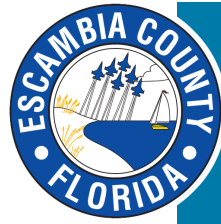


## What are Special Districts?

Special districts are very similar to counties or municipalities. In fact, they are more alike than different. Generally, Florida's laws treat them the same. The difference is their purpose. Counties and municipalities exist to provide a wide range of general-purpose governmental services. On the other hand, special districts are created to provide specialized governmental services. A special district has limited, explicit authority - not implied authority - that is specified in its charter and / or the laws under which it operates. Counties, cities, school districts, community colleges, MSBU or boards providing electrical services can't be a special district. A special district can be dependent or independent.



## Why does Escambia County want to create a special dependent district?

Previously, mass transit service in Escambia has been managed for the county by private companies. In 2017, the commission voted to bring ECAT in-house to offer our residents the most efficient and cost effective service. Currently, ECAT employees are temporarily county employees as the commission explores the best way to move forward.

One option is the creation of a Special Dependent District for Escambia County Area Transit Authority, making mass transit a subdivision of the county. The commission would continue to act as the decision making board. This would allow the current and future employees of ECAT access to county benefits.

As a "dependent" district type, any newly created Escambia County Area Transit Authority Special District **would NOT have the ability to levy taxes** and the Escambia County Commission would have complete oversight, including budget approval.

### Specifically, a special district:

- Is a unit of local government created for a special purpose
- Has jurisdiction to operate within a limited geographical boundary
- Is created by general law, special act, local ordinance, or by rule of the governor and cabinet

## Dependent Special Districts

By law, a special district has to have at least one of five characteristics. The proposed Special Dependent District for Escambia County Area Transit Authority will have three:

- Its governing body members are identical to the governing body members of a single county.
- Its budget requires approval through an affirmative vote by the governing body of a single county.
- Its budget can be vetoed by the governing body of a single county.

## Local Examples of Special Districts

### Dependent Special District - SRIA

- Under the Escambia County Commission
- Commission approves budget
- Has a separate board, but a majority are appointed by the commission
- Cannot levy taxes

### Independent Special District - ECUA

- Not under the Escambia County Commission
- Commission DOES NOT approve budget and has no authority over the organization
- Board is elected by the citizens of Escambia County
- Ability to levy taxes

## Some Advantages of Special Districts

- Special districts maintain the financial integrity of the special district by limiting its liability to civil lawsuits and providing state assistance in the event of a financial emergency.
- Special districts recruit qualified employees by offering governmental employment benefits and incentives, such as participation in the Florida Retirement System.
- Special districts ensure accountability of public resources, since special districts are held to the same high standards as municipalities and counties.

