

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 516

INTRODUCER: Senators Ring and Gaetz

SUBJECT: Special Districts

DATE: November 16, 2015 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Present	Yeatman	CA	Pre-meeting
2.			ATD	
3.			FP	

I. Summary:

SB 516 requires each special district to publish an online version of its budget information on its official website which allows the public to:

- View multiple years of budget, general ledger, and checking account data;
- Review year-over-year spending trends, examine individual accounting entries, and filter data according to categories in the special district’s chart of accounts, including, but not limited to, fund, department, division, program, or activity;
- Download financial data and graphs;
- View data in different graphical formats, including, but not limited to, stacked line, trend line, bar graph, and pie chart;
- View data in tabular formats;
- View information for multiple special district departments, divisions, funds, or financial categories simultaneously; and
- View and compare revenue and expense trends simultaneously on the same graph for any level of financial data.

The bill removes several provisions relating to a special district that does not operate an official website because a special district is required to operate an official website as of October 1, 2015.

II. Present Situation:

Special Districts

A special district is a unit of local government created for a special purpose, which has jurisdiction to operate within a limited geographical area. Special districts may be created by general law (an act of the Legislature), by special act (a law enacted by the Legislature at the request of a local government and affecting only that local government), by local ordinance, or

by rule of the Governor and Cabinet.¹ Special districts are created to provide a wide variety of services, such as mosquito control,² beach facilities, children's services,³ fire control and rescue,⁴ or drainage control.⁵

All special districts must comply with the requirements of the Uniform Special District Accountability Act of 1989 which was enacted by the Legislature to reform and consolidate laws relating to special districts. The act also charges the Department of Economic Opportunity (DEO) Special District Accountability Program with a number of duties relating to special districts, including publishing and updating a "Florida Special District Handbook."⁶

According to the DEO, the state currently has 1,662 active special districts and 10 inactive ones, comprised of 635 dependent and 1,027 independent special districts.⁷

Special District Website Requirements

Section 189.016, F.S., requires special districts to comply with certain budget requirements and file certain documents and reports with the Department of Economic Opportunity and other state and local agencies. Section 189.016, F.S., requires special districts to make the following website postings:

- Each special district must post its tentative budget on its official website at least 2 days before the budget hearing, held pursuant to s. 200.065, F.S., or other law, to consider such budget.⁸
- Each special district must post its final adopted budget on its official website within 30 days after adoption⁹ and must post any budget amendments on its official website within 5 days after adoption.¹⁰
- If a special district does not operate an official website, the special district must transmit the tentative budget,¹¹ adopted budget,¹² or budget amendment¹³ to the manager or administrator of the local general-purpose government in which it is located. The manager or administrator of the local general-purpose government shall post such information to its website.

Beginning October 1, 2015, or by the end of the first full fiscal year after its creation, each special district is required to maintain an official website containing specific information about

¹ Section 189.012(6), F.S.

² Section 388.021(1), F.S. However, new independent mosquito control districts are prohibited; *see* s. 388.021(2), F.S.

³ Section 125.901(1), F.S.

⁴ Section 191.002, F.S.

⁵ Section 298.01, F.S.

⁶ Section 189.064, F.S.

⁷ Department of Economic Opportunity, Division of Community Development, *Official List of Special Districts Online*, (data as of November 5, 2015) available at <https://dca.deo.myflorida.com/fhcd/sdip/OfficialListdeo/StateTotals.cfm> (last visited November 5, 2015).

⁸ Section 189.016(4), F.S.

⁹ *Id.*

¹⁰ Section 189.016(7), F.S.

¹¹ Section 189.016(4), F.S.

¹² *Id.*

¹³ Section 189.016(7), F.S.

the special district.¹⁴ Independent special districts are required to maintain their own website,¹⁵ while only a link to information about dependent special districts must be displayed on the home page of the local general-purpose government that created the district.¹⁶

III. Effect of Proposed Changes:

Section 1 amends s. 189.016, F.S., to require each special district to publish an online version of its budget information on its official website which allows the public to:

- View multiple years of budget, general ledger, and checking account data;
- Review year-over-year spending trends, examine individual accounting entries, and filter data according to categories in the special district's chart of accounts, including, but not limited to, fund, department, division, program, or activity;
- Download financial data and graphs;
- View data in different graphical formats, including, but not limited to, stacked line, trend line, bar graph, and pie chart;
- View data in tabular formats;
- View information for multiple special district departments, divisions, funds, or financial categories simultaneously; and
- View and compare revenue and expense trends simultaneously on the same graph for any level of financial data.

This section removes the requirement that a special district that does not operate an official website must transmit the tentative budget,¹⁷ adopted budget,¹⁸ or budget amendment¹⁹ to the manager or administrator of the local general-purpose government in which it is located. These provisions were obsolete because each special district is required to operate an official website beginning October 1, 2015.²⁰

Section 2 provides an effective date of July 1, 2016.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

¹⁴ Section 189.069(1), F.S.

¹⁵ Section 189.069(1)(a), F.S.

¹⁶ Section 189.069(1)(b), F.S. Dependent special districts may maintain their own webpage, but are not required to do so.

¹⁷ Section 189.016(4), F.S.

¹⁸ *Id.*

¹⁹ Section 189.016(7), F.S.

²⁰ Chapter 2014-22 s. 54, Laws of Fla. (creating s. 189.069, F.S.).

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

SB 516 may have an indeterminate negative fiscal impact on special districts relating to the increased data that a special district must provide on its website.

VI. Technical Deficiencies:

None.

VII. Related Issues:

The requirement in s. 189.016(4)(b), F.S., that each special district publish an online version of its budget information on its official website does not specify whether the requirement applies to a tentative budget, a final budget, or both the tentative budget and the final budget.

VIII. Statutes Affected:

This bill substantially amends section 189.016 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.