

By Senator Storms

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1 A bill to be entitled
 2 An act relating to transparency in government
 3 spending; creating s. 215.985, F.S.; providing a short
 4 title; providing definitions; requiring the Department
 5 of Financial Services to establish a specified
 6 website; requiring the website to include specified
 7 information relating to annual expenditures, revenues,
 8 and bonded indebtedness for governmental entities;
 9 specifying requirements for data submission and
 10 retention; requiring governmental entities to provide
 11 certain information to the department; providing an
 12 exemption for specified local governments; providing
 13 an exemption for specified information; requiring the
 14 Office of Program Policy Analysis and Government
 15 Accountability to prepare an annual report; providing
 16 report requirements; requiring the report to be
 17 submitted to the Governor and the Legislature by a
 18 specified date; authorizing the department to adopt
 19 rules; providing an effective date.

20
 21 WHEREAS, shining a light on government spending and
 22 bringing openness into state and local government spending will
 23 lead to greater accountability for the taxpayers of this state,
 24 and

25 WHEREAS, the Legislature finds that taxpayers are entitled
 26 to full and complete information about how their hard-earned tax
 27 dollars are spent, and

28 WHEREAS, it is the intent of the Legislature to provide
 29 taxpayers with access to information on how the state and local

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30 governments are spending their tax dollars, and

31 WHEREAS, there is currently no single, easily accessible
 32 searchable website that allows taxpayers to track state and
 33 local government revenues and expenditures, NOW, THEREFORE,

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

36
 37 Section 1. Section 215.985, Florida Statutes, is created to
 38 read:

39 215.985 Transparency in government spending.—

40 (1) This section may be cited as the "Track Your Taxes -
 41 The Florida Budget Openness Act."

42 (2) As used in this section:

43 (a) "Department" means the Department of Financial
 44 Services.

45 (b) "Governmental entity" means any state, regional,
 46 county, municipal, special district, or other local governmental
 47 entity of this state, whether executive, judicial, or
 48 legislative, including, but not limited to, any department,
 49 division, bureau, commission, authority, district, or agency
 50 thereof or any public school district, community college, state
 51 university, or board associated therewith.

52 (c) "Searchable website" means a website that is easily
 53 accessible to the public and is searchable, at a minimum, by the
 54 issues or entities identified in subsection (3) in an itemized
 55 or aggregate form, is accessible at no cost to the public, and
 56 does not require the user to provide any information.

57 (3) Effective July 1, 2010, the department shall establish
 58 a single, searchable website directly accessible through the

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59 official Internet portal of the state that includes:

60 (a) Access to information for each expenditure made by each
61 governmental entity, including, but not limited to:

62 1. Disbursements by the governmental entity from funds
63 established within the treasury of the governmental entity.

64 2. Bond debt payments.

65 3. Salaries and wages, including, but not limited to,
66 compensation paid to individual employees of the governmental
67 entity.

68 4. Contractual services, including, but not limited to,
69 amounts paid to individual vendors.

70 5. Commodities, including, but not limited to, amounts paid
71 to individual vendors.

72 6. Capital outlay, including, but not limited to, amounts
73 paid to individual vendors.

74 7. Debt service, including, but not limited to, amounts of
75 bond interest paid and sources of funds paid for individual bond
76 issues.

77 8. Aid to local units, including, but not limited to,
78 amounts paid to individual units of government for individually
79 identifiable aid programs.

80 9. Other assistance and benefits.

81 10. Capital improvements, including, but not limited to,
82 amounts of bond principal paid and sources of funds paid for
83 individual bond issues.

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85 All expenditures shall list the name of the payee, the date of
86 the expenditure, the amount of the expenditure, and the purpose
87 of the expenditure. When the expenditure is made pursuant to a

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88 contract, the governmental entity shall provide the department
89 with an electronic copy of the contract. The single website
90 shall provide a link to the contract under any expenditure made
91 under the contract.

92 (b) Access to information for each revenue received by each
93 governmental entity, including, but not limited to:

94 1. Receipts or deposits by the governmental entity into
95 funds established within the treasury of the governmental
96 entity.

97 2. Taxes, including, but not limited to, compulsory
98 contributions imposed by the governmental entity for the purpose
99 of financing services.

100 3. Governmental entity earnings, including, but not limited
101 to, amounts collected for merchandise sold, services performed,
102 licenses and permits issued, or regulation.

103 4. Revenue for the use of money and property, including,
104 but not limited to, amounts received for compensation for the
105 use of money and property owned by the governmental entity.

106 5. Gifts, donations, and federal grants, including, but not
107 limited to, amounts received from public and private entities to
108 aid in support of a specific function or other governmental
109 activity.

110 6. Other revenue, including, but not limited to, receipts
111 not classified elsewhere.

112 7. Nonrevenue receipts, including, but not limited to, all
113 receipts that do not constitute revenue.

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115 All revenues shall list the name of the payor, the date of the
116 revenue, the amount of the revenue, and the purpose of the

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117 revenue.

118 (c) Access to each governmental entity's bonded
119 indebtedness information, including, but not limited to, the
120 total amount of obligation stated in terms of principal and
121 interest, including an itemization of each obligation, the term
122 of each obligation, the source of funding for repayment of each
123 obligation, the amounts of principal and interest previously
124 paid to reduce each obligation, the balance remaining of each
125 obligation, any refinancing of any obligation, and the cited
126 statutory authority to issue such bonds.

127 (d) A counter on the website to show the number of times
128 the website has been accessed.

129 (e) Links to all governmental entity websites.

130 (4) The single website shall include data for the 2010-2011
131 fiscal year for state governmental entities, data for the 2011-
132 2012 fiscal year or calendar years, as applicable, for all other
133 governmental entities, and data for each fiscal or calendar year
134 thereafter for all governmental entities. Data shall be retained
135 on the website for at least 10 years. Data shall be on the
136 single website as soon as possible, but not later than 45 days
137 after the end of each fiscal quarter.

138 (5) All governmental entities shall provide information
139 necessary to accomplish the purposes of this section and shall
140 provide a link from their websites, if applicable, to the
141 website established by the department.

142 (6) Any municipality, including any department, division,
143 bureau, commission, authority, district, or agency thereof,
144 having a population of 10,000 or fewer is exempt from this
145 section. Population figures used for the purposes of this

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146 subsection shall be the most recent population estimates
147 prepared pursuant to s. 186.901.

148 (7) This section does not permit or require the disclosure
149 of information that is considered confidential by state or
150 federal law.

151 (8) The Office of Program Policy Analysis and Government
152 Accountability shall prepare an annual report detailing the
153 progress in implementing the single website and providing
154 recommendations for enhancement of the content and format of the
155 single website and related policies and procedures. The report
156 shall be submitted to the Governor, the President of the Senate,
157 and the Speaker of the House of Representatives, no later than
158 November 1, 2011, and November 1 of each year thereafter.

159 (9) The department may adopt rules pursuant to ss.
160 120.536(1) and 120.54 to implement this section.

161 Section 2. This act shall take effect July 1, 2009.