



LOCAL GOVERNMENT ALTERNATIVE REVENUE SOURCES AND PUBLIC FINANCE

Nabors, Giblin & Nickerson P.A.'s 2026 Seminar

October 16, 2026

The Drury Plaza Hotel, Downtown Disney

Course Description and Detailed Outline of Course Content

OVERALL COURSE DESCRIPTION

This Course is designed for those practicing in the field of local government law and public finance in the state of Florida. The individual presentations are on area of local government law and practice that are emerging, and/or trending and are designed to problem-solve by providing practical solutions to the legal issues. This Course covers topics, including, bond financing, public-private partnerships, infrastructure surtaxes, municipal service benefit and taxing units, impact fees, local mandates, audit preparation, and new updates to the law related to grants, budgeting, and local taxation. Attorneys and local government employees representing cities, counties and local government employees will benefit from this Course.

Detailed Outline of Course Content

Title: Bond Financing: Information for the Florida local government Attorneys and Employees and Emerging Trends
Presenters: Alex Fisher, Esq. and Michael Broschart, Esq.
Nabors Giblin & Nickerson, P.A.
Length of Presentation: 50 minutes
Summary of Presentation:

This presentation will cover various bond/debt related issues that attorneys and finance/administrative staff should be aware of even if they are not directly involved in bond or debt issuances. Matters may come across your desk that could impact an existing or future indebtedness of your client. You should be in a position to spot the issues and refer them to the appropriate people in your organization. We will explore some of these issues as well as the parties involved in public finance transactions through real world examples in affordable housing and other projects. We will also touch on other hot topics in public finance such as variable rate debt, new legislation and continuing disclosure processes.

Title: Impact Fees and Mobility Fees – What Hath the Legislature Wrought
Presenters: Gregory Stewart Esq. and Matt Shaud, Esq.
Nabors, Giblin & Nickerson, P.A.
Length of Presentation: 50 minutes
Summary of Presentation:

This presentation concerns impact fees and mobility fees imposed by Florida local governments to fund the capital infrastructure needs of new growth. The legal parameters and origins of these fees will be examined. Additionally addressed will be the recent amendments and additions to the law in the 2026 Florida Legislative Session, recent caselaw, and the impacts it has on the process for mobility and impact fees.

Title: You, Me and P3
Presenters: Evan Rosenthal, Esq., Jefferson County Attorney
Nabors, Giblin & Nickerson, P.A.
Length of Presentation: 50 minutes
Summary of Presentation:

This presentation will explore private public partnerships (P3s) and legal issues related to same. Aspects of P3s to be addressed will include uses and structure of P3s, procurement options and best practices, overview of the state statute governing P3s (Sec. 255.065, F.S.) including recent statutory changes and “home rule” alternatives, and issues that may arise in the negotiation of P3 deals.

Title: Hold the Line: Using MSTUs and Local Government Alternative Revenues to Plug the Leaks
Presenters: Hather Encinosa, Esq., Wakulla County Attorney
Laiken Cowley, Esq
Nabors, Giblin & Nickerson, P.A.
Length of Presentation: 90 minutes
Summary of Presentation:

This presentation will explore municipal service benefit units, municipal service taxing units, and fees. It will address legal parameters and origins of these alternative revenue sources, uses of these alternative revenue sources, timelines under the law, and recent additions to the law.

Title: Building a Community: Local Government Infrastructure Surtax
Presenters: Lynn Hoshihara, Esq. Okaloosa County Attorney
Nabors, Giblin & Nickerson, P.A.
Length of Presentation: 25 minutes
Summary of Presentation:

This presentation will address the creation and implementation of local government infrastructure surtaxes. It will also include requirements under the law, including for example, ballot requirements and the OPPAGA audit requirements. Additional discussions will include legally permissible uses of the surtax.

Title: Preparation is Key: Preparing for and Successfully Navigating an Audit

Presenters: Amy Mierzejewski, CPA
Warren Averett

Length of Presentation: 50 minutes

Summary of Presentation:

This presentation will address requirements for local government audits, along with practical tips on preparing and successfully navigating an audit. The presentation will also include lessons learned from the perspective of the auditing team.

Title: Florida's Mandate Maze: What Local Governments Must Fund and What They Can Decline

Presenters: Valerie Vicente, Esq., DeSoto County Attorney and Alain Boileau, Esq., Sunny Isles Beach City Attorney
Nabors, Giblin & Nickerson, P.A.

Length of Presentation: 50 minutes

Summary of Presentation:

This presentation will address mandates established in law that are required to be funded by local governments in preparation for budgeting. This presentation will also provide examples of items not legally mandated to be funded by local governments, but which are discretionary funding.

Title: What Now?! Changes and Trends Related to Federal Grants and State Grants to Keep an Eye On.

Presenters: Lisa Fountain, Esq., Kerry Parsons, Esq.
Nabors, Giblin & Nickerson, P.A.

Length of Presentation: 50 minutes

Summary of Presentation:

This presentation will highlight new grant programs at the State level created through the 2026 Florida Legislative Session. The presentation will also include trends in Federal Grant appeals, and address new impending revisions under the rule making authority of the Federal Government related to Federal Grants.

Title: Another Legislative Session, Another Change: updates on new Changes to the law related to use of ad valorem taxes, budgeting, Utility fees and Permit fees.

Presenters: Elmer Ignacio, Esq. and Kerry Parsons, Esq.
Nabors, Giblin & Nickerson, P.A.

Length of Presentation: 25 minutes

Summary of Presentation:

This presentation will address changes in the law as a result of the 2026 Regular and Special Sessions of the Florida Legislature related to ad valorem tax uses, new budgeting requirements, and utility fee and permit fee calculation requirements under the law and effective January 1, 2027.



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