to
16 evaluate the attainment of the agency objectives in the agency
17 strategic plan and the performance measures approved by the
18 Legislature pursuant to s. 216.0166(3) and established in the
19 General Appropriations Act or implementing legislation for the
20 General Appropriations Act for the previous fiscal year. In
21 addition, each state agency must include a one-page summary of
22 all moneys that were expended or encumbered by the agency, or
23 for which the agency was otherwise responsible, during the
24 preceding fiscal year and an estimate of such moneys projected
25 by the agency for the current fiscal year. All such
26 expenditures and estimates of such expenditures must be
27 divided by program and expressed in line items by unit costs
28 for each output measure approved pursuant to s. 216.0166(3)
29 for those agencies and programs operating under
30 performance-based program budgeting and for major services and
31 products for those agencies and programs operating under

1 traditional line-item budgeting. Unit-cost totals must equal
2 the total amount of moneys that were expended or projected to
3 be expended by each agency and must include expenditures or
4 projected expenditures of state funds by subordinate
5 governmental entities and contractors, as applicable. Moneys
6 that agencies receive but are not responsible for, such as
7 reversions or pass-throughs to entities over which the agency
8 has no authority or responsibility, shall be shown in separate
9 line items and expressed in total amounts only. At the regular
10 session immediately following the submission of the agency
11 performance report, the Legislature shall reduce in the
12 General Appropriations Act for the ensuing fiscal year, by an
13 amount equal to at least 10 percent of the allocation for the
14 fiscal year preceding the current fiscal year, the funding of
15 each state agency that fails to submit the report required by
16 this subsection. All reports must be submitted in the form and
17 manner prescribed by the instructions prepared pursuant to
18 subsection (2) and s. 216.0235(3).

19 Section 2. Subsection (3) of section 216.0235, Florida
20 Statutes, 1998 Supplement, is amended to read:

21 216.0235 Performance-based legislative program budget
22 requests to be furnished by agencies.--

23 (3) The Executive Office of the Governor and the
24 legislative appropriations committees shall jointly develop
25 legislative program budget instructions from which each agency
26 that has an approved program and the judicial branch, pursuant
27 to ss. 216.0166 and 216.043, shall prepare its legislative
28 program budget request. The program budget instructions must
29 be consistent with s. 216.141 and must be transmitted to each
30 agency and to the judicial branch no later than June 15 of
31 each year. The budget instructions must ~~also~~ include

1 instructions for agencies in submitting performance measures
2 and standards as required by s. 216.0166. The budget
3 instructions must also include instructions for agencies in
4 submitting the assessment of performance measures and the
5 unit-cost information required to be included in the agency
6 annual performance report under s. 186.022(8). The Executive
7 Office of the Governor, in consultation with the Office of
8 Program Policy Analysis and Government Accountability, the
9 Auditor General, the Department of Banking and Finance, and
10 the legislative appropriations committees, shall develop
11 instructions as to the calculation of the unit-cost
12 information and the format and presentation of the summary
13 required under s. 186.022(8). For fiscal year 1999 - 2000,
14 the Executive Office of the Governor may provide interim
15 instructions which allow for a phased-in implementation of
16 unit cost reporting by agencies. Full implementation of unit
17 cost reporting shall be effective with the submission of the
18 September 1, 2000 agency performance report. In the event
19 that agreement cannot be reached between the Executive Office
20 of the Governor and the legislative appropriations committees
21 regarding legislative program budget instructions, the issue
22 shall be resolved by the Governor, the President of the
23 Senate, and the Speaker of the House of Representatives.

24 Section 3. The Florida Financial Management
25 Information System Coordinating Council shall submit to the
26 Governor, the President of the Senate, and the Speaker of the
27 House of Representatives by October 1, 1999, a report, with
28 recommendations, on the necessity and feasibility of, and the
29 costs associated with, enhancements to the Florida Accounting
30 Information Resource Subsystem required to support state
31 agencies in providing the unit-cost information required to be

1 reported under s. 186.022(8), Florida Statutes, as amended by
2 this act.

3 Section 4. Subsection (3) is added to section 216.241,
4 Florida Statutes, to read:

5 216.241 Initiation or commencement of new programs;
6 approval.--

7 (3) Any revenues generated by any tax or fee imposed
8 by amendment to the State Constitution after October 1, 1999,
9 shall not be expended by any agency, as defined in s.
10 120.52(1), except pursuant to appropriation by the
11 Legislature.

12 Section 5. This act shall take effect July 1, 1999.

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