

FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [HB 4079](#)
TITLE: Town of White Springs, Hamilton County
SPONSOR(S): Shoaf

COMPANION BILL: None
LINKED BILLS: None
RELATED BILLS: None

Committee References

[Intergovernmental Affairs](#)

13 Y, 2 N



[Ways & Means](#)

12 Y, 4 N



[State Affairs](#)

19 Y, 6 N

SUMMARY

Effect of the Bill:

The bill dissolves the Town of White Springs, Hamilton County, and transfers its assets and legitimate liabilities to Hamilton County.

Fiscal or Economic Impact:

The Economic Impact Statement (EIS) for the bill projects residents of the Town will see a reduction in ad valorem taxes while receiving more dependable fire and law enforcement services. The EIS estimates the bill will cost Hamilton County approximately \$1.734 million in the first full fiscal year after the bill takes effect due to debt service expenses and staff costs and \$210,000 in the second full fiscal year.

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ANALYSIS

EFFECT OF THE BILL:

The bill [dissolves](#) the [Town of White Springs](#) (Town), Hamilton County, and transfers all assets and legitimate liabilities of the Town to Hamilton County. (Section [2](#))

The bill repeals the special acts containing the charter of the Town. (Section [1](#))

The bill provides an effective date of upon becoming a law. (Section [3](#))

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Economic Impact Statement (EIS) for the bill projects residents of the Town will see a reduction in ad valorem taxes while receiving more dependable fire and law enforcement services. The EIS estimates the bill will cost Hamilton County approximately \$1.734 million in the first full fiscal year after the bill takes effect due to debt service expenses and staff costs and \$210,000 in the second full fiscal year.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Town of White Springs](#)

The Town of White Springs (Town) was incorporated in 1885 and the town's current charter dates to 1903.¹ The town, located in Hamilton County, has a population of 731.² The Town is home to the Florida Folk Festival, the

¹ Florida League of Cities, [Florida Cities by Incorporation Year](#) (last visited Mar. 23, 2025) and ch. 5368, Laws of Fla. (1903).

² University of Florida Bureau of Economic and Business Research, [Florida Estimates of Population 2024](#), p. 9 (last visited Mar. 23, 2025).

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oldest state folk festival in the country, which began in 1953.³ The Town’s historic district, containing examples of Colonial Revival, Queen Anne, and Late Gothic Revival architecture, was added to the National Register of Historic Places in 1997.⁴

The Town operates under a council-manager form of government.⁵ The Town council consists of five members elected at-large by the electors of the Town.⁶ Scheduled municipal elections are held in April, but the Town council may call a special election for any purpose.⁷ The council selects a mayor and vice mayor from among its members after each election.⁸ The Town’s charter authorizes the town to exercise all powers authorized by the Florida Constitution.⁹

Financial Reporting

In 2023, the Joint Legislative Auditing Committee directed the Auditor General to perform an operational audit of the Town.¹⁰ The audit report, published in November 2023, found that the Town had “a pervasive lack of adequate controls necessary to promote and encourage compliance with State laws, Town ordinances and regulations, contracts, grant agreements, and other applicable guidelines.”¹¹ The operational audit contained 16 specific findings, including:

- The Town’s most recent audit showed the Town is experiencing deteriorating financial conditions, but that due to inadequate and incomplete financial records, the current financial condition of the Town could not be determined.
- The Town did not submit required annual audited financial statements and annual financial reports to the Auditor General and the Department of Financial Services, respectively, for the 2018-19 through 2021-22 fiscal years, resulting in the Department of Revenue withholding approximately \$49,247 in combined half-cent sales tax and municipal revenue sharing revenues.
- The Town’s accounting records contained numerous and significant errors.
- Reconciliations of the Town’s bank account were not timely performed, contained errors, and lacked evidence of review.
- The Town had not implemented anti-fraud policies and procedures to aid in the mitigation, detection, and prevention of fraud.
- The Town’s contracted accounting services for the 2019-20 and 2020-21 fiscal years were not adequate to ensure that the Town’s accounting records were accurate and timely available for financial statement preparation.
- The Town could not document the time worked, activities performed, or leave taken for municipal employees.
- The Town did not have policies and procedures in place to document that public records requests were completed in a timely manner.
- The Town did not publicly announce requests for proposals for audit services for the 2019-20, 2020-21, and 2021-22 fiscal year financial audits, as required by state law.

Dissolution of Municipalities

The Legislature may establish or abolish municipalities or amend their charters pursuant to general or special law.¹² If a municipality is abolished, the Florida Constitution requires that provision be made for the protection of its creditors.

³ Historic White Springs, [History of White Springs](#) (last visited Mar. 23, 2025).

⁴ National Register of Historic Places, [Florida – Hamilton County](#) (last visited Mar. 23, 2025).

⁵ See White Springs Charter, art. II, s. 2.01(a) and art. III, s. 3.01. Available at Town of White Springs, [Town Charter](#) (last visited Mar. 23, 2025).

⁶ White Springs Charter, art. II, s. 2.01(a).

⁷ White Springs Charter, art. IV, s. 4.01.

⁸ White Springs Charter, art. II, s. 2.02(c) and (d).

⁹ White Springs Charter, art. I, s. 1.01.

¹⁰ Joint Legislative Auditing Committee, [March 13, 2023 Meeting Summary](#) (last visited Mar. 23, 2025).

¹¹ [Auditor General Report No. 2024-051](#), p. 1 (last visited Mar. 23, 2025).

¹² [Art. VIII s. 2, Fla. Const.](#)

The Formation of Municipalities Act¹³ provides for the general standards, direction, and procedures for the incorporation, merger, and dissolution of municipalities. A municipal charter may be revoked, dissolving the municipality, by:

- The Legislature passing a special act repealing the enabling act of the municipality and any subsequent amendatory acts; or
- The governing body of the municipality seeking dissolution passing an ordinance dissolving the municipality, subject to approval at a referendum.¹⁴

The dissolution of a municipality must also meet the following conditions:

- The municipality must not be substantially surrounded by other cities;
- The county or another municipality must be able to provide the necessary services to the municipal area proposed for dissolution; and
- An equitable arrangement must be made concerning bonded indebtedness and the vested rights of employees of the municipality to be dissolved.¹⁵

Local Bill Forms

The Florida Constitution prohibits the passage of any special act unless a notice of intention to seek enactment of the bill has been published as provided by general law or the act is conditioned to take effect only upon approval by referendum vote of the electors in the area affected.¹⁶ A legal advertisement of the proposed bill must be placed in a newspaper of general circulation or published on a publicly accessible website¹⁷ at least 30 days prior to the introduction of the local bill in the House or Senate.¹⁸ The bill was noticed in the [Riverbend News on February 5, 2025](#).

The House local bill policy requires a completed and signed Local Bill Certification Form and Economic Impact Statement Form be filed with the Clerk of the House at the time the local bill is filed or as soon thereafter as possible.¹⁹ Under the policy, a committee or subcommittee may not consider a local bill unless these forms have been filed. The following forms have been submitted for the bill:

- [Local Bill Certification Form](#)
- [Economic Impact Statement Form](#)

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Intergovernmental Affairs Subcommittee	13 Y, 2 N	4/1/2025	Darden	Darden
Ways & Means Committee	12 Y, 4 N	4/8/2025	Aldridge	Hallaian
State Affairs Committee	19 Y, 6 N	4/22/2025	Williamson	Darden

¹³ [Ch. 165, F.S.](#)

¹⁴ [S. 165.051\(1\), F.S.](#)

¹⁵ [S. 165.061\(3\), F.S.](#)

¹⁶ [Art. III, s. 10, Fla. Const.](#)

¹⁷ [S. 50.0311\(2\), F.S.](#)

¹⁸ [S. 11.02, F.S.](#) If there is no newspaper circulated throughout or published in the county and no publicly accessible website has been designated, notice must be posted for at least 30 days in at least three public places in the county, one of which must be at the courthouse.

¹⁹ Intergovernmental Affairs Subcommittee, [Local Bill Policies and Procedures Manual](#), p. 11 (last visited Mar. 23, 2025).