



**Hillsborough
County Florida**

FY 24

**BUDGET PREPARATION GUIDE for
SPECIAL DEPENDENT DISTRICTS in
HILLSBOROUGH COUNTY**

Board of County Commissioners

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May 2023

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For more information, please contact Mary Mahoney at the Management and Budget Department.

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PART I—TIME TABLE and WHERE TO FIND THE FORMS



This edition of Hillsborough County's **Budget Preparation Guide for Special Dependent Districts** supersedes previous editions. Regardless of how many times a district board has prepared a budget, it is important that attention be paid to all the details and read this guide. Please read this document fully and carefully before proceeding with the budget process. The Management and Budget Department will send Special District presidents and registered agents' e-mails with the link to the FY 24 Special District Budget website. From there, you can download the forms and the booklet.

Remember that State law requires a district to post the tentative budget on the district's website at least two days before the budget hearing. The Management and Budget Department does not post tentative budgets to its website.

The Management and Budget Department reserves the right to require the following information be supplied before recommending the budget to the Board of County Commissioners. These types of information are:

- Legally sufficient and current Public Official Bonds for the three officers with signatory authority on file with the Clerk's Office;
- Items required at the beginning of FY 23: evidence that the advertisement of showing the FY 23 regular meeting schedule was published in a newspaper of general circulation and signed minutes of the meeting where the schedule was approved by trustees; financial statement for FY 22; and, if the financial statement was not audited, the letter sent to property owners informing them the financial statement would not be audited and the minutes of the meeting where the board approved not having the financial statement audited.
- Fulfillment of legal obligations such as payment of the State of Florida Special District Information Program Fee or Trustee Commission Fee or completion of Oath of Office, and;
- Submission of a plan for implementing corrective action in response to FY 22 audit findings, if any.

FY 24 Budget Time Table

A table showing the schedule for submitting various types of documentation is included as **ATTACHMENT A**.

Please read this thoroughly and keep for future reference. Districts will receive information in August about what is need to be done to start FY 24.

The deadline date for submitting a complete FY 24 budget package to the Management and Budget Department is **MONDAY, JULY 10th**.

If your district cannot comply with this deadline, immediately send an email to Mary Mahoney, at mahoneym@hillsborougcounty.org

Where to Find the Budget Instructions and Forms

Each district will document its FY 24 budget using the forms provided by Hillsborough County. Any district not using these standard forms or not supplying the required schedules will have the budget returned for correction.

Downloading from the Internet—Special district budget forms and information can be downloaded from the Hillsborough County website, www.hillsboroughcounty.org. Go to the “Government” heading and scroll down to the sub-heading “Special Districts.” Then select “Special Districts” in the left hand pane of this page. When on the “Special Districts” page, select “Budget Process for Special Dependent Districts” found in the left pane of the page. Click on the documents needed and download or print. No password is required. Here are some tips for saving these documents to your computer.

- Save the forms and the booklet to your computer or portable storage device preferably in a sub-folder.
- The document files are in Word 2013, Excel 2013 or Adobe Acrobat. These files do not convert to Microsoft Works.
- The ***Fund Balance Form*** and ***FY 24 Budget Form*** can be found as tabs in an Excel file named ***FY24Excelbudgetforms.xls***. **DO NOT CHANGE ANY OF THE FORMULAE ON THESE SPREADSHEETS!!!!**
- The ***Budget Resolution*** and ***Capital Outlay and Project Information Form*** are in separate WORD files and Adobe Acrobat files. You will need to have the latest version of Adobe Acrobat Reader installed on your computer. If you do not have the Adobe Acrobat program installed on your computer, you can go to www.Adobe.com for a free download of the software.
- Use these files to develop and document the district’s budget as described in this booklet.
- Be sure to save your work on your computer frequently.
- This ***FY 24 Budget Preparation Guide*** may be read on-line or you can download it for printing.

If you experience problems downloading the attachments, please contact Mary Mahoney at mahoneym@hillsborougouhcounty.org.

**ATTACHMENT A
SPECIAL DEPENDENT DISTRICTS
FY 24 TIMETABLE**

DATE	EVENT
Minimum of Two Days Before Budget Hearing	Post tentative budget to district's website. This is required by State law.
Monday July 10, 2023, 5 PM	Deadline for submitting FY 24 Budget Package to Hillsborough County. Please submit by email as an Adobe Acrobat or image file.
September 15, 2023	Statutory deadline for submitting 2023 tax roll and resolution certifying the tax roll to Property Appraiser and Tax Collector.
Before September 30, 2023	If board submitting an unaudited FY 23 financial statement, it must do these two actions before September 30th: approve in a regular meeting submitting an unaudited financial statement; and, send a letter to each property owner informing him/her that the board has approved submitting an unaudited financial statement. The letters to the property owners must conform to the standard County letter.
September or October 2023 Board of Trustees Meeting	The Board of Trustees approves and advertises annual regular meeting schedule.
October 1, 2023	First day of FY 24
November 30, 2023	<ul style="list-style-type: none"> • FY 23 Annual Financial Statement due to Hillsborough County Management and Budget Department. • If FY 23 Annual Financial Statement is <i>not audited</i>, send to the Management and Budget Department minutes of meeting where Board approved submitting an <i>unaudited</i> statement and copy of the letter to property owners informing them of the Board's decision to submit an <i>unaudited</i> statement. • Send the Management and Budget Department the ad or affidavit showing that the annual meeting schedule was published in a newspaper of general circulation, minutes where schedule was approved. • File FY 23 financial report into State's LODGER financial information system. File Annual Financial Statement with State.



PART II - ADVERTISING THE BUDGET HEARING and POSTING THE TENTATIVE BUDGET TO THE WEB

The budget must be approved at a public budget hearing that is advertised in a newspaper of general circulation in accordance with a district's ordinance. In Hillsborough County, the only newspaper that meets the legal definition of a newspaper of general circulation is the Tampa Bay Times.

Please note: A legal advertisement is not required unless specified in a district's ordinance or legislation. A free notice in the "bulletin board" section is sufficient. However, we strongly recommend the district not rely on the free "bulletin board" because frequently the newspaper's space and time constraints may not accommodate the notice requirements. To insure proper notice, the district should purchase a display or legal advertisement. If the district uses a legal advertisement for the budget hearing notice, be sure to get a copy of the advertising affidavit. This can be used to document that the ad actually appeared in the newspaper. Be sure to keep a copy for the district's files.

The requirements for advertising the public hearing are as follows:

- The Board will approve a date, time and place for the public hearing to hear public comment about the budget and adopt the FY 24 budget and the 2023 assessment rate. **The hearing may not be held as part of any other meeting such as a regularly scheduled district meeting or homeowners association meeting.** Other meetings may be held back-to-back to the public hearing, but each must be documented by separate meeting minutes.
- Advertise the public hearing in a newspaper of general circulation once a minimum of **fourteen (14)** days not counting the date of the hearing before the date of the hearing.

The County Attorney's Office advises there is now only one newspaper that meets the definition of a "newspaper of general circulation in Hillsborough County": Tampa Bay Times. The advertisement will be in non-compliance with the law if it appears in a newspaper that does not meet the definition of a newspaper of general circulation.

The text of the advertisement must contain the name of the district, the purpose of the hearing, the time the hearing will begin and address of the place where the hearing will be held. The district must also include the second and third paragraphs shown in the sample advertisement.

The County Attorney's Office has determined that the wording of the sample advertisement satisfies legal requirements for an advertised public budget hearing. Note the additional paragraphs required by State law. If the district is considering using alternate wording of the advertisement, it must present a written draft of the proposed advertisement to the Management and Budget Department and get its approval to use alternate wording before placing the ad.

If the district uses alternate wording without getting prior approval and the wording is considered inappropriate or insufficient, the County Attorney's Office may require it to re-advertise and re-conduct of the public budget hearing.

SAMPLE ADVERTISEMENT for the PUBLIC BUDGET HEARING

Happy Vale Special Dependent District Public Budget Hearing

The Happy Vale Special Dependent District is conducting a public budget hearing for the purpose of hearing public comment regarding its proposed FY 24 budget and 2023 assessment rate. The trustees will vote on the budget and assessment rate. The hearing will be conducted at the Happy Vale Public Library, 222 Fantasy Lane, room 1102, May 21, 2023, at 7:30 PM.

In accordance with Chapter 286, F.S., the public is advised that if a person decides to appeal any decision made by the Board of Trustees with respect to any matter considered at this hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

All meeting facilities are accessible in accordance with the Americans with Disabilities Act. Any additional necessary accommodations will be provided with a 48 hour notice. For more information call 813-555-9125.

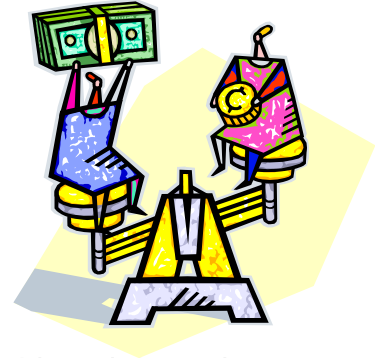
Posting the Tentative Budget to the District's Website

Florida Statute 189.016(4) requires a district to post its tentative budget to the web a minimum of two (2) days (not counting the date of the hearing) before the budget hearing and must remain on the website for at least 45 days. The final adopted budget must be posted on the district's official website within 30 days of adoption and must remain on the website for at least two years.

If the district does not have a website, now is the time to get one. This is a requirement of State law.

Please note, Hillsborough County is no longer posting tentative budgets for districts to its website.

PART III – DEVELOPING THE FY 24 BUDGET



A budget is a plan for showing how a district intends to use its financial resources in the next fiscal year, October 1, 2023 to September 30, 2024. Preparing such a plan may not be the easiest task, but it can be done with careful planning and thought.

The authority for formulating and approving a district's budget rests with the board of trustees. Besides reading this booklet, individual trustees should read the ordinance creating the district to become familiar with authorized activities. They should also review the present year's budget.

Where Do We Start?

The following pages provide detail for the budget process. We suggest starting the process by first estimating the amount of funds the district will have remaining at the end of the present fiscal year, FY 23. The results of this exercise are documented on a separate form called the **Fund Balance Form** which is a tab in the Excel file named **FY24Excelbudgetforms.xls**. This estimated amount then becomes another source of revenue for the next year's budget.

Next, the board will prepare the budget using the standard budget form. You will find an explanation of mandatory expenditures in this part of the booklet. The district board then estimates its resources and allocates them to various uses. The budget is then documented on the **FY 24 Budget Form** along with appropriate detail schedules which is a tab in the Excel file named **FY24Excelbudgetforms.xls**. This budget prepared by the board before the public budget hearing is called the "tentative budget" and is posted to the district's website no less than two days before the public hearing per State law.

The district board must then present the budget to its constituents at the public budget hearing for comments. The tentative budget can be revised at this public hearing. The board will adopt the budget, the assessment rate that will generate the assessment revenue in the budget and the budget resolution at the public hearing.

Chart of Accounts for the FY 24 Budget Process

Lastly, the district will send a package to Hillsborough County's Management and Budget Department by **July 10, 2023** for review by Management and Budget Department staff and for approval by the Board of County Commissioners.

For developing and documenting the FY 24 budget, each dependent district will use the code structure and definitions found in the **ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT** to prepare its budget, maintain its financial records and to prepare and present its financial statement. This system uses standardized categories for revenues and expenditures. It is the same system that Hillsborough County and all other local units of government in Florida use to report financial transactions to the state. State law requires the use of these codes.

We have include the appropriate categories and definitions for classifying revenues and expenditures in **ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT**. Please carefully read these definitions so revenues and expenditures are properly categorized. If, for some reason during the budget year, these do not meet your district's needs, contact Mary Mahoney at mahoneym@hillsboroughcounty.org for further information.

Estimating FY 23's Ending Fund Balance

In order to know where you are going, you must know where you've been. This is why we suggest a district start preparing the FY 24 budget by looking at the present fiscal year's financial activities in relation to the budget. This process is called estimating FY 23's fund balance and it is documented on the **Fund Balance** tab of **FY24excelbudgetforms.xls**.

As part of developing the FY 24 budget, districts are required to estimate of revenues and expenditures that may remain from FY 23 financial transactions. This is in order to estimate the amount of beginning fund balance (carry-over) the district will have at the beginning FY 24. This exercise will help the district evaluate its resources for the remainder of the fiscal year, estimate the fund balances, give County staff the data needed to properly analyze the district's FY 24 budget, and, importantly, assure district residents they are not being assessed more than necessary.

A good point to start estimating the FY 23 ending fund balance is the district's FY 22 Annual Financial Report and the amount of the district's actual fund balance as presented in this statement. On the **Fund Balance** tab of **FY24Excelbudgetforms.xls**, insert this number into the cell below the column labeled **"Actual"** and on line labeled **"389.00 Beginning Fund Balance."** *Please look at the sample of this form in this booklet and the example below.*

Then, using the approved FY 23 budget, insert the approved budget amounts for all the line items in the column marked **"FY 23 Budget."**

Then, using the revenue and expenditure categories in the district's FY 23 budget, insert the district's actual revenues collected to date and it's actual expenditures to date in the cells on the spreadsheet corresponding to the categories under the column marked **"Actual."**

	BUDGET CATEGORIES	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
389.00	BEGINNING FUND BALANCE (Note B)	\$16,197	\$14,365	\$0	\$14,365

Then, estimate the revenues and expenditures the district will be receiving or expending for the remainder of FY 23 and enter them in the proper cells corresponding to the categories. In the Excel file, the TOTAL amounts will be calculated automatically.

On the bottom of the form, the computer will automatically subtract the Estimated Expenditures from the Estimated Revenues. The remainder is the Estimated Ending Fund Balance. The district can use this number as it's Estimated Beginning Fund Balance for FY 23 on the spreadsheet named **Budget Form** tab. Be sure to save the work done on this form to your computer.

The district documents how it developed the Fund Balance Estimate on the Fund Balance Form tab found in the file named **FY24Excelbudgetforms.xls**. See **ATTACHMENT C - SAMPLE - ESTIMATING FUND BALANCE** for an example.

There are essentially two parts to the budget: *revenues* and *expenditures*.

Building the FY 24 Budget

Revenue Section

This part of the budget includes all resources the district expects to receive or have available for use during FY 24. For example, if the district expects to get donations, contributions, grants, fees, or even insurance settlements these must be included in the **Revenue Section** and be shown by category. The **Revenue Section** must also include any interest earnings from funds on deposit or invested as well as funds estimated to be carried over from the present fiscal year (the one ending September 30, 2023) and funds from any loan or grants. The FY 24 budget is then documented on the tab named ***FY 24 Budget Form*** found in the file named ***FY24Excelbudgetforms.xls***.

ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT defines the various revenue categories and ***ATTACHMENT D - SAMPLE - FY 24 BUDGET***, contains the revenue categories most frequently used by districts. A district is required to show how it calculates the various revenues in a supplemental schedule to the **Revenue Section** of the ***FY 24 Budget Form***.

Calculating Revenue from the Special Assessment - Calculating the assessment revenue is illustrated in ***ATTACHMENT D***. For example, to determine the estimated amount of revenue to be received from the assessment, multiply the rate of assessment for an individual parcel (for example \$18) by the number of parcels to be assessed in the district (for example, 100 parcels). If there are questions regarding the number of parcels that can be assessed, consult contact the Property Appraiser's Office, 813-272-6100.

Please remember that the assessment rate may not be higher than the rate specified in the ordinance creating the district unless the district had a successful referendum and has complied with the requirements of F.S. Chapter 197.3632. Any district submitting a budget with an assessment rate greater than the legal maximum will be required to re-advertise and re-conduct its public budget hearing.

All districts (except one, Westchester) assess units on a uniform basis. Any district that does not apply a uniform assessment rate will have its budget returned so it can re-advertise and re-conduct the public budget hearing and prepare another budget. Read the district's ordinance carefully to make sure only those types of units defined in the ordinance are assessed.

Limitation on Budgeting Revenues - State law requires that revenues from special assessments, donations, grants, and interest be budgeted at 95%. This is done on the budget form on the line labeled "minus 5%." The amount entered on this line **must** equal 5% or more. The ***FY 24 Budget Form*** will automatically calculate the 5% and deduct the amount from the total. The revenues not subject to the 95% rule are loan proceeds and estimated fund balance. Both these types of revenues may be budgeted at 100%.

Estimated Beginning Fund Balance - The Estimated Beginning Fund Balance is the amount expected to be "carried over" or not spent from the present fiscal year, the one ending September 30, 2023.

Loan Proceeds—This is where the proceeds from a loan are shown as a revenue. The total amount must be shown. Loan proceeds are shown as a revenue in the fiscal year when the funds are actually received. considering borrowing funds for any reason from any source, the proceeds from the

loan or bond issue must be included in the budget. The district will also present a written financial proposal or pro forma to the County before the Board of Trustees approaches a financial institution or individual for financing or approves the borrowing. This is so the County has the opportunity to review the conditions of the financing, advise the district on financing and borrowing issues and confirm that the borrowing is being performed in accordance with State law. The district will also provide a copy of the loan documents for a review before signing. The district will also send the Management and Budget Department a copy of the executed loan documents.

Expenditures Section

The **Expenditures Section** of the budget includes all expenditures, operating and non-operating, the district expects to make and not just those paid from the money received from the special assessment. Again, the State's Uniform Accounting System expenditure categories are used. Be sure to check the definitions in **ATTACHMENT B** before trying to categorize future expenditures. A district may have subsidiary accounts to the State's Uniform Accounting System's expenditure categories. This may assist the district to control its expenditures better and give its residents better information.

Operating Expenditures Series - This is the series on the **Budget Form** with 30.00, 40.00 and 50.00 category codes. The **ATTACHMENT D - SAMPLE - FY 24 BUDGET** illustrates some subsidiary accounts the hypothetical district used.

To support the information on the budget form, the district will supply schedules and explanations showing how the amounts were estimated. These can be relatively simple, as **ATTACHMENT D** illustrates.

When budgeting, there are certain types of expenditures the district **must** include. These are:

- **Expense of the Public Official Bonds** - This is the cost of the public official bonds for the president, vice-president and treasurer and is shown in expenditure category **45.00 Insurance**.
- **Cost of Services Provided by the Property Appraiser and Tax Collector** - This is 4% of the special assessment revenue and is shown in expenditure category **99.01 Budget Transfers Tax Collector and Property Appraiser Fees**. Again, the Excel file containing the **FY 24 Budget Form** will automatically calculate this amount.
- **Professional Fees** for a Certified Public Accountant or bookkeeper to prepare the financial statement or other accounting services for FY 24 are shown in expenditure category **32.00 Accounting and Auditing Services**.
- **Expenses for Notifying Property Owners**—If the district estimates it will have FY 23 revenues of less than \$50,000 (\$49,999 or less), and it believes it will opt to not budget for an audited financial statement in FY 23, the district will need to budget for the expense of mailing notices to the property owners no later than September 30, 2023. The cost of postage is budgeted in **41.00 Communication Services** and the cost of printing is budgeted in **47.00 Printing and Binding**.
- **Fee for the Special District Information Program** - As required by the Uniform Special District Accountability Act of 1989, each special district must pay a fee of \$175 to the Florida Department of Community Affairs. This expense is shown in expenditure category **49.00 - Other Charges and Obligations**. The Management and Budget Department checks with the Program's office to make sure this fee is paid before asking the Board of County Commissioners to approve the budget.

- **Cost of Advertising Meetings and Hearings** – This covers the cost of legal or display advertisements. This expense is shown in expenditure category **49.00 - Other Charges and Obligations**. Do not use another expenditure category.
- **Cost of Creating or Maintaining the District Website**— Districts are required by the State to have separate district websites. The cost of creating and maintaining these websites is budgeted in **41.00 Communication Services**

Capital Outlay Series - This is the series on the **Budget Form** with 60.00 category codes. This is where the district budgets for land acquisition, improvements, buildings and equipment valued over **\$1,000** and which has a useful life over one year. Please read **ATTACHMENT B** carefully in order to categorize the proposed expenditures correctly. Each budgeted expenditure in this category must be documented in detail on the **Capital Outlay and Project Information Form**. The form can be downloaded from the County web site as **CapitalOutlayForm.doc**. An example can be seen in **ATTACHMENT E—SAMPLE CAPITAL OUTLAY INFORMATION FORM**.

There is confusion on when to budget something under **46.00 Repairs and Maintenance** and when to budget it under **63.00 Improvements Other Than Buildings**. Unless the district is expanding the capacity an existing structure or system, any repair or replacement regardless of the cost is budgeted under **46.00 Repairs and Maintenance**. This also includes replacing plant materials or repairing a sprinkler system.

Debt Service Series - This is the series on the **Budget Form** with 70.00 category codes. This is where the district budgets for repayment of loans and bonds approved by the district. Do not use this series or its categories to budget reimbursements to an individual or organization for operating expenditures. If the budget shows budgeted revenues in Revenue Category **384.00 Loan Proceeds**, it must show the repayment of the debt in the Debt Service category codes.

Non-operating Accounts – These are accounts not related to the operating, debt service or capital outlay expenditures. They do not represent any addition to district assets, reduction of district liabilities or fund day-to-day activities. However, they must be budgeted in order to show all district uses of its financial resources.

- **Transfers** – This accounts for the movement of funds from the district to the Tax Collector, Property Appraiser. The district is required to budget 4% of the budgeted assessment revenue to pay the commissions to the Tax Collector and Property Appraiser for their services. The Tax Collector's Office deducts this commission from the collected special assessment revenues before remitting the remainder to the district.
- **Reserves** - These are non-expenditure accounts for setting aside or reserving funds or for future purchases, acquisitions, construction projects or improvements of a capital nature, contingencies or debt service. Very simply, they are restricted self-imposed savings accounts. State law and government accounting practices prohibit a district from expending funds directly from any reserve account.

The two major reserve categories are:

99.02 - Reserve for Future Capital Outlay - Funds allocated to this account may be used only for the project specified in the budget and supported by a **Capital Outlay and Project Information Form**. A sample of this form is in this booklet as **ATTACHMENT E**. A blank form is included in the separate form package. **In order to budget funds to this account, the dis-**

trict **must** specifically identify individual projects and amounts to be allocated to each.

99.03 - Reserve for Contingency - This reserve can not, by State law, exceed **10%** of the total budgeted revenues. If a district budgets more than 10%, the Management and Budget Department will require the district revise its budget to reduce this amount. The Board of Trustees may reallocate the funds in **99.03 - Reserve for Contingency** or **99.02 - Reserve for Future Capital Projects** to another reserve account or a non-reserve account during the fiscal year but it must do this by amending the budget and getting the concurrence of the Board of County Commissioners. See **PART VI - OTHER INFORMATION** for further guidance.

If the district reserved funds for future capital outlay in its FY 23 budget, these funds can be included in the FY 24 budget by including the amount of the reserve in the Estimated Beginning Fund Balance line item of the budget's **Revenue Section**. Then, in the **Expenditures Section** of the FY 24 budget, the amount plus any additional new funds the district wishes to add to the **99.03 - Reserve for Future Capital Projects** is shown. Thus, the amount of the reserve can increase year by year. There is no limitation on the percentage of the budget which can be allocated to **99.02 - Reserve for Future Capital Projects** as long as there are projects specifically identified and a **Capital Outlay and Project Information Form** is completed for each project.

Documenting Capital Outlay

State law requires a special district to show on what capital project or outlay for which it plans to expend or reserve funds in the budget.

This applies to funds budgeted in categories 61.00 Land Acquisition, 62.00 Buildings, 63.00 Improvements Other Than Buildings, or 64.00

Machinery and Equipment or if the district is budgeting funds in 99.02 Reserve for Future Capital Projects. Each project or piece of capital equipment is documented on a **Capital Outlay and Project Information Form**. The file name is **CapitalOutlayForm.doc**. On this form, the district will show information about each capital project or capital equipment budgeted or for which funds are being reserved in the FY 24 budget. This form is considered part of the complete budget package.

See **ATTACHMENT E –SAMPLE CAPITAL OUTLAY AND INFORMATION FORM** to see how this form is completed.

A Balanced Budget—Revenues Equal Expenditures

As simple as this may seem, this is the most important element of the budget: by law, **the total anticipated revenues (including the es-**

timated fund balance brought forward from FY 23) must equal the total of expenditures, reserves and other non-operating appropriations. This is so important that any district's budget that is not in balance will immediately be returned for the board to correct regardless of time constraints.

The **FY 24 Budget Form** will automatically subtract expenditures and reserves from revenues and calculate the difference. **If the amount is any number except \$0, check the amounts in each line item cell and reduce or increase until the amount equals \$0.**

ATTACHMENT B
STATE OF FLORIDA—UNIFORM ACCOUNTING SYSTEM
CATEGORIES MOST FREQUENTLY USED BY
SPECIAL DEPENDENT DISTRICTS

REVENUES:

- 361.000 **Interest Earnings** - All interest earned on investments, contracts, and notes.
- 325.200 **Special Assessments** - Collections resulting from compulsory levies against certain properties to defray part or all of the cost of specific improvements or services presumed to be of general benefit to the public and special benefit to the assessed properties.
- 366.000 **Contributions and Donations from Private Sources** - Gifts, pledges, grants or bequests from private (non-governmental) sources.
- 384.000 **Debt Proceeds** - Records the sale of bonds or other loan proceeds where such proceeds are deposited into a governmental fund.
- 389.900 **Fund Balance** - Beginning of year or fund balance brought forward. This is sometimes called "carry over.."

EXPENDITURES:

OPERATING EXPENSES - Includes expenditures for goods and services, which primarily benefit the current period and are not defined as personal services or capital outlays.

- 31.000 **Professional Services** - Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing.
- 32.000 **Accounting and Auditing** - Generally includes all services received from independent certified public accountants.
- 34.000 **Other Services** - Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services defined under 31.00 Professional Services, 32.00 Accounting and Auditing, 46.00 Repair and Maintenance Services and 47.00 Printing and Binding.
- 40.000 **Travel and Per Diem** - This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals and incidental travel expenses.
- 41.000 **Communication Services** - Telephone, cellular telephone, telegraph or other communications as well as freight and express charges, drayage, postage, and messenger services.
- 44.000 **Rentals and Leases** - Amounts paid for the lease or rent of land, buildings or equipment. This would also include also the leasing of vehicles.
- 42.00 **Freight and Postage Service** - Use for freight and express charges along with drayage, postage, and messenger services
- 43.000 **Utility Services** - Electricity, gas, water, waste disposal and other public utility services.

- 45.000 **Insurance** - Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.
- 46.000 **Repair and Maintenance Services** - The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Do not include custodial or janitorial services, which are recorded in sub-object 34.00.
- 47.000 **Printing and Binding** - Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors.
- 49.000 **Other Current Charges and Obligations** - Includes current charges and obligations not otherwise classified, such as legal ads, ordinary witness fees, expert witness fees, information and evidence, etc. Includes annual fee paid to the Special District Information Program
- 51.000 **Office Supplies** - This object includes materials and supplies such as stationery, pre-printed forms, paper charts, and maps. Also included are equipment items under \$1000 in unit value.
- 52.000 **Operating Supplies** - All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, and uniforms and other clothing. Also includes recording tapes and transcript production supplies. Do not include materials and supplies unique to construction or repair of roads and bridges.
- 54.000 **Books, Publications, Subscriptions, and Memberships** - Includes books, or sets of books if purchased by set, or unit value less than \$200. This object also includes subscriptions, memberships, professional data costs, and training and educational cost.

CAPITAL OUTLAY - Outlays to be made during the present fiscal year for the acquisition of or addition to fixed assets with a purchase price of \$1,000 or over or a useful life of over 5 years.

- 61.000 **Land** - Land acquisition cost, easements, rights-of-way
- 62.000 **Buildings** - Office buildings, firehouses, garages, jails, and park and recreational buildings.
- 63.000 **Improvements Other than Buildings** - Structures and facilities other than buildings such as new fences, landscaping, lighting systems, parking areas, athletic fields, etc. Unless the replacement of these systems increases its capacity, repairs or replacements must be budgeted in 46.00 Repairs and Maintenance regardless of cost.
- 64.000 **Machinery and Equipment** - Includes transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment.

DEBT SERVICE - Outlays for debt service purposes

- 71.000 **Principal** - Self-explanatory
- 72.000 **Interest** - Self-explanatory
- 73.000 **Other debt service costs** - Self-explanatory

NON-OPERATING:

- 99.010 **Budget Transfers** - Transfers between the Board of Trustees, the Constitutional Officers and other taxing authorities such as the Tax Collector, Property Appraiser and the Supervisor of Elections.
- 99.020 **Reserve for Future Capital Outlay** - This is the total of *funds* budgeted from this year's revenues and the amount budgeted from the previous fiscal year.
- 99.030 **Reserve for Contingency** - Maximum limited to 10% of appropriated revenues.
- 99.050 **Reserve for Debt Service**

ATTACHMENT C SAMPLE - ESTIMATING FUND BALANCE FORM

ESTIMATING FUND BALANCE

DISTRICT: HAPPY VALE
PERIOD AS OF: 4/30/23

BUDGET CATEGORIES	Adopted FY 23 BUDGET	ACTUAL	PROJECTED	TOTAL
REVENUES				
363.10 SPECIAL ASSESSMENTS (Note A)	\$18,000	\$14,700	\$0	\$14,700
366.00 DONATIONS	\$0	\$0	\$0	\$0
361.00 INTEREST	\$335	\$100	\$100	\$200
TOTAL GROSS REVENUES	\$18,335	\$14,800	\$100	\$14,900
MINUS 5%	-\$917			
PLUS:				
384.00 DEBT PROCEEDS				\$0
389.00 BEGINNING FUND BALANCE (Note B)	\$16,197	\$14,365	\$0	\$14,365
TOTAL REVENUES	\$33,615	\$29,165	\$100	\$29,265

EXPENDITURES:	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
31.00 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
32.00 ACCOUNTING AND AUDITING	\$600	\$600	\$0	\$600
43.00 UTILITY SERVICES	\$1,230	\$330	\$330	\$660
45.00 INSURANCE	\$150	\$150	\$0	\$150
46.00 REPAIR AND MAINTENANCE	\$4,110	\$3,500	\$610	\$4,110
47.00 PRINTING AND BINDING	\$100	\$50	\$50	\$100
49.00 OTHER CHARGES AND OBLIGATIONS	\$205	\$205	\$0	\$205
52.00 OPERATING SUPPLIES	\$224	\$224		\$224
TOTAL OP EXPENDITURES	\$6,619	\$5,059	\$990	\$6,049

CAPITAL OUTLAY	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
63.00 IMPROVEMENTS				\$0
TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	\$0

DEBT SERVICE	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
71.00 PRINCIPAL	\$1,808	\$1,808		\$1,808
72.00 INTEREST	\$240	\$240		\$240
73.00 OTHER DEBT SERVICE COSTS				\$0
TOTAL DEBT SERVICE	\$2,048	\$2,048	\$0	\$2,048

NON-OPERATING	Adopted FY 23 BUDGET	ACTUAL	PROJECT	TOTAL
90.93 BUDGET TRANSFERS (Note C)	\$1,248			
90.99 RESERVE FOR FUTURE CAPITAL (Note C)	\$21,825			
90.99 RESERVE FOR CONTINGENCY (Note C)	\$1,875			
TOTAL NON-OPERATING	\$24,948			
TOTAL EXPEND AND NON-OPERATING	\$33,615	\$7,107	\$990	\$8,097

SUMMARY	ACTUAL	PROJECT	TOTAL
FY 19 TOTAL REVENUE AND FUND BALANCE =	\$29,165	\$100	\$29,265
MINUS: FY 19 ACTUAL & PROJECTED EXPENDITURES=	\$7,107	\$990	\$8,097
ESTIMATED FUND BALANCE =	\$22,058	-\$890	\$21,168

NOTES:

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office.
- (B) In "ACTUAL" column, enter the total fund balance amount from FY 22 Annual Financial Report. This includes all amounts even those reserved for capital projects.
- (C) There can be NO direct expenditures from any of these categories.

ATTACHMENT D SAMPLE - FY 24 BUDGET FORM

DISTRICT NAME: HAPPY VALE

BUDGET CATEGORIES	FY 24 BUDGET
REVENUES	
325.20 SPECIAL ASSESSMENTS	\$18,000
366.00 DONATIONS	\$0
361.00 INTEREST	\$200
TOTAL GROSS REVENUES	\$18,200
MINUS 5%	-\$910
PLUS:	
384.00 DEBT PROCEEDS	
389.90 EST BEGINNING FUND BALANCE	\$21,000
TOTAL REVENUES	\$38,290

EXPENDITURES:	FY 24 BUDGET
31.00 PROFESSIONAL SERVICES	
32.00 ACCOUNTING AND AUDITING	\$650
34.00 OTHER SERVICES (Contractual)	
40.00 TRAVEL AND PER DIEM	
41.00 COMMUNICATION SERVICES	\$500
43.00 UTILITY SERVICES	\$3,000
44.00 RENTALS AND LEASES	
45.00 INSURANCE	\$200
46.00 REPAIR AND MAINTENANCE	\$6,500
47.00 PRINTING AND BINDING	\$100
49.00 OTHER CURRENT CHARGES AND OBLIGATIONS	\$500
51.00 OFFICE SUPPLIES	\$50
52.00 OPERATING SUPPLIES	\$300
54.00 BOOKS AND PUBLICATIONS	\$0
TOTAL OP EXPENDITURES	\$12,000

CAPITAL OUTLAY	FY 24 BUDGET
63.00 IMPROVEMENTS	\$10,000
TOTAL CAPITAL OUTLAY	\$10,000

DEBT SERVICE	FY 24 BUDGET
71.00 PRINCIPAL	\$0
72.00 INTEREST	\$0
73.00 OTHER DEBT SERVICE COSTS	\$0
TOTAL DEBT SERVICE	\$0

NON-OPERATING	FY 24 BUDGET
99.01 BUDGET TRANSFERS	\$720
99.02 RESERVE FOR FUTURE CAPITAL	\$13,570
99.03 RESERVE FOR CONTINGENCY	\$2,000
TOTAL NON-OPERATING	\$16,290
TOTAL EXPEND AND NON-OPERATING	\$38,290

Revenues Minus Expenditures Equals

\$0

BACKUP SCHEDULES
Show in the area below, how line items are calculated:

363.10 SPECIAL ASSESSMENTS	\$18 per unit x 1000 units	
361.00 INTEREST	Based on 1%	
31.00 PROFESSIONAL SERVICES		Prepare FY 23 audited statement
32.00 ACCOUNTING AND AUDITING		For website
41.00 COMMUNICATION SERVICES		See Schedule #1
43.00 UTILITY SERVICES		3 officers at \$75 each
45.00 INSURANCE		See Schedule #2
46.00 REPAIR AND MAINTENANCE		Miscellaneous materials for board.
47.00 PRINTING AND BINDING		State fees and legal advertising
49.00 OTHER CHARGES AND OBLIGATIONS		Paper, file folders, etc
51.00 OFFICE SUPPLIES		Light bulbs, fuses, etc.
52.00 OPERATING SUPPLIES		
71.00 PRINCIPAL		
72.00 INTEREST		
Utilities:	Schedule #1	
	Water service at Grumpy \$50 x 12 months	
	Water service at Sleepy entrance \$50 x 12 months	
	Electric service at Grumpy \$75 x 12 months	
	Electric service at Sleepy \$75 x 12 months	
Repairs and Maintenance	Schedule #2	
	Moving of right-of-way on Snow White - 5 miles, once per week for 8 weeks = \$1,600	
	Moving of right-of-way on Grumpy - 4 miles, once per week for 8 weeks = \$1,100	
	Moving of right-of-way on Goofy - 5 miles, once per week for 8 weeks = \$1,600	
	Lawn and Plant Maintenance - planting of drought-resistant plants on medians of Sleepy and Doc = \$4,000	
	Repair sprinkler system on Doc 100ft = \$1,5000	

**ATTACHMENT E
SAMPLE - CAPITAL OUTLAY AND PROJECT
INFORMATION FORM**

NAME OF DISTRICT: Happy Vale Special Dependent District	DATE: May 21, 2023
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INSTRUCTIONS: Please complete this form and submit with budget package for all capital projects or equipment either underway or planned for implementation and acquisition.

NAME OF PROJECT OR EQUIPMENT: Sneazy Entrance Monument

DESCRIPTION: Construction of new entrance monument at Sneazy Dr. with electrical/solar service

EXPENSE CATEGORY: 99.02 Reserve for Future Capital Outlay

IS PROJECT UNDERWAY: YES ____ NO X F **YES**, BEGINNING DATE ____
ESTIMATED END DATE ____
% COMPLETE ____

IF **NO**, EST BEGINNING DATE 1/1/2024 ESTIMATED END DATE 7/1/24

TOTAL ESTIMATED COST: \$21,000



PART IV- CONDUCTING THE PUBLIC BUDGET HEARING

This is where the taxpayers get to react to the Board's proposal for the FY 24 budget. This is a very important step in the process.

A copy of the proposed budget must be posted to the district's website a minimum of two days before the public budget hearing and be retained in the website for a minimum of 45 days after its adoption.

The public budget hearing **must be conducted separately** from any other meeting of the district or any other entity.

- There must be a quorum of trustees at this meeting. For most districts with a seven member Board of Trustees, a quorum is five trustees physically present. The minutes must name those trustees present and those trustees absent.
- The only business to be conducted at the budget hearing is the taking of public comment, discussion about the budget, and, if all goes well, the adoption of the assessment rate and approval of the budget. **No other type of business may be conducted. The district can't appoint trustees, elect officers, approve contracts, amend the budget, etc. at this hearing.**
- Trustees may not take action (vote) on the budget and the assessment rate at any meeting other than a properly advertised and conducted budget and assessment hearing.
- The public budget hearing must begin at the time advertised or later. At the public budget hearing, the trustees must allow any member of the audience to comment on the proposed budget. (See ***ATTACHMENT F*** for an example of minutes of a budget hearing.)
- To help the citizens understand the budget, it would be very helpful if the district distributed copies of the proposed budget before or at the hearing.
- At budget hearing, the Board of Trustees **must** approve the resolution adopting the assessment rate and, in a separate action, approve the **budget** by a majority vote of a quorum of trustees. Only the Board of Trustees votes on the resolution and the budget. The action approving the Budget Resolution must be included in the hearing minutes. See ***ATTACHMENT G*** for a sample of the ***Budget Resolution***.

Taking clear and accurate minutes is very important. It is the district's official record of the board's actions and deliberations. Although the following are guidelines for recording and preparing the minutes of the public budget hearing, many of the points are applicable to minutes of the board's other meetings. See **ATTACHMENT F** for sample budget hearing minutes.

The minutes of the public budget hearing must include the following:

- The date on which the hearing was conducted, the time the hearing began, and full address of the location of the hearing. The first and last names of the trustees in attendance and the names of trustees absent are also included in the minutes.
- The verbatim language of any motions made during the hearing and the results of votes by trustee name on these motions.
- The names of the trustees who made and seconded motions.
- How each trustee present at the hearing voted on each motion.
- A statement that the Board of Trustees solicited public comment at the hearing.
- Condensed but representative comments from all persons who give public comments or testimony. Persons making comments should be identified by name and address in the minutes. There is no requirement that the minutes be verbatim minutes except for the language of the motions.
- A motion that the board approved the **budget**, the **budget resolution** and the **amount** of the approved assessment and the vote of each trustee on this motion. The minutes must specify all three actions, but all three may be included in a single motion.
- The minutes must be typed and must be signed by the president and secretary.

The Budget Resolution

The **Budget Resolution** is a very important document. It is adopted by the trustees as a separate motion at the budget hearing. A sample of a completed **Budget Resolution** is included in this booklet as **ATTACHMENT G**. The board should use the Word file named **Budget Resolution.doc** downloaded from the web page to prepare the resolution. Be sure to save the resolution to your computer and print out the form for the district's Budget Package. There is no need to re-type it.

Use care when completing it. For the past several years, districts have been using incorrect ordinance numbers in the resolutions. Please refer to **ATTACHMENT H** for a list of ordinances establishing all the districts and use the correct number on the **Budget Resolution**.

- The correct **tax year** is **2023** and the correct **fiscal year** is **FY 24**. They refer to two distinctly different periods of time and should never be used interchangeably. Do not change their designations in the **Budget Resolution**. We will return the **Budget Resolution** for correction if these dates are incorrect.
- Do not change any of the text in the **Budget Resolution**. Use the Word or Acrobat document downloaded from the internet. This document was prepared by the County Attorney's Office and is legally sufficient as it is written.
- Make sure that the trustee making the motion and the trustee seconding the motion are the same trustees that the minutes show making and seconding the motion. How a trustee voted must be shown by name.
- The minutes of the hearing must include the motion and the vote to adopt the resolution.
- Make sure the resolution is signed by the President and the Secretary.

The following list illustrates some examples of reasons under which the County reserves the right to require a district re-advertise and re-conduct the public hearing:

Reasons for Re-advertising and Re-conducting the Budget Hearing

- The time between the date the budget hearing is advertised and the date of the hearing is less than 14 days.
- The budget hearing is not advertised in a newspaper of general circulation in Hillsborough County.
- The budget hearing is conducted as part of a non-district meeting such as a homeowners association meeting or is conducted during a regular district meeting.
- The hearing is not conducted on the date, location or time advertised.
- A quorum of properly elected or appointed trustees is not physically in attendance at the hearing.
- The advertisement of the public hearing is not worded as required and alternate wording of the advertisement was not approved by the County Attorney's Office before the advertisement was published. Failure to include the required second and third paragraphs from the sample advertisement in the advertisement is also grounds for requiring re-advertising and re-conducting the public budget hearing.
- The amount of the assessment is above the maximum allowed in the authorizing legislation and the new rate has not been approved by a previous referendum.
- The assessment rate is not levied on parcels in accordance with the district's ordinance.
- The budget is not approved by a majority of a quorum of properly appointed or elected trustees in attendance at the meeting.
- The budget does not include or incorrectly calculates legal obligations such as the Special District Information Program Fee, cost of annual financial statement, etc.
- The budget is based on types of revenues which require previous County review of the documents; for example, proceeds from loans or bonds, or donations supported by agreements with the district or types of revenue the district does not have the authority to collect; for example, ad valorem taxes.
- The district has not supplied the Tax Collector's Office or the Property Appraiser's Office with the information needed to levy the assessment on the 2023 tax roll.

ATTACHMENT F
SAMPLE—BUDGET HEARING MINUTES

MINUTES OF THE HAPPY VALE SPECIAL DEPENDENT DISTRICT
PUBLIC BUDGET HEARING

The public budget hearing for the Happy Vale Special Dependent District was convened by the President Terry Hallam at 7:30 PM on May 21, 2023 at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida.

Trustees in attendance: Grace Monfre, John Alberte, Travis McGee, Tom McGuigan, Teresa Hallam, Mary Alberte, and Barbara Dodson. This constituted a quorum.

President Hallam called the hearing to order at 7:30 PM.

Ms. Alberte and Mr. Alberte presented the budget for discussion.

Trustee John Alberte asked why the assessment rate was remaining at \$18. President Hallam replied that we have projected a fund balance from FY 23 of \$21,168 and this would help keep the assessment down. The fund balance was high because of the Reserve for the Sneezy Dr. entrance monument and because of anticipated under-expenditure. We decided in December to not mover forward with a wall and instead build a new entrance at Sneezy using sustainable techniques.

President Hallam made the following remarks. We need to discuss the FY 23 financial statement because our ordinance was amended to allow us to submit an unaudited financial statement if we vote to not have one audited and we send out notices to the property owners by October 1st. As you recall from our discussions last year, we have never prepared financial statements. We've given our data to our accountant and had him prepare the statement and then audit it. At this point in time, our Treasurer has again said she doesn't have the background or training to prepare the schedules needed for the statement, at least not this year. After discussing this at April regular meeting, the board voted to continue to pay an accountant to prepare the financial statement and audit it. We can change our minds for subsequent fiscal years. The ordinance amendment lets us do that. Therefore, this proposed budget contains funds for the preparation of an audited financial statement. We just wanted to put this on the record.

We also need to budget for the increase in the advertising rate charged by the only newspaper of general circulation in Hillsborough County: the Tampa Bay Times. On the other hand, we have paid off the loan and so have those funds available for redistribution in this budget. We also need to budget for increased electrical and water costs and for the costs of serving an additional entrance, Doc Drive.

President Hallam asked for public comment. Margaret Uelmen of 513 Happy Lane, stated she thought the budget was prudent and said she appreciated keeping the assessment rate low without sacrificing the district's work program. She also said she supports the board decision to budget for an audited financial statement. No other residents offered comments. Trustee Mary Alberte moved to close public comment. The motion was seconded by Trustee Monfre and approved by the Board unanimously.

Trustee Monfre then moved to approve the FY 24 budget, adopt the resolution and to set the 2023 assessment rate at \$18. Trustee McGuigan seconded the motion. The motion was approved 7 to 0. Trustee Monfre then moved to adjourn the Hearing. Trustee McGee seconded the motion and the motion was approved unanimously.

The hearing adjourned at 8 PM.

Signed
President

Terry Hallam

Recording Secretary

Barbara Dodson

**ATTACHMENT G
SAMPLE - BUDGET RESOLUTION**

**RESOLUTION ADOPTING FY 24 BUDGET AND APPROVING SPECIAL ASSESSMENT
FOR THE YEAR 2023**

Upon the motion by Trustee Grace Monfre, seconded by Trustee Tom McGuigan, the following Resolution was adopted by 7 votes to 0.

WHEREAS, HAPPY VALE SPECIAL DEPENDENT DISTRICT is a special dependent district duly established and operating pursuant to Ordinance #85-124 as amended; and,
WHEREAS, Ordinance #85-124 as amended provided that the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has the right, power and authority to levy a special assessment against RESIDENTIAL PROPERTY in the district for the purpose of MAINTAINING AND IMPROVING PUBLIC RIGHTS-OF-WAY AND COMMON PROPERTY; and,
WHEREAS, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has determined that the assessment for the year 2023 shall be in the amount of \$18; and,
WHEREAS, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has had a duly advertised public hearing on the 21st day of May, 2023 and,
WHEREAS, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has presented the proposed assessment and proposed budget to the residents of HAPPY VALE SPECIAL DEPENDENT DISTRICT at the public hearing; and,
WHEREAS, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has heard discussion and comments from the residents.
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF HAPPY VALE SPECIAL DEPENDENT DISTRICT, THIS 21st DAY OF May 2023;

That the above recitation of findings of fact is hereby incorporated into this Resolution;

1. The Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT approves the proposed budget for FY 24.
2. The Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT approves the proposed assessment of \$18 for 2023.
3. Upon adoption, this Resolution shall be transmitted by the Trustees, along with the approved budget and all other materials required by Hillsborough County to the Board of County Commissioners for their approval.

PRESIDENT:

Terry Hallam

ATTEST:

Secretary

Barbara Dodson

ATTACHMENT H ORDINANCE NUMBERS

DISTRICT	ORDINANCE #
Arlington	Ordinance #91-21 as amended
Baycrest Park	Ordinance #85-37 as amended
Beacon Meadows	Ordinance #87-53 as amended
Bloomingtondale	Ordinance #85-38 as amended
Bloomingtondale Oaks	Ordinance #88-38 as amended
Boyette Springs	Ordinance #93-27 as amended
Brandon Hills	Ordinance #02-21
Buckhorn Estates	Ordinance #95-21 as amended
Buckhorn Oaks	Ordinance #97-13 as amended
Carrollwood Meadows	Ordinance #92-35 as amended
Carrollwood North	Ordinance #87-51 as amended
Carrollwood South	Ordinance #87-46 as amended
Country Lakes	Ordinance #87-52 as amended
Country Place	Ordinance #86-38 as amended
Country Run	Ordinance #87-20 as amended
Country Village	Ordinance #00-41
Cove at Bayport Colony	Ordinance #88-45 as amended
Eastlake Park	Ordinance #98-53
Hammock Woods	Ordinance #88-40 as amended
Hickory Hill	Ordinance #88-41 as amended
Hunters Lake	Ordinance #87-49 as amended
Indian Hills – Hickory Ridge II	Ordinance #87-47 as amended
Keystone Lake Grove	Ordinance #03-38
Lago Vista	Ordinance #86-39 as amended
Lake Brant	Ordinance #93-28 as amended
Lake Heather	Ordinance #87-54 as amended
Lake Magdalene Estates	Ordinance #88-42 as amended
Lake Magdalene	Ordinance #04-07
Lake Strawberry	Ordinance #02-20
Logan Gate	Ordinance #87-50 as amended
Northdale	Ordinance #92-36 as amended
Northlakes	Ordinance #85-39 as amended
Northpointe	Ordinance #88-43 as amended
Pine Hollow	Ordinance #90-39 as amended
Pine Meadows	Ordinance #98-55
Southpointe	Ordinance #88-44 as amended
Sugarwood Grove	Ordinance #92-37 as amended
Tampa Shores	Ordinance #99-27
Tarawood	Ordinance #89-40 as amended
Valrico Manor	Ordinance # 87-48 as amended
Village Estates West	Ordinance # 89-39 as amended
Waterford on the Alafia	Ordinance #95-7 as amended
Westchester	Ordinance #05-3
Windemere	Ordinance #86-37 as amended

PART V—DOCUMENTING AND SUBMITTING THE BUDGET PACKAGE

Documenting the FY 24 Budget Process

As mentioned previously in this booklet, each district will use the standard forms to present its budget to its constituents and to Hillsborough County. The County's website allows you to download each form. After entering the information on the forms, be sure to save them to your computer and then print them out before emailing them to Hillsborough County.



If the district chooses to e-mail the completed files to the Management and Budget Department, please note the files **must** be sent as **Adobe Acrobat** or **image (.tiff, .jpg)** files. WORD and Excel files are not acceptable.

Send the documents as a complete package. Do not send one form and then another the next week. Do not include any other documents in the package like budget amendments, Special District Information Forms, etc.

See the *Budget Package Cover Page Form* for the mailing. If e-mailing package, email it as an Adobe Acrobat or image files to mahoneym@hillsboroughcounty.org. Be sure to put the district name in the subject line of the email. We want to encourage you to email the budget package to Ms. Mahoney for timely delivery. Do not attempt to hand deliver the package to Ms. Mahoney at the County Center.

Whoever is assembling the package should use the *Completion Checklist Form* to check the documents for internal consistency and correct completion. This form can be downloaded from the County's website. For more information on downloading forms and the booklet from the County's website, see **PART I INTRODUCTION AND TIME TABLE**.

What is in the complete package—A complete package contains the following forms:

- ***Budget Package Cover Page*** — This form, **Packagecoverpage.pdf**, is an Adobe Acrobat file. After downloading, print a copy and use it to check the budget package to make sure that all the documents are included. Be sure to fill in the information on the top of the form so the Management and Budget Department can contact a responsible party if there are questions. Put this completed form in the package when sending it to the Management and Budget Department.
- ***Budget Form***— This is an Excel spreadsheet found in a tab named **FY 24 Budget Form** in **FY24BudgetExcelforms.xlsx**. This is the form where the budget is calculated and presented. It contains formulae in certain cells that will automatically calculate certain amounts. Cells containing these formulae have "\$0" in them. The spreadsheets will also automatically total the amounts in the columns and determine if the budget is in balance. Again, budget only in dollars and do not include cents.

The ***Budget Form*** also contains a part called "Backup Schedules." This is where the district shows how it calculated each line item and justified the proposed expenditures. It is extremely important that the district complete this part very thoroughly.

Remember, if emailing the package, do not send this as an Excel form. It must be either an **image file or an Adobe Acrobat file.**

- **Capital Outlay and Project Information Form** - The Acrobat file, **CapitalOutlayForm.pdf** is used if the district budgets funds in categories 61.00 Land Acquisition, 62.00 Buildings, 63.00 Improvements Other Than Buildings, or 64.00 Machinery and Equipment or if the district is budgeting funds in 99.02 Reserve for Future Capital Projects. On this form, the district will show information about each capital project or capital equipment budgeted or for which funds are being reserved in the FY 24 budget. The district is required by State law to provide this information.
- **Estimating Fund Balance Form** – This form and the information needed to complete it has been previously discussed in this booklet. If emailing the package, do not send this as an Excel form. It must be either an image file or an Adobe Acrobat file.
- **Minutes of the Budget Hearing** – Be sure these are signed by the President and the Secretary. If emailing the package, do not send this as a Word document. It must be either an image file or an Adobe Acrobat file.
- **Budget Resolution Form** – The Word file, **BudgetResolution.doc**, contains the standard version. Insert the information relevant for the district in the blank spaces. Be sure the district president signs this form and another trustee attests to his signature. If emailing the package, do not send this as a Word document. It must be either an image file or an Adobe Acrobat file.
- **Advertisement of the Budget Hearing** – This can be the affidavit from the newspaper or a copy of the advertisement from the newspaper. If it is a copy of the newspaper page, be sure to include enough of the page to show the date of the newspaper edition. Do not send the invoice for the advertisement from the newspaper or the proof copy of the ad. These are not evidence that the advertisement actually appeared in the newspaper. If scanning as an image, be sure the text in the image is legible.

It is the responsibility of each district to submit its budget package on-time and for the correctness of the information in the package.

**What Happens
Next**

To confirm that the budget package has been received, email Mary Mahoney at mahoneym@hillsboroughcounty.org. If you send the package by e-mail, a reply will be sent.

If the budget package meets the standards, the Management and Budget Department recommends approval to the Board of County Commissioners. No district representatives need be present at the meeting where the Board of County Commissioners considers approving the budget packages.

Posting the Adopted Budget to the District Web Site

State law requires the district to post its adopted budget on the district's website within 30 days of its adoption and retain it on the website for a minimum of two years.

If the district does not have a website, then it is required by State law to secure one and post the required documents

PART VI – OTHER INFORMATION

NOTE: The policies and procedures contained in this part apply to both the FY 23 and FY 24 budgets until further notice.



The following general fiscal and budget information is provided so each trustee and each district has a clear understanding of some pertinent policies and procedures. If there are any questions, please contact Mary Mahoney at the Management and Budget Department, mahoneym@hillsboroughcounty.org.

- The modified accrual basis of accounting is used to measure financial position and operating results. This means revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.
- According to State law, the fiscal year for local government begins on October 1st and ends September 30th.
- The district has legal authority to spend up to the total amount of the budget. For example, if the total budgeted revenues or expenditures for FY 23 is \$32,065, then during FY 23, the district **may not** expend more than \$32,065 without re-adopting its budget. If there are circumstances where it is necessary to increase this authority, please see the section titled **RE-ADOPTING THE PRESENT YEAR'S BUDGET** for further instructions.
- Within the total amount of the budget, the district budget is subdivided by what can be called "line items." The district has the legal authority to spend up to the total amount of each line item. For example, if the district has budgeted \$5,000 for **43.00 - Utility Services** and would like to expend \$6,000 for **43.00 - Utility Services**, it must first amend the budget by increasing by \$1,000 the budgeted amount for **43.00 - Utility Services** and at the same time decreasing another line item, for instance, **46.00 - Repair and Maintenance**, by \$1,000. This is called "amending the budget" and is covered in the section titled **AMENDING THE BUDGET**.
- Please remember the district may not expend funds directly from any reserve account (expenditure code series 90.00 in the State of Florida Uniform Accounting System). The Board of Trustees must approve a budget amendment moving funds from the reserve account to an operating account (expenditure code series 30.00, 40.00, 50.00, 60.00 or 70.00 in the State of Florida Uniform Accounting System). See the section **AMENDING THE BUDGET**.
- All contracts and disbursements must be approved by a majority of a quorum of trustees at a board meeting. All authorizations of disbursements must be recorded in detail in the minutes of the meeting.
- Generally, it is the responsibility of the treasurer to maintain the financial records. All financial activity must be supported by records such as receipts, minutes of the meetings authorizing expenditure of funds, canceled checks, invoices, receipts etc. It is very important that the records be kept in an organized and consistent fashion. Do not throw the bills, canceled checks and deposit slips in a shoebox and wait until September 30th to organize these records. All these records will be subject to audit and may also be reviewed by the public upon demand under the provisions of Florida Statutes, Chapter 119, and Public Records. Well-organized records will also facilitate the preparation of the financial statement and could help reduce the cost of the accountant.

- The treasurer is also responsible for preparing interim financial statements and reports of financial position, operating results, and other pertinent information for review by the Board of Trustees. This will help maintain management control of the district's financial operations.
- The checking account must be in the district's name and separate from any other organization. All accounts must have a Federal Identification Number (FEIN) that is solely in the name of the district. This also applies to Certificates of Deposit, savings accounts and other district accounts and investments.

Complying with State Law Regarding Local Government Investment Policies

Each district is required to comply with the requirements of Chapter 218.415 regarding local government investment policies.

You can read this Statute by going to this website:

www.leg.state.fl.us and going to the part of the page linking to

the Florida Constitution and Statutes. Each district will need to develop an investment policy or review its investment policy to be consistent with this statute. A copy of the adopted policy should be sent to the County Attorney's Office to show compliance with the statute. The County Attorney's address is: P.O. Box 1110, Tampa, Florida 33601. This letter should include one or all of the following:

- If the district has investments which are covered in section 218.415 (15), be sure to tell the County Attorney's Office into what instruments the district is investing and the name of the institution.
- If the district has adopted investment policies as defined in section 218.415 (1) - (14), then send these policies.
- If the district is investing its excess funds in the Local Government Surplus Funds Trust Funds, then indicate this in the letter.

All investment instruments and accounts made with district funds must be in the name of the district and putting public funds into such must be specifically authorized by the Board of Trustees in an advertised meeting. The vote authorizing an investment must be recorded in the minutes. That their local banks are either not paying interest on the district's checking accounts or that the interest rates are very low. As custodians of the public's money, the Board of Trustees is obligated to obtain the maximum amount of earnings on the district's funds while assuring the funds are secure.

Local Government Investment Pool

This is a way special districts can place their surplus funds in secure accounts where they will earn interest at very attractive rates. As a unit of local government, special districts are eligible to participate in a State-regulated investment pool. This is authorized by Chapter

218, Part IV, Florida Statutes, known as the "Investment in Local Government Surplus Funds Act." The purpose of this act is to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of government, thereby reducing the need of imposing additional taxes. Special districts may participate.

If your district is interested in more information about this program, please contact the Florida State Board of Administration, PO Box 13300, Tallahassee, Florida 32317-3300 or call 850-488-7311 or go to www.sbafla.com/prime on the internet.

Public Depository Report

Each district is required to annually file a **Public Depositor Annual Report to the Chief Financial Officer**. Information about this requirement and the forms can be found at www.fltreasury.org/treasury/ under the Collateral Management link on the left pane of the webpage. On the Collateral Management webpage, use the link to *Governmental Units*. Read the *Responsibilities of Government Units* carefully and select the proper form. Be sure to keep a copy of the form for future use.

When the district budget is approved by the Board of County Commissioners, this adopted budget controls the revenues and expenditures of the district for the fiscal year. The amount budgeted in of the revenue and expenditure categories in the adopted budget are considered a fixed appropriation unless properly amended by the Board of Trustees and the Board of County Commissioners.

Amending and Re-adopting the Budget

Please email Mary Mahoney in the Management and Budget Department, mahoneym@hillsboroughcounty.org, for the **Budget Amendment Form** and other relevant documents to complete the process. You can also download these from the County's FY 24 budget website.

A Simple Budget Amendment - This is called a "simple budget amendment." This type of amendment does not change the total amount of the budget. A "simple budget amendment" allows the increase or decrease of accounts with category codes of 30.00, 40.00, 50.00, 60.00, 70.00 and 99.03 Reserve for Contingency. A "simple budget amendment is done by:

- The Treasurer analyzes the budget using the **Budget Amendment Form** to show the proposed amended budget. This form is on the County website as **Budget Amendment Form.xls**. Be sure to show the budgeted amounts of all line items and not just those amended. Be sure the budget balances, i.e. the total amounting of revenues equals the total amount of expenditure.
- At a regular meeting, the board reviews the proposed amendment. If it decides to amend the budget, a board member makes a motion, another seconds it, and the board votes to adopt the amendment. The motion must state the line items being increased and decreased and the amounts of each.
- The Treasurer sends a copy of the amended budget and the minutes of the meeting where the amendment was approved to the Management and Budget Department, 26th Floor County Center, PO Box 1110, Tampa, Florida 33601. Be sure to include a short cover letter with the name and address of a district contact.

A Less Simple Budget Amendment - This is called "less simple" because State law requires an additional step. This type of amendment does not change the total amount of the budget. This procedure applies only when a district is amending **99.02 - Reserve for Future Capital Projects or 99.03 Reserves for Contingency** line items. This type of budget amendment requires the district to document the original adopted budget and the proposed amended budget on the **Budget Amendment Form** and for the district to approve a **Budget Resolution**. Please contact Ms. Mahoney by email and she can send you the forms.

The Board of Trustees may change the amount of funds appropriated in **99.02 Reserve for Future Projects** only for the purpose of increasing the expenditure category that appropriates the actual construction costs for the project for which the reserve was established. This line item may only be decreased by moving money from it to a **Capital Projects line item (codes 61.00, 62.00 or 63.00)** to the project for which the money is reserved. For example, a district can decrease the

Reserve for Future Projects - Install a Sprinkler System - by \$2,000 only if it increases
63.00 Improvements Other Than Buildings - Install Sprinkler System by \$2,000.

- The Treasurer analyzes the budget using the ***Budget Amendment Form*** to show the proposed amended budget. Be sure to show the budgeted amounts of all line items and not just those being amended. Be sure the budget balances, i.e. the total amount of revenues equals the total amount of expenditures.
- At a regular meeting, the board reviews the proposed amendment. If it decides to amend the budget, a board member makes a motion to adopt a resolution amending the budget, another trustee seconds it, and the board votes to adopt the amendment. The resolution must state the line items being increased and decreased, the amounts, and the project name. Then, the Treasurer sends a copy of the amended budget, the signed resolution, the minutes of the meeting where the amendment was approved, and a revised ***Capital Outlay and Project Information Form*** if the budget amendment is modifying project timetables, changing project boundaries, changing project costs or adding or deleting a project. Be sure to include a short cover letter with the name and address of a district contact.

The Management and Budget Department will analyze the amendment and place it on the Board of County Commissioners' agenda for consideration. Once the Board of County Commissioners approves the budget amendment, the Management and Budget Department will notify the district of the Board's approval. This is the budget the district will use for the remainder of the fiscal year. If there are any questions about this process, please contact Mary Mahoney at Management and Budget Department mahoneym@hillsboroughcounty.org. We encourage each district to discuss a proposed budget amendment with the Management and Budget Department before taking the amendment to the Board of Trustees for approval.

Re-adopting the Current Year's Budget - This type of action changes the total amount of the budget, sometimes called its "budgetary authority." There may be times during a fiscal year where a district may experience a major change in its financial resources. If actual revenues and expenditures are less than what is contained in the budget, the district does not need to amend or re-adopt its budget because the budget shows the district's maximum budgetary authority. However, if the amount of actual revenues will appear to exceed the amount of budgeted revenues, the district may want to consider re-adopting its budget if it wishes to expend those "extra" funds during the present fiscal year. A situation where this could happen is securing unbudgeted bank loans to accomplish a project or having an actual fund balance from a previous fiscal year exceed the budgeted estimated fund balance.

For most districts, it is the positive difference between the **Actual** and **Budgeted Fund Balance**, which may prompt the district to consider re-adopting its present fiscal year's budget. For example, our mythical district, Happy Vale, has budgetary authority of \$21,938 (Total amount of budgeted revenues - \$21,938). It budgeted the revenue side of the budget based on a Budgeted Fund Balance of \$4,250 but after the preparation of the financial statement it found out it had an Actual Fund Balance of \$15,000. It now has an "extra" \$10,750 in resources but it can't use the "extra" \$10,750 because it only has budgetary authority to expend \$21,938 not \$32,688.

A district can handle this situation in one of two ways: it can make a decision not to use the "extra" resources during that budget year and then include it in the next year's budget or it can decide to re-adopt the present fiscal year's budget by increasing the total amount of budgeted revenues and expenditures. Any time there is a change in the amount of total budgetary authority, the process is called ***re-adoption*** of the budget.

If a district decides to re-adopt the budget, it can not use the budget amendment procedures outlined in the previous section. The procedures for re-adopting the budget include certain advertising requirements, a public budget hearing and special budget resolutions as well as the use of certain terminology. The County Attorney's Office has given the guidance on the advertising and legal requirements which must be followed to re-adopt a budget. The Management and Budget Department will assist a district with preparing the resolutions and reviewing the budget. Please consult the Management and Budget Department before taking any action on re-adopting the budget.

The Importance of Carefully Estimating Carryover Fund Balance - The amount of **Budgeted Fund Balance** or **Carry-Over** the district estimated as part of the budget process is very important. Once the budget is adopted, the district may not change the budgeted **Fund Balance** revenue line item or use the positive difference between the budgeted and the actual amount of the Fund Balance unless the district re-adopts its budget by re-advertising and re-conducting a public budget hearing.

This means if the district adopted a budget with a low **Fund Balance** amount and then the financial statement for the year shows a higher amount, the district can not expend the difference between the two amounts for any purpose until the next fiscal year or until the district re-adopts its current budget.

If the district finds itself in this situation and it wishes to re-adopt its budget, please notify the Mary Mahoney at the Management and Budget Department mahoneym@hillsboroughcounty.org immediately so she can advise the district.

Any district that re-adopts its budget or does a budget amendment changing the limits to its total budgetary authority without prior consultation and review of the documents or advertisement by the County Attorney's Office and the Management and Budget Department risks having to repeat the process.

Accessibility Guidelines

The County's dependent districts are considered units of local government and as such, must follow the requirements and laws governing accessibility. Below are the guidelines to insure each district meets with the laws governing accessibility.

Public access to meetings of public boards and commissions is a key element of Florida's Sunshine Law. Subsection (1) of Chapter 286.011 of the Florida Statutes provides that:

All meetings of any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation, or political subdivision, except as otherwise provided in the Constitution, at which official acts are to be taken are declared to be public meetings open to the public at all times, and no resolution, rule, or formal action shall be considered binding except as taken or made at such meeting. The board or commission must provide reasonable notice of all such meetings.

The implication of the statute is that it includes persons with disabilities. Thus, a special district may face potential liability for failure to insure that its meetings are open to all persons, including those with disabilities.

There are also sections of the Americans with Disabilities Act (ADA) Title II that may also be applicable to the District's conduct. The law defines a "public entity" to include any "special purpose district, or other instrumentality of State or States or local government."

The term "public entity" means:

- Any State or local government;
- Any department, agency, special purpose district, or other instrumentality of a State or States or local government; and,
- The National Railroad Passenger Corporation, and any commuter authority

The ADA prohibits discrimination against a qualified individual with a disability from participation in the benefits, services, or activities of a public entity. Therefore, the special district may also face potential liability under the ADA for failure to make its meetings accessible to individuals with disabilities.

It is important to keep in mind that methods of making services, programs, or activities accessible under the ADA include reasonable accommodations to rules, policies, or practices; the removal of architectural, communication, or transportation barriers; or the provision of auxiliary aids and services.

Meeting notices should include a statement allowing a citizen to request a reasonable accommodation within a specified period of time prior to the date of the event. (Usual timeframes range from 48 hours to 7 days).

Chapter 286.26 of the Florida Statutes also has some specific provisions applicable to special districts regarding accessibility of public meetings to the physically handicapped:

1. Whenever any board or commission of any state agency or authority, or of any agency or authority of any county, municipal corporation, or other political subdivision, which has scheduled a meeting at which official acts are to be taken receives, at least 48 hours prior to the meeting, a written request by a physically handicapped person to attend the meeting, directed to the chairperson or director of such board, commission, agency, or authority, such chairperson or director shall provide a manner by which such person may attend the meeting at its scheduled site or reschedule the meeting to a site which would be accessible to such person.
2. If an affected handicapped person objects in the written request, nothing contained in the provisions of this section shall be construed or interpreted to permit the use of human physical assistance to the physically handicapped in lieu of the construction or use of ramps or other mechanical devices in order to comply with the provisions of this section.

A district will need to comply with federal and State laws whichever is stricter.

District Records and Records Management

Chapter 119 of the Florida Statutes defines “public records” as all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business by any Chapter 119 applies to all governments in the State of Florida, even Hillsborough County’s special dependent districts.

State law also prohibits the destruction of district records be destroyed without the records having been inventoried and the district having filed the proper forms with the State.

Over the years, the Management and Budget Department has advised district trustees about the mandate to allow any person to review, examine, and get copies of district records. The districts are required by State law to follow the policies and procedures of the State of Florida regarding records management, retention, and disposal. Stories are told of districts having several boxes of records. Getting started will be the most difficult step, but once the records are sorted, inventoried and organized, the maintenance should be much less time consuming.

Here are some actions districts can take to comply with State law and to put some order back into its records.

- Take advantage of records management training offered by the State of Florida. Go the website of the Florida Department of State, Division of Library and Information Services and download the latest training schedule. The bureau offers several classes on public records management through out the state several times a year. Generally, these are one-day sessions. The cost can be paid by the district. The Bureau’s website address is <http://dos.myflorida.com/library-archives/records-management/>
- Read the information and publications on the Division’s website. It has recently been redesigned and is much more user friendly. The manuals, forms, and instructions are available at the Bureau’s website.
- Designate a district trustee to the records custodian be in charge of the district records management. This person will need the help of other board members, but will ultimately be responsible for managing the program.

State law requires districts to adopt and follow purchasing policies and procedures. A board of trustees has constitutional and statutory duties to faithfully represent the taxpayers and insure efficient and fair policies and procedures that are consistent with the laws of the State of Florida. These policies and procedures are also to insure a fair and competitive purchasing program. This implies open competition, adequate notice of opportunities to potential vendors and written standards for evaluating proposals from vendors.

Purchasing and Procurement Policies and Procedures

All districts regardless of size must develop and adopt purchasing policies and procedures that conform to Chapter 287 of the Florida statutes. The board of trustees will adopt these policies and procedures in open meetings and record the policies and procedures in the minutes of that meeting. The board of trustees can adopt policies and procedures that more restrictive than State law.

The Management and Budget Department can supply districts with a copy of the Board of County Commissioners' procurement policy and its policies and procedures manual. The County policies are on-line at www.hillsboroughcounty.org/procurementservices/pmanual/

We also suggest you read Chapter 287 of the Florida Statutes. You can also go the websites for various Florida governments to see their policies and procedures.

If the district plans to secure professional services meaning those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, it must follow the provisions of Chapter 287.055, the "Consultants' Competitive Negotiation Act" regardless of the estimated costs of the project.

Putting the Assessment on the Annual Tax Roll

Each district must conform to the rules and guidelines of the Tax Collector's Office and the Property Appraiser's Office when it wants to levy non-ad valorem assessments on the tax bills of properties within the district boundaries.

The Tax Collector's Office publishes a handbook, called the **Special District Program Informational Booklet**. It contains very important information and forms. Be sure to download it and follow the instructions in it very carefully. A copy can be found on Hillsborough County's Special District FY 24 website. Contact information for the Tax Collector 's Office is found in **ATTACHMENT J**.

If the district has had a successful referendum in 2022 to raise its maximum assessment, it must follow the procedures outlined in **Calendar III** of the Tax Collector's booklet referenced above before levying an assessment rate above the original ordinance's assessment rate. The Tax Collector's booklet can be found at this link: [Understanding your Tax Notice - Hillsborough County Tax Collector \(hillstax.org\)](http://hillstax.org)

Sometime in the summer of 2023, the Property Appraiser's Office will contact districts about how to download and upload tax roll information for each property within district boundaries.

The statutory deadline for filing the tax roll and the Certificate to Roll is September 15th. Both the Tax Collector and Property Appraiser would appreciate a district filing these documents by August 30th. Please respect these deadlines.

When completing the tax roll information and the various forms, the district must use the per-unit assessment amount it approved at its budget public hearing. If another amount is used, the district is required to submit a **Correction to the Roll Form** for each incorrectly assessed property. Also, properties owned by Hillsborough County, unless specifically assessed in a district's ordinance, are exempt from the non-ad valorem assessment.

The Annual Financial Report

The size of your budget affects the cost and activity of your required annual financial statement or report. County ordinances and state of Florida law differ slightly regarding audited financial statements. Please read this section carefully to determine exactly what type of financial audit and filing procedure is required of your district. Again, remember that it is the size of your budget that determines which path you follow.

County ordinances contain the following provisions for financial statements.

1. If a total of actual and projected revenues for the categories *363.000 Special Assessment Revenues; 366.000 Donations; 361.000 Interest* and *384.000 Debt Proceeds* is \$50,000 or more, the district is required to allocate funds in the FY 23 budget for the preparation of an audited financial statement for FY 22.
2. *Before* September 30th, the district **must** send a letter to **each** property owner in the district and to the Hillsborough County Management and Budget Department by first class mail postmarked no later than September 30th stating it has chosen not to have the financial statement for FY 22 audited. The district will use the Sample Letter developed by the County to do this. The list of property owners can come from the Property Appraiser's tax roll.
3. The district must provide Hillsborough County Management and Budget Department and the Clerk of the Circuit Court Financial Manager with a signed copy of the minutes of the meeting where the trustees passed a motion stating it has chosen not to have the financial statement for FY 22 audited and a copy of the letter sent to property owners

If the district does not meet these conditions, it is required to submit an audited financial statement.

Please remember that if the district decides not to prepare an audited financial statement, it will need to have the resources to pay for the mailing of the notices. This will be an FY 22 expense. There will need to be adequate funds budgeted in *41.00 Communications Services* for the postage and *47.00 Printing and Binding*.

Districts will receive full instructions and templates for preparing the financial statement for FY 23 in July or August of 2023.

The District Website

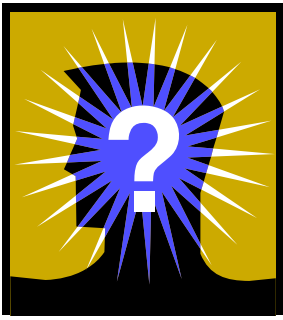
State law requires each district to have its own website. For further information, please contact the Special District Accountability Program. See **Attachment J** for the telephone number and email address.

Hillsborough County will not provide a webpage for special dependent districts. Each district should budget funds for its own website and is responsible for updating the website and including the required information.

Below is a summary of some provisions.

- The State has ruled that a Facebook page does not meet the law's requirement for a separate website.
- According to the State, the dependent district's web site must be separate from a homeowners association website or other entity. In other words, you should not have to link through another website to get to the district's website.
- The website must contain the following information:
 - **General Information:**
 - The special district's full legal name (as cited in creation document).
 - A public purpose statement;
 - The special district's boundaries;
 - The services provided;
 - The full text of the special district's charter (creation document), as amended.
 - Date established (effective date of creation document).
 - Establishing entity

- **General Contact Information:**
 - Mailing address
 - E-mail address
 - Telephone number
 - Website address
 - Registered agent / registered office (name and address of the registered agent on file with the Special District Accountability Program)
- **Contact Information for Each Governing Body Member:**
 - Name
 - Official address
 - Official e-mail address
 - Term
 - If applicable, the appointing authority (county, municipality, Governor, etc.)
- **Revenue Information:**
 - A listing of all taxes, fees, assessments, or charges imposed and collected
 - The rates or amounts for the current fiscal year
 - The statutory authority for the levy of the tax, fee, assessment, or charge
- **General Financial Information:**
 - The fiscal year period - most special districts are required to use October 1 - September 30.
 - A link to the [Department of Financial Services – Local Government Financial Reporting](#) webpage so the public can view the special district's Annual Financial Report.
 - The final, complete audit report for the most recent completed fiscal year, and audit reports required by law or authorized by the governing body of the special district.
- **Budget Information:**
 - The tentative budget, if applicable - post at least two days before the budget hearing held pursuant to [Section 200.065, Florida Statutes, Method of fixing millage](#) or other law, to consider such budget; retain the tentative budget on the website for at least 45 days.
 - Final adopted budget - post within 30 days after adoption; retain the final adopted budget on the website for at least two years.
 - Budget amendments in which a resolution is required to adopt such an amendment - post within five days after adoption; retain budget amendments on the website for at least two years.
- **Meeting Information:**
 - Regular Public Meeting Schedule (quarterly, semiannually, or annually).
 - Meeting / workshop agendas - post a least seven days before the event and maintain on the website for at least one year.
 - Meeting materials, when available in an electronic format, excluding confidential and exempt information - post at least seven days before the event and maintain on the website for at least one year.
- **Ethics Information:**
 - Code of Ethics, if adopted
 - A link to generally applicable ethics provisions (one option is to link to the [Florida Commission on Ethics – Ethics Laws](#) webpage)



PART VII – FREQUENTLY ASKED QUESTIONS

During the year, the Management and Budget Department frequently receives calls from district trustees and citizens with a number of questions about districts. Here are some answers based on information from a variety of sources.

What is considered a public record? According to Chapter 119 of the Florida Statutes, a "public record" is defined as all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material regardless of physical form, characteristics, or means of transmission, made or received pursuant to law or ordinance or in connection with the transaction of official business of any agency. The Statutes further define "agency" to include "district" among others.

Therefore, any correspondence, letters, notes, tape recordings of meetings, etc. are considered district records and are subject to public scrutiny. They should be centrally filed with all other district records.

I received a request from a citizen who wants to review the financial records of the district. Am I required to show him anything or can I just show him the financial statement and deny him access to the canceled checks? Again, according to Chapter 119, all documents are considered public records. Chapter 119.07 of the Florida Statutes also states every person who has custody of a public record shall permit the record to be inspected and examined by any person desiring to do so, at any reasonable time, under reasonable conditions, and under supervision of the custodian of the public record. If the citizen wants a copy, the law also specifies how much the agency may charge for copying.

Therefore, a citizen has the right to review any district record. The district can not require the requester to make the request in writing. No reason is needed to request the production of the district's records. No one can deny the citizen this right. There are legal penalties for denying a citizen access to public records.

What do I do with district records if I resign as a trustee? Again, according to Chapter 119 of the Florida Statutes, whoever has custody of any public records shall, at the expiration of his or her term of office, deliver them to his or her successor or to the district's official records custodian. In Hillsborough County, if there is no successor, the Management and Budget Department will receive the records for proper storage.

Can we pay our trustees for serving as a trustee? No, each district ordinance prohibits paying a trustee for serving on the board.

Can we reimburse a trustee for using his/her own money to pay some district expenses such as buying stamps or making copies? Yes, the district board may authorize the reimbursement to trustees of expenses made on behalf of the district if proper documentation is presented and the board specifically approves the expenditure. The board should strive to make this kind of transaction the exception rather than the normal practice of district business.

We have such a small budget and don't have many transactions. Are we required to have purchasing policies and procedures? Chapter 287 of the Florida statutes requires all agencies to have purchasing policies and procedures regardless of the size of their budgets. Many district trustees assume this means some very elaborate policies and procedures. The complexity of the procedures depends on the size of the budget and the size of potential purchases. What really matters is that the district has some adopted policies and procedures, that the policies and procedures are included in the district's records and that the district board follows their own policies and procedures. Districts risk having vendors filing suit because the district arbitrarily awards contracts and bids without policies and procedures or because it didn't follow its own policies and procedures. It is also poor financial management to not have documented procedures.

If the district plans to secure professional services meaning those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, it must follow the provisions of Chapter 287.055, the "Consultants' Competitive Negotiation Act" regardless of the estimated costs of the project.

We want to fire out landscape company that mows our rights-of-ways. The district never signed a contract. How do we get rid of this vendor? We always caution a district board that it needs to have written contracts or agreements with its vendors. Having mutually agreed upon terms and conditions will manage the expectations of both the district board and the vendor. The district should secure legal advice from an attorney and form its options accordingly. Hillsborough County does not provide legal advice to district boards about matters such as this.

We had two district trustees who abstained from voting on a motion and they wouldn't say why. Is this OK? No, this is not OK. According to Chapters 112.3143 and 286.012 of the Florida Statutes, a public official (which each trustee is) must vote on each motion unless he/she has declared a conflict of interest to the assembly before the vote is cast. He/she must state for the record and the record must reflect this fact and what the conflict is.

We don't want to hurt anyone's feelings. Can trustees vote on a district issue by secret ballot? No. There are no secret ballots. One of the obligations of being a public official is to do all business in the "Sunshine", i.e. that is, in full public view and fully accountable to the public. Therefore, any votes of the district board are done openly and the minutes will reflect the vote of each trustee by name. State law requires this.

Can a trustee have an alternate or vote by proxy? Can a trustee vote by telephone? No, according to State law and the County Attorney's Office, the only persons with the ability to vote on district matters are properly elected or appointed trustees. There is no provision for alternates. Votes or participation by telephone are also not allowed. Proxies are also not allowed.

The County Attorney's Office has also said that a district trustee must be physically present for a vote. Being available by telephone is not considered being physically present.

Several of us trustees get together and talk about district business. This doesn't take place at an advertised regular district meeting, but we just get together, have a couple of drinks and talk. Is this a problem? Yes, this is a problem. State law requires that district business be only discussed at advertised public meetings and that minutes are kept. Trustees must not discuss district business outside the regular advertised district meetings. There are legal penalties for this behavior.

Sometimes we don't have a quorum at our regular scheduled district meeting. Can we discuss district business at a district meeting without a quorum? Can we take an action at a meeting without a quorum? Yes, the trustees attending the meeting where there is not a quorum can discuss district business. No, the trustees cannot take action such as approving a motion because that requires a quorum be in attendance. Minutes must be taken at any meeting where there is not quorum.

What is a "conflict of interest" under Florida law? If I own a lawn maintenance company and it is one of three bidders being considered for a district contract, can I vote to award the contract to me? You may want to read Chapter 112 of the Florida Statutes for guidance. The Statutes can be found on the Internet in the State of Florida Website. We suggest you read them carefully. Regarding the second question Chapter 112.3143(3)(a) states " ...local public official shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss...." Based on that statute, it would appear you have a conflict of interest and should not vote on the matter. We suggest you read this section of the statute and follow the directions contained in it.

The district trustees don't want to incur the expense of a trustee election. So we are telling people not to qualify through the Supervisor of Elections Office's procedures. We'd rather select our successors than just let anyone become a trustee through the election process. Could this be a problem? Yes, this could be a problem, a big problem. This country operates on democratic principles. These principles apply to special dependent districts in Hillsborough County too. A registered voter in the district has the right to run for any office for which he/she is qualified. The only qualification for a district trustee is to be a registered voter in the district. By discouraging people from exercising this right, you as a person and a trustee may be legally liable for violating or conspiring to violate a person's civil rights. There may be civil and criminal penalties. Possibly violating a someone's rights or conspiring to do so is not a way to save district funds.

Can a district trustee or even an ordinary citizen ask people to run for a trustee seat? According to the Supervisor of Elections Office, a district trustee or even an ordinary citizen can ask or encourage any person to qualify and run for a trustee seat at any time. Anyone can obtain a qualification package at any time by contacting the Supervisor of Elections Office. However, the completed qualification package must be returned to the Supervisor of Elections Office during a specific period of time. This is called the "qualification period." Please call the Supervisor of Elections Office, 272-5850 for the exact dates.

I believe the district trustees are doing something illegal or unethical. With whom do I file a complaint or a report? If you suspect the trustees are doing something illegal or unethical, you can file a complaint with the Commission on Ethics and the State Attorney's Office. You can obtain a form by going to the Florida Commission on Ethics web site at www.ethics.state.fl.us/. The State Attorney can be contacted at 272-5400. These offices can initiate investigations that may lead to civil or criminal penalties.

How can we raise the amount of our district's maximum assessment? The next opportunity for a referendum to increase a district's maximum assessment is late summer 2024. The ordinance establishing the district states this can be done only by a referendum supervised by the Supervisor of Elections. Please contact the Supervisor's Office, 272-5850, for more information. Please remember that the district pays the cost of the referendum regardless of the success of the referendum. The Supervisor of Elections may require the board to approve a resolution and send it with a letter from the district board to the Supervisor's Office. A staff person will contact the district with further instructions. The Management and Budget Department should be copied on this letter.

There are several other conditions imposed by the Supervisor of Elections Office. First, the district is also responsible for placing an advertisement of the referendum in the newspaper in accordance with instructions from the Supervisor's Office. Second, the district is responsible for all fees. If the referendum is successful and the district intends to levy an assessment on the next tax bill greater than the old maximum, the district is required to comply with Chapter 197.3632 of the Florida Statutes regarding levying a new assessment. Contact Ms. Ashley Conaway of the Tax Collector's Office for complete instructions. Her phone number and email address are on page 50 of this booklet.

Can our district enforce deed restrictions? No, the district can not enforce deed restrictions. Deed restrictions are agreements between landowners. The government does not have the power to enforce agreements between private parties like landowners. Districts do not have this power because the Board of County Commissioners does not have this power. Without this power, the Board can not pass the authority to the districts. If the enforcement of deed restrictions is important to your community, we suggest the community establish or retain its homeowners association. Generally, under the deed restrictions, the homeowners association represents the property owners and does have the power to enforce deed restrictions. If the homeowners association has further questions, we suggest it seek the association obtain competent legal counsel.

Can we use district funds to enforce deed restrictions or help the homeowners association enforce deed restrictions? No, the district may not use district funds to enforce deed restrictions. The district is limited to funding the maintenance and improvement of common areas and public rights-of-way and public property. It has no authority to use district funds to enforce deed restrictions.

Can we use district funds to pay for an attorney to revise or enforce deed restrictions? No. Again, the district is limited to funding the maintenance and improvement of common areas and public rights-of-way.

Can we use district funds to pay for the Homeowners Association's State Registration Fees? No. Again, the district is limited to funding the maintenance and improvement of common areas and public rights-of-way.

Can we use district funds to pay for food for the trustees to eat during meetings? What about buying plaques for departing trustees or to recognize community leaders? How about buying flower bouquets when someone is sick or has passed away? Can we reimburse the management company for buying these things on the board or a board member's behalf? What about paying for food for meeting attendees? No. Again, the district is limited to funding the maintenance and improvement of common areas and public rights-of-way. It is appropriate for trustees, and possibly more meaningful to the recipient, to pay for such things from their own pockets.

Can we use district funds to reward people who turn in vandals or damage to district property? No, the district may not use district funds to reward people who turn in vandals or damage to district property. District funds are for the improvement and maintenance of district property, common areas or public rights-of-way. The County Attorney's Office has said this does not include rewards.

Can we use district funds to pay for security guards? Yes, a district may use district funds to pay for security guards if this is specifically allowed in the district's ordinance. The cost of this service must be included in the district's budget.

Can we use district funds to paint or maintain the side of a boundary wall that faces a property owner? Unless the district owns the boundary wall, the district may only maintain the side of the wall that is located adjacent to public right-of-way. The individual property owner is responsible for maintaining the side that faces his/her property. Boundary walls are generally located on private property. If the district owns the wall, it can maintain both sides, but will still need to secure easements from the property owners to enter the owner's property to maintain the wall.

Can we put improvements like walls, sprinkler systems, trees, security cameras or special lighting in the public rights-of-way or public property? Let's look at each improvement.

Irrigation Systems, Lighting, Trees, and Landscaping - Before building anything in the County rights-of-way or easements, the district must obtain a **Right-of-way Use Permit** from the County's Department of Public Works, Right-of-way Management Office and sign a **Land-scape Maintenance Agreement**. This also applies to any landscaping in the County right-of-way. The district may be required to submit plans showing exactly where the systems will be located so as to avoid conflicts with utilities and to memorialize the locations of these improvements.

If the district puts improvements in the County's rights-of-way without a permit and the County or a contractor damages the sprinkler system or the lighting system, the district will not be able to recoup the cost of repairs from the County or the contractor. For information about **Right-of-way Use Permits**, contact the Rights-of-Way Management Office at 274-6500.

Please note that according to the latest information from the County's Department of Public Works, a district may not place security or surveillance cameras in County rights-of-way.

Improvements on County-owned Land Such as a Park – The district must have written permission from Hillsborough County before any improvements are made. Again, a permit will be required. In the case of parks, the Parks, Recreation and Conservation Department must also approve any improvements. There are safety and equipment standards that must be met. The Parks, Recreation and Conservation Department can be contacted at (813) 744-5595.

We used to get a notebook from the State called the Florida Special District Handbook. Is this still available and how do we get a copy? The State now posts this handbook on the Special District Accountability Program's website so you can download it. This has proven to be a more cost effective method of distribution and allows anyone to access the information. The web address is www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program. You will need Adobe Acrobat Reader software installed on your computer. The site gives you a link to download the software without cost.

We have a number of homes in foreclosure. Whoever owns them hasn't been maintaining the lawns, the pools are full of scum and the paint is peeling. Can we use district funds to cut the lawns, cover the pools, or paint the house? The district is established to maintain and improve public rights-of-way. District funds may be used only for those activities. The homes in question are private property. The district may wish to file complaints with the County's Code Enforcement Department.

Does Hillsborough County require a district to have an insurance policy protecting individual trustees for their actions as trustees? Does Hillsborough County require each district to have general liability policy or property loss insurance on its assets? Hillsborough County does not require an insurance policy protecting individual trustees for their actions as trus-

tees. District trustees are protected by each district's ordinance and by Chapter 768.28(9)(a) of the Florida Statutes. The ordinance language reads as follows:

"Any trustee who is made a party to any action, suit, or proceeding solely by reason of his holding office in the district shall be relieved of any personal liability and shall be indemnified by the district against a judgment and reasonable expenses, including attorney's fees incurred by him in defending such suit, action, or proceeding unless it is adjudged in such proceedings that the trustee acted outside the scope of his duties, acted in bad faith, with malicious purpose, or in a manner exhibiting wanton and willful disregard of human rights, safety, or property."

To answer part two of your question, Hillsborough County does not require a district to have a general liability policy to cover actions of the district or its employees or property loss insurance on its assets. However, we strongly recommend that any district that owns property, has easements in the name of the district, or maintains any common or County-owned property obtain a general liability policy. If it owns assets like a wall, we strongly recommend that the district have property loss insurance. A liability policy would insure the district against claims and legal expenses incurred in defending the district against claims for injury or loss of property, personal injury, or death caused by negligent or wrongful death or omission of any employee of the district while acting within the scope of the employee's office. Property loss insurance would pay to repair or replace a district asset if it is damaged. Both types of insurance are very different from the public official bond.

We recognize that in today's insurance climate, it may be difficult or expensive to secure such types of insurance. Each district should weigh the risks and economic costs of not having this insurance.

Be advised that the Florida Constitution and Chapter 768.28(5) state that a Florida government including a special district is not liable to pay any claim or judgment by any one person exceeding \$100,000. That portion of a claim or judgment that exceeds \$100,000 may be paid only after a specific act of the State legislature. This is called a "limited waiver of sovereign immunity." For specific language, please read the referenced statute. We also urge each district to consult an attorney about the district's liability and interpretation of the Statute.

Are districts covered through the County's general liability or property insurance policies? No, districts are not covered through the County's general liability or property insurance policies. The County can not provide a Certificate of Insurance to a district.

Why does the district need a public official bond? The standard ordinance used to establish each district requires a current public official bond bound to the Hillsborough County Board of County Commissioners for each of the three officers who have authority to sign checks: the president, vice-president and treasurer. A bond of this type is a common requirement in government. It insures that the district is protected if one of these three people misappropriates the district funds. The County Attorney's Office has opined that a district may not disburse funds without properly executed public official bonds.

Please contact Mr. Ajay Gajjar, Clerk of the Circuit Court, Finance Director, at 276-2029 x3766 for questions about the public official bond, its format and the exact language used on this type of bond.

We have a lot of old district records. Can we just throw them away? How can we manage our records? District records are public information and can not be destroyed unless this district has complied with State laws. District trustees first should read the about State records man-

agement requirements, properly inventorying the records, and then complete and file the required forms. You can find information about State requirements, records management guidelines and forms in **PART VI** of this booklet. The State offers training in records management from time to time.

How do we keep track of capital equipment or facilities that cost more than \$1,000?

These are referred to as "capital assets." The values of the assets are used to prepare the annual financial statement. The Treasurer is a good person to track these items. The Treasurer should create a Capital Asset Log. In this log, the responsible trustee will record a description of the asset, a unique sequential number for the asset, the acquisition date, the acquisition cost, the useful life of the asset, who has physical custody of the asset, and the date of the last time someone located the asset during the annual inventory. If there is a change in the person who has physical custody of the asset, record the date of the change and the new name.

One of our trustees received a Statement of Financial Interests Form from the State.

What is this and is she required to fill it out and return it? State law requires all persons who fall within the categories of "state officers," "local officers/employees," "specified state employees," as well as candidates for elective local office, to file this form. The form is sent from the Commissions on Ethics. Trustees of Hillsborough County's special dependent districts fall within these definitions. If a trustee receives a form, he/she is required to complete and return it by the specified date. There are penalties for non-compliance. If you want more information on financial disclosure, go to www.ethics.state.fl.us/ and link to Financial Disclosure.

One of our trustees got the Statement of Financial Interests Form from the State and didn't return it. Now the State is going to fine him. Can we use district funds to pay his fine? The district can not use district funds to pay the trustee's fine no more than it could pay for the trustee's traffic ticket. Additionally, this is beyond the scope of the district's activities to maintain and improve public rights-of-way and common areas.

I resigned as a trustee in November. Now the State says I must complete the Statement of Financial Interests Form. This is a mistake. Who can take care of this? State law requires a trustee to complete that statement within 60 days after he/she leaves the board. It also requires a trustee to file the statement if he/she was on the board as of December 31st. If you did not complete the form after you left the board, then you need to complete it now. If you did complete the statement, you will need to supply the Commission on Ethics with the minutes of the meeting reflecting the board's acceptance of your resignation. For more information, go to www.ethics.state.fl.us/ and link to Financial Disclosure.

How does the Commission on Ethics get the names of trustees? In December, the Commission on Ethics requires Hillsborough County to review the list of trustees in the Commission's database and make changes or deletions. After asking districts to confirm the list of current trustees, County staff reviews the database making the appropriate changes based on written notification received from individual districts. The State uses this database to notify the Supervisor of Elections Office which, in turn, sends the Financial Disclosure Forms to the trustees.

We have a trustee who has moved out of the district, but will be renting out the house. Can she still be a trustee? No, the ordinance says a trustee must be a voter registered in the district. As soon as that person moves her residence from the district, she is required by law to immediately contact the Supervisor of Elections Office and change her address for assignment to the proper voting precinct. The board should take action at its next meeting to remove her from the

board on the basis of no longer being qualified. Be sure to send the minutes of this meeting and a revised Special District Information Form to the parties listed on the form.

Can someone who is a tenant in a house in the district be a trustee? Yes, a renter of a house located within the district boundaries may be elected or appointed a trustee as long as the person is a voter registered in the district.

Is our district exempt from paying sales tax on purchases? The district is not exempt from paying sales taxes unless it has filed and received an exemption from the State of Florida. Exemption from Florida sales and use tax is granted only to certain political subdivisions and nonprofit organizations that meet the criteria set forth in sections 212.08(6), 212.08(7) and 213.12(2) Florida Statutes. Qualifying entities would be exempt from sales and use taxes on purchases and leases when payment is made directly to the selling dealer by the governmental entity. This means payment would have to be made with a district check or credit card.

An application package can be obtained from the Florida Department of Revenue's website, <http://dor.myflorida.com/dor/>. In the "Quick Links" pane, go to "Forms and Publications." On the "Forms and Publications" page, look for DR-5 Application for Consumer's Certificate of Exemption & Instructions R.11/03 and download it with Adobe Acrobat. The exemption certificate must be renewed every five years.

We got a letter from the State Department of Community Affairs saying the district did not comply with Chapter 218.32 of the Florida Statutes. The letter says the district didn't file an Annual Financial Report. I thought the County took care of this for us? Should we respond to the letter? The district should respond to the letter as soon as possible. Failure to respond could result in the district being declared inactive and being dissolved. It is the district's responsibility to file this report through the State LODGER System.

Our district has been approached by another subdivision to become part of our district. Does the County allow districts to annex other areas? Yes, the County does allow district to annex other areas. For more information, please contact the Management and Budget Department at (813) 272-6599.

Our district is small and the Board of Trustees would like to consolidate with another district. Does the County allow districts to consolidate? The County strongly encourages districts to consolidate. For more information, please contact the Management and Budget Department at (813) 272-6599.

Our district was required to file a form with the Tax Collector's Office to correct the tax roll. Why did we have to do this? In recent years, some districts gave the Tax Collector's Office tax rolls levying non-ad valorem assessments on properties exempted from their assessments in the ordinances. Because assessing exempt properties is in violation of a districts' authority, the County asked these districts to complete forms to correct the tax rolls and refund the non-ad valorem assessments already paid.

It is extremely important each district carefully review the tax roll information before it is sent to the Tax Collector's Office. Compare the information on the tax roll to the district's ordinance to ensure that the non-ad valorem assessment is being imposed only on those properties specified in the ordinance. If a refund is necessary, the Tax Collector will issue it and deduct the amount from the district's tax receipts.

Why are we required to post our proposed and approved budget on-line? Are we required to have a website for the district? We are really confused! By State law, districts are required to post the tentative and approved budgets on their websites in addition to budget amendments and financial statements. If there is confusion on what must be posted to the district website, we suggest contacting the State Special District Accountability Office.

We need help on how to conduct our meetings. How can we run a meeting where trustees can interact on a civil basis? The boards of many organizations have benefited from using the guidance found in a book named Robert's Rules of Order. The principles in this book are considered the "gold standard" in how to use parliamentary procedures to conduct productive orderly meetings. The authorized edition of Robert's Rules of Order and other supplemental publications are widely available. The purchase can be covered by the district's budget.

In most cases, State law and local ordinances supersede Robert's Rules of Order.

Has the State changed the law regarding district websites? Just what do we have to include on the website? The State requires each district to have its own website. Hillsborough County will not provide a web page for special dependent districts. Each district should budget funds for its own website and is responsible for updating the website and including the required information.

Below is a summary of some provisions.

- The State has ruled that a Facebook page does not meet the law's requirement for a separate website.
- According to the State, the dependent district's web site must be separate from a homeowners association website or other entity. In other words, you should not have to link through another website to get to the district's website.
- The website must contain the following information:
 - General Information:
 - The special district's full legal name (as cited in creation document).
 - A public purpose statement;
 - The special district's boundaries;
 - The services provided;
 - The full text of the special district's charter (creation document), as amended.
 - Date established (effective date of creation document).
 - Establishing entity
 - General Contact Information:
 - Mailing address
 - E-mail address
 - Telephone number
 - Website address
 - Registered agent / registered office (name and address of the registered agent on file with the Special District Accountability Program)
 - Contact Information for Each Governing Body Member:
 - Name
 - Official address
 - Official e-mail address
 - Term
 - If applicable, the appointing authority (county, municipality, Governor, etc.)
 - Revenue Information:
 - A listing of all taxes, fees, assessments, or charges imposed and collected

- The rates or amounts for the current fiscal year
- The statutory authority for the levy of the tax, fee, assessment, or charge
- **General Financial Information:**
 - The fiscal year period - most special districts are required to use October 1 - September 30.
 - A link to the [Department of Financial Services – Local Government Financial Reporting](#) webpage so the public can view the special district's Annual Financial Report.
 - The final, complete audit report for the most recent completed fiscal year, and audit reports required by law or authorized by the governing body of the special district.
- **Budget Information:**
 - The tentative budget, if applicable - post at least two days before the budget hearing held pursuant to [Section 200.065, Florida Statutes, Method of fixing millage](#) or other law, to consider such budget; and on the website for at least 45 days after the public budget hearing.
 - Final adopted budget - post within 30 days after adoption and retain on the website for at least two years.
 - Budget amendments in which a resolution is required to adopt such an amendment - post within five days after adoption and keep budget amendments on the website for at least two years.
- **Meeting Information**
 - Regular Public Meeting Schedule (quarterly, semiannually, or annually).
 - Meeting / workshop agendas - post a least seven days before the event and maintain on the website for at least one year.
 - Meeting materials, when available in an electronic format, excluding confidential and exempt information - post at least seven days before the event and maintain on the website for at least one year.
- **Ethics Information:**
 - Code of Ethics, if adopted
 - A link to generally applicable ethics provisions (one option is to link to the [Florida Commission on Ethics – Ethics Laws](#) webpage)

ATTACHMENT I GLOSSARY OF TERMS

Definitions are from Governmental Accounting, Auditing, and Financial Reporting, published by the Government Finance Officers Association of the United States and Canada, 1994. For more information, go to www.gfoa.org/

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited to amount and as to the time it may be expended.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by the body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL OUTLAY or **CAPITAL EXPENDITURE** - Expenditures which result in the acquisition or addition to the fixed assets.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

FISCAL YEAR - A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application to GAAP to state and local governments is the Government Accounting Standards Board (GASB).

INTERIM FINANCIAL STATEMENTS – Financial statements prepared as of a date or for a period during the fiscal year including only financial transactions during the current year to date.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available"

means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency accounts are accounted for using the modified accrual basis of accounting.

NON-AD VALOREM ASSESSMENT is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES**.

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

REVENUES – (1) Increases in the net current assets of a governmental fund-type form other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL ASSESSMENT - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

TAXES – Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer and service charges).

ATTACHMENT J
SOME IMPORTANT NAMES AND PHONE NUMBERS

**Questions about Public Official Bonds and
the Financial Statement**

Ajay Gajjar, Finance Director,
Clerk's Office
12th Floor County Center
P.O. Box 1110
Tampa, Florida 33601
(813) 307-7026
GAJJAR@hillsclerk.com

**Questions about putting the assessment
on the tax roll or the names of property
owners in the district**

Ashley Conaway
Assistant Manager
Hillsborough County Tax Collector's Office
813-635-5232
conawaya@hillstax.org

Tracy Torres
Property Appraiser's Office
15th Floor County Center
601 E. Kennedy Blvd.
Tampa, Florida 33602
(813) 276-8916
torrest@hcpafl.org

**Questions about trustee elections and
referenda to increase the
maximum assessment**

Enjolie White
Supervisor of Elections Office
P.O. Box 1110
Tampa, Florida 33601
(813) 272-5850 ext. 4465
ewhite@hcsoe.org

**Questions about the State Special District
Information Program**

Jack Gaskins
Department of Economic Opportunity
Division of Community Development
Special District Accountability Program
107 E Madison Street, MSC-400
Tallahassee, FL 32399-6508
(850) 922-5431
jack.gaskins@deo.myflorida.com

Questions about anything else

Mary Mahoney
Hillsborough County Management and Budget
Department
26th Floor County Center
P.O. Box 1110
Tampa, Florida 33601
(813) 272-6599
mahoneym@hillsboroughcounty.org