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A bill to be entitled
An act relating to special districts; amending s.
189.016, F.S.; requiring each special district to
operate an official website; requiring each special
district's official website to include specified
budget information; conforming provisions to changes
made by this act; providing an effective date.

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

Section 1. Subsections (4) and (7) of section 189.016,
Florida Statutes, are amended to read:

189.016 Reports; budgets; audits.—

(4) (a) The tentative budget must be posted on the special
district's official website at least 2 days before the budget
hearing, held pursuant to s. 200.065 or other law, to consider
such budget. The final adopted budget must be posted on the
special district's official website within 30 days after
adoption. ~~If the special district does not operate an official
website, the special district must, within a reasonable period
of time as established by the local general-purpose government
or governments in which the special district is located or the
local governing authority to which the district is dependent,
transmit the tentative budget or final budget to the manager or
administrator of the local general-purpose government or the
local governing authority. The manager or administrator shall~~

27 ~~post the tentative budget or final budget on the website of the~~
28 ~~local general purpose government or governing authority.~~ This
29 subsection and subsection (3) do not apply to water management
30 districts as defined in s. 373.019.

31 (b) Each special district shall publish an online version
32 of its budget information on its official website which allows
33 the public to:

34 1. View multiple years of budget, general ledger, and
35 checking account data;

36 2. Review year-over-year spending trends, examine
37 individual accounting entries, and filter data according to
38 categories in the special district's chart of accounts,
39 including, but not limited to, fund, department, division,
40 program, or activity;

41 3. Download financial data and graphs;

42 4. View data in different graphical formats, including,
43 but not limited to, stacked line, trend line, bar graph, and pie
44 chart;

45 5. View data in tabular formats;

46 6. View information for multiple special district
47 departments, divisions, funds, or financial categories
48 simultaneously; and

49 7. View and compare revenue and expense trends
50 simultaneously on the same graph for any level of financial
51 data.

52 (7) If the governing body of a special district amends the

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53 budget pursuant to paragraph (6) (c), the adopted amendment must
54 be posted on the official website of the special district within
55 5 days after adoption. ~~If the special district does not operate~~
56 ~~an official website, the special district must, within a~~
57 ~~reasonable period of time as established by the local general-~~
58 ~~purpose government or governments in which the special district~~
59 ~~is located or the local governing authority to which the~~
60 ~~district is dependent, transmit the adopted amendment to the~~
61 ~~manager or administrator of the local general-purpose government~~
62 ~~or governing authority. The manager or administrator shall post~~
63 ~~the adopted amendment on the website of the local general-~~
64 ~~purpose government or governing authority.~~

65 Section 2. This act shall take effect July 1, 2016.