



# **FLORIDA SPECIAL DISTRICT HANDBOOK**

*Prepared By*  
**THE FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS**  
**Division of Housing and Community Development**  
**Special District Information Program**

**[www.FloridaSpecialDistricts.Org](http://www.FloridaSpecialDistricts.Org)**

**Updated August 2006**



**STATE OF FLORIDA**

Jeb Bush, *Governor*

**FLORIDA SPECIAL DISTRICT HANDBOOK**

**PUBLISHED BY:**

**Florida Department of Community Affairs  
Division of Housing and Community Development**

Thaddeus L. Cohen, AIA, *Secretary*

Principal Writer and Researcher  
Jack Gaskins Jr., *Special District Information Program*

***Address***

2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100

***Voice***

850-922-5431 (Suncom 292-5431)

***Fax***

850-410-1555 (Suncom 210-1555)

***Internet***

FloridaSpecialDistricts.Org

***E-Mail***

jack.gaskins@dca.state.fl.us

# Florida Special District Handbook

## TABLE OF CONTENTS

<b>ACKNOWLEDGMENTS</b> .....	1
<b>PART 1: SPECIAL DISTRICT BASICS</b> .....	2
<b>SECTION 1 - 1: A BRIEF HISTORY OF SPECIAL DISTRICTS</b> .....	3
The Uniform Special District Accountability Act of 1989 .....	4
Special District Advantages .....	4
<b>SECTION 1 - 2: SPECIAL DISTRICT DEFINITIONS</b> .....	6
Special Districts .....	6
Dependent Special District .....	6
Independent Special District .....	6
<b>SECTION 1 - 3: THE SPECIAL DISTRICT INFORMATION PROGRAM</b> .....	7
Purpose and Roles .....	7
The Annual Special District Fee .....	8
<b>SECTION 1 - 4: CREATING, AMENDING, MERGING, AND DISSOLVING SPECIAL DISTRICTS; REVIEWING AND REVISING RULES</b> .....	10
Creating Independent Special Districts .....	10
Creating Dependent Special Districts .....	12
Newly Created Special District Responsibilities .....	13
Amending Special Districts .....	15
Merging and Dissolving Special Districts .....	15
Dependent .....	15
Independent .....	16
Dependent and Independent .....	17
Reviewing and Revising Rules - The Agency Rule Report .....	19
<b>SECTION 1 - 5: ELECTIONS</b> .....	21
Popularly Elected Systems .....	21
Dependent Special District Requirements .....	21
Single-County Independent Special District Requirements .....	21
Multicounty Special District Requirements .....	22
One-Acre/One-Vote Electoral Systems .....	22
Initial Landowners' Meeting / One-Acre/One-Vote Process .....	23
Annual Landowners' Meeting .....	24
Referendum on Elections for a Popular Election .....	25
Popular Elections Disapproved .....	26
Popular Elections Approved .....	26
Governing Board Compositions and Office Terms .....	28
<b>SECTION 1 - 6: COMPREHENSIVE PLANNING AND PUBLIC FACILITIES REPORTING</b> .....	29
Comprehensive Planning .....	29
Special District Public Facilities Reporting .....	30
The Public Facilities Initial Report .....	30
The Public Facilities Annual Notice of Any Changes .....	31

## Florida Special District Handbook

---

The Public Facilities Updated Report .....	31
<b>SECTION 1 - 7: THE OVERSIGHT REVIEW PROCESS .....</b>	<b>34</b>
<b>PART 2 - SPECIAL DISTRICT ACCOUNTABILITY .....</b>	<b>38</b>
<b>SECTION 2 - 1: ACCOUNTABILITY OVERVIEW .....</b>	<b>39</b>
Local Government Financial Reporting System .....	39
Vitally Important Statutorily Required Reporting .....	40
Consequences of Failure to Comply .....	41
Other Accountability Requirements .....	43
<b>SECTION 2 - 2: GENERAL FINANCIAL REQUIREMENTS .....</b>	<b>44</b>
Uniform Fiscal Year .....	44
The Uniform Chart of Accounts .....	44
Travel Expenses and Reimbursements .....	44
General Budget Requirements .....	46
Specific Budget Requirements for Dependent Special Districts ..	46
Financial Emergencies .....	46
<b>SECTION 2 - 3: THE ANNUAL FINANCIAL REPORT .....</b>	<b>50</b>
<b>SECTION 2 - 4: THE ANNUAL FINANCIAL AUDIT REPORT .....</b>	<b>52</b>
Basic Requirements .....	52
Annual Financial Audit Report Contents .....	53
<b>SECTION 2 - 5: BOND REQUIREMENTS .....</b>	<b>55</b>
Complaint for Validation of Bonds .....	56
Selling General Obligation Bonds and Revenue Bonds .....	57
Competitive Bid Requirements .....	57
Negotiated Sale Requirements .....	58
Bond Reporting Requirements .....	59
Advance Notice of a Bond Sale .....	60
Bond Information Form/Bond Disclosure Form .....	60
Bond Verification Form .....	61
Final Official Statement .....	61
IRS Form 8038 .....	61
<b>SECTION 2 - 6: RETIREMENT PLANS AND REQUIREMENTS .....</b>	<b>62</b>
Locally Established Defined Benefit Retirement Plan .....	62
Actuarial Valuation Report .....	63
Actuarial Impact Statement for Proposed Plan Amendments ...	64
Locally Established Defined Contribution Retirement Plans .....	66
Defined Contribution Report .....	66
General Information about Local Government Retirement Plans .....	67
The Florida Retirement System .....	68
<b>PART 3: IMPORTANT TOPICS FOR SPECIAL DISTRICTS .....</b>	<b>70</b>
<b>SECTION 3 - 1: ETHICS .....</b>	<b>71</b>
Background .....	71

## Florida Special District Handbook

---

Ethics Disclosures . . . . .	71
Form 1, Statement of Financial Interests . . . . .	71
Form 1F, Final Statement of Financial Interests . . . . .	72
Form 2, Quarterly Client Disclosure . . . . .	72
Form 3A, Interest in Competitive Bid for Public Business . . . . .	72
Form 8B, Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers . . . . .	73
Form 9, Quarterly Gift Disclosure . . . . .	74
Form 10, Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses . . . . .	76
Penalties for Violations . . . . .	77
<b>SECTION 3 - 2: GOVERNMENT-IN-THE SUNSHINE . . . . .</b>	<b>78</b>
Exemptions . . . . .	78
Public Meeting Requirements . . . . .	78
Regular Public Meeting Schedule . . . . .	79
Penalties for Violating Government-in-the-Sunshine . . . . .	80
Noncriminal Infraction . . . . .	80
Criminal Infraction . . . . .	80
<b>SECTION 3 - 3: AD VALOREM TAXES AND TRUTH-IN-MILLAGE . . . . .</b>	<b>81</b>
Truth in Millage Process . . . . .	81
<b>SECTION 3 - 4: AWARDING CONSTRUCTION CONTRACTS . . . . .</b>	<b>86</b>
The Bidding Process . . . . .	88
Awarding Contracts Based on Price . . . . .	88
Request for Proposal or Request for Qualifications . . . . .	88
Competitive Negotiations . . . . .	89
Special Districts Using Their Own Employees . . . . .	89
Types of Contracts . . . . .	89
<b>SECTION 3 - 5: FLORIDA'S PUBLIC DEPOSITS PROGRAM . . . . .</b>	<b>90</b>
Program Requirements . . . . .	90
<b>SECTION 3 - 6: INVESTMENT OF SURPLUS FUNDS . . . . .</b>	<b>92</b>
Requirements for Investing Surplus Funds . . . . .	92
Resolution for Investment of Surplus Funds . . . . .	93
Investment Pool Systems Input Documentation Form . . . . .	93
<b>APPENDIX A: REPORTING REQUIREMENTS AT A GLANCE . . . . .</b>	<b>95</b>
Auditor General, Local Government Section . . . . .	95
Department of Community Affairs, Special District Information Program . . . . .	96
Department of Financial Services, Bureau of Accounting . . . . .	97
Department of Financial Services, Bureau of Collateral Management . . . . .	97
Department of Management Services, Division of Retirement . . . . .	98
Department of Revenue, Property Tax Administration Program, TRIM Compliance Section . . . . .	98

## Florida Special District Handbook

---

Commission on Ethics . . . . .	98
Legislature . . . . .	99
Special District’s Governing Board Meeting Minute Recorder . . . . .	99
Special District’s Governing Board Members (Each Member) . . . . .	99
Special District’s Local Governing Authority(ies)/Local General-Purpose Government(s) . . . . .	100
Special District’s Local Legislative Delegation . . . . .	101
Special District’s Residents and Prospective Residents and Residential Developers . . . . .	101
State Board of Administration, Financial Operations . . . . .	101
State Board of Administration, Division of Bond Finance . . . . .	102
Supervisor of Elections (Local) . . . . .	103
Supervisor of Elections (Local) . . . . .	103
<b>APPENDIX B: EVALUATION AND APPRAISAL REPORT SCHEDULE 2003 - 2011 . . . . .</b>	<b>104</b>
<b>APPENDIX C: SPECIAL DISTRICT INTERESTS REFERENCED IN THE FLORIDA STATUTES     AND FLORIDA ADMINISTRATIVE CODE . . . . .</b>	<b>110</b>
<b>APPENDIX D: ADDITIONAL INFORMATION RESOURCES . . . . .</b>	<b>114</b>
Source 1 (Special District General Provisions) . . . . .	114
Source 2 (Reviewing & Revising Rules / Agency Rule Report) . . . . .	114
Source 3 (Florida Election Code) . . . . .	114
Source 4 (Annual Financial Audit Reports) . . . . .	114
Source 5 (Annual Financial Reports) . . . . .	115
Source 6 (Bond Reporting) . . . . .	115
Source 7 (Retirement Plans, Locally Established) . . . . .	115
Source 8 (Florida Retirement System) . . . . .	115
Source 9 (Ethics) . . . . .	116
Source 10 (Government-In-The-Sunshine) . . . . .	116
Source 11 (Ad Valorem Taxes and Truth-In-Millage) . . . . .	116
Source 12 (Public Deposits) . . . . .	116
Source 13 (Investment of Surplus Funds) . . . . .	116
<b>APPENDIX E: FREQUENTLY CALLED SPECIAL DISTRICT RESOURCES . . . . .</b>	<b>117</b>

## **Florida Special District Handbook**

---

### **ACKNOWLEDGMENTS**

The Department of Community Affairs appreciates the following for contributing to this handbook and reviewing the draft:

---

**AUDITOR GENERAL**  
**Financial, Compliance, and Operational**  
**Audit Division**

**DEPARTMENT OF COMMUNITY AFFAIRS**  
**Division of Housing and Community**  
**Development**

**DEPARTMENT OF MANAGEMENT SERVICES**  
**Division of Retirement**

**DEPARTMENT OF STATE**  
**Division of Elections**

**FLORIDA HOUSE OF REPRESENTATIVES**  
**Committee on Local Government and**  
**Veterans Affairs**  
**Committee on State Administration**

**OFFICE OF THE ATTORNEY GENERAL**  
**Department of Legal Affairs**

**COMMISSION ON ETHICS**  
**Public Information Section**

**DEPARTMENT OF FINANCIAL SERVICES**  
**Bureau of Accounting**  
**Bureau of Collateral Management**

**DEPARTMENT OF REVENUE**  
**Property Tax Administration**

**FLORIDA ASSOCIATION OF SPECIAL DISTRICTS**  
**Lewis, Longman & Walker, P.A.**

**JOINT LEGISLATIVE AUDITING COMMITTEE**

**STATE BOARD OF ADMINISTRATION**  
**Division of Bond Finance**  
**Financial Operations**

## **PART 1: SPECIAL DISTRICT BASICS**



## Florida Special District Handbook

---

### SECTION 1 - 1: A BRIEF HISTORY OF SPECIAL DISTRICTS

Benjamin Franklin established the first special district on the 7<sup>th</sup> of December 1736, when he created the Union Fire Company of Philadelphia, a volunteer fire department. Residents in a certain neighborhood paid a fee to receive fire protection services. Any resident not paying the fee had no fire protection services. Soon, many volunteer fire departments formed throughout Philadelphia. This prompted Franklin to boast that his city had the best fire service in the world.

In Florida, the first special districts were created more than 180 years ago. Then, Florida was a territory of log settlements scattered between the only two cities, Pensacola and St. Augustine. The entire territory consisted of two large counties, Escambia and St. Johns, whose contiguous border was defined by the Suwannee River. Because no roads existed, the Territorial legislators had to make the long, difficult sea voyage between the co-capitals, Pensacola and St. Augustine. In 1822, the legislators voted to establish a capital in a more convenient location. A year later, two men met on a pine-covered hill, halfway between Pensacola and St. Augustine, and chose the site of the new capital. Within a year, Florida's first Capitol, a small log cabin just big enough for all six legislators, was built in what is today Tallahassee.

Early, Floridians realized that the transportation needs of a growing territory could be effectively managed by a group of local citizens organized into a district with vested powers. During the same session that the decision was made to move the capital, the Territorial Legislature also authorized the creation of the first special districts in Florida by enacting the Road, Highway, and Ferry Act of 1822. Created to establish and maintain public roads, the first road districts had no taxation authority and solved their labor needs by conscription. Men failing to report to work were fined one dollar per day.

In 1845, soon after Florida became a state, the Legislature went a step further and established the first special district by special act. Five commissioners were empowered to drain the "Alachua Savannah." To finance the project, the first special assessments were made on landowners based on the number of acres owned and the benefit derived.

The popularity of special districts to fund public works continued throughout the end of the 19<sup>th</sup> century as more settlers came to Florida. By the 1920's, the population had increased substantially in response to Florida's land boom. Many special districts were created to finance large engineering projects. Some of these special districts are still in existence today, such as the South Florida Conservancy District and the Florida Inland Navigation District. By the 1930's, the surge of new residents created the need for the first mosquito eradication district and other very specialized districts. After World War II, the baby boom and Florida's growing popularity created the need for a variety of

## **Florida Special District Handbook**

---

new special districts, such as aviation authorities and hyacinth control districts. Soon, beach erosion, hospital, and fire control special districts grew rapidly along with the traditional road, bridge, and drainage special districts.

### **The Uniform Special District Accountability Act of 1989**

In 1989, the Florida Legislature passed Chapter 189, *Florida Statutes* (also known as the *Uniform Special District Accountability Act of 1989*). This Act sets forth the general provisions for all special districts, although it excludes certain types of special districts from some sections. The Act addresses such provisions as the creation, operation, financial reporting, taxation/assessments, elections, definitions, compliance with general law provisions, (e.g., Government-in-the-Sunshine), and comprehensive planning of special districts.

### **Special District Advantages**

The Legislature, counties, and municipalities recognize the following advantages of creating new special districts to address Florida's growing public service needs. They:

- Provide for projected growth by focusing costs only on those benefitting from its services without overburdening other taxpayers and governments.
- Operate to provide specific, essential public services that address community needs.
- Can manage, own, operate, construct, and finance basic capital infrastructure, facilities, and services, which provides assurance to property owners and the community that infrastructure maintenance and other services will continue, helping to protect property values and quality of life.
- Ensure accountability of public resources, since special districts and their governing boards are held to the same high standards as municipalities and counties.
- Save money because they do not pay sales tax on goods and services, may be able to finance with tax-exempt bonds issued at reduced interest rates, and are eligible to participate in state term contracting.
- Can be set up so that their governing board is comprised of appointed and/or elected members who have the expertise to manage its specialized functions.
- Have Sovereign Immunity Protection.

## **Florida Special District Handbook**

---

- May receive assistance under Florida's Local Governmental Entity and District School Board Financial Emergencies Act, if necessary (see Section 2 - 2, page 46).
- Have technical assistance resources available to them, including the Special District Information Program, an annual conference, and this handbook.

Additionally, any independent special district created under a special act or general law for the purpose of providing urban infrastructure of services may provide housing and housing assistance for its employed personnel whose total annual household income does not exceed 140 percent of the area media income, adjusted for family size.

***For additional information, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 1 - 2: SPECIAL DISTRICT DEFINITIONS

**Special Districts** are very similar to counties and municipalities. However, special districts are units of *special-purpose* government as opposed to units of *general-purpose* government. Florida's laws generally treat them alike. A special district . . .

- is a unit of local special-purpose government (board has policy-making powers)
- operates within limited boundaries
- is created by general law, special act, local ordinance, or by rule of the Governor and Cabinet.

A special district is not a . . .

- general-purpose government (City or County)
- school district
- community college
- Municipal Service Taxing or Benefit Unit
- Seminole and Miccosukee Tribe Special Improvement District
- board providing electrical services that is a political subdivision of a municipality or part of a municipality.

A **Dependent Special District** has at least one of the following characteristics:

- Its governing body members are identical to the governing body members of a single county or a single municipality.
- Its governing body members are appointed by the governing body of a single county or a single municipality.
- During unexpired terms, its governing body members are subject to removal at will by the governing body of a single county or a single municipality.
- Its budget requires approval through an affirmative vote by the governing body of a single county or a single municipality.
- Its budget can be vetoed by the governing body of a single county or a single municipality.

An **Independent Special District** does not have any dependent characteristics. A special district that includes more than one county is independent unless the special district lies wholly within the boundaries of a single municipality.

***For additional information, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 1 - 3: *THE SPECIAL DISTRICT INFORMATION PROGRAM*

#### **Purpose and Roles**

The Special District Information Program operates within the Department of Community Affairs and administers the general law for all special districts (Chapter 189, *Florida Statutes*). The program is staffed by one employee. As a vital component of the *Local Government Financial Reporting System* (see Section 2 - 1, page 39), the program has three essential roles:

#### **1. Serving as a Special District Clearinghouse**

- Collects, maintains, and annually updates information about each special district in a database. This information includes contact information, creation date, status, authority, function, board selection, bond authority, and revenue source. To keep this information up-to-date, each special district must annually review and update as appropriate, the information on the *Special District Fee Invoice and Update Form*, then return it to the Special District Information Program by the due date.
- Maintains a file on each special district that contains the special district's creation document and map, as amended, and registered agent information.
- Determines whether an entity is a special district, and if so, its status (dependent or independent).
- Declares special districts inactive when appropriate.
- Conducts special district studies.
- Maintains special district noncompliance status reports, received from four state agencies, which list each special district that did not comply with statutory reporting requirements.

#### **2. Improving Governmental Efficiency**

- Makes the collected information about each special district available through *The Official List of Special Districts On-Line* (see [www.FloridaSpecialDistricts.org](http://www.FloridaSpecialDistricts.org)) because special districts must cooperate and coordinate their activities with state government and the units of local general-purpose government in which they are located. The following state and local agencies use this list to coordinate state and local

## **Florida Special District Handbook**

---

requirements and comply with their requirements under *Florida's Local Government Financial Reporting System*:

- President of the Senate
- Speaker of the House of Representatives
- Auditor General
- Department of Revenue
- Department of Financial Services
- Department of Management Services
- State Board of Administration, Division of Bond Finance
- All Counties
- All Municipalities
- All County Property Appraisers
- All Tax Collectors
- All Supervisors of Elections

### **3. Promoting Special District Accountability**

- Helps local general-purpose governments and state agencies collect delinquent reports from special districts by mailing technical assistance letters to the special districts that explain the reporting requirements, then coordinating time extensions with the appropriate state or local agency as necessary. This helps special districts come into compliance, avoid enforcement provisions, and secure the public trust.
- When directed by the Legislative Auditing Committee, initiates enforcement provisions when special districts fail to comply with certain state and local financial requirements.
- Provides telephone and written technical assistance, as it relates to Chapter 189, *Florida Statutes*, publishes the *Florida Special District Handbook*, and assists the *Florida Association of Special Districts* with an annual special district educational conference for special district staff and board members.

### **The Annual Special District Fee**

Section 189.427, *Florida Statutes* requires the Department of Community Affairs to establish a fee schedule to pay the costs of administering the program. Rule 9B-50.003, *Florida Administrative Code* sets forth this fee schedule. All special districts must comply with it.

## Florida Special District Handbook

---

The fee schedule corresponds with the fiscal year that most special districts must use (October 1 through September 30). Around October 1 each year, the program mails a "Special District Fee Invoice and Update Form" to each special district. For most special districts, the fee is \$175.00 a year and is due within 60 days. However, two exceptions to this amount apply:

- **First Exception** - Each newly created special district pays a prorated fee for its first year of operation. The fee amount depends upon the quarter in which it was created:
  - First Quarter (October 1 through December 31) - **\$150.00**
  - Second Quarter (January 1 through March 31) - **\$125.00**
  - Third Quarter (April 1 through June 30) - **\$100.00**
  - Fourth Quarter (July 1 through September 30) - **\$75.00**
  
- **Second Exception** - The fee is **zero** for any special district certifying to the following conditions by the due date (subject to verification):
  - It is in compliance with its requirement to file an Annual Financial Report with the Department of Financial Services.
  
  - It reported \$3,000.00 or less in revenues to the Department of Financial Services on its Annual Financial Report for the most recent fiscal year in which complete annual data is available from the Department of Financial Services. A newly created special district may attach a current income statement verifying \$3,000.00 or less in revenues for the current fiscal year.
  
  - It is not a component unit of a general-purpose local government as defined in the Governmental Accounting Standards Board's Statement No. 14, issued in June 1991, effective after December 15, 1992, as amended.

Any special district not complying with the fee requirements by the due date will be subject to fines up to \$50.00 (two late notices with a \$25.00 late fee on each notice). Any special district not paying the fee and fine will be reported to the Department of Financial Services, which serves as the State's debt collection agency, for further action.

***For additional information, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 1 - 4: *CREATING, AMENDING, MERGING, AND DISSOLVING SPECIAL DISTRICTS; REVIEWING AND REVISING RULES*

#### Creating Independent Special Districts

Generally, only the Legislature may create *independent* special districts. However, the following exceptions apply:

- The **Governor and Cabinet** may create:
  - Community Development Districts
  - Regional Water Supply Authorities
- A **municipality** may create:
  - Community Development Districts
- A **county** may create:
  - County Children’s Services Districts (Section 125.901, *Florida Statutes*)
  - County Health and Mental Health Care Districts (Section 154.331, *Florida Statutes*)
  - County Hospital Districts (Chapter 155, *Florida Statutes*)
  - Community Development Districts (Chapter 190, *Florida Statutes*)
- Two or more **counties** may create:
  - Regional Jail Districts
- Any combination of two or more **counties or municipalities** may create . . .
  - Regional Water Supply Authorities
- Any combination of two or more **counties, municipalities, or other political subdivisions** may create:
  - Regional Transportation Authorities

**Charter / Creation Document Content Requirements** - Excluding Community Development Districts, the general law or special act that creates or authorizes an independent special district must address the following in its charter:



## Florida Special District Handbook

---

- A status statement referencing its independent status. **Recommendation:** *Include a brief statement explaining why the special district is independent (such as, it does not have any dependent characteristics as set forth in Section 189.403(2), Florida Statutes).*
- The special district's purpose.
- The powers, functions, and duties of the special district regarding the following:
  - Ad Valorem Taxation
  - Bond Issuance
  - Other Revenue-Raising Capabilities
  - Budget Preparation and Approval Processes
  - Liens and Liens Foreclosure
  - Use of Tax Deeds and Tax Certificates as Appropriate for Non-Ad Valorem Assessments, and Contractual Agreements
- The method for establishing the special district.
- The method for amending the charter of the special district.
- The membership and organization of the governing board. If the special district uses a one-acre/one-vote election principle, it must provide for a governing board consisting of five members with three members making up a quorum.
- The maximum compensation of a governing board member.
- The administrative duties of the governing board.
- The applicable financial disclosure, noticing, and reporting requirements.
- The procedures and requirements for issuing bonds, if applicable.
- Election procedures, the qualifications of an elector, and/or required referenda.
- The methods for financing the special district.
- The authorized millage rate (only if the special district has the authority to levy ad valorem taxes, other than taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors of the special district).

## Florida Special District Handbook

---

- The methods for collecting non-ad valorem assessments, fees, or service charges.
- Planning requirements.
- The geographic boundary limitations.

The general law or special act that creates or authorizes an independent special district may not exempt the special district from the following requirements of Chapter 189, *Florida Statutes*:

- Elections
- Bond Referenda
- Reporting
- Public Notices
- Public Meetings

### Creating Dependent Special Districts

Occasionally, the Legislature may create a dependent special district by special act. However, counties and municipalities usually create dependent special districts.

A county may create dependent special districts within its boundaries by ordinance, subject to the approval of the governing body of the incorporated area affected.

A municipality may create dependent special districts within its boundaries, by ordinance.

The ordinance creating a dependent special district must include the following:

- A status statement referencing the special district's dependent status.  
***Recommendation:*** *Include a brief statement explaining why the special district is dependent as set forth in Section 189.403(2), Florida Statutes.*
- Its purpose, powers, functions, and duties.
- Its geographic boundary limitations.
- Its authority.
- A statement explaining why the special district is the best alternative.

## **Florida Special District Handbook**

---

- The membership, organization, compensation, and administrative duties of the governing board.
- The applicable financial disclosure, noticing, and reporting requirements.
- The methods for financing the special district.
- A declaration that the creation of the special district is consistent with the approved local government comprehensive plans.

### **Newly Created Special District Responsibilities**

1. **Notify the Legislature** - When a local general-purpose government creates an independent special district, it must submit a statement to the Legislature that documents the following:
  - The purpose of the proposed special district.
  - The authority of the proposed special district.
  - An explanation of why the special district is the best alternative.
  - A resolution or official statement from the local general-purpose government's governing body or an administrator stating the following:
    - The creation of the proposed special district is consistent with approved local government comprehensive plans.
    - The local general-purpose government does not object to its creation.
2. **Register with the Special District Information Program** - Within 30 days after its creation date, each dependent and independent special district must send the following to the Special District Information Program:
  - The special district's **creation document**.
  - A **written status statement** that includes a reference to the status of the special district as dependent or independent and the basis for such classification.
  - A **map** of the special district clearly showing the following, if applicable:
    - Municipal boundaries crossing the special district's boundaries.

## Florida Special District Handbook

---

- County lines, if the special district is in more than one county.
- Within 30 days of receiving these documents, the Special District Information Program will do the following:
  - Review the creation documents to verify the special district's dependent or independent status.
  - Notify the special district and the local general-purpose government of the status determination.

### **3. Comply with the Annual Special District Fee and Update Requirement -**

When the special district registers, the Special District Information Program will send the *Special District Fee Invoice and Update Form* to the special district for the annual special district fee. This fee may be prorated based on when the special district was created (see Section 1 - 3, page 8). Additionally, the special district must review the special district's information on the form, make necessary changes, complete missing information, have the registered agent sign it, and return it to the Special District Information Program. Making sure the information on this form is correct is very important, since the Special District Information Program must make the information available through the *Official List of Special Districts On-Line*. By the due date on the form, the special district must send the comply with the fee requirement and return the form to the Special District Information Program.

### **4. Designate a Registered Office and Registered Agent -** Within 30 days after its first meeting of its governing board, each special district must designate a registered office and a registered agent, then provide that information to the following:

- The Special District Information Program (the special district may use the *Special District Fee Invoice and Update Form* described above to meet this requirement.)
- The Local Governing Authority.

A registered agent is an agent of the special district upon whom any process, notice, or demand required or permitted by law to be served upon the special district may be served. The registered agent must be an individual resident of Florida whose business address is the same as the special district's registered office. The registered office does not have to be the special district's place of business. A special district may change its registered office and/or registered agent anytime by filing such changes with the local governing authority and with the Special District Information Program.

### Amending Special Districts

The entity originally establishing a special district may amend the charter and/or map of that special district, pursuant to the amendment processes contained in the charter. Then, send a copy of the amendment to the Special District Information Program within 30 days of approval. **Recommendation:** *If the charter does not contain a “Status Statement” referencing the special district’s independent or dependent status and why, consider adding such a reference during the amendment process.*

### Merging and Dissolving Special Districts

When special districts are merged or dissolved by other methods than a formal declaration of inactive status, the following financial allocations apply (excludes Community Development Districts and Water Management Districts):

- Unless otherwise provided by law or ordinance, a dissolving special district’s property and debts must be transferred to the local general-purpose government.
- For merging special districts, the new special district must assume all indebtedness of, and receive title to all property owned by, the preexisting special districts. The proposed charter must state how the new special district will allocate the assumed indebtedness and retire that debt.

The following describes how to merge or dissolve dependent and independent special districts, depending upon certain circumstances. Be sure to send a copy of any such activity to the Special District Information Program within 30 days of any merger or dissolution.

- **Dependent**
  - **Created by a County or Municipality** - The merger or dissolution must be effectuated by an ordinance of the county or municipality that created the special district.
  - **Created by Special Act of the Legislature** - The merger or dissolution must be effectuated by the Legislature.

**Important Note:** Before dissolving a dependent special district, it may be necessary to refund certain special assessments and any interest collected to the original payors, when the costs of distributing the refund do not exceed the amount available for the refund. This requirement applies under all the following conditions:

## Florida Special District Handbook

---

- The special district levied assessments for an improvement or specialized function for which it was created.
  - The special district has not issued bonds against which the special assessments have been pledged.
  - The county or municipality that created the special district determined that the demand for the improvement or function no longer exists, or, most of the land against which the special assessments were authorized has been purchased by a tax exempt governmental agency for environmental purposes and will not receive the benefit for which the assessments were levied.
- **Independent**

Excluding Community Development Districts (Chapter 190, *Florida Statutes*), and Water Management Districts (Chapter 373, *Florida Statutes*), the following dissolution and merger procedures apply to independent special districts:

- **Created and Operating Pursuant to Special Act of the Legislature** - The merger or dissolution must be effectuated by the Legislature, unless otherwise provided by general law.
- **Created by a County or Municipality Through Referendum and is Inactive** - The county or municipality that created the special district may dissolve it by doing the following:
  - Publish a Notice of Proposed Declaration of Inactive Status in a newspaper of general circulation in the county or municipality in which the territory of the special district is located and sending a copy of such notice by certified mail to the registered agent or chair of the board, if any. The notice must include the following:
    - The name of the special district;
    - The law under which it was organized and operating;
    - A general description of the territory included in the special district;
    - A statement that any objections must be filed pursuant to Chapter 120, *Florida Statutes*, within 21 days after the publication date.
  - After 21 days have elapsed from the publication date of the Notice of Proposed Declaration of Inactive Status and no administrative

## Florida Special District Handbook

---

appeals were filed, the county or municipality may dissolve the special district.

- **Created by a County or Municipality by Referendum or Any Other Procedure** - The merger or dissolution must be effectuated by the county or municipality that created the district pursuant to the same procedure by which the independent district was created.
- **Created by a County or Municipality and has Ad Valorem Taxation Powers** - The merger or dissolution must be effectuated pursuant to the same procedure required to grant such ad valorem taxation powers.
- **Dependent and Independent**

The Special District Information Program may initiate the process of dissolving any special district by declaring the special district inactive if the special district meets one of the following criteria:

- The special district's registered agent or governing body chair, or the governing body of the appropriate county or municipality, notifies the Department of Community Affairs in writing that the special district has taken no action for two or more years.
- Following an inquiry from the Department of Community Affairs:
  - The special district's registered agent or governing body chair, or the appropriate county or municipality notifies the Department of Community Affairs in writing that the special district has not had a governing board or sufficient number of governing board members to constitute a quorum for two or more years or,
  - The special district's registered agent or governing body chair, or the appropriate county or municipality fails to respond to the Department of Community Affairs within 21 days.
- The Department of Community Affairs determines (see Section 2 - 1, page 41) that the special district failed to file any of the following reports with the appropriate county and/or municipality:
  - Public Facilities Reports (see Section 1 - 6, page 30).
  - Registered Office and Agent Information (see Section 1 - 4, page 13).
  - Schedule of its regular meetings (see Section 3 - 2, page 79).

## Florida Special District Handbook

---

- The Department of Community Affairs determines (see Section 2 - 1, page 42) that the special district failed to file any of the following reports with the appropriate state agency, if required:
  - Retirement Related Reports with the Department of Management Services (See Section 2 - 6, page 62).
  - Annual Financial Report with the Department of Financial Services (See Section 2 - 3, page 50).
  - Annual Financial Audit Report with the Auditor General and Department of Financial Services (See Section 2 - 4, page 52).
  - Bond Related Reports with the State Board of Administration, Division of Bond Finance (See Section 2 - 5, page 55).

To declare a special district inactive, the Special District Information Program will do the following:

- Publish a Notice of Proposed Declaration of Inactive Status in a newspaper of general circulation in the county or municipality in which the territory of the special district is located and sending a copy of such notice by certified mail to the registered agent or chair of the board, if any. The notice will include the following:
  - The name of the special district;
  - Each known law under which it was organized and operating;
  - A general description of the territory included in the special district;
  - A statement that any objections must be filed pursuant to Chapter 120, *Florida Statutes*, within 21 days after the publication date.
- After 21 days have elapsed from the publication date of the Notice of Proposed Declaration of Inactive Status and if no administrative appeals were filed, the Special District Information Program will send a notice of declaration of inactive status to the entity or entities that created the special district.
  - If created by the Legislature, this declaration is sufficient notice, pursuant to Section 10 Article II of the State Constitution, to authorize the Legislature to dissolve the special district by repealing its enabling laws.
  - If created by any other entity, that entity must dissolve the special district by repealing its enabling laws or by other appropriate means.

When the Special District Information Program declares a special district to be



## **Florida Special District Handbook**

---

inactive, its property or assets are subject to legal process for payment of any debts. The county or municipality may levy a tax or taxes on property in the inactive special district to pay its debt. The county property appraiser must assess the property, and the county tax collector must collect the tax. After the payment of all its debts, the remainder of its property or assets transfer to the county or municipality in which the special district is located.

### **Reviewing and Revising Rules - The Agency Rule Report**

Chapter 120, *Florida Statutes*, (The Administrative Procedure Act), requires the following types of special districts with adopted rules, to perform a formal review of its rules every two years to ensure that they are correct and comply with statutory requirements:

- Multicounty special districts with most of its governing board consisting of non-elected members.
- Authorities, including Regional Water Supply Authorities.
- Community Redevelopment Agencies created and operating pursuant to Chapter 163, *Florida Statutes*.
- Neighborhood Improvement Districts created and operating pursuant to Chapter 163, *Florida Statutes*.
- Regional Transportation Authorities created and operating pursuant to Chapter 163, *Florida Statutes*.
- Water Management Districts created and operating pursuant to Chapter 373, *Florida Statutes*.
- Soil and Water Conservation Districts created and operating pursuant to Chapter 582, *Florida Statutes*.

The review consists of the following:

- Rule deficiency identification and correction.
- Rule clarification and simplification.
- Deleting obsolete or unnecessary rules.
- Deleting rules that are covered in the *Florida Statutes*.

## **Florida Special District Handbook**

---

- When possible, identifying ways to improve efficiency, reduce paperwork, and decrease costs to government and the private sector.
- Contacting agencies that have concurrent or overlapping jurisdiction to find out if their rules can be coordinated to promote efficiency, reduce paperwork, or decrease costs to government and the private sector.

After the review, prepare an Agency Rule Report certifying that the above has been completed. Additionally, include the following:

- Any changes the special district made to its rules because of the review.
- If appropriate, any recommended statutory changes that will promote efficiency, reduce paperwork, or decrease costs to government and the private sector.

By October 1 of every odd year, file a copy of the report with the President of the Senate, the Speaker of the House of Representatives, and each appropriate standing committee of the Legislature.

***For additional information on reviewing and revising rules and the Agency Rule Report, see Appendix D, Source 2 on page 114.***

***For additional information on everything else, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 1 - 5: ELECTIONS

Special districts may have appointed or elected governing board members, or a combination of appointed and elected governing board members. This section summarizes two ways special districts may elect their governing board members: Popularly Elected Systems and/or One-Acre/One-Vote Electoral Systems.

#### Popularly Elected Systems

- The registered voters elect candidates.
- Majority decision prevails, unless general law provides otherwise.

Excluding water management districts created and operating under Chapter 373, *Florida Statutes*, and community development districts established under Chapter 190, *Florida Statutes*, special districts with popularly elected governing boards must comply with the following requirements:

- **Dependent Special District Requirements**
  - The County Supervisor of Elections in which the special district is located conducts these elections.
  - The elections are nonpartisan, unless the special district's charter allows partisan elections.
  - Candidates qualify through the County Supervisor of Elections Office by paying a \$25.00 filing fee or by submitting a petition that contains the signatures of at least 3 percent of the special district's registered electors.
  - The elections must comply with the Florida Election Code, Chapters 97 through 106, *Florida Statutes* and Rules of the Division of Elections:
    - Qualifying Periods, Section 99.061, *Florida Statutes*.
    - Petition Format, Rules of the Division of Elections.
    - Canvassing of Returns, Sections 101.5614 and 102.151, *Florida Statutes*.
    - Notice of Elections, Chapter 100, *Florida Statutes*.
    - Polling Hours, Section 100.01, *Florida Statutes*.
- **Single-County Independent Special District Requirements**
  - They may choose to have the County Supervisor of Elections conduct their elections, in which case, they must follow the same requirements of dependent special districts.
  - They may choose not to have the County Supervisor of Elections conduct their elections, in which case, they must timely report the following to the

## Florida Special District Handbook

---

County Supervisor of Elections:

- Election Purpose
- Election Date
- Election Authorization
- Election Procedures
- Election Results

### • **Multicounty Special District Requirements**

- Candidates qualify with the Department of State, Division of Elections, unless the special district's enabling legislation provides otherwise.

### **One-Acre/One-Vote Electoral Systems**

The charters of some independent special districts require their governing boards to be elected under an election system called the one-acre/one-vote system. This is a system where landowners have one vote for each acre of land they own in the special district. These special districts, when first created, use this system. As the special district grows in population, they may begin going to a system where some government board members are popularly elected and some governing board members are elected under this one-acre/one-vote system. This section summarizes how this process works.

All independent special districts required to elect governing board members on the one-acre/one-vote system must follow specific election requirements. However, the following special districts are exempt from these requirements:

- Single-purpose water control special districts created and operating pursuant to Chapter 298, *Florida Statutes*, pursuant to a special act, a local government ordinance, or a judicial decree.
- Community development districts established pursuant to Chapter 190, *Florida Statutes*.

The following terms apply to this section:

- A *governing board member* is a duly elected member of a special district's governing board meeting the following conditions:
  - If elected by popular vote, is also a qualified district elector.
  - If elected on the one-acre/one-vote process, has been elected as a supervisor as the next section describes.

## Florida Special District Handbook

---

- A *qualified elector* is any person who meets all the following conditions:
  - Is at least 18 years old.
  - Is a United States citizen.
  - Is a permanent resident of Florida.
  - Is a freeholder or freeholder's spouse.
  - Is a resident of the special district registered with the supervisor of elections of a county in which the special district lands are located when the registration books are open.
- An *urban area* is any contiguous developed, inhabited, and reasonably compact urban area located entirely within a special district that meets one of the following conditions:
  - Based on the latest official census, special census, or population estimates, it has at least an average resident population density of one and one-half people per acre.
  - It has a minimum density of one single-family home per two and one-half acres with access to improved roads.
  - It has a minimum density of one single-family home per five acres within a recorded plat subdivision.

**Initial Landowners' Meeting / One-Acre/One-Vote Process** - Within 20 days after a special district's creation date, the special district must publish a notice of a landowners' meeting so they can elect three supervisors to the special district's board. The notice must meet the following requirements:

- Any requirements set forth in the special district's special act.
- Clearly state the meeting's date, time and place, which must be held in a public place in the county in which most of the special district is located.
- Appear once a week for two consecutive weeks in a newspaper of general circulation in each county in which the special district is located.
- The last publication date must not be less than ten nor more than fifteen days before the meeting date.

At the initial meeting, the following must be accomplished:

- The landowners must elect a chair and secretary of the meeting to oversee the election of the three members to the board of supervisors.

## Florida Special District Handbook

---

- The office term of each supervisor elected must be determined, based upon the number of board members elected (see Section 189.4051(3)(b), *Florida Statutes*). The supervisors will serve until their successors have been elected and qualified.
- The chair and secretary must conduct the initial election of the board. The three supervisors must be composed of landowners in the special district and residents of the county or counties in which the special district is located. The owners and proxy holders of special district acreage who are present at this meeting will constitute a quorum for holding this election or any other election after that.
- At the election, every acre of land in the special district represents one share.
- Landowners are entitled to one vote in person or by proxy in writing duly signed, for every acre of land they own in the special district. The appointment of proxies must comply with Section 607.0722, *Florida Statutes*.
- Landowners owning less than one acre in the aggregate are entitled to one vote.
- Landowners with more than one acre are entitled to one additional vote for any fraction of an acre greater than one-half of one acre, when all of the landowners' acreage has been aggregated for purposes of voting.

In addition, the following voting conditions apply concerning who may vote:

- The Florida Department of Environmental Protection may designate someone to vote if the state owns any acreage in the special district and that acreage is subject to an assessment by a water control district.
- Guardians may represent their wards.
- Executors and administrators may represent estates of deceased people.
- Officers or duly authorized agents may represent private corporations.

The three people receiving the highest number of votes will serve as the elected supervisors.

**Annual Landowners' Meeting** - If ten-percent or more of the special district is not contained in an *urban area*, special districts must do the following:

- The board of supervisors must call for an annual landowners' meeting every year in the same month after the first board of supervisors election. The governing

## Florida Special District Handbook

---

board must designate this date within the month before the month of the meeting.

- Provide notice of the annual meeting using the same process used for the initial landowners' meeting.
- Elect at least one supervisor on the one-acre/one-vote basis. Fifty-percent of the special district acreage is not required to constitute a quorum. Each *governing board member* must be elected by a majority of the acreage represented by landowners or by proxy.

If the landowners fail to elect the supervisor, the Governor will appoint the supervisor. This supervisor will hold office for three years or until his or her successor is qualified and elected. If a vacancy occurs in any office of supervisor that the landowner's elect, the remaining supervisors, within 30 days of the vacancy, must appoint someone to fill the vacancy until the next annual meeting. If the supervisors fail to do this, the Governor may appoint someone to fill the vacancy. At the next annual meeting, the landowners may elect a successor to the unexpired term. The Governor may remove any elected or appointed supervisor for malfeasance, misfeasance, dishonesty, incompetency, or failure to perform the duties imposed upon him or her, then appoint someone to fill that vacancy when practicable.

**Referendum on Elections for a Popular Election** - Each special district with a governing board elected on a one-acre/one-vote basis must call for a referendum to decide whether certain members of its governing board should be elected by *qualified electors* (popular election). This cannot occur until, at least 60 days before the general or special election at which the referendum will be held, the special district can document the following:

- The special district has a total population of at least 500 *qualified electors*, according to the latest official state census, a special census, or a population estimate.
- At least ten-percent of the *qualified electors* of the special district signed a petition calling for a referendum. This petition is on file with the special district's governing board, and the County or Counties Supervisor of Elections in which the special district is located.
- The Supervisor(s) of Elections has, within 30 days after receiving the petition, verified the number of signatures from the *qualified electors*. The Supervisor(s) of Elections has certified to the special district's governing board whether at least ten-percent of the *qualified electors* petitioned for the referendum.

## Florida Special District Handbook

---

If, the Supervisor(s) of Elections verifies that at least ten-percent of the *qualified electors* petitioned for a referendum, then the special district's governing board must call for a referendum election at the earliest of the following dates:

- The next regularly scheduled election of *governing board members* if this will occur at least 30 days after the verification.
- Within six months of the verification.

**Popular Elections Disapproved** - If the *qualified electors* disapprove a popular election procedure at the referendum election, the special district may not hold any further referendum on the question for at least two years following the referendum. The method for electing *governing board members* must be one of the following:

- Continue pursuant to the special district's enabling legislation.
- Continue as previously described under *Initial Landowners Meeting and the One-Acre/One-Vote Process*.

**Popular Elections Approved** - If the *qualified electors* approve a popular election procedure at the referendum election, the special district must increase its *governing board members* from three members to a total of five members. The special district must do this by holding popular elections in the future, where *qualified electors* elect the *governing board members* at large. These elections are nonpartisan. The qualifications of the *governing board member* candidates must comply with the Florida Election Code and must occur during the appropriate qualifying period. The first of these popular elections must begin at the earliest date of the following:

- The next regularly scheduled election of *governing board members* after the referendum approval and final unappealed approval of special district maps that show the *urban areas* within the special district.
- At a special election called within six months after the referendum approval and final unappealed approval of special district maps that show the *urban areas* within the special district.

To create and approve the maps that show the *urban areas* within the special district, the following must occur:

- Within 30 days after approval of the popular election process, the special district's governing body must designate *urban areas* within the special district and prepare maps of the special district showing the extent and location of these *urban areas*. While designating *urban areas*, special districts must follow these



## Florida Special District Handbook

---

requirements:

- Obtain assistance from all local general-purpose governments having jurisdiction over the area within the special district.
- Do not use publicly owned parks, right-of-ways, highways, roads, railroads, canals, utilities, bodies of water, watercourses, or other minor geographical divisions of a similar nature to separate an area from being defined as an *urban area*.
- Within 60 days after approval of the popular election process, the special district staff must present the maps that show the *urban areas* to the special district's governing board.
- Within 30 days of presenting this map to the special district's governing board, any special district landowner or *qualified elector* can contest the accuracy of the maps. If this happens, the special district's governing board must request the county engineer to prepare maps of the special district describing the extent and location of all *urban areas* within the special district.
- Within 30 days of the special district's request to prepare the maps, the county engineer must present the maps to the special district's governing board. Then, the special district's governing board must compare both sets of maps and begin deciding which set to adopt. The special district's governing board may amend the maps if necessary.
- Within 60 days after the county engineer presents the maps, the special district's governing board must complete and adopt official maps at a regularly scheduled board meeting.
- Within 30 days of the official map adoption, any special district landowner or *qualified elector* may contest the accuracy of the adopted *urban area* maps by petitioning the circuit court with jurisdiction over the special district. The circuit court must hear any petitions expeditiously. The maps must either be approved as is or approved with necessary amendments to render the maps accurate. The maps must be certified to the special district's governing board.

After the special district's governing board adopts the maps or the court certifies them, the maps will become the official maps of the special district. At least every five years or sooner, at the discretion of the special district's governing board, the special district must update and readopt the maps.

After the special district's governing board adopts the official maps, they must begin preparing to order the next regularly scheduled election of *governing board*

## Florida Special District Handbook

members by doing the following:

- Use the maps to figure out what percentage of the special district contains contiguous developed *urban areas* as compared with the total area within the special district. Using this percentage and the table below, determine the number of *governing board members* the *qualified electors* will elect by the following two methods:
  - The Popular Election Method.
  - The One-Acre/One-Vote Principle.

Within 45 days of any vacancy occurring in a seat occupied by a popularly elected *governing board member*, the remaining *governing board members* must appoint an eligible person to hold the office for the remainder of the unexpired term. Future elections must occur at the next regularly scheduled election closest in time to the expiration term date of the current elected *governing board members*. If that date is beyond the normal term expiration time, the *governing board member* must hold office until the election of a successor.

**Governing Board Compositions and Office Terms**

Urban Area Percent	Governing Board Members Elected by Qualified Electors (Popularly Elected)	First Election Term When Elected By Qualified Electors	Governing Board Members Elected in Accordance with the One-Acre/One-Vote Principle	First Election Term When Elected in Accordance with the One-Acre/One-Vote Principle
0 - 25%	One	Four Years	Four	One for One Year One for Two Years One for Three Years One for Four Years
26 - 50%	Two	Four Years Each	Three	One for One Year One for Two Years One for Three Years
51 - 70%	Three	Two for Four Years One for Two Years	Two	One for One Year One for Two Years
71 - 90%	Four	Two for Four Years Two for Two Years	One	One Year
91 - 100%	Five	Three for Four Years Two for Two Years	None, since Landowners' meetings are no longer necessary	Not Applicable

**For additional information on Florida's Election Code, see Appendix D, Source 3 on page 114.**

**For additional information on everything else, see Appendix D, Source 1 on page 114.**

## Florida Special District Handbook

---

### SECTION 1 - 6: *COMPREHENSIVE PLANNING AND PUBLIC FACILITIES REPORTING*

#### Comprehensive Planning

An intent of the *Uniform Special District Accountability Act of 1989* is to improve local government comprehensive planning while not:

- creating or altering the respective rights of local general-purpose governments or special districts to provide public facilities or services to a particular geographic area or location;
- altering or affecting the police powers of any local government or the authority or requirements under Chapter 163, *Florida Statutes*.

The requirements below apply to special districts as they relate to their activities:

- Construction or expansion of a public facility, or major alteration which affects the quantity or quality of the level of service of a public facility, which is undertaken or initiated by a special district or through some other entity must be consistent with the applicable local government comprehensive plan. However, the local government comprehensive plan shall not:
  - Require an independent special district to construct, expand, or perform a major alteration of any public facility; or
  - Require any special district to construct, expand, or perform a major alteration of any public facility which would result in an impairment of covenants and agreements relating to bonds validated or issued by the special district.
- When a local general-purpose government has issued a development order which approves the construction of public facilities or has issued a development order pursuant to Chapter 380, *Florida Statutes*, the local general-purpose government shall not use the comprehensive planning requirements of the *Uniform Special District Accountability Act of 1989* to limit or modify the right of an independent special district to construct, modify, operate, or maintain public facilities authorized by the development order.
- **Exceptions:**
  - Water Management Districts created under Section 373.069, *Florida Statutes*;
  - Regional Water Supply Authorities created under Section 373.1962, *Florida Statutes*;
  - Spoil disposal sites owned or used by the Federal Government.

## Florida Special District Handbook

---

- Additionally, ports listed in Section 403.021(9)(b), *Florida Statutes*, which operate in compliance with a port master plan that has been incorporated into the appropriate local government comprehensive plan, are deemed to be in compliance with the comprehensive planning requirements of the *Uniform Special District Accountability Act of 1989*.

### Special District Public Facilities Reporting

The Local Government Comprehensive Planning and Land Development Regulation Act requires local general-purpose governments to develop comprehensive plans and revise them as necessary. This process requires that they know about the public facilities owned or operated by independent special districts.

Consequently, Florida developed a policy to foster coordination between independent special districts and local general-purpose governments. This requires each independent special district to comply with the following three reporting requirements:

1. **The Public Facilities Initial Report** - Within one year after creation, certain independent special districts must submit this report to each local general-purpose government in which it is located. This report describes all of the existing public facilities the special district owns or operates, including those that the special district leases to other entities, besides local general-purpose governments. The description of each public facility must include the following:
  - Its current capacity
  - The current demands placed upon the public facility
  - Its location

In addition, any proposed construction of a public facility within the next five years must be identified and details provided. If a special district has not submitted an initial public facilities report to the appropriate local general-purpose government, it should do so right away so the local general-purpose government can update its records.

- **Exceptions:**
  - If a special district has created a plan of reclamation pursuant to a general law or special act, including, but not limited to, a plan prepared pursuant to Chapter 298, *Florida Statutes*, which complies with these requirements, then that plan satisfies the requirements for a Public Facilities Initial Report.

## Florida Special District Handbook

---

- If a special district has adopted a water management and control plan pursuant to Section 190.013, *Florida Statutes*, and that plan complies with these requirements, then that plan satisfies the requirements for a Public Facilities Initial Report.
- The Reedy Creek Improvement District is not required to provide a Public Facilities Initial Report.
- Deepwater ports listed in Section 403.021(9)(b), *Florida Statutes*, must satisfy the requirements of the Public Facilities Initial Report by submitting to the appropriate local general-purpose government, a comprehensive master plan pursuant to Section 163.3178(2)(k), *Florida Statutes*.

**2. The Public Facilities Annual Notice of Any Changes** - Annually, after submitting the Public Facilities Initial Report, independent special districts must submit a Public Facilities Annual Notice of Any Changes to each local general-purpose government in which it is located. This notice describes changes or updates, if any, that may need to be made to the Public Facilities Initial Report.

- **Exceptions:** Any special district that has completed its public facilities construction, improvement, or development, and has submitted the Public Facilities Initial Report, does not have to submit the Public Facilities Annual Notice of Any Changes.

**3. The Public Facilities Updated Report** - Every five years, each independent special district must submit this report to each local general-purpose government in which it is located.

**Background** - All local general-purpose governments must submit an Evaluation and Appraisal Report to The Department of Community Affairs, Division of Community Planning, and then an updated Evaluation and Appraisal Report every five years, pursuant to the *Evaluation and Appraisal Report Schedule 2003 - 2011* (see Appendix B, page 104).

**Due Date** - The Special District Information Program has the responsibility of notifying each independent special district, at least 12 months before its first updated report is due, of the schedule for submitting this report. Appendix B contains this schedule. It is due to each local general purpose government in which it is located at least 12 months before the local general-purpose government(s) report is due. For example, the schedule shows that the first local general-purpose government's Evaluation and Appraisal Report was due to the Department of Community Affairs by November 1, 2003. Therefore, the first

## Florida Special District Handbook

---

special district Public Facilities Updated Report should have been submitted to that local general-purpose government by November 1, 2002, then every five years.

- **Exceptions:** Any special district that has completed its public facilities construction, improvement, or development, and has submitted the Public Facilities Initial Report, is not required to submit an Updated Public Facilities Report.

The Public Facilities Updated Report must contain a description of the following:

- Updates concerning anything from the Initial Public Facilities Report
  - Each public facility the special district is building, improving, or expanding.
  - Each public facility the special district is proposing to build, improve, or expand within at least the next five years.
  - Any public facilities that the special district is helping another entity (except a local general-purpose government) build, improve, or expand through a lease or other agreement.
  - How the special district proposes to finance each public facility.
  - The anticipated completion time.
  - The anticipated capacity of and demands on each public facility when completed. If a public facility will be improved or expanded, include existing and anticipated capacity.
  - If applicable within the next ten years, the date the special district currently proposes to replace any of the public facilities identified above or in the Initial Public Facilities Report.
- **Notes:**
    - If the building, improving or expanding process requires a Certificate of Need pursuant to Chapter 408, *Florida Statutes*, the special district must decide whether to notify the appropriate local general-purpose government(s) of its plans in this five-year update, or at the time the special district files its letter of intent with the Agency for Health Care Administration pursuant to Section 408.039, *Florida Statutes*.

## **Florida Special District Handbook**

---

- If the building, improving or expanding process is addressing a development order issued to the developer pursuant to Section 380.06, *Florida Statutes*, the special district may use the most recent annual report the developer submits pursuant to Section 380.06(15) and (18), *Florida Statutes* if it provides the information required by the Initial Public Facilities Report.

***For additional information, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 1 - 7: *THE OVERSIGHT REVIEW PROCESS*

Preferably during the special district public facilities reporting and Evaluation and Appraisal Report processes, certain local general-purpose governments may review a special district to determine the following:

- The need for its continued existence.
- Whether to dissolve the special district.
- The appropriate future role and focus of the special district.
- Improvements in the functioning or delivery of services by the special district.
- The need for any transition, adjustment, or special implementation periods or provisions.

**Exceptions:** The following special districts are exempt from the oversight review process:

- Deepwater ports listed in Section 311.09(1), *Florida Statutes*, complying with a port master plan adopted pursuant to Section 163.3178(2)(k), *Florida Statutes*.
- Airport authorities complying with an airport master plan approved by the Federal Aviation Administration.
- Any special district organized to operate health systems and facilities licensed under Chapter 395, Chapter 400, or Chapter 429, *Florida Statutes*.

During a special district oversight review process, all special districts, governmental entities, and state agencies must cooperate with the reviewers. The reviewers must determine the order in which special districts may be subject to oversight review. This must occur as follows:

- A general-purpose local government may review any of its dependent special districts.
- A county or municipality may review any single county independent special district located within its boundaries.
- If a single-county independent special district serves an area greater than the



## **Florida Special District Handbook**

---

boundaries of one general-purpose local government, then only the county may review that special district. A municipality served by the special district may request the county to review the special district.

- The governmental entity that created a single county or a multicounty independent special district may review that special district.
- Any general-purpose local government within the boundaries of a multicounty special district may prepare a preliminary review of a multicounty special district for possible reference or inclusion in the full review report.
- A reviewer may ask other special districts within all or part of the same county as the special district being reviewed to prepare a preliminary review of the special district. This review may be referenced or included in the full oversight review report.

The reviewers must consider all the criteria listed below, as applicable to the special district:

- The degree to which the services of the special district are essential or contribute to the well being of the community.
- The extent of the continuing need for the services of the special district.
- The extent of municipal annexation or incorporation activity occurring or likely to occur within the boundaries of the special district and its impact on the delivery of the services.
- Whether a less costly alternative method of delivering the services exists.
- Whether transfer of the responsibility for delivery of the services to another entity could occur without jeopardizing the special district's existing contracts, bonds, or outstanding indebtedness.
- Whether the Auditor General has notified the Legislative Auditing Committee that the special district's audit report indicates that the district has met any of the conditions to be in a state of financial emergency or that a deteriorating financial condition exists that may cause such actions to occur if actions are not taken to address such condition.
- Whether the special district is inactive according to the Official List of Special Districts, and whether the special district is meeting and discharging its responsibilities as its charter requires, and projected increases or decreases in

## Florida Special District Handbook

---

special district activity.

- Whether the special district has failed to comply with any of its required reporting responsibilities.
- Whether the special district has designated a registered office and registered agent.
- Whether the special district has complied with all open public records and meeting requirements.
- Any additional factors relating to the special district and its performance.

Anytime, the special district under review may provide to the Legislature, the entity conducting the review, and/or any entity making decisions based upon the final oversight review report, with written responses to any questions, concerns, preliminary reports, draft reports, or final reports relating to the special district.

After the review is completed, the reviewing government must prepare a final report with recommendations concerning the review's purpose. The final recommendations must not impair any special district contractual obligations. The reviewing government must file the final report with the government that created the special district. This report must serve as the basis for any modification to the special district's charter, dissolution or merger.

If the final report proposes that the legislature dissolve or merge the special district, the reviewing government must propose a dissolution or merger plan. This dissolution or merger plan must address the following factors in evaluating the proposed merger or dissolution:

- Whether, in light of independent fiscal analysis, level-of-service implications, and other public policy considerations, this action is the best alternative for delivering services and facilities to the affected area.
- Whether the services and facilities to be provided will be compatible with the capacity and uses of existing local services and facilities.
- Whether this action is consistent with applicable provisions of the state comprehensive plan, the strategic regional policy plan, and the local government comprehensive plans of the affected area.
- Whether the proposed merger adequately provides for the assumption of all indebtedness.

## **Florida Special District Handbook**

---

The reviewing government must consider this dissolution or merger plan in a public hearing held within the jurisdiction of the special district. If the reviewing government adopts the plan, they may carry out the plan. The reviewing government must file the adopted plan as an attachment to an economic impact statement regarding the proposed special act or general act of local application dissolving the special district.

***For additional information, see Appendix D, Source 1 on page 114.***

## **PART 2 - SPECIAL DISTRICT ACCOUNTABILITY**

## Florida Special District Handbook

---

### SECTION 2 - 1: ACCOUNTABILITY OVERVIEW

This section summarizes the *Local Government Financial Reporting System*, vitally important statutory special district accountability requirements, and what will happen when special districts fail to comply with the requirements.

Through the passage of the *Uniform Special District Accountability Act of 1989*, as amended, the Florida Legislature deemed the following to be true:

- Financial reporting is an essential requirement of law.
- Special districts exist to serve a public purpose and must be held to certain minimum standards of accountability to keep the public, appropriate local general-purpose governments, and state agencies informed of their status and activities.
- A function of the Special District Information Program is to improve communication and coordination among state agencies, local general-purpose governments, and special districts with respect to required special district reporting and state monitoring.
- When special districts fail to comply with minimum disclosure requirements, state action must be taken to help noncomplying special districts come into compliance. If necessary, legal action must be taken to enforce compliance.

#### Local Government Financial Reporting System

The *Local Government Financial Reporting System* helps to provide for the timely, accurate, uniform, and cost-effective accumulation of financial and other information. Special districts, counties, municipalities, and state agencies have vital roles and responsibilities in this system. Members of the Legislature and other appropriate officials rely on the information this system produces to accomplish the following goals:

- Enhance citizen participation in local government;
- Improve the financial condition of local governments;
- Provide essential government services in an efficient and effective manner; and
- Improve decision-making on the part of the Legislature, state agencies, and local government officials on matters relating to local government.

Periodically, the Auditor General makes a performance audit of the system. Special districts must cooperate with the Auditor General during this process. The

performance audit analyzes the system component by component and as a whole to evaluate its effectiveness in achieving system goals and objectives. It includes a determination of whether special districts are complying with statutorily required financial reporting requirements. The audit also makes recommendations to local governments and the Legislature about improving the system and reducing costs.

### **Vitally Important Statutorily Required Reporting**

The Legislature has deemed the following reports to be so important that when special districts fail to file them, action can be taken to enforce compliance:

- **Reporting to State Agencies** - Certain state agencies are responsible for reviewing, interpreting, and summarizing financial information for the public, the Legislature and other officials. Therefore, each special district must submit the following reports to state agencies, as applicable:
  - The Annual Financial Report (see Section 2 - 3, page 50)
  - The Annual Financial Audit Report (see Section 2 - 4, page 52)
  - Bond related reports (see Section 2 - 5, page 55)
  - Retirement system reports (see Section 2 - 6, page 62)
  
- **Reporting to Local General-Purpose Governments in which the Special District is Located** - Local general-purpose governments need certain information to coordinate activities. Therefore, each special district must submit the following to each local general-purpose government in which it is located:
  - Public facilities reports (see Section 1 - 6, page 30)
  - Designation of registered office and agent (see Section 1 - 4, page 13)
  - Regular public meeting schedule (see Section 3 - 2, page 79)
  
- **Reporting to the Special District Information Program** - Since the Special District Information Program must properly classify each special district and provide special district information to certain state agencies and all local general-purpose governments, each special district must file the following with the Special District Information Program:
  - Creation document (see Section 1 - 4, page 10)
  - Creation document amendments (see Section 1 - 4, page 15)
  - From newly created special districts, a written statement referencing the basis for its independent or dependent status (see Section 1 - 4, page 13)
  - Map (see Section 1 - 4, page 13)
  - Map amendments (see Section 1 - 4, page 15)

## Florida Special District Handbook

---

Annually, the following state agencies provide a list of noncomplying special districts to the Department of Community Affairs for technical assistance and possible enforcement follow-up:

- **Department of Management Services, Division of Retirement** - This report lists all special districts enrolled in state or local government retirement plans and those special districts that are not providing for regularly scheduled actuarial reports prepared and certified by an enrolled actuary.
- **Department of Financial Services** - This report lists each special district that failed to submit an Annual Financial Report.
- **State Board of Administration, Division of Bond Finance** - This report lists the special districts that did not timely provide the Advance Notice of Bond Sale and Bond Information Forms.
- **Auditor General** - This report lists each special district that failed to submit an Annual Financial Audit Report, but should have submitted one based on its expenditures and revenues as reported to the Department of Financial Services on its Annual Financial Report.

At any time, if a special district fails to file any report it is required to file with a local general-purpose government, the County Clerk of the Courts or the municipality designee must notify the special district's registered agent and approve a filing extension of up to 30 days. After that, if the local general-purpose government determines that an unjustified failure to file the reports has occurred, it may notify the Department of Community Affairs, which may proceed with technical assistance and enforcement.

### Consequences of Failure to Comply

When the Department of Community Affairs receives notice that a special district failed to comply with statutorily required reporting, the Special District Information Program will provide technical assistance, and if necessary, initiate enforcement.

**Technical Assistance** - In the case of a special district that did not timely file bond related reports or information, the Special District Information Program will send a certified letter to the special district that summarizes the requirements, and encourages it to take steps to prevent the noncompliance from reoccurring. For all other reporting requirements, it will attempt to assist the special district to comply by sending a certified letter to the special district's registered agent and a copy of the letter to the chair of the governing body of the local general-purpose government, which includes the following:

## Florida Special District Handbook

---

- A description of the required report.
- Statutory submission deadlines.
- A contact telephone number for technical assistance.
- A 60-day extension of time for filing the required report.
- How to request an additional 30-day extension of time, if necessary.
- The address where the report must be filed.
- The consequences of failing to comply with the requirement.

**Enforcement** - Failure of a special district to comply by the 60-day or additional 30-day extension of time will be deemed final action of the special district. The Legislative Auditing Committee will notify the Department of Community Affairs of those special districts that failed to file the required report. Within 30 days after receiving this notice or within 30 days after the extension date, whichever occurs later, the Department of Community Affairs must initiate one of the following actions:

- **Declare the Special District Inactive for Dissolution** - If a special district is not filing a required report because it is no longer in operation (e.g., returned mail, telephone calls from the last registered agent or local governing authority, disconnected telephone lines, etc.), the Department of Community Affairs will declare the special district inactive for dissolution (see Section 1 - 4, page 18).
- **Initiate Legal Action** - Unless the special district documents that the notification from the Legislative Auditing Committee was issued as a result of material error (i.e., the notification said the report had not been filed, when in fact it had been filed), the Department of Community Affairs must initiate court proceedings, governed by the Rules of Appellate Procedure, as follows:
  - The Department of Community Affairs will file a Petition for Writ of Certiorari in the circuit court (a writ that is issued when a governmental entity has not followed the essential requirements of law). This Petition will:
    - state the statutory citation that requires the filing of the report;
    - allege that the special district failed to file the report;
    - state that the Department of Community Affairs sent a technical assistance letter to the special district.
  - The court will review the Petition to see if it is legally sufficient and issue an Order To Show Cause to the special district.
  - The special district has a set period of time to respond to the Order to Show Cause. However, the only defense that can be raised by the special district is that the Legislative Auditing Committee's notice to the



## Florida Special District Handbook

---

Department of Community Affairs contained a material error.

- The court then takes jurisdiction and issues a Writ of Certiorari to grant the affirmative relief that is required to accomplish the statutory requirement by ordering the special district to file the report. The only appeal from the court's order would be to the District Court of Appeal, and the only issue would be whether the circuit court judge acted in compliance with the law.
- As a part of this proceeding, the court shall award the prevailing party its attorney fees and costs. Thus, once the Department of Community Affairs files the Petition, it could get very expensive for the special district. If the Department of Community Affairs prevails, the special district will have to pay travel costs to Tallahassee (since venue for all actions will be in Leon County), filing fees (approximately \$100.00), other fees, and the Department's attorney fees (\$300.00 - \$400.00).

### **Other Accountability Requirements**

Each special district should check its statutory authority (if applicable) and charter, to find out if it must comply with additional requirements that this handbook did not cover. Appendix A summarizes all special district reporting requirements explained throughout this handbook.

***For additional information, see Appendix D, Source 1 on page 114.***

## Florida Special District Handbook

---

### SECTION 2 - 2: GENERAL FINANCIAL REQUIREMENTS

This section discusses general financial issues that are important under the *Local Government Financial Reporting System*.

#### Uniform Fiscal Year

Most special districts must use a fiscal year that begins on October 1 and ends on September 30. This corresponds to the same fiscal year that all counties and municipalities must use. Housing authorities must use one of four fiscal years assigned by the United States Department of Housing and Urban Development. The State of Florida's fiscal year begins July 1 and ends June 30.

#### The Uniform Chart of Accounts

The *Uniform Chart of Accounts* enables the Department of Financial Services to provide uniform data that may be used to analyze accurately and compare special district transactions with the transactions of all other governmental entities in the state or for a number of other uses. The *Uniform Chart of Accounts* sets forth the following:

- Uniform accounting procedures.
- Generally accepted accounting principles, classification of funds, and accrual accounting.
- Standardized account classifications, such as revenues, expenditures, assets, liabilities, and fund equity levels. It puts every financial transaction into a numbered account. The complexity of the account number depends upon its function and detail. For example, contributions to the general fund are in account #101. A twelve-digit account number, such as 104-2132-521.40, identifies a travel expenditure for a law enforcement activity with a public safety function in the patrol division of a police department.

#### Travel Expenses and Reimbursements

Special district travel reimbursements for expenses incurred while on official business must comply with the state travel provisions set forth in Section 112.061, *Florida Statutes*. However, a special district's governing body, by the enactment of a resolution, may set per diem rates that exceed the state's maximum travel reimbursement rates, which are made based on whether the travel is Class A, B or C:

## Florida Special District Handbook

---

- **Class A** is continuous travel of 24 hours or more away from official headquarters. The travel day is a calendar day (midnight to midnight).
- **Class B** is continuous travel of less than 24 hours with an overnight absence from official headquarters. The travel day begins at the same time as the travel period.
- **Class C** is travel for short or day trips when the traveler is not away from official headquarters overnight.

For Class A and Class B travel, the traveler shall be reimbursed one-fourth of the authorized rate of per diem for each quarter, or fraction thereof, of the travel day included within the travel period. The travel reimbursements for overnight travel for Class A or B must be either:

- \$80.00 per day; or,
- Actual expenses for lodging at a single-occupancy rate plus meals at \$6.00 for breakfast, \$11.00 for lunch, and \$19.00 for dinner. If a convention or conference registration fee included a meal, no reimbursement is allowed for that meal. When requesting reimbursement for actual lodging expenses, travelers must submit a paid, itemized hotel or motel receipt billed single occupancy.

For Class C travel, reimbursements are not made on a per diem basis. However, meal allowances must be based on the following schedule:

- Breakfast (\$6.00), when travel begins before 6 a.m. and extends beyond 8 a.m.
- Lunch (\$11.00), when travel begins before 12 noon and extends beyond 2 p.m.
- Dinner (\$19.00), when travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

No allowance shall be made for meals when travel is confined to the city or town of the official headquarters or immediate vicinity, except assignments of official business outside the traveler's regular place of employment if travel expenses are approved.

The special district must designate the most economical method of travel for each trip, keeping in mind the nature of the business, the most efficient and economical means of travel (considering time, impact of productivity, cost of transportation, and per diem), the number of persons making the trip, and the amount of equipment or material to be transported. When privately owned vehicles are used, the traveler shall be entitled to a mileage allowance at a fixed rate of 44.5 cents per mile, computed using the current map of the Department of Transportation. Vicinity mileage is allowable but

## Florida Special District Handbook

---

must be shown as a separate item on the expense voucher. Other allowable expenses include taxi fare, bridge and road tolls, parking fees, and communication expenses.

### General Budget Requirements

- All special districts must adopt a budget by resolution each fiscal year.
- The total amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total of appropriations for expenditures and reserves.
- The adopted budget must regulate expenditures of the special district.
- It is unlawful to expend or contract for expenditures in any fiscal year except in pursuance of budgeted appropriations.
- A local governing authority may review the budget or tax levy of any special district located solely within its boundaries.
- The governing body of each special district at any time within a fiscal year or within up to 60 days following the end of the fiscal year may amend a budget for that year by resolution.

**Specific Budget Requirements for Dependent Special Districts** - The proposed budget must be . . .

- presented in accordance with generally accepted accounting principles.
- contained within the general budget of the local governing authority (unless the local governing authority consents to a separate budget).
- clearly stated as the budget of the dependent special district.

### Financial Emergencies

Florida has what is known as the *Local Governmental Entity and District School Board Financial Emergencies Act*. This Act can help special districts experiencing financial difficulties as follows:

- Preserve and protect the special district's fiscal solvency;
- Assist the special district in providing essential services without interruption;
- Meet its financial obligations;
- Improve the special district's financial management procedures.

## Florida Special District Handbook

---

A special district is subject to review and oversight by the Governor if any of the following conditions occur:

- Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of lack of funds.
- Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.
- Due to lack of funds, fails at the appropriate time to transfer the following:
  - Taxes withheld on the income of employees; or
  - Employer and employee contributions for the following:
    - Federal social security; or
    - Any pension, retirement, or benefit plan of an employee.
- Due to lack of funds, fails for one pay period to pay the following:
  - Wages and salaries owed to employees; or
  - Retirement benefits owed to former employees.
- An unreserved or total fund balance or retained earnings deficit, or unrestricted or total net assets deficit, as reported on the balance sheet or statement of net assets on the general purpose or fund financial statements, for which sufficient resources of the special district, as reported on the balance sheet or statement of net assets on the general purpose or fund financial statements, are not available to cover the deficit. Resources available to cover reported deficits include net assets that are not otherwise restricted by federal, state, or local laws, bond covenants, contractual agreements, or other legal constraints, Fixed or capital assets, the disposal of which would impair the ability of a special district to carry out its functions, are not considered resources available to cover reported deficits.

If any of those conditions occur, or will occur unless the special district gets help, the special district must notify the Governor and the Legislative Auditing Committee. In addition, if any of those conditions occur, or will occur unless the special district gets help, and any state agency is aware of it, the state agency must also notify the Governor and the Legislative Auditing Committee within 30 days after becoming aware of the occurrence.

After that, the Governor or the Governor's designee must contact the special

## Florida Special District Handbook

---

district to find out what actions the special district has taken to resolve the condition. If the Governor determines that the special district needs state assistance to resolve the condition, then the special district is considered to be in a state of financial emergency. To resolve a financial emergency, the Governor has the authority to implement measures to resolve the financial emergency, including:

- Requiring approval of the special district's budget by the Governor.
- Authorizing a state loan to the special district.
- Prohibiting the special district from issuing bonds, notes, certificates of indebtedness, or any other form of debt until the special district resolves the financial emergency.
- Making inspections and reviews of records, information, reports, and assets of the special district.
- Consulting with the officials and auditors of the special district and appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports into compliance with state requirements.
- Providing technical assistance to the special district.
- Establishing a financial emergency board, appointed by the Governor, to oversee the activities of the special district and submit recommendations and reports to the Governor for appropriate action. The board may do the following:
  - Review the records, reports, and assets of the special district as needed.
  - Consult with the officials and auditors of the special district and appropriate state officials regarding any steps necessary to bring the books of account, accounting systems, financial procedures, and reports of the special district into compliance with state requirements.
  - Review the operations, management, efficiency, productivity, and financing of functions and operations of the special district.
- Requiring and approving a plan, to be prepared by the appropriate state agency in conjunction with the special district, prescribing actions that will cause the special district to be no longer in a state of financial emergency. The plan must include at least the following:

## Florida Special District Handbook

---

- Provision for payment in full of all obligations designated as priority items that are currently due or will come due.
- Establishment of priority budgeting or zero-based budgeting to eliminate items that are not affordable.
- The prohibition of a level of operations which can be sustained only with nonrecurring revenues.

During the financial emergency period, the special district may not seek application of laws under the bankruptcy provisions of the United States Constitution unless the Governor approves so first.

The Governor may terminate all state actions when the Governor determines that no new financial emergency conditions exist and the special district has . . .

- Established and is operating an effective financial accounting and reporting system.
- Resolved the financial emergency conditions.

***For additional information on Budget Requirements, see Appendix D, Source 1 on page 114.***

***For additional information on Financial Emergencies, see Appendix D, Source 4 on page 114.***

***For additional information on everything else, see Appendix D, Source 5 on page 115.***

## Florida Special District Handbook

---

### SECTION 2 - 3: *THE ANNUAL FINANCIAL REPORT*

The Annual Financial Report is a very important report that the Department of Financial Services uses to collect uniform fiscal data from all special districts, municipalities, and counties in Florida. Be careful not to confuse the Annual Financial Report with the Annual Financial Audit Report, which certain special districts must file with the Auditor General. These are two different reports. The Department of Financial Services enters data from the Annual Financial Report into a database to prepare special financial reports for use by numerous governmental, financial, and civic entities. Because all governments in Florida use the same Annual Financial Report form, some parts of the Annual Financial Report form may not apply to special districts.

Each October, the Department of Financial Services mails the Annual Financial Report form to all special districts. Special districts must use accounting principles, such as the Master Chart of Accounts, as described in the *Uniform Accounting System Manual*, when completing the Annual Financial Reports. The Annual Financial Report includes instructions and general information that explains this in more detail.

All Housing Authorities, all independent special districts, and all dependent special districts that are reporting entities as defined by generally accepted accounting principles, must submit an Annual Financial Report to the Department of Financial Services, **even if the special district's revenues and expenditures are zero**. Dependent special districts, which are not reporting entities as defined by generally accepted accounting principles, must have their financial reporting included in their local governing authority's Annual Financial Report.

The deadline for submitting the Annual Financial Report depends upon whether the special district is required to file an Annual Financial Audit Report with the Auditor General:

- Special districts with revenues or total expenditures and expenses in excess of \$100,000.00, must file an Annual Financial Audit Report with the Auditor General (See Section 2 - 4, page 52). These special districts must submit their Annual Financial Report, along with a copy of the Annual Financial Audit Report, to the Department of Financial Services within 45 days after the completion of the Annual Financial Audit Report, but no later than the 30<sup>th</sup> of September of the year following the fiscal year covered by the Annual Financial Audit Report.
- Special districts with revenues or total expenditures and expenses between \$50,000.00 and \$100,000.00, and have not been subject to a financial audit for the two preceding fiscal years are required to file an Annual Financial Audit Report with the Auditor General. These special districts must submit their Annual



## Florida Special District Handbook

---

Financial Report, along with a copy of the Annual Financial Audit Report, to the Department of Financial Services within 45 days after the completion of the Annual Financial Audit Report, but no later than the 30<sup>th</sup> of September of the year following the fiscal year covered by the Annual Financial Audit Report.

- Special districts with revenues or total expenditures and expense less than \$50,000.00 are not required to file an Annual Financial Audit Report with the Auditor General. These special districts must submit their Annual Financial Report to the Department of Financial Services by the 30<sup>th</sup> of April after the fiscal year the Annual Financial Report covers.

***For additional information, see Appendix D, Source 5 on page 115.***

### SECTION 2 - 4: *THE ANNUAL FINANCIAL AUDIT REPORT*

This section covers the Annual Financial Audit Report. Be careful not to confuse the Annual Financial Audit Report with the Annual Financial Report (see Section 2 - 3, page 50). The Annual Financial Report is filed only with the Department of Financial Services. The Annual Financial Audit Report is filed with the Department of Financial Services and the Auditor General.

An independent certified public accountant, who is licensed pursuant to Chapter 473, *Florida Statutes*, must prepare the Annual Financial Audit Report in accordance with the *Rules of the Auditor General* (see [www.state.fl.us/audgen/pages/rules.htm](http://www.state.fl.us/audgen/pages/rules.htm)). Special districts must establish an auditor selection committee and auditor selection procedures or use the procedures outlined in Section 218.391(3), *Florida Statutes*. Although the statute does not specify a minimum number of members on the audit committee, the Government Finance Officers Association recommends that an audit committee should be sufficiently large enough to ensure that its members possess all of the skills needed to realize the committee's objectives, yet small enough to operate efficiently. They recommend that an audit committee should be composed of no less than five and no more than seven members.

#### **Basic Requirements**

The Legislative Auditing Committee is a permanent legislative committee with ten members equally divided between the Senate and the House of Representatives. The Legislative Auditing Committee appoints the Auditor General who serves at the pleasure of the Legislature. Anytime, or at the direction of the Legislative Auditing Committee, the Auditor General may perform audits of any governmental entity in Florida, including special districts. The Legislative Auditing Committee may at any time investigate any matter within the scope of an audit conducted by the Auditor General, and use its powers of subpoena.

If the Auditor General does not schedule an audit by the first day in any fiscal year, the special district may be required to have its accounts and records audited by an independent Certified Public Accountant.

Each housing authority created pursuant to Chapter 421, *Florida Statutes*, must have a biennial audit performed in accordance with federal audit requirements and send a copy of its audit report to its creating entity and the Auditor General. While a housing authority created pursuant to Chapter 421, *Florida Statutes* is not a local governmental entity as defined in Section 11.45(1)(e), *Florida Statutes*, it is a special district as defined in Section 189.403(1), *Florida Statutes*.

## **Florida Special District Handbook**

---

The following special districts must provide for an annual financial audit:

- Each independent special district with revenues or expenditures greater than \$100,000.00.
- Each dependent special district with revenues or expenditures greater than \$100,000.00, except that a dependent special district may make provisions for an annual financial audit by being included within the audit of the municipality or county upon which it is dependent.
- Any other special district with a charter requiring annual financial audits regardless of total revenues or expenditures (e.g., pursuant to Section 243.36, *Florida Statutes*, each dependent educational facilities authority must provide for an annual financial audit made by a Certified Public Accountant at the expense of the authority.
- In addition each independent special district, and each dependent special district not included within the financial audit of a municipality or county, must provide for an audit if its revenues or expenditures/expenses are between \$50,000.00 and \$100,000.00 and the special district has not been subject to a financial audit for the two preceding fiscal years.

### **Annual Financial Audit Report Contents**

The Annual Financial Audit Report must be a single document and, at a minimum, contain the information published in Rule 10.557, *Rules of the Auditor General*.

Each special district required to provide for an audit pursuant to Section 218.39(1), *Florida Statutes*, must, within 45 days after receiving the Annual Financial Audit Report from the Certified Public Accountant, but no later than 12 months after the end of the special district's fiscal year, file copies of the Annual Financial Audit Report as follows:

- Two copies with the Auditor General.
- One copy to the Department of Financial Services when submitting the Annual Financial Report (See Section 2 - 3, page 50).
- One copy with each member of the special district's governing board.

The Auditor General reviews all audit reports submitted by special districts and summarizes the results of these reviews in a report prepared for the Legislature.

## Florida Special District Handbook

---

In addition, the Auditor General reviews each Annual Financial Audit Report to identify financial trends, significant findings, and whether the special district met one or more of the financial emergency conditions described in Section 218.503(1), *Florida Statutes*. Special district auditors are required by Auditor General Rule 10.554(1)(h)6.a. to include a statement that indicates whether the special district met any financial emergency conditions. If the Auditor General determines that a special district met one or more of the financial emergency conditions, the Auditor General will request appropriate clarification from the special district if the special district's auditor did not indicate that it met one or more of the conditions. If the Auditor General does not receive the requested clarification within 45 days, the Auditor General will notify the Legislative Auditing Committee. If, after obtaining the requested clarification, the Auditor General determines that the special district met one or more of the financial emergency conditions, the Auditor General will notify the Governor and the Legislative Auditing Committee. See Section 2 - 2 (page 46) for additional information on financial emergencies.

***For additional information, see Appendix D, Source 4 on page 114.***

## Florida Special District Handbook

---

### SECTION 2 - 5: *BOND REQUIREMENTS*

The enabling laws of some special districts may authorize the special district to issue bonds, payable from taxes or other assessments, to finance or refinance capital projects. Before doing so, the special district must adopt a resolution ordering a bond referendum to find out if a majority of the people living in the special district are in favor of a bond referendum. Then, the special district must give notice of the bond referendum as follows:

- Provide at least 30 days notice of the referendum.
- If a local newspaper of general circulation exists in the area, publish the notice at least twice - once in the fifth week before the referendum and once in the third week before the referendum.
- If no such newspaper exists in the area, post the notice in at least five places within the limits of the special district.
- Hold the referenda where the special district holds its general elections.

The bond referendum must comply with the general election provisions contained in Chapter 100, *Florida Statutes*, unless Sections 100.201 through 100.351, *Florida Statutes* exempts it otherwise. Community development districts are exempt from the general election procedures. The special district must pay the election costs, unless otherwise provided. The special district can only issue bonds requiring a referendum after a majority vote.

Other special districts have the authority to issue bonds without a referendum. Those special districts must ensure that at the time of the closing, the bonds met at least one of the following criteria:

- The bonds were rated in one of the highest four ratings by a nationally recognized rating service.
- The bonds were privately placed with or otherwise sold to accredited investors.
- The bonds were backed by a letter of credit from a bank, savings and loan association, or other creditworthy guarantor, or by bond insurance, guaranteeing payment of principal and interest on the bonds.
- The bonds were accompanied by an independent financial advisory opinion stating that estimates of debt service coverage and probability of debt repayment

## Florida Special District Handbook

---

are reasonable. This opinion must have been provided by an independent financial advisory, consulting, or accounting firm registered where professional registration is required by law, and is in good standing with the state and in conformance with all applicable professional standards for such opinions.

### **Complaint for Validation of Bonds**

Any special district may determine its authority to do the following by filing a Complaint for Validation of Bonds in the circuit court of the county in which the special district is located:

- Incur Bonded Debt.
- Issue Certifications of Debt.
- Assess Taxes Levied or to be Levied.
- Initiate Proceedings or Remedies for Collection.

The Complaint for Validation of Bonds must provide the following:

- The special district's authority to incur the bonded debt or to issue certificates.
- Proof that an election was held along with the results of the election.
- Verification that a resolution or ordinance was adopted (if applicable).
- The amount of the bonds or certificates to be issued.
- The interest the bonds are to bear.
- A reference to the creation of a trust indenture established for a bonded trustee acceptable to the court (independent special districts only).

The Complaint for Validation of Bonds for drainage, conservation, or reclamation special districts, must also include proof of its authority to do the following:

- Create such a special district.
- Issue the bonds.
- Levy and assess taxes.

The court must certify the proper expenditure of the proceeds of the bonds by issuing a Validation Order.

A special district may validate bonds, certificates, and other obligations, at its option, so no one can ever question the validity of the bonds, certificates, or other obligations. This process is as follows:

- File a Complaint for Validation pursuant to Chapter 75, *Florida Statutes*.

## **Florida Special District Handbook**

---

- The court will order the state, property owners, taxpayers, and others affected by the issue to appear at a hearing in the circuit court where the complaint is filed, to show cause why the bonds should not be validated.
- At least 20 days before this hearing, the special district must serve a copy of the Complaint for Validation of Bonds and a copy of the Order to Show Cause on the state attorney in the circuit, or each circuit, if the special district's jurisdiction covers more than one judicial circuit.
- The state attorney will then examine the Complaint for Validation of Bonds. If they question the validity of the bonds or certificates, the special district must make a defense. Make sure the state attorney has access to all records concerning the bonds or certificates.
- No less than 20 days before the hearing, and at least once a week for two consecutive weeks, the county clerk will publish a copy of the Order to Show Cause in a newspaper of general circulation in the county or counties in which the special district filed the Complaint for Validation of Bonds. This publication causes all people interested in the action to become defendants to the action, as if they had been personally served with process.
- If the final judgment validates the district's bonds, certificates, or other obligations, and no one makes an appeal, the judgment is forever conclusive as to matters adjudicated thereby, and no one can ever question the validity of the bonds, certificates, or other obligations.

### **Selling General Obligation Bonds and Revenue Bonds**

Special districts selling general obligation bonds and revenue bonds must sell them at a public sale by competitive bids. However, if the special district determines that it is in its best interest to sell the bonds through a negotiated sale, it may do so.

### **Competitive Bid Requirements**

- Publish, in one or more newspapers or financial journals, a notice of the sale, one or more times, at least ten days before the date of the sale. Include a truth-in-bonding statement in substantially the following form:

## Florida Special District Handbook

---

The *(insert special district's name)* is proposing to issue \$ *(insert principal)* of debt or obligation for the purpose of *(insert purpose)*. This debt or obligation is expected to be repaid over a period of *(insert term of issue)* years. At a forecasted interest rate of *(insert rate of interest)*, total interest paid over the life of the debt or obligation will be \$ *(insert sum of interest payments)*.

The source of repayment or security for this proposal is the *(insert special district's name)* existing *(insert fund)*. Authorizing this debt or obligation will result in \$ *(insert the annual amount)* of *(insert special district's name)* *(insert fund)* moneys not being available to finance the other services of the *(insert special district's name)* each year for *(insert the length of the debt or obligation)*.

- Open all proposals in public.
- Do not reject any bid conforming to the notice of sale, unless all bids are rejected. If all bids are rejected, the bonds may then be sold at a public sale by competitive bids or negotiated sale.
- Award the bonds, by resolution, to the lowest bid consistent with the notice of sale.
- Within 90 days after delivery of the bonds, each underwriter or financial consultant must file with the special district a statement listing the fees, bonuses, or gratuities the underwriter paid to anyone other than a regular employee of the underwriter.

**Negotiated Sale Requirements** - If a special district's governing body determines that a negotiated sale of the bonds is in the best interest of the special district, the special district may negotiate the sale of the bonds. The following special requirements apply:

- The special district's governing body must hold a public meeting to adopt a Resolution for Bond Sale authorizing a negotiated bond sale. This resolution must state the specific reasons why a negotiated sale is necessary. This resolution may also authorize the issuance of such bonds.
- The managing underwriter or financial consultant or advisor must provide a disclosure statement to the special district before the special district awards the bonds to the managing underwriter. The disclosure statement must contain the following information:



## Florida Special District Handbook

---

- An itemized list showing the nature and estimated amounts of expenses that the managing underwriter will incur in connection with issuing the bonds.
  - The names, addresses, and estimated amounts of compensation of any “finders” connected with the issuance of the bonds. A "finder" is a person who is not regularly employed by, or not a partner or officer of, an underwriter, bank, banker, or financial consultant or adviser and who enters into an understanding with either the issuer or the managing underwriter, or both, for any paid or promised compensation or valuable consideration directly or indirectly, expressly or impliedly, to act solely as an intermediary between such issuer and managing underwriter for the purpose of influencing any transaction in the purchase of such bonds.
  - The amount of underwriting spread expected.
  - Any management fee the managing underwriter will charge.
  - Any other fee, bonus, and other compensation estimated to be paid by the managing underwriter in connection with the bond issue to any person not regularly employed or retained by it.
  - The managing underwriter’s name and address.
  - Any other disclosure the special district may require.
- Within 90 days after the delivery of the bonds each underwriter or financial consultant must file with the special district a statement listing the following:
    - Management fees charged by the underwriter.
    - Underwriting spread to be realized.
    - Fees, bonuses, or gratuities paid by the underwriter to anyone other than a regular employee of the underwriter.

### **Bond Reporting Requirements**

All special districts issuing bonds must submit to the Division of Bond Finance, an Advance Notice of Sale, Bond Information Form (BF2003) and a copy of the Official Statement, if one is published. In addition, submit Bond Disclosure Form BF2004-A Competitive Sale or BF2004-B Negotiated Sale, unless the special district is issuing bonds under the following statutes:

- Health Facilities Authorities Law, Chapter 154, Part III, *Florida Statutes*.
- Florida Industrial Development Financing Act, Chapter 159, Part II, *Florida Statutes*.
- Industrial Development Authorities, Chapter 159, Part III, *Florida Statutes*.

## Florida Special District Handbook

---

- Research and Development Authorities Law, Chapter 159, Part V, *Florida Statutes*.
- Higher Educational Facilities Authorities Law, Chapter 243, Part I, *Florida Statutes*.

The following reporting requirements apply to special district bond issues:

- **Advance Notice of a Bond Sale** (by a mail, fax, or e-mail) - Before a special district issues general obligation or revenue bonds, the special district must provide advance written notice of the sale to the Division of Bond Finance. The Division of Bond Finance requires no specific format for the advance notice from the special district. However, it must include the following:
  - Issuer's Name
  - Issue Name
  - Estimated Issue Amount
  - Expected Sale Date

If a notice of sale is published, the notice may be forwarded to the Division of Bond Finance before the sale date, satisfying the requirement for the advance written notice. If the sale of the bond issue is by a competitive sale process, the notice must be published at least ten days before the sale in one or more newspapers or financial journals published in or out of Florida.

- **Bond Information Form/Bond Disclosure Form (BF2003/2004A and B)** - This five-part form collects bond information from new bond issues only, as appropriate, depending upon the circumstances of the bond issuance. Special districts may request this form in the letter providing advance notice of bond sale. The three sections of this form must be completed as applicable and filed with the Division of Bond Finance as follows:
  - Bond Information (BF2003) - File within 120 days after the delivery of the bond issue.
  - Bond Disclosure (Competitive Sale, BF2004-A) - File within 120 days after delivery of the bonds.
  - Bond Disclosure (Negotiated Sale, BF 2004-B) - File within 120 days after delivery of the bonds.

## Florida Special District Handbook

---

- **Bond Verification Form (BF 2005)** - The Division of Bond Finance periodically sends this form, along with copies of bond disclosure information they have on file, to special districts for updating. Within 45 days, the special district must update and correct items on the form as necessary, then return it to the Division of Bond Finance.
- **Final Official Statement** - The final official statement is a document published by the issuer (usually prepared by underwriter's counsel or disclosure counsel), which generally discloses material information on a bond issue. This includes the purposes of the bond issue, how the bonds will be prepaid, and the financial, economic and demographic characteristics of the issuer. Investors may use this information to evaluate the credit quality of the bonds. Some bonds may be issued without publishing an official statement; however, if one is published regarding an issue for which a filing is required with the Division of Bond Finance, the Official Statement must be included as a part of the filing.
- **IRS Form 8038** - If the special district issued any bonds under the following, file a copy of this form with the Division of Bond Finance, in addition to the other forms:
  - Florida Industrial Development Financing Act, Chapter 159, Part II, *Florida Statutes*.
  - Industrial Development Authorities Law, Chapter 159, Part III, *Florida Statutes*.
  - Research and Development Authorities Law, Chapter 159, Part V, *Florida Statutes*.

***For additional information, see Appendix D, Source 6 on page 115.***

## Florida Special District Handbook

---

### SECTION 2 - 6: *RETIREMENT PLANS AND REQUIREMENTS*

The *Florida Protection of Public Employee Retirement Benefits Act* governs local government and alternative retirement plans supported in part or completely by public funds. When local governments use public funds to pay for a public employee retirement plan, the plan administrator must manage the plan to ensure the following:

- Employees' retirement benefits are protected.
- Costs are allocated equitably to current and future taxpayers.

Independent and dependent special districts may participate in existing public employee retirement plans, establish their own plans, or have no plan. An independent special district may participate in the Florida Retirement System or in other existing plans, establish its own plan, or have no plan. A dependent special district must participate in the Florida Retirement System if its governing authority participates in the System. Subject to the directives of its local governing authority that does not participate in the System, a dependent special district may participate in the same retirement plan of its governing authority, in another plan, establish its own plan, or have no plan. The popular types of retirement plans include the following:

- Locally established defined benefit retirement plan.
- Locally established defined contribution plan.
- Other alternative plans (usually a defined contribution plan offered through an organization or private company to multiple employers).
- The State of Florida Retirement System.
- No retirement plan.

This section discusses the locally established defined benefit retirement plan, the locally established defined benefit contribution plan, general information about local government retirement plans, and the State of Florida Retirement System.

#### **Locally Established Defined Benefit Retirement Plan**

Locally established defined benefit retirement plans may be administered in-house, by an insurance company, or through other arrangements, such as a money manager or a combination of administrators. They must manage, administer, operate and fund these plans in a way that maximizes the protection of the benefits. They may not use any procedure, methodology, or assumptions that would transfer to future taxpayers any portion of the costs that the current taxpayers should pay. This plan has the following features:

- It is not an individual account plan. Generally, it provides a monthly benefit for

life.

- It uses a formula to define the benefit amount.
- The special district contributes an actuarially determined amount to support the promised benefits. Therefore, the special district bears the full investment risk. The contribution amount depends upon the plan's actuarial experience. If that experience is favorable, the special district can reduce its contributions. If that experience is unfavorable, the special district must increase its contributions.
- The employees may be required to contribute.
- The benefit amount is not affected by investment experience.
- It guarantees predefined retirement benefits. Therefore, the individual can know at any given time their retirement benefit amount, which is generally specified as income for life. The retirement benefit amount is agreed upon in advance, or, determined by applying the plan's benefit formula to salient facts about the individual (e.g., years of service, average final salary, etc.).

Special districts with defined benefit retirement plans must comply with the following reporting requirements:

- **Actuarial Valuation Report** - Defined benefit retirement plans must go through an actuarial valuation review at least every three years by licensed actuaries who collect and analyze data about the plan's finances, statistics, and employee demographics. This review helps to ensure that the retirement system can pay benefits to current and future employees. The actuary prepares this report, revealing the results of the review. Within 60 days of completion and certification by the actuary, special districts must do the following:
  - Make the results of the report available for public inspection upon request.
  - File the results with the special district's governing board or plan administrator.
  - File the results with The Division of Retirement.

If a special district fails to submit the actuarial valuation report, or if it is incomplete, inaccurate, or not based on reasonable assumptions, the Division of Retirement will notify the special district and request adjustments to the report. Within 60 days of receiving this request, the special district must make the appropriate adjustments and/or notify the Division of Retirement of the progress of the request or its refusal to comply with the request. The Division of

## Florida Special District Handbook

---

Retirement may extend the response deadline beyond 60 days if the special district is making reasonable progress.

If the Division of Retirement determines that the special district has not or will not adjust the proposed changes as requested, the Division of Retirement will petition for an administrative hearing under Section 120.57, *Florida Statutes*, unless the special district has already petitioned for a hearing.

If the hearing officer finds in favor of the Division of Retirement, the Division of Retirement will prepare an actuarial valuation on the retirement plan and charge the cost of making the actuarial valuation to the special district. If the Division of Retirement does not receive payment of the costs within 60 days of invoice, the Division of Retirement will certify to Florida's Chief Financial Officer the amount due. Then, the Chief Financial Officer will pay the Division of Retirement from any funds due to the special district. If the hearing officer finds in favor of the special district, the Division of Retirement will decide whether to prepare an actuarial valuation report and will pay the costs of doing so.

- **Actuarial Impact Statement for Proposed Plan Amendments** - Each special district can propose benefit changes to its defined benefit retirement plan. For example, a special district may propose adding a new benefit, or increasing the benefit accrual rate (e.g., from 2% per year of service to 2.5%), or reducing the age/service eligibility requirement.

Before the benefit improvement can be adopted, the plan administrator or an enrolled actuary must analyze the effect the changes will have on the actuarial soundness of the plan. This includes the plan's ability to support the increased benefit cost in the short and long term. The result of this analysis is called an actuarial impact statement. The actuarial impact statement must meet the following requirements:

- It must be issued before the final public hearing about the proposed change.
- It must contain the following information:
  - A description of the proposed amendment.
  - A statement that the actuary was provided with a copy of the proposed amendment.
  - A statement, signed by an enrolled actuary, of the estimated cost of implementing the amendment. It must include sufficient data about the amendment so that an actuary unfamiliar with the situation could accurately assess the statement's conclusion. It may be

## Florida Special District Handbook

---

based on the actuarial valuation prepared within 12 months of the effective date of the proposed amendments.

- A statement saying that the proposed amendment complies with Chapter 112, Part VII, *Florida Statutes*, and Section 14, Article X of the *Florida Constitution*.

File the actuarial impact statement and the amendment with the Division of Retirement, along with a written declaration that the prepared information reflects the estimated costs of the proposed amendment. The plan administrator must certify, sign, and date the actuarial impact statement.

If the Division of Retirement finds the proposed change unacceptable, it will do the following:

- Give specific reasons for the unacceptable determination.
- Make a formal request to the special district to amend the proposed change.

Before the Division of Retirement petitions for a hearing under Section 120.57, *Florida Statutes*, the special district may do the following:

- Provide additional information to support the special district's proposal.
- Amend the actuarial impact statement.
- Retract the actuarial impact statement.

If the Division of Retirement determines that the special district has not or will not adjust the proposed changes as requested, it must petition for an administrative hearing under Section 120.57, *Florida Statutes*, unless the special district has already petitioned for a hearing.

If the hearing officer finds in favor of the Division of Retirement, the Division must prepare an actuarial impact statement on the retirement plan. The Division of Retirement must charge the cost of making the actuarial impact statement to the special district. If the Division of Retirement does not receive payment of the costs within 60 days of invoice, the Division must certify to the Chief Financial Officer the amount due. The Chief Financial Officer will then pay the Division of Retirement from any funds due to the special district.

If the hearing officer finds in favor of the special district, the Division must decide whether to prepare an actuarial impact statement. The Division of Retirement will pay the costs.

### Locally Established Defined Contribution Retirement Plans

In a defined contribution retirement plan, the contributions of the special district, and if applicable, the employee, are invested. The employee often has some choice about how contributions are invested. When it is time to collect benefits, the employee receives the principal and the accumulated interest. If investments are successful, the employee may be pleased with the benefits. If investments are poor, the employee may be disappointed with the benefits. This plan may be administered in-house, by an insurance company, or through other arrangements, such as money managers or a combination of administrators. This plan has the following features:

- It provides an individual account for each participant.
- The amount of each participant's benefit is based solely upon the amount contributed to the participant's account, and any income, expenses, gains and losses and, if applicable, any forfeiture of accounts of other participants that may be allocated to their account.
- The value of each account can be determined anytime. The plan defines the amount of the plan sponsor's annual contribution to each account.
- The participant bears the full investment risk.

Special districts with defined contribution plans must submit the following report to the Division of Retirement within 60 days of the reporting period's ending date.

- **Defined Contribution Report** - Prepare this report, according to either the plan's anniversary date or the special district's fiscal year, and send it to the Division of Retirement. It must contain the following:
  - Plan Description
  - Contribution Formula
  - Vesting Schedule
  - Normal Retirement Date
  - Member Eligibility
  - Anniversary Date
  - Plan Sponsor
  - Plan Administrator
  - Sources of funds
  - Any changes and/or amendments to the plan since the last report
  - A statement by the plan administrator's that verifies the completeness and accuracy of the report.

Send the following documents to the Division of Retirement when initially implementing a defined contribution plan:



## Florida Special District Handbook

---

- Plan Documents
- Ordinances
- Contracts
- Enactment or Other Statement on Funding and Administration.
- A copy of the Internal Revenue Service Plan qualification letter, approving the plan as tax qualified, if applicable.
- Internal Revenue Code Section under which the plan operates.

### **General Information about Local Government Retirement Plans**

If a special district fails to meet its pension obligation, the Division of Retirement must notify the Governor as provided in Part V, Section 218, *Florida Statutes*. A special district financial emergency (see Section 2 - 2, page 46) exists if the special district fails to transfer its own contributions or employee contributions for any pension, retirement, or benefit plan of an employee, or fails to pay retirement benefits owed to former employees.

Special districts with a local government retirement plan must maintain accurate and accessible records of the following:

- For All Active or Inactive Members:
  - ID number
  - Birth date
  - Employment dates
  - Occupational classification
  - Period of credited service (divided between prior and current service)
- For All Active Members:
  - Current pay rate
  - Current rate of contributions
  - Cumulative contributions (with accumulated interest)
- For All Inactive Members:
  - Age when deferred benefit begins
  - Average final compensation or equivalent
- For All Retired Members and Other Beneficiaries:
  - ID number

## Florida Special District Handbook

---

- Birth date
- Gender
- Date benefit begins
- Retirement type
- Amount of monthly benefit
- Type of survivor benefit

### **The Florida Retirement System**

The Florida Retirement System (FRS) provides retirement, disability or death benefits to retirees or their designated beneficiaries, and offers a wide range of information services to its members. The FRS offers members a choice between a defined benefit plan and a defined contribution plan. Membership is compulsory for all state, county, district school board, community college and university employees. Cities and special districts may join the FRS at their option. After a city or special district joins the FRS, all current and future regular employees become compulsory members. A dependent special district must enroll in the FRS if its governing authority participates in the FRS. If the independent or dependent status of the special district changes, the special district must contact the Division of Retirement to confirm its continued eligibility. The following is a summary of the FRS:

- Special districts participating in the FRS make monthly contributions, as a percentage of salary paid, to the FRS based on the membership class of each employee.
- The special district must provide the contributions by the fifth working day of the month following the month in which the salary was paid. If the special district is delinquent in making this payment, the Division of Retirement may assess a fee of one-percent of the contributions due. If the contributions are delinquent after 120 days, the state may withhold the amount owed from any state funds allocated to the special district and/or have the local tax collector collect the funds. In addition, the employer of delinquent contributions for a participant of the FRS defined contribution plan will also be liable to reimburse the participant's individual account for market losses resulting from the late contributions, plus the cost of the third-party administrator for determining the loss.
- The State Board of Administration, consisting of the Governor, the Attorney General, and the Chief Financial Officer, invests the funds deposited into the Florida Retirement System Trust Fund for the defined benefit plan. The State Board of Administration is also responsible for the administration of the defined contribution plan, which has been subcontracted to a third party, CitiStreet.

## Florida Special District Handbook

---

- The Florida Retirement System is carefully monitored as follows:
  - Annually, the Division of Retirement presents a comprehensive written report to the Florida Legislature concerning the FRS.
  - Annually, the Division of Retirement has an independent actuary study the entire system to determine its fiscal soundness and whether the investment package (FRS Trust Fund) and contributions are sufficient to meet the actuarially sound funding requirements to pay current and future benefits.
  - Ongoing, the Auditor General contracts with an independent consulting actuary, to review the actuarial studies, financial statements, and operations of the FRS. This helps the Auditor General determine if the FRS is complying with the Florida Protection of Public Employee Retirement Benefits Act. The Auditor General also audits the State Board of Administration.

***For additional information on locally established retirement plans, see Appendix D, Source 7 on page 115.***

***For additional information on the Florida Retirement System, see Appendix D, Source 8 on page 115.***

## **PART 3: IMPORTANT TOPICS FOR SPECIAL DISTRICTS**

## Florida Special District Handbook

---

### SECTION 3 - 1: *ETHICS*

All officers and employees of local governments must comply with all applicable provisions of the ethics laws in Florida. This section uses the term “special district local officer or employee” to describe the following people:

- A person elected to a special district’s governing board.
- A person appointed to complete an unexpired term.
- A person appointed to a special district’s governing board.
- A person seeking nomination or election to a special district’s governing board.
- A special district’s chief administrative employee.
- A fire chief of a fire control special district.
- A special district purchasing agent making purchases more than \$15,000.00.
- Any other person employed by the special district.

#### **Background**

The Code of Ethics was created to prevent conflicts between public duty and private interests. In addition, it helps to ensure that public sector employees and officers, including special district local officers and employees, will conduct themselves according to accepted professional standards and will not use government office for private gain.

#### **Ethics Disclosures**

Each January, the Commission on Ethics mails surveys to all counties, municipalities, and special districts to find out who must file *Commission on Ethics Form 1, Statement of Financial Interests* (Form 1), the limited disclosure form. Then, the Commission on Ethics provides a list of those who must file this form to all County Supervisors of Elections. All special district local officers and specified employees (the chief administrative employee and any purchasing agent making purchases more than \$15,000.00) must file this form. They may also need to file additional disclosures, depending upon their position, businesses, or interests. Form 1 describes this in more detail. Therefore, all special district officers and specified employees must review Form 1 carefully. This section summarizes disclosure requirements.

- **Form 1, Statement of Financial Interests** - This is a major report. All special district local officers and specified employees must file this report, within 30 days of their appointment or employment, with the Supervisor of Elections in the county in which they permanently reside. File the report even if no financial interests exist that require disclosure. Then, file the report by July 1 every year after that. Although the form does not require dollar figures, special district local

## Florida Special District Handbook

---

officers and specified employees must disclose the following:

- Primary sources of income
- Secondary sources of any business income
- Real estate owned
- Intangible personal property owned
- Liabilities greater than net worth or \$10,000.00 (depending on the calculation threshold)
- Interests in specified businesses

Any person who does not file this form by September 1 will be subject to automatic fines of \$25.00 for each late day, up to a cap of \$1,500.00. Modeled after the automatic fine system in place for campaign finance reports, the Ethics Commission can hear appeals and has the power to waive fines under limited circumstances.

- **Form 1F, Final Statement of Financial Interests** - All special district members and employees who have been required to file Form 1 must file a final disclosure statement within 60 days of leaving their public office or employment position covering the period between January 1 and their last day of office or employment.
- **Form 2, Quarterly Client Disclosure** - This is a special purpose form. Special district local officers may be required to file it, depending upon their position, businesses, or interests:
  - If they represented a client for a fee or commission before any agency within the political subdivision served by that special district.
  - If any of their partners or associates of a professional firm of which they are a member represented a client for a fee or commission before any agency within the political subdivision served by that special district and the special district local officer has knowledge of that representation.

File the form with the Supervisor of Elections of the county in which the special district local officer permanently resides no later than the last day of the calendar quarter following the calendar quarter during which the representation was made.

- **Form 3A, Interest in Competitive Bid for Public Business** - (Special Purpose Form) *Florida Statutes* prohibit special district local officers and employees from doing business with that special district or entering into a conflicting employment or contractual relationship with any other special district local officer, employee, their spouse and/or their children. However, certain limited exemptions apply to

## Florida Special District Handbook

---

these prohibitions, such as the following:

- The business is awarded under a system of sealed competitive bidding; and
- The special district local officer has exerted no influence on bid negotiations or specifications; and
- Disclosure is made, before or at the time of the submission of the bid, of the special district local officer's or employee's or his or her spouse's or child's interest and the nature of the intended business.

Use this form to disclose competitive bidding interests. File it before or at the time of the bid submission with the Supervisor of Elections of the county in which the special district is located.

- **Form 8B, Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers** - (Special Purpose Form) A special district local officer must abstain from voting on the following measures:

- One that inures to his or her special private gain or loss.
- One that inures to the special gain or loss of a principal (other than a government agency) by whom he or she is retained.
- One that could result in special private gain or loss to a relative.
- One that could result in special private gain or loss to a business associate. Special district local officers of community redevelopment agencies and special district local officers of independent special districts elected on a one-acre, one-vote basis, are not prohibited from voting in that capacity.

Although special district local officers must abstain from voting in these situations, they may participate in such matters. However, appointed special district local officers must disclose the nature of the conflict before making any attempt to influence the decision. If an appointed special district local officer intends to try to influence the decision before the meeting in which the vote will take place, the special district local officer first must complete and file this form with the person responsible for recording the minutes of the meeting. That person must incorporate the form in the minutes, provide a copy to the other members of the special district, and read the form at the next meeting.

If the special district local officer does not try to influence the decision except by discussion at the meeting in which the vote will take place, they must disclose orally the nature of the conflict in the measure before participating. The form must be completed and filed within 15 days after the vote occurs with the person

## Florida Special District Handbook

---

responsible for recording the minutes of the meeting and must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the board and must be read publicly at the next meeting after the form is filed.

- **Form 9, Quarterly Gift Disclosure** - Use this form to report any gift worth more than \$100.00, except gifts from relatives, political committees, committees of continuous existence, or lobbyists of the special district. The form must be notarized and filed with the Commission on Ethics by the last day of the calendar quarter for the previous calendar quarter during which they received the gift. A “gift” is anything accepted by a person or on that person’s behalf, whether directly or indirectly, for that person’s benefit, and for which equal or greater consideration is not given within 90 days. Examples of reportable “gifts” include:
  - Real property or its use.
  - Tangible or intangible personal property or its use.
  - Preferential rates or terms on transactions unavailable to others similarly situated.
  - Forgiveness of a debt.
  - Transportation (unless provided by an agency in relation to officially approved governmental business).
  - Lodging or parking.
  - Food or beverage.
  - Dues, fees, and tickets.
  - Plants and flowers.
  - Personal services for which a fee is normally charged.
  - Any other goods or services with an attributable value.

However, the definition of “gift” does not include the following:

- Salary, benefits, services, fees, commissions, gifts, or expenses associated with one’s private employment, business, or service as an officer or director of a corporation or organization.
- Campaign contributions or expenditures pursuant to the election laws.
- An honorarium or honorarium expense (Use Form 10).
- An award, plaque, certificate, etc., given in recognition of public, civic, charitable, or professional service.
- Honorary membership in a service or fraternal organization.
- The use of a public facility or public property provided by a governmental agency for a public purpose.
- Certain gifts from organizations which promote the exchange of ideas or the professional development of governmental officials and employees



## Florida Special District Handbook

---

whose membership is primarily composed of elected or appointed public officials or staff, if the gift is to a member of the organization.

- Gifts from relatives.
- Gifts from certain governmental entities (Use Form 10).
- Contributions or expenditures by a political party.

Special district local officers and specified employees may not solicit any gift, food, or beverage from the following:

- A political committee.
- A committee of continuous existence.
- A lobbyist who has lobbied that special district local officer's or specified employee's special district within the past 12 months.
- A partner, firm, employer, or principal of a lobbyist. A lobbyist is any natural person who, for compensation, seeks or has sought during the past 12 months to do the following:
  - Influence the governmental decision-making of a special district local officer, specified employee, or their special district.
  - Encourage the passage, defeat, or modification of any proposal or recommendation by a special district local officer, specified employee, or their special district.

A special district local officer or specified employee may accept a gift valued between \$25.00 and \$100.00 from those previously listed. The person giving the gift to the special district local officer or specified employee must report the gift on *Commission on Ethics Form 30, Donor's Quarterly Gift Disclosure*, and notify the special district local officer that they will disclose the gift as required.

A special district local officer or specified employee may not directly or indirectly accept a gift worth more than \$100.00 from those previously listed. However, they may accept it on behalf of the special district. Then, the special district local officer or specified employee must promptly transfer the gift to the special district.

Water management districts, the Tri-County Commuter Rail Authority, and airport authorities which lobby governmental entities may give a gift worth more than \$100.00 to other people required to file Form 1 (certain state officers, local officers, and state employees - see Form 1 for more information) if they can show a public purpose for giving the gift. The special district giving the gift must provide a statement describing the gift, the date it was given, and its value to the recipient by March 1 of the following year so the recipient can report such gifts on

## Florida Special District Handbook

---

Form 10.

- **Form 10, Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses** - All special district local officers and specified employees filing Form 1 who received reportable gifts from governmental entities and direct support organizations and/or honorarium event related expenses must use this form to report them. File it with the Commission on Ethics by July 1. Honorarium refers to a payment of money or anything of value, directly or indirectly, as consideration for one or more of the following:
  - Presentation in person, recorded, or broadcast.
  - Written material, excluding books published or in publication.

An honorarium does not include the following:

- Ordinary payment or salary related to one's public duties.
- Payment for services not related to the reportable duties of a special district local officer or employee.
- Campaign contributions defined in Chapter 106, *Florida Statutes*.
- Reasonable expenses for transportation, lodging, food, beverages, and event registration fees related to a presentation or to written material (an honorarium event related expense).

Special district local officers and specified employees may not solicit an honorarium related to his or her public office or duties nor knowingly accept an honorarium from the following:

- A lobbyist who has lobbied the special district local officer's or specified employee's special district within the past 12 months.
- A partner, firm, employer, or principal of that lobbyist.
- A political committee.
- A committee of continuous existence.

However, special district local officers and specified employees may accept the payment of actual and reasonable transportation, lodging, food and beverage expenses, and registration fees related to an honorarium event from such persons or entities, if the special district local officer or employee discloses such expenses. Those that pay the official expenses must provide to the special district local officer or employee an expense report within 60 days after the honorarium event. The statement must contain the name and address of the person providing the expenses, a description of the expenses provided each day,

and the total value of the expenses provided for the honorarium event. The special district local officer or specified employee must report the expenses received during the preceding calendar year on Form 10 as part of their annual financial disclosure and should attach the statement from those paying the expenses.

### Penalties for Violations

The following non-criminal penalties exist for violating the Code of Ethics:

- Penalties for special district officers and employees:
  - Impeachment.
  - Removal or suspension from office or employment.
  - Public censure, reprimand, demotion, or salary reduction.
  - A civil penalty up to \$10,000.00.
  - Restitution of pecuniary benefits they received.
- Penalties for candidates seeking election to a special district's governing board:
  - Disqualification from being on the ballot.
  - Public censure or reprimand.
  - A civil penalty up to \$10,000.00.
- Penalties for former special district local officers and employees:
  - Public censure and reprimand.
  - A civil penalty up to \$10,000.00.
  - Restitution of pecuniary benefits they received.

Special district local officers and employees convicted of criminal offenses must forfeit all their retirement rights and benefits. Criminal offenses include embezzlement or theft of public funds, bribery, impeachable offenses, threatening a public servant, and defrauding the public or the special district. Violations of gift law and/or honorarium provisions by a lobbyist may result in . . .

- A fine up to \$5,000.00.
- A two-year ban from lobbying, or employing someone to lobby, before the agency of the person to whom the gift or honorarium was given.

***For additional information, see Appendix D, Source 9 on page 116.***

## Florida Special District Handbook

---

### SECTION 3 - 2: *GOVERNMENT-IN-THE SUNSHINE*

Public record and Government-in-the Sunshine laws ensure public access to certain governmental records, public documents, and meetings, unless the Legislature enacts an exemption. Public access requirements include the following:

- Discussions, deliberations, and formal actions taken by a public board or commission.
- Any formal or casual gathering of two or more board members, regardless of a quorum, of the same board or commission to discuss some matter on which foreseeable action will be taken by the public board or commission.
- All records, including computer transmission such as e-mail, made or received by special districts in the cause of official business.
- Papers, letters, maps, books, tapes, photographs, films, sound recordings, or other materials regardless of physical form or characteristics.

#### **Exemptions**

Although all governmental entity meetings and public records must be open for inspection, certain “sunshine exemptions” exist. Only the Legislature can create an exemption. Exemptions of interest to special districts include the following:

- Appraisal reports, offers, and counter offers concerning water management districts purchasing property until an option contract is signed or 30 days before a contract is considered for approval by the governing board.
- Collective bargaining discussions between the chief executive officer and a special district’s governing board and any work products the special district develops in preparation for negotiations and for use during negotiations.

#### **Public Meeting Requirements**

Special district governing body meetings must comply with the following requirements:

- Be open to the public, under the Government-in-the-Sunshine Law.
- Be held in one of the following facilities, as long as it does not restrict access or discriminate based on sex, age, race, creed, color, origin, or economic status:

## Florida Special District Handbook

---

- A public building when available within the special district.
  - A county courthouse of a county in which the special district is located.
  - A building in the county accessible to the public.
- Make the minutes accessible for public inspection by immediately recording the minutes.

### Regular Public Meeting Schedule

All special districts must prepare quarterly, semiannually, or annually, a schedule of its regular meetings. This schedule must include the date, time, and location of each scheduled meeting. The special district must make this schedule public by doing the following:

- File a copy of the schedule with the special district's local governing authority or authorities.
- Publish the schedule in the legal notices and classified advertisements section of a newspaper that meets the following requirements:
  - It is of general paid circulation in the county or counties in which the special district is located.
  - It is a community newspaper of general interest and readership, as opposed to limited subject matter.
  - It is published at least five days a week, unless the only newspaper in the county is published fewer than five days a week.

The schedule must state that anyone wanting to appeal an official decision made on any subject at the meeting must have a verbatim record of the meeting that includes the testimony and evidence on which the appeal is based. This requirement does not apply to tax increase notices in Section 200.065(3), *Florida Statutes*.

- Independent special districts must advertise the day, time, place, and purpose of any meeting, other than a regular meeting or any recessed and reconvened meeting of the governing body, at least seven days before such meeting. Publish the advertisement in the same way as the meeting schedule, unless a bona fide emergency exists. In that case, hold such meetings as necessary, with reasonable notice. The special district's governing board must subsequently ratify the meeting. A special district may not approve its annual budget at an emergency meeting.

## Florida Special District Handbook

---

- Water management districts may provide reasonable notice of public meetings held to evaluate responses to solicitations issued by such district, by publication in a newspaper of general paid circulation in the county where the principal office of the water management district is located, or the county or counties where the public work will be performed, no less than seven days before such meeting.

### **Penalties for Violating Government-in-the-Sunshine**

Failure to comply with any public meeting and/or public meeting minutes provisions may result in a criminal or noncriminal penalty or a civil action. Action taken at meetings held in violation of the Sunshine Law is void.

- **Noncriminal Infraction** - A public officer who violates public meeting and/or public meeting minute requirements is guilty of a noncriminal infraction punishable by a fine up to \$500.00.
- **Criminal Infraction** - A member of any special district board who knowingly attends a meeting that is being held in violation of the Sunshine Law is guilty of a misdemeanor of the second degree punishable by a definite prison term up to 60 days and/or a fine up to \$500.00.

Any person may apply to the state's circuit court to issue an injunction to enforce the Sunshine Law. If such an action is filed against a special district's board, and the board is found in violation, the court must assess reasonable attorney's fees against the board. Fees may be assessed against board members. However, if the board seeks advice from its attorney and follows the advice, attorney's fees will not be assessed individually against any member of the board. With the exception of the state attorney, authorized assistants, or an officer enforcing the provisions of the law, the court may assess attorney's fees against the person filing the action if the person filed it frivolously or in bad faith.

If the special district's governing board appeals a decision against it, and the court affirms the decision against the board, the court must assess a reasonable attorney's fee for the appeal against the board. The fees may be assessed against individual members unless the governing board seeks advice from its attorney and follows said advice. In these circumstances, attorney's fees will not be assessed individually against any member of the board. If a board member is acquitted of violating any laws concerning public meetings and public meeting minutes, the governing board may reimburse the member for reasonable attorney's fees.

***For additional information, see Appendix D, Source 10 on page 116.***

## Florida Special District Handbook

---

### SECTION 3 - 3: AD VALOREM TAXES AND TRUTH-IN-MILLAGE

Distinctions exist between ad valorem taxes, non-ad valorem assessments, and service charges.

Ad valorem, (i.e., according to value) taxes are . . .

- based on the assessed value of property.
- a lien against property.
- measured in millage.
- the sovereign right of local governments to raise public money.
- uniform throughout the jurisdiction.
- collected annually.
- on the tax roll.
- often called “property taxes.”

Non-ad valorem assessments are . . .

- based on the benefit to the property.
- a lien against the property.
- measured in specific units (square footage, acres).
- revenue contributions by the property owner.
- enforced by the local government.
- on the tax roll.
- collected annually (Chapter 197, *Florida Statutes*) or monthly (Chapter 170, *Florida Statutes*) (excluding Community Development Districts)

Service charges are . . .

- based on benefit to the property or the individual.
- not based on millage.
- not a lien against property.
- revenue contributions by individuals.
- enforced by local government.
- often collected monthly.
- not placed on the tax roll.

#### Truth in Millage Process

The Truth-in-Millage (sometimes written as “TRIM”) Act of 1980 requires taxing authorities to inform taxpayers which governmental entity is responsible for the taxes levied and the tax liability amount they owe to each taxing entity. Special districts with

## Florida Special District Handbook

---

the authority to levy property taxes, but will not do so during the year, must comply with the following reporting requirement:

- **Truth-in-Millage Form DR421** - Provide this form to the Department of Revenue annually by the 1<sup>st</sup> of November.

Otherwise, the Truth-in-Millage process requires a series of public hearings for open discussion of budget and millage rates of taxing authorities. At these public hearings, elected officials must explain how they computed tax figures and why they are seeking tax increases.

On or about the 1<sup>st</sup> of June each year, the Department of Revenue, Property Tax Administration Program sends a Truth-in-Millage Compliance Package with instructions to every taxing authority, including special districts. The Truth-in-Millage Compliance Package explains the reporting requirements, filing deadlines, and hearing procedures necessary for special districts to comply with millage determination legislation. A dependent special district's ad valorem millage must be added to the millage of the county or municipality that created it. The combined total of their millage rates must not exceed the millage cap of the county or municipality. This is an important consideration in creating a dependent special district authorized to levy ad valorem taxes.

The Truth-in-Millage process begins on the day of certification of value (day 1), or the 1<sup>st</sup> of July, whichever comes later. The process ends when the special district submits the required certification documents to the Department of Revenue within 30 days after the final budget hearing and millage rate adoption. The following is a summary of this process:

- **Day 1** - The Property Appraiser certifies the tax roll or the Court certifies the interim tax roll using form DR-420. The Budget Officer submits a tentative budget to the special district.
- **Day 35** - The special district informs the Property Appraiser of the following:
  - The proposed millage.
  - The rolled-back rate.
  - The time, date, and location of the tentative budget hearing.

If the special district fails to provide this information within the 35 days, it will be prohibited from levying a millage rate greater than the rolled-back rate for the year. The Property Appraiser will compute the rolled-back rate.



## Florida Special District Handbook

---

- **Day 55** - The Property Appraiser mails notices of proposed property taxes using DR-474 form (Truth-in-Millage notice). This serves as notice of the tentative millage and budget hearing for all special districts. If a review notice is issued pursuant to Section 193.1142, *Florida Statutes*, the Truth-in-Millage notice may not be sent until the assessment roll is approved.
- **Days 65-80** - The special district must hold a millage and budget hearing, no sooner than ten days following the mailed Truth-in-Millage notice, to do the following:
  - Amend and adopt the tentative budget.
  - Recompute the proposed millage rate.
  - Make a public announcement, if applicable, by what percentage the recomputed proposed millage exceeds the rolled-back rate.
  - Discuss the percentage increase in millage over the rolled back rate, if applicable.
  - Adopt the tentative millage rate.
  - Adopt the tentative budget by separate votes.

If the tentative adopted millage rate exceeds the rate originally proposed (as presented in the Truth-in-Millage notice), the special district, at its expense, must mail a first-class notice of the new rate to all taxpayers in the special district.

- **Days 80-95** - Special districts must advertise final millage and budget hearing within 15 days of adoption of tentative millage and budget, following the requirements in Section 200.65(3), *Florida Statutes*.
- **Days 97-100** - The special district must hold the final budget hearing within two to five days after the advertisement appears in the newspaper. At this hearing, the special district must do the following:
  - Discuss the percentage increase in millage over the rolled-back rate, if applicable.
  - Adopt the final millage rate, which must not exceed the millage rate tentatively adopted.
  - Adopt the final budget by separate votes.
- **Within 101 Days** - Within three days after the final budget hearing, the special district must send the ordinance or resolution adopting the final millage rate to the Property Appraiser and Tax Collector.

Before the extension of the tax roll, the Property Appraiser will notify the special

## Florida Special District Handbook

---

district of the final adjusted value of the tax roll by sending Form DR-422 to the special district. Within three days of receiving this form, the special district must certify its final adopted millage rate to the Property Appraiser. Water management districts may administratively adjust the final adopted millage if a one-percent variance (+ or -) in certified values exists. All other special districts may administratively adjust the final adopted millage if a three-percent variance in certified values exists. Failure to certify the adjusted millage within three days negates the adjustment privilege.

- **Day 130** - Within 30 days after the final budget hearing, the special district must comply with its reporting requirements to the Department of Revenue:
  - **Truth-in-Millage Compliance Package Report** - Use the forms in this package to certify compliance with the Requirements of Chapter 200, *Florida Statutes*. Send the Truth-in-Millage Compliance Package Report, which must contain the following documents, to the Department of Revenue:
    - Certification of Compliance, Form DR-487.
    - Certification of Taxable Value, Form DR-420.
    - Ordinance or resolution adopting the final millage rate.
    - Ordinance or resolution adopting the final budget.
    - Final budget hearing advertisement – Notice of Proposed Tax Increase or Notice of Budget Hearing advertisement (entire page from newspaper).
    - Proof of publication from the newspaper of the final budget hearing advertisement.
    - The budget summary advertisement (entire page from newspaper).
    - Proof of publication from the newspaper of the budget summary advertisement.
    - A copy of the certification of final taxable value Form DR-422 if the Property Appraiser has issued it in time to be completed. If not, submit it later.

The Department of Revenue will not deny a special district the right to the full Truth-in-Millage period. However, the time line for Truth-in-Millage compliance may be shortened if the following applies:

- Public hearings cannot be held sooner than ten days after the Truth-in-Millage notice.
- A public hearing is held no sooner than two days and no later than five days after its advertisement in a newspaper.

## Florida Special District Handbook

---

- The Property Appraiser coordinates the shortened time periods and gives written notice to all affected special districts.

***For additional information, see Appendix D, Source 11 on page 116.***

## Florida Special District Handbook

---

### SECTION 3 - 4: *AWARDING CONSTRUCTION CONTRACTS*

Section 255.20, *Florida Statutes*, requires special districts to “competitively award” construction contracts to licensed contractors under the following circumstances:

- The project is to construct or improve a public building, public structure, or other public construction project.
- The project is estimated, according to generally accepted cost-accounting principles, to have total construction project costs of more than \$200,000.00, including equipment, materials, and all labor, except inmate labor. Adjust the \$200,000.00 threshold amount by the percentage change in the Consumer Price Index from January 1, 1994, to January 1 of the year in which the project is scheduled to begin.
- For electrical work, a special district must competitively award each project, estimated following generally accepted cost-accounting principles to cost more than \$50,000.00, to an appropriately licensed contractor.

To "competitively award" means to award contracts based on a licensed contractor submitting one of the following:

- A Sealed Bid
- A Proposal in Response to a Request for Proposal
- A Proposal in Response to a Request for Qualifications
- A Proposal for Competitive Negotiation

Regardless of any other law to the contrary, a special district seeking to construct or improve bridges, roads, streets, highways, or railroads, and services incidental thereto, at costs in excess of \$250,000 may require that persons interested in performing work under contract first be certified or qualified to perform such work. Any contractor may be considered ineligible to bid by the special district if the contractor is behind on completing an approved progress schedule for the special district by ten-percent or more at the time of advertisement of the work. Any contractor prequalified and considered eligible by the Department of Transportation to bid to perform the type of work described under the contract shall be presumed to be qualified to perform the work described. The special district may provide an appeal process to overcome that presumption with de novo review based on the record below to the circuit court.

## Florida Special District Handbook

---

With respect to contractors not prequalified with the Department of Transportation, the special district shall publish prequalification criteria and procedures prior to advertisement or notice of solicitation. Such publications shall include notice of a public hearing for comment on such criteria and procedures prior to adoption. The procedures shall provide for an appeal process within the authority for objections to the prequalification process with de novo review based on the record below to the circuit court within 30 days.

Special districts do not have to award contracts competitively when one or more of the following is applicable:

- The project is replacing, reconstructing, or repairing an existing facility that a sudden unexpected turn of events damaged or destroyed, such as an act of God, riot, fire, flood, accident, or other urgent circumstances, and one of the following will occur unless the special district takes immediate corrective action:
  - The public's health or safety will be in immediate danger.
  - Other public or private property loss will occur, requiring emergency government action.
  - An interruption of an essential governmental service will occur.
- If, after the special district has published a notice according to its applicable ordinance or resolution, the special district does not receive any responsive bids or responses.
- The personnel of a public electric or gas utility system does the work.
- The project is repairing or maintaining an existing public facility.
- The project is exclusively a part of a public educational program.
- The project's funding source will be diminished or lost because the time required to award the project competitively after the funds become available is greater than the time in which the special district must spend the funds.
- The special district competitively awarded a project to a private sector contractor who abandoned the project before completion or the special district terminated the contract.
- The special district, after following specific procedures set forth in Section 255.20(1)(c)9., *Florida Statutes*, finds by a majority vote of its governing board that it is in the public's best interest to perform the project using its own services,

## Florida Special District Handbook

---

employees, and equipment.

- The special district, after following specific procedures set forth in Section 255.20(1)(c)10., *Florida Statutes*, determines upon consideration of specific substantive criteria and administrative procedures that it is in its best interest to award the project to an appropriately licensed private sector contractor according to procedures established by and expressly set forth in a charter, ordinance, or resolution, and adopted before July 1, 1994. The criteria and procedures must be applied uniformly by the special district to avoid awarding any project arbitrarily or capriciously.
- The project is subject to Chapter 336, *Florida Statutes* (County Road System).

**The Bidding Process** - Special districts may establish procedures by resolution for conducting the bidding process. However, the process must require the contractor to use lumber, timber, and other forest products produced and manufactured in Florida if those products are available and its price, fitness, and quality are equal. This does not apply when one or more of the following is applicable:

- The plans call for a specific plywood for monolithic concrete forms.
- The native species cannot supply the structural or service requirements for a particular job.
- Federal funds are financing the construction in whole or in part and the federal contract prohibits placing restrictions on material species or place of manufacture.

**Awarding Contracts Based on Price** - Except as provided in Section 287.055, *Florida Statutes*, the special district must award the contract to the lowest qualified and responsive bidder according to the applicable special district resolution and with the applicable contract documents. The special district may reserve the right to reject all bids and to rebid the project or elect not to continue with the project. The special district may reject the low bid of a non-qualified or non-responsive bidder and award the contract to any other qualified and responsive bidder according to the standards and procedures of the special district's resolution.

**Request for Proposal or Request for Qualifications** - The special district must publicly advertise the request for proposal and award the contract by following the applicable local ordinances.

## **Florida Special District Handbook**

---

**Competitive Negotiations** - The special district must award the contract according to Section 287.055, *Florida Statutes*.

**Special Districts Using Their Own Employees** - Special districts must hire a licensed contractor to supervise the project under the following circumstances:

- The project costs more than \$200,000.00.
- The project is in a county or municipality that issues registered contractor licenses.
- The project would require a licensed contractor under Chapter 489, *Florida Statutes*, if performed by a private sector contractor.

Special districts must hire a licensed contractor or engineer licensed under Chapter 471, *Florida Statutes*, to supervise the project under the following circumstances:

- The project is in a county that does not issue registered contractor licenses.
- The project would require a licensed contractor under Chapter 489, *Florida Statutes*, if done by a private sector contractor.

The inspection process is the same as those inspections done by private sector contractors. Special districts may not divide construction projects into more than one project to evade these requirements.

**Types of Contracts** - A special district's governing board may adopt a resolution approving the following types of contracts:

- Construction management services.
- Design/build contracts.
- Continuation contracts based on unit prices.
- Any other contract arrangement with a private sector contractor.

***For additional information, see Section 255.20, Florida Statutes.***

## Florida Special District Handbook

---

### SECTION 3 - 5: *FLORIDA'S PUBLIC DEPOSITS PROGRAM*

Special districts with any deposit accounts in banks or savings associations must make those deposits according to Chapter 280, *Florida Statutes*. By doing so, those special districts will be covered by Florida's Public Deposits Program, a statewide collateralization program that protects public deposits. The program has the following benefits:

- It saves special districts from dealing with collateral, custodians, and security agreements.
- When public deposits are made in accordance with Chapter 280, *Florida Statutes*, protection will exist from loss to public depositors, as defined in Section 280.02, *Florida Statutes*, in the absence of negligence, malfeasance, misfeasance, or nonfeasance on the part of the public depositor or on the part of his or her agents or employees.

#### **Program Requirements**

To be covered by the program, special districts must do the following:

- Maintain the public deposit in a financial institution designated as a qualified public depository. The Chief Financial Officer publishes a list of qualified public depositories in the *Florida Administrative Weekly* on the fourth Friday in January, April, July, and October.
- Ensure the account name on the deposit is sufficient to identify it as a Florida public deposit.
- At the time of opening each public deposit account, execute the Public Deposit Identification and Acknowledgment Form (Form DFS-J1-1295) with the qualified public depository and maintain the form as a valuable record. If a special district has not executed this form for any accounts currently open, do so right away. Submit the form to the Chief Financial Officer's Office only if the qualified public depository goes into default.
- Confirm the public deposit account annually, as of September 30, with the qualified public depository and reconcile any discrepancies before November 30.
- Submit the Public Depositor Annual Report to the Chief Financial Officer (Form DFS-J1 -1009), by the 30<sup>th</sup> of November, to the Department of Financial Services.



## Florida Special District Handbook

---

- Notify the Chief Financial Officer immediately by telephone if the special district ever receives a notice of default or insolvency from the receiver of the depository. Then, provide written confirmation and a copy of the notice to the Chief Financial Officer.

***For additional information, see Appendix D, Source 12 on page 116.***

## Florida Special District Handbook

---

### SECTION 3 - 6: *INVESTMENT OF SURPLUS FUNDS*

Special districts may invest surplus funds in the *Local Government Surplus Funds Trust Fund* to maximize earnings. The State Board of Administration, consisting of the Governor and Chief Financial Officer, administers the fund, which has the following features:

- Provides liquidity and preserves capital by pooling investments in a portfolio of money market instruments.
- Maintains an average maturity ranging between 30 and 90 days.
- Maintains current balances for individual accounts while maximizing earnings in a commingled investment pool.
- Distributes pooled investment earnings to each account monthly, based on the average daily balances of the participating accounts on the accrual basis of accounting.
- Provides a monthly statement concerning the deposits, withdrawals, balances, earnings, and administrative expense.
- Provides as much security as possible by having a diversified overall portfolio. The investment pool's diversification of assets includes the following issuer sectors (which may have constraints):
  - U.S. Government
  - U.S. Government guaranteed
  - U.S. agency obligations
  - U.S. corporation obligations
  - Domestic bank certificates of deposit
  - Euro Dollar certificates of deposit
  - Bankers' acceptances
  - Commercial paper
  - Repurchase agreements
  - Other investment instruments provided by the *Florida Statutes*

#### **Requirements for Investing Surplus Funds**

At the time of first investing surplus funds in the Local Government Surplus Trust Fund, the special district must prepare and file the following two items with the State Board of Administration:

## Florida Special District Handbook

---

- **Resolution for Investment of Surplus Funds** - This resolution must authorize investment in the Local Government Surplus Funds Trust Fund and include the following:
  - The official seal of the entity or be notarized.
  - The name of the chief administrative or financial officer, or the independent trustee responsible for the funds.
- **Investment Pool Systems Input Documentation Form** - The State Board of Administration will provide this form to special districts. Complete this form for each account opened in the fund. Use it to make changes or updates to each account. Special districts can open a maximum of ten accounts.

*For additional information, see Appendix D, Source 13 on page 116.*

## **APPENDICES**

**Florida Special District Handbook**

**APPENDIX A: REPORTING REQUIREMENTS AT A GLANCE**

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<b>AUDITOR GENERAL, LOCAL GOVERNMENT SECTION</b> <b>Room 401, Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450</b>			
<b>Annual Financial Audit Report</b>	Section 218.39, <i>F.S.</i> Chapter 10.550, <i>Rules of the Auditor General.</i> Handbook Section 2 - 4	<p>All special districts with either revenues or expenditures of more than \$100,000.00.</p> <p>All special districts with revenues or expenditures/expenses between \$50,000.00 and \$100,000.00 that have not been subjected to a financial audit for the two preceding fiscal years.</p> <p>A dependent special district that is a component unit of a county or municipality may provide for an annual financial audit by being included in the audit of that county or municipality. In such instances, that audit report must clearly state that the special district is a component unit of the county or municipality.</p>	<p>Within 45 days after delivery of the audit report to the governmental entity, but no later than 12 months after fiscal year end. Two copies of the annual financial audit report must be submitted to the Auditor General.</p>

**Abbreviations: F.A.C. = Florida Administrative Code; F.S. = Florida Statutes**

## Florida Special District Handbook

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<i>DEPARTMENT OF COMMUNITY AFFAIRS, SPECIAL DISTRICT INFORMATION PROGRAM 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100</i>			
<b>Creation Documents and Amendments</b>	Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days after adoption / approval.
<b>Written Status Statement</b>	Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days after adoption / approval of creation document.
<b>Dissolution Documents</b>	Section 189.4042, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days of the dissolution effective date.
<b>Merger Documents</b>	Section 189.418, <i>F.S.</i> Section 189.4042, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days of the merger's effective date.
<b>Special District Map and Amendments</b>	Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days after adoption / approval.
<b>Special District Fee Invoice (\$175.00) and Update Form</b>	Section 189.427, <i>F.S.</i> Rule 9B-50.003, <i>F.A.C.</i> Handbook Section 1 - 3	All special districts.	Annually, by the due date on the Form (sent to all special districts around October 1).
<b>Registered Agent and Office Initial Designation</b>	Section 189.416, <i>F.S.</i> Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days after the first governing board meeting.
<b>Registered Agent and Office Changes</b>	Section 189.416, <i>F.S.</i> Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Upon making the change.
<b>Disclosure of Public Financing</b>	Section 190.009, <i>F.S.</i>	All Community Development Districts.	At all times public financing is imposed.

**Abbreviations:** *F.A.C.* = Florida Administrative Code; *F.S.* = Florida Statutes

## Florida Special District Handbook

---

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<i>DEPARTMENT OF FINANCIAL SERVICES, BUREAU OF ACCOUNTING 200 East Gaines Street, Tallahassee, Florida 32399-0354</i>			
<b>Annual Financial Report</b> with a copy of the <b>Annual Financial Audit Report</b> attached, if required	Section 189.418, <i>F.S.</i> Section 218.31, <i>F.S.</i> Section 218.32, <i>F.S.</i> Handbook Section 2 - 3	All Housing Authorities; All independent special districts; All dependent special districts that are not component units of a local governmental entity.	Annually within 12 months of fiscal year end (9/30) and 45 days of audit completion. If no audit is required, file by April 30.
<i>DEPARTMENT OF FINANCIAL SERVICES, BUREAU OF COLLATERAL MANAGEMENT 200 East Gaines Street, Tallahassee, Florida 32399-0345</i>			
<b>Public Depositor Annual Report to the Chief Financial Officer (Form DFS-J1-1009)</b>	Section 280.17, <i>F.S.</i> Handbook Section 3 - 5	All special districts.	Annually by November 30.
<b>Public Deposit Identification and Acknowledgment Form (Form DFS-J1-1295)</b>	Section 280.17, <i>F.S.</i> Handbook Section 3 - 5	All special districts.	Execute at the time of opening the account and keep on file. Submit only in case of default of the qualified public depository.

**Abbreviations:** *F.A.C.* = Florida Administrative Code; *F.S.* = Florida Statutes

## Florida Special District Handbook

<b>DEPARTMENT OF MANAGEMENT SERVICES, DIVISION OF RETIREMENT</b> Bureau of Local Retirement Systems, Cedars Executive Center, Building C, 2639-C North Monroe Street, Tallahassee, Florida 32399-1560			
<b>Actuarial Impact Statement for Proposed Plan Amendments</b>	Section 112.63, <i>F.S.</i> Rule Chapter 60T-1.001, <i>F.A.C.</i> Handbook Section 2 - 6	Any special district proposing benefit changes to its defined benefit retirement plan.	When considering plan changes.
<b>Defined Contribution Report</b>	Section 112.63, <i>F.S.</i> Rule Chapter 60T-1.004, <i>F.A.C.</i> Handbook Section 2 - 6	Special districts with defined contribution plans.	Within 60 days of the reporting period's ending date.
<b>Actuarial Valuation Report</b>	Section 112.63, <i>F.S.</i> Rule Chapter 60T-1, <i>F.A.C.</i> Handbook Section 2 - 6	Special districts with defined benefit retirement plans.	At least every three years, within 60 days of completion.
<b>DEPARTMENT OF REVENUE, PROPERTY TAX ADMINISTRATION PROGRAM, TRIM COMPLIANCE SECTION</b> P.O. Box 3000, Tallahassee, Florida 32315-3000			
<b>Truth-in-Millage Form DR421</b>	Section 200.068, <i>F.S.</i> Handbook Section 3 - 3	Special districts that can levy taxes but will not do so during the year.	Annually by November 1.
<b>Truth-in-Millage Compliance Package Report</b>	Section 200.068, <i>F.S.</i> Handbook Section 3 - 3	Special districts levying property taxes.	No later than 30 days following the adoption of the property tax levy ordinance/resolution.
<b>COMMISSION ON ETHICS</b> P.O. Drawer 15709, Tallahassee, Florida 32317-5709			
<b>Quarterly Gift Disclosure (Form 9)</b>	112.3148, <i>F.S.</i> Handbook Section 3 - 1	Everyone required to file Form 1, receiving a gift worth over \$100.00, unless the person did not receive any gifts during the calendar quarter.	By the last day of the calendar quarter following any calendar quarter in which a reportable gift was received.

**Abbreviations:** **F.A.C.** = *Florida Administrative Code*; **F.S.** = *Florida Statutes*



## Florida Special District Handbook

---

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<b>LEGISLATURE</b> <i>PRESIDENT OF THE SENATE (Florida Capitol, Suite 409, Tallahassee, Florida 32399-1100) SPEAKER OF THE HOUSE OF REPRESENTATIVES (Florida Capitol, Suite 420, Tallahassee, Florida 32399-1300) and EACH APPROPRIATE STANDING COMMITTEE OF THE LEGISLATURE</i>			
<b>Agency Rule Report</b>	Section 120.74, <i>F.S.</i> Handbook Section 1 - 4	Certain Special Districts with adopted rules (see Handbook Section 1 - 4, page 19).	By October 1 of every odd numbered year.
<b>SPECIAL DISTRICT'S GOVERNING BOARD MEETING MINUTE RECORDER</b>			
<b>Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers (Form 8B)</b>	Section 112.3143, <i>F.S.</i> Handbook Section 3 - 1	Special District Local Officers with Voting Conflicts.	Within 15 days after the vote occurs.
<b>SPECIAL DISTRICT'S GOVERNING BOARD MEMBERS (EACH MEMBER)</b>			
<b>Actuarial Valuation Report</b>	See <i>Department of Management Services, Division of Retirement.</i>		
<b>Annual Financial Audit Report</b>	See <i>Auditor General, Local Government Section.</i>		

**Abbreviations:** **F.A.C.** = *Florida Administrative Code*; **F.S.** = *Florida Statutes*

## Florida Special District Handbook

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<b><i>SPECIAL DISTRICT'S LOCAL GOVERNING AUTHORITY(IES)/LOCAL GENERAL-PURPOSE GOVERNMENT(S)</i></b> (if municipality, file at the place they designate; if county(ies), file with the (each) clerk of the board of county commissioners)			
<b>Budget or Tax Levy</b>	Section 189.418, <i>F.S.</i> Handbook Section 2 - 2	All special districts.	<b>When requested</b> , provide to the local governing authority within the district's boundaries.
<b>Public Facilities Initial Report</b>	Section 163.3191, <i>F.S.</i> Section 189.415(2), <i>F.S.</i> Rule Chapter 9J-33, <i>F.A.C.</i> Handbook Section 1 - 6	Independent special districts (See Handbook Section 1 - 6, page 30).	Within one year of the special district's creation.
<b>Public Facilities Annual Notice of Any Changes</b>	Section 163.3191, <i>F.S.</i> Section 189.415(2), <i>F.S.</i> Rule Chapter 9J-33, <i>F.A.C.</i> Handbook Section 1 - 6	Independent special districts (See Handbook Section 1 - 6, page 31).	Annually. Contact each local general-purpose government for the due date.
<b>Public Facilities Updated Report</b>	Section 189.415(2)(a), <i>F.S.</i> Rule Chapter 9J-33, <i>F.A.C.</i> Handbook Section 1 - 6 Appendix B	Independent special districts (See Handbook Section 1 - 6, page 31).	Every five years, at least 12 months before the due date that each local general-purpose government must submit its Report to the Department of Community Affairs. See Appendix B.
<b>Registered Agent and Office Initial Designation</b>	Section 189.416, <i>F.S.</i> Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Within 30 days after the first governing board meeting.
<b>Registered Agent and Office Changes</b>	Section 189.416, <i>F.S.</i> Section 189.418, <i>F.S.</i> Handbook Section 1 - 4	All special districts.	Upon making the change.
<b>Regular Public Meeting Schedule</b>	Section 189.417, <i>F.S.</i> Section 189.418, <i>F.S.</i> Handbook Section 3 - 2	All special districts.	Quarterly, semiannually, or annually.

Abbreviations: **F.A.C.** = *Florida Administrative Code*; **F.S.** = *Florida Statutes*

## Florida Special District Handbook

---

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<b><i>SPECIAL DISTRICT'S RESIDENTS AND PROSPECTIVE RESIDENTS AND RESIDENTIAL DEVELOPERS (GIVE SUFFICIENT NUMBER OF COPIES TO THE DEVELOPERS FOR DISTRIBUTION TO EACH PROSPECTIVE INITIAL PURCHASER OF PROPERTY)</i></b>			
<b>Disclosure of Public Financing</b>	Section 190.009, <i>F.S.</i>	All Community Development Districts.	At all times public financing is imposed.
<b><i>STATE BOARD OF ADMINISTRATION, FINANCIAL OPERATIONS 1801 Hermitage Boulevard, Suite 100, Tallahassee, Florida 32308</i></b>			
<b>Investment Pool Systems Input Documentation</b>	Handbook Section 3 - 6	All special districts investing funds with the State Board of Administration or Local Government Trust Fund.	At the time of making any changes or updates to the account.
<b>Resolution for Investment of Surplus Funds</b>	Section 218.407, <i>F.S.</i> Handbook Section 3 - 6	All special districts investing funds with the State Board of Administration or Local Government Trust Fund.	At the time of investing surplus funds.

**Abbreviations:** *F.A.C.* = Florida Administrative Code; *F.S.* = Florida Statutes

## Florida Special District Handbook

---

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<i>STATE BOARD OF ADMINISTRATION, DIVISION OF BOND FINANCE</i> 1801 Hermitage Boulevard, Suite 200, P.O. Box 13300, Tallahassee, Florida 32317-3300			
<b>Advance Notice of Bond Sale</b>	Section 218.38, <i>F.S.</i> Handbook Section 2 - 5	All special districts as applicable.	<b>Before</b> selling certain general obligation bonds & revenue bonds or closing on any similar long-term debt instruments.
<b>Bond Information Form/Bond Disclosure Form (BF2003/2004A &amp; B)</b>	Section 189.418, <i>F.S.</i> Section 218.38, <i>F.S.</i> Handbook Section 2 - 5	All special districts as applicable. New bond issues only.	Within 120 days after delivery of general obligation bonds and revenue bonds.
<b>Bond Verification Form (BF2005)</b>	Handbook Section 2 - 5	All special districts as applicable.	Within 45 days of the Division of Bond Finance's request.
<b>Final Official Statement (Bonds)</b>	Section 218.38, <i>F.S.</i> Handbook Section 2 - 5	All special districts as applicable.	Within 120 days after delivery of the bonds, if prepared.
<b>IRS Form 8038 (Bonds)</b>	Section 159.345(1), <i>F.S.</i> Section 159.475(1), <i>F.S.</i> Section 159.7055, <i>F.S.</i> Handbook Section 2 - 5	Special districts issuing Industrial Development or Research and Development Bonds.	Submit with the Bond Information Form & Official Statement, if any is published.

**Abbreviations:** *F.A.C.* = Florida Administrative Code; *F.S.* = Florida Statutes

## Florida Special District Handbook

Submission Requirement	Statutory / Rule Reference	Applicable Special Districts	Due Date
<b><i>SUPERVISOR OF ELECTIONS (LOCAL)</i></b> <b>In the County of the Reporting Person's Permanent Residence</b>			
<b>Statement of Financial Interests (Form 1)</b>	Section 112.3145, <i>F.S.</i> Handbook Section 3 - 1	All "special district local officers" appointed to a special district or special district's board.	Within 30 days of accepting the appointment, then every year thereafter by July 1.
		All "special district local officers" elected to a special district's board.	During the qualifying period, then every year thereafter by July 1.
<b>Final Statement of Financial Interests (Form 1F)</b>	Section 112.3145, <i>F.S.</i> Handbook Section 3 - 1	All "special district local officers" who are required to file Form 1 and are leaving a public position.	Within 60 days of leaving a public position.
<b>Quarterly Client Disclosure (Form 2)</b>	Section 112.3145(4), <i>F.S.</i> Handbook Section 3 - 1	Certain special district local officers, depending upon their position, business or interests (See Handbook Section 3 - 1).	No later than the last day of the calendar quarter following the calendar quarter during which the representation was made.
<b>Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses (Form 10)</b>	Section 112.3148, <i>F.S.</i> Section 112.3149, <i>F.S.</i> Handbook Section 3 - 1	All special district local officers who file Form 1 and who received a reportable gift or expense.	Annually by July 1.
<b><i>SUPERVISOR OF ELECTIONS (LOCAL)</i></b> <b>In the County in which the Special District of the Reporting Person has its Principal Office</b>			
<b>Interest in Competitive Bid for Public Business (Form 3A)</b>	Section 112.313(12)(e), <i>F.S.</i> Handbook Section 3 - 1	Certain special district local officers (See Handbook Section 3 - 1).	Before or at the time of the submission of the bid.

Abbreviations: **F.A.C.** = *Florida Administrative Code*; **F.S.** = *Florida Statutes*

## Florida Special District Handbook

### APPENDIX B: EVALUATION AND APPRAISAL REPORT SCHEDULE 2003 - 2011 (USE TO DETERMINE THE DUE DATE FOR THE PUBLIC FACILITIES UPDATED REPORT)

COUNTY/MUNICIPALITY	DUE DATE	COUNTY/MUNICIPALITY	DUE DATE
ALACHUA COUNTY	9/1/2009	BROWARD COUNTY	3/1/2004
ALACHUA CITY	9/1/2010	COCONUT CREEK	3/1/2005
ARCHER	10/1/2010	COOPER CITY	3/1/2005
GAINESVILLE	11/1/2010	CORAL SPRINGS	4/1/2005
HAWTHORNE	12/1/2010	DANIA BEACH	4/1/2005
HIGH SPRINGS	1/1/2011	DAVIE	5/1/2005
LACROSSE	2/1/2011	DEERFIELD BEACH	5/1/2005
MICANOPY	3/1/2011	FORT LAUDERDALE	6/1/2005
NEWBERRY	4/1/2011	HALLANDALE BEACH	6/1/2005
WALDO	5/1/2011	HILLSBORO BEACH	7/1/2005
		HOLLYWOOD	7/1/2005
BAKER COUNTY	3/1/2008	LAUDERDALE LAKES	8/1/2005
GLEN SAINT MARY	3/1/2009	LAUDERDALE-BY-THE-SEA	8/1/2005
MACCLENNY	4/1/2009	LAUDERHILL	9/1/2005
		LAZY LAKE	9/1/2005
BAY COUNTY	10/1/2006	LIGHTHOUSE POINT	10/1/2005
CALLAWAY	10/1/2007	MARGATE	10/1/2005
CEDAR GROVE	10/1/2007	MIRAMAR	11/1/2005
LYNN HAVEN	11/1/2007	NORTH LAUDERDALE	11/1/2005
MEXICO BEACH	11/1/2007	OAKLAND PARK	12/1/2005
PANAMA CITY	12/1/2007	PARKLAND	1/1/2006
PANAMA CITY BEACH	12/1/2007	PEMBROKE PARK	1/1/2006
PARKER	1/1/2008	PEMBROKE PINES	2/1/2006
SPRINGFIELD	4/1/2008	PLANTATION	2/1/2006
		POMPANO BEACH	3/1/2006
BRADFORD COUNTY	12/1/2009	PORT EVERGLADES	3/1/2006
BROOKER	2/1/2011	SEA RANCH LAKES	4/1/2006
HAMPTON	3/1/2011	SUNRISE	4/1/2006
LAWTEY	4/1/2011	TAMARAC	5/1/2006
STARKE	5/1/2011	WESTON	5/1/2006
		WILTON MANORS	6/1/2006
BREVARD COUNTY	8/1/2006	CALHOUN COUNTY	1/1/2010
CAPE CANAVERAL	8/1/2007	ALTHA	3/1/2011
COCOA	9/1/2007	BLOUNTSTOWN	6/1/2011
COCOA BEACH	10/1/2007		
INDIALANTIC	11/1/2007	CHARLOTTE COUNTY	12/1/2003
INDIAN HARBOR BEACH	12/1/2007	PUNTA GORDA	12/1/2004
MALABAR	1/1/2008		
MELBOURNE	2/1/2008	CITRUS COUNTY	7/1/2004
MELBOURNE BEACH	3/1/2008	CRYSTAL RIVER	7/1/2005
MELBOURNE VILLAGE	4/1/2008	INVERNESS	8/1/2005
PALM BAY	5/1/2008		
PALM SHORES	6/1/2008	CLAY COUNTY	1/1/2007
ROCKLEDGE	7/1/2008	GREEN COVE SPRINGS	1/1/2008
SATELLITE BEACH	8/1/2008	KEYSTONE HEIGHTS	2/1/2008
TITUSVILLE	9/1/2008	ORANGE PARK	3/1/2008
WEST MELBOURNE	10/1/2008	PENNEY FARMS	4/1/2008

## Florida Special District Handbook

---

COUNTY/MUNICIPALITY	DUE DATE	COUNTY/MUNICIPALITY	DUE DATE
		GLADES COUNTY	7/1/2008
COLLIER COUNTY	1/1/2004		
EVERGLADES CITY	1/1/2005	MOORE HAVEN	7/1/2009
MARCO ISLAND	3/1/2005		
NAPLES	2/1/2005	GULF COUNTY	8/1/2007
COLUMBIA COUNTY	9/1/2008	PORT ST. JOE	8/1/2008
FORT WHITE	10/1/2009	WEWAHITCHKA	9/1/2008
LAKE CITY	4/1/2010		
DESOTO COUNTY	7/1/2008	HAMILTON COUNTY	10/1/2008
ARCADIA	7/1/2009	JASPER	9/1/2009
		JENNINGS	10/1/2009
		WHITE SPRINGS	1/1/2010
DIXIE COUNTY	1/1/2008	HARDEE COUNTY	7/1/2008
CROSS CITY	1/1/2009	BOWLING GREEN	8/1/2009
HORSESHOE BEACH	2/1/2009	WAUCHULA	9/1/2009
		ZOLFO SPRINGS	10/1/2009
DUVAL COUNTY	10/1/2007	HENDRY COUNTY	4/1/2008
ATLANTIC BEACH	10/1/2008	CLEWISTON	5/1/2009
BALDWIN	11/1/2008	LA BELLE	5/1/2009
JACKSONVILLE BEACH	12/1/2008		
NEPTUNE BEACH	1/1/2009	HERNANDO COUNTY	8/1/2004
ESCAMBIA COUNTY	8/1/2007	BROOKSVILLE	1/1/2006
CENTURY	10/1/2008	WEEKI WACHEE	2/1/2006
PENSACOLA	8/1/2008		
FLAGLER COUNTY	8/1/2009	HIGHLANDS COUNTY	2/1/2008
BEVERLY BEACH	8/1/2010	AVON PARK	2/1/2009
BUNNELL	9/1/2010	LAKE PLACID	3/1/2009
FLAGLER BEACH	10/1/2010	SEBRING	4/1/2009
MARINELAND	11/1/2010		
FRANKLIN COUNTY	9/1/2006	HILLSBOROUGH COUNTY	7/1/2005
APALACHICOLA	9/1/2007	PLANT CITY	7/1/2006
CARRABELLE	10/1/2007	TAMPA	8/1/2006
		TEMPLE TERRACE	9/1/2006
GADSDEN COUNTY	9/1/2009	HOLMES COUNTY	8/1/2008
CHATTAHOOCHEE	9/1/2010	BONIFAY	8/1/2009
GREENSBORO	10/1/2010	ESTO	9/1/2009
GRETNA	11/1/2010	NOMA	10/1/2009
HAVANA	12/1/2010	PONCE DE LEON	11/1/2009
MIDWAY	1/1/2011	WESTVILLE	12/1/2009
QUINCY	2/1/2011		
GILCHRIST COUNTY	10/1/2009	INDIAN RIVER COUNTY	12/1/2008
BELL	10/1/2010	FELLSMERE	5/1/2010
FANNING SPRINGS	11/1/2010	INDIAN RIVER SHORES	6/1/2010
TRENTON	12/1/2010	ORCHID	7/1/2010
		SEBASTIAN	8/1/2010
		VERO BEACH	9/1/2010

## Florida Special District Handbook

---

JACKSON COUNTY	8/1/2008	INGLIS OTTER CREEK	10/1/2007 11/1/2007
<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>	<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>
ALFORD	8/1/2009	WILLISTON	12/1/2007
BASCOM	9/1/2009	YANKEETOWN	1/1/2008
CAMPBELLTON	11/1/2009		
COTTONDALE	12/1/2009	LIBERTY COUNTY	7/1/2009
GRACEVILLE	1/1/2010	BRISTOL	8/1/2010
GRAND RIDGE	2/1/2010		
GREENWOOD	3/1/2010	MADISON COUNTY	10/1/2009
JACOB CITY	4/1/2010	GREENVILLE	12/1/2010
MALONE	5/1/2010	LEE	1/1/2011
MARIANNA	6/1/2010	MADISON CITY	2/1/2011
SNEADS	6/1/2010		
JEFFERSON COUNTY	11/1/2007	MANATEE COUNTY	9/1/2004
MONTICELLO	12/1/2008	ANNA MARIA	3/1/2006
		BRADENTON	4/1/2006
LAFAYETTE COUNTY	7/1/2009	BRADENTON BEACH	5/1/2006
MAYO	7/1/2010	HOLMES BEACH	6/1/2006
		PALMETTO	7/1/2006
		MARION COUNTY	12/1/2009
LAKE COUNTY	8/1/2008	BELLEVIEW	1/1/2011
ASTATULA	8/1/2009	DUNNELLON	2/1/2011
CLERMONT	9/1/2009	MCINTOSH	3/1/2011
EUSTIS	11/1/2009	OCALA	4/1/2011
FRUITLAND PARK	12/1/2009	REDDICK	5/1/2011
GROVELAND	1/1/2010	MARTIN COUNTY	10/1/2008
HOWEY IN THE HILLS	2/1/2010	JUPITER ISLAND	1/1/2010
LADY LAKE	3/1/2010	OCEAN BREEZE PARK	11/1/2009
LEESBURG	4/1/2010	SEWALLS POINT	12/1/2009
MASCOTTE	5/1/2010	STUART	10/1/2009
MINNEOLA	5/1/2010		
MONTVERDE	6/1/2010	MIAMI-DADE COUNTY	11/1/2003
MOUNT DORA	7/1/2010	AVENTURA	12/1/2005
TAVARES	8/1/2010	BAL HARBOUR VILLAGE	1/1/2006
UMATILLA	9/1/2010	BAY HARBOR ISLANDS	2/1/2006
		BISCAYNE PARK	3/1/2006
LEE COUNTY	2/1/2004	CORAL GABLES	4/1/2006
CAPE CORAL	2/1/2005	EL PORTAL	11/1/2004
FORT MYERS	4/1/2005	FLORIDA CITY	11/1/2004
FORT MYERS BEACH	4/1/2005	GOLDEN BEACH	11/1/2004
SANIBEL	5/1/2005	HIALEAH	12/1/2004
		HIALEAH GARDENS	12/1/2004
LEON COUNTY	7/1/2007	HOMESTEAD	1/1/2005
TALLAHASSEE	7/1/2007	INDIAN CREEK VILLAGE	1/1/2005
		ISLANDIA	2/1/2005
LEVY COUNTY	7/1/2006	KEY BISCAYNE	2/1/2005
BRONSON	7/1/2007	MEDLEY	3/1/2005
CEDAR KEY	8/1/2007	MIAMI	3/1/2005
CHIEFLAND	9/1/2007	MIAMI BEACH	4/1/2005
		MIAMI SHORES	4/1/2005
		MIAMI SPRINGS	5/1/2005
		NORTH BAY	5/1/2005



## Florida Special District Handbook

NORTH MIAMI	6/1/2005	PALM BEACH COUNTY	10/1/2004
NORTH MIAMI BEACH	6/1/2005	ATLANTIS	10/1/2005
OPA-LOCKA	7/1/2005	BELLE GLADE	10/1/2005
PINECREST	8/1/2005	BOCA RATON	11/1/2005
<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>	<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>
SOUTH MIAMI	9/1/2005	BOYNTON BEACH	11/1/2005
SUNNY ISLES BEACH	10/1/2005	BRINY BREEZES	12/1/2005
SURFSIDE	10/1/2005	CLOUD LAKE	12/1/2005
SWEETWATER	11/1/2005	DELRAY BEACH	1/1/2006
VIRGINIA GARDENS	11/1/2005	GLEN RIDGE	1/1/2006
WEST MIAMI	12/1/2005	GOLF VILLAGE	2/1/2006
MONROE COUNTY	8/1/2004	GOLFVIEW	2/1/2006
ISLAMARADA	12/1/2005	GREENACRES CITY	3/1/2006
KEY COLONY BEACH	8/1/2005	GULF STREAM	3/1/2006
KEY WEST	2/1/2006	HAVERHILL	4/1/2006
LAYTON	9/1/2005	HIGHLAND BEACH	4/1/2006
NASSAU COUNTY	12/1/2007	HYPOLUXO	5/1/2006
CALLAHAN	2/1/2009	JUNO BEACH	5/1/2006
FERNANDINA BEACH	1/1/2009	JUPITER	6/1/2006
HILLIARD	3/1/2009	JUPITER INLET COLONY	6/1/2006
OKALOOSA COUNTY	11/1/2006	LAKE CLARKE SHORES	7/1/2006
CINCO BAYOU	2/1/2008	LAKE PARK	7/1/2006
CRESTVIEW	3/1/2008	LAKE WORTH	8/1/2006
DESTIN	4/1/2008	LANTANA	8/1/2006
FORT WALTON BEACH	5/1/2008	MANALAPAN	9/1/2006
LAUREL HILL	5/1/2008	MANGONIA PARK	9/1/2006
MARY ESTHER	2/1/2008	NORTH PALM BEACH	10/1/2006
NICEVILLE	7/1/2008	OCEAN RIDGE	10/1/2006
SHALIMAR	7/1/2008	PAHOKEE	11/1/2006
VALPARAISO	6/1/2008	PALM BEACH (TOWN)	11/1/2006
OKEECHOBEE COUNTY	1/1/2010	PALM BEACH GARDENS	12/1/2006
OKEECHOBEE CITY	1/1/2011	PALM BEACH SHORES	12/1/2006
ORANGE COUNTY	7/1/2006	PALM SPRINGS	1/1/2007
APOPKA	8/1/2007	RIVIERA BEACH	1/1/2007
BAY LAKE	7/1/2007	ROYAL PALM BEACH	2/1/2007
BELLE ISLE	9/1/2007	SOUTH BAY	2/1/2007
EATONVILLE	10/1/2007	SOUTH PALM BEACH	2/1/2007
EDGEWOOD	6/1/2008	TEQUESTA	3/1/2007
LAKE BUENA VISTA	7/1/2007	WELLINGTON	3/1/2007
MAITLAND	7/1/2008	WEST PALM BEACH	3/1/2007
OAKLAND	8/1/2008	PASCO COUNTY	10/1/2004
OCOE	9/1/2008	DADE CITY	3/1/2006
ORLANDO	11/1/2007	NEW PORT RICHEY	3/1/2006
REEDY CREEK	7/1/2007	PORT RICHEY	4/1/2006
WINDERMERE	10/1/2008	SAINT LEO	4/1/2006
WINTER GARDEN	11/1/2008	SAN ANTONIO	5/1/2006
WINTER PARK	12/1/2008	ZEPHYRHILLS	5/1/2006
OSCEOLA COUNTY	3/1/2008	PINELLAS COUNTY	8/1/2005
KISSIMMEE	4/1/2009	BELLEAIR	8/1/2006
SAINT CLOUD	5/1/2009	BELLEAIR BEACH	8/1/2006
		BELLEAIR BLUFFS	9/1/2006
		BELLEAIR SHORE	9/1/2006
		CLEARWATER	10/1/2006
		DUNEDIN	10/1/2006

## Florida Special District Handbook

GULFPORT	11/1/2006	ALTAMONTE SPRINGS	11/1/2007
INDIAN ROCKS BEACH	11/1/2006	CASSELBERRY	12/1/2007
INDIAN SHORES	12/1/2006	LAKE MARY	1/1/2008
KENNETH CITY	12/1/2006	LONGWOOD	2/1/2008
LARGO	1/1/2007	OVIEDO	3/1/2008
MADEIRA BEACH	1/1/2007	SANFORD	4/1/2008
		WINTER SPRINGS	5/1/2008
<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>	<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>
NORTH REDINGTON BEACH	2/1/2007	ST. JOHNS COUNTY	9/1/2007
OLDSMAR	2/1/2007	HASTINGS	9/1/2008
PINELLAS PARK	3/1/2007	ST. AUGUSTINE	10/1/2008
REDINGTON BEACH	3/1/2007	ST. AUGUSTINE BEACH	11/1/2008
REDINGTON SHORES	4/1/2007		
SAFETY HARBOR	4/1/2007	ST. LUCIE COUNTY	11/1/2008
SEMINOLE CITY	5/1/2007	FORT PIERCE	2/1/2010
SOUTH PASADENA	5/1/2007	PORT ST. LUCIE	4/1/2010
ST. PETERSBURG	6/1/2007	ST. LUCIE VILLAGE	3/1/2010
ST. PETERSBURG BEACH	6/1/2007		
TARPON SPRINGS	1/1/2007	SUMTER COUNTY	1/1/2010
TREASURE ISLAND	2/1/2007	BUSHNELL	3/1/2011
		CENTER HILL	3/1/2011
POLK COUNTY	4/1/2008	COLEMAN	4/1/2011
AUBURNDALE	4/1/2009	WEBSTER	5/1/2011
BARTOW	4/1/2009	WILDWOOD	6/1/2011
DAVENPORT	5/1/2009	SUWANNEE COUNTY	8/1/2009
DUNDEE	5/1/2009	BRANFORD	8/1/2010
EAGLE LAKE	5/1/2009	LIVE OAK	9/1/2010
FORT MEADE	6/1/2009		
FROSTPROOF	6/1/2009	TAYLOR COUNTY	7/1/2007
HAINES CITY	6/1/2009	PERRY	7/1/2008
HIGHLAND PARK	6/1/2009		
HILLCREST HEIGHTS	8/1/2009	UNION COUNTY	11/1/2009
LAKE ALFRED	8/1/2009	LAKE BUTLER	4/1/2011
LAKE HAMILTON	9/1/2009	RAIFORD	5/1/2011
LAKE WALES	9/1/2009	WORTHINGTON SPRINGS	6/1/2011
LAKELAND	10/1/2009		
MULBERRY	10/1/2009	VOLUSIA COUNTY	9/1/2006
POLK CITY	11/1/2009	DAYTONA BEACH	9/1/2007
WINTER HAVEN	12/1/2009	DAYTONA BEACH SHORES	10/1/2007
		DEBARY	7/1/2008
PUTNAM COUNTY	11/1/2009	DELAND	12/1/2007
CRESCENT CITY	3/1/2011	DELTONA	6/1/2008
INTERLACHEN	4/1/2011	EDGEWATER	8/1/2008
PALATKA	5/1/2011	HOLLY HILL	9/1/2008
POMONA PARK	6/1/2011	LAKE HELEN	2/1/2008
WELAKA	6/1/2011	NEW SMYRNA BEACH	11/1/2008
SANTA ROSA COUNTY	10/1/2007	OAK HILL	3/1/2008
GULF BREEZE	11/1/2008	ORANGE CITY	4/1/2008
JAY	12/1/2008	ORMOND BEACH	12/1/2008
MILTON	1/1/2009	PIERSON	1/1/2009
		PONCE INLET	5/1/2008
SARASOTA COUNTY	7/1/2004	PORT ORANGE	2/1/2009
LONGBOAT KEY	9/1/2005		
NORTH PORT	10/1/2005		
SARASOTA CITY	11/1/2005		
VENICE	12/1/2005		
SEMINOLE COUNTY	9/1/2006		

## Florida Special District Handbook

---

SOUTH DAYTONA	1/1/2008
WAKULLA COUNTY	9/1/2007
SOPCHOPPY	9/1/2008
ST. MARKS	10/1/2008
WALTON COUNTY	8/1/2006
<b>COUNTY/MUNICIPALITY</b>	<b>DUE DATE</b>
DEFUNIAK SPRINGS	8/1/2007
FREEPORT	9/1/2007
PAXTON	10/1/2007
WASHINGTON COUNTY	7/1/2008
CARYVILLE	7/1/2009
CHIPLEY	8/1/2009
EBRO	9/1/2009
VERNON	10/1/2009
WAUSAU	11/1/2009

# Florida Special District Handbook

## APPENDIX C: SPECIAL DISTRICT INTERESTS REFERENCED IN THE FLORIDA STATUTES AND FLORIDA ADMINISTRATIVE CODE

The following is a non-comprehensive index of special district interests referenced in the *Florida Statutes (F.S.)* and *Florida Administrative Code (F.A.C.)*.

<b>Actuarial Reports</b>	Chapter 112, Part VII; Section 175.261, <i>F.S.</i>
<b>Agency Rule Report</b>	Section 120.74, <i>F.S.</i>
<b>Airports/Air Navigation Facilities</b>	Chapter 332, <i>F.S.</i>
<b>Annual Financial Audit Report</b>	
Contents	Rule Section 10.557, <i>Rules of the Auditor General</i>
Rule	Chapter 10.550, <i>Rules of the Auditor General</i>
Special Districts Required to File	Section 218.39(1), <i>F.S.</i> , <i>F.S.</i>
<b>Annual Financial Report</b>	Section 218.32, <i>F.S.</i>
<b>Auditor</b>	
Selection	Section 218.391, <i>F.S.</i>
Certified Public Accountant Professional and Licensing Requirements	Chapter 473, <i>F.S.</i>
<b>Beach and Shore Preservation Districts</b>	Chapter 161, Part II <i>F.S.</i>
<b>Bidding, Public</b>	Section 255.20, <i>F.S.</i>
<b>Bonds</b>	
Complaint for Validation	Chapter 75, <i>F.S.</i>
Elections, Bond and Referendum	Chapter 100, <i>F.S.</i>
Financing	Chapter 159, <i>F.S.</i>
Finders	Section 218.386, <i>F.S.</i>
<i>Florida Administrative Code Rule</i>	Rules 19A-1.001 - 19A-1.008, <i>F.A.C.</i>
Issuance	Section 189.4085, <i>F.S.</i>
Notice of	Section 218.38, <i>F.S.</i>
Referenda	Section 189.408, <i>F.S.</i>
Refunding Bonds	Chapter 131, <i>F.S.</i>
Reporting Requirements	Section 218.38, <i>F.S.</i>
Revenue	Section 153.63, <i>F.S.</i>
Sale	Section 218.385, <i>F.S.</i>
Water and Sewer District, General Obligation	Section 153.08, <i>F.S.</i>
<b>Budget Requirements</b>	Section 189.418, <i>F.S.</i>
<b>Chart of Accounts, Uniform</b>	Section, 218.325, <i>F.S.</i>
<b>Charter Requirements, General Provisions</b>	Section 189.4031, <i>F.S.</i>
<b>Children's Services</b>	Chapter 125, Part V, <i>F.S.</i>
<b>Civil Rights Act, Florida</b>	Chapter 760, <i>F.S.</i>
<b>Codification</b>	Section 189.429, <i>F.S.</i>
<b>Community Development Districts</b>	Chapter 190, <i>F.S.</i>
<b>Community Redevelopment Districts</b>	Chapter 163, Part III, <i>F.S.</i>
<b>Community Improvement Authorities</b>	Section 189.430, <i>F.S.</i>
<b>Comprehensive Planning, Special Districts</b>	Section 189.4155, <i>F.S.</i>
<b>Conduct, Standards of,</b>	Section 112.313, <i>F.S.</i>
<b>Contracts, Construction</b>	
Awarding	Section 255.20, <i>F.S.</i>
Competitive Negotiations	Section 287.055, <i>F.S.</i>
<b>Deposits, Public</b>	Chapter 280, <i>F.S.</i>

# Florida Special District Handbook

<b>Dissolving Special Districts</b>	
General Requirement	Section 189.4031, F.S.
Procedures	Section 189.4042, F.S.
<b>Drainage and Water Control Districts</b>	Chapter 298, F.S.
<b>Educational Facilities Benefit Districts</b>	Section 235.1851, F.S.
<b>Educational Facilities, (Higher) Districts</b>	Chapter 243, Part I, F.S.
<b>Elections</b>	
Annual Election of Supervisors by Landowners	Sections 298.11, 298.12, F.S.
Appointment of Proxies	Section 607.0722, F.S.
Campaign Financing	Chapter 106, F.S.
Candidates, Campaign Expenses, and Contesting Elections	Chapter 99, F.S.
Conducting Elections and Ascertaining the Results	Chapter 102, F.S.
Election Code: Violations; Penalties	Chapter 104, F.S.
General Requirements and Procedures	Section 189.405, F.S.
General, Primary, Special, Bond, and Referendum Elections	Chapter 100, F.S.
Nonpartisan Elections for Judicial Officers	Chapter 105, F.S.
One-Acre/One-Vote Basis	Section 189.4051, F.S.
Presidential Electors; Political Parties; Executive Committees and Members	Chapter 103, F.S.
Qualification and Registration of Electors	Chapter 97, F.S.
Registration Office, Officers, and Procedures	Chapter 98, F.S.
Voting Methods and Procedure	Chapter 101, F.S.
<b>Enforcement Districts</b>	Section 553.80, F.S.
<b>Ethics</b>	
Code of,	Chapter 112, Part III, F.S.
Florida Administrative Code Rule	Rule Chapter 43.12, F.A.C.
<b>Evaluation and Appraisal Reporting</b>	Rule Chapter 9J-33, F.A.C.; Chapter 163, Part II, F.S.
<b>Expressway and Bridge Authorities</b>	Chapter 348, F.S.
<b>Fee, Annual Special District</b>	Section 189.427, F.S.
Florida Administrative Code Rule	Rule Chapter 9B-50, F.A.C.
<b>Financial Emergencies</b>	Chapter 218, Part V, F.S.
<b>Financial Matters</b>	Chapter 218, F.S.
<b>Fire Control, Independent Special Districts</b>	Chapter 191, F.S.
<b>Fiscal Year, Uniform</b>	Section 218.33, F.S.
<b>Health Facilities Authorities</b>	Chapter 154, Part III, F.S.
<b>Housing Authorities</b>	Chapter 421, Part I, F.S.
<b>Housing Finance Authorities</b>	Chapter 159, Part IV, F.S.
<b>Inactive Special Districts</b>	Section 189.4044, F.S.
<b>Industrial Development Authorities</b>	Chapter 159, Part III, F.S.
<b>Maps</b>	
District Urban Area Maps for Governing Boards Elected on a One-Acre/One-Vote Basis	Section 189.4051, F.S.
Preparation of General Map	Section 189.418, F.S.
Submission of General Map	Section 189.418, F.S.
<b>Meetings</b>	
Landowners	Section 298.11, F.S.
Public	Section 189.417, F.S.
<b>Merging Special Districts</b>	Section 189.4042, F.S.
Indebtedness of,	Section 189.4045, F.S.
<b>Mobile Home Park Recreation Districts</b>	Chapter 418, Part II, F.S.
<b>Mosquito Control Districts</b>	Chapter 388, F.S.

## Florida Special District Handbook

---

<b>Navigation Districts</b> .....	Chapter 374, F.S.
<b>Neighborhood Improvement Districts</b> .....	Chapter 163, Part IV, F.S.
<b>Non-Ad Valorem Assessments, Collection of,</b> .....	Section 189.4065, F.S.
Annual .....	Chapter 197, F.S.
Monthly .....	Chapter 170, F.S.
<b>Official List of Special Districts</b>	
Distribution of, .....	Section 189.4035, F.S.
Preparation of, .....	Section 189.4035, F.S.
Special District Fee Invoice and Update Form .....	Rule Chapter 9B-50, F.A.C.
<b>Oversight Review Process</b> .....	Section 189.428, F.S.
<b>Port Facilities Financing</b> .....	Chapter 315, F.S.
<b>Public Facilities Report</b> .....	Section 189.415, F.S.
<b>Records, Public</b> .....	Chapter 119, F.S.; Section 286.011, F.S.
<b>Registered Agent, Definition of, Designation of, Changing of,</b> .....	Section 189.416, F.S.
<b>Registered Office, Definition of, Designation of, Changing of,</b> .....	Section 189.416, F.S.
<b>Reporting Requirements, General</b>	
Failure to File .....	Sections 189.4044, 189.419, 189.421, F.S.
General Requirements .....	Section 189.4031, F.S.
With Local Governing Authorities .....	Section 189.418, F.S.
With the Special District Information Program .....	Section 189.418, F.S.
<b>Research and Development Authorities</b> .....	Chapter 159, Part V, F.S.
<b>Retirement</b>	
Florida Retirement System .....	Chapter 121, F.S.
<i>Florida Administrative Code Rule</i> .....	Rule Chapter 60S, F.A.C.
Locally Established .....	Chapter 112, Part VII, F.S.
<i>Florida Administrative Code Rule</i> .....	Rule Chapter 60T-1, F.A.C.
<b>Soil and Water Conservation Districts</b> .....	Chapter 582, F.S.
<b>Special Assessments, Refunding of,</b> .....	Section 189.4047, F.S.
<b>Special District General Provisions</b> .....	Chapter 189 F.S.
<b>Special District Information Program</b> .....	Section 189.412, F.S.
<i>Florida Administrative Code Rule</i> .....	Rule Chapter 9B-50, F.A.C.
<b>Special Districts, General</b>	
Creating Dependent .....	Section 189.4031, F.S.; Section 189.4041, F.S.
Creating Independent .....	Section 189.4031, F.S.; Section 189.404, F.S.
Definition of, .....	Section 189.403(1), F.S.
Dependent Status .....	Section 189.403(2), F.S.
Inactive .....	Section 189.4044, F.S.
Independent Status .....	Section 189.403(3), F.S.
Purpose of, .....	Section 189.402, F.S.
<b>Surplus Funds, Investing</b> .....	Chapter 218, Part IV, F.S.
<b>Transportation Regional Authorities</b> .....	Chapter 163, Part V, F.S.
<b>Travel Expenses and Reimbursements</b> .....	Section 112.061, F.S.
<b>Truth-in-Millage Compliance</b>	
Administrative and Judicial Review of Property Taxes .....	Chapter 194, F.S.
Assessments .....	Chapter 193, F.S.
County Annual Budget .....	Chapter 129, F.S.
Exemption .....	Chapter 196, F.S.
Intangible Personal Property Taxes .....	Chapter 199, F.S.
Local Occupational License Taxes .....	Chapter 205, F.S.
Millage, Determination of .....	Chapter 200, F.S.

## Florida Special District Handbook

---

Motor Vehicle Licenses .....	Chapter 320, <i>F.S.</i>
Property Assessment Administration and Finance .....	Chapter 195, <i>F.S.</i>
Tax Collections, Sales, and Liens .....	Chapter 197, <i>F.S.</i>
Taxation: General Provisions .....	Chapter 192, <i>F.S.</i>
Water Resources .....	Chapter 373, <i>F.S.</i>
<b>Trust Funds</b>	
Firefighters' Pension .....	Chapter 175, <i>F.S.</i>
General .....	Chapter 112, Part VII, <i>F.S.</i>
<b>Voting</b>	
Conflicts .....	Section 112.3143, <i>F.S.</i>
Methods and Procedures .....	Chapter 101, <i>F.S.</i>
Rights .....	Section 104.0515, <i>F.S.</i>
<b>Water and Sewer Districts</b> .....	Chapter 153, Part II, <i>F.S.</i>
Purchase, Sale, or Privatization .....	Section 189.423, <i>F.S.</i>
<b>Water Management Districts</b> .....	Chapter 373, <i>F.S.</i>
Comprehensive Planning and Technical Assistance .....	Section 189.4156, <i>F.S.</i>
<b>Whistle-Blower Retaliation</b> .....	Section 112.3187(4)(a), <i>F.S.</i>
<b>Workers Compensation</b> .....	Chapter 440, <i>F.S.</i>

# Florida Special District Handbook

## APPENDIX D: ADDITIONAL INFORMATION RESOURCES

### Source 1 (Special District General Provisions)

**Jack Gaskins** ..... **850-922-5431 Suncom 292-5431**

Department of Community Affairs  
Special District Information Program  
2555 Shumard Oak Boulevard  
Tallahassee, Florida 32399-2100

**Fax:** 850-410-1555 (Suncom 210-1555)  
**Internet:** FloridaSpecialDistricts.Org  
**Authority:** Chapter 189, *Florida Statutes*

### Source 2 (Reviewing & Revising Rules / Agency Rule Report)

**Staff** ..... **850-488-4863 Suncom 278-4863**

Florida House of Representatives  
Committee on State Administration  
303 House Office Building  
404 South Monroe Street  
Tallahassee, Florida 32399-1300

**Internet:** myfloridahouse.com/Committees.aspx  
**Authority:** Section 120.74, *Florida Statutes*

### Source 3 (Florida Election Code)

**Kristi Reid Bronson** ..... **850-245-6240 Suncom 205-6240**

Department of State  
Commission Issuance Section  
Bureau of Elections Records  
500 South Bronough Street, Room 316  
Tallahassee, Florida 32399-0250

**Fax:** 850-245-6259 (Suncom 205-6259)  
**Internet:** election.dos.state.fl.us  
**Authority:** Chapters 97 - 106, *Florida Statutes*

### Source 4 (Annual Financial Audit Reports)

**Marilyn D. Rosetti, CPA** ..... **850-487-4413 Suncom 277-4413**

Auditor General, State of Florida  
Local Government Section, Room 401  
Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

**Fax:** 850-487-4403 (Suncom 277-4403)  
**Internet:** www.state.fl.us/audgen  
**Authority:** Section 11.45, *Florida Statutes*,  
Section 10.550, *Rules of the Auditor General*

**Debbie White** ..... **850-487-4110 Suncom 277-4110**

Legislative Auditing Committee  
876 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1400

**Fax:** 850-922-5667 (Suncom 292-5667)  
**Internet:** www.leg.state.fl.us/Committees  
**Authority:** Chapter 11, *Florida Statutes*



## Florida Special District Handbook

### Source 5 (Annual Financial Reports)

**Otis Smith** ..... **850-413-5471 Suncom 293-5471**

Department of Financial Services  
Bureau of Accounting  
200 East Gaines Street  
Tallahassee, Florida 32399-0354

**Fax:** 850-413-5548 (Suncom 293-5548)  
**Internet:** www.fldfs.com  
**Authority:** Chapter 218, *Florida Statutes*

### Source 6 (Bond Reporting)

**Sharon Williams** ..... **850-413-1304 Suncom 293-1304**

State Board of Administration  
Division of Bond Finance  
P.O. Box 13300  
Tallahassee, Florida 32317-3300

**Fax:** 850-488-1315 (Suncom 278-1315)  
**E-mail:** Williams\_Sharon@fsba.state.fl.us  
**Internet:** www.sbafla.com/bond  
**Authority:** Section 218.38, *Florida Statutes*, and Rules 19A-1.001 - 19A-1.008, *Florida Administrative Code*

### Source 7 (Retirement Plans, Locally Established)

**Lynn Culpepper** ..... **1-877-738-5622 850-488-2784 Suncom 278-2784**

Florida Department of Management Services  
Division of Retirement  
Bureau of Local Retirement Systems  
P.O. Box 9000  
Tallahassee, Florida 32315-9000

**Fax:** 850-410-2150 (Suncom 210-2150)  
**Internet:** www.myflorida.com/frs  
**E-Mail:** local\_ret@dms.myflorida.com  
**Authority:** Chapter 112, Part VII, *Florida Statutes*, and Rule Chapter 60T-1, *Florida Administrative Code*

### Source 8 (Florida Retirement System)

**Garry Green** ..... **1-877-377-1737 850-488-5706 Suncom 278-5706**

Florida Department of Management Services  
Division of Retirement  
Research and Education  
P.O. Box 9000  
Tallahassee, Florida 32315-9000

**Fax:** 850-921-0371 (Suncom 291-0371)  
**Internet:** www.myflorida.com/frs  
**E-Mail:** rep@dms.myflorida.com  
**Authority:** Chapter 121, *Florida Statutes*, and Rule Chapter 60S, *Florida Administrative Code*

#### To Find Out About Joining the Florida Retirement System

Division of Retirement  
Bureau of Enrollment and Contributions  
P.O. Box 9000  
Tallahassee, Florida 32315-9000  
**Voice:** 850-488-8837 (Suncom 278-8837)

## Florida Special District Handbook

### Source 9 (Ethics)

**Helen Jones or Shirley Taylor** ..... **850-488-7864 Suncom 278-7864**

Commission on Ethics  
Post Office Drawer 15709  
Tallahassee, Florida 32317-5709

**Fax:** 850-488-3077 (Suncom 278-3077)  
**Internet:** [www.ethics.state.fl.us](http://www.ethics.state.fl.us)  
**Authority:** Chapter 112, Part III, *Florida Statutes*, and  
Rule Chapter 34-12, *Florida Administrative Code*

### Source 10 (Government-In-The-Sunshine)

**Pat Gleason** ..... **850-245-0157 Suncom 205-0157**

Office of the Attorney General  
Department of Legal Affairs  
The Capitol  
Tallahassee, Florida 32399-1050

**Fax:** 850-414-2641 (Suncom 294-2641)  
**Internet:** [myfloridalegal.com/sunshine](http://myfloridalegal.com/sunshine)  
**Authority:** Chapter 119, *Florida Statutes*, and  
Section 286.011, *Florida Statutes*

### Source 11 (Ad Valorem Taxes and Truth-In-Millage)

**Letecia Blick** ..... **850-922-7963 Suncom 292-7963**

Department of Revenue  
Property Tax Administration Program  
"TRIM" Compliance Section  
P.O. Box 3000  
Tallahassee, Florida 32315-3000

**Fax:** 850-414-1308 (Suncom 294-1308)  
**Internet:** [sun6.dms.state.fl.us/dor](http://sun6.dms.state.fl.us/dor)  
**Authority:** Chapters 129, 192-197, 199, 200, 205,  
218, 238, 236, 237, 320, 371, and 373, *Florida  
Statutes*

### Source 12 (Public Deposits)

**Don Stanford** ..... **850-413-3360 Suncom 293-3360**

Department of Financial Services  
Bureau of Collateral Management  
200 East Gaines Street  
Tallahassee, Florida 32399-0345

**Fax:** 850-488-0216 (Suncom 278-0216)  
**Internet:** [www.fldfs.com](http://www.fldfs.com)  
**Authority:** Chapter 280, *Florida Statutes*.

### Source 13 (Investment of Surplus Funds)

**Debbie Koren** ..... **850-488-7311 Suncom 278-7311**

State Board of Administration  
Financial Operations  
1801 Hermitage Boulevard, Suite 100  
Tallahassee, FL 32308

**Fax:** 850-413-1234 (Suncom 293-1234)  
**Internet:** [www.sbafla.com](http://www.sbafla.com)  
**Authority:** Chapter 218, Part IV, *Florida Statutes*

# Florida Special District Handbook

## APPENDIX E: FREQUENTLY CALLED SPECIAL DISTRICT RESOURCES

<b>General Information, <i>Special District Information Program</i></b>		
Jack Gaskins .....	850-922-5431	Suncom 292-5431
<b>Ad Valorem Taxes and Truth-In-Millage, <i>Department of Revenue</i></b>		
Letecia Blick .....	850-922-7963	Suncom 292-7963
<b>Annual Financial Audit Report, <i>Auditor General</i></b>		
Marilyn D. Rosetti, CPA .....	850-487-4413	Suncom 277-4413
<b>Annual Financial Report, <i>Department of Financial Services</i></b>		
Otis Smith .....	850-413-5471	Suncom 293-5471
<b>Bond Requirements, <i>State Board of Administration, Division of Bond Finance</i></b>		
Sharon Williams .....	850-413-1304	Suncom 293-1304
<b>Community Development Districts, establishing w/1,000 acres or more, <i>Land and Water Adjudicatory Commission</i></b>		
Barbara Leighty .....	850-487-7917	Suncom 277-7917
<b>Employment Issues, <i>Agency for Workforce Innovation</i></b>		
Toll Free Hotline .....		1-866-352-2345
<b>Ethics, <i>Commission on Ethics</i></b>		
Helen Jones or Shirley Taylor .....	850-488-7864	Suncom 278-7864
<b>Financial Requirements (General), <i>Department of Financial Services</i></b>		
Burton Marshall .....	850-413-5588	Suncom 293-5588
Delvis Jimenez .....	850-413-5661	Suncom 293-5661
<b>Florida Association of Special Districts, <i>Professional Association for Special Districts</i></b>		
Fred Crawford, Executive Director .....		1-800-454-1014
<b>Florida's Election Code, <i>Department of State</i></b>		
Kristi Reid Bronson .....	850-245-6240	Suncom 205-6240
<b>Florida's Public Deposits Program, <i>Department of Financial Services</i></b>		
Don Stanford .....	850-413-3360	Suncom 293-3360
<b>Florida Redevelopment Association, <i>Professional Association for Community Redevelopment Agencies</i></b>		
Carol Westmoreland, Executive Director .....	850-222-9684 or 850-224-6779, Ext 115	
<b>Florida Retirement System, <i>Department of Management Services</i></b>		
Garry Green .....	850-488-5706	Suncom 278-5706
<b>Government-in-the-Sunshine, <i>Office of the Attorney General</i></b>		
Pat Gleason .....	850-245-0157	Suncom 205-0157
<b>Locally Established Retirement Plans, <i>Department of Management Services</i></b>		
Lynn Culpepper .....	850-488-2784	Suncom 278-2784

## Florida Special District Handbook

---

**Mosquito Control Districts, Department of Agriculture and Consumer Services**

Steven Dwinell ..... 850-921-4177 Suncom 291-4177

**Reviewing and Revising Rules - The Agency Rule Report**

House Committee on State Administration ..... 850-488-4863 Suncom 278-4863

**Safe Neighborhood Improvement Districts, Attorney General**

Rick Nuss ..... 850-414-3351 Suncom 994-3351

**Soil and Water Conservation Districts, Department of Agriculture and Consumer Services**

Clegg Hooks ..... 850-487-0571 Suncom 277-0571

**Surplus Funds, Investment of, State Board of Administration**

Debbie Koren ..... 850-488-7311 Suncom 278-7311