

By the Committee on Community Affairs; and Senator Dean

578-08382A-08

20082648c1

1 A bill to be entitled

2 An act relating to government accountability and
3 efficiency; amending s. 112.061, F.S.; revising certain
4 per diem and travel requirements and limitations;
5 providing for application to certain water management
6 districts, authorities, and other entities; amending s.
7 129.01, F.S.; providing limitations on annual unreserved
8 undesignated fund balances; amending s. 129.02, F.S.;
9 providing definitions; providing additional requirements
10 for budgets; requiring a proposed budget summary;
11 providing summary requirements; deleting requirements for
12 county fine and forfeiture fund budgets; amending s.
13 129.021, F.S.; expanding application of certain
14 requirements for county officer budgets; amending s.
15 129.03, F.S.; extending a time period for county budget
16 officers to prepare and present a tentative budget;
17 providing additional requirements for filing comprehensive
18 annual financial reports with clerks of circuit court and
19 county residents; providing requirements for posting
20 reports on websites; amending s. 166.241, F.S.; providing
21 definitions; providing additional requirements for filing
22 budgets by municipalities; providing budget disclosure
23 requirements; requiring a proposed budget summary;
24 providing summary requirements; providing additional
25 requirements for posting comprehensive annual financial
26 reports at certain public offices, online, and with
27 municipal residents; providing limitations on annual
28 unreserved undesignated fund balances; amending s.
29 189.418, F.S.; providing definitions; providing additional

578-08382A-08

20082648c1

30 requirements for filing budgets by special districts;
31 providing budget disclosure requirements; requiring a
32 proposed budget summary; providing summary requirements;
33 providing additional requirements for posting
34 comprehensive annual financial reports at certain public
35 offices, online, and with special district residents;
36 providing limitations on annual unreserved undesignated
37 fund balances; amending s. 190.006, F.S.; increasing the
38 amount of the filing fee and election assessment for
39 qualification of members of boards of supervisors of
40 community development districts; increasing the amount of
41 compensation for members of boards of supervisors;
42 amending s. 373.536, F.S.; providing additional
43 requirements for filing comprehensive annual financial
44 reports of water management districts with clerks of
45 circuit court, water management residents, and online;
46 providing limitations on annual unreserved undesignated
47 fund balances; amending ss. 189.429 and 191.015, F.S.;
48 correcting cross-references; providing applicability;
49 creating s. 218.315, F.S.; defining the terms "contract,"
50 "corporation," "county officer," "local government," and
51 "individual," for purposes of the act; providing that
52 contractual rights of local government employees and
53 retirees who are members of the Florida Retirement System
54 or a local government retirement system are not considered
55 contracts; directing the Department of Financial Services
56 to develop and maintain a portal linking to websites
57 maintained by local governments; requiring local
58 governments that have a website to electronically post

578-08382A-08

20082648c1

59 contract information relating to certain contracts;
60 providing that portions of a public record which are
61 confidential and exempt shall be redacted prior to
62 posting; requiring that access to the website be provided
63 at no cost; requiring that electronic copies of contracts
64 be provided in certain circumstances; requiring the
65 Department of Financial Services to develop a uniform
66 format to be used by local governments when posting
67 contract information; requiring specific information be
68 provided under the uniform format; requiring each local
69 government to designate a central office to maintain all
70 contract information; providing reporting requirements for
71 local governments without a website; requiring that
72 contract information be posted at least quarterly using
73 the uniform format; establishing a schedule for local
74 governments to meet requirements of the act; providing
75 rulemaking authority; defining the terms "contract",
76 "corporation", "expenditure" and "individual" for purposes
77 of state government contract reporting; providing that
78 contractual rights of state employees and retirees who are
79 members of the Florida Retirement System are not
80 considered contracts; directing the Executive Office of
81 the Governor to develop and maintain a portal linking to
82 the state agency contract expenditures report maintained
83 by the Department of Financial Services; directing the
84 department of develop and maintain a contract information
85 report containing specified information; directing that
86 the report be maintained by the department in a searchable
87 website; directing that access to the website be provided

578-08382A-08

20082648c1

88 at no charge to a user who has Internet access; directing
89 each state agency to record information relating to
90 contracts between the agency and a corporation or an
91 individual; directing each agency to record payment
92 information on specified contracts in the Florida
93 Accounting and Information Resources contract subsystem;
94 requiring that electronic copies of contracts be provided
95 in certain circumstances; providing that portions of
96 public records which are confidential and exempt from
97 inspection and copying shall be redacted prior to posting;
98 providing effective dates.
99

100 Be It Enacted by the Legislature of the State of Florida:
101

102 Section 1. Paragraph (a) of subsection (6), paragraph (e)
103 of subsection (7), and paragraph (c) of subsection (14) of
104 section 112.061, Florida Statutes, are amended to read:

105 112.061 Per diem and travel expenses of public officers,
106 employees, and authorized persons.--

107 (6) RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.--For
108 purposes of reimbursement rates and methods of calculation, per
109 diem and subsistence allowances are provided as follows:

110 (a) All travelers shall be allowed for subsistence when
111 traveling to a convention or conference or when traveling within
112 or outside the state in order to conduct bona fide state
113 business, which convention, conference, or business serves a
114 direct and lawful public purpose with relation to the public
115 agency served by the person attending such meeting or conducting
116 such business, either of the following for each day of such

578-08382A-08

20082648c1

117 travel at the option of the traveler:

118 1. Eighty dollars per diem; or

119 2. If actual expenses exceed \$80, the amounts permitted in
120 paragraph (b) for subsistence, plus actual expenses for lodging
121 at a single-occupancy rate to be substantiated by paid bills
122 therefor. Actual expenses for lodging shall not exceed \$200 per
123 night excluding taxes unless approved in writing by the agency
124 head or designee when lodging is not reasonably available for
125 less than the maximum rate.

126

127 When lodging or meals are provided at a state institution, the
128 traveler shall be reimbursed only for the actual expenses of such
129 lodging or meals, not to exceed the maximum provided for in this
130 subsection.

131 (7) TRANSPORTATION.--

132 (e) Transportation by charter or rental vehicle ~~chartered~~
133 ~~vehicles~~ when traveling on official business may be authorized by
134 the agency head when necessary or where it is to the advantage of
135 the agency, provided the cost of such transportation does not
136 exceed the cost of transportation by privately owned vehicle
137 pursuant to paragraph (d). Transportation by charter or rental
138 vehicle is preferred in lieu of a privately owned vehicle when
139 the use of a charter or rental vehicle is calculated to cost less
140 than the estimated amount required to reimburse the traveler for
141 transportation by his or her privately owned vehicle. At the
142 option of the traveler, the use of his or her private vehicle may
143 be authorized, but reimbursement shall be limited to the amount
144 of whichever means of vehicle transportation is less.

145 (14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT

578-08382A-08

20082648c1

146 SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING
147 ORGANIZATIONS.--

148 (c) Except as otherwise provided in this subsection,
149 counties, county constitutional officers and entities governed by
150 those officers, district school boards, special districts, and
151 metropolitan planning organizations, other than those subject to
152 s. 166.021(10), remain subject to the requirements of this
153 section. Notwithstanding subparagraph (a)4., water management
154 districts created under s. 373.069, the Florida Inland Navigation
155 District, the Northwest Florida Regional Housing Authority, the
156 Northwest Florida Transportation Corridor Authority, the
157 Sarasota-Manatee Airport Authority, Space Florida, and the Tampa
158 Bay Area Regional Transportation Authority are subject to the
159 requirements of this section.

160 Section 2. Paragraph (f) is added to subsection (2) of
161 section 129.01, Florida Statutes, to read:

162 129.01 Budget system established.--There is hereby
163 established a budget system for the control of the finances of
164 the boards of county commissioners of the several counties of the
165 state, as follows:

166 (2) Each budget shall conform to the following general
167 directions and requirements:

168 (f) The annual unreserved undesignated fund balance
169 generated during an individual fiscal year, as defined in s.
170 129.02(1), shall not exceed 20 percent of operating revenues or
171 90 days of regular general fund operating expenditures, whichever
172 is greater, necessary to secure and maintain credit ratings, meet
173 seasonal shortfalls in cash flow, and reduce susceptibility to
174 emergency or unanticipated expenditures or to address revenue

578-08382A-08

20082648c1

175 shortfalls. Any remaining unreserved undesignated fund balance
176 generated during an individual fiscal year shall not be used to
177 increase recurring expenditures within the budget, but shall be
178 carried forward to the next fiscal year in furtherance of the
179 fund.

180 Section 3. Section 129.02, Florida Statutes, is amended to
181 read:

182 129.02 Requisites of budgets.--

183 (1) As used in this section, the term:

184 (a) "Fund" means a fiscal and accounting entity with a
185 self-balancing set of accounts that are recorded and segregated
186 to account for specific activities or to attain certain
187 objectives in accordance with applicable laws, special
188 regulations, restrictions, or limitations, in accordance with
189 generally accepted accounting principles.

190 (b) "Object of expenditure" means the classification of
191 fund data by character of expenditure. The term "object of
192 expenditure" includes, but is not limited to, operating
193 expenditures or expenses, personal services, debt service,
194 capital outlay, grants, and transfers, in accordance with
195 generally accepted accounting principles.

196 (c) "Spending entity," as designated by the county
197 commission, means any office, unit, department, board,
198 commission, county officer, or dependent special district which
199 is responsible for any particular expenditures.

200 (d) "Unreserved undesignated fund balance" means any fund
201 balance remaining after accounting for all reserved and
202 designated general fund balances.

203 (2) Each budget shall conform to the following specific

578-08382A-08

20082648c1

204 directions and requirements:

205 (a) Budgets that do not meet the Distinguished Budget
206 Presentation Award criteria established by the Government Finance
207 Officers Association shall, by fund and by spending entity within
208 each fund for the fiscal year, set forth the following:

209 1. All proposed budget expenditures summarized by the
210 object of expenditure to be undertaken or executed by any
211 spending entity during the fiscal year.

212 2. Anticipated revenues for the fiscal year.

213 3. Estimated beginning and ending fund balances.

214 4. The corresponding actual figures for the prior year,
215 current year budget or estimated current year actual, and
216 proposed budget for the next fiscal year consistent with the
217 basis of accounting used to prepare the budget.

218 5. Explanatory schedules or statements noting material
219 changes in proposed expenditures by spending entity.

220 (b)1.~~(1)~~ General fund budget shall contain an estimate of
221 receipts by source, including any taxes now or hereafter
222 authorized by law to be levied for any countywide purpose, except
223 those countywide purposes provided for in the budgets enumerated
224 below, any tax millage limitation to the contrary
225 notwithstanding, and including any balance brought forward as
226 provided herein; and an itemized estimate of expenditures that
227 will need to be incurred to carry on all functions and activities
228 of the county government now or hereafter authorized by law,
229 except those functions and activities provided for in the budgets
230 enumerated below, and of unpaid vouchers of the general fund;
231 also of the reserve for contingencies and of the balances, as
232 hereinbefore provided, which should be carried forward at the end

578-08382A-08

20082648c1

233 of the year.

234 2. A county shall prepare a written summary, not to exceed
235 4 pages, describing the important features of the proposed
236 budget. The summary shall include an overview of the county, a
237 description of the previous fiscal year's performance, a review
238 of the current fiscal year's revenues and expenditures, and an
239 economic outlook and future challenges or objectives description.
240 The summary must include a statement of the budgetary basis of
241 accounting used and a description of the services to be delivered
242 during the fiscal year. The county shall make the summary
243 available to county residents by filing the summary with the
244 clerk of the circuit court and posting the summary prominently
245 online if the county has a website.

246 (c)(2) The County Transportation Trust Fund budget shall
247 contain an estimate of receipts by source and balances as
248 provided herein, and an itemized estimate of expenditures that
249 need to be incurred to carry on all work on roads and bridges in
250 the county except that provided for in the capital outlay reserve
251 fund budget and in district budgets pursuant to this chapter, and
252 of unpaid vouchers of the County Transportation Trust Fund; also
253 of the reserve for contingencies and the balance, as hereinbefore
254 provided, which should be carried forward at the end of the year.

255 ~~(3) The budget for the county fine and forfeiture fund~~
256 ~~shall contain an estimate of receipts by source and balances as~~
257 ~~provided herein, and an itemized estimate of expenditures that~~
258 ~~need to be incurred to carry on all criminal prosecution, and all~~
259 ~~other law enforcement functions and activities of the county now~~
260 ~~or hereafter authorized by law, and of indebtedness of the county~~
261 ~~fine and forfeiture fund; also of the reserve for contingencies~~

578-08382A-08

20082648c1

262 and the balance, as hereinbefore provided, which should be
263 carried forward at the end of the year.

264 (d)1.~~(4)~~~~(a)~~ Capital outlay reserve fund budget shall
265 contain an estimate of receipts by source, including any taxes
266 authorized by law to be levied for that purpose, and including
267 any balance brought forward as provided for herein; and an
268 itemized estimate of expenditures for capital purposes to give
269 effect to general improvement programs. It shall be a plan for
270 the expenditure of funds for capital purposes, showing as income
271 the revenues, special assessments, borrowings, receipts from sale
272 of capital assets, free surpluses, and down payment appropriation
273 to be applied to the cost of a capital project or projects,
274 expenses of issuance of obligations, engineering, supervision,
275 contracts, and any other related expenditures. It may contain
276 also an estimate for the reserves as hereinbefore provided and
277 for a reserve for future construction and improvements. No
278 expenditures or obligations shall be incurred for capital
279 purposes except as appropriated in this budget, except for the
280 preliminary expense of plans, specifications and estimates.

281 2.~~(b)~~ Under the provision herein set forth, a separate
282 capital budget may be adopted for each special district included
283 within the county budget, or a consolidated capital budget may be
284 adopted providing for the consolidation of capital projects of
285 the county and of the special districts included within the
286 county budget into one budget, treating borrowed funds and other
287 receipts as special revenue earmarked for capital projects as
288 separately itemized appropriation for each district special
289 project or county project, as the case may be.

290 3.~~(e)~~ Any funds in the capital budget not required to meet

578-08382A-08

20082648c1

291 the current construction cost of any project may be invested in
292 any securities of the Federal Government or in securities of any
293 county of the state pledging the full faith and credit of such
294 county or pledging such county's share of the gas tax provided
295 for in s. 16 of Art. IX of the Constitution of 1885 as adopted by
296 the 1968 revised constitution or in s. 9, Art. XII of said
297 revision.

298 (e) ~~(5)~~ A bond interest and sinking fund budget shall be
299 made for each county and for each special district included
300 within the county budget having bonds outstanding. The budget
301 shall contain an estimate of receipts by source, including any
302 taxes authorized by law to be levied for that purpose, and
303 including any balances brought forward as provided herein; and an
304 itemized estimate of expenditures and reserves as follows: The
305 bond interest and principal maturities in the year for which the
306 budget is made shall be determined and estimates for expenses
307 connected with the payments of such bonds and coupons,
308 commissions of the tax collector, and of the property appraiser,
309 and expenses of refunding operations, if any are contemplated,
310 shall be appropriated. A sufficient "cash balance to be carried
311 over" may be reserved as set forth hereinbefore. The sinking fund
312 requirements provided for in the said reserve may be carried over
313 either in cash or in securities of the Federal Government and of
314 the local governments in Florida, or both.

315 (f) ~~(6)~~ For each special district included within the county
316 budget, the operating fund budget shall contain an estimate of
317 receipts by source and balances as provided herein, and an
318 itemized estimate of expenditures that will need to be incurred
319 to carry on all functions and activities of the special district

578-08382A-08

20082648c1

320 as now or hereafter provided by law and of the indebtedness of
321 the special district; also of the reserves for contingencies and
322 the balances, as hereinbefore provided, which should be carried
323 forward at the end of the year.

324 Section 4. Section 129.021, Florida Statutes, is amended to
325 read:

326 129.021 County officer budget information.--Notwithstanding
327 other provisions of law, the budgets of all county officers, as
328 submitted to the board of county commissioners, shall be in
329 sufficient detail and contain such information as the board of
330 county commissioners may require in furtherance of their powers
331 and responsibilities provided in ss. 125.01(1)(q) and (r) and
332 (6), ~~and 129.01(2)(b), and 129.02(1) and (2).~~

333 Section 5. Subsection (3) of section 129.03, Florida
334 Statutes, is amended to read:

335 129.03 Preparation and adoption of budget.--

336 (3) No later than 21 ~~15~~ days after certification of value
337 by the property appraiser pursuant to s. 200.065(1), the county
338 budget officer, after tentatively ascertaining the proposed
339 fiscal policies of the board for the ensuing fiscal year, shall
340 prepare and present to the board a tentative budget for the
341 ensuing fiscal year for each of the funds provided in this
342 chapter, including all estimated receipts, taxes to be levied,
343 and balances expected to be brought forward and all estimated
344 expenditures, reserves, and balances to be carried over at the
345 end of the year.

346 (a) The board of county commissioners shall receive and
347 examine the tentative budget for each fund and, subject to the
348 notice and hearing requirements of s. 200.065, shall require such

578-08382A-08

20082648c1

349 changes to be made as it shall deem necessary; provided the
350 budget shall remain in balance. The county budget officer's
351 estimates of receipts other than taxes, and of balances to be
352 brought forward, shall not be revised except by a resolution of
353 the board, duly passed and spread on the minutes of the board.
354 However, the board may allocate to any of the funds of the county
355 any anticipated receipts, other than taxes levied for a
356 particular fund, except receipts designated or received to be
357 expended for a particular purpose.

358 (b)1. Until the effective date of subparagraph 2., upon
359 receipt of the tentative budgets and completion of any revisions
360 made by the board, the board shall prepare a statement
361 summarizing all of the adopted tentative budgets. This summary
362 statement shall show, for each budget and the total of all
363 budgets, the proposed tax millages, the balances, the reserves,
364 and the total of each major classification of receipts and
365 expenditures, classified according to the classification of
366 accounts prescribed by the appropriate state agency. The county
367 shall make the summary statement available to county residents by
368 filing the statement with the clerk of the circuit court and
369 posting the statement prominently online if the county has a
370 website. The board shall cause this summary statement to be
371 advertised one time in a newspaper of general circulation
372 published in the county, or by posting with the clerk of the
373 circuit court ~~at the courthouse door~~ if there is no such
374 newspaper, and the advertisement shall appear adjacent to the
375 advertisement required pursuant to s. 200.065.

376 2. Beginning with fiscal year 2018-2019, counties that have
377 received a Certificate of Achievement for Excellence in Financial

578-08382A-08

20082648c1

378 Reporting from the Government Finance Officers Association shall
379 make the Comprehensive Annual Financial Report available to
380 county residents by filing the report with the clerk of the
381 circuit court and posting the report prominently online if the
382 county has a website. Counties that have not received a
383 Certificate of Achievement for Excellence in Financial Reporting
384 shall continue to comply with the requirements of subparagraph 1.

385 (c) The board shall hold public hearings to adopt tentative
386 and final budgets pursuant to s. 200.065. The hearings shall be
387 primarily for the purpose of hearing requests and complaints from
388 the public regarding the budgets and the proposed tax levies and
389 for explaining the budget and proposed or adopted amendments
390 thereto, if any. The tentative budgets, adopted tentative
391 budgets, and final budgets shall be filed in the office of the
392 clerk of the circuit court ~~county auditor~~ as a public record. For
393 counties that have websites, the tentative budgets and final
394 budgets, as approved by the county commission, shall be made
395 available online when filed with the clerk of the circuit court
396 and shall remain online until the final budget is adopted for the
397 next fiscal year. Sufficient reference in words and figures to
398 identify the particular transactions shall be made in the minutes
399 of the board to record its actions with reference to the budgets.

400 Section 6. Section 166.241, Florida Statutes, is amended to
401 read:

402 166.241 Fiscal years, appropriations, budgets, and budget
403 amendments.--

404 (1) As used in this section, the term:

405 (a) "Fund" means a fiscal and accounting entity with a
406 self-balancing set of accounts that are recorded and segregated

578-08382A-08

20082648c1

407 to account for specific activities or to attain certain
408 objectives in accordance with applicable laws, special
409 regulations, restrictions, or limitations, in accordance with
410 generally accepted accounting principles.

411 (b) "Object of expenditure" means the classification of
412 fund data by character of expenditure. The term "object of
413 expenditure" includes, but is not limited to, operating
414 expenditures or expenses, personal services, debt service,
415 capital outlay, grants, and transfers, in accordance with
416 generally accepted accounting principles.

417 (c) "Spending entity," as designated by the municipality,
418 means any office, unit, department, board, commission, or
419 dependent special district which is responsible for any
420 particular expenditures.

421 (d) "Unreserved undesignated fund balance" means any fund
422 balance remaining after accounting for all reserved and
423 designated general fund balances.

424 (2)~~(1)~~ Each municipality shall make provision for
425 establishing a fiscal year beginning October 1 of each year and
426 ending September 30 of the following year.

427 (3)~~(2)~~ The governing body of each municipality shall adopt
428 a budget each fiscal year. The budget shall ~~must~~ be adopted by
429 ordinance or resolution unless otherwise specified in the
430 respective municipality's charter. The amount available from
431 taxation and other sources, including amounts carried over from
432 prior fiscal years, must equal the total appropriations for
433 expenditures and reserves. The budget shall ~~must~~ regulate
434 expenditures of the municipality, and it is unlawful for any
435 officer of a municipal government to expend or contract for

578-08382A-08

20082648c1

436 expenditures in any fiscal year except in pursuance of budgeted
437 appropriations. The tentative budgets and final budgets, approved
438 by the governing body, shall be filed at a designated public
439 office within the boundaries of the municipality as a public
440 record. For municipalities that have websites, the tentative
441 budgets and final budgets, approved by the governing body, shall
442 be made available online when filed with the designated public
443 office and remain online until the final budget is adopted for
444 the next fiscal year.

445 (4) Budgets that do not meet the Distinguished Budget
446 Presentation Award criteria established by the Government Finance
447 Officers Association and that exceed \$1 million shall, by fund
448 and by spending entity within each fund for the fiscal year, set
449 forth the following:

450 (a) All proposed budget expenditures summarized by the
451 object of expenditure to be undertaken or executed by any
452 spending entity during the fiscal year.

453 (b) Anticipated revenues for the fiscal year.

454 (c) Estimated beginning and ending fund balances.

455 (d) The corresponding actual figures for the prior year,
456 current year budget or estimated current year actual, and
457 proposed budget for the next fiscal year consistent with the
458 basis of accounting used to prepare the budget.

459 (e) Explanatory schedules or statements noting material
460 changes in proposed expenditures by spending entity.

461 (5) A municipality shall prepare a written summary, not to
462 exceed 4 pages, describing the important features of the proposed
463 budget. The summary shall include an overview of the
464 municipality, a description of the previous fiscal year's

578-08382A-08

20082648c1

465 performance, a review of the current fiscal year's revenues and
466 expenditures, and an economic outlook and future challenges or
467 objectives description. The summary must include a statement of
468 the budgetary basis of accounting used and a description of the
469 services to be delivered during the fiscal year. The municipality
470 shall make the summary available to municipal residents by
471 posting the summary at a designated public office within the
472 boundaries of the municipality and posting the summary
473 prominently online if the municipality has a website.

474 (6) (a) Municipalities that have received a Certificate of
475 Achievement for Excellence in Financial Reporting from the
476 Government Finance Officers Association shall make the
477 Comprehensive Annual Financial Report available to municipal
478 residents by posting the report at a designated public office
479 within the boundaries of the municipality and posting the report
480 prominently online if the municipality has a website.

481 (b) Municipalities the budgets of which exceed \$1 million
482 and that have not received a Certificate of Achievement for
483 Excellence in Financial Reporting from the Government Finance
484 Officers Association shall, upon receipt of the tentative budgets
485 of each spending entity and completion of any revisions made by
486 the municipality, prepare a statement summarizing all of the
487 adopted tentative budgets. This summary statement shall show for
488 each budget and the total of all budgets, the proposed tax
489 millages, the balances, the reserves, and the total of each major
490 classification of receipts and expenditures, classified according
491 to the classification of accounts prescribed by the appropriate
492 state agency, and a brief explanation of any material increase or
493 decrease by spending entity. The municipality shall make the

578-08382A-08

20082648c1

494 summary statement available to municipal residents by posting the
495 statement at a designated public office within the boundaries of
496 the municipality and posting the statement prominently online if
497 the municipality has a website.

498 (7) The annual unreserved undesignated fund balance
499 generated during an individual fiscal year shall not exceed 20
500 percent of operating revenues or 90 days of regular general fund
501 operating expenditures, whichever is greater, necessary to secure
502 and maintain credit ratings, meet seasonal shortfalls in cash
503 flow, and reduce susceptibility to emergency or unanticipated
504 expenditures or to address revenue shortfalls. Any remaining
505 unreserved undesignated fund balance generated during an
506 individual fiscal year shall not be used to increase recurring
507 expenditures within the budget, but shall be carried forward to
508 the next fiscal year in furtherance of the fund.

509 (8)~~(3)~~ The governing body of each municipality at any time
510 within a fiscal year or within up to 60 days following the end of
511 the fiscal year may amend a budget for that year as follows:

512 (a) Appropriations for expenditures within a fund may be
513 decreased or increased by motion recorded in the minutes,
514 provided that the total of the appropriations of the fund is not
515 changed.

516 (b) The governing body may establish procedures by which
517 the designated budget officer may authorize certain budget
518 amendments within a department, provided that the total of the
519 appropriations of the department is not changed.

520 (c) If a budget amendment is required for a purpose not
521 specifically authorized in paragraph (a) or paragraph (b), the
522 budget amendment must be adopted in the same manner as the

578-08382A-08

20082648c1

523 original budget unless otherwise specified in the charter of the
524 respective municipality.

525 Section 7. Section 189.418, Florida Statutes, is amended to
526 read:

527 189.418 Reports; budgets; audits.--

528 (1) As used in this section, the term:

529 (a) "Fund" means a fiscal and accounting entity with a
530 self-balancing set of accounts that are recorded and segregated
531 to account for specific activities or to attain certain
532 objectives in accordance with applicable laws, special
533 regulations, restrictions, or limitations, in accordance with
534 generally accepted accounting principles.

535 (b) "Object of expenditure" means the classification of
536 fund data by character of expenditure. The term "object of
537 expenditure" includes, but is not limited to, operating
538 expenditures or expenses, personal services, debt service,
539 capital outlay, grants, and transfers, in accordance with
540 generally accepted accounting principles.

541 (c) "Spending entity," as designated by the special
542 district, means any office, unit, department, board, commission,
543 or institution which is responsible for any particular
544 expenditures.

545 (d) "Unreserved undesignated fund balance" means any fund
546 balance remaining after accounting for all reserved and
547 designated general fund balances.

548 (2)~~(1)~~ When a new special district is created, the district
549 must forward to the department, within 30 days after the adoption
550 of the special act, rule, ordinance, resolution, or other
551 document that provides for the creation of the district, a copy

578-08382A-08

20082648c1

552 of the document and a written statement that includes a reference
553 to the status of the special district as dependent or independent
554 and the basis for such classification. In addition to the
555 document or documents that create the district, the district must
556 also submit a map of the district, showing any municipal
557 boundaries that cross the district's boundaries, and any county
558 lines if the district is located in more than one county. The
559 department must notify the local government or other entity and
560 the district within 30 days after receipt of the document or
561 documents that create the district as to whether the district has
562 been determined to be dependent or independent.

563 (3)~~(2)~~ Any amendment, modification, or update of the
564 document by which the district was created, including changes in
565 boundaries, must be filed with the department within 30 days
566 after adoption. The department may initiate proceedings against
567 special districts as provided in s. 189.421 for failure to file
568 the information required by this subsection.

569 (4)~~(3)~~ The governing body of each special district shall
570 adopt a budget by resolution each fiscal year. The total amount
571 available from taxation and other sources, including amounts
572 carried over from prior fiscal years, must equal the total of
573 appropriations for expenditures and reserves. The adopted budget
574 must regulate expenditures of the special district, and it is
575 unlawful for any officer of a special district to expend or
576 contract for expenditures in any fiscal year except in pursuance
577 of budgeted appropriations. Budgets that exceed \$250,000 in
578 revenues and that do not meet the Distinguished Budget
579 Presentation Award criteria established by the Government Finance
580 Officers Association shall, by fund and by spending entity within

578-08382A-08

20082648c1

581 each fund for the fiscal year, set forth the following:

582 (a) All proposed budget expenditures summarized by the

583 object of expenditure to be undertaken or executed by any

584 spending entity during the fiscal year.

585 (b) Anticipated revenues for the fiscal year.

586 (c) Estimated beginning and ending fund balances.

587 (d) The corresponding actual figures for the prior year,

588 current year budget or estimated current year actual, and

589 proposed budget for the next fiscal year consistent with the

590 basis of accounting used to prepare the budget.

591 (e) Explanatory schedules or statements noting material

592 changes in proposed expenditures by spending entity.

593 (5) Special districts the budgets of which exceed

594 \$250,000 in revenues shall prepare a written summary, not to

595 exceed 4 pages, describing the important features of the

596 proposed budget. The summary shall include an overview of

597 the special district, a description of the previous fiscal

598 year's performance, a review of the current fiscal year's

599 revenues and expenditures, and an economic outlook and

600 future challenges or objectives description. The summary

601 must include a statement of the budgetary basis of

602 accounting used and a description of the services to be

603 delivered during the fiscal year. The special district shall

604 make the summary available to district residents by posting

605 the summary at a designated public office within the

606 boundaries of the district, or, if a public office is not

607 available within the boundaries, by posting with a public

608 office close to the boundaries of the special district. For

609 special districts websites, the district shall post the

578-08382A-08

20082648c1

610 summary prominently online.

611 (6) For budgets that exceed \$250,000 in revenues, tentative
612 budgets and final budgets, approved by the governing body, shall
613 be filed as a public record at a designated public office within
614 the boundaries of the special district, or, if a public office is
615 not available within the boundaries, shall be filed with a public
616 office close to the boundaries of the special district. For
617 special districts that have websites, tentative budgets and final
618 budgets, approved by the governing body, shall be made available
619 online when filed with the designated public office and remain
620 online until the final budget is adopted for the next fiscal
621 year.

622 (7) (a) Special districts that have received a Certificate
623 of Achievement for Excellence in Financial Reporting from the
624 Government Finance Officers Association shall make the
625 Comprehensive Annual Financial Report available to district
626 residents by posting the report at a designated public office
627 within the boundaries of the special district, or, if a public
628 office is not available within the boundaries, shall file the
629 report with a public office close to the boundaries of the
630 special district and post the report prominently online if the
631 district has a website.

632 (b) Special districts the budgets of which exceed \$250,000
633 in revenues and that have not received a Certificate of
634 Achievement for Excellence in Financial Reporting from the
635 Government Finance Officers Association shall, upon receipt of
636 the tentative budgets of each spending entity and completion of
637 any revisions made by the special district, prepare a statement
638 summarizing all of the adopted tentative budgets. This summary

578-08382A-08

20082648c1

639 statement shall show for each budget and the total of all
640 budgets, the proposed tax millages, the balances, the reserves,
641 and the total of each major classification of receipts and
642 expenditures, classified according to the classification of
643 accounts prescribed by the appropriate state agency, and a brief
644 explanation of any material increase or decrease by spending
645 entity. The special district shall make the summary statement
646 available to district residents by posting at a designated public
647 office within the boundaries of the special district, or, if a
648 public office is not available within the boundaries, the
649 statement shall be filed with a public office close to the
650 boundaries of the special district and post the statement
651 prominently online if the district has a website.

652 (8) The annual unreserved undesignated fund balance
653 generated during an individual fiscal year shall not exceed 20
654 percent of operating revenues or 90 days of regular general fund
655 operating expenditures, whichever is greater, necessary to secure
656 and maintain credit ratings, meet seasonal shortfalls in cash
657 flow, and reduce susceptibility to emergency or unanticipated
658 expenditures or to address revenue shortfalls. Any remaining
659 unreserved undesignated fund balance generated during an
660 individual fiscal year shall not be used to increase recurring
661 expenditures within the budget, but shall be carried forward to
662 the next fiscal year in furtherance of the fund.

663 (9) ~~(4)~~ The proposed budget of a dependent special district
664 shall be presented in accordance with generally accepted
665 accounting principles, contained within the general budget of the
666 local governing authority, and be clearly stated as the budget of
667 the dependent district. However, with the concurrence of the

578-08382A-08

20082648c1

668 local governing authority, a dependent district may be budgeted
669 separately.

670 (10)~~(5)~~ The governing body of each special district at any
671 time within a fiscal year or within up to 60 days following the
672 end of the fiscal year may amend a budget for that year. The
673 budget amendment must be adopted by resolution.

674 (11)~~(6)~~ A local governing authority may, in its discretion,
675 review the budget or tax levy of any special district located
676 solely within its boundaries.

677 (12)~~(7)~~ All reports or information required to be filed
678 with a local governing authority under ss. 189.415, 189.416, and
679 189.417 and this section shall:

680 (a) When the local governing authority is a county, be
681 filed with the clerk of the board of county commissioners.

682 (b) When the district is a multicounty district, be filed
683 with the clerk of the county commission in each county.

684 (c) When the local governing authority is a municipality,
685 be filed at the place designated by the municipal governing body.

686 Section 8. Paragraph (c) of subsection (3) and subsection
687 (8) of section 190.006, Florida Statutes, are amended to read:

688 190.006 Board of supervisors; members and meetings.--

689 (3)

690 (c) Candidates seeking election to office by qualified
691 electors under this subsection shall conduct their campaigns in
692 accordance with the provisions of chapter 106 and shall file
693 qualifying papers and qualify for individual seats in accordance
694 with s. 99.061. Candidates shall pay a qualifying fee, which
695 shall consist of a filing fee and an election assessment or, as
696 an alternative, shall file a petition signed by not less than 1

578-08382A-08

20082648c1

697 percent of the registered voters of the district, and take the
698 oath required in s. 99.021, with the supervisor of elections in
699 the county affected by such candidacy. The amount of the filing
700 fee is 3 percent of \$7,500 ~~\$4,800~~; however, if the electors have
701 provided for compensation pursuant to subsection (8), the amount
702 of the filing fee is 3 percent of the maximum annual compensation
703 so provided. The amount of the election assessment is 1 percent
704 of \$7,500 ~~\$4,800~~; however, if the electors have provided for
705 compensation pursuant to subsection (8), the amount of the
706 election assessment is 1 percent of the maximum annual
707 compensation so provided. The filing fee and election assessment
708 shall be distributed as provided in s. 105.031(3).

709 (8) Each supervisor shall be entitled to receive for his or
710 her services an amount not to exceed \$200 per meeting of the
711 board of supervisors, not to exceed \$7,500 ~~\$4,800~~ per year per
712 supervisor, or an amount established by the electors at
713 referendum. In addition, each supervisor shall receive travel and
714 per diem expenses as set forth in s. 112.061.

715 Section 9. Paragraphs (d) and (e) of subsection (3),
716 paragraph (c) of subsection (4), and paragraph (a) of subsection
717 (6) of section 373.536, Florida Statutes, are amended to read:

718 373.536 District budget and hearing thereon.--

719 (3) BUDGET HEARINGS AND WORKSHOPS; NOTICE.--

720 (d) As provided in s. 200.065(2)(d), the board shall
721 publish one or more notices of its intention to adopt a final
722 budget for the district for the ensuing fiscal year. The notice
723 shall appear adjacent to an advertisement that sets forth the
724 tentative budget in a format meeting the budget summary
725 requirements of s. 129.03(3)(b). The district shall not include

578-08382A-08

20082648c1

726 expenditures of federal special revenues and state special
727 revenues when preparing the statement required by s.
728 200.065(3)(1). The notice and advertisement shall be published in
729 one or more newspapers having a combined general paid circulation
730 in each county in which the district lies and the advertisement
731 shall be posted online if the district has a website. Districts
732 may include explanatory phrases and examples in budget
733 advertisements published under s. 200.065 to clarify or
734 illustrate the effect that the district budget may have on ad
735 valorem taxes.

736 (e) In lieu of the advertisement setting forth the
737 tentative budget in a format meeting the budget summary
738 requirements of s. 129.03(3)(b), water management districts that
739 have received a Certificate of Achievement for Excellence in
740 Financial Reporting from the Government Finance Officers
741 Association shall cause the resulting Comprehensive Annual
742 Financial Report to be made available to district residents by
743 filing the report with the clerk of the circuit court of each
744 county within or partly within the district and by posting the
745 report prominently online if the district has a website. The
746 district shall also cause the website address of the report to be
747 advertised in one or more newspapers having a combined general
748 paid circulation in each county in which the district lies, and
749 the advertisement shall appear adjacent the advertisement
750 required pursuant to s. 200.065.

751 (f)~~(e)~~ The hearing for adoption of a final budget and
752 millage rate shall be by and before the governing board of the
753 district as provided in s. 200.065 and may be continued from day
754 to day until terminated by the board.

578-08382A-08

20082648c1

755 (4) BUDGET CONTROLS.--

756 (c) ~~If should~~ the district receives ~~receive~~ unanticipated
757 funds after the adoption of the final budget, those funds shall
758 be treated as unreserved undesignated funds. Unanticipated
759 undesignated funds do not include federal revenues, state special
760 revenues, matching funds, or local government or utility project
761 funds. The annual unreserved undesignated fund balance generated
762 during an individual fiscal year, as defined in s. 129.02(1),
763 shall not exceed 20 percent of operating revenues or 90 days of
764 regular general fund operating expenditures, whichever is
765 greater, necessary to secure and maintain credit ratings, meet
766 seasonal shortfalls in cash flow, and reduce susceptibility to
767 emergency or unanticipated expenditures or to address revenue
768 shortfalls. Any remaining unreserved undesignated fund balance
769 generated during an individual fiscal year shall not be used to
770 increase recurring expenditures within the budget, but shall be
771 carried forward to the next fiscal year in furtherance of the
772 fund. The final budget, except for unreserved undesignated funds,
773 may be amended by including unanticipated ~~such~~ funds, so long as
774 notice of intention to amend is published in the notice of the
775 governing board meeting at which the amendment will be
776 considered, pursuant to s. 120.525. The notice shall set forth a
777 summary of the proposed amendment. However, in the event of a
778 disaster or of an emergency arising to prevent or avert the same,
779 the governing board shall not be limited by the budget but shall
780 have authority to apply such funds as may be available therefor
781 or as may be procured for such purpose.

782 (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;
783 WATER RESOURCE DEVELOPMENT WORK PROGRAM.--

578-08382A-08

20082648c1

784 (a) Each district must, by the date specified for each
785 item, furnish copies of the following documents to the Governor,
786 the President of the Senate, the Speaker of the House of
787 Representatives, the chairs of all legislative committees and
788 subcommittees having substantive or fiscal jurisdiction over the
789 districts, as determined by the President of the Senate or the
790 Speaker of the House of Representatives as applicable, the
791 secretary of the department, and the governing board of each
792 county in which the district has jurisdiction or derives any
793 funds for the operations of the district:

794 1. The adopted budget, to be furnished within 10 days after
795 its adoption.

796 2. A financial audit of its accounts and records, to be
797 furnished within 10 days after its acceptance by the governing
798 board. The audit must be conducted in accordance with the
799 provisions of s. 11.45 and the rules adopted thereunder. In
800 addition to the entities named above, the district must provide a
801 copy of the audit to the Auditor General within 10 days after its
802 acceptance by the governing board.

803 3. A 5-year capital improvements plan, to be included in
804 the consolidated annual report required by s. 373.036(7). The
805 plan must include expected sources of revenue for planned
806 improvements and must be prepared in a manner comparable to the
807 fixed capital outlay format set forth in s. 216.043.

808 4. A 5-year water resource development work program to be
809 furnished within 30 days after the adoption of the final budget.
810 The program must describe the district's implementation strategy
811 for the water resource development component of each approved
812 regional water supply plan developed or revised under s.

578-08382A-08

20082648c1

813 373.0361. The work program must address all the elements of the
814 water resource development component in the district's approved
815 regional water supply plans and must identify which projects in
816 the work program will provide water, explain how each water
817 resource development project will produce additional water
818 available for consumptive uses, estimate the quantity of water to
819 be produced by each project, and provide an assessment of the
820 contribution of the district's regional water supply plans in
821 providing sufficient water to meet the water supply needs of
822 existing and future reasonable-beneficial uses for a 1-in-10-year
823 drought event. Within 30 days after its submittal, the department
824 shall review the proposed work program and submit its findings,
825 questions, and comments to the district. The review must include
826 a written evaluation of the program's consistency with the
827 furtherance of the district's approved regional water supply
828 plans, and the adequacy of proposed expenditures. As part of the
829 review, the department shall give interested parties the
830 opportunity to provide written comments on each district's
831 proposed work program. Within 45 days after receipt of the
832 department's evaluation, the governing board shall state in
833 writing to the department which changes recommended in the
834 evaluation it will incorporate into its work program submitted as
835 part of the March 1 consolidated annual report required by s.
836 373.036(7) or specify the reasons for not incorporating the
837 changes. The department shall include the district's responses in
838 a final evaluation report and shall submit a copy of the report
839 to the Governor, the President of the Senate, and the Speaker of
840 the House of Representatives.

841 5. The Comprehensive Annual Financial Report of water

578-08382A-08

20082648c1

842 management districts that have received a Certificate of
843 Achievement for Excellence in Financial Reporting from the
844 Government Finance Officers Association.

845 Section 10. Subsection (1) of section 189.429, Florida
846 Statutes, is amended to read:

847 189.429 Codification.--

848 (1) Each district, by December 1, 2004, shall submit to the
849 Legislature a draft codified charter, at its expense, so that its
850 special acts may be codified into a single act for reenactment by
851 the Legislature, if there is more than one special act for the
852 district. The Legislature may adopt a schedule for individual
853 district codification. Any codified act relating to a district,
854 which act is submitted to the Legislature for reenactment, shall
855 provide for the repeal of all prior special acts of the
856 Legislature relating to the district. The codified act shall be
857 filed with the department pursuant to s. 189.418(3) ~~189.418(2)~~.

858 Section 11. Section 191.015, Florida Statutes, is amended
859 to read:

860 191.015 Codification.--Each fire control district existing
861 on the effective date of this section, by December 1, 2004, shall
862 submit to the Legislature a draft codified charter, at its
863 expense, so that its special acts may be codified into a single
864 act for reenactment by the Legislature, if there is more than one
865 special act for the district. The Legislature may adopt a
866 schedule for individual district codification. Any codified act
867 relating to a district, which act is submitted to the Legislature
868 for reenactment, shall provide for the repeal of all prior
869 special acts of the Legislature relating to the district. The
870 codified act shall be filed with the Department of Community

578-08382A-08

20082648c1

871 Affairs pursuant to s. 189.418(3) ~~189.418(2)~~.

872 Section 12. Effective July 1, 2008, section 218.315,
873 Florida Statutes, is created to read:

874 218.315 Local government transparency; contracts.--

875 (1) As used in this section, the term:

876 (a) "Contract" means any legally binding agreement executed
877 by a local government and a corporation or an individual for the
878 purchase of commodities or contractual services which requires
879 the expenditure of \$5,000 or more. The term excludes the
880 contractual rights of local government employees and retirees who
881 are members of the Florida Retirement System or who are members
882 of a local government retirement system.

883 (b) "Corporation" means all corporations registered to do
884 business in the state, whether for profit or not for profit;
885 foreign corporations qualified to do business in this state or
886 actually doing business in this state, whether for profit or not
887 for profit; limited liability companies under chapter 608;
888 partnerships under chapter 620; a sole proprietorship as defined
889 in s. 440.02; or any other legal business entity, whether for
890 profit or not for profit.

891 (c) "County officer" means a sheriff, tax collector,
892 property appraiser, supervisor of elections, and a clerk of the
893 circuit court.

894 (d) "Local government" means counties, municipalities,
895 water management districts, and special taxing districts that
896 have the authority to levy ad valorem taxes or non-ad valorem
897 assessments, but the term excludes school districts.

898 (e) "Individual" means a person, but excludes an employee
899 of a local government or an employee of the federal government

578-08382A-08

20082648c1

900 while acting in the capacity as employee.

901 (2) In accordance with the schedule provided in subsection
902 (5), the Department of Financial Services shall develop and
903 maintain a portal linking to websites maintained by the local
904 governments subject to the requirements of this section.

905 (3) (a) Each local government that has a website must
906 electronically post contract information relating to each
907 contract executed between the local government and a corporation
908 or an individual, or, for a county officer, between the county
909 officer and a corporation or an individual. The information must
910 be posted using the basic expenditure categories required in the
911 uniform format established under paragraph (c). The website must
912 be accessible without charge to any individual who has Internet
913 access using standard browsing software.

914 (b) To the extent possible, each local government's website
915 shall provide a link to an electronic copy of the contract. The
916 portion of a public record that is confidential or exempt shall
917 be redacted prior to posting.

918 (c) The Department of Financial Services shall develop a
919 uniform format to be used by each local government when posting
920 contract information. The uniform format must include:

921 1. The name of the local government or county officer who
922 is a party to the contract;

923 2. The name of each corporation or individual who is a
924 party to the contract;

925 3. The date and amount of the contract;

926 4. The purpose of the contract; and

927 5. The basic expenditure categories reported by local
928 governments in the annual financial report submitted to the

578-08382A-08

20082648c1

929 department under s. 218.32.

930 (4) Except as provided in this subsection, each local
931 government shall designate one central office to maintain all
932 contract information required to be reported. The county shall
933 maintain all contract information required to be reported by a
934 county officer. In cases where a local government does not have
935 an official website, the contract information must be maintained
936 in a local government office that is reasonably accessible to the
937 general public during normal business hours and capable of
938 providing contract information to a member of the general public
939 as a public-records request.

940 (5) (a) Information concerning contracts executed by a local
941 government or a county officer shall be reported at least
942 quarterly by each local government according to the following
943 schedule and in a uniform reporting format:

944 1. On or before December 31, 2009, all five water
945 management districts, any county having a population of 300,000
946 or more, any municipality having a population of 50,000 or more,
947 and any special taxing authority within such a county or
948 municipality shall report contract information required by this
949 section for contracts executed on or after October 1, 2009.

950 2. On or before December 31, 2010, any county having a
951 population of at least 50,000 but fewer than 300,000, any
952 municipality having a population of at least 10,000 but fewer
953 than 50,000, and any special taxing authority within such a
954 county or municipality shall report contract information required
955 by this section for contracts executed on or after October 1,
956 2010.

957 3. On or before December 31, 2011, any county having a

578-08382A-08

20082648c1

958 population of fewer than 50,000, any municipality having a
959 population of fewer than 10,000, and any special taxing authority
960 within such a county or municipality shall report contract
961 information required by this section for contracts executed on or
962 after October 1, 2011.

963 (b) The population estimates used by counties and
964 municipalities to meet the schedule requirements of this
965 subsection shall be those reported on April 1, 2009, by the
966 Office of Economic and Demographic Research to the Executive
967 Office of the Governor under s. 186.901.

968 (6) The Department of Financial Services may adopt rules
969 pursuant to ss. 120.536(1) and 120.54 to implement the provisions
970 of this section requiring the development and maintenance of the
971 state portal that links to the local government website and
972 requiring the development and distribution of the uniform
973 reporting format.

974 Section 13. State government transparency; contracts.--

975 (1) As used in this section, the term:

976 (a) "Contract" means any legally binding agreement executed
977 by a state agency and a corporation or an individual for the
978 purchase of commodities or contractual services which requires
979 the expenditure of \$5,000 or more. The term excludes the
980 contractual rights of state employees and retirees who are
981 members of the Florida Retirement System.

982 (b) "Corporation" means all corporations registered to do
983 business in this state, whether for profit or not for profit;
984 foreign corporations qualified to do business in this state or
985 actually doing business in this state, whether for profit or not
986 for profit; limited liability companies under chapter 608,

578-08382A-08

20082648c1

987 Florida Statutes; partnerships under chapter 620, Florida
988 Statutes; a sole proprietorship as defined in s. 440.02, Florida
989 Statutes; or any other legal business entity, whether for profit
990 or not for profit.

991 (c) "Expenditure" means a payment that a state agency makes
992 to a corporation or an individual under a contract.

993 (d) "Individual" means a person, but excludes an employee
994 of a state agency or an employee of the Federal Government while
995 acting in the capacity as employee.

996 (2) The Executive Office of the Governor is directed to
997 develop and maintain a portal linking to the state agency
998 contract expenditures report maintained by the Department of
999 Financial Services and required under this section.

1000 (3) (a) The Department of Financial Services is directed to
1001 develop and maintain a contract expenditures report that provides
1002 the following information:

1003 1. The name of the state agency that is a party to a
1004 contract;

1005 2. The name of each corporation or individual who is a
1006 party to a contract;

1007 3. The date, amount, and purpose of the contract; and

1008 4. Each expenditure made under the contract.

1009 (b) The contract expenditures report must be maintained by
1010 the department in a searchable website containing a navigation
1011 bar that allows an individual having Internet access to search
1012 for expenditure reports by governmental function, state agency,
1013 or appropriation category.

1014 (4) (a) Each state agency shall record each contract
1015 executed between the agency and a corporation or an individual

578-08382A-08

20082648c1

1016 and each payment made under the contract along with the contract
1017 number in the department's Florida Accounting and Information
1018 Resources contract subsystem as provided in s. 215.94(2), Florida
1019 Statutes.

1020 (b) To the extent possible, each state agency shall provide
1021 a link to an electronic copy of the contract. The portion of a
1022 public record which is confidential or exempt from inspection and
1023 copying shall be redacted prior to posting.

1024 (5) This section shall take effect July 1, 2008.

1025 Section 14. Except as otherwise expressly provided in this
1026 act, this act shall take effect upon becoming a law and shall
1027 apply to the 2008-2009 fiscal year.