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576-02825A-09

Proposed Committee Substitute by the Policy and Steering  
Committee on Ways and Means

1                                   A bill to be entitled  
2           An act relating to governmental financial information;  
3           amending s. 11.40, F.S.; directing the Legislative  
4           Auditing Committee to provide oversight and management  
5           of a state website providing information on  
6           governmental appropriations and expenditures; creating  
7           s. 215.985, F.S.; providing a short title; providing  
8           definitions; requiring the Executive Office of the  
9           Governor to establish a website providing information  
10          relating to each appropriation in the General  
11          Appropriations Act; requiring the committee to propose  
12          providing additional state information and a format  
13          for collecting and displaying information from other  
14          governmental entities on the website; requiring the  
15          committee to develop a schedule by a certain date for  
16          adding other information to the website and submitting  
17          it to the Legislative Budget Commission for approval;  
18          requiring all branches of state government to  
19          establish allotments in the Florida Accounting  
20          Information Resource Subsystem for planned  
21          expenditures; requiring the committee to coordinate  
22          with the Financial Management Information Board in  
23          developing certain website information; requiring  
24          governmental entities to provide information as  
25          necessary; excepting certain small municipalities from  
26          the requirements of the act; requiring an annual  
27          report to the Governor and Legislature on progress



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28           toward establishing the website; providing an  
29           effective date.

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

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33           Section 1. Subsection (4) of section 11.40, Florida  
34 Statutes, is amended to read:

35           11.40 Legislative Auditing Committee.—

36           (4) The Legislative Auditing Committee:

37           (a) May take under investigation any matter within the  
38 scope of an audit, review, or examination either completed or  
39 then being conducted by the Auditor General or the Office of  
40 Program Policy Analysis and Government Accountability, and, in  
41 connection with such investigation, may exercise the powers of  
42 subpoena by law vested in a standing committee of the  
43 Legislature.

44           (b) Shall provide oversight and management of the website  
45 developed pursuant to s. 215.985.

46           Section 2. Section 215.985, Florida Statutes, is created to  
47 read:

48           215.985 Transparency in government spending.—

49           (1) This section may be cited as the "Transparency Florida  
50 Act."

51           (2) As used in this section, the term:

52           (a) "Governmental entity" means any state, regional,  
53 county, municipal, special district, or other political  
54 subdivision whether executive, judicial, or legislative,  
55 including, but not limited to, any department, division, bureau,  
56 commission, authority, district, or agency thereof or any public



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57 school district, community college, state university, or  
58 associated board.

59 (b) "Website" means a site on the Internet which is easily  
60 accessible to the public at no cost and does not require the  
61 user to provide any information.

62 (c) "Committee" means the Legislative Auditing Committee  
63 created in s. 11.40.

64 (3) The Executive Office of the Governor, in consultation  
65 with the appropriation committees of the Senate and the House of  
66 Representatives, shall establish a single website, directly  
67 accessible through the state's official Internet portal, which  
68 provides information relating to each appropriation in the  
69 General Appropriation Act for each branch of state government  
70 and state agency.

71 (a) At a minimum, the information provided must include:

72 1. Disbursement data for each appropriation by the object  
73 code associated with each expenditure established within the  
74 Florida Accounting Information Resource Subsystem. Expenditure  
75 data must include the name of the payee, the date of the  
76 expenditure, the amount of the expenditure, and the warrant  
77 number.

78 2. For each appropriation, any adjustments including  
79 vetoed, approved supplemental appropriations included in  
80 legislation other than the General Appropriations Act, budget  
81 amendments, other actions approved pursuant to chapter 216, and  
82 any other adjustments authorized by law.

83 3. Status of spending authority for each appropriation in  
84 the approved operating budget, including released, unreleased,  
85 reserved, and disbursed balances.



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86 4. Position and rate information for positions provided in  
87 the General Appropriations Act.

88 (b) All data provided through the website must be data  
89 currently available in the state's financial management  
90 information system referenced in s. 215.93.

91 (4) The committee shall propose providing additional state  
92 fiscal information, which may include, but is not limited to,  
93 the following information for state agencies:

94 (a) Details of nonoperating budget authority established  
95 pursuant to s. 216.181.

96 (b) Trust fund balance reports, including cash available,  
97 investments, and receipts.

98 (c) General revenue fund balance reports, including revenue  
99 received and amounts disbursed.

100 (d) Fixed capital outlay project data, including original  
101 appropriation and disbursements throughout the life of the  
102 project.

103 (e) A 10-year history of appropriations indicated by  
104 agency.

105 (5) The committee shall recommend a format for collecting  
106 and displaying information from state universities, public  
107 schools, community colleges, local governmental units, and other  
108 governmental entities receiving state appropriations.

109 (6) By March 1, 2010, the committee shall develop a  
110 schedule for adding other information to the website by type of  
111 information and governmental entity, including timeframes and  
112 development entity. The schedule shall be submitted for approval  
113 to the Legislative Budget Commission. Additional information may  
114 include:



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115       (a) Disbursements by the governmental entity from funds  
116 established within the treasury of the governmental entity,  
117 including, for all branches of state government, allotment  
118 balances in the Florida Accounting Information Resource  
119 Subsystem.

120       (b) Revenues received by each governmental entity,  
121 including receipts or deposits by the governmental entity into  
122 funds established within the treasury of the governmental  
123 entity.

124       (c) Information relating to a governmental entity's bonded  
125 indebtedness, including, but not limited to, the total amount of  
126 obligation stated in terms of principal and interest, an  
127 itemization of each obligation, the term of each obligation, the  
128 source of funding for repayment of each obligation, the amounts  
129 of principal and interest previously paid to reduce each  
130 obligation, the balance remaining of each obligation, any  
131 refinancing of any obligation, and the cited statutory authority  
132 to issue such bonds.

133       (d) Links to available governmental entity websites.

134       (7) A counter shall be established on the website to show  
135 the number of times the website has been accessed.

136       (8) By July 1, 2009, all branches of state government shall  
137 establish allotments in the Florida Accounting Information  
138 Resource Subsystem for planned expenditures of state  
139 appropriations.

140       (9) The committee shall coordinate with the Financial  
141 Management Information Board in developing any recommendations  
142 for including information on the website which is necessary to  
143 meet the requirements of s. 215.91(8).



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144       (10) Functional owners as defined in s. 215.94 and other  
145 governmental entities shall provide information necessary to  
146 accomplish the purposes of this section.

147       (11) Any municipality having a population of 10,000 or  
148 fewer is exempt from this section. Population determinations  
149 must be based on the most recent population estimates prepared  
150 pursuant to s. 186.901.

151       (12) This section does not require or permit the disclosure  
152 of information that is considered confidential by state or  
153 federal law.

154       (13) The committee shall prepare an annual report detailing  
155 progress in establishing the single website and providing  
156 recommendations for enhancement of the content and format of the  
157 website and related policies and procedures. The first report  
158 shall be submitted to the Governor, the President of the Senate,  
159 and the Speaker of the House of Representatives by November 1,  
160 2011, and annually by November 1 thereafter.

161       Section 3. This act shall take effect upon becoming a law.