FLORIDA

Florida ranks 20th among the states in number of local governments, with 1,623 active as of October 2007.

COUNTY GOVERNMENTS (66)¹

The entire area of the state is encompassed by county governments except for Duval County. Effective October 1, 1968, Duval County and the city of Jacksonville consolidated to form one government, designated the city of Jacksonville. Jacksonville is counted as a municipal government, rather than as a county government, in census reporting.

Each county government in the state is governed by a board of county commissioners. Under general law, county governments may adopt home-rule charters. These charters can include a broad range of powers.

Although the metropolitan government of Miami-Dade County performs many municipal-type services and is treated as a “municipality” in some Florida statutes, it is designated as a county and is counted as a county government for census purposes. All cities, towns, and villages in Miami-Dade County are counted as separate municipal governments.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (411)

Municipal Governments (411)

Municipal governments in Florida are the cities, towns, and villages. A municipality is established through passage of a local bill by the legislature to enact its charter, with the exception of Miami-Dade County. The board of commissioners of Miami-Dade County may provide a method for establishing new municipalities within the county and prescribe their jurisdiction and powers. Municipal governments were given home-rule powers by general law in 1972.

Under general law, the minimum population for incorporation is 1,500 persons in counties with a population of 75,000 or fewer and 5,000 persons in counties with a population of more than 75,000. The average population density per acre required for incorporation, unless extraordinary conditions can be shown, is 1.5 persons or more per acre.

Township Governments (0)

Florida has no township governments.

PUBLIC SCHOOL SYSTEMS (95)

School District Governments (95)

The following types of school districts in Florida are counted as separate governments for census purposes:

- County school systems (66)
- Community college districts (29)

Each county area in the state constitutes a school district for the administration and the operation of public schools. These county school systems are governed by elected school boards. These boards may levy local school taxes and issue bonds with the approval of the voters.

The community college districts are administered by boards of trustees appointed by the Governor with the consent of the senate. These districts may impose student fees and may borrow money. State funds are distributed to community college districts in accordance with a statutory formula.

Dependent Public School Systems (0)

Florida has no dependent public school systems.

Other Educational Activities

Two or more school districts may enter into an agreement to operate a career center. These centers are counted as dependent activities of the participating school districts and are not counted as governments.
The regional consortium service organizations (also known as educational consortiums) may be formed by school districts with 20,000 or fewer students, development research schools, or the Florida School for the Deaf and the Blind through cooperative agreements to provide services. The organizations receive state grants if at least four school districts join. Each organization’s board of directors determines the use of these funds. These entities are classified as dependent activities of participating school districts and are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (1,051)²

Florida statutes authorize the creation of a variety of special districts listed below that are counted as governments. These are discussed in detail below. Numerous districts authorized by special acts, but that never became active, are not shown below.

Agencies Established by Interlocal Agreements—1969 Law (not included in other types of special district governments shown elsewhere)

Local government units may agree to exercise any of their powers jointly. Such an agreement may establish a separate agency that may or may not be counted as a government for census purposes. The functions to be performed by such an agency are specified in the agreement. Agencies established under this law can have a wide variety of names. Examples of entities created under this law are the South Central Regional Wastewater Treatment and Disposal Board and the Florida Municipal Power Agency.

Bond pools and financing commissions created under this act are not counted as separate governments if their debt constitutes a liability of the parties to the agreement establishing such an entity. See “Subordinate Agencies and Areas,” below.

Airport/Aviation Authorities and Districts

The following authorities and districts were created by special acts to provide and operate airports:

- Boca Raton Airport Authority - governed by an appointed board of seven: two members appointed by the Board of County Commissioners of Palm Beach County and five appointed by the city council of the City of Boca Raton.
- Charlotte County Airport Authority - governed by five popularly elected commissioners
- Gainesville-Alachua County Regional Airport Authority - governed by an appointed board of eight: one by the county commission of Alachua County, two by the Governor, and five by the city of Gainesville.
- Greater Orlando Aviation Authority - governed by a board of seven members: five appointed by the Governor, one appointed by the city council of Orlando, and one appointed by Board of Commissioners of Orange County.
- Hillsborough County Aviation Authority - governed by a board comprising three members appointed by the Governor, one member of the county commission appointed by the county commission, and the mayor of the City of Tampa.
- Panama City-Bay County Airport and Industrial District - administered by a five-member board, with four members appointed by the city and county governing bodies and one chosen by the above appointees.
- St. Augustine-St. Johns County Airport Authority - administered by an elected board of five members.
- Sarasota-Manatee Airport Authority - administered by a board of six members: three elected from Manatee County and three from Sarasota County.
West Orange Airport Authority - administered by a board of nine members: three appointed by the Governor, three appointed by Orange County Board of Commissioners, and one by each of the cities of Apopka, Ocoee, and Winter Garden.

These airport authorities and districts may impose rates and charges for use of their facilities. In addition, the St. Augustine-St. Johns County authority may levy ad valorem taxes. Each of these authorities and districts may issue bonds and may finance industrial facilities.

For airport/aviation authorities and districts that are dependent agencies of county or municipal governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Beach and Shore Preservation Districts

The following districts were created by special act pursuant to Florida Statutes to control flooding and beach erosion:

   Captiva Erosion Prevention District
   Greater Boca Raton Beach and Park District

Substantially similar provisions apply to these two districts. Both are governed by five-member elected boards. They may levy property taxes and special assessments. The Captiva Erosion Prevention District may issue bonds with voter approval.

For beach and shore preservation districts established under general law, which are governed by the county commissioners ex officio and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Boards of Juvenile Welfare

These boards, sometimes called children’s services councils, are created by county ordinance to provide child guidance and mental health services, to care for juveniles, and to coordinate juvenile welfare services. Each board consists of members appointed by the Governor plus additional state representatives and county representatives, particularly the county superintendent of schools and a judge assigned to juvenile cases. Home-rule counties may, at the county’s option, include private representatives on the board. The boards may, with voter approval, levy ad valorem taxes.

Calhoun County Transportation Authority

This authority was created by special act in 1976 to provide a railroad. The authority is governed by a board of seven members appointed by the Governor. The authority may issue bonds, set leases, and fix charges.

Clay County Utility Authority

This authority was created by special act passed in 1994. The authority is governed by a board of supervisors with six members appointed by the county commission and one appointed by the Governor. The authority may issue bonds and set rates.

Cold Springs Improvement District

This district was created by special act to provide infrastructure and a variety of services to a specified area in Marion County. The district is governed by an board of supervisors elected by landowners. With voter approval, the district may levy assessments and taxes and issue bonds. The district also may set user charges and fees after public hearing. The authorizing legislation sets a uniform acreage tax.

Community Development Districts

A 1980 law authorizes the creation of community development districts by ordinance of a county commission (for districts with fewer than 1,000 acres, except those involving two or more municipalities) or by rule of the Florida Land and Water Adjudicatory Commission (for districts with more than 1,000 acres and for districts of any size within the territorial jurisdiction of two or more municipalities), after
petition by landowners. If any of a proposed
district (of fewer than 1,000 acres) is within a
municipality, creation by the county requires
municipal approval. As of 2007, these districts
may include area within more than one county.
These districts may finance various capital
improvements, including sewers, streets, and
water supply systems. A board of five
supervisors elected by the landowners governs
each district. These districts may levy property
taxes and special assessments and may issue
bonds.

**Commuter Rail Authorities**

Florida statutes authorize the creation of the
following authorities to provide commuter rail
service:

Central Florida Regional Transportation
Authority (formerly the Central Florida
Commuter Rail Authority, now doing
business as LYNX): This authority,
which serves Brevard, Orange, Osceola,
and Seminole counties, is governed by a
board of five directors consisting of
three county representatives including
the chair of the board of commissioners,
the mayor of the city of Orlando, and
one member from the state department
of transportation.

Northwest Florida Transportation
Corridor Authority: This authority serves
the U.S. 98 corridor. The authority is
governed by eight members, one
representing each of the eight
participating counties, appointed by the
Governor. The district secretary of the
state department of transportation also
serves on the board.

South Florida Regional Transportation
Authority: This authority was formerly
known as the Tri-County Commuter Rail
Authority. It was originally created to
serve Broward, Miami-Dade, and Palm
Beach counties. The authority is
governed by a board of nine directors,
including one county commissioner and
one citizen appointed by the county
commissioners of each county, one
employee of the state department of
transportation, and two members
appointed by the Governor. The
authorizing law provides that the
authority may expand its service area, in
which case the board would expand to
include representatives of the additional
participating counties.

Tampa Bay Commuter Transit Authority:
This authority, which serves seven
counties, is governed by a board of
directors that includes one appointed by
the metro planning organization of each
county, one appointed by the county
commissioners of each county, one
appointed by the local transit authority in
each county, one appointed by the state
secretary of transportation for each
district within the seven counties, and
one appointed by the Governor.

Each of these authorities may fix rates, fares,
fees, rentals, and charges and may issue
revenue bonds.

**Conservation, Irrigation, and Reclamation
Districts**

The following districts were created by special
acts to provide for drainage, erosion control,
reclamation, sewerage, or water supply, or any
combination of these five functions:

Dog Island Conservation District

Lake County Water Authority (formerly
the Oklawaha Basin Recreation and
Water Conservation and Control
Authority)

These districts are administered by popularly
elected boards. The districts may set ad
valorem taxes and issue bonds. They may
possess additional revenue powers.

For districts of these types that are dependent
agencies of county governments and are not
counted as separate governments, see
“Subordinate Agencies and Areas,” below.
County Health Care Districts

These authorities are created by county ordinance, upon voter approval, to provide funding for health care services. A board of five or more members, with two members appointed by the Governor and the other members appointed by the county commissioners, governs each district. The districts may, upon voter approval, levy ad valorem taxes.

The Palm Beach County Health Care District was created by a special act. It is governed by a seven-member board, with three members appointed by the county commissioners and three members appointed by the Governor plus the director of the Palm Beach County Health Department. It may fix fees and charges, levy ad valorem taxes, and issue general obligation and revenue bonds. General obligation bonds require voter approval.

These districts are to be distinguished from the public health trusts listed under “Subordinate Agencies and Areas,” below.

County Higher Educational Facilities Authorities

Authorities to finance the construction of facilities for institutions of higher education are created by ordinance of the county commissioners. A board of five members appointed by the county commissioners governs each authority. The authorities may collect rent and fees and may issue revenue bonds.

The Broward County Education, Research, and Training Authority was created by special act pursuant to this general law. The board includes representatives of the county, the town of Davie, the county school board, and participating educational institutions.

The Dade County Educational Facilities Authority is, under provisions of the charter of the Metropolitan Government of Dade County, subject to county administrative and fiscal control and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

County Hospital Boards, Districts, and Authorities

General law. Under general law, the county commissioners may create county hospital boards to provide, operate, and maintain hospitals by petition of resident freeholders and after local referendum. The Governor appoints members of county hospital boards. These boards may determine the amount of required property tax levies and fix fees.

Special acts. Provisions for hospital districts established by special acts are substantially the same as for those established under general law. In most instances, the Governor appoints the board, although election of board members is sometimes authorized, and city or county officials in an ex officio capacity sometimes constitute part of the board membership. As under the general law, these boards may levy property taxes and fix rates and fees. An exception is the Madison County Hospital District, which receives proceeds from a gambling tax. Most hospital districts may issue district bonds, usually after voter approval. Most hospital districts in Florida operate under special legislation.

The Board of Trustees of Bay Medical Center was created by special act and incorporated in 1948. It serves Bay County. The board of trustees consists of one member selected by the board of county commissioners, six nominated by the board of trustees and confirmed by the county, and two nominated by the medical staff of the primary hospital operated by the board of trustees and confirmed by the county. The board may fix and collect fees and issue bonds.

For hospital districts that are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

County Water and Sewer Districts

Under Florida law, the board of county commissioners may establish one or more
districts in unincorporated areas of the county. As an alternative, landowners may petition for a referendum of landowners to determine creation. The governing body is a board of commissioners elected by the landowners. The districts may issue general obligation bonds with voter approval, and also revenue bonds and assessment bonds. The districts may set ad valorem taxes and fix fees and rates.

County water and sewer districts governed by the board of county commissioners are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

In addition, a number of districts have been created by special acts. These districts may have popularly elected boards or boards appointed by the Governor. The revenue powers are similar to the provisions authorized by general law. Entities that have been classified as special districts include:

Cedar Key Special Water and Sewer District
Eastpoint Water and Sewer District
Immokalee Water and Sewer District
Loxahatchie River Environmental Control District

Districts having an ex officio board or lacking fiscal autonomy are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Emerald Coast Utilities Authority

This authority, formerly the Escambia County Utilities Authority, was established by special act to provide water and sewer utilities. The authority is governed by a five-member board that is popularly elected. The authority may fix rates, fees, and charges; levy special assessments; and issue bonds.

Everglades Agricultural Area Environmental Protection District

This district was established after referendum to operate facilities to prevent, control, and correct environmental problems within the Everglades area in Glades, Hendry, and Palm Beach counties. A board of six members, five elected by the landowners plus the executive director of the South Florida Water Management District, governs the district. The district may levy special assessments and may issue bonds.

Fire Control and Fire Protection Districts

A 1997 general law provides uniform provisions for fire control and protection districts created by special acts. The creating act may require a referendum. The act provides that the boards may be jointly appointed by the Governor, the county commission, and the governing bodies of the participating cities or that the boards may be popularly elected. The act provides that the districts may make leases; issue general obligation, assessment and revenue bonds; charge user and impact fees; and set ad valorem taxes and non-ad valorem assessments. The creating special act for each district may specify local application providing for the levy and assessment of the taxes and fees.

For districts of this type that are dependent agencies of county or municipal governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Florida Keys Aqueduct Authority

This authority was created by special act in 1959 to provide water supply. Amending
legislation added treatment of wastewater to the authority’s responsibilities. The authority is governed by a board of directors appointed by the Governor. The authority may issue bonds and may fix fees, rates, rentals, and other charges.

Gas Districts

The following districts were established by special acts to supply gas:

- Lake Apopka Natural Gas District
- Okaloosa County Gas District
- Palatka Gas Authority

A board appointed by the participating governments governs each district. These districts may collect rates and charges and may issue bonds.

Gasparilla Island Bridge Authority

This authority was established by a special act to operate the Gasparilla Island bridge and causeway. It is governed by a board of five popularly elected members and four nonvoting members appointed by governing bodies of Lee and Charlotte counties. The authority may levy ad valorem taxes with voter approval, fix and collect tolls, and issue revenue bonds.

Greater Seminole Area Special Recreation District

This district was created by special act. The district is governed by a board of commissioners composed of two members appointed by the board of county commissioners of Pinellas County and two members appointed by the city council of the city of Seminole. The district may set ad valorem taxes with voter approval.

Hastings Drainage District

This district was originally created by a 1919 special act to provide drainage in a specified area in Putnam and St. Johns counties. The district is governed by a board of supervisors elected by the property owners. The district may set ad valorem taxes.

Hillsborough County Public Transportation Commission

This commission was originally created by a 1983 special act to regulate vehicles for hire within the county. The commission consists of two ex officio members from the city council of Tampa appointed by the council; one ex officio member from the city commission of Plant City appointed by the commission; one ex officio member from the city council of Temple Terrace appointed by the council; and three members appointed by the aforementioned. The commission may fix or approve taxicab rates, fares, and charges; may fix fees for permits and drivers’ licenses; and may fix penalties for driving violations.

Housing Authorities

Florida general law provides for three types of housing authorities: county, municipal, or regional (two or more contiguous counties). The authorities are established by resolution of the county or city governing bodies. Municipal housing authority commissioners are appointed by the mayor; county and regional housing authority commissioners are appointed by the Governor. Housing authorities may fix and collect rentals and issue revenue bonds.

Area housing commissions to provide public housing have been created by special act in some localities. These acts provide for appointment of the members of the commissions representing the various governments served. These commissions may fix and collect rentals and may issue revenue bonds.

Housing Finance Authorities

Housing finance authorities may be created by ordinance of the county commissioners to provide mortgage credit for low- and moderate-income housing. The five-member authority board is appointed by the county commissioners. The authorities may make loans to mortgage lending institutions, fix
charges, and issue revenue bonds.

County governments may reorganize housing finance authorities as agencies of the county government. In counties where such reorganizations have taken place, housing finance authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Electric Power Supply Projects (1975 Law)

Two or more agencies operating electric utilities may, by agreement, create a joint agency to acquire, construct, and operate power supply projects. The composition of the governing body is specified in the agreement. Joint agencies of this type may impose rates and charges and issue bonds.

Key West Utility Board

This board was created to operate electric utilities in Key West. It was authorized by special act. The board is elected by the voters. It may fix charges and issue revenue bonds.

Lake Padgett Estates Independent Special District

This district was created by special act to maintain and operate recreational amenities and associated infrastructure. The district is governed by a popularly elected board of supervisors. The district has the power to set and levy special assessments and, with voter approval, property taxes. The district also may set charges.

Lee County Hyacinth Control District

This district was established by special act. It is governed by the board of the Lee County Mosquito Control District but is a separate legal entity. The Lee County Hyacinth Control District may levy ad valorem taxes.

Library Districts

The following districts were established by special acts to operate under the authority of Florida Statute 189.404 to provide and operate libraries:

Alachua County Library District: administered by a six-member board consisting of three county commissioners, two members of the Gainesville city council, and one member of the county school board.

Fort Myers Beach Library District: administered by a seven-member popularly elected board.

Merritt Island Library District: administered by a 15-member governing body appointed by the Governor.

Sanibel Public Library District: administered by a popularly elected board.

West Florida Regional Library District: administered by a board appointed by the member governments.

These library districts are financed by property tax levies. For library districts that are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Mobile Home Park Recreation Districts

These districts provide street lighting and recreational facilities. They are established by county or municipal ordinance, upon voter approval. An elected board of supervisors governs each district. The districts may levy special assessments, fix charges for use of recreational facilities, and issue bonds.

Mosquito Control Districts

A general law provides for establishment of these districts by county commissioners after petition has been made by landowners. The law was repealed in 1980, but existing districts may continue to operate under its provisions. An elected board of commissioners governs each district organized under this law. The districts may levy ad valorem taxes.
Since 1980, any new districts created under general law are governed by the county commissioners ex officio and are not counted as separate governments. See “Subordinate Agencies and Areas” below.

In addition, the following districts were created by special acts. An elected board governs each district. The following districts may levy ad valorem taxes and in some cases may issue bonds.

- Anastasia Mosquito Control District
- Citrus County Mosquito Control District
- Collier Mosquito Control District
- Florida Keys Mosquito Control District (Formerly Monroe County Mosquito Control District)
- Fort Myers Beach Mosquito Control Tax District
- Indian River Mosquito Control District
- Lee County Mosquito Control District
- Manatee County Mosquito Control District
- Moore Haven Mosquito Control District
- Pasco County Mosquito Control District
- South Walton County Mosquito Control District

**Multi-County Library Cooperatives**

Multi-county library cooperatives may be created by interlocal agreement. The cooperatives are governed by boards composed of representatives of the member libraries. The entities receive local membership fees and federal funding. The cooperatives must meet certain standards to be eligible for state funding.

Single-county library cooperatives are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

**Municipal Service Districts**

The following municipal service districts were created by special acts to provide various services:

- Lake Asbury Municipal Service District
- Ponte Vedra Beach Municipal Service District

The Ponte Vedra district is governed by an elected board. The district may levy ad valorem taxes; fix rates, fees, and charges; and issue bonds. Similar provisions apply to the Lake Asbury District.

**Navigation and Port Districts and Authorities**

The following districts were established by special acts. They provide and operate port facilities and ship channel improvements. Some may also provide and operate airports or finance industrial facilities as well:

- Canaveral Port Authority
- Florida Inland Navigation District
- Hillsboro Inlet District
- Jupiter Inlet District
- Lake Region Lakes Management District
- Ocean Highway and Port Authority
- Port of Palm Beach District
- Port St. Joe Port Authority
- St. Augustine Port, Waterway, and Beach District
- Sebastian Inlet Tax District
- West Coast Inland Navigation District

The governing bodies of these districts may be
elected, appointed by local officials, or appointed by the Governor. They also may consist of local officials serving ex officio. They may issue bonds, collect tolls and fees, and levy taxes.

For districts of this type that are dependent agencies of the state government and are not counted as separate governments, see “Subordinate Agencies and Areas” below.

**Orlando Utilities Commission**

This commission was created by a special act to provide water and electric utilities within the Orlando area. Its members are nominated by the nominating board of the city of Orlando, subject to the approval of the remaining members of the Orlando Utilities Commission itself. The commission may fix service charges and may issue revenue bonds.

**Performing Arts Center Authority**

This authority was created by special act to own and maintain cultural, civic, and recreational facilities in Broward County. The authority is governed by a 13-member board composed of five members appointed by the county commissioners; two members selected by the commission of the city of Ft. Lauderdale; one member selected by the downtown development authority (of the city of Ft. Lauderdale); one member appointed by the Broward County School Board; and four appointed by the Broward Performing Arts Foundation. The authority may fix and collect fees and charges and may issue revenue bonds.

**Pinecraft Lighting District**

This district was established by special act and referendum to provide street lighting. A board appointed by the Governor from nominations by the county board governs the district. The district may set special assessments.

Lighting districts created pursuant to special acts may not be counted as separate governments, see “Subordinate Agencies and Areas,” below. Street lighting districts also may be created by county ordinances pursuant to the county’s broad powers; these districts are not counted as separate government.

**Pinellas Park Water Management District**

This district was created by special act to provide storm drainage to the municipality of Pinellas Park and surrounding area. The district is governed by a board consisting of two members appointed by the city council of Pinellas Park and one member appointed by the county commission for Pinellas County. The district may set ad valorem taxes and fees and may issue bonds.

**Pinellas Suncoast Transit Authority**

This authority was established by special act. Members of its board are appointed by the county and participating cities. The authority may set rates and charges and, with voter approval, levy ad valorem taxes.

**Recreation Districts**

Districts to provide and operate recreational facilities may be established by ordinance of a city or county governing body after referendum or upon petition of the majority of the voters. An board of supervisors that may be popularly elected or elected by landowners governs each district. The districts may levy taxes, collect user fees, and issue revenue bonds.

In addition, the following districts were created by special acts:

- Bayshore Garden Park and Recreation District
- Carrollwood Recreation District
- Holiday Park Park and Recreation District
- Trailer Estates Park and Recreation District
- Twelve Oaks Special (Recreation) District
These districts have elected boards. The districts generally have the same revenue powers as districts created under general law, though the special act may have special applications.

Recreation districts that are governed by county or municipal governing bodies ex officio or lacking fiscal autonomy are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Regional Transportation Authorities

Any two or more contiguous counties, municipalities, other political subdivisions, or combinations thereof may create a charter committee. The charter committee creates and files the charter with the department of state, at which time the authority is activated and legally constituted. Each authority is governed by a board of directors. The Governor appoints two members, and each participating entity appoints one or more, based on population. The authorities may set ad valorem taxes with voter approval, issue bonds, and set fares and other charges.

Regional Water Management Districts

A general law divides the state into the following water management districts to provide flood control and water conservation facilities:

- Northwest Florida Water Management District
- St. Johns River Water Management District
- South Florida Water Management District
- Southwest Florida Water Management District
- Suwannee River Water Management District

Each of these districts is administered by a board appointed by the Governor with senate confirmation. Regional water management districts may levy ad valorem taxes and issue general obligation bonds.

Subdistricts or basins are established by the governing body of a regional water management district. They are administered by boards of at least three members appointed by the Governor, plus a member of the board of the establishing regional water management district serving as ex officio chairperson. These subdistricts may levy ad valorem taxes but are not counted as separate governments for census purposes.

Regional Water Supply Authorities (1974 Law)

These authorities are established pursuant to interlocal agreements to provide wholesale water supply. The composition of the authority governing body is specified in the interlocal agreement. Regional water supply authorities may levy ad valorem taxes, collect charges, and issue revenue bonds.

Regional Workforce Development Boards

Twenty-four boards were established by state law and designated and certified by the Governor. The boards sign interlocal agreements to provide services. The boards select administrative entities and local service providers. The boards also oversee the one-stop career centers. The boards are appointed by the governing boards of the counties and municipalities in the designated area. The boards distribute federal funding.

Sanitary and Water Supply Districts

The following districts were established by special acts to provide water supply, sewerage, or solid waste disposal facilities:

- Alligator Point Water Resources Board
- Englewood Water District
- Homosassa Special Water District
- Key Largo Wastewater Treatment
District

Tohopekaliga Water Authority

The districts listed above are administered by boards appointed by the Governor or elected except for the Tohopekaliga Water Authority. The Tohopekaliga Water Authority has a board appointed by the county and city and, in addition, each general-purpose local government entering into an interlocal agreement with the authority may appoint one member. All of these districts may collect charges for their services and issue bonds. All may levy special benefit assessments, and some may set and levy ad valorem taxes.

For districts of this type are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

Stewardship Districts

These districts are created by special acts to develop housing, schools, and related infrastructure in specified undeveloped areas. The districts are governed by an elected board of supervisors. The districts may impose various assessments, property taxes, and user fees. The districts may issue general obligation bonds within limits and also revenue bonds and assessment bonds.

Soil and Water Conservation Districts

These districts are established by the state department of agriculture and consumer services upon petition of landowners and after local referendum. An elected board of supervisors governs each district. Soil and water conservation districts may require contributions from benefitted landowners.

Watershed improvement districts are created within soil and water conservation districts and are not counted as separate governments. Their elected boards of directors act under the supervision of the parent soil and water conservation district. With voter approval, they may issue bonds and levy ad valorem taxes.

Sun’n Lake of Sebring Improvement District

This district was created in 1974 by county ordinance to provide water, sewer, irrigation, fire, recreation, and other services. The district is governed by a board of supervisors that are elected by the landowners or appointed by the county. The district may fix fees and rentals and set maintenance assessments, which may require voter approval.

Tallahassee-Leon County Civic Center Authority

This authority was created by special act to own and operate the Donald L. Tucker Civic Center. The authority is governed by a 13-member board consisting of seven members appointed by the president of the Florida State University, two members appointed by the president of the Florida Agricultural and Mechanical University, two members appointed by the mayor of the city of Tallahassee, and two members appointed by the chair of the Leon County Board of County Commissioners. The authority may issue bonds and may fix and collect rates, rentals, fees, and other charges.

Tampa Sports Authority

This authority was created by special act. The board consists of four members appointed by the mayor of Tampa with the approval of the city council, four members appointed by the governing board of Hillsborough County, and one appointed by the Governor, plus one member from each of the city’s and county’s governing boards designated by the same. The authority may issue revenue bonds and set fees, rates, and rentals.

Water Control Districts

A general law authorizes the establishment of these districts, formerly called “drainage districts” or “water management districts,” by the circuit court upon petition of landowners. These districts provide drainage, reclamation, and water conservation facilities. Each district is governed either by a board elected by the property owners; by a board that is partially elected by the property owners and partially
popularly elected; or by a popularly elected board. Water control districts may levy benefit assessments and issue bonds. Districts created on or after July 1, 1997, may levy a property tax called a uniform initial assessment as set by the authorizing legislation. A 1980 amendment to this law allows existing districts to continue in operation but provides that any future districts may be established only by special act or by action of a county governing body.

A number of water control districts have been established by special acts. Some of these districts have been given broadened powers and functions, particularly the power to set ad valorem taxes. Many of these districts are known as “improvement districts.” The Big Cypress Stewardship District and the Sunny Isles Reclamation and Water District also operate under this law.

Districts created by action of the county governing body are governed by the county commissioners serving in an ex officio capacity. They are not counted as separate governments. The North Lauderdale Water Control District, created by special act, is governed by the city commission ex officio. It also is not counted as a separate government. Districts lacking fiscal autonomy also are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

**SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Florida that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (*) appears for each entity of this kind i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

In addition to the specific classes of entities listed below, counties have the power (under a general law) to create a wide variety of municipal service taxing units and municipal service benefit units to provide virtually any type of service. Such districts are not included in the other types of subordinate agencies and areas listed below. They are governed by the county commissioners and are not counted as separate governments.

**Expressway Authorities (state).** Under the Florida Expressway Authority Act, any county or two or more contiguous counties located within a single state transportation district may create an expressway authority by resolution of the boards of county commissioners. These authorities are governed by boards consisting of representatives appointed by the Governor and by the county boards. The authorities may make leases, may issue bonds, and may set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority’s option, make lease-purchase agreements with state or local agencies or with private entities. The Miami-Dade Expressway Authority was created pursuant to this act.

In addition, the expressway and bridge authorities listed below were created by special acts under the Florida Expressway Authority Act. They operate under similar provisions.

- Brevard County Expressway Authority
- Orlando-Orange County Expressway Authority
- Pasco County Expressway Authority
- St. Lucie County Expressway and Bridge Authority
Santa Rosa Bridge Authority
Seminole County Expressway Authority
Southwest Florida Expressway Authority
Tampa-Hillsborough County Expressway Authority

**Florida Housing Finance Corporation (state).** This agency was created by act of the legislature to provide mortgage credit for low- and middle-income housing. A board of eight members appointed by the Governor plus the secretary of community affairs ex officio, governs the agency. The agency may fix fees and charges, make mortgage loans, and issue revenue bonds.

**Industrial development authorities (county).** These authorities are established by resolution of the county governing body to finance the construction of industrial, airport, port, pollution control, health care, commercial, or recreational facilities. The authority board consists of five members appointed by the county governing body. The authority may fix charges, set fees and rent, and issue revenue bonds. The county may levy ad valorem taxes on behalf of an authority.

**Jacksonville Transportation Authority (state).** This authority was created by special act. The authority is governed by a board consisting of three members appointed by the Governor with senate confirmation and three members appointed by the mayor of the city of Jacksonville with city council confirmation plus the district secretary for the state department of transportation district that includes Jacksonville. The authority may make leases, may issue bonds, and may set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority’s option, make lease-purchase agreements with state.

**Seminole and Miccosukee Tribal Special Improvement Districts (state).** Two districts were created by the state of Florida to plan, contract for, and implement programs for law enforcement, housing, education, health care, and related activities. Each district is governed by a tribal governing body. The districts may accept gifts, grants, and loans.

Other examples are:

**State**

- Citizens Property Insurance Corporation
- Enterprise Florida, Inc.
- Florida Agriculture Center and Horse Park Authority
- Florida Commercial Space Financing Corporation
- Florida Correctional Medical Authority
- Florida Engineers Management Corporation
- Florida Export Finance Corporation
- Florida Healthy Kids Corporation
- Florida High-Speed Rail Authority
- Florida State Fair Authority
- Florida Tourism Marketing Corporation
- Florida Virtual School
- Florida Water Pollution Control Financing Corporation
- H. Lee Moffitt Cancer Center and Research Institute
- Higher Educational Facilities Financing Authority
- Inland Protection Financing Corporation
- Investment Fraud Restoration Financing Corporation
- Local health units
- Navigation districts (under supervision of the state division of resource management)
- Space Florida
- Suwannee River Authority
- Tampa Bay Area Regional Transportation Authority
- Technological Research and Development Authority
- Workforce Florida Inc

**County**

General laws and substantially uniform special acts:
- Advertising authorities (aka convention development tax authorities)
- Airport authorities and districts created by local ordinance
- Beach and shore preservation districts
- Community redevelopment agencies
County fine arts councils
County land authorities
County research and development authorities
County water and sewer districts
Development authorities and districts
Historic preservation boards
Health facilities authorities
Housing finance authorities reorganized as agencies of the county
Law libraries
Mosquito control districts with ex officio boards
Municipal service benefit units
Municipal service taxing units
Planning and zoning districts and commissions
Public health trusts
Recreation districts with ex officio boards
Recreation and water conservation and control districts and authorities
Regional jails
Safe neighborhood improvement districts
Single-county library cooperatives
*Special improvement service districts
*Special road and bridge districts
Water control districts with ex officio boards or lacking fiscal autonomy

Other special acts by county:

Bradford County:
  Bradford County Historical Board
Brevard County:
  Brevard County Free Public Library District
  Brevard County Special Recreation District
  Melbourne-Tillman Water Control District
  North Brevard County Public Library District
  Titusville-Cocoa Airport District
Broward County:
  Broward Economic Development Board
  Broward Solid Waste Disposal District
Charlotte County:
  Burnt Store Isles Canal Special Assessment District
  Punta Gorda Isles Canal Special Assessment District
Citrus County:
  Citrus County Library District
Clay County:
  Clay County Development Authority
Collier County:
  Collier County Water-Sewer District
Dade County
  Dade County Educational Facilities Authority
  Miami-Dade County Library District
Escambia County:
  Pensacola-Escambia Promotion and Development Commission (joint county-city)
  Santa Rosa Island Authority
Franklin County:
  Carrabelle Hospital Tax District
Gadsden County:
  Gadsden County Hospital
  Quincy-Gadsden Airport Authority
Gilchrist County:
  Gilchrist County Development Authority
Gulf County:
  Howard Creek Fire Control District
  Overstreet Fire Control District
  Port St. Joe Port Authority
  St. Joseph Fire Control District
  Tupelo Fire Control District
Hendry County:
  Cooperative Producers Water Control District
Hernando County:
  Hernando County Aviation Authority
  Hernando County Port Authority
Hillsborough County:
  Hillsborough County Hospital Authority
  Northdale Special District
  Sugarwood Groves Special District
  Tampa Port Authority
  Twelve Oaks Special District
Lee County:
  Lee County Port Authority
  Lee County Trauma Services District
Manatee County:
  Manatee County Civic Center Authority
  Manatee County Port Authority
Marion County:
  Dunnellon Airport Authority
  Marion County Utility Authority
  Rainbow Lakes Estates Municipal Service District
Monroe County:
  Monroe County Historical Restoration and Preservation Commission
Okaloosa County:
  Emerald Coast Bridge Authority
(formerly the Fort Walton Beach Area Bridge Authority)
Mid-Bay Bridge Authority

Orange County:
- Lake Conway Water and Navigation Control District
- Orange County Civic Facilities Authority
- Orange County Library District
- Windermere Water and Navigation Control District

Osceola County:
- Osceola County Library District

Palm Beach County:
- Palm Beach County Library Taxing District
- Palm Beach County Solid Waste Authority

Pasco County:
- Pasco County-Highlands Road and Bridge District

Pinellas County:
- Pinellas County Emergency Medical Services Authority
- Pinellas County Fire Protection Authority

Putnam County:
- Putnam County Port Authority

St. Johns County:
- Anastasia Sanitary District
- Vilano Street Lighting District

St. Lucie County:
- Port St. Lucie Street Lighting District
- St. Lucie County Erosion District
- St. Lucie County Mosquito Control District

Sarasota County:
- Sarasota County Mosquito Control District
- South Venice Road and Bridge District 2

Seminole County:
- Seminole County Port Authority

Suwannee County:
- Suwannee County Development Authority

Taylor County:
- Taylor County Development Authority

Union County:
- Union County Development Authority
- Union County Special Library District

Volusia County:
- Ponce De Leon Inlet and Port District

Washington County:
- Northwest Florida Community Hospital

District
Washington County Development Authority

**Multicounty Agencies—Special Acts**

Tri-County Airport Authority (Holmes, Jackson, and Washington counties)

**Municipal**

General laws and substantially uniform special acts:
- Airport authorities and districts created by local ordinance
- Community redevelopment agencies
- Downtown development and improvement authorities
- Historic preservation boards
- Recreation districts with ex officio boards
- Safe neighborhood improvement districts
- Urban renewal commissions
- Utilities boards and commissions

**Other Special Acts:**

Acme Improvement District
Bartow Municipal Airport Development Authority
Carrollwood Meadows Special District
Health facilities authorities
Interlachen Fire Control District
Jacksonville Aviation Authority
Jacksonville Downtown Development Authority
Jacksonville Electric Authority
Jacksonville Port Authority
Jacksonville Public Library District
Jupiter Island Beach Protection District
Kissimmee Fire Control District
Lake Wales Library Board
Miami Sports and Exhibition Authority
Naples Airport Authority
North Lauderdale Water Control District
North Port Road and Drainage District
Panama City Port Authority
Pensacola Downtown Improvement Board
Pensacola-Escambia Governmental Center Authority (joint county-city)
Pensacola-Escambia Promotion and Development Commission (joint county-city)
Pompano Beach Emergency Medical Services District
Quincy-Gadsden Airport Authority (joint county-city)
Sanford Airport Authority
Sebring Airport Authority
West Palm Beach Golf Commission

Joint Dependent Agencies

Educational facilities benefit districts (joint district school board and local general purpose governments)

Florida laws also provide for various types of local areas for election purposes and administration of justice.

1. Four cities and towns located in Duval County continue to exist as separate governments: Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach. The general services district, which encompasses all of Duval County, and the urban service district, which covers the densely populated portion of Duval County, are not counted as separate governments.

2. The Florida Inland Navigation District and the Ocean Highway and Port Authority, classified in previous censuses as state dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The health facilities authorities, classified in previous censuses as local dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The Port St. Joe Port Authority, the Hillsborough County Aviation Authority, the Tallahassee-Leon County Civic Center Authority, and the Broward County Performing Arts Center Authority, classified in previous censuses as county dependent agencies, were reclassified as special districts for the 2007 Census of Governments.

3. Legislation authorizing the Florida Health Access Corporation Legislation was repealed in 2000. Legislation authorizing the Creek Indian Council was repealed in 2001. Legislation authorizing the Florida Credit Union Guaranty Corporation was repealed in 2003.

The Seminole and Miccosukee Tribal special improvement districts, classified in previous censuses as tribal dependent agencies, were reclassified as state dependent agencies for the 2007 Census of Governments.

4. Legislation authorizing the Pensacola-Escambia Governmental Center Authority was repealed in 2003. Legislation authorizing the Lafayette County Recreation District was repealed in 2002. Legislation authorizing the Whitfield Zoning District was declared unconstitutional. The East Coast Memorial Hospital District failed the bond issue referendum and was never established. Legislation authorizing the Pinellas Sports Authority was repealed in 2006.

5. Legislation authorizing the Pompano Beach Farmers Market Authority was repealed in 2001.

The Orange County Civic Facilities Authority, classified in previous censuses as a municipal dependent agency, was reclassified as a county dependent agency for the 2007 Census of Governments.