



**FY 12**

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

Board of County Commissioners

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Produced by the Business and Support Services Department

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# TABLE OF CONTENTS

<b>TOPIC</b>	<b>PAGE</b>
Introduction	1
PART I Developing and Documenting the FY 12 Budget	3
PART II Advertising the Budget Hearing	14
PART III Conducting the Budget Hearing	16
PART IV Submitting the Budget Package	20
PART V The Financial Statement	22
PART VI Other Information	25
PART VII Frequently Asked Questions	37
<b>ATTACHMENTS</b>	
A FY 12 Time Table	50
B State of Florida Uniform Accounting Categories	51
C Sample FY 12 Budget Package Cover Sheet	54
D Sample Estimating Fund Balance Form	55
E Sample FY 12 Budget	57
F Sample Capital Outlay and Project Information Form	59
G Sample Budget Hearing Minutes	60
H Sample Budget Resolution	62
I Ordinance Numbers	63
J Sample Meeting Minutes Where Budget Amendment Takes Place	65
K Sample Budget Amendment Resolution	67
L Sample FY 11 Amended Budget	68
M Glossary of Terms	69
N Some Important Names, Addresses, and Phone Numbers	72

For more information, please call the Business and Support Services Department. For more information, contact the department at (813) 272-5890 or (813) 272-6586

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## INTRODUCTION

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This is the twenty-first edition of Hillsborough County's **Budget Preparation Guide for Special Depend-ent Districts** and supersedes previous editions. Regardless of how many times a district board has prepared a budget, it is important that attention be paid to all the details and read this booklet. Please read this document fully and carefully before proceeding with the budget process. Many of the most frequently asked questions are answered in this booklet.

In order to save the costs of printing and postage, this year districts will again not receive printed documents from Hillsborough County. Instead, trustees are directed to a page on the Hillsborough County Business and Support Services Department web site ([www.hillsboroughcounty.org/managementbudget/resources/publications/district.cfm](http://www.hillsboroughcounty.org/managementbudget/resources/publications/district.cfm)) where this booklet and documents can be downloaded and printed. Boards have been notified of this by e-mail and by regular mail.

Please remember that each district's ordinance requires the Board of Trustees to approve a budget by **July 1st**. Start planning for your district's budget public hearing now.

The Property Appraiser's Office sent districts their 2011 tax roll files in mid-March. If you did not receive an e-mail from Tracy Torres, please contact her at 276-8916. A copy of your district's assessment file, the change of contact form and instruction booklet for the Property Appraiser's processes can be found at <http://hcspecialdistricts.tripod.com/index.html>. In late April the booklet published annually by the Tax Collector's Office will be found at [www.hillstax.com/tax/prop\\_tax\\_nav.asp](http://www.hillstax.com/tax/prop_tax_nav.asp). If you have questions about the Tax Collector's procedures and forms, contact April Johnson, 612-6726 or johnsona@hillstax.org.

Do not send the completed tax roll file to the Tax Collector until after the FY 12 budget process is completed. A district cannot presume to levy a non-ad valorem assessment rate before the budget is approved at the budget hearing and County staff has reviewed the budget package. The Business and Support Services Department will attempt to notify each district if its submitted FY 12 budget package is sufficient and recommended for approval.

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

- Legally sufficient and current Public Official Bonds for the three officers with signatory authority on file with the Clerk's Office; and,
- A FY 10 financial statement prepared in accordance with the Ordinance and State laws; and,
- Items required at the beginning of FY 11: the proof of advertising the FY 11 meeting schedule, signed minutes of the meeting where the schedule was approved by trustees, signed minutes of the meeting where the board elected new officers, a completed and signed Special District Information Form and signed minutes of the meeting where trustees were appointed due to expiring terms.
- Fulfillment of legal obligations such as payment of the State of Florida Special District Information Program Fee or Trustee Commission Fee or completion of Oath of Office a properly execute Public Official Bond, and;
- Submission of a plan for implementing corrective action in response to FY 10 audit findings.

If there are questions about the budget process, amending a budget, re-adopting a budget, or any of the forms in this booklet please contact the Mary Mahoney, Special Assessments Coordinator, Hillsborough County Business and Support Services Department at 272-6586 or 272-5890. The Business and Support Services Department's fax number is 272-7005. You can also contact the department's representative by e-mail on the Internet at [mahoneym@hillsboroughcounty.org](mailto:mahoneym@hillsboroughcounty.org)

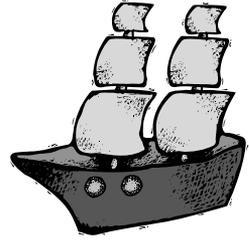
The deadline date for submitting a complete FY 12 budget package to the Business and Support Services Department is **MONDAY, JUNE 13, 2011**. If a district can not comply with this deadline, immediately call Ms. Mahoney at 272-6586 as soon as the problem arises.

**DO NOT DELAY**

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# PART I – DEVELOPING AND DOCUMENTING THE FY 12 BUDGET

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Developing a budget for a district is a challenge. There are competing interests. There are never enough revenues to fund all the projects. However, it is a process that can be successfully managed by going one step at a time.

## Overview of the Budget Process

A budget is a plan for showing how a district intends to use its financial resources in the next fiscal year, October 1, 2011 to September 30, 2012. Preparing such a plan may not be the easiest task, but it can be done with careful planning and thought.

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

The following pages give you the detail for the budget process. In summary, we suggest starting the process by first estimating how much the district will have left over at the end of the present fiscal year, FY 11. The results of this exercise are documented on a separate form called the ***Estimating Fund Balance Form***. This estimated amount can then become a source for next year's budget.

Then, the board will prepare the budget using the standard budget form. You will find an explanation of mandatory expenditures in this part of the booklet. The district board then decides how it wants to estimate its resources and then allocates them to various uses. The budget is then documented on a form along with schedules showing what the district included in the calculations. The district board will then present the budget to its constituents at the public budget hearing for comments. The proposed budget can be revised at this public hearing. Ultimately, the board will adopt the budget, the assessment rate that will generate the assessment revenue in the budget and the budget resolution at the public hearing. And finally, the district will send a package to Hillsborough County's Business Support Services Department by **June 13, 2011** for review and for approval by the Board of County Commissioners.

**Please Read  
This!!!  
Budget Forms -  
Find Them on the  
Internet**

Each district will document its budget using the forms provided by Hillsborough County. The forms to be used for submitting the FY 12 budget package are now on the internet . No password is required. This means that anyone can download the forms and booklet from any where in the world. If you do not have access to the

internet, then ask someone who has access to download the forms to a portable storage device and then they can be uploaded to your computer.

1. Go to [www.hillsboroughcounty.org/managementbudget/resources/publications/district.cfm](http://www.hillsboroughcounty.org/managementbudget/resources/publications/district.cfm) and find the link to the FY 12 Special District Budget Process page.
2. Read the instructions on the web page and in the ReadMe.pdf on how to download and use the forms and the booklet..
3. Save the forms and the booklet to your computer or portable storage device preferably in a sub-folder.
4. The document files are in Word 2003, Excel 2003 or Adobe Acrobat. These files will not convert to Microsoft Works.
5. The Estimating Fund Balance Form and FY 12 Budget Form are tabs in an Excel file named ***FY 12Excelbudgetforms.xls***.
6. The Budget Resolution and Capital Outlay and Project Information Form are in separate Word files.
7. The Budget Package Cover Page, Completion Checklist, the Read Me files, and FY 12 Budget Preparation Guide are in Adobe Acrobat format. If you do not have the Adobe Acrobat program installed on your computer, you can go to [www.Adobe.com](http://www.Adobe.com) for a free download of the software.
8. Use these files to develop and document the district's budget as described in this booklet. Be sure to save your work on your computer frequently.
9. The Budget Preparation Guide may be read on-line or you can download it for printing. There is a separate file for reading on-line and another for printing. If printing the downloaded booklet for printing, be sure to print it double-sided so that the pages are in proper order.

After the budget public hearing, enter the final figures on the documents and save the files. Get those forms that need signatures signed. Print the forms and mail them along with the signed minutes of the budget hearing and the Cover Page to the Business Support Services Department by **June 13, 2011**. It is important to understand that any district not using these standard formats or not supplying the required schedules to properly explain the items in the budget will have the budget returned for correction regardless of time constraints.

## Chart of Accounts for the FY 12 Budget Process

For FY 12, each dependent district will use the code structure and definitions found in the **ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT** to

prepare its budget, maintain its financial records and to prepare and present its financial statement. This system uses standardized categories for revenues and expenditures. State law requires Hillsborough County and all other local units of government in Florida use this system to report financial transactions to the state.

We include the appropriate categories and definitions for classifying revenues and expenditures in **ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT**. Please carefully read these definitions so revenues and expenditures are properly categorized. If, for some reason during the budget year, these do not meet your district's needs, call the Business and Support Services Department at 272-6586 for further information.

A sample budget for the hypothetical special dependent district, Happy Vale, uses some of these categories and is shown in **ATTACHMENT E - SAMPLE FY 12 BUDGET**.

If technical assistance is needed before presenting the budget to a district's residents at the public hearing, please contact the Business and Support Services Department at 272-5890 or 272-6586.

### Starting the Process- Estimating FY 11's Ending Fund Balance

In order to know where you are going, you must know where you've been. This is why we suggest a district start preparing the FY 12 budget by looking at the present fiscal year's financial activities in

relation to the FY 11 budget. This process is called estimating FY 11's ending fund balance and it is documented on the **Fund Balance** tab of **FY12Excel-budgetforms.xls** downloaded from the website and saved to your computer.

As part of developing the FY 12 budget, districts are required to estimate of revenues and expenditures that may remain from FY 11 financial transactions. This is in order to estimate the amount of beginning fund balance (carry-over) the district will have at the beginning FY 12. This exercise will help the district evaluate its resources for the remainder of the fiscal year, estimate the fund balances, give County staff the data needed to properly analyze the district's FY 12 budget, and, more importantly, assure district residents they are not being assessed more than necessary.

A good point to start estimating the FY 11 ending fund balance is the district's FY 10 Financial Statement and the amount of the district's actual fund balance as presented in this statement. On the *Fund Balance* tab of *FY11Excelbudget-forms.xls*, insert this number into the cell on the form corresponding to the "Actual Ending Fund Balance for FY 10." Then, using the approved FY 11 budget, insert the budget for all the line items in the column marked "FY 11 Budget." Then, using the revenue and expenditure categories in the district's FY 11 budget, insert the district's actual revenues collected to date and its actual expenditures to date in the cells on the spreadsheet corresponding to the categories under the column marked "Actual." Then, estimate the revenues and expenditures for the remainder of FY 11 and enter them in the proper cells corresponding to the categories. In the Excel file, the TOTAL amounts will be calculated automatically. On the bottom of the form, the computer will automatically subtract the Estimated Expenditures from the Estimated Revenues. The remainder is the Estimated Ending Fund Balance. The district can use this number as its Estimated Beginning Fund Balance for FY 11 on the spreadsheet named **Budget Form** tab. Be sure to save the work done on this form to your computer. See **ATTACHMENT D - SAMPLE - ESTIMATING FUND BALANCE** for an example.

*If, after the FY 10 financial statement is completed, there is a larger than budgeted fund balance, the district is not allowed to spend the difference between the budgeted and actual fund balance unless the FY 11 budget is re-adopted and the actual fund balance is re-allocated.*

See **PART IV - USING THE FY 11 and FY 12 BUDGETS** for further information about readopting the budget.

**REVENUE SECTION**—There are essentially two important parts to the budget: *revenues* and *expenditures*.

## FY 12 Budget - Parts of the Budget

The **Revenues Section** of the budget includes all resources the district expects to receive or have available for use during FY 12. For example, if the district expects to get donations, contributions, grants, fees, or even insurance settlements these must be included in the **Revenue Section** and be shown by category. The **Revenue Section** must also include any interest earnings from funds on deposit or invested as well as funds estimated to be carried over from the present fiscal year (the one ending September 30, 2011) and the proceeds from any loan.

**ATTACHMENT B - UNIFORM ACCOUNTING SYSTEM FOR LOCAL UNITS OF GOVERNMENT** defines the various revenue categories and **ATTACHMENT**

**E - SAMPLE - FY 12 BUDGET**, contains the revenue categories most frequently used by districts. A district is required to show how it calculates the various revenues in a supplemental schedule to the **Revenue Section** of the **Budget Form**.

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

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

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

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

**Estimated Beginning Fund Balance** - The Estimated Beginning Fund Balance is the amount expected to be "carried over" or not spent from the present fiscal year, the one ending September 30, 2011. A reasonable estimate was developed when the Estimated Fund Balance Form was completed. The Estimated Beginning Fund Balance amount in the FY 12 Budget can be the same amount developed on the **Estimating Fund Balance Form** or not.

**Loan Proceeds**—This is where the proceeds from a loan are shown as a revenue. The total amount must be shown. Loan proceeds are shown as a revenue in the fiscal year when the funds are actually received.

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

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

**Operating Expenditures Series** - This is the series on the **Budget Form** with 30.00, 40.00 and 50.00 category codes. The **ATTACHMENT E - SAMPLE - FY 12 BUDGET** illustrates some subsidiary accounts the hypothetical district used.

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

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

- **Expense of the Public Official Bonds** - This is the cost of the public official bonds for the president, vice-president and treasurer and is shown in expenditure category **45.00 Insurance**.
- **Cost of Services Provided by the Property Appraiser and Tax Collector** - This is 4% of the special assessment revenue and is shown in expenditure category **99.01 Budget Transfers Tax Collector and Property Ap-**

**praiser Fees.** Again, the Excel file containing the **Budget Form** will automatically calculate this amount.

- **Professional Fees** for a Certified Public Accountant or bookkeeper to prepare the financial statement or other accounting services for FY 11 are shown in expenditure category **32.00 Accounting and Auditing Services.**
- **Expenses for Notifying Property Owners**—If the district estimates it will have FY 11 revenues of less than \$50,000 (\$49,999 or less), and it believes it will opt to not budget for an audited financial statement in FY 12, the district will need to budget for the expense of mailing notices to the property owners before September 30, 2011. The cost of postage is budgeted in **41.00 Communication Services** and the cost of printing is budgeted in **47.00 Printing and Binding.**
- **Fee for the Special District Information Program** - As required by the Uniform Special District Accountability Act of 1989, each special district must pay a fee of \$175 to the Florida Department of Community Affairs. This expense is shown in expenditure category **49.00 - Other Charges and Obligations.** The Business and Support Services Department checks with the Program's office to make sure this fee is paid before asking the Board of County Commissioners to approve the budget.
- **Cost of Advertising Meetings and Hearings** – This covers the cost of a legal advertisement. This expense is shown in expenditure category **49.00 - Other Charges and Obligations.** Do not use another expenditure category.

**Capital Outlay Series** - This is the series on the **Budget Form** with 60.00 category codes. This is where the district budgets for land acquisition, improvements, buildings and equipment valued over **\$1,000** and which has a useful life over 1 year. Please read **ATTACHMENT B** carefully in order to categorize the proposed expenditures correctly. Each budgeted expenditure in this category must be justified in detail on the **ATTACHMENT F—Capital Outlay and Project Information Form**. This form can be downloaded on the website as **CapitalOutlayForm.doc..**

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

**Debt Service Series** - This is the series on the **Budget Form** with 70.00 category codes. This is where the district budgets for repayment of loans and bonds

approved by the district. Do not use this series or its categories to budget reimbursements to an individual or organization for operating expenditures. If the budget shows budgeted revenues in Revenue Category **384.00 Loan Proceeds**, it must show the repayment of the debt in the Debt Service category codes.

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

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

The two major reserve categories are:

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

**99.03 - Reserve for Contingency** - This reserve can not, by law, exceed 10% of the total budgeted revenues. If a district budgets more than 10%, the Business and Support Services Department will require the district revise its budget to reduce this amount.

The Board of Trustees may reallocate the funds in **99.03 - Reserve for Contingency** or **99.02 - Reserve for Future Capital Projects** to another reserve account or a non-reserve account during the fiscal year but it must do

this by amending the budget and getting the concurrence of the Board of County Commissioners. See **PART VII - OTHER INFORMATION** for further guidance.

If the district reserved funds for future capital outlay in its FY 11 budget, these funds can be included in the FY 12 budget by including the amount of the reserve in the Estimated Beginning Fund Balance line item of the budget's **Revenue Section**. Then, in the **Expenditures Section** of the FY 12 budget, the amount plus any additional new funds the district wishes to add to the **99.03 - Reserve for Future Capital Projects** is shown. Thus, the amount of the reserve can increase year by year. There is no limitation on the percentage of the budget which can be allocated to **99.02 - Reserve for Future Capital Projects** as long as there are projects specifically identified and a *Capital Outlay and Project Information Form* is completed for each project.

**BALANCE—REVENUES MUST EQUAL EXPENDITURES**—As simple as this may seem, this is the most important element of the budget: by law, **the total anticipated revenues (including the fund balance brought forward from FY 11) must equal the total of expenditures, reserves and other non-operating appropriations**. This is so important that any district's budget that is not in balance will immediately be returned for the board to correct regardless of time constraints.

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

Each district will use the standard forms downloaded from the website to present its budget to its constituents and to Hillsborough County. The website allows you to download each form. After entering the information on the forms, be sure to save them to your computer and then print them out before sending them to Hillsborough County.

## Documenting the FY 12 Budget

Here are the forms a district will send to the County:

**Budget Form**— This is an Excel spreadsheet found in a tab named **Budget Form** in *FY12BudgetExcelForms.xls*. This is the form where the budget is calculated and presented. It contains formulae in certain cells that will automati-

cally calculate certain amounts. Cells containing these formulae have "\$0" in them. The spreadsheets will also automatically total the amounts in the columns and determine if the budget is in balance. Again, budget only in dollars and do not include cents.

The **Budget Form** also contains a part called "Backup Schedules." This is where the district shows how it calculated each line item and justified the proposed expenditures. It is extremely important that the district complete this part very thoroughly. This is on the website as Please see **ATTACHMENT E SAMPLE - FY 12 BUDGET** for an example of a completed budget form.

**Capital Outlay and Project Information Form** - The Word file, **CapitalOutlayForm.doc**, is used if the district budgets funds in categories 61.00 Land Acquisition, 62.00 Buildings, 63.00 Improvements Other Than Buildings, or 64.00 Machinery and Equipment or if the district is budgeting funds in 99.02 Reserve for Future Capital Projects.

On this form, the district will show information about each capital project or capital equipment budgeted in the FY 12 budget. The district is required by State law to document this information.

For a completed sample, see **ATTACHMENT F - SAMPLE - CAPITAL OUTLAY AND PROJECT INFORMATION FORM**.

**Estimating Fund Balance Form** – This form and the information needed to complete it has been previously discussed in this booklet. See page 5 for a discussion on how the complete this form. For an example of this form completed, see **ATTACHMENT D**.

**Budget Resolution Form** – The Word file, **BudgetResolution.doc**, contains the standard version. Insert the information relevant for the district in the blank spaces. Be sure the district president signs this form and another trustee attests to his signature. For an example of this form completed, see **ATTACHMENT H**. Use **ATTACHMENT I** to find the correct ordinance number for the district.

Approval of the resolution takes place at the budget hearing. The trustees vote on the resolution and this is recorded in the minutes of the hearing. For more information, go to page 17 of this booklet.

**Minutes of the Budget Hearing** – Be sure these are signed by the President and the Secretary. See page 18 for information about the minutes. For an example, see **ATTACHMENT G**.

**Advertisement of the Budget Hearing** – This can be the affidavit from the newspaper or a copy of the advertisement from the newspaper. If it is a copy of the newspaper page, be sure to include enough of the page to show the date of the newspaper edition. Read the discussion about advertising the public budget hearing on page 14.

**Completion Checklist**—This is found on the webpage as **CompletionChecklist.pdf**. After downloading, print a copy and to go through all the documents in the Budget Package checking to make sure all requirements are met and that the process and documents have consistent information. It is not necessary to send the completed checklist to the Business and Support Services Department.

**Package Cover Page** — This form, **Packagecoverpage.pdf**, is an Adobe Acrobat file. After downloading, print a copy and use it to check the budget package to make sure that the all the documents are included. Be sure to fill in the information on the top of the form so the Business and Support Services Department can contact a responsible party if there are questions. Put this completed form on the package when sending it to the Business and Support Services Department. See **Attachment C** on page 54 for a sample.



## PART II - ADVERTISING THE BUDGET HEARING

This is a very important step in the process. This is how the district board informs the people who pay the assessment where and when the district board is discussing and voting on the next year's budget. The public hearing gives the people in the district the opportunity to tell the trustees what they think of the board's budget recommendations and give the Board any suggestions. Please remember that each ordinance establishing the special dependent districts in Hillsborough County require a district to approve its budget by **July 1<sup>st</sup>**. Each district is responsible for scheduling the public hearing to meet this time frame and other legal requirements.

The budget must be approved at a public budget hearing that is advertised in accordance with a district's ordinance and State law.

The requirements for advertising the public hearing are as follows:

- Schedule a **public budget hearing** for residents of the district to review and comment on the budget and for the trustees to adopt the budget and the assessment rate. It may not be held as part of any other meeting such as a regularly scheduled district meeting or homeowners association meeting.
- Advertise the public hearing in a newspaper of general circulation once a minimum of **fourteen (14)** days not including the date of the hearing before the date of the hearing.

The County Attorney's Office advises there are two newspapers of general circulation in Hillsborough County: the Tampa Tribune and the St. Petersburg Times Tampa Edition. The advertisement will be in non-compliance with the law if it appears in a newspaper that does not meet the definition. According to the County Attorney's Office, the advertisement may **not** appear in a regional section. A legal advertisement is not required unless specified in a district's ordinance or legislation. A free notice in the "bulletin board" section in a newspaper of general circulation is sufficient. However, we strongly recommend the district not rely on the free "bulletin board" because frequently the newspaper's space and time constraints may not accom-

modate the notice requirements. To insure proper notice, the district should place a display or legal advertisement. If the district uses a legal advertisement for the budget hearing notice, be sure to get a copy of the advertising affidavit. This can be used as proof of advertising. Be sure to keep a copy for the district's files.

## **WHAT THE ADVERTISEMENT MUST SAY**

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

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

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

### **SAMPLE ADVERTISEMENT for the PUBLIC BUDGET HEARING**

#### **Happy Vale Special Dependent District Public Budget Hearing**

The Happy Vale Special Dependent District is conducting a public budget hearing for the purpose of hearing public comment regarding its proposed FY 12 budget and 2011 assessment rate. The trustees will vote on the budget and assessment rate. The hearing will be conducted at the Happy Vale Public Library, 222 Fantasy Lane, room 1102, May 21, 2011, at 7:30 PM.

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

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

## PART III - CONDUCTING THE PUBLIC BUDGET HEARING



This is where the taxpayers get to react to the trustees' proposal for the FY 12 budget. This is a very important step in the process.

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

1. There must be a quorum of trustees at this meeting. For most districts with a seven member Board of Trustees, a quorum is five trustees physically present at the hearing and at the time a vote is taken to adopt the budget and approve the resolution. The minutes must name those trustees present and those trustees absent.
2. The only business to be conducted at the budget hearing is the taking of public comment, discussion about the budget, and, if all goes well, the adoption of the assessment rate and approval of the budget. **No other type of business may be conducted. The district can't appoint trustees, elect officers, approve contracts, amend the budget, etc. at this hearing.**
3. Trustees may not take action (vote) on the budget and the assessment rate at any meeting other than a properly advertised and conducted budget hearing.
4. The public budget hearing must begin at the time advertised or later. At the public budget hearing, the trustees must allow any member of the audience to comment on the proposed budget. Testimony can not be limited to residents of the district. (See **ATTACHMENT G** for an example of minutes of a budget hearing.)
5. In order for a trustee to participate in a meeting or hearing and be noted as in attendance, he/she must be physically present at the meeting place. There are no telephone conferences, no proxies, trustee alternates and vote casting before a question is brought before the board at a meeting or hearing. All trustees in attendance must vote on the issue. The only exception is if a trustee declares a specific conflict of interest before the vote is taken. The minutes of the meeting must disclose the vote of each trustee and the specific conflict of interest.

6. To help the citizens understand the budget, it would be very helpful if the district distributed copies of the proposed budget before or at the hearing.
7. At budget hearing, the Board of Trustees **must** approve the resolution adopting the assessment rate and, in a separate action, approve the **budget** by a majority vote of a quorum of trustees. Only the Board of Trustees votes on the resolution and the budget. The action approving the Budget Resolution must be included in the hearing minutes. See **ATTACHMENT H** for a sample of the **Budget Resolution**.

### Separate Budget Workshops Are Prohibited

Amendments made to all the districts' ordinances in 2009 prohibit meetings outside the regular meeting schedule. This means unless it is part of a regular meeting, a district may not hold a separate budget workshop where trustees discuss the budget.

The **Budget Resolution** is a very important document. It is adopted by the trustees as a separate motion at the budget hearing. A sample of a completed **Budget Resolution** is included in this booklet as **ATTACHMENT H**.

### The Budget Resolution

The board should use the Word file named **Budget Resolution.doc** downloaded from the web page to prepare the resolution. Be sure to save the resolution to your computer and print out the form for the district's Budget Package. There is no need to re-type it.

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

- The correct **tax year** is **2011** and the correct **fiscal year** is **FY 12**. They refer to two distinctly different periods of time and should never be used interchangeably. Do not change their designations in the **Budget Resolution**. We will return the **Budget Resolution** for correction if these dates are incorrect.
- Do not change any of the text in the **Budget Resolution**. Use the Word document downloaded from the internet. This document was prepared by the County Attorney's Office and is legally sufficient as it is written.
- Make sure that the trustee making the motion and the trustee seconding the motion are the same trustees that the minutes show making and seconding the motion. How a trustee voted must be shown by name.
- The minutes of the hearing must include the motion and the vote to adopt the resolution.

## Minutes of the Budget Hearing

Taking clear and accurate minutes is very important. It is the district's official record of the board's actions and deliberations. Although the following are guidelines for recording and preparing the minutes of the

public budget hearing, many of the points are applicable to minutes of the board's other meetings.

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

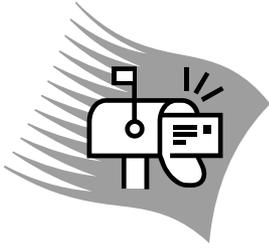
- The date on which the hearing was conducted, the time the hearing began, and full address of the location of the hearing.
- The names of the trustees in attendance and the names of trustees absent.
- The verbatim language of any motions made during the hearing and the results of votes by trustee name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

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

## Reasons for Repeating the Budget Process

- The time between the date the budget hearing is advertised and the date of the hearing is less than 14 days.
- The budget hearing is not advertised in a newspaper of general circulation in Hillsborough County.
- The budget hearing is conducted as part of a non-district meeting such as a homeowners association meeting or is conducted during a regular district meeting.
- The hearing and the adoption of the budget are not conducted on the date, location or time advertised.

- A quorum of properly elected or appointed trustees is not in attendance at the hearing.
- The advertisement of the public hearing is not worded as required and alternate wording of the advertisement was not approved by the County Attorney's Office before the advertisement was published. This includes not using the required second and third paragraphs.
- The amount of the assessment is above the maximum allowed in the authorizing legislation and the new rate has not been approved by referendum in the previous calendar year.
- The assessment rate is not levied on parcels in accordance with the district's ordinance.
- The budget is not approved by a majority of a quorum of properly appointed or elected trustees.
- The budget does not include or incorrectly calculates legal obligations such as the Special District Information Program Fee, cost of annual financial statement, etc.
- The budget is based on types of revenues, which require previous County review of the documents; for example, proceeds from loans or bonds, or donations supported by agreements with the district or types of revenue the district does not have the authority to collect; for example, ad valorem taxes.
- The district has not supplied the Tax Collector's Office or the Property Appraiser's Office with the information needed to levy the assessment on the 2010 tax roll.



## PART IV SUBMITTING THE BUDGET PACKAGE

The on-line forms include files named *CompletionChecklist.pdf* and *PackageCoverPage.pdf*.

Trustees are encouraged to use these forms to check the various documents for compliance to standards. We

urge you to use these two forms to check your work and package.

The completed package consists of:

- **Budget Package Cover Page**
- **Copy of the proof of advertisement of the budget hearing**
- **FY 12 Budget Form with supporting schedules**
- **Capital Outlay and Project Information Form**
- **Estimating Fund Balance Form**
- **Minutes of the Budget Hearing**
- **Budget Resolution**

The district should download all the files on the Special District Budget web page. These are the forms to use to transmit the budget documents to Hillsborough County for approval consideration. After entering the budget information, be sure to save the files to a device like a hard drive and then print out the forms. The district should keep a file copy of the package for future reference.

The district is responsible for mailing or delivering the budget.

Send or deliver *one copy* of the package to:

**Mary Mahoney, Special Assessments Coordinator  
Business and Support Services Department  
26th Floor, County Center  
PO Box 1110  
Tampa, Florida 33601**

**DEADLINE – 5 PM, Monday June 13, 2011**

## What Happens Next

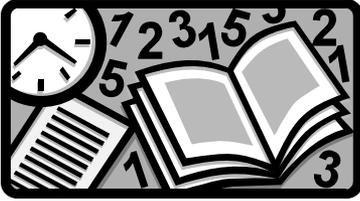
It is the responsibility of each district to submit its budget package on-time and for the correctness of the information in the package.

The Business and Support Services Department **does not** call to find out when your budget package will be submitted. Feel free to call Ms. Mahoney at 272-6586 to make sure your budget was received. If you send the package by e-mail, a reply acknowledging receipt will be sent.

The Property Appraiser's Office and the Tax Collector's Office will accept an individual district's certified tax roll after the County Business and Support Services Department has received a copy of the FY 12 budget package. Therefore, the districts are asked to submit the certified tax roll only after sending the FY 12 budget package to the County.

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

If the budget is recommended for approval, the Business and Support Services Department will send an e-mail to the President or the Treasurer or both. If there is a problem with the budget package, the President or Treasurer will be notified.



## PART V - THE FINANCIAL STATEMENT

### PLEASE READ THIS CAREFULLY

The financial statement gives the Board of Trustees and the residents of the district a picture of the financial status of the district. It also assures revenues and expenditures have been legally collected and disbursed. Even major governmental entities such as Hillsborough County have audited financial statements prepared. The Board of Trustees should review the completed financial statement and review it at a board meeting. The Board of Trustees will also formulate and adopt a plan to remedy any findings or recommendations made by the district's auditor if the statement is audited.

In May 2009, the Board of County Commissioners approved amendments to all dependent special district ordinances that allows districts to submit unaudited financial statements under certain conditions. This will have an impact on the FY 12 budgets.

1. If a total of actual and projected revenues for the categories **363.000 Special Assessment Revenues; 366.000 Donations; 361.000 Interest** and **384.000 Debt Proceeds** is \$50,000 or more, the district is required to allocate funds in the FY 12 budget for the preparation of an audited financial statement for FY 11.
2. If a total of actual and projected revenues for the categories **363.000 Special Assessment Revenues; 366.000 Donations; 361.000 Interest** and **384.000 Debt Proceeds** is less than \$50,000 (\$49,999 or less), the district may allocate funds in the FY 12 budget for the preparation of an audited financial statement for FY 11 or it may decide to not budget for an audit and prepare an unaudited financial statement. If the district is having a CPA or a bookkeeper prepare an unaudited financial statement, it may also allocate funds in the FY 12 budget to pay these professionals.

In order for a district with current revenues of less than \$50,000 to submit an unaudited financial statement, it must do the following:

- A. Before **September 30th**, the board of trustees must pass a motion at a regular meeting stating it has chosen not to have the financial statement for FY 11 audited. The motion and vote must be recorded in the meeting min-

utes. This is done before the letter described in section B below is mailed. See **Attachment J SAMPLE MEETING MINUTES WHERE BUDGET AMENDMENT TAKES PLACE** on page 65 to see how the example district, Happy Vale, took this action. **This step must be done before step B takes place.**

- B. Before September 30th, the district **must** send a letter to each property owner in the district and to the Hillsborough County Business and Support Services Department and the Clerk of the Circuit Court's Financial Manager by first class mail postmarked no later than September 30th stating it has chosen not to have the financial statement for FY 11 audited. Hillsborough County will provide the districts with a model letter later this summer. The list of property owners can come from the disk the Property Appraiser gives the district from which to prepare the tax roll.
- C. The district must provide Hillsborough County Business and Support Services Department and the Clerk of the Circuit Court Financial Manager with a signed copy of the minutes of the meeting where the trustees passed a motion stating it has chosen not to have the financial statement for FY 11 audited and a copy of the letter sent to property owners

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

Please remember that if the district decides not to prepare an audited financial statement, it will need to have the resources to pay for the mailing of the notices. This will be an FY 11 expense. There will need to be adequate funds budgeted in **41.00 Communications Services** for the postage and **47.00 Printing and Binding**.



***Deadline for Submitting the Financial Statement Deadline***—

The deadline for submitting three copies of the audited or unaudited financial statement is **November 30, 2011**.

The copies are sent to the Clerk of the Circuit Court to the attention of **Ajay Gajjar, Financial Reporting Manager**.

This is an important deadline because, by law, the financial statements must reviewed by Hillsborough County's outside audit firm and be incorporated into Hillsborough County's Audited Financial Report for FY 11.

***Selecting an Auditor***— An audited financial statement it must be performed by an independent Certified Public Accountant holding an active license issued by the Florida Board of Accountancy (Board) and with current continuing education in governmental auditing. In addition, the financial report must be prepared in

accordance with Government Accounting Standards Board Statement No. 34 regarding the new reporting model.

The Clerk of the Circuit Court will send a letter in August to each district reminding them of the parameters for the financial report. At that time, that office will indicate which auditors it will consider qualified to conduct district audits.

***Filing the State Annual Financial Report***—If the district is late filing its financial statement (audited or unaudited) with Hillsborough County, it will be required by State law to file an **Annual Financial Report** with the State. The State sends the forms to all the districts in December and then, if the district's financial statement is not included in the County's report, it will expect to get a separate report from any district not included in the County's report. Failure to file this report may result in the district being declared inactive and dissolved. For more information about the State's Annual Financial Report requirements, go to the Department of Financial Affairs' website at <http://www.fldfs.com/localgov/>. This website includes links to downloadable Excel spreadsheets that can be used for filing.

There are serious consequences if this report is not filed on-time.



## PART VI – OTHER INFORMATION

**NOTE:** The policies and procedures contained in this part apply to both the FY 11 and FY 12 budgets until further notice.

The following general fiscal and budget information is provided so each trustee and each district has a clear understanding of some pertinent policies and procedures. If there are any questions, please call the Business and Support Services Department at 272-6586 or 272-5890.

### 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.
- The district has legal authority to spend up to the total amount of the budget. For example, if the total budgeted revenues or expenditures for FY 12 is \$32,065, then during FY 12, the district **may not** expend more than \$32,065 without re-adopting its budget. If there are circumstances where it is necessary to increase this authority, please see the section titled **RE-ADOPTING THE PRESENT YEAR'S BUDGET** for further instructions.
- Within the total amount of the budget, the district budget is subdivided by what can be called "line items." The district has the legal authority to spend up to the total amount of each line item. For example, if the district has budgeted \$5,000 for **43.00 - Utility Services** and would like to expend \$6,000 for **43.00 - Utility Services**, it must first amend the budget by increasing by \$1,000 the budgeted amount for **43.00 - Utility Services** and at the same time decreasing another line item, for instance, **46.00 - Repair and Maintenance**, by \$1,000. This is called "amending the budget" and is covered in the section titled **AMENDING THE BUDGET**.
- Please remember the district may not expend funds directly from any reserve account (expenditure code series 90.00 in the State of Florida Uniform Accounting System). The Board of Trustees must approve a budget amendment moving funds from the reserve account to an operating account

(expenditure code series 30.00, 40.00, 50.00, 60.00 or 70.00 in the State of Florida Uniform Accounting System). See the section **AMENDING THE BUDGET** for further instructions.

- All contracts and disbursements must be approved by a majority of a quorum of trustees at a board meeting. All authorizations of disbursements must be recorded in detail in the minutes of the meeting.
- Generally, it is the responsibility of the treasurer to maintain the financial records. All financial activity must be supported by records such as receipts, minutes of the meetings authorizing expenditure of funds, canceled checks, invoices, receipts etc. It is very important that the records be kept in an organized and consistent fashion. Do not throw the bills, canceled checks and deposit slips in a shoebox and wait until September 30th to organize these records. All these records will be subject to audit and may also be reviewed by the public upon demand under the provisions of Florida Statutes, Chapter 119, and Public Records. Well-organized records will also facilitate the preparation of the financial statement and could help reduce the cost of the accountant.
- The treasurer is also responsible for preparing interim financial statements and reports of financial position, operating results, and other pertinent information for review by the board of trustees. This will help maintain management control of the district's financial operations.
- The checking account must be in the district's name and separate from any other organization. All accounts must have a Federal Identification Number (FEIN) that is solely in the name of the district. This also applies to Certificates of Deposit, savings accounts and other district accounts and investments.

If the district does not have a separate FEIN, then it will need to apply for one with the United States Internal Revenue Service. Its website is at <http://www.irs.gov/>. The district can apply for an FEIN on-line at this website.

- 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.

## **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](http://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.

## Public Depository Report

Each district is required to annually file a **Public Depositor Annual Report to the Chief Financial Officer**. Information about this requirement and the forms can be found at

[www.fltreasury.org/treasury/](http://www.fltreasury.org/treasury/) under the Collateral Management link on the left pane of the webpage. On the Collateral Management webpage, use the link to *Governmental Units*. Read the *Responsibilities of Government Units* carefully and select the proper form. Be sure to keep a copy of the form for future use.

## Local Government Investment Pool

This is a way special districts can place their surplus funds in secure accounts where they will earn interest at very attractive rates. As a unit of local government, special districts are eligible to participate in a State-regulated investment pool. This is authorized by Chapter 218, Part IV, Florida Statutes, known as the "Investment in Local Government Surplus Funds Act." The purpose of this act is to promote, through state assistance, the maximization of net interest earnings on invested surplus funds of local units of government, thereby reducing the need of imposing additional taxes. Special districts may participate.

If your district is interested in more information about this program, please contact the Florida State Board of Administration, PO Box 13300, Tallahassee, Florida 32317-3300 or call 850-488-7311 or go to [www.sbafla.com/prime](http://www.sbafla.com/prime) on the internet. There is a package describing the program and the procedures a district needs to follow in order to participate.

When the district budget is approved by the Board of County Commissioners, this adopted budget controls the revenues and expenditures of the district for the fiscal year. The amount budgeted in of the 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 and Re-adopting the Budget

**A Simple Budget Amendment** - This is called a "simple budget amendment." This type of budget amendment allows the increase or decrease of accounts with category codes of 30.00, 40.00, 50.00, 60.00, 70.00 and 99.03 Reserve for Contingency. A "simple budget amendment is done by:

- The Treasurer analyzes the budget using the **Budget Amendment Form** to show the proposed amended budget. This form can be found on the third tab of **FY12ExcelBudgetForms.xls**. Be sure to show the budgeted amounts of all line items and not just those amended. Be sure the budget balances, i.e. the total amounting of revenues equals the total amount of expenditure.
- At a regular meeting, the board reviews the proposed amendment. If it decides to amend the budget, a board member makes a motion, another seconds it, and the board votes to adopt the amendment. The motion must state the line items being increased and decreased and the amounts of each.
- The Treasurer sends a copy of the amended budget and the minutes of the meeting where the amendment was approved to the Business and Support Services Department, 26th Floor County Center, PO Box 1110, Tampa, Flor-

ida 33601. Be sure to include a short cover letter with the name and address of a district contact.

- 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** line item.

The Board of Trustees may change the amount of funds appropriated in **99.02 Reserve for Future Projects** only for the purpose of increasing the expenditure category that appropriates the actual construction costs for the project for which the reserve was established. This line item may only be decreased by moving money from it to a **Capital Projects line item (codes 61.00, 62.00 or 63.00)** to the project for which the money is reserved. For example, a district can decrease the **Reserve for Future Projects - Install a Sprinkler System** - by \$2,000 only if it increases **63.00 Improvements Other Than Buildings - Install Sprinkler System** by \$2,000.

- The Treasurer analyzes the budget using the ***Budget Amendment Form*** to show the proposed amended budget. This form can be found on the third tab of ***FY12ExcelBudgetForms.xls***. Be sure to show the budgeted amounts of all line items and not just those being amended. Be sure the budget balances, i.e. the total amount of revenues equals the total amount of expenditures.
- At a regular meeting, the board reviews the proposed amendment. If it decides to amend the budget, a board member makes a motion to adopt a resolution amending the budget, another 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. See ***ATTACHMENT L - BUDGET AMENDMENT RESOLUTION*** for an example.
- Then, the Treasurer sends a copy of the amended budget, the signed resolution, the minutes of the meeting where the amendment was approved, and a revised ***Capital Outlay and Project Information Form*** if the budget amendment is modifying project timetables, changing project boundaries, changing project costs or adding or deleting a project. Be sure to include a short cover letter with the name and address of a district contact.

To illustrate the budget amendment process, the minutes of a regular meeting of hypothetical district, Happy Vale, where its budget is amended are included as

**ATTACHMENT J** of this package. A sample budget resolution for Happy Vale Special Dependent District is included as **ATTACHMENT K**. A sample **AMENDED BUDGET** is shown as **ATTACHMENT L**.

The Business and Support Services Department will analyze the amendment and place it on the Board of County Commissioners' agenda for consideration. Once the Board of County Commissioners approves the budget amendment, the Business and Support Services Department will notify the district of the Board's approval. This is the budget the district will use for the remainder of the fiscal year.

If there are any questions about this process, please contact the Business and Support Services Department at 272-6586 or fax a copy of the proposed amendment to 272-7005 or e-mail it to mahoneym@hillsboroughcounty.org. We encourage each district to discuss a proposed budget amendment with the Business and Support Services Department before taking the amendment to the Board of Trustees for approval.

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

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

If the district finds itself in this situation and it wishes to re-adopt its budget, please notify the Business and Support Services Department at 272-6586 or mahoneym@hillsboroughcounty.org immediately so we may advise the district.

**Re-adopting the Current Year's Budget** - There may be times during a fiscal year where a district may experience a major change in its financial resources. If actual revenues and expenditures are less than what is contained in the budget, the district does not need to amend or re-adopt its budget because the budget shows the district's maximum budgetary authority. However, if the amount of actual revenues will appear to exceed the amount of budgeted revenues, the district may want to consider re-adopting its budget if it wishes to expend those

"extra" funds during the present fiscal year. A situation where this could happen is securing unbudgeted bank loans to accomplish a project or having an actual fund balance from a previous fiscal year exceed the budgeted estimated fund balance.

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

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

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

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

## Accessibility Guidelines

What follows are the guidelines to insure each district meets with the laws governing accessibility. If there are any questions, please contact Ms. Sandra Sroka, ADA Coordinator, 276-2742.

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

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

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

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

The term "public entity" means:

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

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

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

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:

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

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

## **District Records and Records Management**

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

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

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

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

- Take advantage of records management training offered by the State of Florida. Go the website of the Florida Department of State, State Library and Archives of Florida, and download the latest training schedule. The bureau offers several classes on public records management through out the state several times a year. Generally, these are one-day sessions. The cost can be paid by the district. The Bureau's website address is [http://dhis.dos.state.fl.us/index\\_recordsManagers.cfm](http://dhis.dos.state.fl.us/index_recordsManagers.cfm)
- Designate a district trustee to the records custodian be in charge of the district records management. This person will need the help of other board members, but will ultimately be responsible for managing the program.
- Have someone attend the State Library and Archives of Florida training program. The designated records management person 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.

## **Purchasing and Procurement 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 poli-

cies 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 board of trustees can adopt policies and procedures that more restrictive than State law.

The Business and Support Services 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 websites for various Florida governments to see their policies and procedures. Hillsborough County has it's manual on-line at [www.hillsboroughcounty.org/procurementservices/pmanual/](http://www.hillsboroughcounty.org/procurementservices/pmanual/)

Manatee County also has its manual on-line at [www.mymanatee.org/](http://www.mymanatee.org/) Search by the word "purchasing".

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

## **Putting the Assessment on the Annual Tax Roll**

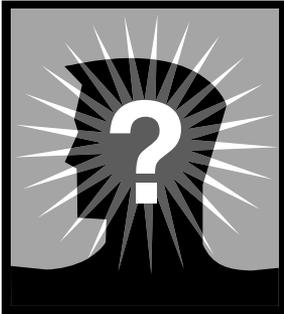
Each district must conform to the rules and guidelines of the Tax Collector's Office and the Property Appraiser's Office when it wants to levy non-ad

valorem assessments on the tax bills of properties within the district boundaries. Chapter 197.3632 of the Florida Statutes and Florida Department of Revenue administrative rules guide this process.

The Tax Collector's Office publishes a handbook that it posts on its website. It contains very important information and forms. Be sure to download it and follow the instructions in it very carefully. It can be found at [www.hillstax.com/tax/prop\\_tax10.asp](http://www.hillstax.com/tax/prop_tax10.asp). The contact person is April Johnson. She can be reached at 612-6726, johnsona@hillstax.org.

The Property Appraiser's Office posts the non-ad valorem assessment tax rolls on its website at <http://hcspecialdistricts.tripod.com/index.html>. You will need to download that information and return it to the Property Appraiser's Office in an Excel file after noting the amount of the assessment for each property. The contact persons are Tracy Torres (813) 276-8916 (TorresT@hcpafl.org) or Chris Weiss (813) 273-3742 (WeissC@hcpafl.org).

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



## PART VII – FREQUENTLY ASKED QUESTIONS

During the year, the Business and Support Services 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.

***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 Business and Support Services Department will receive the records for proper storage.

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

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

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

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

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

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

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

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

***The district trustees don't want to incur the expense of a trustee election. So we are telling people not to qualify through the Supervisor of Elections Office's procedures. We'd rather select our successors than just let anyone become a trustee through the election process. Could this be a problem?*** Yes, this could be a problem, a big problem. This country operates on democratic principles. These principles apply to special dependent districts in Hillsborough County too. A registered voter in the district has the right to run for any office for which he/she is qualified. The only qualification for a district trustee is to be a registered voter in the district. By discouraging people from exercising this right, you as a person and a trustee may be legally liable for violating or conspiring to violate a person's civil rights. There 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 Tim Bridge of 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 Mr. Bridge at the Supervisor of Elections Office, 272-5850 for the exact dates.

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

***How can we raise the amount of our district's maximum assessment?*** The ordinance establishing the district states this can be done only by a referendum supervised by the Supervisor of Elections. Please contact Mr. Tim Bridge at the Supervisor's Office, 272-5850, for more information. Please remember that the district pays the cost of the referendum regardless of the success of the referendum. The Supervisor of Elections may require the board to approve a resolution and send it with a letter from the district board to the Supervisor's Office. A staff person will contact the district with further instructions. The Business and Support Services Department should be copied on this letter.

If the referendum is successful and the district intends to levy an assessment on the next tax bill greater than the old maximum, the district is required to comply with Chapter 197.3632 of the Florida Statutes regarding levying a new assessment. Contact Ms. April Johnson of the Tax Collector's Office for complete instructions.

There are several other conditions imposed by the Supervisor of Elections Office. First, all referenda will be conducted at the same time as the elections of trustees. Those elections take place in even-numbered years on the first Tuesday in September. The next opportunity for a referendum will be in September 2012. Second, the district is also responsible for placing an advertisement of the referendum in the newspaper in accordance with instructions from the Supervisor's Office. Third, the district is responsible for all fees. Fourth, the referendum should take place **before** the district conducts the first public hearing as required by Chapter 197.3632, Uniform Method of Collecting Non-ad Valorem Assessments.

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

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

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

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

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

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

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

***Can we put improvements like walls, sprinkler systems, trees, 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. This is because of safety and liability issues. 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, 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 Public Works, Right-of-way Management Office. This also applies to any landscaping in the County right-of-way. The district may be required to submit plans showing

exactly where the systems will be located so as to avoid conflicts with utilities and to memorialize the locations of these improvements. If the district puts improvements in the County's rights-of-way without a permit and the County or a contractor damages the sprinkler system or the lighting system, the district will not be able to recoup the cost of repairs from the County or the contractor. For information about **Right-of-way Use Permits**, contact Jose Marquez at the Rights-of-Way Management Office at 274-6500.

- **Improvements on County-owned Land Such as a Park** – The district must have written permission from Hillsborough County before any improvements are made. Again, a permit will be required. In the case of parks, the Parks, Recreation and Conservation Department must also approve any improvements. There are safety and equipment standards that must be met. You must contact the Parks, Recreation and Conservation 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 [www.floridaspecialdistricts.org/](http://www.floridaspecialdistricts.org/). You will need to have Adobe Acrobat Reader software installed on your computer. The site gives you a link to download the software without cost.

***We have a number of homes in foreclosure. Whoever owns them hasn't been maintaining the lawns, the pools are full of scum and the paint is peeling. Can we use district funds to cut the lawns, cover the pools, or paint the house?*** 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 page 28 for a 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 asses?*** To answer Question #1, 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 Question #2, 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 if it is damaged. Both types of insurance are very different from the public official bond.

We recognize that in today's insurance climate, it may be difficult or expensive to secure such types of insurance. Each district should weigh the 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?*** No, districts are not covered through the County's general liability or property insurance policies. The County can not provide Certificates of Insurance to a district.

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

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

***We have a lot of old district records. Can we just throw them away? How can we manage our records?*** District records are public information and can not be destroyed unless this district has complied with State laws. District trustees first should read the about State records 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 on page xx of this booklet. The State offers training in records management from time to time.

***How do we keep track of capital equipment or facilities that cost more than \$1,000?*** These are referred to as "capital assets." The values of the assets are used to prepare the annual financial statement. The Treasurer is a good person to track these items. The Treasurer should create a Capital Asset Log. In this log, the responsible trustee will record a description of the asset, a unique sequential number for the asset, the acquisition date, the acquisition cost, the useful life of the asset, who has physical custody of the asset, and the date of the last time someone located the asset during the annual inventory. If there is a change in the person who has physical custody of the asset, record the date of the change and the new name.

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

***We have a trustee who has moved out of the district, but will be renting out the house. Can she still be a trustee?*** No, the ordinance says a trustee must be a voter registered in the district. As soon as that person moves her residence from the district, she is required by law to immediately contact the Supervisor of Elections Office and change her address for assignment to the proper voting precinct. The board should take action at its next meeting to remove her from the board on the basis of no longer being qualified. Be sure to send the minutes of this meeting and a revised Special District Information Form to the parties listed on the form.

***Can someone 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 nonprofit organizations that meet the criteria set forth in sections 212.08(6), 212.08(7) and 213.12(2). Florida Statutes. Qualifying entities would be exempt from sales and use taxes on purchases and leases when payment is made directly to the selling dealer by the governmental entity. This means payment would have to be made with a district check or credit card.

An application package can be obtained from the Florida Department of Revenue's website, <http://dor.myflorida.com/dor/>. In the "Quick Links" pane, go to "Forms and Publications." On the "Forms and Publications" page, look for DR-5 Application for Consumer's Certificate of Exemption & Instructions R.11/03 and download it with Adobe Acrobat. The exemption certificate must be renewed every five years. 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 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?*** First, 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 Hillsborough County did not include the district's financial statement in the County's Annual Financial Report and the district did not file the report with the State after the State sent it the form. The reason it wasn't included in the County's Annual Financial Report is that the district did not submit the information to the County in time for inclusion.

One of the consequences of failing to file on-time is that the County will be unable to include the information in its Annual Financial Report. In those circumstances, the district is required to file the Annual Financial Report on its own. For more information, we suggest calling the phone numbers listed on the letter or going to [www.myfloridacfo.com/aadir/locgovweb/annual\\_financial\\_reporting.htm](http://www.myfloridacfo.com/aadir/locgovweb/annual_financial_reporting.htm).

***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 Business and Support Services Department at 272-6586. A written proposal letter from your district will also be required 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?*** As district administration becomes more complicated and costs increase, it is prudent for the boards of small districts to seriously consider consolidating with another district. One may have to overcome the emotion of keeping very local control and look dispassionately at the financial advantages of having a larger number of units to spread administrative costs. A larger district also provides a larger pool of voters from which a district can recruit trustees.

With this in mind, the County strongly encourages districts to consolidate. For more information, please contact the Business and Support Services Department at 272-6586.

***Is a district board required to have printed copies of the proposed budget posted before the budget hearing? Is it required to have printed copies available to the public at the budget hearing?*** There is no requirement in State law or in the ordinances establishing districts requiring the posting or distribution of proposed budgets. That being said, boards should make every effort to share this information with its constituents before and during the budget process and the budget hearing.

***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 Tax Collector's Office. Compare the information on the tax roll to the district's ordinance to ensure that the non-ad valorem assessment is being imposed only on those properties specified in the ordinance.

If a refund is necessary, the Tax Collector will issue it and deduct the amount from the district's tax receipts.

***We were notified that we charged the wrong assessment amount and are required to file a form with the Tax Collector's Office to correct the tax roll . The per-unit assessment on the tax roll was one amount and the one approved by the Board of Trustees and the Board of County Commissioners was another. It was an honest mistake. We're all volunteers. Why should we do this extra work?*** Although the mistake was unintentional and was probably not a large amount, it is very important that the taxpayer be required to pay the exact amount as approved by those two bodies. The Board of Trustees must be accountable for the correctness of the tax roll and must take the time to correct it. Again, it is extremely important that each district review the tax roll before it is sent to the Tax Collector's Office.

***There are several properties in our district owned by private non-profit organizations. They don't pay property taxes. Should we be assessing them with the district's non-ad valorem assessment?*** If a parcel meets the criteria for assessment found in the ordinance, then the district must levy the assessment regardless of ownership or the status of the organization owning the property. The legal status of the group owning the parcel is not a factor when it comes to levying a non-ad valorem assessment.

**ATTACHMENT A  
SPECIAL DEPENDENT DISTRICTS  
FY 12 TIMETABLE**

<b>DATE</b>	<b>EVENT</b>
<b>Monday June 13, 2011, 5 PM</b>	Deadline for submitting FY 12 Budget Package to Hillsborough County
<b>August 31, 2011</b>	Informal deadline for submitting tax roll and resolution certifying the tax roll to Property Appraiser and Tax Collector
<b>September 15, 2011</b>	Statutory deadline for submitting tax roll and resolution certifying the tax roll to Property Appraiser and Tax Collector
<b>September or October, 2011 Board of Trustees Meeting</b>	Approve and advertise annual regular meeting schedule.
<b>September 30, 2011</b>	<p>Last day to notify property owners and Hillsborough County that the board of trustees will not be having the financial statement audited.</p> <p>Last day the board of trustees can vote to prepare an unaudited financial statement if qualified.</p>
<b>October 1, 2011</b>	First day of FY 12
<b>November 30, 2011</b>	<ul style="list-style-type: none"> <li>• FY 11 financial statements and Public Official Bonds due to Hillsborough County's Clerk of the Circuit Court</li> <li>• Send the Business and Support Services Department proof of advertising the annual meeting schedule, minutes where schedule was approved and a Special District Information Form.</li> </ul>

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

**REVENUES:**

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

**EXPENDITURES:**

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

- 31.00 **Professional Services** - Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing.
- 32.00 **Accounting and Auditing** - Generally includes all services received from independent certified public accountants.
- 34.00 **Other Contractual Services** - Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services defined under 31.00 Professional Services, 32.00 Accounting and Auditing, 46.00 Repair and Maintenance Services and 47.00 Printing and Binding.
- 40.00 **Travel and Per Diem** - This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals and incidental travel expenses.
- 41.00 **Communication Services** - Telephone, cellular telephone, telegraph or other communications as well as freight and express charges, drayage, postage, and messenger services.

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

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

- 61.00 **Land** - Land acquisition cost, easements, rights-of-way
- 62.00 **Buildings** - Office buildings, firehouses, garages, jails, and park and recreational buildings.

- 63.00 **Improvements Other than Buildings** - Structures and facilities other than buildings such as new fences, landscaping, lighting systems, parking areas, athletic fields, etc. Unless the replacement of these systems increases its capacity, repairs or replacements must be budgeted in 46.00 Repairs and Maintenance regardless of cost.
- 64.00 **Machinery and Equipment** - Includes transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment.

**DEBT SERVICE** - Outlays for debt service purposes

- 71.00 **Principal** - Self-explanatory
- 72.00 **Interest** - Self-explanatory
- 73.00 **Other debt service costs** - Self-explanatory

**NON-OPERATING:**

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

**ATTACHMENT C  
SAMPLE  
FY 11 BUDGET PACKAGE COVER SHEET**

When submitting the District Budget Package, please use this form as a cover sheet. Be sure to put a check mark beside each item included in the package:

- Copy of ADVERTISEMENT OF NOTICE OF THE PUBLIC BUDGET HEARING** with the date of the advertisement and the name of the publication.
- MINUTES FROM THE PUBLIC BUDGET HEARING** where the budget and assessment rate were reviewed by the public and approved by the Board of Trustees
- BUDGET RESOLUTION** from the Board of Trustees establishing the assessment rate and approving the budget
- DISTRICT BUDGET** as approved at the public hearing.
- CAPITAL OUTLAY AND PROJECT INFORMATION FORM**
- ESTIMATING FUND BALANCE FORM**

**SEND ONE COPY OF THE DOCUMENTATION CHECKLIST AND THE BUDGET PACKAGE AS REQUIRED IN THE CHECKLIST BY June 13, 2011, 5 PM**

**MAIL TO:**  
Mary Mahoney  
Business and Support Services Department  
26th Floor, County Center  
P.O. Box 1110 Tampa, Florida 33601

**OR HAND DELIVER TO:**  
Business and Support Services Department  
26th Floor, County Center  
601 E. Kennedy Boulevard  
Tampa, Florida 33602

<b>DISTRICT NAME</b> Happy Vale Special Dependent District	
<b>CONTACT PERSON and E-MAIL ADDRESS</b> Grace Monfre Treasurer/ monfreg@milwaukee.com	<b>DAYTIME PHONE NUMBER</b> 555-0472

**ATTACHMENT D**  
**SAMPLE - ESTIMATING FUND BALANCE FORM**

District : Happy Vale

BUDGET CATEGORIES		FY 11 BUDGET	ACTUAL	PROJECT	TOTAL
<b>REVENUES</b>					
363.00	SPECIAL ASSESSMENTS (A)	\$17,460	16,000	500	16,500
366.00	DONATIONS	475	350	0	350
361.00	INTEREST	400	150	150	300
<b>TOTAL GROSS REVENUES</b>		18,335	0	0	0
<b>MINUS 5%</b>		(917)			
<b>PLUS:</b>					
389.00	BEGINNING FUND BALANCE(B)	4,520	6,000	0	6,000
<b>TOTAL REVENUES</b>		\$21,938	\$22,500	\$650	\$23,150
EXPENDITURES:		FY 11 BUDGET	ACTUAL	PROJECT	TOTAL
30.32	ACCOUNTING AND AUDITING	600	600	0	600
30.43	UTILITY SERVICES	660	330	330	660
30.45	INSURANCE	150	150	0	150
30.46	REPAIR AND MAINTENANCE	4,110	3,500	610	4,110
30.47	PRINTING AND BINDING	700	50	225	275
30.49	OTHER CHARGES AND OBLIGATIONS	175	175	0	175
30.52	OPERATING SUPPLIES	175	100	0	100
<b>TOTAL OP EXPENDITURES</b>		6,069	4,905	1,165	6,070
CAPITAL OUTLAY		FY 11 BUDGET	ACTUAL	PROJECT	TOTAL
60.63	IMPROVEMENTS	0	0	0	00
<b>TOTAL CAPITAL OUTLAY</b>		0			
DEBT SERVICE		FY 11 BUDGET	ACTUAL	PROJECT	TOTAL
70.71	PRINCIPAL	1,808	1,808	0	1,808
70.72	INTEREST	240	240	0	240
<b>TOTAL DEBT SERVICE</b>		2,048	2,048	0	2,048

See next page

NON-OPERATING		FY 11 BUDGET	ACTUAL	PROJECT	TOTAL
99.01	BUDGET TRANSFERS (C)	1,248			
99.02	RESERVE FOR FUTURE CAPITAL(C)	11,689			
99.03	RESERVE FOR CONTINGENCY(C)	326			
<b>TOTAL NON-OPERATING</b>		13,272			
<b>TOTAL EXPEND AND NON-OPERATING</b>		<b>\$21,939</b>	<b>\$6,953</b>	<b>\$1,165</b>	<b>\$8,118</b>

**SUMMARY OF FY 11 FUND BALANCE ESTIMATE:**

<b>FY 11 REVENUE: TOTAL =</b>		<b>\$23,150</b>
<b>MINUS: FY 11 EXPENDITURES: TOTAL =</b>		<b>\$8,118</b>
<b>ESTIMATED FUND BALANCE =</b>		<b>\$16,197</b>

**NOTES:**

- (A) In "ACTUAL" column, use actual amount deposited to district account by Tax Collector's Office including interest.
- (B) In "ACTUAL" column, use total fund balance amount from FY 10 audited financial statement. This includes all amounts even those reserved for capital projects.
- (C) "TOTAL" column for these cells will always be zero.

## ATTACHMENT E SAMPLE - FY 12 BUDGET

Happy Vale Special Dep. District

	BUDGET CATEGORIES	BUDGET
<b>REVENUES</b>		
363.10	SPECIAL ASSESSMENTS	\$18,000
361.00	INTEREST	335
<b>TOTAL GROSS REVENUES</b>		<b>\$18,335</b>
<b>MINUS 5%</b>		<b>(917)</b>
<b>PLUS:</b>		
389.90	ESTIMATED BEGINNING FUND BALANCE	\$16,197
<b>TOTAL REVENUES</b>		<b>\$33,615</b>

	EXPENDITURES	BUDGET
32.00	ACCOUNTING AND AUDITING	600
43.00	UTILITY SERVICES	1,230
45.00	INSURANCE	150
46.00	REPAIR AND MAINTENANCE	4,110
47.00	PRINTING AND BINDING	100
49.00	OTHER CHARGES AND OBLIGATIONS	205
52.00	OPERATING SUPPLIES	224
<b>TOTAL OP EXPENDITURES</b>		<b>\$6,559</b>

	CAPITAL OUTLAY	BUDGET
63.00	IMPROVEMENTS OTHER THAN BUILDINGS	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>

	DEBT SERVICE	BUDGET
71.00	PRINCIPAL	1,808
72.00	INTEREST	240
<b>TOTAL DEBT SERVICE</b>		<b>2,048</b>

	NON-OPERATING	BUDGET
99.01	BUDGET TRANSFERS	1,248
99.02	RESERVE FOR FUTURE CAPITAL	21,825
99.03	RESERVE FOR CONTINGENCY	1,875
<b>TOTAL NON-OPERATING</b>		<b>\$23,398</b>
<b>TOTAL EXPEND AND NON-OPERATING</b>		<b>\$33,615</b>

**HAPPY VALE SPECIAL DEPENDENT DISTRICT  
FY 11 BUDGET  
BACKUP SCHEDULE**

**REVENUES**

363.100 Special Assessment Revenue \$18 per unit X 1000 Units  
361.000 Interest: Based on 4%

**EXPENDITURES**

32.00 Accounting: To prepare the FY 09 audited financial statement  
43.00 Utilities: See Schedule #1  
45.00 Bonds: 3 Officers @ \$50 each  
46.00 Repairs: See Schedule #2  
47.00 Printing: Minutes of meetings for residents  
49.00 Obligations: Special District Fees and Commissions and advertising costs of monthly meeting schedule and public budget hearing  
52.00 Operating Supplies: light bulbs and fuses for lights at entrances  
63.00 See Schedule #3  
  
99.02 Reserve for Future Capital: See Schedule #4

**SCHEDULE #1**

Utilities: Water Service at Grumpy \$30 X 12 months  
Electric Service: Grumpy entrance at \$25 X 12 months  
Electric Service: Sleepy entrance at \$25 X 12 months

**SCHEDULE #2**

46.00 Repairs: Mowing of right-of-way on Snow White = 5 miles X once a week for 8 weeks = \$650  
Mowing of right-of-way on Grumpy = 4 miles X once a week for 8 weeks = \$550  
Edging of Right-of-way on Snow White = 5 miles bimonthly = \$560  
Mowing of right-of-way on Goofy = 5 miles X once a week for 8 weeks = \$650  
Lawn and Plant Maintenance = spraying of medians on Sleepy and Doc = 28,000 SF X \$0.50 per SF X 4 times per year = \$1,200  
Sprinkler system for Goofy 30 ft. = \$550  
**TOTAL REPAIR AND MAINTENANCE = \$3,560**

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

**NAME OF DISTRICT:**

Happy Vale Special Dependent District

**DATE:**

May 21, 2011

**INSTRUCTIONS:** Please complete this form and submit with budget package for all capital projects or equipment either underway or planned for implementation and acquisition.

=====

**NAME OF PROJECT OR EQUIPMENT:**

**DESCRIPTION:**

**EXPENSE CATEGORY:**

**IS PROJECT UNDERWAY:** YES \_\_\_\_ NO \_\_\_\_ IF **YES**, BEGINNING DATE \_\_\_\_\_  
ESTIMATED END DATE \_\_\_\_\_  
% COMPLETE \_\_\_\_\_

IF **NO**, EST BEGINNING DATE \_\_\_\_\_ ESTIMATED END DATE \_\_\_\_\_

**TOTAL ESTIMATED COST:** \_\_\_\_\_

=====

**NAME OF PROJECT OR EQUIPMENT:** Security Wall Phase I

**DESCRIPTION:** Concrete block wall 6 feet high by 1,000 feet on Sleepy Drive

**EXPENSE CATEGORY:** 99.02 Reserve for Future Capital Outlay

**IS PROJECT UNDERWAY:** YES \_\_\_\_ NO X IF **YES**, BEGINNING DATE \_\_\_\_\_  
ESTIMATED END DATE \_\_\_\_\_  
% COMPLETE \_\_\_\_\_

IF **NO**, EST BEGINNING DATE 11/11 ESTIMATED END DATE 2/12

**TOTAL ESTIMATED COST:** \$21,000

## **ATTACHMENT G SAMPLE BUDGET HEARING MINUTES**

### **MINUTES OF THE HAPPY VALE SPECIAL DEPENDENT DISTRICT PUBLIC BUDGET HEARING**

The public budget hearing for the Happy Vale Special Dependent District was convened by the President Terry Hallam at 7:30 PM on May 21, 2011 at the Happy Vale Public Library, 222 Fantasy Lane, Happy Vale, Florida.

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

President Hallam called the hearing to order at 7:30 PM. Ms. Alberte and Mr. Alberte pre-sented the budget for discussion.

Trustee John Alberte asked why the assessment rate was remaining at \$18. President Hallam replied that we have projected a fund balance from FY 11 of \$16,197 and this would help keep the assessment down. The fund balance was high because of the Reserve for the Wall Project and because of anticipated under-expenditure.

President Hallam made the following remarks. We need to discuss the FY 11 financial statement because our ordinance was amended to allow us to submit an unaudited financial statement if we vote to not have one audited and we send out notices to the property owners by October 1st. As you recall from our discussions last year, we have never prepared financial statements. We've given our data to our accountant and had him prepare the statement and then audit it. At this point in time, our Treasurer has again said she doesn't have the background or training to prepare the schedules needed for the statement, at least not this year. After discussing this at April regular meeting, the board voted to continue to pay an accountant to prepare the financial statement and audit it. We can change our minds for subsequent fiscal years. The ordinance amendment lets us do that. Therefore, this proposed budget contains funds for the preparation of an audited financial statement. We just wanted to put this on the record.

President Hallam asked for public comment. Margaret Uelmen of 513 Happy Lane, stated she thought the budget was prudent and said she appreciated keeping the assessment rate low without sacrificing the district's work program. She also said she supports the board decision to budget for an audited

financial statement. No other residents offered comments. Trustee Mary Alberte moved to close public comment. The motion was seconded by Trustee Monfre and approved by the Board unanimously.

Trustee Monfre then moved to approve the FY 12 budget, adopt the resolution and to set the 2011 assessment rate at \$18. Trustee McGuigan seconded the motion. The motion was approved 7 to 0. Trustee Monfre then moved to adjourn the Hearing. Trustee McGee seconded the motion and the motion was approved unanimously.

The hearing adjourned at 8 PM.

Signed

President \_\_\_\_\_

Recording Secretary \_\_\_\_\_

**ATTACHMENT H**  
**SAMPLE - BUDGET RESOLUTION**

***RESOLUTION FIXING SPECIAL ASSESSMENT FOR THE YEAR 2011***

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

**WHEREAS**, HAPPY VALE SPECIAL DEPENDENT DISTRICT is a special dependent district duly established and operating pursuant to Ordinance #85-124 as amended; and,

**WHEREAS**, Ordinance #85-124 as amended provided that the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has the right, power and authority to levy a special assessment against RESIDENTIAL PROPERTY in the district for the purpose of MAINTAINING AND IMPROVING PUBLIC RIGHTS-OF-WAY AND COMMON PROPERTY; and,

**WHEREAS**, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has determined that the assessment for the year 2011 shall be in the amount of \$18; and,

**WHEREAS**, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has had a duly advertised public hearing on the 21st day of May, 2011; and,

**WHEREAS**, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has presented the proposed assessment and proposed budget to the residents of HAPPY VALE SPECIAL DEPENDENT DISTRICT at the public hearing; and,

**WHEREAS**, the Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT has heard discussion and comments from the residents.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF HAPPY VALE SPECIAL DEPENDENT DISTRICT, THIS 21st DAY OF May 2011;**

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

1. The Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT approves the proposed budget for FY 12.
2. The Board of Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT approves the proposed assessment of \$18 for 2011.
3. Upon adoption, this Resolution shall be transmitted by the Trustees, along with the approved budget and all other materials required by Hillsborough County to the Board of County Commissioners for their approval.

**PRESIDENT:** \_\_\_\_\_  
Signature

**ATTEST:** \_\_\_\_\_  
Signature

## ATTACHMENT I ORDINANCE NUMBERS

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

DISTRICT	ORDINANCE #
Sugarwood Grove	Ordinance #92-37 as amended
Tampa Shores	Ordinance #99-27
Tarawood	Ordinance #89-40 as amended
Valrico Manor	Ordinance # 87-48 as amended
Village Estates West	Ordinance # 89-39 as amended
Waterford on the Alafia	Ordinance #95-7 as amended
Westchester	Ordinance #05-3
Westwood	Ordinance #91-29 as amended
Windemere	Ordinance #86-37 as amended

**ATTACHMENT J**  
**SAMPLE MEETING MINUTES WHERE A LESS**  
**THAN SIMPLE BUDGET AMENDMENT TAKES**  
**PLACE**

**HAPPY VALE SPECIAL DEPENDENT DISTRICT - MINUTES OF REGULAR**  
**MEETING**  
**APRIL 2, 2011**

The regular meeting of the Happy Vale Special Dependent District was convened by President Hallam at 7:30 PM on April 2, 2011 at 7:30 PM. The meeting was conducted at the Happy Vale Public Library, 222 Fantasy Lane, room #102.

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

First item of business was the reading of the minutes of the March 5, 2010 regular board meeting by the recording secretary, Barbara Dodson. There were no corrections or discussion. Trustee Dodson moved adoption of the minutes, trustee John Alberte seconded the motion, and the motion was approved 7 - 0.

Second item of business was the financial report made by Treasurer John Alberte. The financial report is included as an attachment to the minutes of the meeting. Trustee Tesch moved that the board receive the financial report as presented. Trustee Dodson seconded the motion and the motion was approved 7 - 0.

**OLD BUSINESS:** There was no old business to discuss.

**NEW BUSINESS:** Trustee John Alberte brought up of the design of the buffer wall. Although construction will not start until January 2012, Mr. Alberte thought it would be good to start with the preliminary legal documents and design now. He thought we should spend about \$2,000 this year and get a headstart. Trustee Monfre made a motion to decrease from Reserve for Future Capital - Construction of Buffer/Security Wall by \$2,000 and to increase 60.63 Improvements Other Than Buildings - Construction of Buffer Wall by \$2,000. Trustee McGuigan seconded the motion. After short discussion, the Board approved the motion 7 - 0.

President Hallam stated that because we are decreasing a Capital Project Reserve Account specifically for this project, according to State law we must also approve a resolution. President Hallam presented a resolution to the Board to memorialize the action. Trustee McGuigan made a motion to adopt the resolution. Trustee Monfre seconded the motion and the resolution was approved by a 7 - 0 vote.

President Hallam then directed the treasurer to amend the budget accordingly. She also directed corresponding secretary, Grace Monfre, to send a copy of these minutes, a copy of the signed Budget Resolution, a copy of an amended CAPITAL OUTLAY AND PROJECT INFORMATION FORM and a copy of the amended FY 11 budget to the County Business and Support Services Department for consideration and approval by the Board of County Commissioners.

Treasurer Alberte then presented three district expenses and requested the Board approved these disbursements before she wrote the checks. The expenses, vendors and checks are as follows:

Trustee Mary Alberte moved approval and Trustee McGuigan seconded. The motion passed 7-0.

Check #	Vendor and Purpose	Amount
Check #2522	A Plus Lawn Service – for landscape maintenance for month of March 2009 at agreed to monthly price of \$200 per month	\$200
Check #2523	Tampa Electric – for electricity for front entrance during month of March 2010	\$75
Check #2524	City of Tampa – for water for front entrance during month of March 2010	\$55

President Hallam introduced the issue of the FY 11 audited financial statement. Based on the ordinance, the district can opt to not have the financial statement for FY 11 audited. Based on preliminary estimates, the district has current year revenues below the \$50,000 threshold. We would need to approve using the option and then notify our property owners and the County of the fact that we aren't budgeting for the audited statement. This notification would need to be mailed by September 30, 2011. Various trustees joined in the discussion. The Treasurer said she was OK with keeping the books and writing checks, but she did not have the training or background to prepare the three schedules for the statement. She would be more comfortable if the district hired a bookkeeper or accountant to prepare the schedules, but we would need to budget for that and once we did that, why not just get it audited. After all, we can wait until next fiscal year to have an unaudited statement. After discussion, Trustee John Alberte made a motion that the board would prepare a budget with funds for the preparation of an audited financial statement for FY 10. Trustee McGuigan seconded. The motion passed 7-0.

Being no further business, Trustee McGuigan moved to adjourn the meeting. The motion was seconded by Trustee McGee and approved 7 -0. President Hallam then adjourned the meeting at 8:15 PM.

Signed: \_\_\_\_\_  
 President

Signed: \_\_\_\_\_  
 Recording Secretary

**ATTACHMENT K**  
**SAMPLE - BUDGET AMENDMENT RESOLUTION FOR A**  
**LESS-THAN-SIMPLE BUDGET AMENDMENT**

**A RESOLUTION TO RE-ALIGN FUNDS FROM 90.02, RESERVE FOR**  
**FUTURE CAPITAL OUTLAY ACCOUNT - CONSTRUCT BUFFER WALL**  
**TO 63.00 IMPROVEMENTS - CONSTRUCT BUFFER WALL FOR THE**  
**HAPPY VALE SPECIAL DEPENDENT DISTRICT**

Upon the motion by Trustee Monfre, seconded by Trustee McGuigan, the following Resolution was adopted by a vote of 7 - 0, with No Trustees voting NO and No Trustees absent.

**WHEREAS**, the HAPPY VALE SPECIAL DEPENDENT DISTRICT has adopted a budget for FY 09 which includes a 99.02 Reserve for Future Capital Outlay account - Construction of Buffer/Security Wall account and a 63.00 - Improvements Other Than Buildings - Construction of a Buffer/Security Wall account;

**WHEREAS**, the HAPPY VALE SPECIAL DEPENDENT DISTRICT desires to re-align funds from the 99.02 Reserve for Future Capital Outlay - Construction of Buffer/Security Wall account to the 63.00 - Improvements Other Than Buildings - Construction of a Buffer/Security Wall account.

**NOW, THEREFORE**, be it resolved by the Trustees of the HAPPY VALE SPECIAL DEPENDENT DISTRICT.

**SECTION 1.** Account Number 99.02 - Reserve for Future Capital Outlay shall be decreased by \$2,000 and 63.00 - Improvements Other Than Buildings - Construction of a Buffer/Security Wall shall be increased by \$2,000.

**SECTION 2.** This resolution shall take effect immediately upon adoption.

**STATE OF FLORIDA**  
**COUNTY OF HILLSBOROUGH**

I, Barbara Dodson, as recording secretary of the Trustees of HAPPY VALE SPECIAL DEPENDENT DISTRICT certify that the above and foregoing is a true and correct copy of a Resolution adopted by the Trustees of the HAPPY VALE SPECIAL DEPENDENT DISTRICT at its April 2, 2011 meeting as the same appears on records of the official minutes.

BY: \_\_\_\_\_

Recording Secretary

DATE: \_\_\_\_\_

## ATTACHMENT L SAMPLE - FY 11 AMENDED BUDGET

Happy Vale

	BUDGET CATEGORIES	ORIGINAL BUDGET	AMENDED BUDGET	INCREASE/ DECREASE
<b>REVENUES</b>				
363.10	SPECIAL ASSESSMENTS	\$18,000	\$18,000	0
361.00	INTEREST	335	335	0
<b>TOTAL GROSS REVENUES</b>		<b>\$18,335</b>	<b>\$18,335</b>	<b>0</b>
<b>MINUS 5%</b>		<b>(917)</b>	<b>(917)</b>	<b>0</b>
<b>PLUS:</b>				
389.90	ESTIMATED BEGFUND BALANCE	\$16,197	\$16,197	0
<b>TOTAL REVENUES</b>		<b>\$33,615</b>	<b>\$33,615</b>	<b>0</b>

	EXPENDITURES	ORIGINAL BUDGET	AMENDED BUDGET	INCREASE/ DECREASE
32.00	ACCOUNTING AND AUDITING	600	600	0
43.00	UTILITY SERVICES	1,230	1,230	0
45.00	INSURANCE	150	150	0
46.00	REPAIR AND MAINTENANCE	4,110	4,110	0
47.00	PRINTING AND BINDING	100	100	0
49.00	OTHER CHARGES AND OBLIGATIONS	205	205	0
52.00	OPERATING SUPPLIES	224	224	0
<b>TOTAL OP EXPENDITURES</b>		<b>\$6,559</b>	<b>\$6,559</b>	<b>0</b>

	CAPITAL OUTLAY	ORIGINAL BUDGET	AMENDED BUDGET	INCREASE/ DECREASE
63.00	IMPROVEMENTS OTHER THAN BUILDINGS	0	2,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>2,000</b>	<b>2,000</b>

	DEBT SERVICE	ORIGINAL BUDGET	AMENDED BUDGET	INCREASE/ DECREASE
71.00	PRINCIPAL	1,808	1,808	0
72.00	INTEREST	240	240	0
<b>TOTAL DEBT SERVICE</b>		<b>2,048</b>	<b>2,048</b>	<b>0</b>

	NON-OPERATING	ORIGINAL BUDGET	AMENDED BUDGET	INCREASE/ DECREASE
99.01	BUDGET TRANSFERS	1,248	1,248	0
99.02	RESERVE FOR FUTURE CAPITAL	21,825	19,825	-2,000
99.03	RESERVE FOR CONTINGENCY	1,875	0	0
<b>TOTAL NON-OPERATING</b>		<b>23,398</b>	<b>21,398</b>	<b>0</b>
<b>TOTAL EXPEND AND NON-OPERATING</b>		<b>\$33,615</b>	<b>\$33,615</b>	<b>0</b>

## **ATTACHMENT M GLOSSARY OF TERMS**

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

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

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

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

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

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

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

**GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines

of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application to GAAP to state and local governments is the Government Accounting Standards Board (GASB).

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

**MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency accounts are accounted for using the modified accrual basis of accounting.

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

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

**REVENUES** – (1) Increases in the net current assets of a governmental fund-type form other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as

“other financing sources” rather than revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers in are classified separately from revenues.

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

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

**ATTACHMENT N**  
**SOME IMPORTANT NAMES AND PHONE NUMBERS**

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

Ajay Gajjar, Assistant Finance Director,  
Clerk's Office  
12<sup>th</sup> Floor County Center  
P.O. Box 1110  
Tampa, Florida 33601  
(813) 307-7026

**Questions about putting the assess-  
ment on the tax roll or the names of  
property owners in the district**

April Johnson  
Tax Collector's Office  
2211 North Falkenburg Road  
Tampa, Florida 33619  
(813) 612-6726,  
[johnsona@hillstax.org](mailto:johnsona@hillstax.org)

Tracy Torres  
Property Appraiser's Office  
15<sup>th</sup> Floor County Center  
601 E. Kennedy Blvd.  
Tampa, Florida 33602  
(813) 276-8916  
[torrest@hcpafl.org](mailto:torrest@hcpafl.org)

**Questions about the Florida Public  
Depository Program and forms**

Don Stanford  
Department of Financial Services Bureau of  
Collateral Management 200 East Gaines St.  
Tallahassee, Florida 32399-0345  
(850) 413-3360  
[Don.Stanford@MyFloridaCFO.com](mailto:Don.Stanford@MyFloridaCFO.com)

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

Tim Bridge, Director of Administration  
Supervisor of Elections Office  
P.O. Box 1110  
Tampa, Florida 33601  
(813) 272-5850

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

Jack Gaskins  
State Special District Information  
Program  
2555 Shumand Oaks Blvd.  
Tallahassee, Florida 32399-2100.  
(850) 922-5431  
[jack.gaskins@dca.state.fl.us](mailto:jack.gaskins@dca.state.fl.us)

**Questions about anything else**

Mary Mahoney  
Special Assessment Coordinator  
Hillsborough County Business and  
Support Services  
26<sup>th</sup> Floor County Center  
P.O. Box 1110  
Tampa, Florida 33601  
(813) 272-6586 or 272-5890  
Fax (813) 272-7005  
[mahoneym@hillsboroughcounty.org](mailto:mahoneym@hillsboroughcounty.org)

# NOTES