

Florida's Mandate Maze:

What Local Governments Must Fund and What They Can Decline



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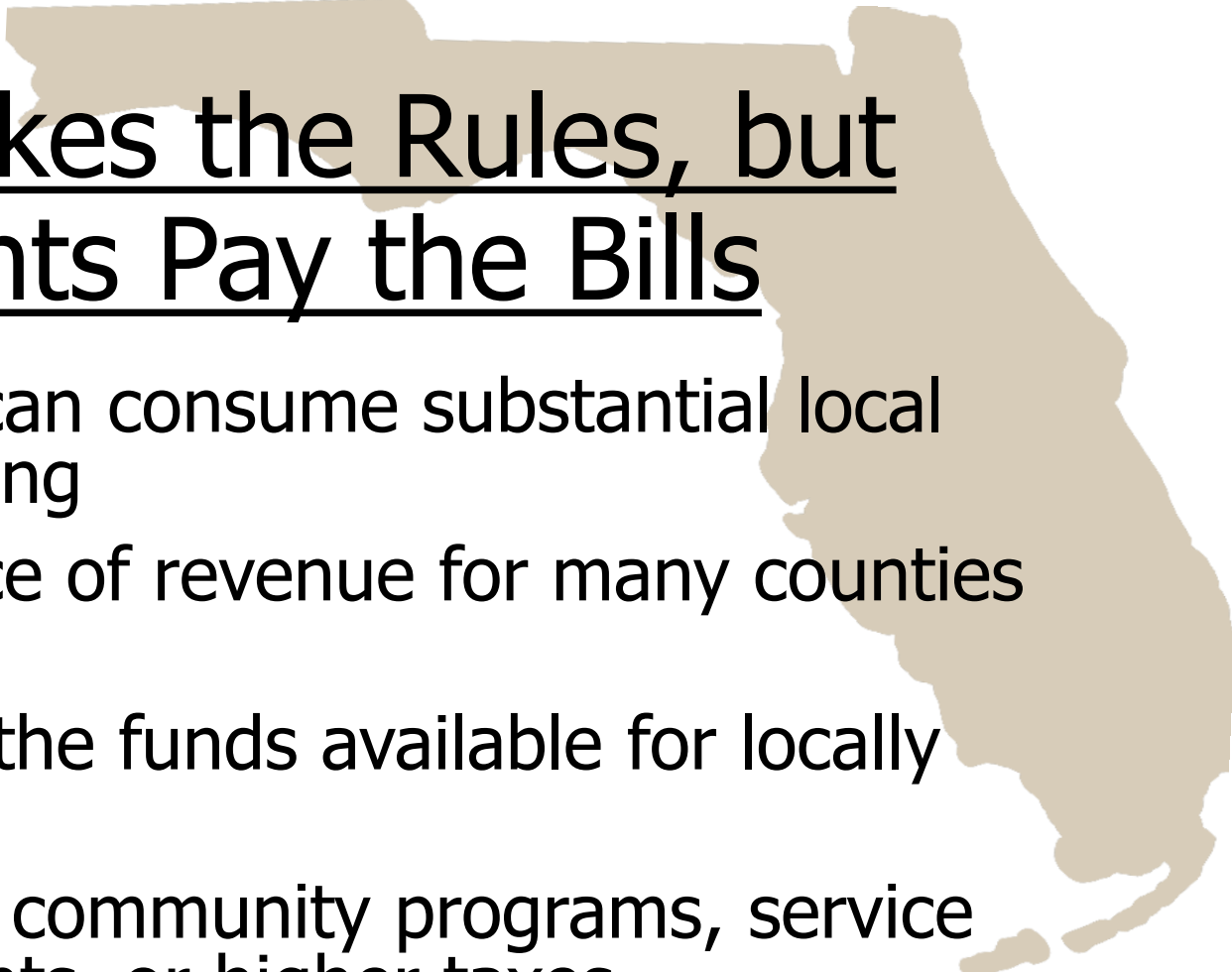


- Understanding mandatory expenditures
- Distinguishing legal requirements from local choices
- Identifying flexibility in county and municipal budgets
- Preparing for a changing property tax landscape

What Is a Mandate?

- A legal requirement directing a local government to perform an activity, provide a service, or spend funds
- May arise from the constitution, a statute, or an applicable regulation
- May require direct payments or impose costly compliance procedures
- An unfunded mandate provides insufficient funding, or no funding, to meet the requirement

When the State Makes the Rules, but Local Governments Pay the Bills



- State and federal requirements can consume substantial local revenues without sufficient funding
- Property taxes are a major source of revenue for many counties and cities
- Mandatory expenditures reduce the funds available for locally selected programs and services
- Residents may experience fewer community programs, service reductions, deferred improvements, or higher taxes
- Each mandatory dollar limits the choices available to local elected officials

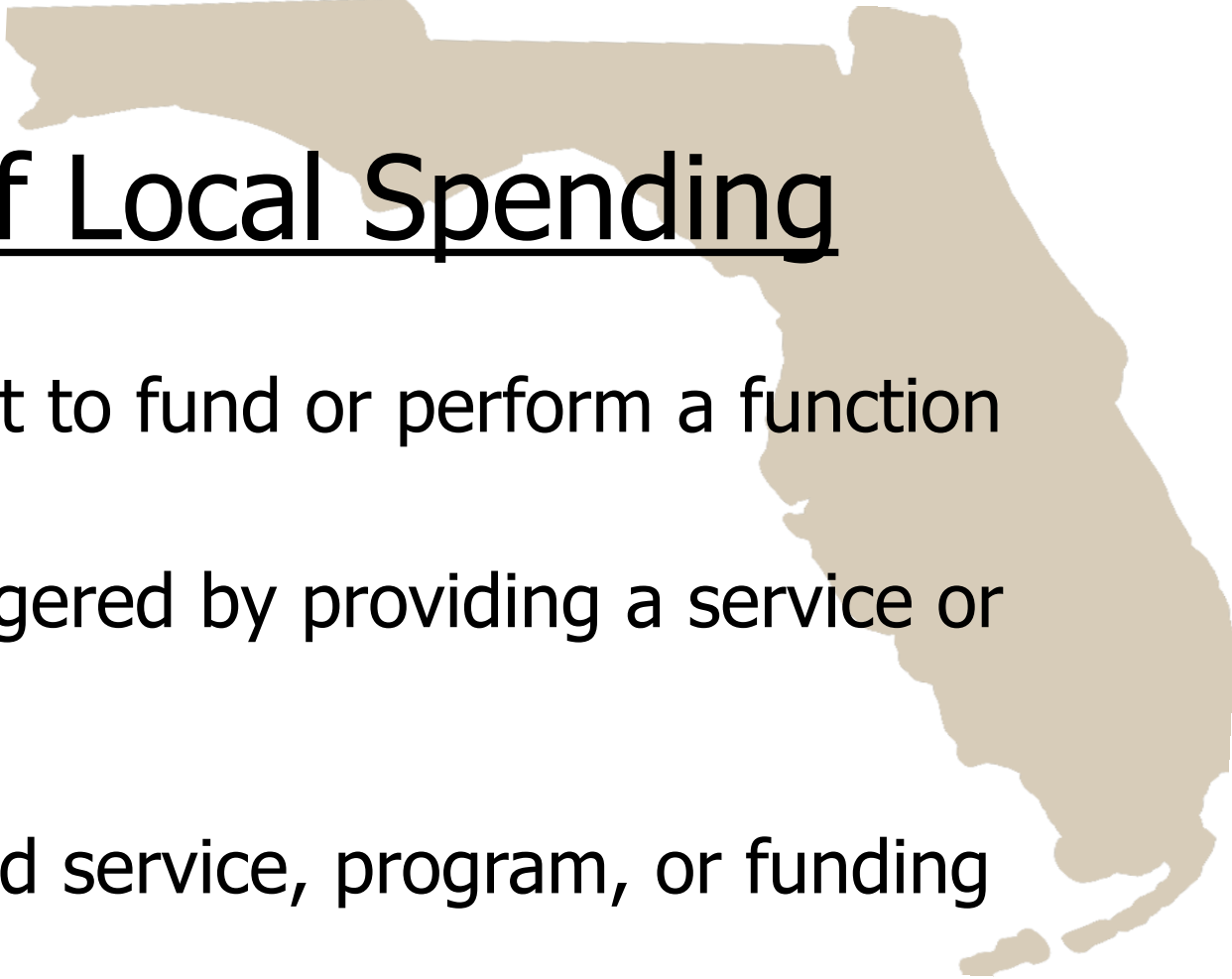
Why This Conversation Matters Now: Amendment 3

- Proposed increases in homestead exemptions would reduce the taxable base for property taxes
- A lower assessment-growth cap for non-homestead property would constrain future tax-base growth
- Counties and cities could face substantial revenue reductions while existing obligations continue
- Proposed restrictions on property tax expenditures would add another layer to budget decisions
- Understanding mandatory expenditures is essential to evaluating what remains available for local priorities

Amendment 3: Proposed Limits on Property Tax Spending

- The current ballot summary states:
 - “This amendment requires counties and municipalities to use property taxes solely for public safety, education and schools, infrastructure, natural resources, bond debt service, retirement benefits for employees, and operations and administration.”
- It further states:
 - “Other expenditures may be approved by county officers or county or municipal governing bodies unless prohibited by general law, notwithstanding Article VII, Section 9(a) of the Florida Constitution, which allows counties and municipalities to levy property taxes for their respective purposes.”
- An allowable expenditure is not necessarily a mandatory expenditure
- Reduced revenue would not, by itself, eliminate existing funding duties

Four Categories of Local Spending



- **Mandatory:** A legal requirement to fund or perform a function
- **Conditional:** Requirements triggered by providing a service or participating in a program
- **Discretionary:** A locally selected service, program, or funding level
- **Previously committed:** Obligations arising from contracts, debt, grants, or other binding commitments

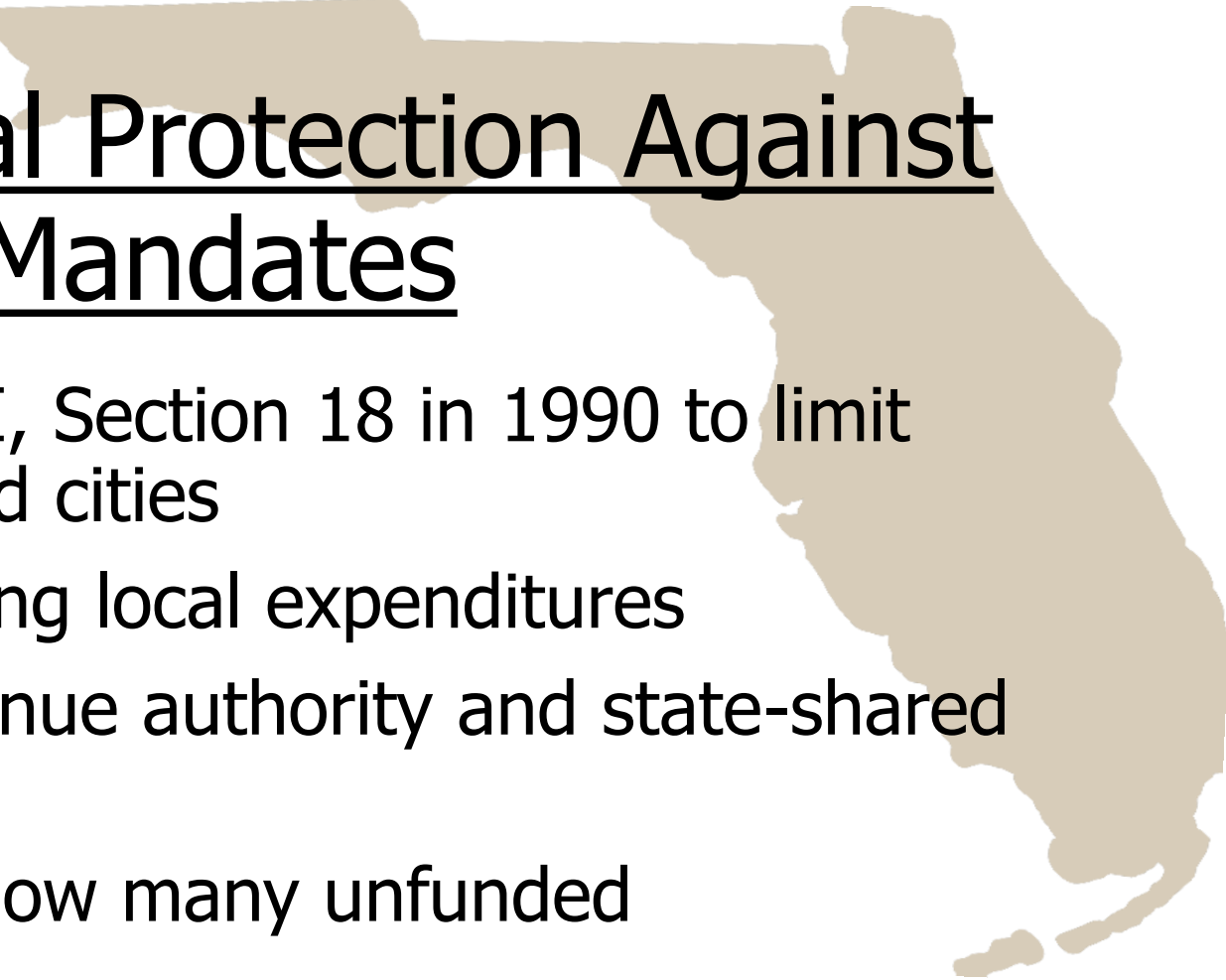
*These categories are a presentation framework; they are not statutory classifications.

Authority to Provide a Service Does Not Always Require Funding It

- Home rule gives counties and cities broad authority to address local needs
- Statutory authorization does not automatically create a funding obligation
- The full statute determines who must act, when the duty applies, and what it requires

“may” vs. “shall”

Florida's Constitutional Protection Against Unfunded Mandates

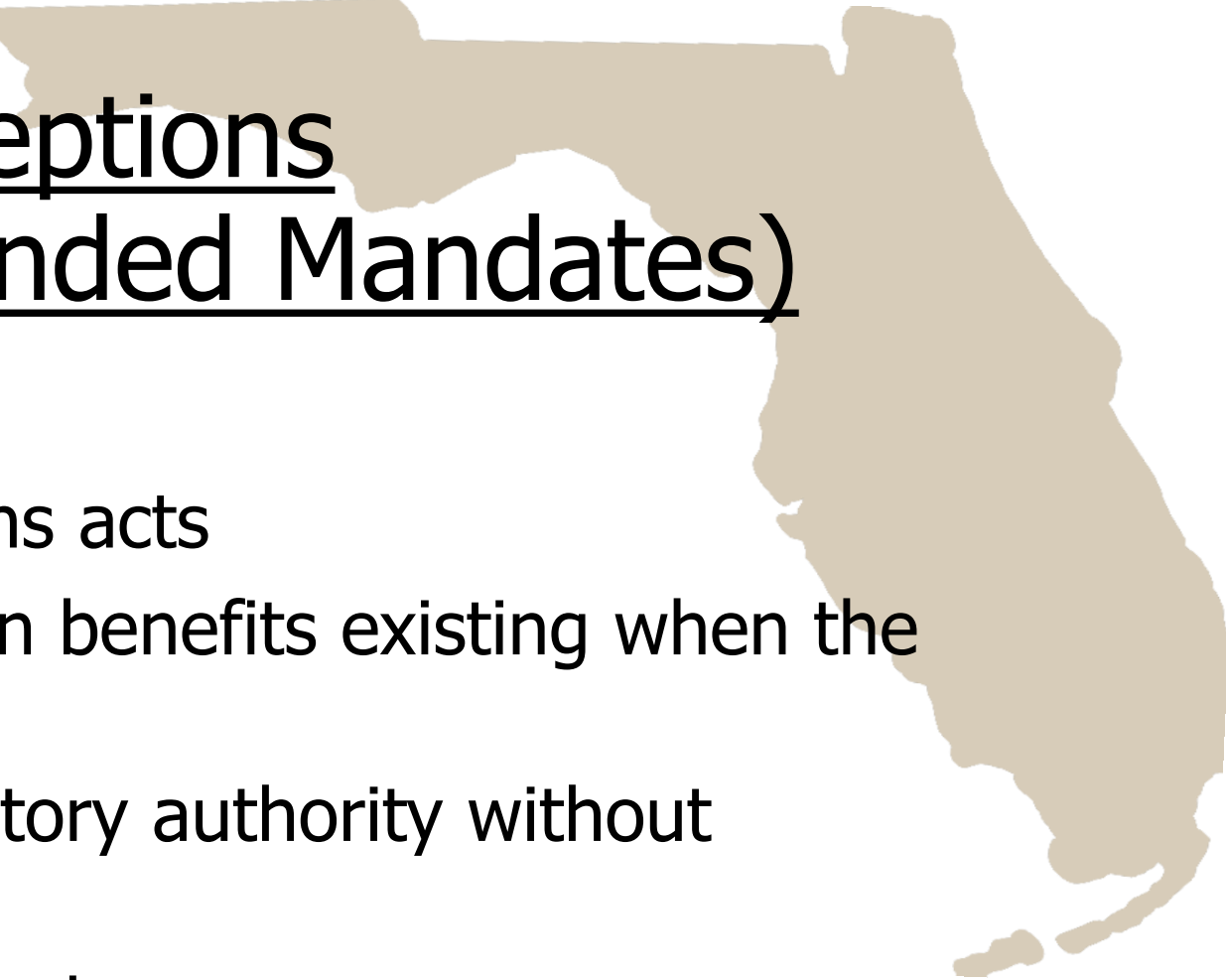


- Florida voters adopted Article VII, Section 18 in 1990 to limit state cost shifting to counties and cities
- It addresses general laws requiring local expenditures
- It also protects certain local revenue authority and state-shared revenues
- Its conditions and exemptions allow many unfunded requirements to remain binding

When a Spending Mandate Can Bind Local Governments

- For a nonexempt general law, the Legislature must determine that it fulfills an important state interest
- At least one additional constitutional condition must apply:
 - Sufficient funding appropriated based on estimates at enactment
 - A qualifying new local funding source authorized
 - Approval by two-thirds of the membership of each legislative house
 - Application to all similarly situated persons, including state and local governments
 - A qualifying federal compliance or entitlement requirement

The Exceptions (Permissible Unfunded Mandates)



- Criminal laws and election laws
- General and special appropriations acts
- Laws requiring funding of pension benefits existing when the provision took effect
- Laws reauthorizing existing statutory authority without expanding it
- Laws with insignificant fiscal impact
- Laws creating, modifying, or repealing noncriminal infractions

Counties and Cities Have Different Funding Responsibilities

- Counties carry many state-assigned, countywide responsibilities
- Cities have broad authority to provide municipal services
- County funding duties do not automatically become city funding duties
- Both must comply with laws governing local government operations
- Interlocal agreements can allocate service delivery and costs

Required for Both: Public Access and Government Procedures



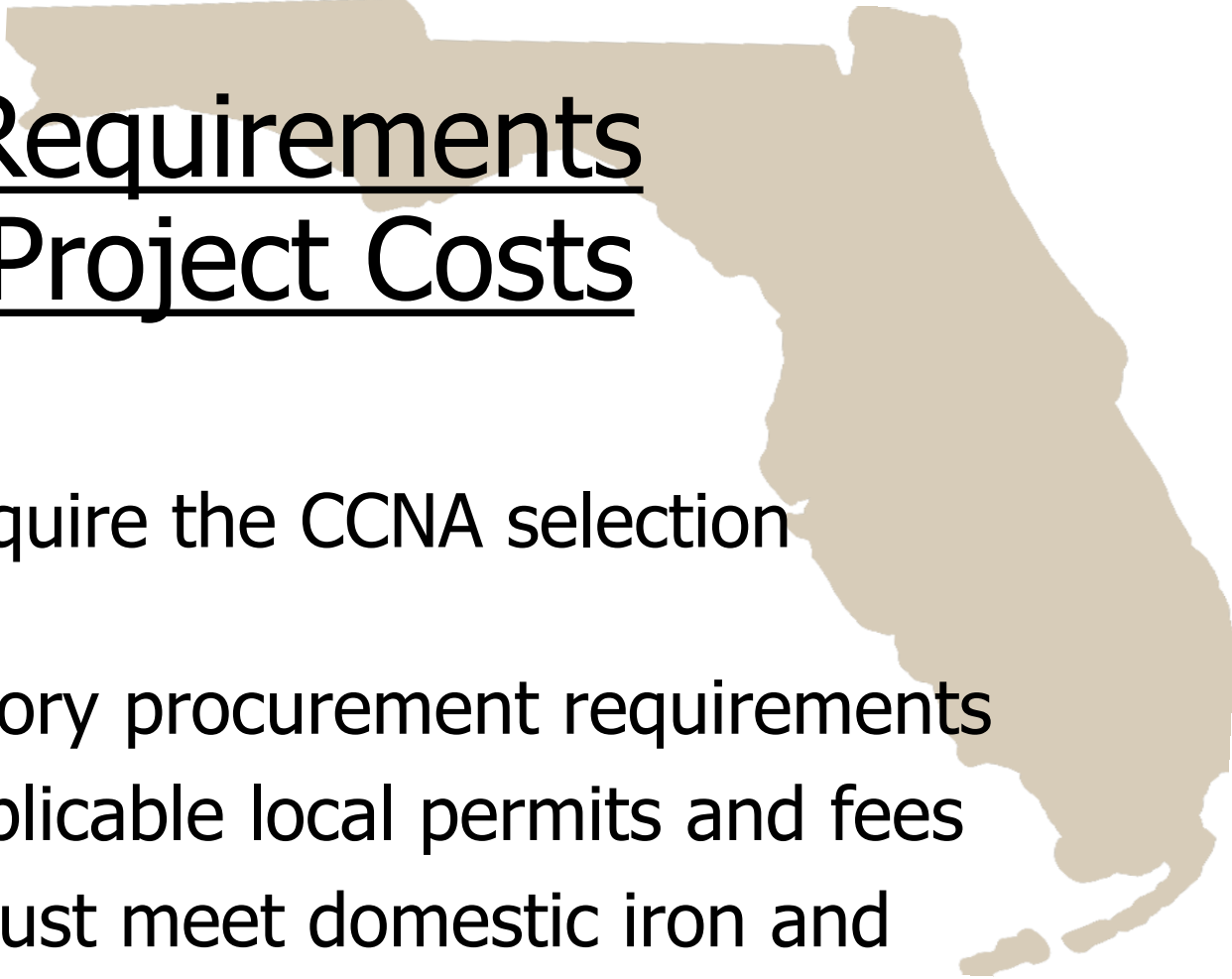
- Public records access, retention, and lawful redaction
- Open meetings, reasonable notice, and meeting minutes
- Required opportunities for public participation
- Ordinance adoption procedures and applicable hearing notices
- Ethics requirements and training for covered officials



Required for Both: Budgeting and Financial Accountability

- Annual budgets and applicable public hearings
- Required budget publication and website disclosures
- Annual financial reporting
- Independent audits when statutory criteria apply
- Compliance with budget amendment and expenditure controls

Procurement Requirements Can Increase Project Costs



- Covered professional services require the CCNA selection process
- Public construction carries statutory procurement requirements
- Bid documents must disclose applicable local permits and fees
- Covered public works projects must meet domestic iron and steel requirements
- Public employers must comply with E-Verify requirements

Recent Example: A Missed Deadline Can Become a Payment Obligation

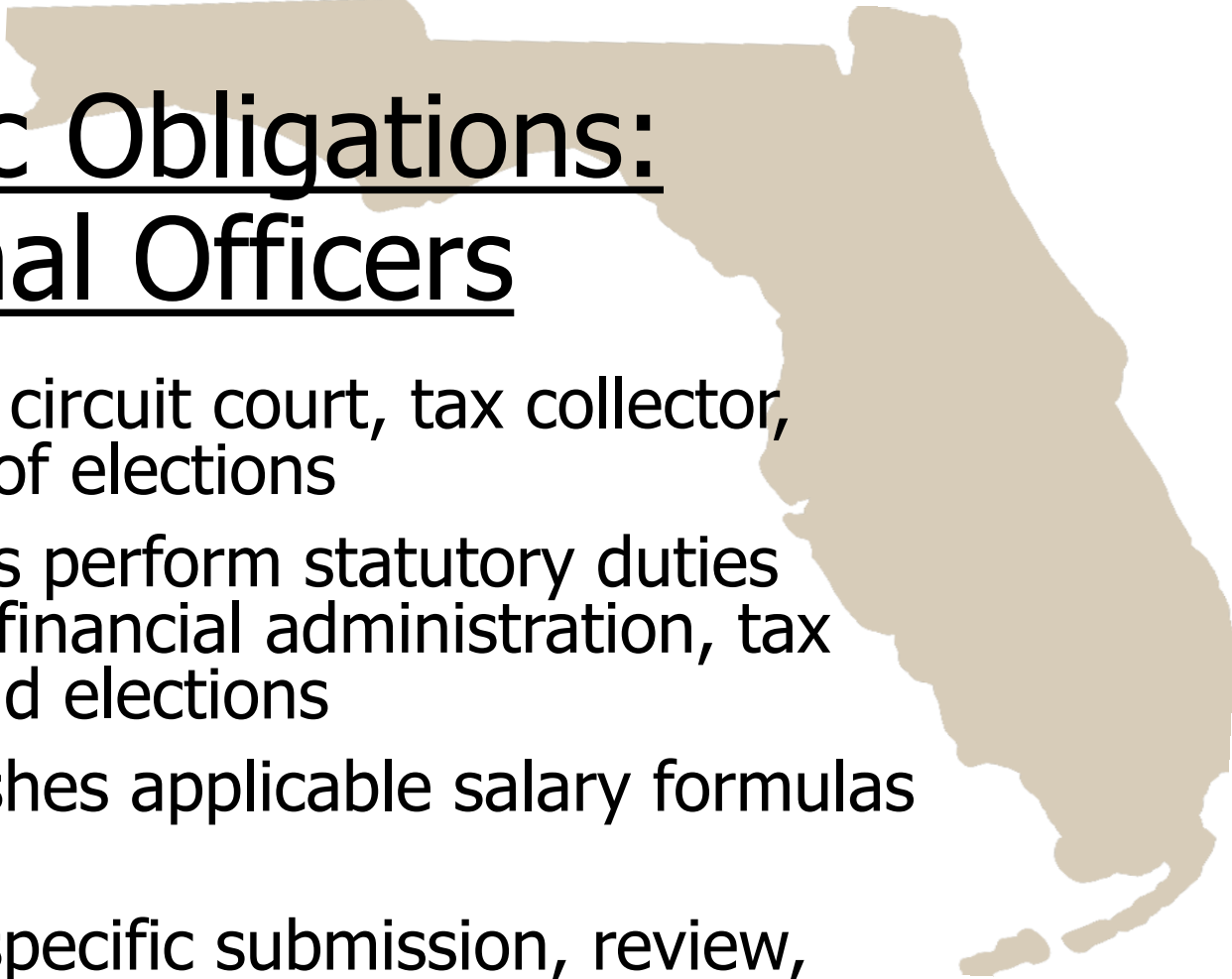
- Eff. 7/1/25, covered construction change-order quotes require timely approval or denial
- The statutory response period is 35 days
- A denial must identify deficiencies and the actions needed to remedy them
- Failure to provide the required denial can result in deemed approval
- A local government cannot contract around the statutory duties



County-Specific Obligations: Court System

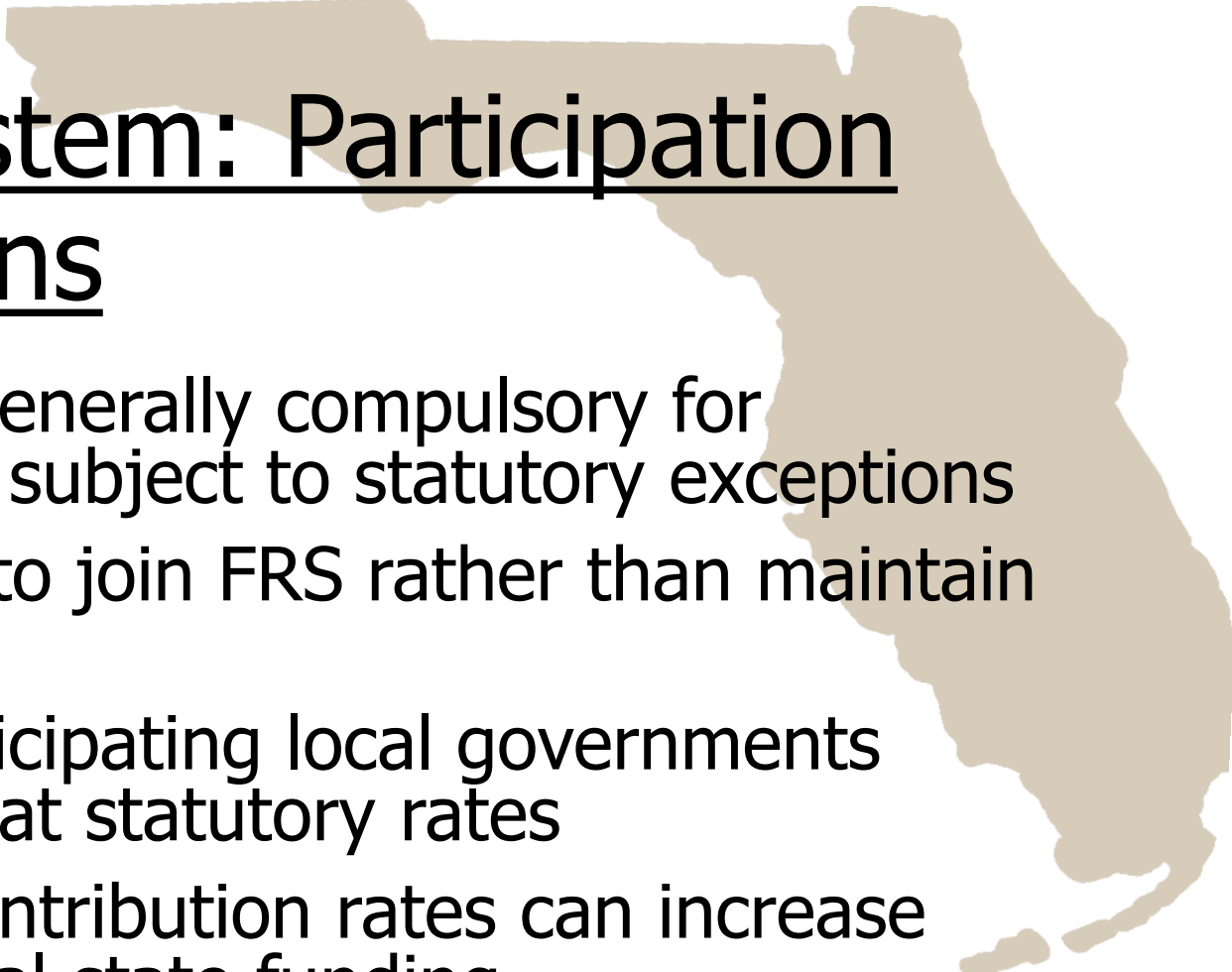
- **State Responsibility:** The state generally funds court operations, state attorneys, public defenders, and court-appointed counsel
- **County Facilities:** Counties fund specified court-related buildings, maintenance, utilities, and security
- **County Technology:** Counties fund required communications, designated criminal justice information systems, and related support
- **Local Requirements:** Counties fund specified local needs, including legal aid and alternative sanctions coordinators, subject to statutory procedures
- **Funding Review:** Specified expenditures are subject to a 1.5% annual growth review and potential revenue-sharing consequences

County-Specific Obligations: Constitutional Officers



- **Five Officers:** Sheriff, clerk of the circuit court, tax collector, property appraiser, and supervisor of elections
- **Required Functions:** Their offices perform statutory duties involving law enforcement, county financial administration, tax collection, property assessment, and elections
- **Compensation:** State law establishes applicable salary formulas and adjustments
- **Budgets:** Funding follows officer-specific submission, review, approval, and appeal procedures
- **County Discretion:** Budget decisions must account for mandatory duties and each officer's independent authority

Florida Retirement System: Participation and Funding Obligations

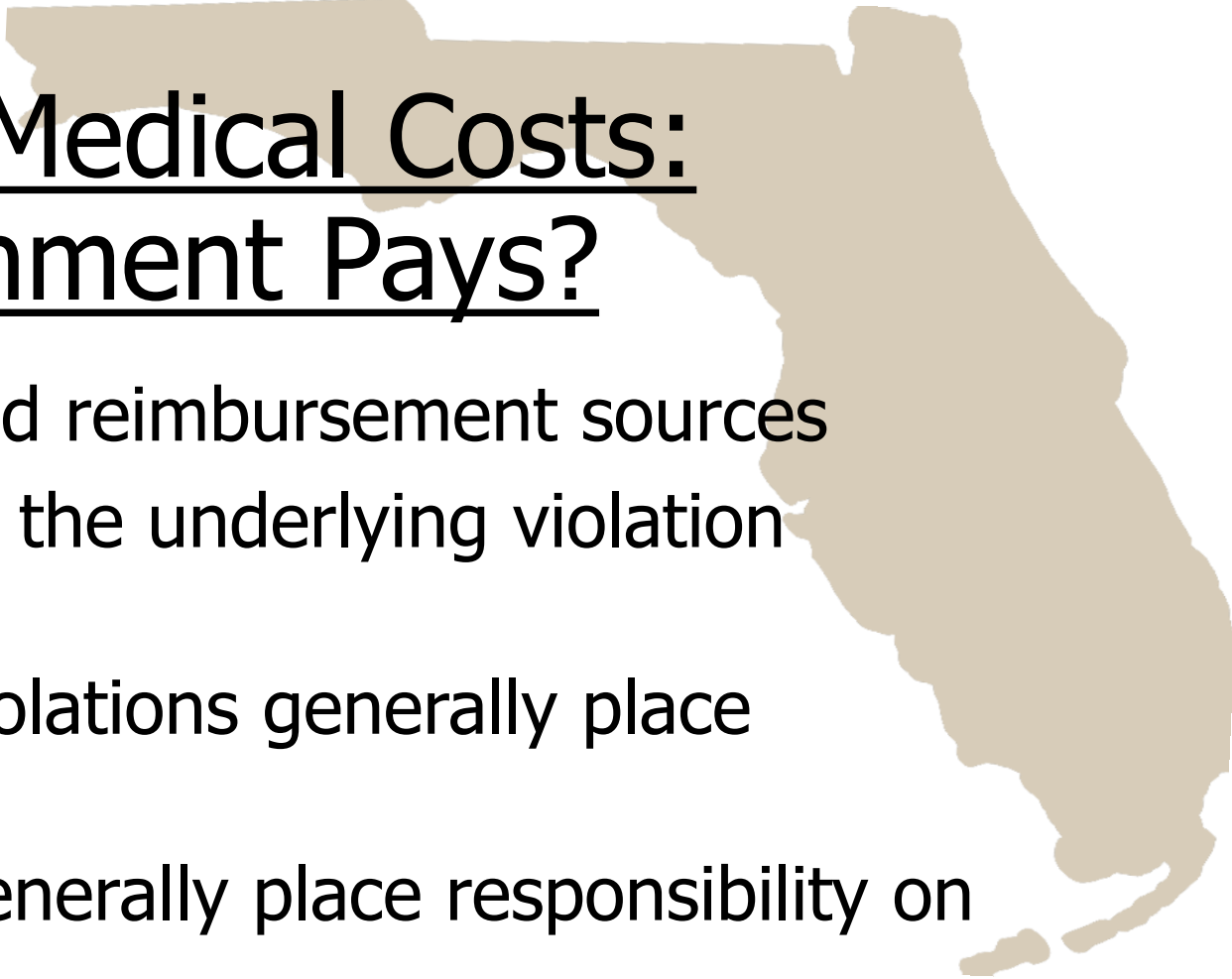


- **Counties:** FRS participation is generally compulsory for covered officers and employees, subject to statutory exceptions
- **Cities:** Municipalities may elect to join FRS rather than maintain a separate retirement system
- **Employer Contributions:** Participating local governments must pay required contributions at statutory rates
- **Budget Impact:** Changes in contribution rates can increase personnel costs without additional state funding
- **Limited Local Discretion:** Required FRS contributions cannot simply be reduced through the local budget process

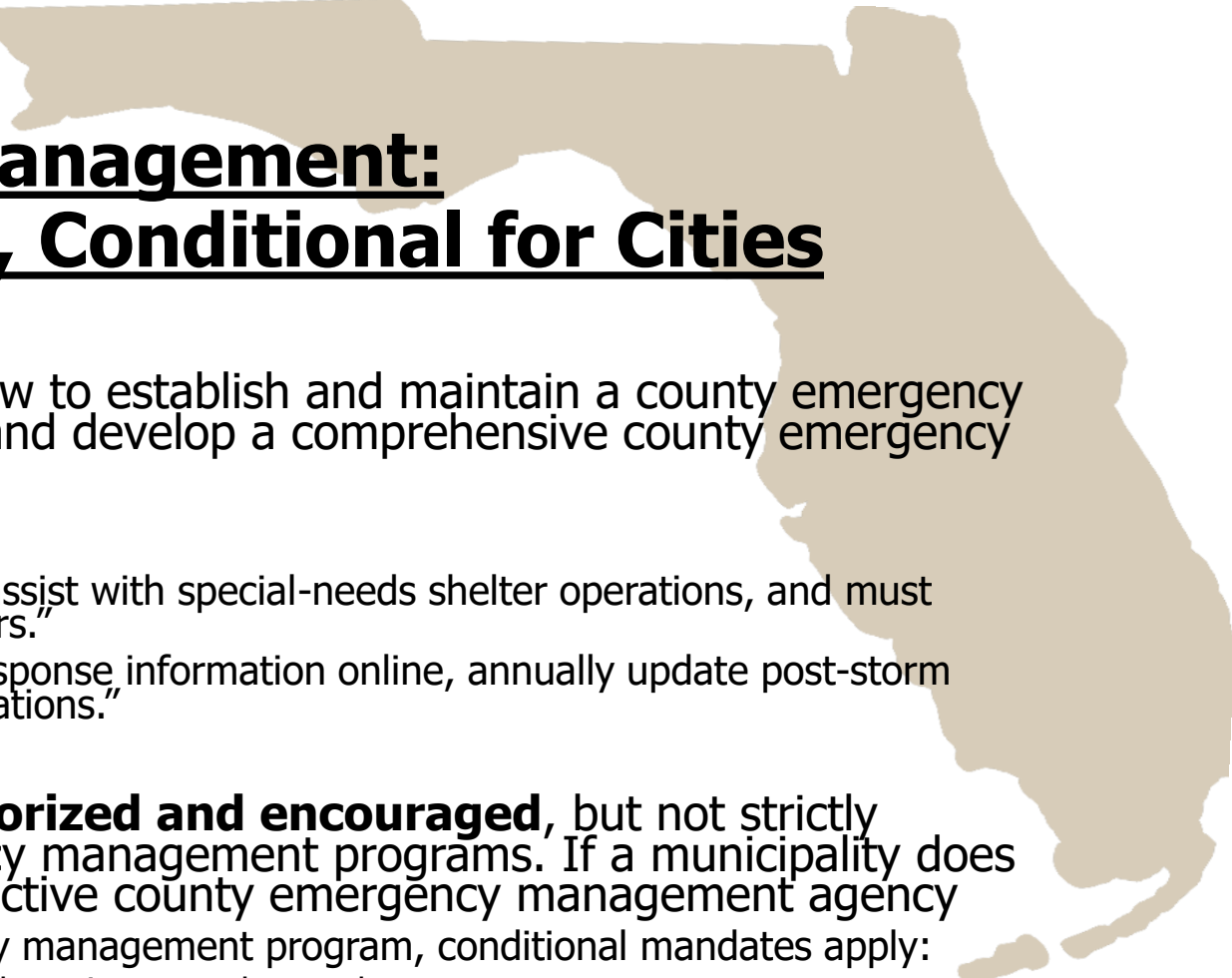
County-Specific Obligations: Detention and Related Costs

- **County Prisoners:** Although state law does not expressly require each county to construct its own jail, it does require that they must provide for county prisoners
- **Jail Administration:** Counties must designate a chief correctional officer and may assign that role to the sheriff
- **Care and Medical Expenses:** Counties bear applicable prisoner housing, care, and medical costs
- **Juvenile Detention:** Covered counties must contribute their statutory share of juvenile detention costs
- **Criminal Laws:** State criminal laws can increase detention costs and are exempt from the constitutional unfunded-mandate restriction

Arrest-Related Medical Costs: Which Government Pays?



- The statute first looks to specified reimbursement sources
- If those sources are unavailable, the underlying violation determines local responsibility
- State law or county ordinance violations generally place responsibility on the county
- Municipal ordinance violations generally place responsibility on the city
- The identity of the arresting agency alone does not determine responsibility



Emergency Management: **Mandatory for Counties, Conditional for Cities**

- **Counties:** Every county in Florida is required by law to establish and maintain a county emergency management agency, appoint a qualified director, and develop a comprehensive county emergency management plan.
 - Shelters: Counties coordinate public shelter readiness, assist with special-needs shelter operations, and must accommodate pets when maintaining designated shelters.”
 - Storm Recovery: Counties must maintain emergency-response information online, annually update post-storm permitting plans, and seek required debris-site authorizations.”
- **Municipalities (Cities):** Cities are explicitly **authorized and encouraged**, but not strictly mandated, to create their own municipal emergency management programs. If a municipality does not have its own program, it is served by the respective county emergency management agency
 - If a municipality chooses to establish its own emergency management program, conditional mandates apply:
 - Compliance: The city must comply with all laws, rules, and requirements that apply to county emergency management agencies.
 - Consistency: The municipal emergency management plan must remain consistent with and subject to the applicable county emergency management plan.
 - Coordination: The city must coordinate its activities and any requests for state or federal emergency response assistance directly through the county.

Health and Human Services: Health Care and Treatment

- **Medicaid:** Counties must pay an annual statutory contribution toward the state's Medicaid costs
- **Indigent Hospital Care:** Counties bear financial responsibility for qualifying residents receiving covered care at participating hospitals
- **County Health Departments:** State–county partnerships support environmental health, communicable disease control, and primary care services
- **Mental Health and Substance Abuse:** Covered community programs require local matching funds, which may include municipal, county, and private contributions
- **Baker Act:** Counties are generally not the primary payer for involuntary treatment, but specific circumstances can trigger payment and transportation responsibilities

Health and Human Services: Other Responsibilities and Local Choices

- **Indigent Burial and Unclaimed Remains:** Counties arrange burial or cremation under applicable procedures when unclaimed remains are not accepted by the anatomical board
- **Medical Examiners:** Counties fund medical examiner expenses, including applicable transportation and facility costs
- **Child Protective Examinations:** Counties bear initial examination costs for allegedly abused, abandoned, or neglected children, with statutory reimbursement obligations for parents or legal custodians
- **Veterans Services:** Employing a veterans service officer is optional, but services provided to veterans and their dependents must be free
- **Mosquito Control:** Establishing a local program is optional, but participating programs must meet applicable budget and funding requirements

Planning and Building Regulation: Duties Shared by Counties and Cities

- Establish and maintain required comprehensive planning processes
- Adopt and maintain implementing land development regulations
- Follow development application procedures and deadlines
- Enforce applicable building construction requirements
- Observe restrictions on building fees and impact fee revenues (restricted uses)

Required Planning Does Not Always Require Local Operation

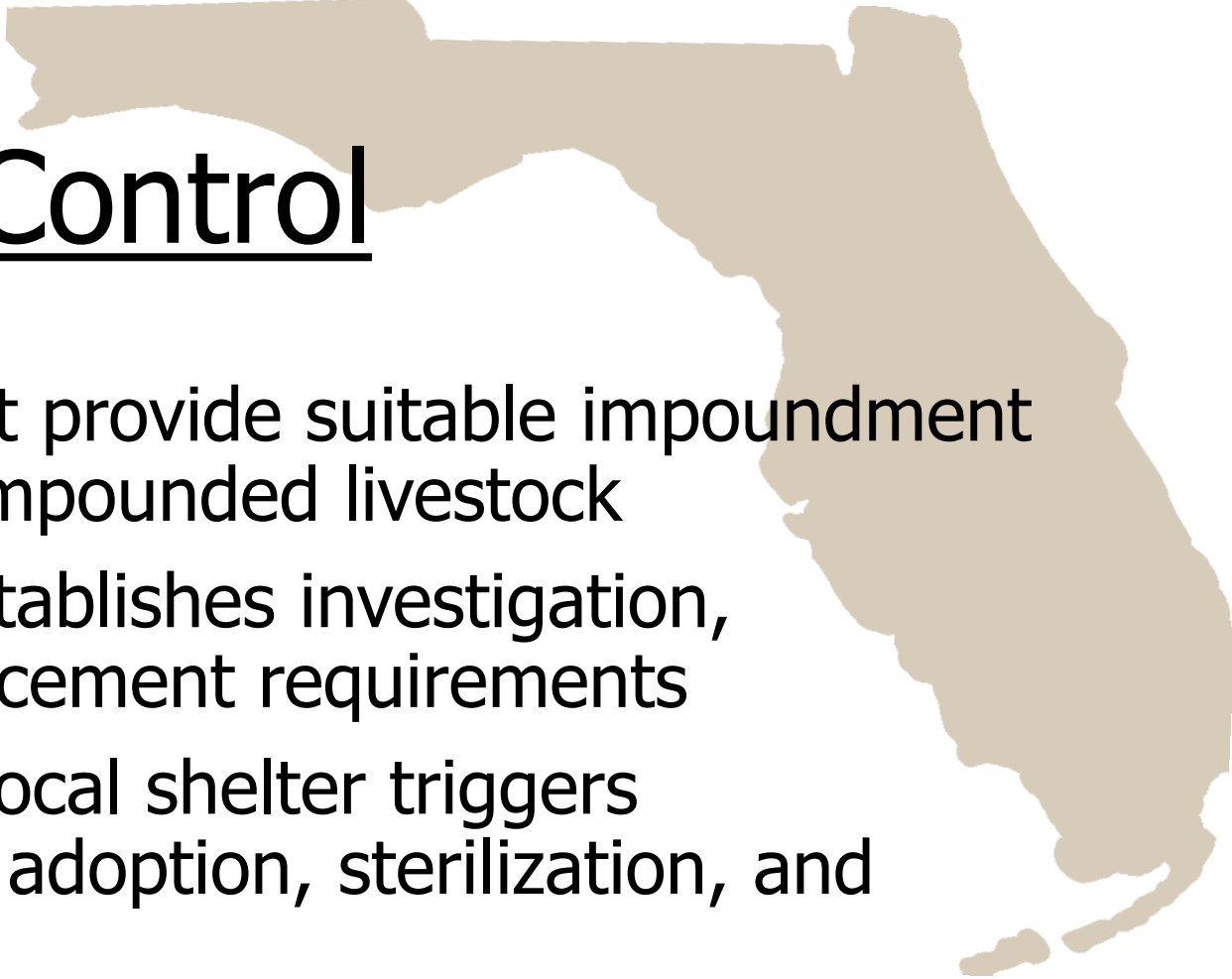
- A recreation element does not automatically require a city or county to operate every recreational facility
- A housing element does not automatically require direct construction of affordable housing
 - Other applicable laws, including mandatory affordable housing approval provisions, still require compliance.
- Required concurrency applies to designated facilities
 - (state-required concurrency concerns sanitary sewer, solid waste, drainage, and potable water)
- Transportation concurrency is a local option under state law
- Existing plans, ordinances, and development commitments may create additional obligations

Environmental Responsibilities



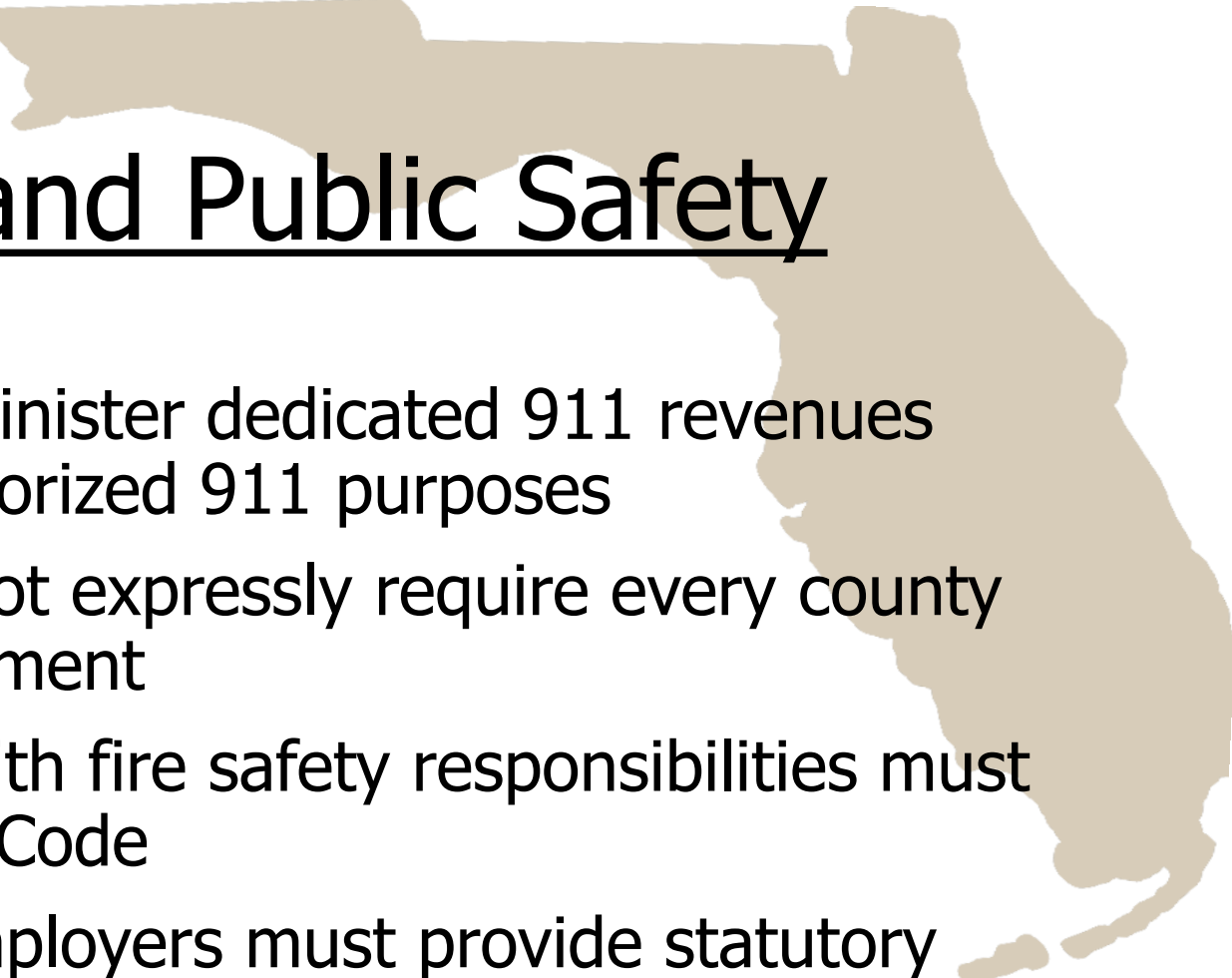
- **Solid Waste:** Counties must provide for disposal facilities serving incorporated and unincorporated areas
- **Recycling:** Counties must implement recycling programs and ensure municipal participation to the maximum extent possible
- **Beach Renourishment:** Local governments share eligible beach restoration and nourishment costs with the state
- **Stormwater Management:** Local governments must develop compatible stormwater management programs and comply with applicable water quality requirements

Animal Control



- **Stray Livestock:** Counties must provide suitable impoundment facilities and transportation for impounded livestock
- **Dangerous Dogs:** State law establishes investigation, classification, hearing, and enforcement requirements
- **Animal Shelters:** Operating a local shelter triggers requirements for recordkeeping, adoption, sterilization, and euthanasia
- **Animal Control Officers:** Training and reporting requirements apply to officers employed by counties and cities

EMS, Fire Protection, and Public Safety



- **911 Services:** Counties must administer dedicated 911 revenues and use those funds solely for authorized 911 purposes
- **Fire Protection:** State law does not expressly require every county to operate an organized fire department
- **Fire Safety:** Counties and cities with fire safety responsibilities must enforce the Florida Fire Prevention Code
- **Firefighter Benefits:** Covered employers must provide statutory benefits for qualifying firefighter cancer diagnoses
- **Workplace Safety:** Firefighter employers must comply with applicable equipment and safety requirements

What Local Governments Can Generally Decline or Reduce

- Parks, recreation, cultural, and library offerings
- New subsidies, sponsorships, and contributions that remain discretionary
- New discretionary programs without an independent legal obligation
- Optional grants with matching and continuing costs
- Service enhancements above required minimum standards

When an Unfunded Requirement May Be Challenged

- Identify the exact law requiring the expenditure
- Determine whether Article VII, Section 18 applies
- Check the important-state-interest finding and applicable constitutional conditions
- Review exemptions, enactment history, and legislative votes

Lack of funding alone does not establish a constitutional violation of Art. VII, § 18, Fla. Const.

Lawsuit challenging Senate Bill 180 ongoing but ineffective

By Lesley Dwyer | 5:00 a.m. September 26, 2026



Senate Bill 180 has prevented commissioners from reinstating larger wetland buffers.
Photo by Matt Hardy

EAST COUNTY NEWS

In September 2025, Manatee County commissioners agreed to pay \$10,000 to join a lawsuit with nine other municipalities to challenge Senate Bill 180. But a year later, the lawsuit hasn't made any impact on the legislation. Since its passage in June 2025, SB 180 has regularly been cited by commissioners and county attorneys as the reason why something can't be done, whether that's reinstating larger wetland buffers or establishing protections for canopy roads.

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Miami decides to fight Live Local Act — and Damian Pardo leads the charge

By Ladra on June 26, 2026 • 9 Comments



The Miami City Commission voted unanimously Thursday to begin exploring legal action against Florida's controversial Live Local Act, the state law that has allowed developers to bypass local zoning restrictions in exchange for providing a percentage of what passes for workforce housing.

The resolution, sponsored by Commissioner **Damian Pardo**, directs the city attorney's office to examine every possible avenue for challenging the law, including constitutional claims, home rule arguments, due process concerns, improper preemption, unfunded mandates, and potentially joining existing litigation already underway elsewhere in Florida.

OS Orlando Sentinel

9 cities sue Florida over anti-riot law, saying it illegally ties their hands on police budgets

Nine cities are suing the state to challenge part of a new anti-riot law that gives the governor and Cabinet the authority to override local...

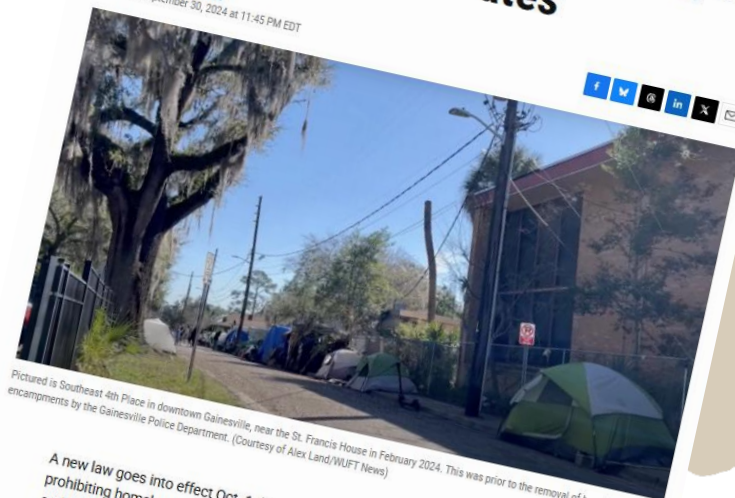
Nov 17, 2021



Gainesville officials brace for law on homelessness, cite challenges and unfunded mandates

WUFT | By Jessica Nitti

Published September 30, 2024 at 11:45 PM EDT



Pictured is Southeast 4th Place in downtown Gainesville, near the St. Francis House in February 2024. This was prior to the removal of homeless encampments by the Gainesville Police Department. (Courtesy of Alex Land/WUFT News)

A new law goes into effect Oct. 1 that aims to address the problem of homelessness by prohibiting homeless encampments in public spaces and forcing the City of Gainesville and Alachua County to respond.

According to a [press release](#) issued when the bill (HB 1365) was signed into law by Gov. Ron DeSantis in March, local governments are now mandated to ensure public spaces



The End