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# **Local Administration, Federal Affairs & Special Districts Subcommittee**

**November 8, 2023  
3:00 PM – 4:30 PM  
Morris Hall (17 HOB)**

**Meeting Packet**

# Committee Meeting Notice

## HOUSE OF REPRESENTATIVES

### Local Administration, Federal Affairs & Special Districts Subcommittee

**Start Date and Time:** Wednesday, November 08, 2023 03:00 pm

**End Date and Time:** Wednesday, November 08, 2023 04:30 pm

**Location:** Morris Hall (17 HOB)

**Duration:** 1.50 hrs

Presentation by the Florida Department of Commerce on Special Districts

Presentation by the Office of Program Policy Analysis & Government Accountability on Performance Reviews of Fire Control Districts Located in Rural Areas of Opportunity

To submit an electronic appearance form, and for information about attending or testifying at a committee meeting, please see the "Visiting the House" tab at [www.myfloridahouse.gov](http://www.myfloridahouse.gov).

**NOTICE FINALIZED on 11/01/2023 4:01PM by Lacher.Tamara**





## Special Districts

House Local Administration, Federal Affairs & Special Districts  
Subcommittee

Meredith Ivey, Deputy Secretary of Community Development

November 8, 2023

# What is a Special District?

- Section 189.012(6), F.S., defines a special district as a unit of local government created for a special purpose, as opposed to a general purpose, that has jurisdiction to operate within a limited geographic boundary and is created by one of the following:
  - General law
  - Special act
  - Local ordinance
  - Rule of the Governor and Cabinet
- The term “special district” does not include the following:
  - School districts
  - State college districts
  - Seminole and Miccosukee Tribe special improvement districts
  - Municipal service taxing or benefit units
  - Boards that provide electrical service and a political subdivision or part of a municipality



# Special District Purposes

Special Purposes*	Totals
1. Community Development	946
2. Community Redevelopment	220
3. Housing Authority	91
4. Drainage and Water Control	82
5. Fire Control and Rescue	63
6. Soil and Water Conservation	53
7. Neighborhood Enhancement	46
8. Hospitals	27
9. Health Facilities	24
10. Housing Finance	24

\*Top ten totals as of November 2023. For more information, visit [www.FloridaJobs.org/OfficialList](http://www.FloridaJobs.org/OfficialList).



# FloridaCommerce Oversight of Special Districts

- Pursuant to the Uniform Special District Accountability Act, Chapter 189, F.S., FloridaCommerce is responsible for administering the Special District Accountability Program to provide the following technical advisory assistance:
  - Assisting state agencies, counties, and municipalities in collecting delinquent reports and information from special districts.
  - Requiring special districts comply with reporting requirements.
  - Enforcing compliance with certain reporting requirements to state agencies when requested by the Joint Legislative Auditing Committee.
  - Maintaining the official list of special districts.
  - Publishing and updating the “Florida Special District Handbook.”
  - Declaring special districts inactive when directed by the Legislative Auditing Committee or as otherwise required by statute.
  - Initiating statutory enforcement proceedings.



# General Oversight of Special Districts

- Special districts may be reviewed for general oversight purposes, such as:
  - Decisions concerning the continued existence or dissolution of a district.
  - Determining the appropriate future role and focus of a district, identifying improvements in the functioning or delivery of services by a district, and evaluating the need for any transition, adjustment, or special implementation periods or provisions.
- Special districts are reviewed for general oversight as follows:
  - The Legislature can review special districts created by a special act using the process provided in section 189.0651, F.S.
  - The local general-purpose government that enacted the ordinance or resolution can review special districts created by local ordinance or resolution using the process provided in section 189.0652, F.S.
  - If a special district is dependent and not created by a special act, it may be reviewed by the local general-purpose government upon which it is dependent.
  - Special districts created or established by rule of the Governor and Cabinet may be reviewed as directed by the Governor and Cabinet.
  - All other special districts may be reviewed as directed by the President of the Senate and the Speaker of the House of Representatives.





# Special District Governing Bodies

Special District Governing Bodies may include:

- Elected Members
- Membership identical to a single county or a single municipality governing body
- Appointed by a county or municipality governing body
- Appointed by the Governor
- Membership based on specified positions



# Governing Authority of Special Districts

- The Florida Constitution
- Laws of a general nature
- The special district's charter
- The specific statutory authority for a special district's special purpose
- Chapter 189, F.S.- The Uniform Special District Accountability Act (requires special districts to comply with many of the same requirements that apply to counties and municipalities – as well as additional requirements)



# Dependent and Independent Special Districts

- Section 189.012(2)-(3), F.S., defines dependent and independent special districts:
  - A special district is dependent if a single county or single municipality has authority to do one or more of the following:
    - Designate its governing body members to serve as the governing body members for the special district.
    - Appoint all members to the special district's governing body.
    - Remove any governing body member at will during unexpired terms.
    - Approve or veto the special district's budget.
  - A special district is independent if none of the above apply. Multicounty special districts are independent, unless situated wholly within the boundaries of a single municipality.



# Special District Totals

## Dependent and Independent

Status	November 2023 Totals
Dependent	614
Independent	1,352
<b>Total</b>	<b>1,966</b>

## Single and Multicounty

Single / Multicounty	November 2023 Totals
Single County	1,889
Multicounty	77
<b>Total</b>	<b>1,966</b>



# Special District Revenue Sources

Common revenue sources for special districts include:

- Taxes
- User fees
- Government
- Grants
- Tolls
- Investments
- Donations
- Sales and leases
- Private enterprise



# Special District Declared Inactive

- Section 189.062, F.S., requires FloridaCommerce to declare a special district inactive if the special district meets one of the following criteria:
  1. No action has been taken by the district for two or more years
  2. The district has not had a governing body or enough members to form a quorum for two or more years
  3. The appropriate local general-purpose government fails to respond to an inquiry by FloridaCommerce within 21 days
  4. FloridaCommerce determines that the district has failed to comply with the filing requirements of section 189.066, F.S.
  5. The district has not had a registered office and agent on file with FloridaCommerce for one or more years
  6. The governing body of a special district unanimously adopts a resolution declaring the special district inactive and provides documentation to FloridaCommerce
- Section 163.3756, F.S. requires that FloridaCommerce must declare a community redevelopment agency inactive if it has reported no revenue, expenditures, or debt for six consecutive fiscal years. To declare a special district inactive, FloridaCommerce must publish a notice in a newspaper and allow 21 days for objections to be filed, as well as 30 days for the special district to file an administrative appeal.
- Once declared inactive, a special district is prohibited from collecting taxes, fees, or assessments.
- As of November 2023, a total of 15 special districts are inactive.



# Navigating Special District Information

FLORIDACOMMERCE

Reemployment Assistance Service Center | Business Growth & Partnerships | Workforce Statistics | Community Planning, Development & Services | Workforce Development Board Resources

## Community Planning, Development and Services

Home > Community Planning, Development and Services

*Information on innovative community planning, development, and support for communities and economic incentives for businesses that create new jobs.*

- Community Planning
- Community Services
- Community Development Block Grants
- Community Partnerships
- Broadband
- Small and Minority Business Resources
- Rural Community Programs
- Special Districts
- Special District Accountability Program**
- Homeowner Assistance

The private and public sectors use special districts to finance, construct, operate, and maintain basic capital infrastructure, facilities, and services.

- Community Planning
- Community Services
- Community Development Block Grants
- Community Partnerships
- Broadband
- Small and Minority Business Resources
- Rural Community Programs
- Special Districts
  - Special District Accountability Program**
    - Official List of Special Districts
    - Florida Special District Handbook
    - Special District Accountability and Oversight
    - Common Issues Regarding Special Districts
    - Special District Resources and Contacts
    - Pay the Annual Special District State Fee Online
    - Special District Noncompliance Status Reports
- Homeowner Assistance

<https://www.floridajobs.org/community-planning-and-development>



# Navigating Special District Information

**Official List of Special Districts**

Home > Community Planning, Development and Services > Special Districts > Special District Accountability Program > Official List of Special Districts

Information and Downloads ([www.FloridaJobs.org/OfficialList](http://www.FloridaJobs.org/OfficialList))

- 1. ABOUT: Purposes, Accuracy, and Information
  - About the Official List of Special Districts
- 2. WEBSITE LINKS: Download a List of Links to the Official Website of Each Special District
  - Portable Document File (PDF) Download: Special District Official Website Links (PDF) [↗](#)
  - Excel Download: Special District Official Website Links (Excel) [↗](#)
- 3. CUSTOMIZED LIST: Create Customized Listings by Selecting Variables of Interest
  - Create a Customized List of Special Districts [↗](#)**
- 4. PROFILES: Download Individual Special District Profiles
  - Special District Profiles [↗](#)
- 5. MULTICOUNTY: Download a List of Special Districts Located in More than One County - Instructions
  - Visit [Create a Customized List of Special Districts](#) [↗](#).
  - Scroll to "Option 6: Select County or Counties of Interest".
  - Select "Multi" in the Counties scroll box.
  - Scroll to the bottom of the page and select "Download Report".
- 6. MERGERS: View a List of Special Districts that have Merged
  - Merged Special Districts
- 7. INACTIVE: Download Listings of Inactive Special Districts
  - Declared Inactive Pursuant to Section 189.062, Florida Statutes [↗](#) :
    - PDF Download: Special Districts Declared Inactive Pursuant to Section 189.062, Florida Statutes (PDF) [↗](#)
    - Excel Download: Special Districts Declared Inactive Pursuant to Section 189.062, Florida Statutes (Excel) [↗](#)
  - Declared Inactive Pursuant to Section 163.3756, Florida Statutes [↗](#) (Community Redevelopment Agencies only):

Community Planning  
Community Services  
Community Development Block Grants  
Community Partnerships  
Broadband  
Small and Minority Business Resources  
Rural Community Programs  
Special Districts  
Special District Accountability Program  
Official List of Special Districts  
Florida Special District Handbook  
Special District Accountability and Oversight  
Common Issues Regarding Special Districts  
Special District Resources and Contacts  
Pay the Annual Special District State Fee Online  
Special District

**Official List of Special Districts**

Create a Customized List of Special Districts

OPTION 1: ENTER CREATION DATE RANGE

If you are unsure or if it does not matter, leave blank.

Start Date:  End Date:

OPTION 2: SELECT BOTH, INDEPENDENT, OR DEPENDENT STATUS

Both - Independent and Dependent

Independent Only

Dependent Only

[www.FloridaJobs.org/OfficialList](http://www.FloridaJobs.org/OfficialList)

<https://www.floridajobs.org/community-planning-and-development>



# Contact Us

## Thank You.

If you have questions or comments about this presentation, please contact us.



**Mary Clare Futch**

Email: [Leg@Commerce.fl.gov](mailto:Leg@Commerce.fl.gov)

Office: Legislative Affairs Office



# OPPAGA Fire District Reviews

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Presentation to the House Local Administration, Federal Affairs & Special Districts Subcommittee

Emily Leventhal, Ph.D.  
Staff Director



# OPPAGA

Office of Program Policy Analysis and Government Accountability

NOVEMBER 8, 2023

# Presentation Overview

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**1** Statutory Requirements and Research Objectives

**2** Findings Summary

**3** Recommendations Summary

**4** Findings for Individual Districts

# Special District Performance Reviews: Section 189.0695, *F.S.* Requirements

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## Reviews to be conducted by OPPAGA

- ❖ **3** independent special fire control districts located in rural areas of opportunity by June 30, 2023 and every five years thereafter
  - Walton County: Argyle and Liberty
  - Collier County: Immokalee

# Special District Performance Reviews: Statutory Research Objectives

The performance reviews include three previous fiscal years and the current fiscal year's information on several district characteristics.

- Governance and responsibilities
- Service delivery and potential for duplication
- Performance
- Resource management and planning

# Special Fire District Performance Reviews: Findings Summary

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## Argyle

- Not complying with statutory requirements for special district administration
- Volunteers provide limited support because staff are not certified
- Persistently low revenues

## Liberty

- Not complying with statutory requirements for special district administration
- Volunteers provide limited support because staff are not certified
- Multiple allegations of misrepresentation of district data
- Expenditures exceeded revenues during the review period

## Immokalee

- Complying with statutory requirements for special district administration
- Full-time staffing levels have remained the same, but incident volume has increased
- Expenditures exceeded revenues during the review period

# Special Fire District Performance Reviews: Recommendations Summary

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## Recommendations to the Boards of All Three Districts

- **Achieve statutory compliance or accountability**
- **Improve the extent to which goals are achieved**
- **Improve efficiency or effectiveness of district operations**

## Recommendation to the Legislature for Argyle and Liberty Fire Districts

- **Consider dissolving the districts**



# Argyle Fire District

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# Background

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<b>Location</b>	Walton County, in a rural area of opportunity
<b>Service Area</b>	95 square miles, 9% of county land area
<b>Revenue Sources</b>	Non-ad valorem assessment Impact fees Grants
<b>FY 2022-23 Budget</b>	\$342,000
<b>Staffing</b>	District reported 32 personnel: 29 volunteers and 3 paid staff
<b>Facilities and Equipment</b>	3 facilities and 11 apparatus

# Governance

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## Issue

The district is not in compliance with several statutory requirements related to special district administration.

During the review period, the district did not:

- Adopt a budget
- Adopt a five-year spending plan
- Maintain a website and post required information
- Verify compliance with ethics, nepotism, and voting conflicts statutes
- Submit an annual audit

# Governance

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## Issue

The district is not addressing administrative matters that impact operations.

During the review period, the district did not:

- Update operating guidelines
- Maintain records of how many and which volunteers are certified to respond to incidents
- Develop policies to guide purchasing and contracting

# Service Delivery

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## Issue

Volunteer staff primarily respond to mutual aid and service calls but can only provide limited support due to a lack of certified personnel.

- Incident calls increased to 1,017 for Fiscal Year 2021-22; the number of reported volunteers declined
- During the review period, most calls district volunteers attended were recorded as mutual aid
  - Many volunteers without a firefighter certification, none with EMS certification
  - Emergency Services must always be present if Argyle responds to fire or medical incidents
- District has not received the full amount of a \$125,000 grant from the county because it has not followed through on a coordination agreement
- Walton County and the district have not considered consolidation to address inefficiencies

# Performance

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## Issue

District goals and objectives are neither board approved nor consistently implemented.

- District uses national standards and insurance ratings to measure performance
  - Meets national standards for timeliness
  - May not meet national standards for number of qualified personnel responding
  - Did not provide documentation of final insurance rating
- County stakeholders reported the district's performance could improve
- District has not taken steps to address stakeholder feedback or assess performance

# Resource Management

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## Issue

District revenues grew during the review period, as did expenditures; expenditures never exceeded revenues.

- Revenues increased \$212,129 (114%) during the review period, mostly attributable to assessments
  - Impact fee revenue was reported, but not utilized
  - FEMA grant revenue was reported but amounts, number, and type not documented
- Expenditures increased 84% during the review period, but no documentation was provided to support the stated expenses
- Administrative costs increased 19%; primarily for software for incident reporting and personnel

# Resource Management

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## Issue

The district reported that staffing and facilities do not meet community needs.

- District reported that the number of volunteers decreased and that the current level of volunteers is too low, but did not provide documentation to support this claim
- District revenues may not be sufficient to fund spending goals
  - Apparatus: acquire two engines or trucks, two additional vehicles, more lifesaving equipment, ladders
  - Facilities: additional property for two existing stations and a rebuild of a third station



# Recommendations

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## Board

### 1) Achieve statutory compliance and financial accountability

- Increase board oversight to comply with statute
- Seek opinion from Commission on Ethics regarding stipends for board
- Recruit administrative volunteers or fund administrative staff

### 2) Improve the extent to which goals are achieved

- Adopt goals for operations
- Measure and track performance

### 3) Improve efficiency and effectiveness of district operations

- Develop more strategies to obtain funding
- Support volunteers' achievement of volunteer firefighter certification

## Legislature

**Consider dissolving the district**

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# Liberty Fire District

# Background

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<b>Location</b>	Walton County, in a rural area of opportunity
<b>Service Area</b>	89 square miles, 9% of county land area
<b>Revenue Sources</b>	Non-ad valorem assessment on residences and businesses within the district Impact fees Grants
<b>FY 2022-23 Budget</b>	\$478,050 (tentative)
<b>Staffing</b>	District reported 28 personnel: 27 volunteers and 1 part-time paid staff member
<b>Facilities and Equipment</b>	2 facilities and 18 apparatus

# Governance

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## Issue

The district is not in compliance with several statutory requirements related to special district administration.

During the review period, the district did not:

- Adopt a budget by resolution or a five-year spending plan
- File a schedule of its meetings and make meeting records publicly available
- Maintain a website and post required information
- Submit a surety bond for each commissioner and the treasurer
- Verify compliance with ethics, nepotism, and voting conflicts statutes
- Submit its most recent audit

# Governance

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## Issue

The district is not addressing administrative matters that impact operations.

During the review period, the district did not:

- Maintain records of how many and which volunteers are certified to respond to incidents
  - Limited documentation that current volunteers meet basic qualifications
  - A few active volunteers should have been prohibited from volunteering based on physical exams
  - Incomplete data on personnel certifications
- Adopt policies to guide purchasing and contracting
- Update district operating procedures

# Governance

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## Issue

There have been multiple allegations of misrepresentation of district data and staffing issues.

- OPPAGA received multiple allegations of the chief and assistant chief misrepresenting apparatus condition and reimbursement data to national entities.
- Lack of a board chair affects the board's ability to manage the district, including
  - proper certification of the fire chief
  - voting impasses

# Service Delivery

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## Issue

District volunteers primarily responded to rescue and EMS incidents.

- Incident calls increased to 897 for Fiscal Year 2020-21
- District mostly supports Walton County Emergency Services on calls
- District has not received a \$125,000 grant from the county because it has not followed through on a coordination agreement
- Walton County and the district have not considered consolidation to address inefficiencies

# Performance

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## Issue

District goals and objectives are neither board approved nor consistently implemented.

- District uses national standards to measure performance
  - Did not provide evidence it meets national standards for timeliness
  - May not meet national standards for number of qualified personnel responding
  - Insurance rating improved during the review period
- County stakeholders report that the district's performance could improve
- District could not document steps taken to address performance



# Resource Management

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## Issue

District expenditures exceeded revenues in every year of the review period.

- Revenues decreased \$180,957 (28%) during the review period
  - Largest revenue source was the non-ad valorem assessment, which was the only revenue category that increased (2%)
  - Impact fees declined 47%
- Expenditures decreased \$409,205 (46%) during the review period
- Board was not aware, that on average, the ratio of expenditures to revenues was 121%
- District reported that administrative costs increased, but did not provide detailed salary or FEMA reimbursement costs

# Resource Management

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## Issue

The district reported that the condition of apparatus and facilities does not meet district needs.

- District reported that staffing is sufficient, but did not provide supporting documentation on qualified volunteers or paid employees
- District revenues may not be sufficient to fund spending goals
  - Apparatus: acquire a mini-pumper for the short term
  - Facilities: replace one station and build a third station

# Recommendations

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## Board

### 1) Achieve statutory compliance and financial accountability

- Increase board oversight to comply with statute
- Seek opinion from Commission on Ethics regarding stipends for board
- Recruit administrative volunteers or fund administrative staff

### 2) Improve the extent to which goals are achieved

- Adopt goals for operations
- Measure and track performance

### 3) Improve efficiency and effectiveness of district operations

- Develop more strategies to obtain funding
- Support volunteers' achievement of volunteer firefighter certification

## Legislature

Consider dissolving the district

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# Immokalee Fire District

# Background

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<b>Location</b>	Collier County, in a rural area of opportunity
<b>Service Area</b>	234 square miles, 12% of county land area
<b>Revenue Sources</b>	Ad valorem tax Impact fees Grants
<b>FY 2022-23 Budget</b>	\$11.4 million
<b>Staffing</b>	District reported 53 personnel: <ul style="list-style-type: none"><li>• 34 full-time firefighters</li><li>• 3 administrative personnel</li><li>• 16 contractor personnel</li></ul>
<b>Facilities and Equipment</b>	3 facilities and 20 apparatus

# Governance

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## Issue

The district is in compliance with statutory requirements related to special district administration, but did not address administrative matters that could improve operations.

During the review period, the district:

- Submitted its annual audits, with no repeat findings
- Did not address some administrative matters that may impact its operations
  - Cannot readily identify which or how many staff are certified, but state data shows all district firefighters meet qualifications to be career firefighters in Florida
  - Temporarily stopped reporting incident data to the state system
  - Did not routinely update operating procedures

# Service Delivery

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## Issue

Incident calls increased during the review period, but number of personnel remained the same.

- Incident calls increased to 4,673 for Fiscal Year 2021-22
- District volunteers primarily responded to rescue and EMS incidents
- District and countywide emergency operations overlap, but provide complementary supports
- District provides non-transport response capabilities and basic life support medical services
- Collier County and the district have considered consolidating to address inefficiencies, but the district does not see a benefit at this time

# Performance

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## Issue

The district's new goals and objectives do not all have performance standards.

- District did not meet national standards for timeliness or number of personnel responding to incidents
- District insurance rating worsened during the review period, in part due to the district's fire suppression system
- District does not systematically assess performance
- County stakeholders had not received complaints about the district and had no concerns about the district's service delivery



# Resource Management

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## Issue

District expenditures totaled \$44 million, exceeding total revenues of \$41.2 million during the review period.

- Revenues increased 17% during the review period
  - Ad valorem taxes increased 42%, parallel to an increase in assessed value of property
  - Impact fees increased 68%
- Expenditures increased 36% during the review period
- Administrative costs increased 14%

# Resource Management

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## Issue

Limited housing values and limited tax base constrain resources available to the district.

- OPPAGA determined that district staffing levels are below communities of comparable populations
- District reported that the condition of apparatus and two of three facilities does not meet district needs
- District revenues may not be sufficient to fund spending goals
  - Apparatus: acquire new trucks
  - Facilities: replace one station and secure property for another
  - Maintain reserves
  - Plan for district growth

# Recommendations

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## Board

### 1) Improve accountability

- Review operating procedures
- Update personnel records
- Monitor data reporting
- Develop additional strategies for managing multiple revenue streams

### 2) Improve the extent to which goals are achieved

- Reduce and revise goals and objectives
- Measure and track performance

### 3) Improve efficiency and effectiveness of district operations

- When finances are sufficient, seek approval from County to provide advanced life support

# Contact Information

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FLORIDA LEGISLATURE OFFICE OF PROGRAM POLICY ANALYSIS AND  
GOVERNMENT ACCOUNTABILITY

OPPAGA supports the Florida Legislature by providing data, evaluative research, and objective analyses that assist legislative budget and policy deliberations.