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

19  
20          WHEREAS, shining a light on government spending and  
21          bringing openness into state and local government spending will  
22          lead to greater accountability for the taxpayers of this state,  
23          and

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

27 WHEREAS, it is the intent of the Legislature to provide  
 28 taxpayers with access to information on how the state and local  
 29 governments are spending their tax dollars, and

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

33  
 34 Be It Enacted by the Legislature of the State of Florida:

35  
 36 Section 1. Section 215.985, Florida Statutes, is created  
 37 to read:

38 215.985 Transparency in government spending.--

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

41 (2) As used in this section:

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

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

51 (c) "Searchable website" means a website that is easily  
 52 accessible to the public and is searchable, at a minimum, by the  
 53 issues or entities identified in subsection (3) in an itemized  
 54 or aggregate form, is accessible at no cost to the public, and

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55 does not require the user to provide any information.

56 (3) Effective July 1, 2010, the department shall establish  
57 a single, searchable website directly accessible through the  
58 official Internet portal of the state that includes:

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

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

63 2. Bond debt payments.

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

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

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

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

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

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

79 9. Other assistance and benefits.

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

83  
84 All expenditures shall list the name of the payee, the date of  
85 the expenditure, the amount of the expenditure, and the purpose  
86 of the expenditure. When the expenditure is made pursuant to a  
87 contract, the governmental entity shall provide the department  
88 with an electronic copy of the contract. The single website  
89 shall provide a link to the contract under any expenditure made  
90 under the contract.

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

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

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

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

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

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

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

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

113  
114 All revenues shall list the name of the payor, the date of the  
115 revenue, the amount of the revenue, and the purpose of the  
116 revenue.

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

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

128 (e) Links to all governmental entity websites.

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

137 (5) All governmental entities shall provide information  
138 necessary to accomplish the purposes of this section and shall

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139 provide a link from their websites, if applicable, to the  
140 website established by the department.

141 (6) Any municipality, including any department, division,  
142 bureau, commission, authority, district, or agency thereof,  
143 having a population of 10,000 or less is exempt from this  
144 section. Population figures used for the purposes of this  
145 subsection shall be the most recent population estimates  
146 prepared pursuant to s. 186.901.

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

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

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

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