

Transparency in Government Spending: Next Steps for Florida

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"I would suggest a law providing that at all times all the public records of the state, county and municipal officers shall be open for a personal inspection of any citizen of Florida."¹

Park Trammell, Florida
Attorney General, 1909

In June 1909, the Florida Legislature passed what became known as the Public Records Law, Chapter 119 of the Florida Statutes, which required that "all state, county and municipal records shall at all times be open for a personal inspection of any citizen of Florida and those in charge of such records shall not refuse this privilege to any citizen."²

Passage of the law, sponsored by State Representative J.W. Mahaffey from Gadsden County, set Florida up as a leader in the area of government transparency. The state's leading status was cemented with the passage of the Government-in-the-Sunshine Law in 1967,³ and temporarily culminated in the 1992 election leading to a constitutional amendment guaranteeing access to the records of all three branches of state government and to the meetings of the collegial bodies of state agencies and local governments at which public business is transacted or discussed.⁴

However, while Florida continued to be one of only a few states that provide a Constitutional right of access to government meetings and records,⁵ the advent and maturing of the Internet had warranted some changes that would address the discrepancy between technologies available and their use as a means to opening government operations to public scrutiny.

While several improvements have been made to bring Florida's tradition of "Government in the Sunshine" into the 21st Century, it seems appropriate that the year that marked the anniversary of the beginning of Florida's tradition of "government in the sunshine" also became the year in which Florida took an important leap towards living up to its nickname of the "Sunshine State," particularly in the area of government finance.

Accountability in Florida in the 21st Century

In the past, the requirement of records being "open for a personal inspection by any citizen of Florida" may have been considered met by providing access to hard copies of government records upon request. However, technological progress has changed the rules of the game and necessitates a review of some of the concepts that are deemed to achieve accountability.

Prior to the advent of the Internet, there was no alternative to submitting formal requests with government entities to receive information on government activities. Floridians who did not live in close proximity to Tallahassee were at a disadvantage because short of visiting the archives, time-consuming and tedious formal written requests were the only way to obtain

detailed information, provided the requests were properly written and asked for the right documents.

Realizing the existing discrepancy between the technologies at hand and their use as a means to opening government operations to public scrutiny, Gov. Charlie Crist created the Commission on Open Government Reform through executive order in 2007. Further steps taken by the Governor towards greater “online sunshine” included issuing Executive Order 07-242, which requires each agency to post on their website an Open Government Bill of Rights to facilitate easier access to public documents and meetings, and requiring that state agency websites link to a website that will facilitate the process of accessing these documents.

The Commission on Open Government Reform’s regular meetings fueled the debate on further improving transparency in government, and its final report issued in January 2009 spells out a series of policy recommendations which if implemented will allow Florida to maintain its leadership status when it comes to general government transparency.⁶

Transparency in Government Spending

However, one field in which other states have overtaken Florida in recent years is the area of transparency in government spending.

In 2007, following the passage of the Federal Funding Accountability and Transparency Act, which mandated the creation of a searchable online database for all federal grants and contracts over the amount of \$25,000, five states – Kansas, Texas, Oklahoma and, to a more limited extent, Hawaii and Minnesota – passed legislation mandating the creation of a searchable website for government expenditures.

Another eight states, Washington State, Maryland, Georgia, Mississippi, Utah, Arizona, Ohio and Louisiana joined these states in passing legislation in 2008. The momentum carried over into 2009, with sixteen states having passed spending transparency bills between January and November⁷, including Florida.

A number of governors have issued executive orders or otherwise instructed their administrations to create transparency portals. As of January 2010, twenty-eight spending transparency websites created by either executive order or legislation were up and running.

In addition, several other state constitutional officers have taken their own steps to increase transparency in government finance. These range from disclosing their own offices’ expenditures, as the Secretary of State and Attorney General in Michigan and the Secretary of State in Kentucky have done, to creating more comprehensive portals, such as the New York or Nebraska websites.⁸

As more states embrace transparency in government finances, the benefits of the effort become abundantly clear.

- Texas State Comptroller Susan Combs has identified \$8.7 million in savings in her office alone using information from her expenditure portal. Combs explained the benefits of transparency from an inner-agency standpoint: “But besides the public having access to information, we discovered our emphasis on transparency had internal benefits in that it made our own operations transparent to us. This provided access to such detailed, centralized and easily navigable information about our budget and expenditures, which allowed us to identify redundancies, inefficiencies and other areas for improvement with a clarity that was simply not possible before.”⁹
- In Kansas, lawmakers have been using the newly-created expenditure portal to question agency spending decisions such as costly building leases and out-of-state contracts.¹⁰
- South Carolina Comptroller General Richard Eckstrom, who had worked with Gov. Mark Sanford to create the state’s spending transparency portal, noticed a drop in Freedom of Information requests for his office, significantly reducing compliance cost for such requests.¹¹
- More examples of savings and efficiencies are widely expected as the spending transparency movement is still in its infancy.

Florida’s Transparency in Government Spending Landscape Prior to 2009

Florida’s state budget – traditionally printed on paper and disseminated at the end of the legislative session – was first placed online in the form of an E-budget in the late 1990s.¹² While providing background information, it only related to the Governor’s recommendations and was obsolete with the passage of the budget by the Legislature. Recognizing this deficiency, the Legislature soon followed in posting the General Appropriations Act online as an E-budget.

The Department of Management Services, which operates the State Purchasing System (SPURS) and FloridaMarketPlace, is responsible for the procurement and services and commodities for the executive branch. As of the fall of 2007, fewer than 25 percent of state purchases were recorded in MyFloridaMarketPlace with several agencies retaining their own purchasing systems. That percentage had increased to 41 percent by July 2008.¹³ While the Department keeps an online inventory of active state contracts, the website is tailored to serve a procurement-focused audience, and the dollar amount of an awarded contract is buried in the document, preventing quick reference use.

A longer standing practice by the Department of Community Affairs to collect and publish local government financial information was discontinued several years ago, but that

void was filled by the Department of Financial Services which currently collects some local financial information and makes it available online in a database.

Chief Financial Officer Alex Sink launched “Dollars and Cents” on January 30, 2008. This subsection on her website allows users to search local government revenue and expenditure information by several broad categories, based on the information the Department of Financial Services has been collecting since 1973, in accordance with Sec. 218.32 of the Florida Statutes.¹⁴ (relocated this paragraph from the “watershed year” section—does it work here?)

However, while these efforts provide taxpayers with some state and local financial information in several subsystems within the state, there is no integrated system providing detailed information on both.

In order to address these shortcomings from the executive side, Systems Design and Development within the Office of Policy and Budget in the Executive Office of the Governor developed a “prototype of an Integrated Financial System that envisioned use by budget analysts, agency heads, division directors, office managers, legislative members and staff with the potential of being used by the general public.”

Meanwhile, Attorney General Bill McCollum had initiated a “Government Accountability Project” in 2007 in cooperation with the Brechner Center for Freedom of Information at the University of Florida. The project surveyed local government websites to determine the level of disclosure, with the goal of cooperating with local governments to provide information to citizens considered necessary for holding government accountable.

Upon completion of its first phase, project partners found that while 75 percent of counties and school districts had public records available on their websites, only 30 percent had summaries of their contracts (not the actual wording) online, and only 57.5 percent of county sites and 51.5 percent of school districts display budgets or other financial information.

Legislative Efforts to Improve Transparency in Government Spending Prior to 2009

In the wake of the Federal Funding Accountability and Transparency Act of 2006, Florida lawmakers joined legislators from around the country in seeking to enact similar legislation. However, while there was wide-spread agreement on the need for increased transparency and accountability, it took lawmakers until the 2009 Legislative Session to find agreement on an actual bill.

In 2007, members of the Senate introduced several specific bills seeking to increase fiscal transparency.

One bill required that each local government entity and taxing authority in the state prepare a line-item report providing information on revenue sources and amounts as well as expenditures and amounts, to be disclosed to taxpayers via mail or newspaper advertisement or online posting.¹⁵

A second bill required local governments to prepare an annual report on impact fees, surcharges, user fees or other similar fees imposed in the prior year and identify the amount by which any such fee was increased or decreased, to be disclosed to taxpayers via mail, electronic mail, public distribution or online posting. While not passing either of these bills during the Regular Session, the Senate did pass legislation with a phased in requirement that all local governments post all revenues and expenditures on the local government’s website during a Special Session on property tax reform. The legislation however failed to gain support in the House of Representatives.¹⁶

A third piece of legislation introduced during the Regular Legislative Session required the Department of State to create and manage a free, searchable website disclosing contractual expenditures for local and state government entities over the amount of \$5,000, while providing access to the actual expenditure document.¹⁷

While ultimately none of the 2007 bills passed, transparency and accountability had been brought to the forefront of the debate and proponents of increasing transparency were optimistic about seeing Florida join the ranks of states enacting transparency legislation in the 2008 Legislative Session.

In fact, then-Speaker of the House Marco Rubio cited the issue as one of the top issues for the 2008 Session.¹⁸ The senate passed an amended version of SB392 sponsored by Sen. Ronda Storms (R-Brandon), which would have required localities to post contract information relating to each contract executed between the local government and a corporation or an individual or between a county officer and a corporation or an individual.¹⁹ In the context of the bill, the term “contract” was defined as any such agreement over the amount of \$5,000. Further, the Department of Financial Services was required to develop and maintain a portal linking to the websites maintained by the local governments.

The House of Representatives, however did not concur with the transparency requirements set forth in the bill and sought to enact its own version of “local transparency,” which fell short of what advocates of greater spending transparency had hoped for. HB 7123 would have merely revised per diem and travel requirements for localities, and would have required localities to only post their budgets and summary documents thereof online, not actual expenditure information. A requirement to post state expenditure

information online was added to the bill, however the disclosure threshold was raised to \$25,000. The bill passed the House on April 28, 2008, but died in messages to the Senate on May 2, 2008.

Once again, the Legislative Session concluded without empowering Florida taxpayers to track their tax dollars via a searchable website.

By 2009, however, the momentum carrying over from spending transparency successes around the country had grown, and lawmakers seemed to realize the urgency of enacting similar legislation, especially in light of several initiatives by state constitutional officers, including Attorney General Bill McCollum and Chief Financial Officer Alex Sink.

2009 – A Watershed Year for Spending Transparency in Florida?

In a letter to all local governments, sheriffs and school districts sent on December 22, 2008, General McCollum called on these entities to make increased transparency their New Year's Resolution for 2009. He encouraged them to immediately post on their websites the email address and phone number for their public records point of contact and to commit to posting contracts and current budgets online in time for Sunshine Week (March 15 – 21). However, no noticeable effort was made on the part of local governments, and as of June 14, the Miami-Dade County School system was the only school system in the state to post its check register online.²⁰

Partnering with the Governor's Office, CFO Sink rolled out "Sunshine Spending" in March of 2009, a website focused on state-level spending transparency that allows users to access the following information:

- Payment totals to a vendor for each fiscal year beginning with fiscal year 2004-05. Information for the current fiscal year is updated nightly.
- Detailed information about each payment, including the requesting state agency. The phone number for the agency's finance and accounting contact person, and document numbers related to the payment to assist with further requests for public records.²¹

Meanwhile, taxpayers may be benefiting from the fact that both CFO Sink and Attorney General McCollum have announced their intentions to run for the gubernatorial office in 2010 and are looking to one-up each other in the area of transparency in government spending. This public competition culminated in several spending transparency efforts in May 2009:

On May 11, CFO Sink made a public appeal that the Department of Management Services post the travel logs for

Florida's state planes online. Not to be outdone, Attorney General McCollum embraced Sink's flight log demand and urged that not just the costs attributed to each individual, but also hours used by individuals and full costs accrued by agencies be disclosed, and began posting his own office's schedule online.

Several days later, CFO Sink took yet another important step by launching Florida's Checkbook, accessible at <http://myfloridacfo.com/Transparency/>. The site allows access to several databases containing government spending information, including the previously launched "Dollars and Cents" and "Sunshine Spending" databases, as well as a contract search database, a section on cashflow and balances, and links to various relevant reports, including the Comprehensive Annual Financial Reports (CAFRs).

On May 21, the Department of Management Services heeded CFO Sink's call and began posting the state's flight log online, and on May 29, 2009 Gov. Charlie Crist signed into law SB 1796, which creates the "Florida Transparency Act",²² requiring the creation of a searchable website for government expenditures.

The Florida Transparency Act of 2009

SB 1796, the "Florida Transparency Act" requires the Executive Office of the Governor to create a website to provide information on every appropriation in the General Appropriation Act for each branch of state government and state agency. At a minimum, the data must include:

- Disbursement data for each appropriation by object code associated in the Florida Accounting Information Resource Subsystem;
- Information on appropriation adjustments including, but not limited to, vetoes and budget amendments;
- The status of spending authority for each appropriation in the approved operating budget; and
- Position and rate information for positions provided in the General Appropriations Act.

While limited in scope when it comes to legally required expenditure information (the mandatory part of the bill only extends to appropriations in the General Appropriation, all data provided must be data currently available in the state's financial management information system, and for each expenditure only the name of payee, the date and amount of the expenditure, and the statewide document number are required), the bill is promising in that it outlines a timeline for proposing additional information and has the stated goal of incorporating local expenditure information.

The Joint Legislative Auditing Committee, which is to oversee the website, is also tasked with proposing additional

state fiscal information to be added, which may include, but is not limited to, the following information for state agencies:

- Details of non-operating budget authority;
- Trust fund balance reports including cash available, investments and receipts;
- General revenue fund balance reports including revenue received and amounts disbursed;
- Fixed capital outlay project data;
- Links to state audits or reports related to the expenditure and dispersal of state funds;
- Links to program or activity descriptions for which funds may be expended.

The Committee is further tasked with recommending a format for collecting and displaying information from state universities, public schools, community colleges, local government units, and other governmental entities receiving state appropriations.

Additionally, the Committee shall develop a schedule for adding other information by type of information and governmental entity, including timeframes and development entity. That proposal shall be submitted to the President of the Senate and the Speaker of the House by March 2010. Among the additional information the legislation suggests could be part of the proposal are disbursements from funds established within the treasury of the governmental entity, revenues received by each governmental entity, and information relating to a governmental entity's bonded indebtedness.

While the passage of the legislation signals a turn in what has been a stagnant tide for spending transparency in Florida, the final version of SB 1796 is ultimately weaker than what some lawmakers had in mind going into the Legislative Session.

State Rep. Dorothy Hukill had sponsored HB 917, the "Track Your Taxes – the Florida Budget Openness Act" which provided for the creation of a searchable website detailing information for government expenditures made by all state, regional, county, municipal, special district, or other local governmental entity (with a population of 10,000 or more). Required information included the name of the payee, the date, the amount, and the purpose of the expenditure. For expenditures pursuant to a contract, a link was supposed to be provided for an electronic version of the contract document.²³ Further, the bill required the inclusion of revenue information.

However, over the course of Session, the language was watered down and subsequently substituted for the language of SB 1796, narrowing the scope of the direct legislative mandate to only appropriations in the General Appropriations Act and reducing the breadth of detail required for

each expenditure. This was an unfortunate compromise, as removing the requirement to list the expenditure purpose and the inclusion of a link to the contract deprives taxpayers of important contextual information. Another victim of compromise was the direct transparency mandate on local government entities with over 10,000 residents.

Nonetheless, a path for greater transparency had been established, and with the launch of the website TransparencyFlorida.gov, unveiled in the middle of January 2010, a first step down that path was made.

TransparencyFlorida.gov

The new transparency portal fulfills the first part of the legislative mandate laid out by SB 1796 in providing "information relating to each appropriation in the General Appropriation Act for each branch of state government and state agency."

The information is drawn from the Florida Financial Management Information System and includes the status of spending authority for each appropriation, as well as expenditure data including the name of the payee, the date of the expenditure, the amount of the expenditure and the statewide document number. Further included is position and rate information for positions provided in the General Appropriations Act.

What is promising for taxpayers is the fact that the website features the following statement on its homepage: "This site is a work in progress; in the coming months our goal is to add more information regarding individual expenditures, vendor payments, and other levels of government spending. Our desire is to increase fiscal accountability in state spending by providing citizens with a useful tool for understanding how their tax dollars are being appropriated and spent".²⁴

Recommendations

While SB 1796 does not offer a fully comprehensive mandate for spending transparency, the discretion it leaves to the Legislative Auditing Committee provides an opportunity for greater transparency than it explicitly requires.

Taxpayers will be best served if the Legislative Auditing Committee interprets its role broadly and recommends the broadest possible improvements and additions to the website. Most certainly, the website should be quickly expanded to incorporate other expenditures beyond the General Appropriations Act, and a descriptive purpose of every expenditure should be added to give both taxpayers and lawmakers alike more contextual information that will

help them judge any given expenditure on its merits. The same applies for adding the requirement to post a link to the contract document where applicable.

On the plus side, this appears to be what lawmakers in Tallahassee already have in mind for the 2010 Legislative Session. An effort to establish a more uniform accounting structure across the state which would allow for expanding the Transparency Florida portal to broaden the scope of the site and to incorporate more detail on the actual expenditure was already underway as this paper was being finalized.

Another useful component has recently been added to the debate over spending transparency. Not only should taxpayers be provided with relevant data, but the data format matters as well. For taxpayers to get the most use out of the data provided in the portal, the data included in the website should be presented in a structured, machine-readable format such as XML. This would allow users to export and sort data and to create their own applications with the data, such as mash-ups, web pages or applications that combine data from two or more sources to create a new service.²⁵

Further, while the requirement to develop a schedule for localities to report and make available online their expenditures is a step in the right direction, taxpayers would be best served by a clear legislative mandate; once the Committee has studied the feasibility for localities to swiftly provide taxpayers with expenditure information online, the Legislature should codify a spending transparency requirement for localities. While the State of Utah is following a similar path as Florida with regard to localities,²⁶ the states of South Carolina and Delaware passed legislation, and Michigan recently passed an amendment, outlining specific requirements for school districts to post their expenditure information online.²⁷

With the March 1, 2010 deadline for recommendations for additional information to be incorporated into the site and for local transparency (the second part of the legislative mandate in JB1796), Florida taxpayers are hopeful that a schedule has been developed that allows for a swift opening of local expenditures to public scrutiny.

In the meantime, while seeking a dialogue between localities and the Joint Legislative Auditing Committee regarding the implementation of the local component of SB 1796, individual local spending transparency efforts should be encouraged. In Miami-Dade County, a resolution was passed by the council that would require the online posting of commissioners' allocations of discretionary funds. While the nature of such funds alone is questionable (Miami-Dade is the only county in Florida which still allows

individual dispensation of discretionary funds), making them transparent is the first step to righting the wrongs and is a commendable step. However, this resolution should serve as a catalyst for the posting of all county expenditures, not just those from the discretionary fund. More recently, the City of Palm Bay has done a great job putting together a comprehensive transparency portal of its own, accessible at Open.palmbayflorida.org.²⁸

At the same time, school districts should undertake a good faith effort and join Miami-Dade County and the City of Palm Bay in at least posting their check registers online, as other school districts around the country are beginning to do.

One hundred years after Florida became a leader in the area of open government, statewide office holders and the state Legislature have taken an important step toward reclaiming its leadership role, and Florida has inched closer to living up to the nickname "Sunshine State" when it comes to government finances. However, much depends on how serious all parties involved in the implementation of SB 1796 are about empowering taxpayers, as a large portion of the final bill merely requires recommendations for broadening the scope and level of detail provided by the to-be-created website, but stops short of *requiring* any action on the recommendations.

In 2009, the first important step in the area of transparency in government spending was made; however, in 2010 Florida must act swiftly and even more comprehensively if it wants to maintain its role as one of the leaders on government transparency overall, as other states begin to expand their transparency efforts in other areas, including increased transparency in the legislative process and tax transparency.

Florida may be one step ahead of other states in the field of legislative transparency by essentially mandating a three-day waiting period before a vote can be cast²⁹ and does post legislation online as soon as it becomes available. However, a five-day waiting period for which the clock would have to reset when legislation is amended would provide for even greater legislative transparency and would ensure that no last-minute changes are snuck by constituents.

In 2010, Florida lawmakers may also want to explore the feasibility of advancing tax transparency through the creation of an online searchable database of all tax districts and tax rates in the state.³⁰ As the Washington Policy Center, which initially developed this concept, points out, a typical home can be located in many different taxing districts. Consequently, the creation of such a comprehensive website, combined with a tax calculator, could help citizens and businesses learn about how much officials in each

taxing district add to a citizen's total tax burden.³¹ This would be the next logical step as states strive to be more transparent and accountable to their constituents about their finances.

About the Author

Sandra Fabry joined Americans for Tax Reform (ATR) in November 2003. As Government Affairs Manager for the organization Fabry covers federal, state and local spending issues. She is also the Executive Director of ATR's Center for Fiscal Accountability which seeks to promote fiscal transparency, accountability and spending restraint at all levels of government. Fabry is a Contributing Editor for Budget & Tax News, a monthly publication issued by the Heartland Institute. Her op-eds and letters to the editor have been published in various national and local publications, and she has been a guest on various radio programs. Fabry is a graduate of the University of Bonn, Germany, where she earned her Master's degree in Political Science.

ATR Government Affairs Associate Mattie Duppler also contributed research to this report.

Endnotes

- 1 Quoted in Lakeland Ledger, "Trammell's Gift to Florida," March 15, 2009.
- 2 Chapter 119, Fla. Stat.; Sec. 119.01
- 3 Chapter 286, Fla. Stat.
- 4 Reforming Florida's Open Government Laws in the 21st Century, the Commission on Open Government Reform, www.flgov.com/pdfs/og_2009finalreport.pdf.
- 5 Florida, Government in the Sunshine. A Citizen's Guide, Brechner Center for Freedom and Information, University of Florida, <http://brechner.org/citizen%20guide%202006.pdf>.
- 6 Reforming Florida's Open Government Laws in the 21st Century, the Commission on Open Government Reform, www.flgov.com/pdfs/og_2009finalreport.pdf.
- 7 The states are: Alabama, California, Colorado, Delaware, Florida, Hawaii, Illinois, Michigan, Missouri, Nebraska, North Dakota, Oregon, South Carolina, Utah, Virginia, Wyoming.
- 8 The Center for Fiscal Accountability provides detailed information on each website and legislative and executive efforts at www.fiscalaccountability.org
- 9 www.fiscalaccountability.org/tx-compptroller-combs-benefits-transparency-only-a335.
- 10 Kansas State Rep. Kasha Kelley (R-Arkansas City), correspondence with the author.
- 11 South Carolina Comptroller General Richard Eckstrom on a conference call with the author.
- 12 Transparency in Government Spending, Florida House of Representatives Staff Analysis, <http://flsenate.gov/data/session/2009/House/bills/analysis/pdf/h0971b.EDCA.pdf>.
- 13 Office of Program Policy Analysis & Government Accountability, "The Legislature and Department of Management Services Have Taken Steps to Improve Acquisition Management", Report No. 08-43, July 2008.
- 14 Florida Senate Committee on Community Affairs, "Transparency in Local Government Revenues and Expenditures", Interim Project Report 2008-109; November 2007.
- 15 The Florida Senate, Committee on Community Affairs, Transparency in Local Government Revenues and Expenditures, Interim Project Report 2008-109, November 2007.
- 16 Ibid.
- 17 Ibid.
- 18 Speaker of the House Marco Rubio, Letter to House Members outlining 2008 session goals, sent on February 26, 2008, www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?DocumentType=Press%20Release&FileName=99.
- 19 The original version of the bill would have provided for the online posting of state-contracts as well.
- 20 Miami-Dade County Public Schools, <http://checkregister.dade-schools.net/>.
- 21 The website is accessible at www.MyFloridaCFO.com/Sunshine-Spending; www.myfloridacfo.com/PressOffice/ViewMediaRelease.asp?ID=3142
- 22 Florida Transparency Act (S. 1296), www.flsenate.gov/data/session/2009/Senate/bills/billtext/pdf/s1796r.pdf.
- 23 Track Your Taxes – the Florida Budget Openness Act" (HB 917), www.myfloridahouse.gov/Sections/Documents/loaddoc.aspx?FileName=_h0971___.xml&DocumentType=Bill&BillNumber=0971&Session=2009.
- 24 www.transparencyflorida.gov.
- 25 Jerry Brito, Hack, Mash & Peer: Crowdsourcing Government Transparency, Mercatus Center Working Paper, October 21, 2007.
- 26 The Utah legislature enacted SB 18 in 2009, amending SB 38 of 2008, and adding localities to the spending transparency legislation. However, here, too, it is unclear exactly how localities will be reporting, as the state's Transparency Board was given large discretion to decide what expenditure information will be required, and whether a threshold should be included. <http://le.utah.gov/~2009/bills/sbillenr/sb0018.pdf>.
- 27 SC: H3352 requires all school districts to maintain their check registers online for the 2009-2010 fiscal year. Each district must report every expenditure exceeding \$100 for that year in a searchable and downloadable form; DE: HB 119 requires all school districts to post their check registers online documenting all checks paid by the district; MI: Legislature adopted amendment to K-12 School Aid Budget that requires districts to post pie charts breaking down spending by categories. Schools also must list compensation information for employees paid more than \$100,000 a year, include copies of labor union contracts, provide information about employee health care plans, post lobbying expenditures and link to financial audits.
- 28 Our Views: Opening the books - Palm Bay's financial database sets open government example to be followed, FloridaToday.com, January 22, 2010, www.floridatoday.com/print/article/20100122/OPINION/100121025/Our-views-Opening-the-books-Jan.-22.
- 29 Article V, Section 7 of the Florida State Constitution requires that in both houses, bills be read three separate times on three separate days unless waived by a vote of two-thirds. Art V, § 3, Fla. Const.
- 30 The Washington Policy Center developed legislation (www.washingtonpolicy.org/Centers/government/legislativememo/TaxTransparency.pdf), which is now available through the American Legislative Exchange Council in model language form, at www.alec.org.
- 31 Washington Policy Center, Washington Policy Center Proposes Tax Transparency Website, August 14, 2008.

Transparency in Government Spending: Next Steps for Florida

Florida's Transparency Resources

www.FloridaRecovery.com

Office of Economic Recovery website that provides access to public records and documents regarding state and local governments' use of federal stimulus funds.

www.getleanflorida.com

Chief Financial Officer/Department of Financial Services government accountability website for reporting abuses and/or making suggestions regarding improving operations, eliminating waste, and increasing efficiency.

www.myfloridacfo.com/transparency

Chief Financial Officer/Department of Financial Services transparency website offering multiple search

options including: Sunshine Spending Vendor Payment Search, Local Government Dollars & Cents, and Department of Financial Services Contract Search.

www.myflsunshine.com

Attorney General's Office website that provides information and resources regarding Florida's open government and public records laws.

www.transparencyflorida.gov

Legislature's website (Phase I) which provides free, user-friendly access to budget line item information, including appropriation and spending records; payments made by agencies and/or spending adjustments or amendments authorized by the Legislative Budget Commission, updated nightly.

www.jamesmadison.org



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