FY 27

GUIDE FOR SPECIAL DEPENDENT DISTRICTS BEGINNING THE NEW FISCAL YEAR AND OTHER TOPICS

Board of County Commissioners

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September 2026

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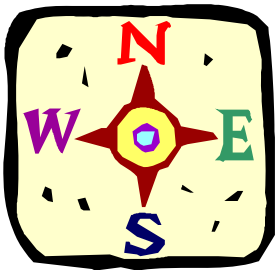
DISCLAIMER

This book is not meant to be exhaustive. It does not include forms and guidelines sent by the State of Florida, the Tax Collector's Office, Supervisor of Elections or the Property Appraiser's Office. Please see **Attachment #5** on page 51 for the telephone numbers and addresses of these offices.



INTRODUCTION

This document is designed to give district trustees guidance on actions the Board of Trustees is required to take at the beginning of the new fiscal year. For local Florida governments, October 1, 2026 is the beginning of Fiscal Year 2027 or FY 27. It ends September 30, 2027. Hillsborough County's 44 Special Dependent Districts are no exception. The yearly financial and administrative cycle begins in October and ends the next September.

You may wonder why we repeat the same information from year to year and why you should read the booklet again. After all, many of you are experienced district leaders. There are two simple reasons: some things do change from year-to-year and there are changes in who the district leaders are and they are new to the process.

Contacting the Hillsborough County Management and Budget Department—The contact person for Special Dependent Districts is Mary Mahoney. Ms. Mahoney has been retained to assist the County with special district issues. She can be contacted at **mahoneym@hillsboroughcounty.org** and 813-272-6599. If you have a question or concern, it is best to reach her by email.

Distribution of this Document—The Management and Budget Department distributes this document, the *Special District Information Form* and the *Checklist for Beginning FY 27* to districts by e-mail. Please feel free to share with other board members and the general public. These documents are also posted on the Hillsborough County website under the Special Districts link.

Financial Disclosure—All Financial Disclosure Forms are now filed electronically on the Commission on Ethics website.**www.ethics.state.fl.us/.**

Please remember State law requires all trustees to complete the State's online Financial Disclosure Form if they were on the board as of December 31, 2026 or within 60 days of becoming a trustee or leaving the board. The trustee will receive a link to the website from the Commission on Ethics. If a trustee has resigned or been removed and the district neglects to send the revised ***Special District Information Form*** and minutes of the meeting where this person is removed, that person will receive a link from the Commission on Ethics to the online ***Financial Disclosure Form*** for 2026.

It is extremely important that the district send Ms. Mahoney a revised Special District Information Form and the minutes of the meeting as soon as a trustee is removed or appointed.

ATTACHMENT #1—Document Checklist

CHECKLIST FOR THE BEGINNING OF FY 27

Use this checklist to insure your district sends the necessary documents to the proper places. It is not necessary to send this checklist with the documents. Keep it for the district's records.

Action	Date Done
• As soon as possible, for trustees whose terms end September 2026, appoint trustees if the incumbents do not want to remain on the board. Do this before November 30th.	
• Elect the four officers required in the ordinance establishing the district as soon as possible in the new fiscal year by a quorum of the trustees. Do this before November 30th.	
• Make sure President, Vice-president and Treasurer have current Public Official Bonds ifor $5,000 each as required by ordinance and send to Clerk's Office. Do this before November 30th.	
• As soon as possible in the new fiscal year, approve the FY 27 regular meeting schedule by a quorum of trustees. Do this before November 30th.	
• Using the standard wording, advertise the FY 27 regular meeting schedule in a newspaper of general circulation - the Tampa Bay Times - immediately after the board approved the regular meeting schedule. Do this before November 30th.	
• Email minutes of the meeting where we acted on Items #1, #2 and #3 to Mary Mahoney in the Management and Budget Department, mahoneym@hillsboroughcounty.org. Do this before November 30th.	
• Email copy of the advertisement of the FY 27 regular meeting schedule to Mary Mahoney in the Management and Budget Department, mahoneym@hillsboroughcounty.org. Do this before November 30th.	
• If necessary, appoint a new registered agent and send a copy of the minutes of the meeting where new agent was appointed and a revised Special District Form to the parties listed on the bottom of the form.	
• Send a copy of the current Special District Information Form to the parties listed on the bottom of the form. The version sent to the Management and Budget Department can be sent by email. Do this by November 30th.	
• If preparing an unaudited Financial Statement for FY 26, email a signed copy of the minutes of the meeting where the board approved submitting an unaudited FY 26 financial statement, a copy of the letter notifying taxpayers and two copies of the financial statement to Mary Mahoney in the Management and Budget Department. A copy should also be emailed to Ms. Mahoney until further notice. Do this before November 30th.	
• If preparing an audited Financial Statement for FY 26, send two copies of it to Mary Mahoney in the Management and Budget Department. Do this before November 30th. A copy should also be emailed to Ms. Mahoney.	
• Enter the district's Financial Statement Information for FY 26 into the State's Financial Reporting System, LODGER.	
• Send a copy of the FY 26 audited or unaudited Financial Statement to the State.	
• Send the completed Public Depositor Annual Report to the Chief Financial Officer (Form DFS-J1 -1009). Do no later than November 30, 2026.	

When emailing documents to the Management and Budget Department, documents must be converted to Adobe Acrobat or image files formats. Do not email Word or Excel files. Ms. Mahoney's email address is mahoneym@hillsboroughcounty.org

If sending by USPS, the address is Mary Mahoney, Hillsborough County Management and Budget Dept., County Center 26th Floor, PO Box 1110, Tampa, Fl 33601.

PART I – ACTIONS A DISTRICT BOARD NEEDS TO TAKE AT THE BEGINNING OF FY 27

Action #1 - Act on Expiring Trustees: Appoint, Reappoint or Let Incumbents Stay

Assuring the Management and Budget Department, State Special Accountability Program, Property Appraiser, Supervisor of Elections and Tax Collector have the most complete and current information is very important. This is so those offices can contact the proper person; that vital district correspondence is properly routed; and that the Commission on Ethics gets the names of those trustees who are on a district board.

Number of Trustees—As a reminder, each ordinance governing each district specify that the board is composed of seven trustees, i.e. a maximum of seven trustees. Additional trustees or alternates or proxies are not allowed.

The Trustee Database—This database has been maintained by the Management and Budget Department for almost 30 years. This is what is used to keep track of trustees, officers and terms of trustees.

The Special District Information Form— Each district needs to send its latest version of the **Special District Information Form** to the Management and Budget Department and the other parties listed on the bottom of the form by **November 30th.** Remember, if you are changing the name of a trustee or what officer's position a trustee holds, the district must also send a copy of the minutes of the meeting where a previous trustee or officer was removed or where the new trustee or officer was appointed or elected.

The Commission on Ethics requires an email address for each district trustee. Please include each trustee's current email address on the **Special District Information Form**.

If the district Board of Trustees wants to change the Registered Agent, it votes to appoint a new one at a regular meeting. Then, records the name of the new registered agent on the Special District Information Form. Be sure to include the district's official address and the Registered Agent's address and day time telephone number. Send the **Special District Information Form** to the parties listed on the bottom of the form. The district will also send a copy of the minutes where the Registered Agent was appointed to the Management and Budget Department. The district must also notify the State Special District Accountability Program.

Expiration of Trustee Terms— About half of your board's trustee terms expire September 30, 2026. The other half's terms will expire in the September 30, 2028. The expiration date of each trustee's term is shown in the County's Trustee Data Base and on the **Special District Information Form.** A trustee whose term expires September 2026 and who want to remain on the board for another term will serve until September 2030. When completing the **Special District Information Form**, please change the September 2026 expiration dates to September 2030. If you have a question about the terms of your district's trustees, please contact Ms. Mahoney.

The qualifications to be a trustee are that he/she must be a voter registered in the district. We strongly encourage the Board of Trustees to reach out to its community for nominees. A person renting a property in the district may serve as a trustee provided he/she is a voter registered in the district.

If there are not enough trustees (expired and unexpired) to have a quorum to appoint new trustees during the fiscal year, please notify Ms. Mahoney immediately. She can help your district with this situation.

Let's review the ways a trustee whose term is expiring can be replaced or remain on the board:

- **Electing a New Trustee through the Supervisor of Elections Office—** This is the process defined in you district's ordinance where a registered voter in the district is elected as a trustee through a process managed by the Supervisor of Elections Office. If there are not enough candidates for the expiring seats on a district board, then a person who qualified through the Supervisor's process is automatically "elected" to the district board because he/she was unopposed. Sadly, only no one qualified as a candidates for vacant seats on special dependent district boards in 2026.

- **Not Enough Persons Qualified Through the Election Process: What Do We Do?**- It's a sad fact, few persons bothered to qualify for election or re-election through the Supervisor of Elections process. But what if no one qualified or got elected through the Supervisor of Elections process, what does the board do?

Method #1—Letting an Incumbent Trustee Remain on the Board — In this case, if a trustee with an expiring term wants to remain on the board, he/she can do so. There is no need for the board to re-appoint the incumbent trustee.

Assuming the trustee whose term expired wants to be on the board for another four years, the board could just let the person stay and he/she would "automatically" be on the board for another four years. The only thing that would change on the ***Special District Information Form*** for that trustee would be changing the expiration date from September 2026 to the new expiration date, September 2030.

Unless the district informs the Management and Budget Department, Supervisor of Elections and other parties that an incumbent no longer wishes to be on the board, we will show that trustee still being on the board.

Beware! The danger in "automatically" assuming a trustee wants to stay on the board is that sometimes that assumption is wrong. We have had cases where the board assumed the trus-

tee wanted to stay on the board and the trustee decided to not attend anymore meetings rather than tell his/her colleagues he/she didn't want to be a trustee again. The board went for months without that trustee attending meetings before they realized the trustee wasn't coming back. Then, the board had to remove the trustee and start the process of finding another trustee. The board should ask a trustee whose term is expiring if that trustee wants be on the board for another four year term. Ideally, the board should then take action to re-appoint that person to the board.

We encourage all boards to ask the trustee with the expiring term if he/she wants to serve another four year term and if the answer is "yes," then take a vote to appoint that person. In that way, the action of the board is recorded in the minutes of the meeting as an official action. If the persons answers "no," then the board can appoint a replacement trustee following Method #2 below.

And yes, the incumbent may vote on re-appointing him/herself on the board.

Method #2—Appointing Replacement Trustees—On the other hand, if the incumbent trustee does not want to serve another term, the board will appoint a replacement trustee through the formal appointment process. It is not necessary for the board to take formal action to remove the previous trustee.

The appointment of a replacement trustee must take place during a regular Board of Trustees meeting, must be approved by a majority of a quorum of qualified trustees, and must be recorded in the minutes of the meeting. The qualifications to be a trustee are that he/she must be a voter registered in the district. We strongly encourage the Board of Trustees to reach out to its community for nominees.

The following actions must be recorded in the minutes of the meeting: the motion to appoint a person a trustee, who made and seconded the motion, the number of yea and nay votes on each motion, how each trustee voted and the results of the vote.

The district will send the revised **Special District Information Form** and the minutes of the meeting where the re-appointments take place to the Hillsborough County Management and Budget Department as soon as possible.

REMINDER

Send a copy of the Special District Information Form and the minutes of the meeting where appointments are approved to
Mary Mahoney in the Management and Department by

November 30, 2026

Action #2 - Elect Four Officers

Each district is required by its ordinance to elect officers every two years, in even-numbered years. This takes generally place the first month of the new fiscal year, in this case FY 27 (October 2026), after trustees take office.

- The board will nominate and vote on who will serve as the four officers at a regular meeting.
- Only a trustee may serve as an officer.
- It will then send meeting minutes and a ***Special District Information Form*** to the Hillsborough County Management and Budget Department, the Supervisor of Elections, the State Special District Information Program, Property Appraiser and the Tax Collector's Office immediately after the election, or the removal of an officer, or the appointment of a replacement officer.
- Officers elected in 2026 serve as officers until September 2028 unless they are removed as officers by the Board of Trustees.
- If an officer resigns to become a regular trustee again, his/her replacement as an officer will serve until the end of that office's term i.e. the reminder of the two year term for that office. This does not change the person's term as a trustee.

Timing of the Election of Officers—The election of officers should take place during the first regular meeting after elected trustees take office, that is, after October 1st. If no trustees were elected, then the election can take place after the board appoints or re-appoints trustees for those whose terms expired. The election is conducted at an advertised Board of Trustees' meeting where a quorum of trustees is in attendance.

Number of Officers—The required officers are: **President, Vice-President, Secretary and Treasurer**. A trustee may not hold two or more offices.

Re-Electing Officers—Even if your board intends to have the same trustees serve as officers, they will be formally re-elected to these offices every two years at a Board of Trustees meeting. This is a legal requirement in County ordinance establishing your district.

Qualifications to Serve as an Officer—The person being elected an officer must <u>first</u> be a trustee.

Voting for Officers—All trustees must vote; no one may abstain. A quorum of trustees must be physically present. Persons in the audience do not vote.

Recording the Election of Officers in Meeting Minutes—The election of officers must be recorded in the minutes of the meeting where the election is conducted. The following are recorded in the meeting minutes: 1) Motion to nominate a trustee as an officer with the name of the trustee making and seconding the nomination, 2) Motion to elect a trustee as an officer, 3) Who made and seconded the motion, 4) Number of yea and nay votes on each motion, 5) How each trustee voted, and 6) Results of the vote. See **Attachment #3** page 14 for sample minutes.

Duties of the Officers—We encourage each district to develop a written description of what each officer is expected to do. The descriptions should be approved by the Board of Trustees, kept with the district's records and be given to each new officer. Trustees may want to reference Roberts Rules of Order when developing written duties of officers.

Updating the Special District Information Form-After the election of officers, enter the title of each office in the "officer" column on the ***Special District Information Form*** on the line corresponding to that officer's name. Being elected an officer does not change a trustee's seat number or his/her expiration date of his/her trustee seat.

The district must file a completed ***Special District Information Form*** and the minutes of the meeting where the election of officers took place with the Hillsborough County Management and Budget Department, Tax Collector's Office, Property Appraiser's Office, Supervisor of Elections Office and the State Special District Information Program. See **Attachment #2** on page 10 for a sample **Special District Information Form.**

Updating the Public Official Bonds—The board will need to update the Public Official Bonds for the President, Vice-President and Treasurer. See page 22 for further instructions.

REMINDER

By November 30th, send the Management and Budget Department and the other parties on the bottom of the form, a copy of the current Special District Information Form and minutes of the meeting where the election of officers took place.

Do this by November 30, 2026

ATTACHMENT #2—Sample Special District Information Form

HILLSBOROUGH COUNTY SPECIAL DISTRICT INFORMATION FORM

District Name: Happy Vale **District Website URL: www.happyvaledistrict.org**

President's Name and E-mail
Teresa Hallam Hall.t@memail.com

District Mailing Address: 123 Abbey Lane, Tampa 33612

Registered Agent's E-mail Address: tommyboy@rockandrollheart.com

Registered Agent name, Mailing Address and Phone Number: (Note: The Registered Agent's name and district phone number are published on the Tax Bill, the Tax Collector's bill insert and on the Tax Collector's website.)
Tom Mcguigan, 2545 Lou Reed Ramble, Tampa 33612, 555-555-8090

SEAT #	TRUSTEE NAME	HOME AND EMAIL ADDRESS	PHONE #	BOARD OFFICE	TERM
HV1	Grace Monfre	222 Bambi Lane Monfre.GraceandJoe@gmail.com	813 555-5645		Sept 28
HV2	John Alberte	2526 Grandpa Lane John.mnl.alberte@hotmail.com	813 555-8090	Treasurer	Sept 28
HV3	Travis McGee	1313 Busted Flush Canal lauderdaleladdie@msn.com	813 555-1313		Sept 28
HV4	Tom Mcguigan	2545 Lou Reed Ramble tommyboy@rockandrollheart.com	813 555-1234	Registered Agent	Sept 28
HV5	Teresa Hallam	123 Abbey Lane Hall.t@memail.com	813 555-1234	President	Sept 30
HV6	Mary Alberte	513 San Jose ukulelemama@yahoo.com	813 555-6789	Vice President	Sept 30
HV7	Barbara Dodson	222 Oakdale Lane alwayssunny@gmail.com	813 555-9512	Secretary	Sept 30

Send this FORM and MINUTES of meeting where change in trustees took place to:

1. Management and Budget Department
   26th Floor, County Center
   P.O. Box 1110
   Tampa, Florida 33601
2. Supervisor of Elections: Candidate Services
   2514 N. Falkenburg Rd.
   Tampa, FL 33619

Send only this FORM to:

1. Hillsborough County Tax Collector
   Attn: QAS Dept.
   2506 North Faulkenburg Road
   Tampa, Florida 33619
2. Department of Economic Opportunity
   Division of Community Development
   Special District Accountability Program
   107 E Madison Street, MSC-160
   Tallahassee, FL 32399-2100
3. Hillsborough County Property Appraiser
   Att. Tracy Torres
   601 E. Kennedy, 15th Floor
   Tampa, Florida 33602

Signature of Person Completing Form **Date**
Electronically signed by Teresa Hallam
11/15/2026

Revised 7/8/22

Action #3 - Approve and Advertise the Regular Monthly Meeting Schedule for FY 27

Each district ordinance and Chapter 189.015 and Chapter 286 of the Florida Statutes require the Board of Trustees to annually adopt a regular monthly meeting schedule, then advertise the schedule. This should be done early in FY 27.

Here is a sample advertisement. Please use your individual district's information. The advertisement must also contain the second and third paragraphs.

Happy Vale Special Dependent District

FY 27 Regular Meeting Schedule

The **Happy Vale Special Dependent District** will conduct its **FY 27** regular monthly meetings at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida beginning at 7:30 PM. These regular monthly meetings will be held on the **second Tuesday of each month.** All meetings are open to the public.

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 these meetings, 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 555-5555.

If the district is considering using alternate wording, it ***must*** present a written draft of the proposed advertisement to the County Attorney's Office and obtain its approval ***before*** placing the ad. If the district uses alternate wording without getting prior approval and the wording is considered inappropriate or insufficient, it may be required to re-advertise it at the district's expense.

The advertisement must appear in a newspaper of general circulation. At this time, the Tampa Bay Times is the only newspaper of general circulation in Hillsborough County.

The district must send the Management and Budget Department either the "tear sheet" from the newspaper showing the advertisement; or a copy of the ad in the newspaper; or the affidavit from the newspaper to the district. If the district published the schedule as a legal ad, the district may also send a copy of the district's ad that appears on the Florida Press Association's Florida Public Notices website.

Be sure to update the district's website so the most current information about the FY 27 regular meeting schedule is posted.

Here are several important points to remember about the regular meeting schedule:

- The setting and advertising the regular monthly meeting schedule should be done as soon as possible either the last month of the old fiscal year or the first month of the new fiscal year. Board actions could be successfully challenged on the basis that they took place at an unadvertised meeting.

- The Board of Trustees **must** adopt the annual monthly meeting schedule at a regularly scheduled meeting. This action **must** be recorded in the minutes of the meeting. The minutes must specifically state the address of the place and the time of the meeting. For example: it is insufficient to state "the board approved the regular meeting date and time. Sufficient minutes say: "the board approved setting the regular meeting schedule as the second Tuesday of each month at 7:30 PM at the Public Library, 222 Fantasy Lane, Happy Vale, and Florida." See the example minutes in **Attachment #3** on page 14.

- The regular monthly meeting schedule **must be** advertised in a newspaper of general circulation. The County Attorney's Office has determined there is one newspaper which meets this definition—the **Tampa Bay Times**.

- The heading in the advertisement must show the legal name of the district.

- The advertisement must disclose the regular monthly meeting **date, time and address of the meeting location**. It must also include the second and third paragraphs shown in the sample advertisement.

- The only minimum time notice requirement is that the notice <u>not</u> be advertised on the day of the first regular meeting.

- After publishing the regular meeting schedule, if the board decides later to adopt a new meeting schedule or change the date, location or time of a single regular meeting, it **must** re-advertise it using the standard meeting advertisement language and send the Management and Budget Department a copy of the ad and the minutes of the meeting where the change was approved.

- The amendments made to district ordinances in 2009 limited district business to the regular board meetings. All district business must be discussed at a regular meeting.

- The annual public budget hearing, a special budget re-adoption hearing or the tax roll certification hearing have separate advertising requirements.

- Remember, any action or decision of the Board of Trustees taken in a meeting which has not been advertised is considered invalid. Complying with the Government in the Sunshine Laws is an important responsibility of the trustees.

- Chapter 286 of the Florida Statutes also requires all meetings of the Board of Trustees comply with the following:

- Meetings must be held in a county courthouse, a public building located in the county in which the district is located, or in a building accessible to all the public. Our County Attorney's Office has interpreted this to mean meetings may be held in private homes or a restaurant if there is no public facility in the district available and that the home will be open to the public during the meeting time.
- Meetings must be held in a facility which does not restrict access or discriminate on the basis of sex, age, race, creed, color, origin, or economic status.
- The district governing board must, upon forty-eight (48) hours written notice, provide any physically-challenged person the means to attend the meeting or, if this is not possible; the district must relocate the meeting to an accessible site; and,
- If the physically-challenged individual objects in the written notice to assistance from another person or persons, the board must provide ramps or other suitable fabricated or mechanical devices.
- Meetings must be held in a facility which does not restrict access or discriminate on the basis of sex, age, race, creed, color, origin, or economic status.

REMINDER

Send a copy of the advertisement of the regular meeting schedule or the affidavit of a legal ad and the minutes of the meeting where the board approved the schedule to Mary Mahoney in the Management and Department by

November 30, 2026

ATTACHMENT #3
SAMPLE MINUTES OF MEETING WHERE BOARD APPROVES FY 27 MEETING SCHEDULE,

HAPPY VALE SPECIAL DEPENDENT DISTRICT

MINUTES OF September 8, 2026 REGULAR MEETING

The regular monthly meeting of the Happy Vale Special Dependent District was convened by President Terry Hallam at 7:30 PM at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida. In attendance were the following trustees: Teresa Hallam (President), Mary Alberte (Vice-President), Barbara Dodson (Recording Secretary), Grace Monfre (Corresponding Secretary), John Alberte (Treasurer), Travis McGee and Tom McGuigan. This comprised a quorum. No trustees were absent

President Hallam asked the Recording Secretary to read the minutes of the previous meeting. Recording Secretary Tesch read the minutes of the meeting. President Hallam inquired if there were any changes to be made. Since no changes were requested, Vice-President Alberte made a motion to accept the minutes and Trustee McGuigan seconded the motion. The motion was approved by a vote of 7-0.

President Hallam asked the Treasurer for the Treasurer's Report. The Treasurer, John Alberte, stated there was $15,000 in the checking account. A copy of the treasurer's report is attached to the minutes of the meeting. President Hallam moved acceptance of the report, Trustee Tesch seconded the motion and the motion passed 7 -0. Mr. Alberte also announced that he is forwarding the appropriate district records to the account performing the audit, Garafolo and Associates, as soon as the fiscal year ends and we have the September bank statement. The board had previously decided to have an audited financials statement prepared even though it is not required to do so.

President Hallam asked if there were any old business to consider. Trustee Mary Alberte stated there was not.

Under New Business:
First Item of Business: Approving Regular Meeting Schedule—President Hallam noted that the ordinance establishing the district requires the board to set and advertise its regular meeting schedule annually. Trustee McGuigan suggested the board continue to have the regular meetings on the second Tuesday of the month at 7:30 PM at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida. Trustee Alberte moved that this be adopted as the regular meeting schedule for FY 27. Vice-president Tesch seconded the motion. The motion was approved by a vote of 7-0.

Vice-president Mary Alberte noted that according to the newspaper this schedule would have to be advertised in a newspaper of general circulation at the first opportunity. She suggested the ad be placed in the legal notices section and be worded as follows:

> The Happy Vale Special Dependent District will conduct its FY 27 regular monthly meetings at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida beginning at 7:30 PM. These regular monthly meetings will be held on the second Tuesday of each month. All meetings are open to the public.
>
> 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 tes-timony 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 931-9125.

Trustee McGee moved to advertise the ad in the Tampa Bay Times legal notices section using the wording as suggested by Trustee Tesch. Trustee McGuigan seconded the motion and the motion was approved by a 7-0 vote.

Second Item of Business: Appointment of Replacement Trustees - President Hallam announced that trustee John Alberte was the only trustee to qualify for election through the election process. He is now on the board and his term will expire September 2030.

President Hallam explained that since only one person qualified for the four seats that had terms expiring in 2026, the board will appoint three trustees to the seats of those trustees whose terms expired: Grace Monfre, Travis McGee and Tom Mcguigan. She asked if there were any nominations for seats #1, #3 and #4. Trustee Mary Alberte nominated Ms. Monfre for seat #1; Mr. McGee for seat #3 and Tom Mcguigan for seat #4. Trustee Barbara Dodson seconded the motion. The motions was approved by a vote of 7-0. These trustees will serve until September 2030.

Third Item of Business: Election of Officers—President Hallam also explained that according to the ordinance, the board elects officers in even numbered calendar years after the election of trustees and this being an even numbered calendar year, it is necessary to elect the four officers required in the ordinance. They will serve as officers until September 2028. Trustee Grace Monfre made a motion and Trustee McGuigan seconded it with the following nominations:
Teresa Hallam—President
Mary Alberte—Vice President
John Alberte—Treasurer
Barbara Dodson—Secretary

Fourth Item of Business: Discussion of FY 27 Landscaping Priorities—Discussion was tabled to the October meeting. Motion made by Ms. Dodson, seconded by Mary Mahoney and approved unanimously.

Being no further business, President Hallam entertained a motion to adjourn the meeting. Trustee Monfre moved to adjourn and Trustee McGuigan seconded. The motion was approved by a vote of 7-0. The meeting was adjourned at 8 PM.

Secretary: Barbara Dodson
President: Teresa Hallam

Action #4 - Prepare and Submit the Annual Financial Statement and the State Reports

Accurate financial reporting is one of the most important responsibilities of a Board of Trustees. The treasurer should provide the trustees with accurate information through out the fiscal year. It is strongly suggested that the treasurer provide the board with a monthly report of showing the budget to actual revenues and expenditures and a report showing the balances in the bank accounts. It is suggested that these reports made part of the official record or minutes of that meeting.

County ordinance and Florida statutes require a district to prepare and file an Annual Financial Statement also called the Annual Financial Report. The Annual Financial Statement is actually composed of several schedules and notes to the statement. The different schedules and notes are shown as tabs in the Excel spreadsheet for the Annual Financial Statement. The Board of Trustees should review the completed financial statement and present it for review at a public meeting. It is part of the district's records. This encourages checks and balances and public comment. The Board of Trustees should formulate and adopt a plan to remedy any findings or recommendations made by the district's auditor. Such action assures district residents the trustees are wisely managing the district's affairs.

Remember to post the FY 26 Annual Financial Statement to the district's website as is required by State law.

Also remember when preparing the unaudited statement or an audited statement to use the FY 25 that was approved by your board and approved by the Board of County Commissioners unless it was officially amended or re-adopted. County staff reviews the statements for compliance with this information requirement.

The Management and Budget Department has sent district leaders a summary of the following requirements for the statement and the spreadsheet containing the schedules needed to file unaudited statements. The Excel spreadsheet is also posted on the **Beginning FY 27 for Subsidiary Districts** web page on County's web site.

PLEASE READ THE FOLLOWING VERY CAREFULLY

All districts are required to prepare and file financial statements annually following the requirements outlined in this booklet

⇒ A district with current year revenues less than $50,000 is allowed to submit an unaudited Annual Financial Statement, but is encouraged to have the statement audited. An audited financial statement is considered the "gold standard" of financial reporting. It is still **required** to submit an Annual Financial Statement

⇒ A district with current year revenues of $50,000 or more is **required** to have its financial statement audited. Current year revenues are all revenues except carryover from the previous fiscal year

PROCESS FOR DISTRICTS WITH CURRENT REVENUES OF LESS THAN $50,000—If a district with current year revenues less than $50,000 decides not have its statement audited, it must follow these procedures and meet the deadlines defined in the ordinance. It must also use the Excel spreadsheet, ***FY 26 Unaudited Financial Statement Excel Template.xlsx***, to prepare the statement. Please read the two sections below carefully.

- **Notification and Approval Requirements—**The notification and approval process must be done each year. The notification and approval process requirements are as follows:

  1. If the current year's revenues will be less than $50,000 and a Board of Trustees wants to submit an unaudited financial statement for FY 25, the Board of Trustees must first approve doing this at a regular board meeting and record the motion and the vote in the minutes of the meeting. This must be done <u>before</u> the notification letter is sent to the property owners postmarked no later than September 30, 2026.

  2. Then, the district must send the standard notification letter by first class mail to each property owner in the district and Hillsborough County informing them that the district board has chosen not to have the financial statement for the current fiscal year audited. The district must use the standard notification letter template to prepare the letters. A sample letter was sent earlier to registered agents and is also on the Hillsborough County Special District website. The letter must be postmarked no later than September 30, 2025. <u>Do not deviate from the standard letter language</u>.

  If the district does not send the notification letter to property owners by **September 30th**, the district is required to submit **audited** financial statements for the current fiscal year by **November 30, 2026.**

- **Standards for Unaudited Financial Statements-** If a district with revenue less than the $50,000 threshold decides to submit an unaudited financial statement, it may prepare the statement using either of the two methods outlined below. The template for the financial statement can be found on the Hillsborough County Special District website. <u>Do not modify the template</u>. The preparer must sign the package along with the principal officers. Do not deviate from the template.

  1. The district can have an accounting firm provide an unaudited financial statement (i.e. a "compilation") using the financial statement template spreadsheet. This costs less than having both a financial statement and an audit prepared. Please share the template to the party preparing the statement so they know what is required. The statement must be signed. OR:

  2. If the district has someone with accounting knowledge/experience such as the treasurer, it can prepare the financial statements itself using the district's prior year financial statement

and the financial statement template spreadsheet. The district must use the statement template and may not modify the template. The statement must be signed.

Submitting the Statement: Please send two copies of the unaudited **FY 26 Annual Financial Statement** to Mary Mahoney, 26th Floor County Center, PO Box 1110, Tampa, FL 33601. Do not send to the Clerk of the Circuit Court. The district may also email a copy of the financial statement to Mary Mahoney, mahoneym@hillsboroughcounty.org, by **November 30, 2026**. The emailed files must be in Adobe Acrobat format or image format. Do not send Word or Excel or other native format files.

Special Circumstances Where a District with Current Revenues Less Than $50,000 Is Required to File an Audited Annual Financial Statement —This is a provision of the Chapter 218.39(1)(i) of the Florida statutes. It specifies that any special district with actual revenues or the total expenditures between $50,000 and $100,000 as reported on the Annual Financial Statement to the State that has not been subject to a financial audit pursuant to this subsection for the previous two fiscal years is required to have its Annual Financial Statement audited.

This situation happens if a district budgeted current year revenues (not including fund balance) of less than of $50,000, the County would have advised the district that an unaudited Annual Financial Statement would be sufficient if the board approves the decision and notification letters are sent to property owners. However, during the fiscal year, a district might have actually expended funds or collected revenues in excess of $50,000.

In that rare case, the State reviewed the district's current Annual Financial Statement and the previous two Annual Financial Statements and noted they had not been audited. The State then requires a district in this situation to file an audited Annual Financial Statement. Failure to do so could result in the State declaring the district inactive.

The district will be notified by the State of this requirement.

PROCESS FOR DISTRICTS WITH CURRENT REVENUES OF $50,000 OR MORE—Districts with current year revenues (not including fund balance) of $50,000 or more are required by ordinance to prepare and submit an audited financial statement.

- **Standards for Audited Financial Statements—** The preparation of an audited financial statement must conform with generally accepted government auditing standards, pursuant to Chapter 10.550, Rules of the Auditor General and §10.550, Florida Statutes.

- **Selecting an Auditor—**Districts must select a qualified auditor to prepare the audited financial statement. The auditor must be a Florida licensed CPA. A list of Florida licensed CPAs is available from the Florida Department of Business and Professional Regulation at www.myfloridalicense.com/dpr/cpa/. CPAs auditing governmental entities must have an external peer review done at least once every three years and have continuing professional education (CPE) in governmental accounting and auditing per Chapter 3 of Governmental Accounting Standards, July 2018 revision ("Yellow Book"). Go to https://www.gao.gov/yellowbook/overview for more information on this.

- **Preparing Statement in Accordance with GASB 34**—Regardless of whether the board prepares an audited or unaudited financial statement, that statement must be presented in accordance with Governmental Accounting Standards Board (GASB) Statement 34. GASB Statement 34 allows small governments such as your district to record only the infrastructure assets (roads, sidewalks, drainage systems, walls, sprinkler systems, etc.) acquired starting with FY 01. Infrastructure assets acquired before FY 01 may recorded but is not required.

Submitting the Statement: Please send two copies of the audited FY 26 Annual Financial Statement to Mary Mahoney, 26th Floor County Center, PO Box 1110, Tampa, FL 33601. Do not send to the Clerk of the Circuit Court. The district may also email a copy of the audited financial statement to Mary Mahoney, mahoneym@hillsboroughcounty.org, by **November 30, 2026**. The emailed files must be in Adobe Acrobat format or image format. Do not send Word or Excel or other native format files.

FILING REQUIRED REPORTS WITH THE STATE—Filing these reports is a district responsibility.

- **Filing the Annual Financial Statement with the State**—Regardless of whether or not the financial statement is audited or not audited, a district must also file its financial report directly to the State of Florida using the on-line, electronic link through the website of the Department of Financial Services (DFS) using the DFS "LOGER" system.

  The deadline for this on-line filing is June 30, 2027. Filing early in the nine month period is highly preferred. Failure to file may result in legal action by the State and possible dissolution of the district.

  For a DFS LOGER system user manual, log-in interface and more information about the State's Annual Financial Report, go to https://logerx.myfloridacfo.gov/LogerX/Login

- **Filing the Annual Financial Statement with the State Auditor General—**A district that prepares an audited Annual Financial Statement is required by State law to file it with the State's Auditor General. The process for filing the report can be found at https://flauditor.gov/pages/pdf_files/electronic_filing_local_govts.pdf .

- **Special State Requirement:** Section 218.39(1)(i), Florida Statutes, requires an annual financial audit report from each special district with actual revenues or total expenditures and expenses between $50,000 and $100,000, as reported on the fund financial statements if it has not been subject to a financial audit for the two preceding fiscal years. If there are questions, please contact Mary Mahoney.

Report the District's Bank to the Florida Public Depository Program—The Florida Public Depository Program saves special districts from dealing with collateral, custodians, and security agreements. When public deposits are made in accordance with Chapter 280, Florida Statutes, public depositors, as defined in Section 280.02, Florida Statutes - Definitions, will be protected from loss in the absence of negligence, malfeasance, misfeasance, or nonfeasance on the part of the public depositor or on the part of his or her agents or employees.

The requirement to annually file the *Public Deposit Identification and Acknowledgement Form* is not a new State requirement for districts.

For the district's deposits to be protected by the program, special districts must do the following:

- Maintain the public deposit in a financial institution designated as a qualified public depository (see Active Qualified Public Depository List).
- Ensure the account name on the deposit is sufficient to identify it as a Florida public depository. At the time of opening each public deposit account, execute the Public Deposit Identification and Acknowledgment Form (Form DFS-J1-1295) with the qualified public depository and maintain the form as a valuable record. If a special district has not executed this form for any accounts currently open, do so right away. Submit the form to the Chief Financial Officer only if the qualified public depository goes into default.
- Confirm the public deposit account annually, as of September 30, with the qualified public depository and reconcile any discrepancies before **November 30** by submitting the Public Depositor Annual Report to the Chief Financial Officer (Form DFS-J1 -1009), by the 30th of November, to the Department of Financial Services.
- Notify the Chief Financial Officer immediately by telephone if the special district ever receives a notice of default or insolvency from the receiver of the depository. Then, provide written confirmation and a copy of the notice to the Chief Financial Officer Additional Information Direct Contact - Department of Financial Services, Bureau of Collateral Management.

For more information including the list of qualified public depositories and forms go to https://myfloridacfo.com/division/treasury/collateral-management

ATTACHMENT #4 – Florida Public Depository Information Form

DEPARTMENT OF FINANCIAL SERVICES
Division of Treasury – Bureau of Collateral Management

PUBLIC DEPOSITOR ANNUAL REPORT TO THE CHIEF FINANCIAL OFFICER

For the Period Ended September 30, _____

Public Depositor (PD) Information

PD's Full Legal Name: _____

PD's Mailing Address: _____

_____

PD's Federal Employer Identification Number (FEIN): _____

WE ASSERT that we are an official custodian of moneys that meet the definition of a public deposit as defined in Chapter 280, Florida Statutes and that such moneys are placed in Qualified Public Depositories (QPDs) unless exempt under the laws of this state. We acknowledge our responsibility for any research or defense required to support such assertion.

WE VERIFY that we have:

(1) Performed an annual confirmation of all open public deposit accounts as of the close of business on September 30 for each QPD. All discrepancies found in the confirmation process were reconciled before November 30. Information confirmed included the following:

a. FEIN of the QPD.
b. Name on the deposit account record.
c. FEIN on the deposit account record.
d. Account number.
e. Account type.
f. Actual account balance on deposit.

(2) Confirmed that a current Public Deposit Identification and Acknowledgment Form has been completed for each public deposit account and is in our possession.

(3) Provided as part of this report a separate listing of QPDs at which we have open public deposit accounts. This filing has been completed in the report format prescribed by the Chief Financial Officer, State of Florida for this year.

Under penalties of perjury, I attest that I am authorized to sign on behalf of the Public Depositor identified above, and also declare that I have read the information provided on this Public Depositor Annual Report to the Chief Financial Officer and that the facts stated in it are true to the best of my knowledge and belief.

Authorized Signature for Public Depositor: _____ Date: _____

Printed Name and Title: _____

Phone: (_____) _____ Fax: (_____) _____

Suncom: (_____) _____ Email: _____

DFS-J1-1009
REV. 09/03

PUBLIC DEPOSITOR ANNUAL REPORT TO THE CHIEF FINANCIAL OFFICER

For the Period Ended September 30, _____

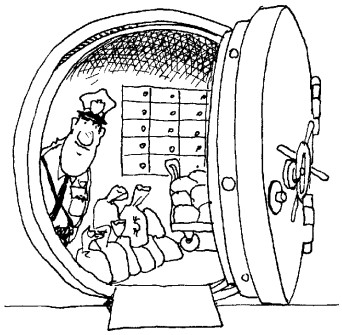
List of Qualified Public Depositories for _____
Public Depositor's Full Legal Name

Listed below are the FEIN and name for **all** Qualified Public Depositories at which we have open public deposit accounts, including accounts with zero balances.

FEIN of Qualified Public Depository	Name of Qualified Public Depository

DFS-J1-1009
REV. 09/03

2



Action #5 - Secure or Update Valid Public Official Bonds

Every district **is required** by its ordinance to have current Public Official Bonds for the three officers authorized by the ordinance to sign checks: president, vice-president, and treasurer.

No district may make any financial transactions without having valid bonds. It is the responsibility of the district to meet these requirements and initiate changes to the bonds. It is also the board's responsibility to monitor the expiration dates on bonds and have them renewed. Only the district can contact the bonding company and only the bonding company can make changes to the bonds.

The bonds **must** be submitted to the Clerk of the Circuit Court immediately after the election of officers. Do not send copies. The deadline is **November 30, 2026.** Please remember that since the officers serve **two year terms**, the bonds can cover **two years.**

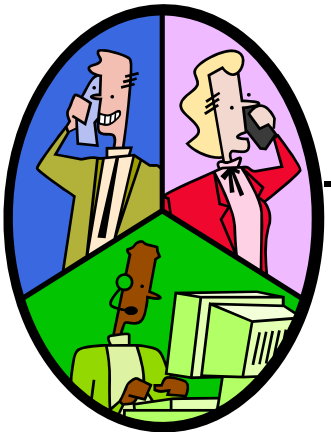
All Public Official Bonds are bound to the Board of County Commissioners.

ALTERNATIVE SECURITY - The ordinances specifically require Public Official Bonds. No other type of insurance or security is acceptable.

WHO IS NAMED ON THE BOND - The bonds <u>must</u> show the names of the persons elected as President, Vice-President, and Treasurer. A bond that just names the offices is not acceptable. Each ordinance says: "such trustees authorized to sign checks of the district or otherwise designated to handle its funds shall, before they enter upon such duties, execute to the Board of County Commissioners of Hillsborough County for the benefit of the district, a good and sufficient bond in the sum of $5,000 with a qualified corporate surety conditioned to faithfully perform the duties of such trustees and to account for all funds which may come into their hands as trustees."

CHANGES TO OFFICERS—If an officer changes, the board is responsible for getting the bonds changed to show the name of the new officer and sending the original bond to the Clerk of the Circuit County.

FILING THE BONDS WITH THE CLERK'S OFFICE – Originals of the bonds must be filed with the Clerk of the Circuit Court. Contact Mr. Rick Van Ardsdall at 813-307-7042. His address and email address can be found on page 51.



PART II
CHANGING TRUSTEES AND OFFICERS DURING THE FISCAL YEAR

Each district may experience changes in the status of trustees or officers. Trustees might resign, abandon their positions or need to be removed.. Officers may change too. Once a trustee is elected or appointed to the board, he/she is recorded as a trustee until the Board of Trustees takes official action to remove him/ her from the board unless his/her term ends and the district notifies the five parties shown on the bottom of the **Special District Information Form.**

Removing a Trustee Due to Resignation or Non-Attendance— In many cases, the trustee gives or sends the Board of Trustees or the president a resignation letter. If the Board of Trustees has received a resignation letter or verbal resignation, it should take affirmative action at its next meeting to accept the resignation. This means a trustee makes a motion to remove the person from the board, another trustee seconds the motion, and all trustees in attendance vote on the issue. These actions must be recorded in the minutes of the meeting.

Sometimes a trustee stops attending meetings and does not notify the Board in writing of his/her status. The ordinance gives the Board the ability to remove a trustee for missing three meetings. Check Section 6 of the ordinance establishing the district to see if your district's ordinance requires this to take place after three consecutive meetings or not.

A vote to remove a trustee under any of these circumstances must take place during a regular Board of Trustees meeting, must be approved by a majority of a quorum of qualified trustees and must be recorded in the minutes of the meeting. If there are not enough trustees to vote on removing a trustee, please notify the Management and Budget Department immediately.

Unless the district sends in the proper documentation, the Supervisor of Elections, the Management and Budget Department, Property Appraiser's Office, Tax Collector's Office and the Commission on Ethics will show this person as a trustee. A resignation letter sent directly to these offices does not remove a trustee from a board. None of these offices will take action on notices made verbally. The Board of Trustees must take action in a regular meeting to remove the trustee.

Removing a Trustee for Cause—Each district Ordinance allows the Board of Trustees to remove a trustee for failing to discharge the duties of the position upon charges of malfeasance or misfeasance. The Board must provide the trustee with an opportunity to address the charges. It is up to each Board of Trustees to formulate policies and procedures to implement these provisions. The removal of a trustee for cause must take place during a regular Board of Trustees meeting, must be approved by a majority of a quorum of qualified trustees and must be recorded in the

minutes of the meeting. Boards are encouraged to give the trustee due process and an opportunity to respond to the board.

Hillsborough County does not advise a board about removing a trustee for cause. The district should seek legal counsel if it has questions or concerns.

Replacing a Trustee—The appointment of a replacement trustee takes place during a regular Board of Trustees meeting, is approved by a majority of a quorum of trustees and be recorded in the minutes of the meeting. If there are not enough trustees to appoint new trustees, please notify the Management and Budget Department. Staff in that department can advise on how the Board of County Commissioners can appoint replacements.

Changing Officers—Sometimes it is necessary to change officers. This action must also take place at a regular advertised meeting, be approved by a majority of a quorum of trustees and be recorded in the minutes. Remember if a person steps down as an officer, he/she still remains a trustee and such action does not change the trustee's term expiration date.

Changing Registered Agent -To do this, the board simply approves a motion to remove the present registered agent and approves another person to serve as registered agent.

Who to Notify of Changes on the Board -It is very important that the Board of Trustees notify all the parties shown on the bottom of the **Special District Information Form**. Using the *Form*, cross out the name of the removed trustee or registered agent and insert the name, address, email address and telephone number of the replacement trustee or registered agent.

Filing Financial Disclosure Forms -State law requires a new trustee or a trustee who has left the board to file a Financial Disclosure Form within a certain time period of coming on the board and leaving the board. Once the Management and Budget Department is notified of these changes, it will notify the Commission on Ethics. The Commission will email the new or former trustee will be a link to the its website where the person can file the Financial Disclosure online. For more information, go to www.ethics.state.fl.us/ and click on the Financial Disclosure tab.

REMINDER

Send the a copy of the revised *Special District Information Form* and the minutes of the meeting where the board removed, appointed or elected a trustee or officers or appointed a new Registered Agent to the entities listed on the bottom of the Special District Information Form immediately.

PART III
COMMUNICATION - KEEPING EVERYONE INFORMED

It is extremely important that districts keep everyone informed. Please comply with the information requirements and deadlines as outlined below. To help districts keep track of these items and the actions needed, a Checklist has included on the Beginning FY 27 webpage and the email sent to each Registered Agent. See **Attachment #1** on page x for an example of the Checklist.

The following documents are due to the Management and Budget Department By November 30, 2026

We encourage districts to file these documents by email these documents as Adobe Acrobat or image files to mahoneym@hillsboroughcounty.org. Please do not attempt to deliver documents in person to County Center. You can send them by USPS.

- **Current Special District Information Form—**Send a copy of the current **Special District Information Form** to the Management and Budget Department and the other parties listed on the bottom of the form. Please use the ***Revised Special District Information Form***.

- **FY 27 Regular Meeting Schedule Advertisement and Minutes of the Meeting Where the Board Approved the Schedule** - If the notice was published as a legal notice in the legal notices section of the newspaper, send a copy of the affidavit from the publisher. Do not send a confirmation, proof, or the draft of an ad. You can also send a copy of the advertisement printed from the newspaper. At the same time, send a copy of the minutes where the board approved this meeting schedule. Please see **Attachment #3** on page 14 for sample minutes.

- **FY 26 Annual Financial Statement** - Mail two copies of the ***FY 26 Annual Financial Statement*** to **Mary Mahoney, Management and Budget Department, 26th Floor County Center, PO Box 1110, Tampa, FL 33601.** You can also email it to her, mahoneym@hillsboroughcounty.org

If emailing the financial statement, do not send the Excel spreadsheet!!!! We can accept only images in .jpg, .png or .tiff form only or an Adobe Acrobat file. Please do not put shading or colors in any of the Excel cells.

A district filing an *unaudited financial statement* must also send Ms. Mahoney a **signed copy of the minutes where the board approved preparing unaudited financial statement** and **a copy of the letter sent to district property owners.**

A district submitting an *audited financial statement* can ask its auditor to send Ms. Mahoney an Adobe Acrobat file containing the audited financial statement as well as the two printed copies.

DURING FY 27

The following should be sent as soon as the particular change or action is approved by the Board of Trustees:

- **REMOVING AND APPOINTING TRUSTEES OR REMOVING AND ELECTING REPLACEMENT OFFICERS**—Send the minutes of the meeting and the revised ***Special* District Information Form** to the parties listed on the bottom of the form as soon as the board approves the minutes. Again, Adobe Acrobat or image files of the **Special District Information Form** and minutes emailed to Ms. Mahoney are preferred

- **CHANGING THE REGULAR MEETING SCHEDULE OR RE-SCHEDULING A REGULAR MEETING**— Send a copy of the minutes of the meeting where the board approved the change and a copy of the advertisement to Ms. Mahoney preferably by email in Adobe Acrobat or image file formats.

- **CHANGING THE REGISTERED AGENT—**Send the minutes of the meeting and the revised ***Special District Information Form*** to the parties listed on the bottom of the form as soon as the board approves the change.

PART IV
OTHER INFORMATION INCLUDING WEBSITE REQUIREMENTS

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

FY 27 Budget—The budget approved by the Board of Trustees and the Board of County Commissioners is the document that governs how a district expends funds in FY 27. It is very important that Board abide by State law and not authorize expenditures that exceed the budgeted line items unless it has worked with the Management and Budget Department to amend or re-adopt its current year's budget.

Please refer to the ***FY 27 Budget Preparation Guide for Special Dependent Districts***. This booklet contains valuable information such as amending a budget, re-adopting a budget and some basic governmental accounting terminology. We encourage each trustee to read this booklet again as the new fiscal year begins. This can be found on the County's Special District webpage.

If there are any questions, please contact Mary Mahoney at the Management and Budget Department.

Amending the FY 27 Budget—The FY 27 budget approved by the Board of County Commissioners governs the revenues and expenditures of the district for the FY 27 fiscal year. The amount budgeted in of the expenditure categories in the adopted budget is considered a fixed appropriation unless properly amended by the Board of Trustees and the Board of County Commissioners. Amending a budget does not change the total amount of the budget.

- **A Simple Budget Amendment—** A "simple budget amendment" is a type of budget amendment that 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:

First Step—The Treasurer analyzes the budget using the *Budget Amendment Form* to show the proposed amended budget. This form can be found on Budget Page of the Special Districts page of the County web site. 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.

Second Step- 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 Department, 26th Floor County Center, PO Box 1110, Tampa FL 33601. Be sure to include a short cover letter with the name and address of a district contact. We encourage you to send these documents by email.

If amending categories 61.00, 62.00 and 63.00 or adding funds to these categories, the district will also need to include a revised *Capital Outlay and Project Information Form* with the revised budget and minutes.

♦ **A Less Simple Budget Amendment—**This is called "less simple" because State law requires an additional step. This procedure applies only when a district is amending 99.02 - Reserve for Future Capital **Projects or Reserves for Contingency line items**. Again, this type of a budget amendment does not change the total amount of the budget.
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.

First Step-The Treasurer analyzes the budget using the ***Budget Amendment Form*** to show the proposed amended budget. Please contact Mary Mahoney for a copy of this form. 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.

Second Step—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 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. Please contact Ms. Mahoney for a copy of the Budget Amendment Resolution form.

Third Step—Then, the Treasurer sends a copy of the amended budget, the signed resolution and the minutes of the meeting where the amendment was approved to the Management and Budget Department. If the budget amendment is modifying project timetables, changing project boundaries, changing project costs or adding or deleting a project, then a revised ***Capital Outlay and Project Information Form*** should also be included in the package. Be sure to include a short cover letter with the name and address of a district contact.

If there are any questions about this process, please contact Mary Mahoney at the Management and Budget Department. 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 - There may be times during a fiscal year when 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.

Readopting the budget means the amount of budgetary authority is changed. State law prohibits special district boards from exceeding their budgetary authority.

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. A district can handle this situation in one of two ways: it can make a decision not to use the "extra" resources during that fiscal 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 cannot 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 resolution 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 resolution and reviewing the budget. Please consult the Management and Budget Department before taking any action on re-adopting the budget.

General Fiscal and Budget Information—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.

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. The district's bank 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. If the district does not have a separate FEIN, then it will need to apply for one with the United States Internal Revenue Service (IRS). The district can apply for an FEIN on-line at the IRS website www.irs.gov/.

Each district's ordinance requires that there must be two of the three authorized signatures on each check: president, vice-president or treasurer. Remember to change authorization cards and the public official bonds after the election of officers.

It is strongly recommended that the treasurer provide the board with a monthly report of showing the budget to actual revenues and expenditures and a report showing the balances in the bank accounts. The financial report should also list the checks being approved at the meeting. It is suggested that these reports be made part of the official record or minutes of that meeting.

Complying with State Law Regarding Local Government Investment Policies—In the 1995 legislative session, legislators approved a law called Local Government Investment Policies. It was enacted in reaction to the Orange County, California scandal. It is the Board of Trustees' legal and ethical responsibility to protect assets of the district.

In July 1997, the County Attorney's Office sent each district a letter outlining the provisions and asked each to send a copy of its investment policies. To date, very few districts have responded to the County Attorney's letter to show compliance with the statute. The statutory reference for this requirement is Chapter 218.415. 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. Many districts have noticed 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, know 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 https://prime.sbafla.com/ on the internet. There is a package describing the program and the procedures a district needs to follow in order to participate.

State Financial Disclosure Form— If a person is a trustee on a district board as of December 31st, he/she is required by State law to file a State Financial Disclosure Form. All trustees are required to complete a State of Florida Financial Disclosure Form (Form 1) annually by July 1st. The State Commission on Ethics sends the form to each trustee electronically and the trustee will file it electronically. If the board has not taken formal action to remove a trustee and his/her name is still in the County's Special District Trustee Database, the State will still send that person a form and expect it to be returned. Failure to file this form may result in a fine.

Because the State now notifies trustees electronically of the requirement to file the annual Financial Disclosure Form and requires filing electronically, the district must include the trustee's email address on the **Special District Information Form.**
If the board appoints a new trustee and notifies the Management and Budget Department with a revised ***Special District Information Form***, that trustee will receive an email from the Commission on Ethics asking the trustee to log onto its electronic filing web site. There, the new trustee will complete State of Florida Financial Disclosure Form (Form 1) online within the legally required time period.

If a trustee leaves the board and the board notifies the Management and Budget Department with a revised **Special District Information Form**, that trustee will receive an email from the Commission on Ethics asking the trustee to log onto its electronic filing web site. The departing trustee with then complete the Final Statement of Financial Interests Form (Form 1F) online within 60 days of leaving his/her trustee position.

Contact the State Commission on Ethics at www.ethics.state.fl.us/ for further information.

The Minute Book and Meeting Minutes—Each district is required to maintain a book of the district's meeting minutes. The important thing to remember is that all minutes are to be kept together so trustees and the public can reference them in the future. Keeping them in a binder helps keep all the minutes in one place.

Meeting minutes are important for two reasons. First, the minutes provide a written record of what officially takes place at a board meeting. Second, the minutes provide trustees and the public with documentation disclosing board decisions and actions. Each district ordinance requires the district to keep a book of meeting minutes. State law requires that all records of the district be made open to any member of the public regardless of reason. The records are governed by Chapter 119 of the Florida Statutes.

What comprises adequate meeting minutes? Meeting minutes can be as long or as short as a board wants to make them. There are minimum criteria though.

- Meeting minutes must state the date of the meeting, the physical location of the meeting, and what time the meeting started and ended.
- Meeting minutes must state the purpose of the meeting such as "regular meeting," "public budget hearing."
- Meeting minutes must disclose the first and last names of the trustees in attendance. The names of absent trustees must also be noted. It is not necessary to state the names of any non-trustees attending the meeting unless they actually are recognized to speak during the meeting.
- Meeting minutes must disclose the reading and approval of the minutes of the previous meeting and the treasurer's report. If a trustee notes any error in the minutes or the treasurer's report, the minutes will show the nature of the error and the board's direction to the recording

secretary or treasurer to correct the error. Ideally, the treasurer's report should be included or attached to the meeting minutes.

- Meeting minutes must record the language of each motion in its entirety, the first and last name of the trustee made the motion, who seconded the motion, who voted yes or no on the motion, and the vote on the motion.
- Meeting minutes must be typewritten with enough margins allowing for corrections. Meeting minutes are never handwritten and never written or signed in pencil.
- Meeting minutes may contain a summary of a discussion on a point or motion. Each board can decide on whether or not it wants verbatim minutes. If the board allows public comment, it can decide if the minutes should reflect the full comments of each resident attending the meeting. At a minimum, meeting minutes state who spoke and a very short summary of the person's comments. Each board should adopt a written policy about when it takes public comment and how much comment it will put into the minutes.
- Approved meeting minutes are always signed by the president and the recording secretary.
- Meeting minutes should be written in an expository style and should contain language that does not espouse the position of any board member. Remember, this is a written representation of an event. No editorial comments. Just the facts.
- State law requires that the minutes must reflect the individual vote of each trustee by name. For example, if a motion is approved by a vote of 4 to 3, the minutes will show the name of the four trustees who voted in favor of the motion and the names of the three trustees who voted against the motion. If a motion is voted on unanimously, the recording secretary is not required to name the individual trustees.
- Always record the first and last names of the trustees in the minutes of the meeting.
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Accessibility Guidelines for Special Districts—What follows are the guidelines to ensure each district meets the laws governing accessibility. If there are any questions, please contact the County ADA Coordinator.

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 those 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.

Examples of accommodation include:
Accessible parking and meeting room space
Providing written material in large print, on tape or disk, if requested as an accommodation
Providing a sign language interpreter, if requested as an accommodation
Allowing a service animal into the meeting or activity
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:

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.

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 assis-

tance 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 "pubic 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. 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, State Library and Archives of Florida, and download the latest training schedule. The bureau offers several classes on public records management throughout the state several times a year. Generally, these are one-day sessions. The cost can be paid by the district. The Library's website address for records managers is https://www.dos.myflorida.com/library-archives/records-management/

Designate a district trustee to be the records custodian 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.

Have someone attend the Florida Department of State, State Library and Archives of Florida training program. Seminars and other education opportunities are listed on the website. The designated records management custodian should attend.

Read the various manuals, use the forms, and submit the required schedules to the State of Florida. The manuals, forms, and instructions are available at these websites. You will need to have Adobe Acrobat Reader installed on your computer to read many of these manuals. The Adobe Acrobat software can be downloaded from www.adobe.com/products/acrobat/ and is free.

Changing the Maximum Assessment—Each district ordinance requires a referendum in order to change the maximum assessment amount. The next opportunity for such a referendum August 2028. The Supervisor of Elections Office will place the question on the ballot if a district provides the proper documentation and meets other requirements. If a district wants to have a referendum at the next opportunity, it is absolutely imperative that a district contact the Supervisor of Elections Office early in 2028 in order to initiate the actions needed to put the increase on the 2026 primary election ballot.

If a district has a successful referendum in 2028, the earliest it can assess an amount in excess of the old maximum is the tax roll for 2029. To do this, the district must follow the procedures outlined in Chapter 197.3632 of the Florida statutes. Please read the booklet from the Tax Collector's Office and contact Ashley Conaway at at the Tax Collector's Office as soon as possible to learn more about the legal requirements the district must follow to put the higher assessment on the tax roll. This also applies to districts that had successful referenda in 2026. Ms. Conaway's contact information can be found on page 51 of this booklet.

Purchasing Policies and Procedures—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.
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 Management and Budget Department can supply districts with a copy of the Board of County Commissioners' procurement policy and its policies and procedures manual. We also suggest you read Chapter 287 of the Florida Statutes. You can also go the web sites 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.

If a district does not have adopted policies and procedures for purchasing, it must adopt some before securing services or goods. The Board of Trustees may adopt policies and procedures that are more restrictive than State law.

District Web Site Requirements—The Uniform Special District Accountability Act to require special districts have web sites and to outline certain information be placed on those web sites. You can view these requirements at http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program

Please remember the State has ruled that a Facebook page does not meet the law's requirement for a separate website. The State has also said a 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.

Below is a summary of some provisions of the statute:

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
  - Annual Report on Goals and Objectives and Performance Measures and Standards
- **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 https://logerx.myfloridacfo.gov/LogerX/Login 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. The tentative budget must remain on the website for at least 45 days.
    - Final adopted budget - post within 30 days after adoption. The final adopted budget must remain on the website for at least two year.
    - Budget amendments in which a resolution is required to adopt such an amendment - post within five days after adoption. Budget amendments must remain on the website for at least two years.
- **Meeting Information:**
    - Regular Public Meeting Schedule
    - 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)
    -

It is important that a district monitor its website and notify the website administrator of any changes or additions that need to be made to keep the page current and in compliance with State law.

District Goals, Objective, Performance Measures and Reporting—In 2024, the legislature enacted Chapter 189.0694 requiring each special district, to establish goals and objectives for each program and activity undertaken by the district, as well as performance measures and standards to determine if the district's goals and objectives are being achieved. The statute also requires each district by December 1 of each year thereafter, each to publish an annual report on the district's website describing: the goals and objectives achieved by the district, as well as the performance measures and standards used to make this determination and any goals and objectives the district fails to achieve.

We suggest reading the information in the State Special District Handbook for more information on how to develop these goals, objectives, and performance measures. Here is a link to that website: Special Districts - FloridaJobs.org

PART V
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 operating districts. The answers are 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.

For more information about public records, go to the Records Management website for the State of Florida **https://dos.fl.gov/library-archives/records-management/**

I just 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 trustees? 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 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 and to not follow them.

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 our landscape company that mows our rights-of-way. 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 a district 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? What about attending by using Skype or other communication programs? 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 or proxies. Votes or participation by telephone or computer 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 or computer is not considered being physically present.

Can we still have a meeting if we don't have a quorum of trustees? Yes, the district can still have a meeting if there aren't enough trustees attending the meeting. Trustees can discuss district business, but cannot take a vote or act on district business. Minutes must be taken of a meeting even if a quorum is not 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.

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 could 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 trouble 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 trustee. The only legal 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 are civil and criminal penalties. Violating 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, (813) 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 (813) 272-5400.

These offices can initiate investigations that may lead to civil or criminal penalties.

Can our district enforce deed restrictions? No, the district cannot enforce deed restrictions. Deed restrictions (sometimes called “covenants”) are agreements between landowners. The government does not have the power to enforce agreements between private parties like landowners. 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 the homeowners association obtain competent legal counsel.

Can we use district funds to help the homeowners association enforce deed restrictions? No, the district may not use district funds to help the homeowners association 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. 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. 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? 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? 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 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 located on private property. If the district owns the wall, it can maintain both sides.

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 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. Walls and Fences - County policy prohibits the construction of walls or fences in the County's rights-of-ways. If a district wants to construct walls, it must do so on private property after securing easements from the affected property owners. Easements must be recorded. The district must obtain the proper permits and abide by various building and engineering requirements.

Irrigation Systems, Lighting, Trees, Security Cameras, Maintaining Rights-of-way and Landscaping - Before building anything in the County right-of-ways or easements, the district must obtain a Right-of-way Use Permit from the County's Department of Engineer and Operations Department. 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.

According to the latest information from the Engineering and Operations Department, security cameras may not be installed in County rights-of-way.

For information about Right-of-way Use Permits, contact the Engineering and Operations Department at (813) 635-5400.

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 and Recreation Department must also approve any improvements. There are safety and equipment standards that must be met. You must contact the Parks and Recreation Department at (813) 635-3500.

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 Information 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 Special Districts - FloridaJobs.org You will need to have Adobe Acrobat Reader software installed on your computer in order to read the file.

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? Again, we call attention to the fact that the district is established to maintain and improve public rights of-way. District funds may be used only for those activities. These homes are private property. The district can file complaints with the County's Code Enforcement Department.

Can we have our meetings in a restaurant? We asked the County Attorney's Office to give some guidance regarding the location of a district meeting. Below is a summary:

According to Chapter 189.417, Florida Statutes, the meetings must be held in a public building when available within the district, in a county courthouse of the county, or in a building in the county accessible to the public.

It is the County Attorney's opinion that a restaurant or a private home may qualify as a "building in the county accessible to the public. To comply with these regulations, a meeting held in a restaurant should take place in a "banquet-type" room and not involve the purchasing or consuming of meals. The reason for this is because those members of the public who can not afford to purchase a meal may feel as though the meeting is less accessible to them. A meeting in a private home can also qualify under these regulations but only if the home is effectively open to all members of the public.

We meet in a room that is accessible only by stairs. Are we required to meet in facilities that are handicap accessible? Yes, a district board is required to meet in a facility that is handicap accessible. A meeting place that is accessible only by stairs does not meet the definition. Please see the discussion of the provisions of the Americans with Disabilities Act and pertinent State law.

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? To answer part one of the question, Hillsborough County does not require an insurance policy protecting individual trustees for their actions as trustees. 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 the question, at this time, 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 is 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 economic costs of not having 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? 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. If the district needs a Certificate of Insurance, it needs to secure the appropriate policy in its name from a qualified insurance agent.

Why does the district need a Public Official Bond? The standard ordinance used to establish each district requires a current public official bond 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 taxpayers in the district are 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. Rick Van Ardsdall, Clerk of the Circuit Court, at 813-307-7042 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 management 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 **Part IV** 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.

We used to receive Form 1 Statement of Financial Interests from the Commission on Ethics on paper. Are we now required to file this electronically? Are we required to file this information at all? 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. Trustees of Hillsborough County's special dependent districts fall within these definitions.

In the past, these forms were filed on paper. Legislation recently changed and trustees are now required to file this information with the Commission on Ethics electronically. The Commission will send the trustee an email linking him/her to an online registration site. This requires each trustee to have an email address. This is why it is so important that the Management and Budget

Department have a valid email address for each trustee because that department updates the Commission on Ethics website.

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.

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 electronically within 60 days after he/she leaves the board.

If the district did not send a revised ***Special District Information Form*** and the minutes of the meeting where a trustee was removed to the Management and Budget Department in a timely fashion, then there is no opportunity for the department to update the Commission on Ethics database. Please contact Ms. Mahoney in the Management and Budget Department, for more information.

For more information, 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. The same can be said for gifts, flowers, plaques, etc.

How does the Commission on Ethics get the names of trustees? In December, the Commission on Ethics notifies Hillsborough County that it must review the list of trustees in the Commission's database and make changes or deletions. County staff reviews the database making the appropriate changes after getting information from the individual districts. The State uses this database to email the Financial Disclosure filing links to trustees in the spring.

Can someone renting 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 non-profit 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. For questions contact the Department of Revenue, Tampa Service Center, 6302 E Martin Luther King Blvd, Suite 100, Tampa, FL 33619-1166, 813-744-6344 (ET).

We think the district will need legal advice and possibly representation. Will the County Attorney's Office give our district some advice and possibly represent us in a possible lawsuit? The County Attorney's Office provides legal advice and represents the Hillsborough County Board of County Commissioners and its agencies. The special dependent districts are units of local government. The special dependent districts should get legal advice and representation from its own counsel.

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. As explained in the letter, failure to respond could result in the district being declared inactive and being dissolved. The reason the district got the letter is that the district did not file the report with the State through its system. For more information, we suggest calling the phone numbers listed on the letter or going to https://logerx.myfloridacfo.gov/LogerX/Login

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. A written proposal letter from your district board will also be needed to initiate the process.

Our district is small and the Board of Trustees would like to consolidate with another district. Does the County allow districts to consolidate or merge? As district administration becomes more complicated and costs increase, it is prudent for the boards of small districts to seriously consider consolidating or merging with another district. At this time, the County has not yet defined the process, but at a minimum we ask for written proposal letters from each district in order for us to proceed.

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

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 in book stores, the library and online. In some cases, Robert's Rules of Order conflict with State law and local ordinances. State law and local ordinances supersede Robert's Rules of Order in all cases.

Last year, 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? Last year, several 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.

This illustrates why is extremely important each district carefully review the tax roll information **before** it is sent to the Property Appraiser and Tax Collector's Offices. 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.

Can we use a Facebook page to satisfy the State's requirement for a district website? According to correspondence from the State Special District Accountability Program, using a Facebook page does not meet the law's requirement for a separate website.

Just what do we have to include on the website? The State requires each district to have its own website. Each district should budget funds for its own website and is responsible for updating the website and including the required information. You can view these requirements at http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program
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.

Each district is responsible for assuring that the information on the website is current and in compliance with State statutes.

We've been notified that a new State law requires us to develop goals, objectives and performance standards and to report them on our website by December 1st. What does mean? And is there an exemption for small districts? Chapter 189.0694 of the Uniform Special District Accountability Act was approved in the 2024 State legislature and signed into law by the Governor. This requires all districts to develop goals, objectives and performance measures by October 1st and to report on the district's website on those measures and standards achieved and not achieved by December 1st. We suggest reading the State Special District Handbook, Florida Special District Handbook - FloridaJobs.org for guidance on this requirement and for some useful information on developing goals, objectives, standards and measures.

Goals, objectives, standards, and performance measures have been used by governments and private industry for many decades. An internet search will reveal many resources for developing these. These is no exemption in the Statutes based on the size of the district or any other factors.

Our district only budgeted $35,000 in current year revenues and therefore, we weren't required by the ordinance to have our Annual Financial Statement audited according to our ordinance. Then we expended $70,000 and the State said we were required to audit our Annual Financial Statement. Is this a new requirement? This is a provision of the Chapter 218.39(1)(i) of the Florida statutes. It specifies that any special district with actual revenues or the total expenditures between $50,000 and $100,000 as reported on the Annual Financial Statement to the State that has not been subject to a financial audit pursuant to this subsection for the previous two fiscal years is required to have its Annual Financial Statement audited.

If a district budgeted current year revenues (not including fund balance) less than $50,000, the County would have advised the district that an unadited Annual Financial Statement would be allowed if the district board approved filing an unaudited statement and notification letters were sent to property owners. However, during the fiscal year, a district might have actually expended or collected revenues funds in excess of $50,000.

In that rare case, the State reviewed the district's previous two Annual Financial Statements and noted they had not been audited. The State then requires a district in this situation to file an audited Annual Financial Statement. Failure to do so could result in the State declaring the district inactive.

ATTACHMENT #5
SOME IMPORTANT NAMES AND PHONE NUMBERS

Questions about Public Official Bonds and the Financial Statement
Rick Vanardsdall, Chief Deputy Clerk
Clerk to the Board
P.O. Box 1110
Tampa, Florida 33601
(813) 307-7042
vanardsda@hillsclerk.com

Questions about putting the assessment on the tax roll or the names of property owners in the district
Ashley Conaway
Hillsborough County Tax Collector's Office
(813) 635-5232
non-adv@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 the Florida Public Depository Program and forms
Department of Financial Services Bureau of Collateral Management
200 East Gaines St. Tallahassee, Florida 32399-0345
(850) 413-3164
Public.deposits@fldfs.com

Questions about trustee elections, referenda to increase the maximum assessment
Gerri Kramer
Supervisor of Elections Office
P.O. Box 1110
Tampa, Florida 33601
(813) 272-5850
gkramer@votehillsborough.gov

Questions about the State Special Accountability Program
Special District Accountability Program
Department of Commerce
Division of Community Development
107 E Madison Street, MSC-400
Tallahassee, FL 32399-6508
(850) 717-8430
SpecialDistricts@Commerce.fl.gov

Questions about Financial Disclosure Forms and Code of Ethics
Florida Commission on Ethics
P. O. Drawer 15709
Tallahassee, FL 32317-5709
(850) 488-7864
www.ethics.state.fl.us

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