

Tab 1	SB 308 by Leek; Identical to H 00525 Florida Museum of Black History
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The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
COMMUNITY AFFAIRS
Senator McClain, Chair

MEETING DATE: Tuesday, December 2, 2025
TIME: 3:30—5:30 p.m.
PLACE: Mallory Horne Committee Room, 37 Senate Building

MEMBERS: Senator McClain, Chair; Senators Jones, Leek, Passidomo, Pizzo, Sharief, and Trumbull

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 308 Leek (Identical H 525)	Florida Museum of Black History; Establishing the Florida Museum of Black History Board of Directors; providing for the membership of the board; prohibiting specified members of the board from holding state or local elective office while serving on the board; requiring that the board work jointly with the Foundation for the Museum of Black History, Inc., etc. CA 12/02/2025 GO RC	
2	An Overview of Local Government Revenues, Expenditures, and Budgeting Practices		
Other Related Meeting Documents			

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Community Affairs

BILL: SB 308

INTRODUCER: Senator Leek

SUBJECT: Florida Museum of Black History

DATE: December 1, 2025

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Shuler	Fleming	CA	Pre-meeting
2. _____	_____	GO	_____
3. _____	_____	RC	_____

I. Summary:

SB 308 specifies legislative intent recognizing the designation of St. Johns County for the Florida Museum of Black History by the Florida Museum of Black History Task Force.

The bill establishes and specifies the membership of a board of directors to oversee the commission, construction, operation, and administration of the museum. The board is directed to work with the Foundation for the Museum of Black History, Inc., in its duties. The St. Johns Board of County Commissioners is directed to provide administrative assistance and staffing to the board of directors until the planning, design, and engineering of the museum are completed.

The bill takes effect on July 1, 2026.

II. Present Situation:

Department of State

The Department of State (DOS), created in s. 20.10, F.S., is composed of six divisions: Elections, Historical Resources, Corporations, Library and Information Services, Arts and Culture, and Administration. The head of the DOS is the Secretary of State (Secretary). The Secretary is appointed by and serves at the pleasure of the Governor and is confirmed by the Senate. The Secretary performs functions conferred by the State Constitution upon the custodian of state records.¹ The Secretary also serves as the state protocol officer and, in consultation with the Governor and other governmental officials, develops, maintains, publishes, and distributes the state protocol manual.²

¹ Section 20.10(1), F.S.

² Section 15.01(1), F.S.

Division of Historical Resources

The DOS's Division of Historical Resources (division) is responsible for preserving and promoting Florida's historical archaeological resources.³ The division Director's Office oversees a Historic Preservation Grants program to help preserve and maintain Florida's historic buildings and archaeological sites and coordinates outreach programs.⁴ The division Director also serves as the State Historic Preservation Officer, acting as the liaison with the national historic preservation program conducted by the National Park Service.⁵

The division is comprised of the following Bureaus:

- Bureau of Historic Preservation;
- Bureau of Historical Museums; and
- Bureau of Archeological Research.⁶

The division is also responsible for encouraging, promoting, maintaining, and operating Florida history museums.⁷ The division provides support to museums and works to promote the use of resources for educational and cultural purposes. The division directly oversees the following museums:

- Museum of Florida History, which is the state's official history museum and showcases Florida's diverse history from prehistoric times to the present day;⁸
- Mission San Luis, a living history museum that showcases the life of the Apalachee Indians and Spanish settlers, and also hosts workshops such as pottery and blacksmithing;⁹
- Knott House Museum, which showcases the history of Tallahassee and its role in the civil war including the Emancipation Proclamation being read on the steps of the house in 1865;¹⁰ and
- The Grove Museum, which showcases the life of the Call and Collins families, who owned the property and played a significant role in Florida's history including contributions in agriculture, civil rights, and politics.¹¹

Other museums recognized by the state include:

- Certain state railroad museums;¹²
- The Florida Museum of Transportation and History;¹³
- The John and Mable Ringling Museum of Art;¹⁴

³ See s. 267.031, F.S.

⁴ Section 267.0617, F.S. See also Fla. Dep't of State, *Grants*, <https://dos.fl.gov/historical/grants/> (last visited Nov. 21, 2025).

⁵ Fla. Dep't of State, *About*, <https://dos.myflorida.com/historical/about/> (last visited Nov. 21, 2025); see also s. 267.031, F.S.

⁶ Fla. Dep't of State, *About*, <https://dos.myflorida.com/historical/about/> (last visited Nov. 21, 2025).

⁷ Section 267.071(2), F.S.

⁸ *Id.*; see also Fla. Dep't of State, *Museum of Florida History*, <https://museumoffloridahistory.com/explore/exhibits/> (last visited Nov. 21, 2025).

⁹ See Fla. Dep't of State, *Visit Mission San Luis*, <https://missionsanluis.org/visit/> (last visited Nov. 21, 2025).

¹⁰ See Fla. Dep't of State, *About the Knott House*, <https://museumoffloridahistory.com/visit/knott-house-museum/about-the-knott-house/> (last visited Nov. 21, 2025).

¹¹ See Fla. Dep't of State, *The Grove Museum*, <https://thegrovemuseum.com/> (last visited Nov. 21, 2025). The Grove Advisory Council advises the division on the operation, maintenance, and preservation of the museum. S. 267.075, F.S.

¹² See s. 15.045, F.S.

¹³ Section 15.046, F.S.

¹⁴ See ss. 265.27 and 1004.45, F.S.

- The Ringling Museum of the Circus;¹⁵
- The Florida Historic Capitol Museum;¹⁶
- The Florida Agricultural Legacy Learning Center;¹⁷ and
- The Florida Museum of Natural History.¹⁸

Florida Museum of Black History Task Force

In the 2023 Session, the Legislature passed CS/CS/HB 1441 which provided for the creation of the Black History Task Force within the division for the purposes of providing recommendations for the planning, construction, operation, and administration of a Florida Museum of Black History.¹⁹ The task force was comprised of nine members, three each appointed by the Governor, President of the Senate, and Speaker of the House, all of whom served without compensation.²⁰

The task force was directed to develop:

- Plans for the location, design, and construction of the museum.
- Recommendations for the operation and administration of the museum.
- A marketing plan to promote the museum.
- A transition plan for the museum to become financially self-sufficient.
- Recommendations for archival and artifact acquisition, preservation, and research; exhibits; and educational materials, which were required to include materials relating to:
 - The role of African-American participation in defending and preserving Florida and the United States, including the contributions of the residents of Fort Mose, the Tuskegee Airmen, and all African-American veterans.
 - The history of slavery in the state.
 - The history of segregation in the state.
 - Notable African Americans in the state.
 - Dr. Mary McLeod Bethune, including the founding of Bethune Cookman University.
 - The history of historically black colleges and universities in this state.
 - The inherent worth and dignity of human life, with a focus on the prevention of genocide.²¹

¹⁵ Section 1004.45, F.S.

¹⁶ Section 272.129, F.S. The Florida Historic Capitol Museum Council provides guidance and support to the museum director and support staff. S. 272.131, F.S.

¹⁷ Section 570.692, F.S.

¹⁸ Section 1004.56, F.S.

¹⁹ The bill was signed into law by Governor DeSantis on May 11, 2023, and became ch. 2023-72, Laws of Fla., and was codified at s. 267.0722, F.S.

²⁰ The members were Sen. Geraldine Thompson, Chair, appointed by Senate President Passidomo; Brian M. Butler, appointed by Governor DeSantis; Howard M. Holley, Sr., appointed by Speaker Renner; Rep. Berny Jacques, appointed by Governor DeSantis; Tony Lee, Ed.D., appointed by Governor DeSantis; Rep. Kiyan Michael, appointed by Speaker Renner; Gayle Phillips, appointed by Speaker Renner; Sen. Bobby Powell, appointed by Senate President Passidomo; and Dr. Nashid Madyun, appointed by Senate President Passidomo. Fla. Dep't of State, *The Florida Museum of Black History Task Force*, <https://dos.fl.gov/historical/museums/blackhistorytaskforce/> (last visited Nov. 21, 2025).

²¹ Section 267.0722(4), F.S.

The task force was required to submit a report to the Governor and Legislature before July 1, 2024, detailing its plans. After the task force submitted the report, the task force was required to disband.²²

Final Report of the Florida Museum of Black History Task Force

Between September 25, 2023, and June 28, 2024, the task force conducted ten public meetings. The public meetings consisted of presentations from staff, experts, and various community stakeholders. The task force also solicited input from Florida residents and visitors through a survey that gathered responses from over 4,000 individuals. The task force developed their recommendations based on the requirements of s. 267.0722, F.S., and information provided from meeting presentations, public comment, and the survey.²³

The Final Report was adopted by the task force at its final meeting on June 28, 2024.²⁴ The principal topic examined by the Task Force was the most appropriate location to recommend for the future Florida Museum of Black History. The task force heard presentations on potential locations beginning with its October 26, 2023, meeting. To aid the task force in recommending the most appropriate location, staff were asked by the task force to develop Location Selection Criteria to score locations. The Task Force's final ranking list based on these scores was: St. Augustine/St. Johns County with a score of 96.78; Eatonville/Orange County with a score of 95.33, and Opa-locka with a score of 84.89. The task force voted at its May 21, 2024, meeting to recommend St. Augustine/St. Johns County as the site for the future Florida Museum of Black History.²⁵

As required by s. 267.0722, F.S., the task force also included in the Final Report substantive recommendations for design and construction of the museum, operation, administration, and marketing of the museum, as well as recommendations for exhibits and materials to include in the museum.²⁶

Proposed site of the Florida Museum of Black History in St. Johns County

Supplemental materials included in the Final Report produced by the task force highlighted the extensive historical heritage of St. Johns County, including the Historic Downtown of St. Augustine.²⁷ St. Johns County hosts over 10 million visitors and tourists annually seeking to visit numerous historic sites such as Fort Mose, the first legally sanctioned, free African American settlement in the nation.²⁸

²² Section 267.0722(6), F.S.

²³ Fla. Museum of Black History Task Force, *Final Report*, (June 28, 2024) at 2-3, <https://files.floridados.gov/media/708141/fmbhtf-report-062824-final-compressed.pdf> (last visited Nov. 21, 2025).

²⁴ Fla. Dep't of State, *The Florida Museum of Black History Task Force*, <https://dos.fl.gov/historical/museums/blackhistorytaskforce/> (last visited Nov. 21, 2025).

²⁵ Fla. Museum of Black History Task Force, *Final Report*, (June 28, 2024) at 4-6, <https://files.floridados.gov/media/708141/fmbhtf-report-062824-final-compressed.pdf> (last visited Nov. 21, 2025).

²⁶ *See id.*

²⁷ Fla. Museum of Black History Task Force, *Final Report*, (June 28, 2024) <https://files.floridados.gov/media/708141/fmbhtf-report-062824-final-compressed.pdf> (last visited Nov. 21, 2025).

²⁸ *Id.*; see also Fort Mose Historical Society, *The Fort Mose Story*, <https://fortmose.org/about-fort-mose/> (last visited Nov. 24, 2025).

The County has formed a partnership with Florida Memorial University (FMU), a historically black university, to curate a property that is 2.5 miles away from the center of Historic Downtown St. Augustine.²⁹ The St. Johns County Board of County Commissioners voted on April 16, 2024, to negotiate an agreement with FMU to develop a museum on the FMU campus.³⁰ The site is a 14.5 acre site that is the former home of FMU, then known as the Florida Normal & Industrial Institute.³¹ The Florida Normal and Industrial Institute came to St. Augustine in 1918, originating through a merger of two previously distinct institutions dedicated to serving former slaves and their descendants.³²

Foundation for the Museum of Black History, Inc.

The Foundation for the Museum of Black History, Inc., is a corporation not-for-profit formed under ch. 617, F.S., and operated for charitable purposes under s. 501(c)(3) of the Internal Revenue Code.³³ The Foundation was formed in October of 2024 for the purposes of assisting the community with planning and fundraising initiatives to support the design and construction of the Florida Museum of Black History in St. Johns County and planning projects and events to facilitate fundraising efforts for the creation of the Museum.³⁴

III. Effect of Proposed Changes:

SB 308 creates s. 267.07221, F.S., to specify legislative intent recognizing the work of the Florida Museum of Black History Task Force in selecting a location for the museum and designating St. Johns County as the site for the museum. Additionally, the bill specifies legislative intent to establish a board of directors of oversee the commission, construction, operation, and administration of the museum.

The bill establishes the Florida Museum of Black History Board of Directors within the Division of Historical Resources. The bill specifies the membership of the board of directors and requires the appointments to be made by July 31, 2026. Unless the members are classified as ex officio, they may not hold state or local elective office while serving on the board. Vacancies must be filled in the same manner as the original appointments were. The membership of the board is to be composed of:

- Three individuals appointed by the Governor, one of whom shall serve as chair.
- Three individuals appointed by the President of the Senate.

²⁹ Fla. Museum of Black History Task Force, *Final Report*, (June 28, 2024) <https://files.floridados.gov/media/708141/fmbhtf-report-062824-final-compressed.pdf> (last visited Nov. 24, 2025).

³⁰ St. Johns Cultural Council, *Florida Museum of Black History Task Force Recommends St. Johns County to Governor's Office as the Location of State's First Black History Museum*, (July 1, 2024) <https://stjohnsculture.com/news/florida-museum-of-black-history-task-force-recommends-st-johns-county-to-governors-office-as-the-location-of-states-first-black-history-museum/> (last visited Nov. 24, 2025).

³¹ Florida Memorial University, *Proposed Location of Black History Museum in St. Augustine*, (April 23, 2024), <https://www.fmu.edu/proposed-location-of-black-history-museum-in-st-augustine/> (last visited Nov. 24, 2025).

³² St. Johns Cultural Council, *AL Lewis Archway: Florida Normal & Industrial Institute*, <https://historiccoastculture.com/venue/al-lewis-archway-florida-normal-industrial-institute/> (last visited Nov. 24, 2025).

³³ *Articles of Incorporation of The Foundation for the Museum of Black History, Inc.*, (Oct. 21, 2024) <https://search.sunbiz.org/Inquiry/CorporationSearch/ConvertTiffToPDF?storagePath=COR%5C2024%5C1115%5C00369832.Tif&documentNumber=N24000013011> (last visited Nov. 24, 2025).

³⁴ *Id.*

- Two members of the Senate, appointed by the President of the Senate and serving ex officio.
- Three individuals appointed by the Speaker of the House of Representatives.
- Two members of the House of Representatives, appointed by the Speaker of the House of Representatives and serving ex officio.

The board of directors is directed to work with the Foundation for the Museum of Black History, Inc., in overseeing the commission, construction, operation, and administration of the museum. The St. Johns Board of County Commissioners is directed to provide administrative assistance and staffing to the board of directors until the planning, design, and engineering of the museum are completed.

The bill takes effect on July 1, 2026.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

Article VII, s. 19 of the State Constitution requires that legislation that increases or creates taxes or fees be passed by a 2/3 vote of each chamber in a bill with no other subject. The bill does not increase or create new taxes or fees. Thus, the constitutional requirements related to new or increased taxes or fees do not apply.

E. Other Constitutional Issues:

None identified.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

Lines 54-57 require the St. Johns Board of County Commissioners to provide administrative assistance and staffing to the Florida Museum of Black History Board of Directors. The county can likely accomplish this within existing resources, so any associated costs should be negligible.

VI. Technical Deficiencies:

None.

VII. Related Issues:

It may be more appropriate for a state entity, such as the Department of State, to provide administrative support to the board of directors, as opposed to a county.

VIII. Statutes Affected:

This bill creates section 267.07221 of the Florida Statutes.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Leek

7-00326-26

2026308__

1 A bill to be entitled
 2 An act relating to the Florida Museum of Black
 3 History; creating s. 267.07221, F.S.; providing
 4 legislative intent; establishing the Florida Museum of
 5 Black History Board of Directors; providing for the
 6 membership of the board; requiring that appointments
 7 to the board be made by a specified date; prohibiting
 8 specified members of the board from holding state or
 9 local elective office while serving on the board;
 10 providing for the filling of vacancies; requiring that
 11 the board work jointly with the Foundation for the
 12 Museum of Black History, Inc.; requiring the St. Johns
 13 County Board of County Commissioners to provide
 14 administrative support and staffing to the board until
 15 specified actions are completed; providing an
 16 effective date.
 17
 18 Be It Enacted by the Legislature of the State of Florida:
 19
 20 Section 1. Section 267.07221, Florida Statutes, is created
 21 to read:
 22 267.07221 Florida Museum of Black History Board of
 23 Directors.—
 24 (1) It is the intent of the Legislature to recognize the
 25 work of the Florida Museum of Black History Task Force in
 26 selecting a location for the Florida Museum of Black History and
 27 designating St. Johns County as the site for the museum. It is
 28 further the intent of the Legislature, under the authority
 29 provided in s. 267.0722(7), to establish a board of directors to

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2026308__

30 oversee the commission, construction, operation, and
 31 administration of the museum.
 32 (2) (a) The Florida Museum of Black History Board of
 33 Directors is established within the division and shall be
 34 composed of the following members:
 35 1. Three individuals appointed by the Governor, one of whom
 36 shall serve as chair.
 37 2. Three individuals appointed by the President of the
 38 Senate.
 39 3. Two members of the Senate, appointed by the President of
 40 the Senate and serving ex officio.
 41 4. Three individuals appointed by the Speaker of the House
 42 of Representatives.
 43 5. Two member of the House of Representatives, appointed by
 44 the Speaker of the House of Representatives and serving ex
 45 officio.
 46 (b) Appointments must be made no later than July 31, 2026.
 47 Members appointed pursuant to subparagraphs (a)1., 2., and 4.
 48 may not hold any state or local elective office while serving on
 49 the board. Vacancies on the board must be filled in the same
 50 manner as the initial appointments.
 51 (3) The board shall work jointly with the Foundation for
 52 the Museum of Black History, Inc., a nonprofit organization
 53 created to support the creation of the museum.
 54 (4) The St. Johns County Board of County Commissioners
 55 shall provide administrative assistance and staffing to the
 56 board until the project planning, design, and engineering are
 57 completed.
 58 Section 2. This act shall take effect July 1, 2026.

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The Florida Senate

Committee Agenda Request

To: Senator Stan McClain, Chair
Committee on Community Affairs

Subject: Committee Agenda Request

Date: November 18, 2025

I respectfully request that **Senate Bill #308**, relating to the Florida Museum of Black History, be placed on the:

- ☒ committee agenda at your earliest possible convenience.
- ☐ next committee agenda.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tom Leek", is written over a horizontal line.

Sen. Tom Leek
Florida Senator, District 7



FLORIDA
ASSOCIATION OF
COUNTIES
All About Florida

County Responsibilities & Budgeting

Davin Suggs
Deputy Executive Director
Florida Association of Counties





What is a County



Subdivisions of the State: 67 Counties

Deliver state-mandated services and facilities, funded primarily with local revenues.

Counties carry more mandated responsibilities and have less discretion than municipalities.

Population growth has expanded expectations of counties, as nearly 50% of Floridians live in unincorporated areas, creating demand for municipal-type services such as:

- Parks & recreation
- Libraries
- Workforce development
- Affordable housing
- Fire protection
- Veterans' services

Counties must meet these demands *in addition to* fulfilling constitutional, statutory, and regulatory mandates from the State of Florida.





Budget Authority



Constitutional

- Article 7; extending authority to levy property taxes

Statutory

- Chapter 129; Florida Statutes
- Chapter 200; Florida Statutes

Local Laws / Ordinances / Resolutions / Policies

Other References / Guidelines

- Department of Revenue – Property Tax Oversight





Budget Structure



Chapter 129; Florida Statutes – County Budgets

F.S. 218.33; Uniform Accounting System – CFO/Department of Financial Services

Fund Accounting

- General Fund
- Special Revenue Funds
- Debt Service Funds

Revenues

- Major Types of Revenue (i.e. Taxes; Fees, etc...)

Expenditures

- Function / Program
- Object Code

Reserves & Fund Balances



Budget Timeline



County Fiscal Year: 10/1/XXXX – 9/30/XXXX (F.S. 129.04)



1st Quarter (October – December)

- Closing out of previous fiscal year
- Certification (and potential adjustment) of new adopted budget
- Begin Planning for new process

2nd Quarter (January – March)

- Planning and Estimating, Prioritizing, and Internal Org/Sub-Org Development

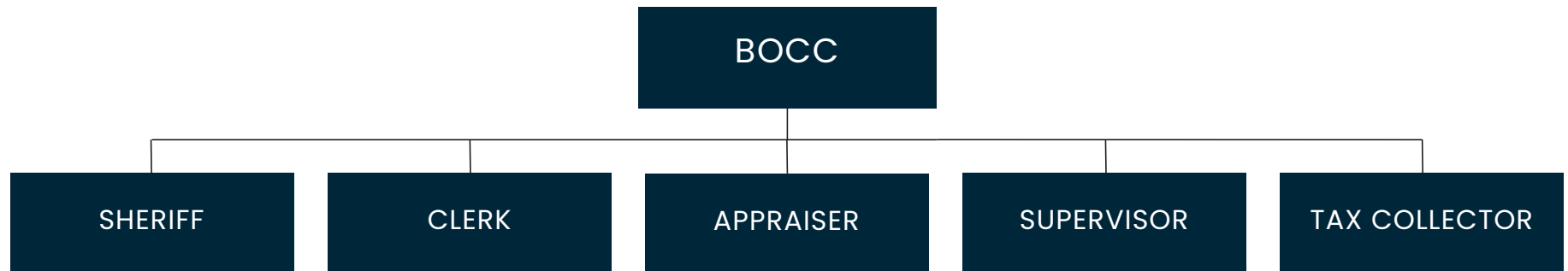
3rd Quarter (April – June)

- Proposed Budget Development and Refinement
- **Key Statutory Dates:** June 1 – Preliminary Estimate of Property Values

4th Quarter (July – September)

- Legally Required Budget Adoption Process (F.S. 200.065)
- Regulated by Department of Revenue – Property Tax Oversight
- July 1st – Certified Taxable Value presented by property Appraiser
- August – BOCC sets Millage Rates & TRIM Notices Mailed by Property Appraiser
- September – Public Hearings, Notice and Advertising Requirements, and Final Adoption of Budget

Budget Relationships



- The constitutional officers above all play a major part in the County budgeting process.
- Each respective County Board of County Commissioners is responsible for allocating sufficient funding for the operation of each constitutional office.
- Each constitutional office and its respective budget development process is governed both by regulations pertaining to the overall county budget process and laws unique to each respective office.



County Revenue Authority



Constitution

- Express authority provided to Counties to levy Ad Valorem taxes

Statutory

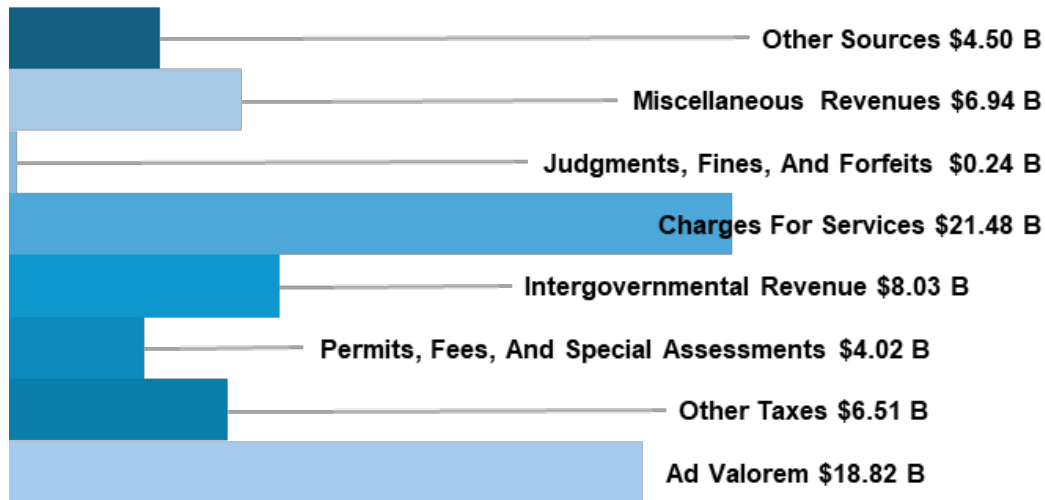
- All other TAXES are preempted to the state and have to be authorized within the Florida Statutes

Local Authority

- Local fees, assessments, and charges,



2024 Revenues

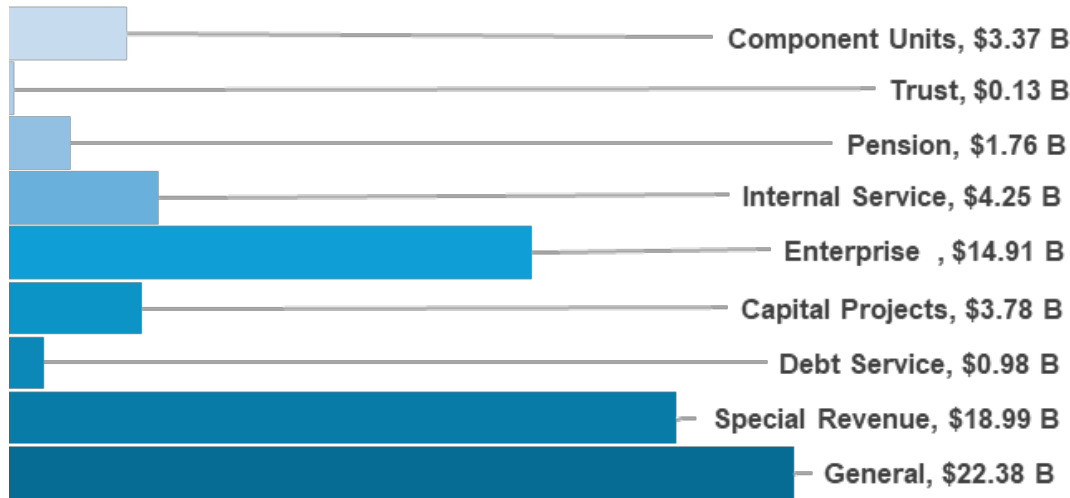


All Revenue
FY 2021: 55.76 B
FY 2024: 70.55 B
Change: 26.5%

Ad Valorem
FY 2021: 14.08 B
FY 2024: 18.82 B
Change: 33.7%

ALTHOUGH PROPERTY TAXES (26.7% OF ALL STATEWIDE COUNTY REVENUE) ARE THE PRIMARY SOURCE OF REVENUE IN MOST COUNTIES, "CHARGES FOR SERVICES" LEADS THE WAY BY GENERATING ALMOST 30.4% OF ALL COUNTY REVENUE STATEWIDE.

Revenues by Fund Type



**Ad Valorem
General Fund
FY 2024: 14.21 B**

**Ad Valorem
Special Revenue
FY 2024: 4.06 B**

**Ad Valorem
Capital Projects
FY 2024: 207.5 M**

**Ad Valorem
Debt Service
FY 2024: 271.9 M**

**Does not include interfund transfers*



Measures Affecting Revenue



Each session, many bills including the tax package impact local revenue collections → EDR Report

2025 Impact on Local Revenue = \$591.2 M (cash) / \$745 M (recurring)

- Local Business Tax
- Utility Relocation Reimbursement Grant Program
- Back-to-School Sales Tax Holiday
- Various Ad Valorem exemptions
- Many other sales tax exemptions





County Responsibilities



Constitutional Officers

- **Sheriff, Clerk, Appraiser, Supervisor, & Tax Collector**

Public Safety

- Fund sheriffs, jails, and courthouses
- Disaster planning, response, recovery
- Countywide EMS delivery
- Juvenile detention & state court system costs

Public Health

- Countywide public health programs
- Indigent care reimbursements
- Medicaid payments to the state
- Medical examiner & unclaimed bodies

Personnel Costs

- Florida Retirement System contributions
- Pay & benefits for constitutional officers' staff

Infrastructure

- Solid waste disposal
- Roads, bridges, sidewalks, transit facilities
- Facilities for constitutional officers

Environmental Management

- Beach renourishment, stormwater management
- Growth management, zoning, comp. planning

Elections

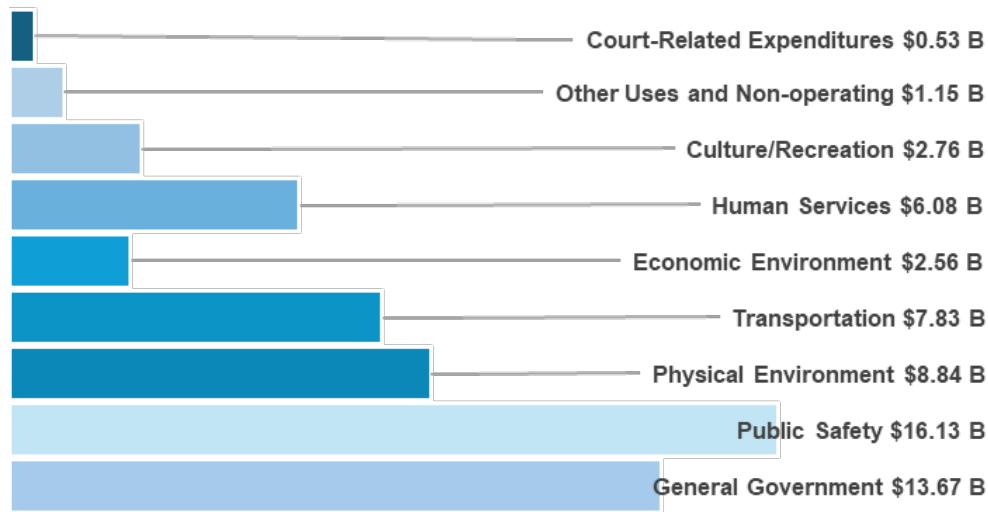
- Fund supervisor of elections & election operations



2024 Expenditures



All Expenditures
FY 2021: 50.32 B
FY 2024: 60.17 B
Change: 19.6%



PUBLIC SAFETY EXPENDITURES NOT ONLY INCLUDE LAW ENFORCEMENT AND CORRECTIONS, BUT ALSO INCLUDE FIRE CONTROL, AMBULANCE AND RESCUE SERVICES, PROTECTIVE INSPECTIONS (BUILDING AND OTHER PERMITS), CONSUMER AFFAIRS SERVICES, AND EMERGENCY MANAGEMENT AND DISASTER RELIEF RELATED SERVICES.



State Policies Affecting Local Expenditures



Below are a few examples of existing state policies (or related policy areas) that impact local government expenditures on an annual basis.

- **Constitutional Officers**
- **State Criminal Justice System**
- **Juvenile Justice**
- **Florida Retirement System**
- **Medicaid**
- **State/County Health Units**
- **Veterans Services**
- **Emergency Management**
- **Water Quality**





Key Takeaways



‘Buy One / Get Six’

- County budgets at a minimum represent 6 government organizations

‘Chicken Soup (Ad Valorem) is essential for the Soul’

- Primary revenue engine for General Fund

‘General Fund vs Everyone’

- Provides support for nearly all major functions of government that don’t have dedicated funding source
- May provide support for all constitutional officers
- May provide subsidy for lagging tax-supported functions
- “State responsibilities” vs. ‘Local Preferences”

‘Maybe it’s Time to Start Reading from Right to Left’

- The key to affordability is to focus on functions and services of all level of governments





Community Affairs Committee: Municipal Budgeting

Budget Process

- ▶ Florida law requires each government to adopt a balanced annual budget.
- ▶ The annual budget is the most important document/process that we undertake.
- ▶ The annual budget serves as a(n):
 - ▶ Policy document
 - ▶ Financial plan
 - ▶ Operations guide
 - ▶ Communications device

Can Governments Function Like A Business?

BUSINESS
Businesses are temporary, transitional entities. Products and services are provided by many providers.
Businesses decide on products/services based upon profitability.
There is no requirement to operate with transparency.
Businesses choose their customers through product selection, location, and marketing.
Most boards are self-perpetuating.
Ownership is based upon number of shares held. Not every owner has the same influence/control.
FASB is the regulatory environment.

GOVERNMENT
Governments are perpetual entities and generally the sole provider.
Services/products are generally public goods and not profitable activities.
Governments must act with transparency.
You serve everyone. Consumers and owners are the same.
Board turnover is significant and chosen by consumers/owners.
Each citizen, whether rich or poor, gets the same vote.
GASB is the regulatory environment.

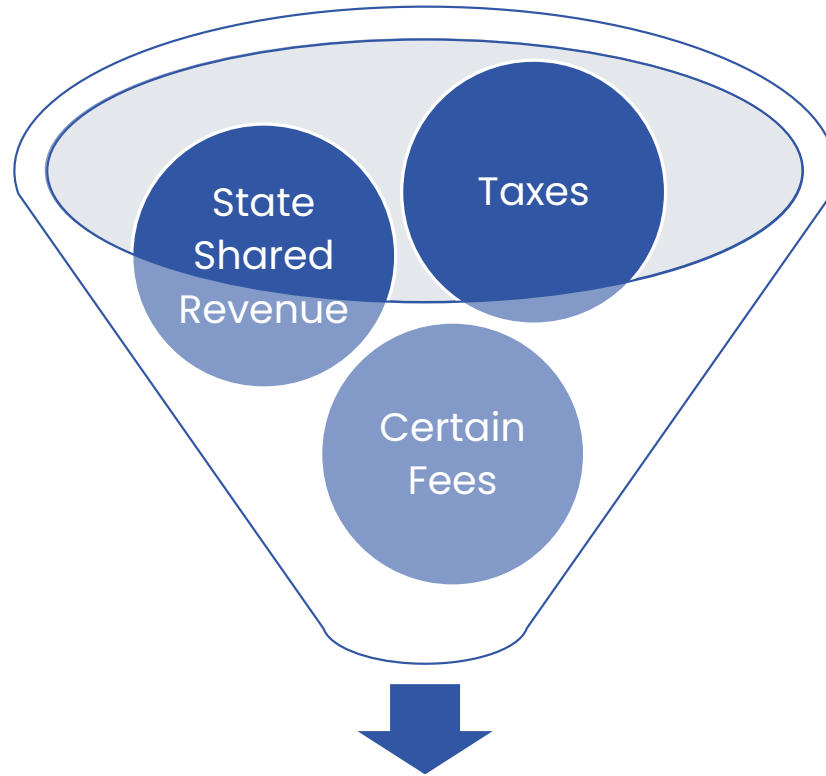
Budget Process: Fiscal Year October to September

- ▶ **Year Round:** Gather input from commissioners, staff, and the community
- ▶ **February–March:** Varies from community to community depending on the size, services delivered, and complexity of the organization
- ▶ **April–May:** Typically, commissioners participate in budget workshops, which allows for public feedback
- ▶ **June:** The city manager and budget office prepare the proposed budget, or in strong-mayor cities, the mayor and their staff do so instead.
- ▶ **July:** Public hearing to set tentative Millage rate, and TRIM notices are sent to residents
- ▶ **August:** Public Workshops are held to refine the proposed budget and hear from residents
- ▶ **September:** Commission formally approves the final millage rate and budget (2 hearings)
- ▶ **October 1:** Budget is implemented

Annual Operating Budget

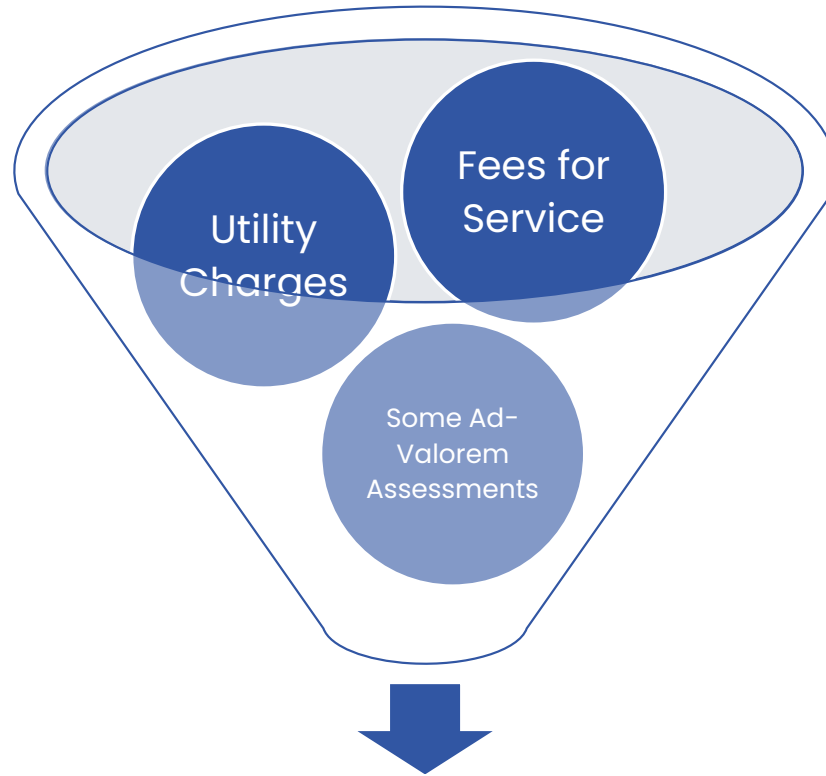
- ▶ An appropriation for the coming year, a short-term document
- ▶ Identifies and establishes **Levels Of Service**
- ▶ **Allocates** resources between competing activities
- ▶ **Appropriates** resources to specific functions
- ▶ Implements financial policies and establishes tax rates and fees

**Overall
Budget
Revenue**



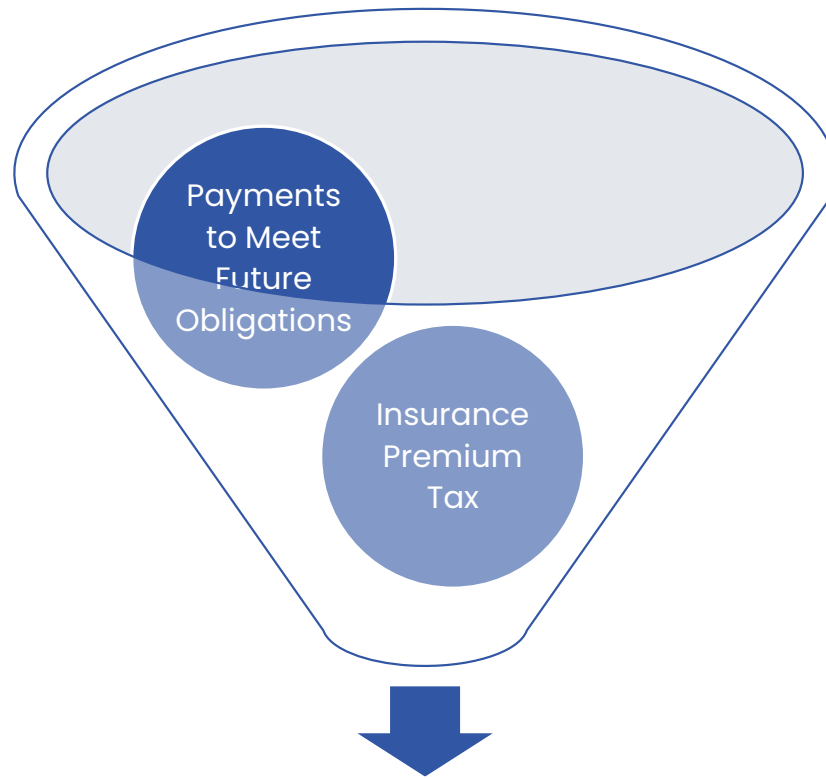
General Fund

**Overall
Budget
Revenue**



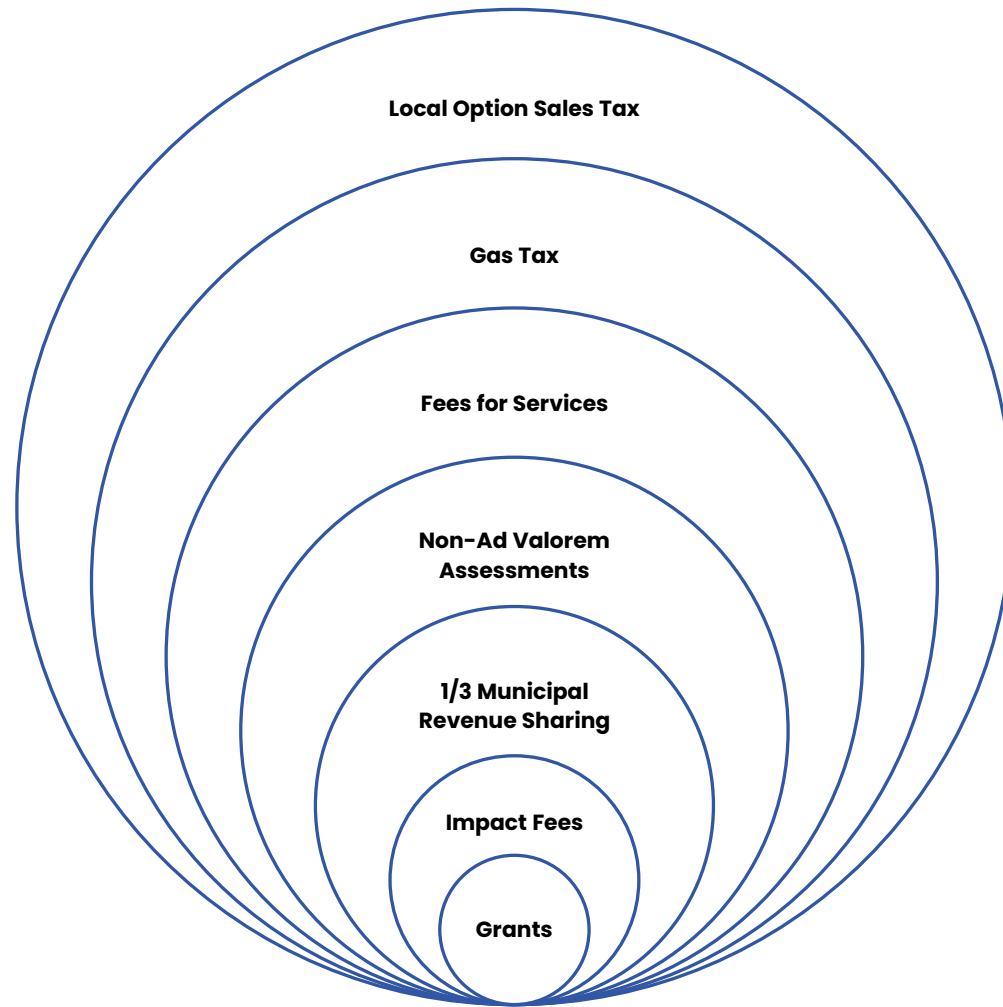
Enterprise Fund

**Overall
Budget**

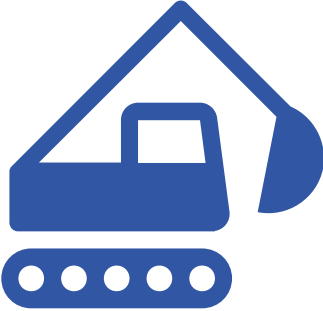


Debt Service Fund and Pension Fund

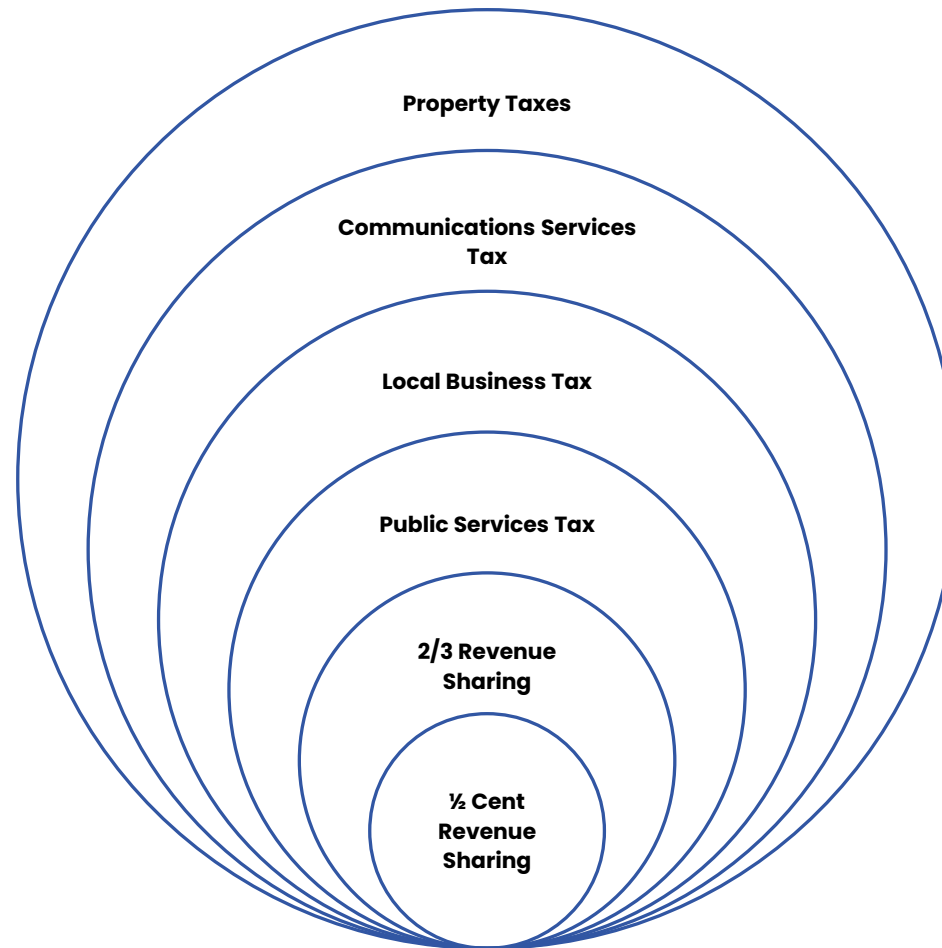
Restricted Revenue Sources



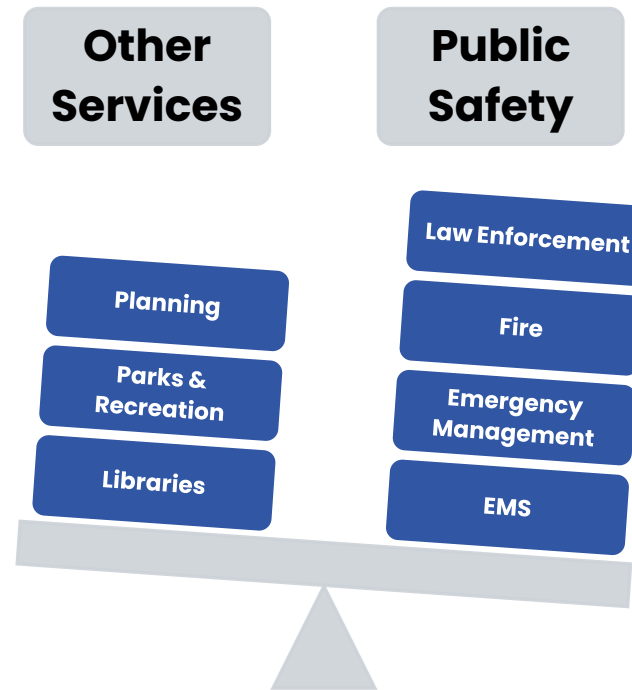
Restricted Revenues Fund

		
Transportation	Infrastructure	Service for Fees

Unrestricted Revenue Sources



Unrestricted Revenues Fund “Everything Else”



Estimating Expenditures

- ▶ What are the commitments we must fund?
 - ▶ Infrastructure Debt – Pensions – Reserves
- ▶ What level of service have we adopted?
- ▶ Can we continue to afford the **Levels Of Service**?
- ▶ If we change **Levels Of Service**, what is the short- and long-term costs/savings?
- ▶ May we reduce rates (i.e. Millage) or fees?

AD VALOREM REVENUE COMPARED TO PUBLIC SAFETY EXPENDITURES³

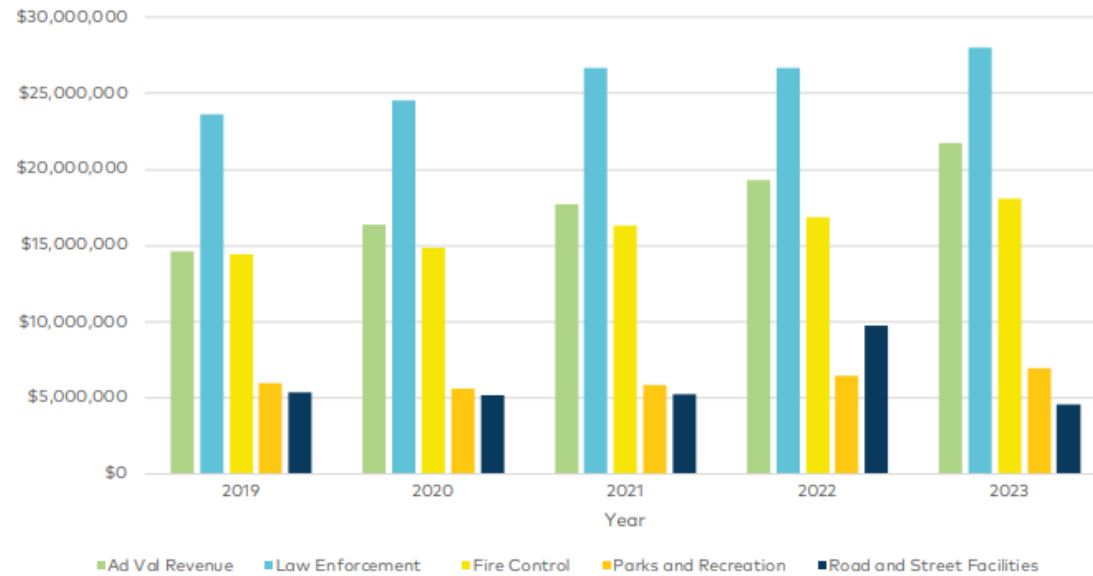
The graph represents the amount of ad valorem revenue collected by the City of Kissimmee compared to public safety expenditures for fiscal years 2019-2023.



City of Kissimmee

AD VALOREM REVENUES COMPARED TO GENERAL FUND EXPENDITURES⁸

The graph compares ad valorem revenues to a number of general fund expenditures. Most or all ad valorem revenues are used to fund these general fund expenditures.



Year	Ad Val Revenue	Law Enforcement	Fire Control	Parks and Recreation	Road and Street Facilities
2019	\$14,608,225	\$23,655,754	\$14,426,145	\$5,992,630	\$5,361,576
2020	\$16,382,264	\$24,527,045	\$14,853,783	\$5,619,352	\$5,173,184
2021	\$17,738,735	\$26,669,776	\$16,334,589	\$5,859,797	\$5,274,923
2022	\$19,326,372	\$26,688,582	\$16,867,649	\$6,463,136	\$9,743,485
2023	\$21,733,336	\$28,021,000	\$18,063,950	\$6,938,068	\$4,590,827

Sample Cost

Winter Haven Essential Services

Median city
portion of a
Homesteaded
property tax bill:
\$856



Police Officer
\$443.16/shift



Fire/EMT:
\$720.96/shift



Firefighter/Paramedic:
\$843.36/shift

TOTAL: \$2,007.48

**Cost reflects salary and benefits only and does not include additional expenditures for required materials such as vehicles, ammunition, bulletproof vests, firefighter gear, or other essential equipment.*

Capital Budget

- ▶ **Allocates** and **appropriates** resources for capital projects, land equipment, and buildings
- ▶ Funding can be current revenues, bond proceeds, grants, or other
- ▶ Should represent in the long run a balance between pay-as-you-go projects and debt-financed projects
- ▶ Individual projects may be funded over several years with the current year funding only a portion of the project and subsequent funding in future budgets.

Capital Improvement Plan

- ▶ A long-term document, generally 5 to 10 years into the future
- ▶ Provides an opportunity for city leaders to plan for enhancements
- ▶ Considers existing capital inventory and major maintenance needs
- ▶ Carries out the long-term vision of the commission
- ▶ Identifies revenue resources to fund projects
- ▶ Informs stakeholders of future financial commitments
- ▶ Implements levels of service requiring capital investments (may be included in the comprehensive plan)

Things To Consider

What is the condition of existing assets?

- Should involve assessment of existing inventory
- What is the condition and when will I need to make major repairs?
- Are the existing assets essential and the most effective way of delivering services?
- Maintain existing assets before acquiring/building new assets

How is demand changing?

- Are we growing faster than expected and is demand, therefore, increasing?
- Have the needs of our customers changed and is demand slowing down?
- Are the services the asset supports still needed?



Bonds

Municipal Bonds

- Florida offers various municipal bonds, each tailored to specific funding needs and backed by different revenue sources. Chapter 166, Florida Statutes
- **General Obligation (GO)** bonds are backed by the full faith and credit of the issuing municipality, secured by the issuer's taxing power. In Florida, these bonds often require voter approval, as stipulated in Section 166.121.
- **Revenue Bonds** differ from GO bonds as they are backed by specific revenue streams from the projects they finance, like utilities, toll roads, and airports. Section 166.111
- **Special Assessment Bonds** are secured by assessments levied on properties benefiting from funded improvements, typically used for infrastructure projects like road improvements and sewer systems within specific districts in Section 170.01.



Bonds

Bondable versus Non-Bondable Revenues

Bondable

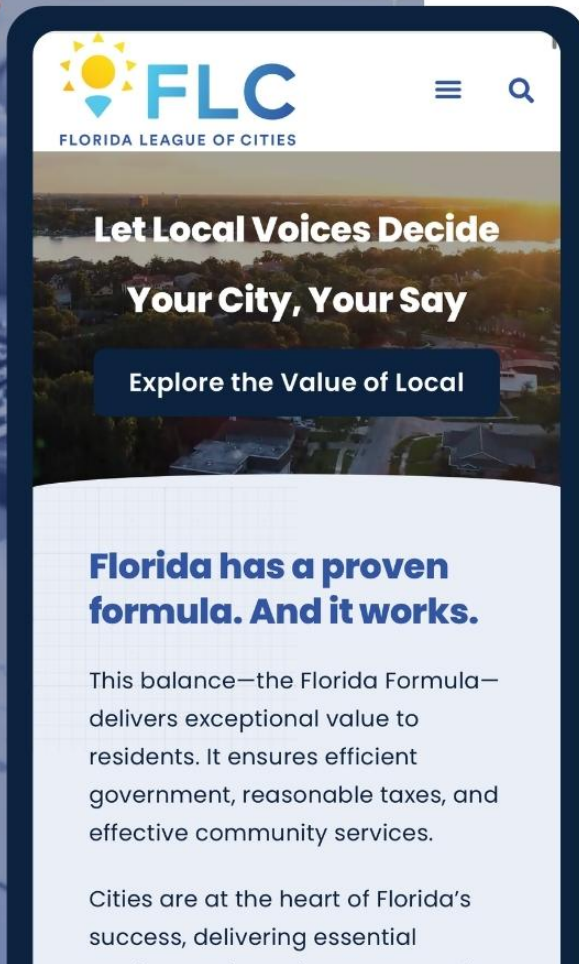
- Public Service or Utility Tax
- Communications Services Tax
- Half Cent part of Municipal Revenue Sharing

Non-Bondable

- Ad Valorem (that is not voter approved millage)
- Part of the Municipal Revenue Sharing

Summary

- ▶ Lack of fiscal autonomy (Constitutional or Statutory Authority)
- ▶ Ad Valorem Tax is provided to local governments by the constitution
- ▶ All other taxation is authorized by general law
- ▶ Local Option Sales Tax are totally controlled by the county in 52 counties
- ▶ Gas Taxes must be put in place by the county
- ▶ Municipal Revenue Sharing is not fully funded
- ▶ Communications Services Tax continues to shrink
- ▶ State does not share any of e-commerce revenues in Local Government ½ cent sales taxes



Florida Formula Property Tax Toolkit



Contact Information

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Florida League of Cities, Inc.

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cchapman@flcities.com





THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Rules, *Vice Chair*
Appropriations Committee on Pre-K - 12 Education
Community Affairs
Education Postsecondary
Finance and Tax
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Transportation

SENATOR SHEVRIN D. "SHEV" JONES

34th District

November 25, 2025

The Honorable Senator Stan McClain

Chairman, Community Affairs Committee
312 Senate Building
404 South Monroe Street
Tallahassee, FL 32399

Dear Chairman McClain,

I respectfully request an excused absence from the Tuesday, December 2, 2025, Community Affairs Committee Meeting at 3:30 p.m.

Thank you in advance for considering this request. If you have any questions, comments, or concerns, please do not hesitate to contact me or my office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shev Jones", is written over a light blue circular background.

Shevrin D. "Shev" Jones
Florida State Senator – Senate District 34

REPLY TO:

- ☐ 606 NW 183rd Street, Miami Gardens, Florida 33169 (305) 493-6022
- ☐ 214 Senate Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

BEN ALBRITTON
President of the Senate

JASON BRODEUR
President Pro Tempore