



Local Government Affairs Subcommittee

**Wednesday, January 07, 2015
10:00 AM
Webster Hall (212 Knott)**

Action Packet

COMMITTEE MEETING REPORT
Local Government Affairs Subcommittee
1/7/2015 10:00:00AM

Location: Webster Hall (212 Knott)

Summary: No Bills Considered

Committee meeting was reported out: Wednesday, January 07, 2015 1:01:39PM

COMMITTEE MEETING REPORT
Local Government Affairs Subcommittee
1/7/2015 10:00:00AM

Location: Webster Hall (212 Knott)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Debbie Mayfield (Chair)	X		
Matt Caldwell	X		
Daphne Campbell	X		
Jose Diaz	X		
Dwight Dudley			X
George Moraitis, Jr.	X		
Amanda Murphy	X		
Cary Pigman	X		
Kevin Rader			X
Lake Ray	X		
Jimmie Smith	X		
Charlie Stone	X		
Jennifer Sullivan	X		
Totals:	11	0	2

Committee meeting was reported out: Wednesday, January 07, 2015 1:01:39PM

COMMITTEE MEETING REPORT
Local Government Affairs Subcommittee
1/7/2015 10:00:00AM

Location: Webster Hall (212 Knott)

Presentation/Workshop/Other Business Appearances:

Florida Association of Counties

Hurley, Lisa (Lobbyist) - Information Only

Florida Association of Counties

Legislative Director

100 S. Monroe St.

Tallahassee FL 32301

Phone: 850-922-4310

Florida League of Cities

Dudley, Scott - Information Only

Florida League of Cities

Legislative Director

301 S. Bronough St. Suite 301

Tallahassee FL 32301

Phone: 850-222-9684

Special District Accountability Program

Gaskins, Jack (State Employee) - Information Only

Department of Economic Opportunity

Government Analyst II

107 E. Madison St.

Tallahassee FL 32399

Phone: 850-717-8430

Special Districts

Lyon, Chris (Lobbyist) - Information Only

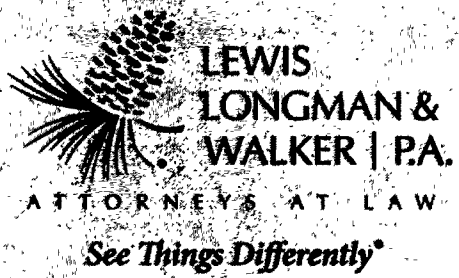
Florida Association of Special Districts

Legislative Counsel

315 S. Calhoun St. Suite 830

Tallahassee FL 32301

Phone: 850-222-5702



2015 Special Districts Overview

Serving the Special Needs of Your Community



FLORIDA ASSOCIATION of SPECIAL DISTRICTS, INC.



FASD Vision & Mission

- **Vision:** To become the recognized collective voice of special purpose government.
- **Mission:** To unify and strengthen special purpose government through education, exchange of ideas and active involvement in the legislative process.

What Are Special Districts?

- Special districts are focused, local government units that address specific community needs.
- Most special districts have a single authorized purpose, to provide some service or infrastructure.
- There are 1,600 special districts strewn around the State of Florida. Special districts provide literally every governmental service or infrastructure imaginable. The only municipal service a special district cannot provide is police service.
- Popular types of districts include:
 - Water management (87);
 - Fire rescue & safety (67);
 - Health care services (33); and
 - Community development (57).

What Are Special Districts?

- There are regional districts that cover many counties and were established to create and maintain multi-county infrastructure or provide services such as the Florida Inland Navigation District and the Water Management Districts.
- Districts are more numerous in Florida as one moves from north to south with some North Florida counties having no more than 3 or 4 special districts and some South Florida counties such as Hillsborough having 138 districts.

The Facts About Special Districts

A Special District is not a...

- School district or community college;
- Municipal Service Taxing or Benefit Unit (MSTU/MSBU); or,
- Board providing electrical service that is a political subdivision of a municipality or part of a municipality.

The Facts About Special Districts

- Special districts are defined as political subdivisions of the State of Florida by general law. Section 1.01(8), Florida Statutes.
- Special districts are creatures of statute created by a special act of the Florida Legislature or authorized by general law.
- Special districts have limited purposes specified in the special act or general law that authorizes the creation of each special district.
- There are 1,632 active special districts in the State of Florida.

The Facts About Special Districts

Special Districts are either **Independent** or **Dependent**.

- **Independent Special Districts** have an independent governing board (elected or appointed), which establishes its own budget and collects taxes, assessments or fees, and spends them without oversight of city or county.
- There are 1,006 independent special districts in Florida.
- **Dependent Special Districts** functionally operate as an arm of either a city, county or state agency.
- There are 632 dependent special districts in Florida.

The Facts About Special Districts

- Special districts have no “local home rule” power that has been granted to general purpose governments. Special districts have only the explicit authority granted by statute. *Roach v. Loxahatchee Groves Water Control District*, 417 So. 2d 814 (Fla. 4th DCA, 1982).
- A special district may only do those things explicitly authorized by the Constitution, general law or special act.
- Depending on its authorizing act, a special district can levy ad valorem taxes, non-ad valorem assessments, impact fees and other user fees and charges.
- Only those who benefit from a special district’s service pay the taxes or fees.

The Facts About Special Districts

Special Districts are Fiscally Responsible:

- Special districts are fiscally responsible governing boards that are committed to being good stewards of taxpayer dollars through responsible and lean budget decision-making. Special districts generally spend less on general and administrative expenses than other local government entities.
- Board members can be elected or appointed and generally receive little to no compensation for their public service.

Special Districts are Community-Focused:

- Special districts are community-focused and mission-critical governing boards that address specific community needs, and provide and maintain infrastructure and service needs important for area residents.



The Facts About Special Districts

Special Districts are Accountable:

- Special districts have strong levels of accountability to protect taxpayer dollars through board members elected who are elected and appointed by voters in their community or the Governor.
- Special districts have great levels of transparency and are governed by Florida's Sunshine Laws, public records laws, and standards of ethics for elected officials.
- Special districts ensure accountability of public resources by being held to the same standard as other public bodies, such as cities, counties and other municipal governments, and are required to conduct the same annual audits of their finances.
- The electors of all 67 counties, at one time or another, have voted to allow for a special district in their community.

Benefits of Special Districts

- Special districts provide necessary infrastructure and/or services without burdening taxpayers who do not benefit from the service/infrastructure.
- Special districts can help save money for affected citizens by issuing tax exempt bonds for infrastructure, purchasing tax-free essential goods and services, and receiving sovereign immunity.
- Members serving on governing boards have the expertise to focus on specific community needs and issues that special districts are created to address.
- Special districts help protect property value by assuring that roads, water and sewer lines, as well as other essential facilities and services, are functioning properly and are maintained.

Why Are Special Districts Important?

- Special districts are fiscally responsible and community-focused governing boards that have a clear purpose specified by the Constitution, general law or special act through which they were created, with strong levels of accountability to protect taxpayer dollars through elected and appointed board members, who receive minimal to no compensation for their public service.
- Special districts act on behalf of their constituency when a local governing body is unable to provide the necessary funds for a service that is critical to their community.
- Special districts are mission critical and serve to maintain local infrastructure and services, such as water and road management, fire rescue and safety, health care services, community development, housing and more.



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FLORIDA
DEPARTMENT of
ECONOMIC
OPPORTUNITY

Special District Accountability Program
- Local Government Affairs Subcommittee -
January 7, 2015

Jack Gaskins Jr.
Special District Accountability Program

Introduction

- The Special District Accountability Program Summarized:
 - Central source of uniform, up-to-date, and official information about Florida’s special districts
 - The “special district” component of the *Local Government Financial Reporting System*, which is a network of state and local agencies working together to collect financial and other information from all governmental entities - including special districts – for use by members of the Legislature and other officials



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Introduction

– A special district is:

- **Local special-purpose government**, as opposed to a general-purpose government, with jurisdiction to operate within a limited geographical area, and is created by:
 - General Law
 - Special Act
 - Local Ordinance, or
 - Rule of the Governor and Cabinet



FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Introduction

- However, a special district is not a:
 - School District
 - Community College District
 - Seminole and Miccosukee Tribe Special Improvement District
 - Municipal service taxing or benefit unit
 - Board that is a political subdivision of a municipality or a part of a municipality that provides electrical service



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Introduction

- Status: Dependent vs. Independent
 - **Dependent:** A single county or municipality has one or more of the following powers:
 - Designates all of its governing body members to also serve as the governing body for the special district
 - Appoints all members to the special district's governing body
 - Can remove any of the special district's governing body member at will during unexpired terms
 - Approves or may veto the special district's budget
 - **Independent:** Not dependent as described above; most multi-county special districts are independent



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Introduction

– Total:	1,642
• Independent:	1,006
• Dependent:	636
• Single County:	1,569
• Multicounty:	73
• Active:	1,632
• Inactive:	10
• Dissolved since 1989:	312
• Mergers since 2010:	8



FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Introduction

- **Chapter 189, *Florida Statutes* - Uniform Special District Accountability Act (the “Act”)** - “Umbrella law” that provides for the definition, creation, and operation of all special districts and minimum standards of accountability and transparency, such as:
 - Cooperating and coordinating with state and local agencies
 - Adopting and publishing a regular public meeting schedule
 - Adopting an annual budget
 - Spending funds only as authorized by the charter and adopted budget
 - Complying with reporting requirements, (e.g., the *Annual Financial Report* and the *Annual Financial Audit Report*)



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- The Act also assigns responsibilities to the Program:
 - Continuously collect, classify, update, and provide uniform special district information to state and local agencies through the *Official List of Special Districts Online* so they can monitor special districts, collect and compile financial and other information, and coordinate activities
 - Provide technical advisory assistance to special districts
 - Publish and continuously update *The Florida Special District Handbook Online* (collaborative effort among 15 state agencies)
 - Collect an annual fee (\$175) from each special district to pay the costs of administering the Act



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- Duties and Responsibilities (Continued):
 - Ensure that special districts do not outlive their usefulness by declaring them inactive for dissolution if the special district:
 - has unanimously adopted a resolution declaring itself inactive; or,
 - has taken no action for two or more years; or,
 - has not had a governing body or a sufficient number of governing body members to constitute a quorum for two or more years; or,
 - fails to respond to an inquiry by the department within 21 days; or,
 - fails to file certain reports after receiving a certified warning / technical assistance letter; or,
 - fails to file registered office and agent information with the Program for one or more years.



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- Duties and Responsibilities (Continued):
 - Publish on our website special district noncompliance status reports received from the following state agencies:
 - **Department of Financial Services:** List of special districts that did not file an *Annual Financial Report*
 - **Auditor General:** List of Special districts that did not file an *Annual Financial Audit Report*
 - **Joint Legislative Auditing Committee:** List of special districts that failed to adequately provide information about:
 - Significant items that were omitted from the Audit
 - One or more financial emergency conditions
 - Repeat audit findings



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- Duties and Responsibilities (Continued):
 - **State Board of Administration, Division of Bond Finance:** List of special districts that did not file the *Bond Information / Bond Disclosure Form* and an *Advance Notice of a Bond Sale*
 - **Department of Management Services, Division of Retirement:** List of special districts that did not file an Actuarial Report
 - Take specific action, depending on which report is delinquent, to help the special district come into compliance with state agency requirements;
 - If necessary, enforce compliance with certain state reporting requirements



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- **Example:** Failure to file the *Annual Financial Report* with the Department of Financial Services and / or the *Annual Financial Audit Report* with the Auditor General:
 - Program mails a certified technical assistance / warning letter to the special district that:
 - Explains the requirement
 - Explains how to avoid the noncompliance in the future
 - Provides a 60-day deadline to file the report
 - Explains the consequences of not filing the report
 - Requires written response if the special district is unable to file within 60-days (reason, how it will prevent a reoccurrence, estimated date it will file)



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

Number of Delinquent Special Districts

Report	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
Annual Financial Report	103	132	101	119	167	139	125	130
Annual Financial Audit Report	36	51	41	34	62	41	30	17



FLORIDA DEPARTMENT of ECONOMIC OPPORTUNITY

Special District Accountability Program

- Most special districts meet the 60-day deadline
- For those that do not, the Joint Legislative Auditing Committee (the “Committee”) meets to decide whether to:
 - Continue monitoring the special district based on the special district’s response to why it could not file within the 60-days, or,
 - Take further action



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- Further Action (New):
 - For special districts created by special act, the Committee, at the direction of the President of the Senate and the Speaker of the House of Representatives, may convene:
 - A public hearing on the issue of noncompliance, and
 - A general oversight review of the special district (to make informed decisions about the district)
 - For special districts created by local ordinance or resolution, the Committee may notify the county or municipality that enacted the local ordinance or resolution, which may convene:
 - A public hearing on the issue of noncompliance, and
 - A general oversight review of the special district



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Accountability Program

- Further Action (continued):
 - For all special districts, no matter how they were created, and at the same time the public hearing and/or general oversight review process may be occurring, the Committee may direct the Program to:
 - File a petition for enforcement in the circuit court in Leon County or,
 - Declare the special district inactive for dissolution



FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

Special District Resources

- Special District Accountability Program:
 - www.FloridaJobs.org/SpecialDistricts
- Official List of Special Districts:
 - www.FloridaJobs.org/OfficialList
- Florida Special District Handbook:
 - www.FloridaJobs.org/SpecialDistrictHandbook
- Special District Noncompliance Status Reports:
 - www.FloridaJobs.org/Noncompliance
- Resolving Problems with Special Districts:
 - www.FloridaJobs.org/ResolvingProblems

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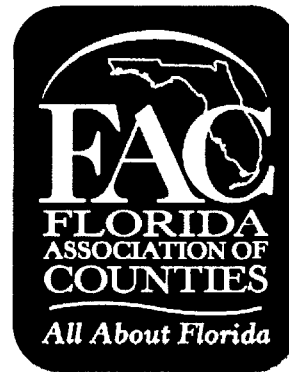
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY

House Local Government Affairs Subcommittee

1/7/2015

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Who We Are

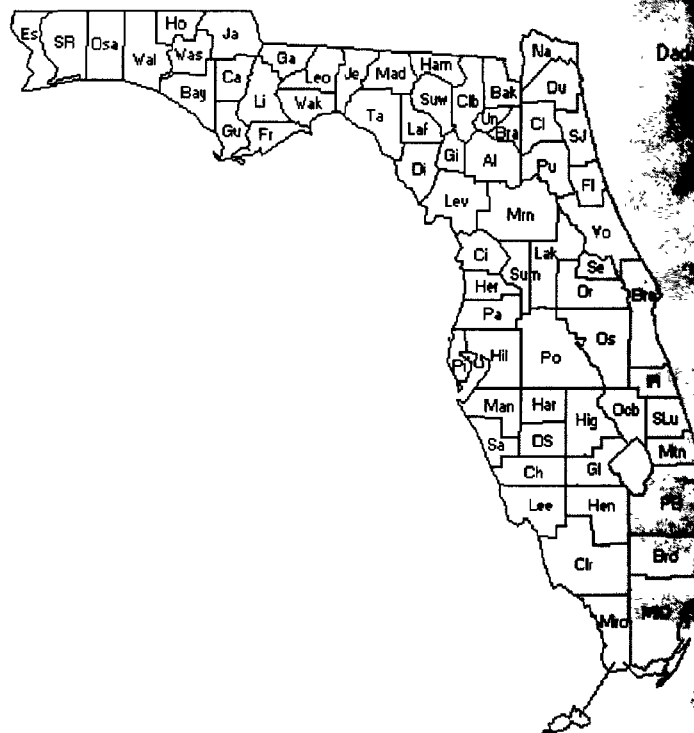
Florida Association of Counties

- Founded in 1929
 - 83 years of history
- Provides one voice for Florida's 67 counties and 377 commissioners elected by the citizens of Florida
- Governed by a Board of Directors
- FAC President: Escambia County Commissioner Grover C. Robinson, IV



Role of Florida's Counties

- Assessment of property
- Record keeping
- Maintain rural roads
- Administer elections
- Perform judicial functions
- Public health and welfare
- Consumer protection
- Economic development
- Employment and training
- Planning and zoning
- Water quality
- Fire protection
- Emergency management
- Regulatory functions



1997
Dade County merged to Miami-Dade.

What We Do

Mission

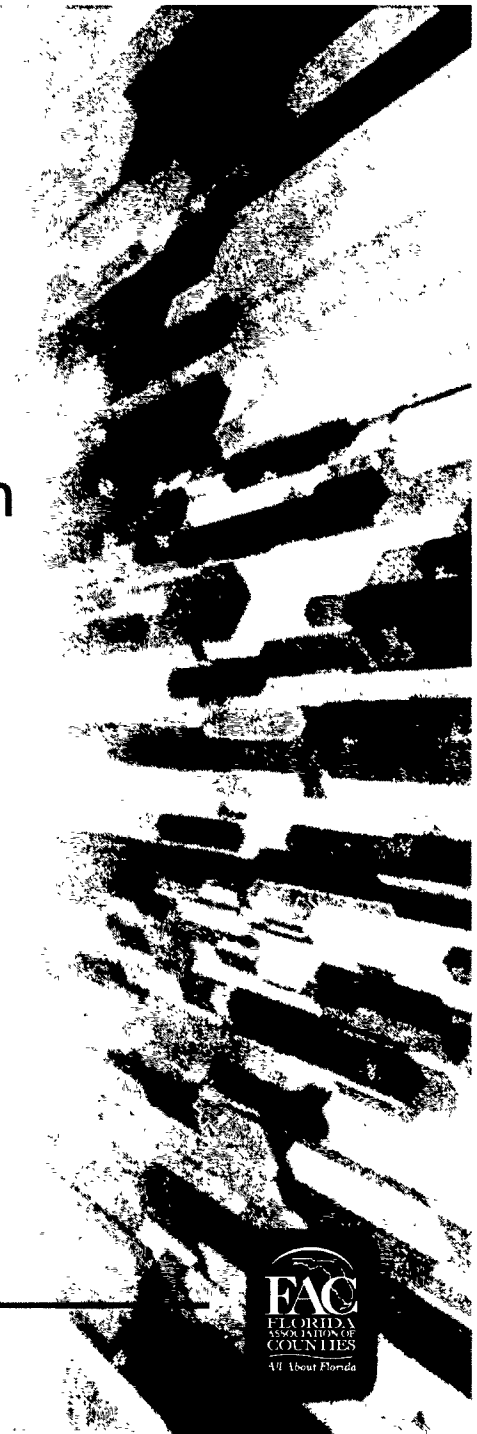
- FAC helps counties effectively serve and represent Floridians by strengthening and preserving county home rule through advocacy, education and collaboration

Activities

- Advocate for home rule before the Governor, Cabinet, Legislature, state agencies and court system
- Provide education programs with a focus on ethics, leadership, Sunshine Law and county functions
- Produce enterprise programs
- Generate research, data and fiscal analyses

FAC Advocacy Areas

- Health and Human Services
- Finance, Transportation and Administration
- Growth Management, Environmental Planning and Agriculture
- Public Safety
- Federal Issues



How FAC Can Serve You

- Trusted Resource on Local Government Issues
 - Expand and maintain our resource offerings, such as:
 - Research
 - Publications and policy positions
 - Fiscal Analysis
 - Surveys
 - If it does not exist (www.fl-counties.com), we will help you get it – JUST CALL US!

How FAC Can Serve You

Florida County Government Guide

- The first edition was published in 2010 and is updated biennially, prior to each election.
2012 edition with 2014 Update
- This is a comprehensive guide on all aspects of Florida county government.
- Chapters from this Guide serve as curriculum for the CCC Program.



FACTOR
Educating County Leaders

FAC
FLORIDA
ASSOCIATION OF
COUNTIES
All About Florida

2015 FAC Priorities



Tax Reform

The Florida Association of
Counties **SUPPORTS** tax reform measures that
simplify administration and provide an economic
boost to Florida's tax payers *while at the same
time ... minimizing the collective and
cumulative impact on local revenues.*

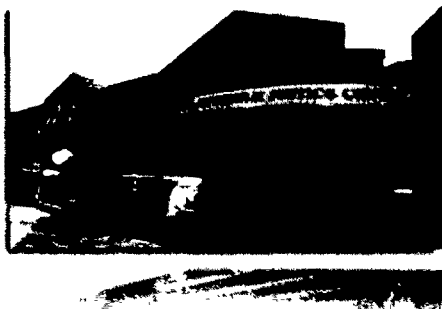
2015 FAC Priorities



Economic Development

The Florida Association of Counties **SUPPORTS** measures that empower local governments and provides resources to work with community partners towards the creation of quality jobs, more vibrant Florida communities and global competitiveness as envisioned by the Florida Chamber Foundation's 20 year strategic plan ...

2015 FAC Priorities



Juvenile Detention Cost Study

The Florida Association of Counties **SUPPORTS** funding for secure detention as upheld by Florida's courts by reforming the billing model and reimbursement for years of overbilling.

2015 FAC Priorities



The Florida Water and Land Conservation Amendment

The Florida Association of Counties **SUPPORTS** a balanced distribution of funds for land acquisition and for water quality and quantity projects throughout the state, with equitable allocation irrespective of a project's urban or rural or its coastal or inland location.

2015 FAC Priorities



Medicaid County Cost Cap

The Florida Association of Counties **SUPPORTS** establishing a cap on growth in the individual county Medicaid costs under s. 409.915, F.S. ...

Please Contact Us



Legislative Division

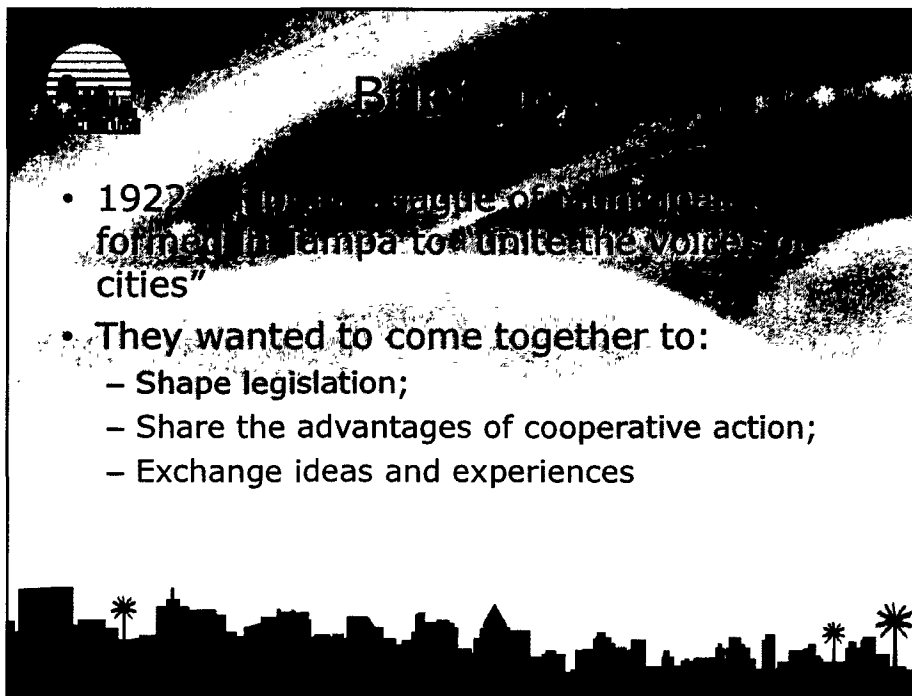
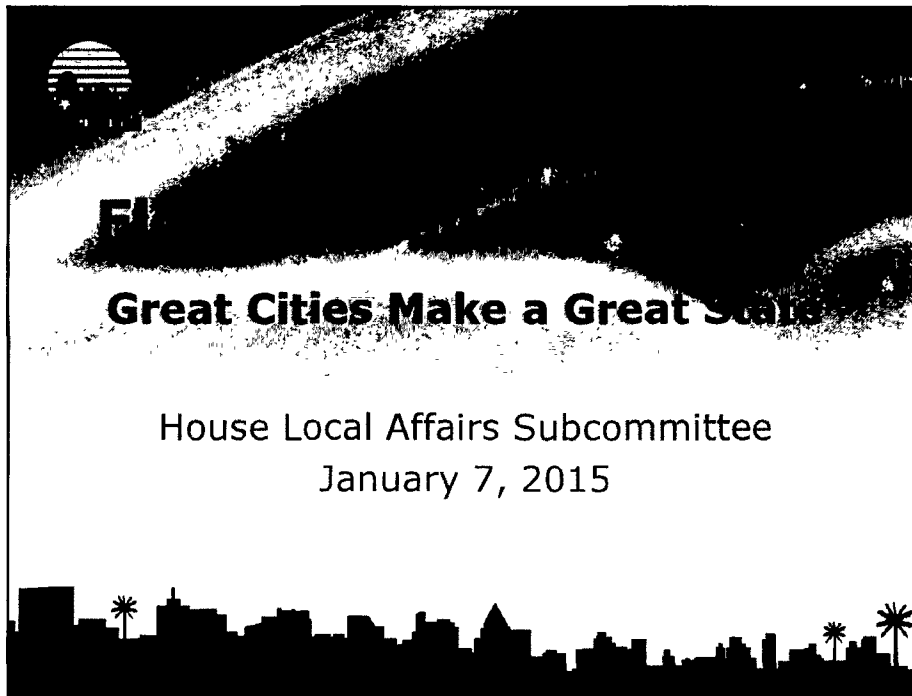
(850) 922-4300

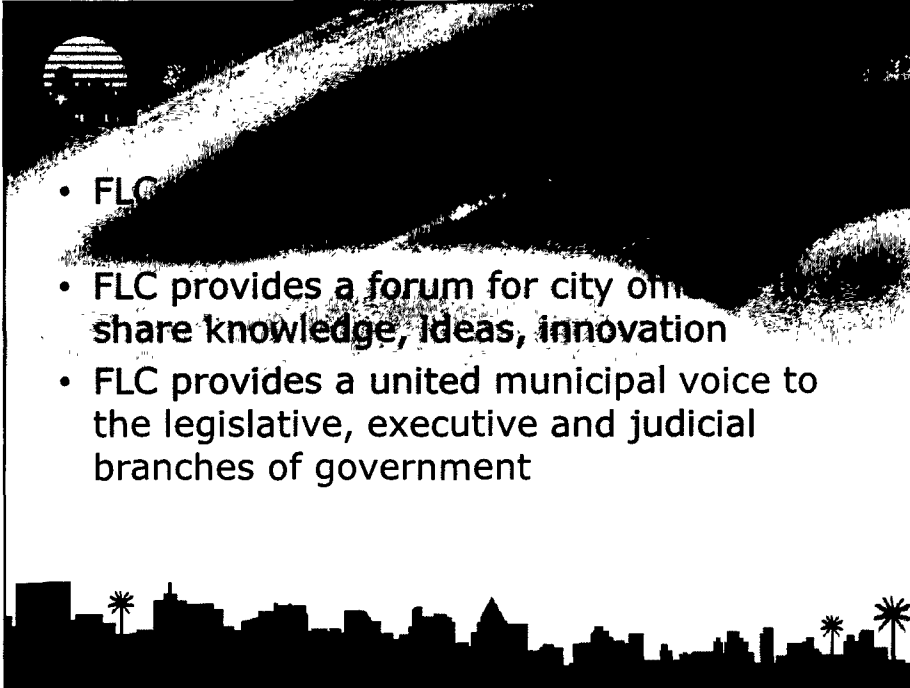

www.fl-counties.com

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- FLC
- FLC provides a forum for city officials to share knowledge, ideas, innovation
- FLC provides a united municipal voice to the legislative, executive and judicial branches of government



FLC Objectives



- To secure the best interests of Florida's citizens
- Local self-government is the keystone of American democracy
- Promote Municipal Home Rule Powers






Affiliated


- FL Joint Information System
- FL Association of Community Management
- FL Association of City Clerks
- FL Government Finance Officers Association
- FL Municipal Attorneys Association
- FL Local Government Information Systems
- FL Redevelopment Association





Other Affiliates

- FL Business Council
- Police/Fire Chiefs
- Building Officials
- National League of Cities
- Local/Regional Leagues of Cities
- Other State Municipal Leagues






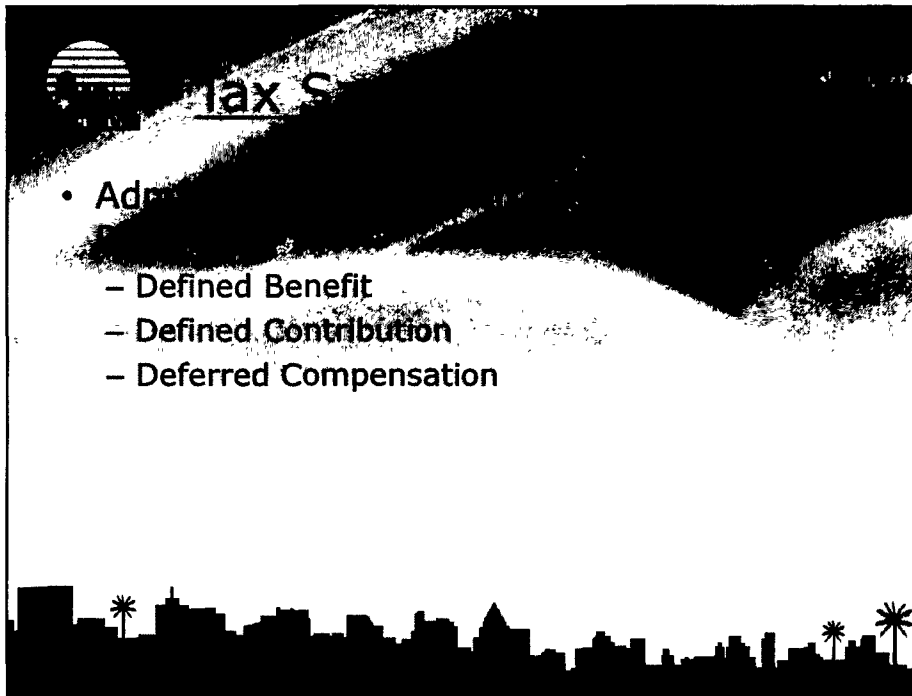
- Ethics
- Elected Municipal Officials
- Advanced Institute for Elected Municipal Officials
- FLC University
- Webinars
- Financial Technical Assistance




Tax Savings Opportunities


- FLC provides various opportunities to save tax dollars
 - Local Pension Administration
 - Investment and Insurance Administration
 - Aggregate Bond Issuance
 - Finance and Taxation Expertise





 **Tax Savings Opportunities**



- Administrative Services
 - Defined Benefit
 - Defined Contribution
 - Deferred Compensation



 **Tax Savings Opportunities**



- Investment & Insurance Administration
 - Equity and Bond Fund Administration
 - Self and Aggregate Insured Risk Administration
 - Claim Administration






tax S

- Agg
- Economies of Scale at Issuance
- **Finance & Taxation Expertise**
 - Education and Best Finance Practices
 - Information on Tax Administration





Survey & Data Collection

- FLC can conduct surveys and data collection using various geographic population, and other regional factors.
- FLC can survey specific offices within cities (elected and non-elected)



CityStats Research Center

- CityStats started in 2011 and is a vital source of information on Florida's municipalities.
- Provides information about municipal operations, budgets, policies and services.

Sebastian
2014


City profile information below is generated from the annual CityStats survey. Begun in 2011, the CityStats survey is a vital source of information on Florida's municipal governments. The survey consists of approximately 40 questions about municipal operations, budgets, policies and services. In 2013, surveys were collected from 370 of Florida's 410 municipalities, equaling 90 percent of all cities and 87 percent of the total statewide municipal population. The 2014 survey is currently being conducted and results will be available in late summer. The list of questions for 2014 is available for download.

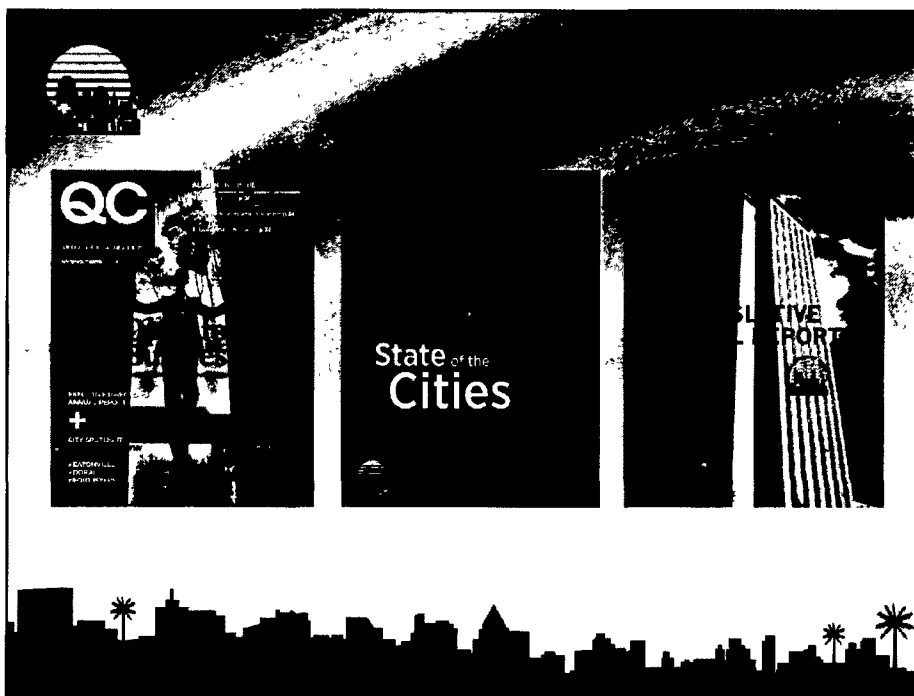
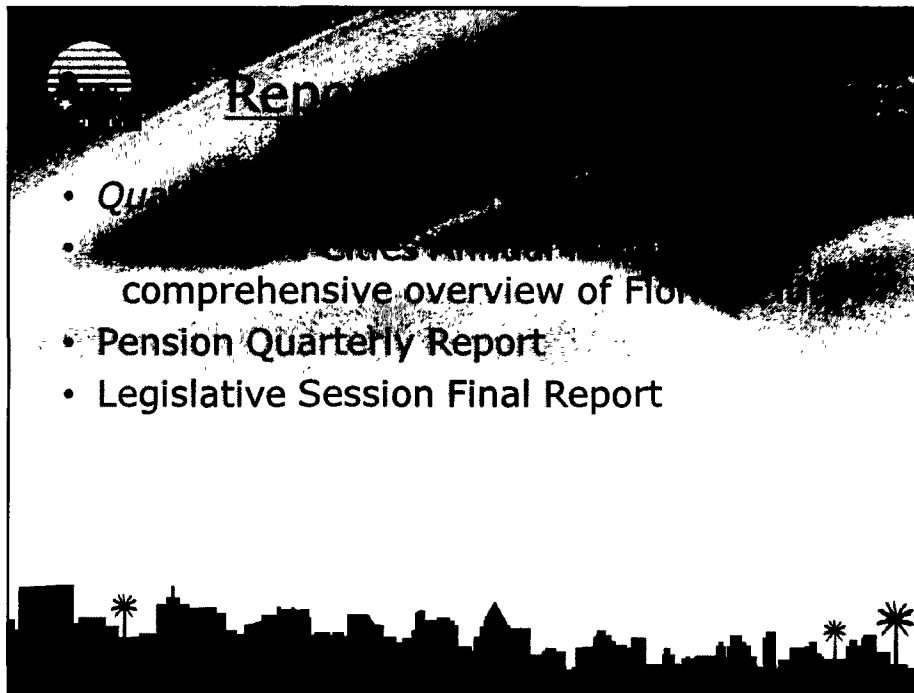
CityStats survey data is used to administer the League's "Find a Peer City" database which allows municipalities to search for similar cities based on up to 11 different parameters. For further information, please contact Lane Schrader, Research Analyst with the Center.


The CityStats surveys are filled out by members of each individual municipality. Questions not answered by the member will display blank values. The answers are that of the individual cities and the Florida League of Cities does not verify this information with any other sources. The property tax data is provided by the Florida Department of Revenue's County and Municipal Property Tax Data Tables.

Instructions: Select a year first, then select a city

Municipality Type	city
Form of Government:	Council-Manager
Population	21,296
Region	SOUTH-EAST
Term Limits	No
Term Limit Details	
Taxes Levied	\$3,074.72900
Millage Rate	37.166
Residential Homestead	42.20 %
Residential Non-Homestead	31.90 %
Residential Vacant Lots	4.90 %
Non-Residential Commercial	13.30 %
Non-Residential Industrial	1.50 %
Non-Residential Institutional	0.30 %
Non-Residential Agricultural	0.20 %
Non-Residential Other	0.30 %








Research

- Helped the academic community.
- Topics have included:
 - Economic Development
 - Housing Studies
 - Historic Preservation
 - Sea Level and Water Issues
 - Innovative Technologies



THANK YOU

For Additional Information Contact:

Legislative Affairs
(800) 342-8112

or visit our web site
www.floridaleagueofcities.com

