| **Local Government Financial Reporting Requirements** | | | | | |
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| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| **January** |  |  |  |  |  |
| 1 Jan. | **Posting of Digital Map of Geographic Boundaries by Community Redevelopment Agency** | Community Redevelopment Agencies (CRA) | Section [163.371, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0163/Sections/0163.371.html) | Each CRA or its local government authority (county or municipality) | By January 1, 2020, each CRA shall publish on its website digital maps that depict the geographic boundaries and total acreage of the CRA. Changes to such must be posted within 60 days after change takes effect. |
| 15 Jan. | **Economic Development Agency Activities Annual Report** | Counties; Municipalities with Revenues or Expenditures over $250,000\* – who have a contract with an economic development agency/entity receiving funds from them | Sections [125.045(4)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0125/Sections/0125.045.html) [Counties] and \*[166.021(8)(d)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.021.html) [Municipalities],  F.S. | Steve O’Cain, Sr. Legislative Analyst, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)717-0470  Email: [ocain.steve@leg.state.fl.us](mailto:ocain.steve@leg.state.fl.us)  Website: <http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm> | Items of interest for this report have been recommended by EDR and are available on the EDR's website. |
| 15 Jan. | **Economic Development Incentives Annual Report** | Counties; Municipalities with Revenues or Expenditures over $250,000\* - who have provided economic development incentives in excess of $25,000 to any business during the previous fiscal year | Sections [125.045(5)(a)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0125/Sections/0125.045.html) [Counties] and \*[166.021(8)(e)1.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.021.html) [Municipalities], F.S. | Steve O’Cain, Sr. Legislative Analyst, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)717-0470  Email: [ocain.steve@leg.state.fl.us](mailto:ocain.steve@leg.state.fl.us)  Website: <http://edr.state.fl.us/Content/local-government/economic-development-incentives/index.cfm> | Local governments may fulfill this reporting requirement by accessing and completing a survey that is available via the EDR's website. |
| 30 Jan.  (due no later than 30 days after the end of each quarter) | **Assessment of Additional Court Costs Report** | Counties (including City of Jacksonville) | Section [939.185(1)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0900-0999/0939/Sections/0939.185.html) | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> |  |
| 31 Jan. | **Statement of County Funded Court-Related Functions Report** | Counties (including the City of Jacksonville) | Section [29.0085, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0029/Sections/0029.0085.html) | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> | Must be submitted with a Statement of Compliance from the County's independent auditor. |
| **February** |  |  |  |  |  |
| 1 Feb. | **Annual Report to Division of Retirement for Chapter Plans** | Any Municipality or Special Fire Control District that maintains a "Chapter" pension plan for its firefighters or police officers under Ch. 175 or 185, F.S. | Sections [175.261(1)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0175/Sections/0175.261.html) [Firefighter Pension Plans] and [185.221(1)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0185/Sections/0185.221.html) [Municipal Police Pension Plans], F.S. | Stephen Bardin, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services  Phone: (850)922-0667  Email: [stephen.bardin@dms.myflorida.com](mailto:stephen.bardin@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans> | Must be signed by Chairman and Secretary of Board of Trustees, and include financial audit report for plan with $250,000+ in assets |

| **Local Government Financial Reporting Requirements** | | | | | |
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| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| **March** |  |  |  |  |  |
| 3 Mar.  (if effective date of tax levy is July 1) | **Municipal Public Service Tax Database Report** | Municipalities, Charter Counties - any change in tax levy must be reported at least 120 days prior to effective date of tax levy | Section [166.233(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.233.html) | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government  Phone: (850)717-6548  Email: [yousab.toma@floridarevenue.com](mailto:yousab.toma@floridarevenue.com)  Reporting form can be found at: <http://floridarevenue.com/Forms_library/current/dr700001.pdf> | Same form is used for changes of contact persons. |
| 15 Mar. | **Annual Report to Division of Retirement for Local Law Plans** | Any Municipality or Special Fire Control District that maintains a "Local Law" pension plan for its firefighters or police officers under Ch. 175 or 185, F.S. | Sections [175.261(2)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0175/Sections/0175.261.html) [Firefighter Pension Plans] and [185.221(2)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0185/Sections/0185.221.html), [Municipal Police Pension Plans], F.S. | Stephen Bardin, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services  Phone: (850)922-0667  Email: [stephen.bardin@dms.myflorida.com](mailto:stephen.bardin@dms.myflorida.com)  Website:  <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans> | Must be signed by Chairman and Secretary of Board of Trustees, and include financial audit report for plan with $250,000+ in assets |
| 31 Mar.  (within 6 months after the end of the fiscal year ends, which is generally Sept. 30) | **Annual Comprehensive Financial Report** | Counties, Municipalities, Special Districts | N/A | Government Finance Officers Association, Certificate of Achievement Program, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601-1210  Questions:  [Award Programs | Government Finance Officers Association](http://www.gfoa.org/awards)  or Technical Services Center at (312)977-9700  Website:  <https://www.gfoa.org/> | Local governments completing an Annual Comprehensive Financial Report may receive a Certificate of Achievement for Excellence in Financial Reporting from the GFOA. This Certificate is recognized as the highest form of recognition in local government financial reporting and is viewed as a positive factor by credit rating agencies and others. |
| 31 Mar. | **Annual Report** | Community Redevelopment Agencies | Section [163.371(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0163/Sections/0163.371.html) | Local Governing Authority (county or municipality) | Beginning March 31, 2020, and not later than March 31 of each year thereafter, a community redevelopment agency (CRA) shall file an annual report with the county or municipality that created it and publish the report on the CRA’s website. See Florida Statutes for required information. |
| 31 Mar. | **Local Highway Finance Report** | Counties, Municipalities | Section [218.322, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.322.html) | Michelle Beers, Financial Analyst, or Emily David, Financial Analyst, Office of the Comptroller, Department of Transportation  Phone: (850)414-4451 or (850) 414-4452  Email: [michelle.beers@dot.state.fl.us](mailto:michelle.beers@dot.state.fl.us) or [emily.david@dot.state.fl.us](mailto:emily.david@dot.state.fl.us)  The form (FHWA-536) and information concerning completing it can be found at: <https://fdotewp1.dot.state.fl.us/fmsupportapps/fhwa536/> |  |

| **Local Government Financial Reporting Requirements** | | | | | |
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| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| **April** |  |  |  |  |  |
| 1 Apr.  (of the year following the Oct. 1 deadline for the **Regulatory Plan**) | **Notice of Proposed Rule** | Includes specified local governmental entities; see [Section 120.52(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.52.html) | Section [120.74(5), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.74.html) | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee (JAPC)  Phone: (850)488-9110  Email: [Plante.Ken@leg.state.fl.us](mailto:Plante.Ken@leg.state.fl.us)  JAPC website: <http://www.japc.state.fl.us/>  [see “FAQs” on left side of webpage] |  |
| 30 Apr. | **Annual Unclaimed Property Report** | Any court, government, government subdivision or agency, public corporation, or public authority holding intangible property for an owner that has not been claimed for more than 1 year after it became payable | Sections [717.113](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0717/Sections/0717.113.html) and [717.117](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0700-0799/0717/Sections/0717.117.html), F.S. | Thomas Egler, Reports Processing Supervisor, Bureau of Unclaimed Property, Florida Department of Financial Services  Phone: (850)413-5749  Email: [thomas.egler@myfloridacfo.com](mailto:thomas.egler@myfloridacfo.com)  Reporting Instructions can be found at: <https://www.myfloridacfo.com/appresources/UPMIS/HolderReporting/Reporting-Instructions-Manual.pdf> |  |
| 30 Apr.  (due no later than 30 days after the end of each quarter) | **Assessment of Additional Court Costs Report** | All counties (including City of Jacksonville) | Section [939.185(1)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0900-0999/0939/Sections/0939.185.html) | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> |  |
| **May** |  |  |  |  |  |
| NONE |  |  |  |  |  |
| **June** |  |  |  |  |  |
| 1 Jun. | **Preliminary Tax Roll (deliver estimate of total assessed value of nonexempt property)** | Property Appraiser | Section [200.065(8), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | Presiding Officer of each Taxing Authority within the County  For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: TRIM@floridarevenue.com  [eTRIM@floridarevenue.com](mailto:eTRIM@floridarevenue.com)  The forms can be found at:  <https://floridarevenue.com/property/Pages/Forms.aspx>  The TRIM Workbook can be found at: <http://floridarevenue.com/property/Documents/trimregwb.pdf> |  |
| 3 Jun.  (if effective date of tax levy is Oct. 1) | **Municipal Public Service Tax Database Report** | Municipalities, Charter Counties - any change in tax levy must be reported at least 120 days prior to effective date of tax levy | Section [166.233(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.233.html) | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government  Phone: (850)717-6548  Email: [yousab.toma@floridarevenue.com](mailto:yousab.toma@floridarevenue.com)  Reporting form can be found at: <http://floridarevenue.com/Forms_library/current/dr700001.pdf> | Same form is used for changes of contact persons. |
| 30 Jun. | **Revenue Sharing Application** | Counties, Municipalities | Section [218.23(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.23.html) | Marsha Revell, Tax Law Specialist, Revenue Accounting Section, Florida Department of Revenue  Phone: (850)717-7254  Questions should be e-mailed to:[RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com) | An application is no longer required; counties and municipalities just have to meet requirements. |
| 30 Jun.  (for most entities - no later than 9 months after the end of the fiscal year, which is generally Sept. 30) | **Annual Financial Report (AFR)** | Counties, Municipalities, Special Districts (not including Housing Authorities created under Ch. 421, F.S.) that are not component units of a local government | Section [218.32(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.32.html);  Section [189.016(9), F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.016&URL=0100-0199/0189/Sections/0189.016.html) [Special Districts] | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> | The Department of Financial Services’ Local Government Section uses a web-based AFR system called Local Government Electronic Reporting (LOGER); User ID and Password are required.  Email the Local Government Section at [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com) for User ID and Password if this information has not been received.  Note: If a county or municipality created a community redevelopment agency (CRA), it must submit the CRA’s audit report along with its AFR to DFS [Section [163.387(8)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0163/Sections/0163.387.html) |
| 30 Jun. -  for most entities (no later than 9 months after the end of the fiscal year, which is generally Sept. 30, or 45 days after completion of the local government's audit report) | **Annual Financial Audit Report**  **(if not notified that it was to be performed by the Auditor General)** | Counties, Municipalities, Special Districts (not including Housing Authorities created under Ch. 421, F.S.) that meet the criteria set forth in s. 218.39(1), F.S. | Section [218.39, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.39.html);  [Chapter 10.550, Rules of the Auditor General](https://flauditor.gov/pages/pdf_files/10_550.pdf); Section [218.32(1)(d), F.S](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.32.html). | Derek Noonan, Audit Manager, Florida Auditor General  Email: [DerekNoonan@aud.state.fl.us](mailto:DerekNoonan@aud.state.fl.us)  Phone - Mainline: (850)412-2881  Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> | Rules and guidelines for filing the Annual Financial Audit Report can be found at <https://flauditor.gov/pages/tech_localgovt.html>  Also see [Section 218.391, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.391.html), for statutorily required auditor selection procedures. |
| 30 Jun.  (2022 is1st year; then every five years thereafter) | **Wastewater Services Needs Analysis** | Counties, Municipalities, and Special Districts providing wastewater services | Section [403.9301(3) and (4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0403/Sections/0403.9301.html) | Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)487-1402  Email: [EDRNaturalResources@leg.state.fl.us](mailto:EDRNaturalResources@leg.state.fl.us)  Website:  <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm> | Each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. See Florida Statutes for required information.  Each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of EDR no later than July 31, 2022, and every 5 years thereafter. |
| 30 Jun.  (2022 is1st year; then every five years thereafter) | **Stormwater Management Needs Analysis** | Counties, Municipalities, and Special Districts providing a stormwater management program or stormwater management system | Section [403.9302(3) and (4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0403/Sections/0403.9302.html) | Shawn Hamilton, Secretary, Department of Environmental Protection,  (850)245-2011  Website: <https://floridadep.gov/>  Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)487-1402  Email: [EDRNaturalResources@leg.state.fl.us](mailto:EDRNaturalResources@leg.state.fl.us)  Website:  <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm> | Each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. See Florida Statutes for required information.  Each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of EDR no later than July 31, 2022, and every 5 years thereafter. |
| **July** |  |  |  |  |  |
| 1 Jul. | **Complete Assessment of Property Value within Jurisdiction** | Property Appraiser | Section [193.023(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0193/Sections/0193.023.html) | For questions about the TRIM process, contact Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) |  |
| 1 Jul. | **Preliminary Tax Roll** | Property Appraiser | Sections [193.114](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0193/Sections/0193.114.html) and [193.1142](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0193/Sections/0193.1142.html), F.S. | Lizette Kelly, Research Economist, Florida Department of Revenue  Phone: (850)617-8865  Email: [Lizette.Kelly@FloridaRevenue.com](mailto:Lizette.Kelly@FloridaRevenue.com)  Forms for online submission can be accessed at:  <http://floridarevenue.com/property/Pages/Forms.aspx#ui-id-19> | For questions about form content, contact: Dennis Cook, Compliance Determination Process Manager, Florida Department of Revenue Phone: (850)617-8884  E-mail: [Dennis.Cook@floridarevenue.com](mailto:Dennis.Cook@floridarevenue.com) |
| 1 Jul. | **Certify Taxable Value to Taxing Authorities within jurisdiction** | Property Appraiser [prepares and delivers Form DR-420, Section I, for the County, Municipalities, Special Districts - Independent & Dependent, Municipal Service Taxing Units] | Sections [200.065(1)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) and [129.03(1)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html), F.S. | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)  [eTRIM@floridarevenue.com](mailto:eTRIM@floridarevenue.com)  Form DR-420 can be found at: <http://floridarevenue.com/property/Documents/dr420.pdf> | Please note that the numbers represented on this form are used throughout the TRIM process. |
| 1 Jul. | **Submit Tentative Budget to Board of County Commissioners** | County Budget Officer | Sections [129.03(3)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html) and [200.065(2) and (12)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html), F.S. | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)  [eTRIM@floridarevenue.com](mailto:eTRIM@floridarevenue.com) | On or before June 1, the Constitutional Officers shall submit to the County Budget Officer their tentative budgets. (Note: By resolution the Board of County Commissioners may require the tentative budgets to be submitted by May 1). [[Section 129.03(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html)] The tentative budget must be posted on the county’s official website at least 2 days before the public hearing to consider the budget. The final budget must be posted on the county’s official website within 30 days after adoption. [[Section 129.03(3)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html)] |
| 1 Jul. | **Statement of Financial Interests (Form 1)** | Local officers as defined in s. 112.3145, F.S. [includes elected or appointed officials of any political subdivision; mayor; county or city manager; finance director or purchasing agent with the authority to make purchases exceeding $20,000; and other specified employees] | Section [112.3145, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.3145.html) (also see Section [112.3148, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.3148.html), related to reporting gifts received) | Local Supervisor of Elections or  Kim Holmes, Program Administrator, Florida Commission on Ethics  Phone: (850)488-7864  Email: [holmes.kim@leg.state.fl.us](mailto:holmes.kim@leg.state.fl.us)  All forms can be found at: <http://www.ethics.state.fl.us/>  [click on "Financial Disclosure" on top of webpage]  Also, the [Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees](http://ethics.state.fl.us/Documents/Publications/GuideBookletInternet.pdf) may be accessed from the Commission on Ethics’ website | File with County Supervisor of Elections.  For appointed officers, due within 30 days of accepting appointment and then annually by July 1.  For elected officers, due during qualifying period, then annually by July 1.  Notes: (1) Local Officers leaving a public position must file a "Final Statement of Financial Interests" (Form 1F) within 60 days of departure. Local Officers who received a reportable gift or expense must file an "Annual Disclosure of Gifts from Governmental Entities and Direct-Support Organizations and Honorarium Event Related Expenses" (Form 10) by July 1.  (2) An officer who is required to complete annual ethics training pursuant to [Section 112.3142, F.S](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.3142.html)., must certify on his or her statement of financial interests that he or she has completed the required training. |
| 30 Jul.  (due no later than 30 days after the end of each quarter) | **Assessment of Additional Court Costs Report** | All counties (including City of Jacksonville) | Section [939.185(1)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0900-0999/0939/Sections/0939.185.html) | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> |  |
| 31 Jul.  (2022 is1st year; then every five years thereafter) | **Wastewater Services Needs Analysis** | Counties | Section [403.9301(3) and (4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0403/Sections/0403.9301.html) | Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)487-1402  Email: [EDRNaturalResources@leg.state.fl.us](mailto:EDRNaturalResources@leg.state.fl.us)  Website:  <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm> | Each county shall compile all needs analyses submitted to it into a single document and include its own needs analysis in the document. The county shall file the compiled document with the Coordinator of EDR. |
| 31 Jul.  (2022 is1st year; then every five years thereafter) | **Stormwater Management Needs Analysis** | Counties | Section [403.9302(3) and (4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0403/Sections/0403.9302.html) | Shawn Hamilton, Secretary, Department of Environmental Protection,  (850)245-2011  Website: <https://floridadep.gov/>  Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)487-1402  Email: [EDRNaturalResources@leg.state.fl.us](mailto:EDRNaturalResources@leg.state.fl.us)  Website:  <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm> | Each county shall compile all needs analyses submitted to it into a single document and include its own needs analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the Coordinator of EDR. |
| **August** |  |  |  |  |  |
| 4 Aug.  (within 35 days from July 1 or the date of certification) | **Advise Property Appraiser of: (1) proposed millage rate; (2) rolled-back rate; and (3) date, time, and place of tentative budget hearing** | Each taxing authority (Counties, Municipalities, Special Districts -Independent & Dependent, Municipal Service Taxing Units) | Section [200.065(2)(a)1. and (2)(b), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) | If Taxing Authority fails to provide specified information within 35 days, it shall be prohibited from levying a millage rate greater than the rolled-back rate for the upcoming year. |
| 24 Aug.  (the later of 55 days after certification of taxable value or 10 days after either the date the tax roll is approved or the interim roll procedures are instituted) | **Notice of Proposed Property Taxes (TRIM Notice)** | Property Appraiser | Section [200.069, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.069.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) | Notice must include date, time, and location of public hearing on proposed taxes and budget. If a Review Notice is issued pursuant to [Section 193.1142, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0193/Sections/0193.1142.html), the TRIM Notice may not be mailed until the Florida Department of Revenue (FDOR) has approved the assessment roll. |

| **Local Government Financial Reporting Requirements** | | | | | |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| **September** |  |  |  |  |  |
| 3 Sept. [but no later than 18 Sept.]  (within 80 days of, but not earlier than 65 days after, Property Appraiser's certification of value of assessed property) | **First Public Hearing on Tentative Budget and Proposed Millage Rate** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Service Taxing Units | Section [200.065(2)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) | Must be held after 5:00 pm on Mon. - Fri., anytime on Sat., and never on Sun. County Commission cannot schedule its hearing on the same day as School District’s hearing. No other taxing authority within the County can hold a hearing on same day as School District and County Commission. [Section [200.065(2)(e)2., F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html)]  Pursuant to Sections [129.03(3)(c)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html) [counties], [166.241(3)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.241.html) [municipalities], [189.016(4)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.016.html) [special districts other than water management districts], and [373.536(3)(c)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0300-0399/0373/Sections/0373.536.html) [water management districts], F.S., the tentative budget must be posted on the entity's official website at least 2 days before the public hearing. It must remain on the website for at least 45 days. If a municipality does not have an official website, budget must be provided for posting to the county or counties in which municipality is located. |
| 3 Sept.  (if effective date of tax levy is Jan. 1) | **Municipal Public Service Tax Database Report** | Municipalities, Charter Counties - any change in tax levy must be reported at least 120 days prior to effective date of tax levy | Section [166.233(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.233.html) | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government  Phone: (850)717-6548  Email: [yousab.toma@floridarevenue.com](mailto:yousab.toma@floridarevenue.com)  Reporting form can be found at: <http://floridarevenue.com/Forms_library/current/dr700001.pdf> | Same form is used for changes of contact persons. |
| 18 Sept. [but no later than 3 Oct.]  (within 15 days after the meeting adopting the tentative budget) | **Advertise Intent to Adopt Final Millage and Budget** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Service Taxing Units | Section [200.065(2(d), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) | A budget summary advertisement must be published adjacent to the advertisement for the final budget hearing and meet the requirements of [Section 129.03(3)(b), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html) [[Section 200.065(3)(l), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html)] |
| 20 Sept.  (not less than 2 nor more than 5 days after advertisement regarding intent to adopt final millage & budget first published) | **Second Public Hearing - to Adopt Final Millage Rate & Budget** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Service Taxing Units | Section [200.065(2)(d), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) | Must be held after 5:00 pm on Mon. - Fri., anytime on Sat., and never on Sun. County Commission cannot schedule its hearing on the same day as School District’s hearing. No other taxing authority within the County can hold a hearing on same day as School District and County Commission. [[Section 200.065(2)(e)2., F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html)]  First substantive issue discussed shall be the increase in the millage rate over the rolled-back rate, if any. Adoption of millage rate and budget shall be by separate votes. Millage rate adopted cannot exceed rate tentatively adopted, unless the TRIM process is implemented again.  Pursuant to Sections [129.03(3)(c)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html) [counties], [166.241(3)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.241.html) [municipalities], [189.016(4)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.016.html) [special districts other than water management districts], and [373.536(6)(d)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0300-0399/0373/Sections/0373.536.html) [water management districts], F.S., the final adopted budget must be posted on the entity's official website within 30 days after adoption. It must remain on the website for at least 2 years. If a municipality does not have an official website, budget must be provided for posting to the county or counties in which municipality is located. |
| 23 Sept.  (or within 3 days of final budget hearing) | **Forward Final Millage Rate Resolution/ Ordinance to Property Appraiser and Tax Collector** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Services Taxing Units [Upon receipt, Property Appraisers submit original Form DR-420 and all accompanying forms to the Department of Revenue.] | Section [200.065(4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact: Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)  Use Form DR-420: <http://floridarevenue.com/property/Documents/dr420.pdf>  (Property Appraisers complete Section I and taxing authorities complete Section II of the form.) | Receipt of this resolution/ordinance by the Property Appraiser shall be considered official notice of the millage rate approved by the Taxing Authority. No millage rate other than that approved by referendum may be levied until the resolution/ordinance is approved by the Governing Board of the Taxing Authority and submitted to the Property Appraiser, the Tax Collector, and DOR Property Tax Oversight Section.  (Please note that the numbers represented on this form must be used throughout the TRIM process.) |
| 30 Sept. | **End of Fiscal Year for most Local Governmental Entities** | Counties, Municipalities, Special Districts (excludes some housing authorities) | Sections [129.04](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.04.html) [counties] and [218.33](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.33.html) [local governmental entities], F.S. |  |  |
| 30 Sept. | **Local Government Mileage Report (Form TM)** | Counties, Municipalities (Incorporated) | Section [218.322, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.322.html) | Tina Thompson, Transportation Data Applications Coordinator, (850)414-4706; or Eric Brickner, Highway Performance Monitoring System Coordinator, (850) 414-4873, Transportation Data Inventory Section of the Transportation Data and Analytics Office, Florida Department of Transportation (DOT)  Email: [tina.thompson@dot.state.fl.us](mailto:tina.thompson@dot.state.fl.us) or [eric.brickner@dot.state.fl.us](mailto:eric.brickner@dot.state.fl.us)  Website: <http://www.fdot.gov/statistics/>  Forms can be found at: <http://www.fdot.gov/statistics/mileage-rpts/> | DOT then compiles the mileage reported on Form TM into its City-County Mileage Report and also uses it as part of the data in the Public Road Mileage Report. |
| **October** |  |  |  |  |  |
| 1 Oct. | **Beginning of Fiscal Year for most Local Governmental Entities** | Counties, Municipalities, Special Districts (excludes some housing authorities) | Sections [129.04](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.04.html) [counties] and [218.33](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.33.html) [local governmental entities], F.S. |  |  |
| 1 Oct. | **Special District Fee Invoice ($175) and Update Form** | Special Districts (Independent & Dependent) | Section [189.018, F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.018&URL=0100-0199/0189/Sections/0189.018.html), and [Rule 73C-24.003, Florida Administrative Code](https://www.flrules.org/gateway/ChapterHome.asp?Chapter=73C-24) | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity  Phone: (850)717-8430  Email: [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)  Website: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program> | The Invoice/Update Form is mailed annually to all special districts around October 1 and is due within 60 days to avoid late penalties. |
| 1 Oct. | **Regulatory Plan** | Includes specified local governmental entities; see [Section 120.52(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.52.html) | Section [120.74(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.74.html) | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee (JAPC)  Phone: (850)488-9110  Email: [Plante.Ken@leg.state.fl.us](mailto:Plante.Ken@leg.state.fl.us)  JAPC website: <http://www.japc.state.fl.us/> | Pursuant to [Section 120.74(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.74.html), by October 1 of each year:  (1) the Regulatory Plan shall be published on the entity’s website or on another state website established for publication of administrative law records;  (2) the certification required in s. 120.74(1)(d), F.S., shall be electronically delivered to JAPC; and (3) a notice identifying the date of the Regulatory Plan’s publication shall be published in the Florida Administrative Register. |
| 1 Oct.  (beginning in 2022 and every five years thereafter) | **Performance Reviews** | Independent Special Fire Control Districts | Section [189.0695(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html) | PK Jameson, Coordinator, Office of Program Policy Analysis and Government Accountability (OPPAGA)  Phone: (850)488-0021  OPPAGA website: <http://www.oppaga.state.fl.us/> | Each independent special fire control district that is not located in a rural area of opportunity as defined in [Section 288.0656(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0288/Sections/0288.0656.html), must contract with an independent entity to conduct a performance review of the district. Qualifications of the independent entity are set forth in [Section 189.0695(2)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html)  OPPAGA must conduct a performance review of each independent special fire control district that is located in a rural area of opportunity as defined in [Section 288.0656(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0288/Sections/0288.0656.html), and may contract as needed to complete this requirement.  The final report of the performance review must be filed no later than 9 months from the beginning of the district’s fiscal year, with parties specified in [Section 189.0695(2)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html) |
| 1 Oct.  (beginning in 2023 and every five years thereafter) | **Performance Reviews** | Hospital Districts | Section [189.0695(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html) | For information on performance reviews, contact the Office of Program Policy Analysis and Government Accountability (OPPAGA)  Phone: (850)488-0021  OPPAGA website: <http://www.oppaga.state.fl.us/> | Each hospital licensed under [Chapter 395, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0300-0399/0395/0395ContentsIndex.html&StatuteYear=2021&Title=%2D%3E2021%2D%3EChapter%20395), which is governed by the governing body of a special district as defined in [Section 189.012, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.012.html), or by the board of trustees of a public health trust created under [Section 154.07, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0154/Sections/0154.07.html), must have a performance review conducted.  Each independent special district as described above must contract with an independent entity to conduct a performance review of the district. Qualifications of the independent entity are set forth in [Section 189.0695(2)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html)  The final report of the performance review must be filed no later than 9 months from the beginning of the district’s fiscal year, with parties specified in [Section 189.0695(2)(c), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.0695.html) |
| (within 3 days after receipt of Certification of Final Taxable Value - Form DR-422) | **Complete & Certify Final Millage to Property Appraiser** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Services Taxing Units | Section [200.065(6), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html) | For questions about the TRIM process, contact Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com) |  |
| (within 30 days of final budget hearing) | **Truth-in-Millage Compliance Package** | Counties, Municipalities, Special Districts (Independent & Dependent), Municipal Services Taxing Units that levy taxes | Section [200.068, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html) | For questions about the TRIM process, contact Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)  [eTRIM@floridarevenue.com](mailto:eTRIM@floridarevenue.com)  The TRIM Workbook can be found at: <http://floridarevenue.com/property/Documents/trimregwb.pdf>  Use Form DR-487: <http://floridarevenue.com/property/Documents/dr487.pdf> |  |
| 15 Oct. | **Submission of Budget and Economic Status Information** | Counties and Municipalities | Section [129.03(3)(d)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.03.html) [counties] and [166.241(6)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.241.html) [municipalities], F.S | Steve O’Cain, Sr. Legislative Analyst, Office of Economic and Demographic Research (EDR), Florida Legislature  Phone: (850)717-0470  Email: [ocain.steve@leg.state.fl.us](mailto:ocain.steve@leg.state.fl.us)  Website: <http://edr.state.fl.us/Content/local-government/local-govt-reporting/index.cfm> | By each October 15, each county and municipal budget officer shall electronically submit specified information related to the final budget and the county’s economic information to the Office of Economic and Demographic Research (Office) in the format specified by the Office. |
| 30 Oct.  (due no later than 30 days after the end of each quarter) | **Assessment of Additional Court Costs Report** | All counties (including City of Jacksonville) | Section [939.185(1)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0900-0999/0939/Sections/0939.185.html) | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> |  |
| **November** |  |  |  |  |  |
| 1 Nov. | **Certification for Taxing Authorities that Do Not Levy Ad Valorem Taxes (Truth-in-Millage, Form DR 421)** | Any Taxing Authority that can levy taxes but will not do so during the year | Sections [200.068](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.068.html) and [218.23(1)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.23.html), F.S. | For questions about the TRIM process, contact Wyatt Peters, Tax Law Specialist, (850)617-8921; Roberta Epp, Tax Specialist II, (850)617-8890; Dametria Hayward, Sr. Tax Specialist, (850)617-8922; Brendan Savage, Tax Specialist I (850)617-8879; Breauna Hines, Tax Specialist (850)617-8923; Kendall Tolbert, Tax Specialist II (850)617-8861, Property Tax Oversight, Florida Department of Revenue  Email: [TRIM@floridarevenue.com](mailto:TRIM@floridarevenue.com)  Form DR-421 can be found at: <http://floridarevenue.com/property/Documents/dr421.pdf> |  |
| 1 Nov. | **Notice of Rule Development** | Includes specified local governmental entities; see [Section 120.52(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.52.html) | Section [120.74(4), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0120/Sections/0120.74.html) | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee  Phone: (850)488-9110  Email: [Plante.Ken@leg.state.fl.us](mailto:Plante.Ken@leg.state.fl.us)  JAPC website: <http://www.japc.state.fl.us/>  [see “FAQs” on left side of webpage] |  |
| 29 Nov. | **Authority to Amend Prior Year Budget Expires** | Counties, Municipalities, Special Districts | Sections [129.06(2)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.06.html) [counties], [166.241(7)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.241.html) [municipalities], and [189.016(6)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.016&URL=0100-0199/0189/Sections/0189.016.html) [special districts], F.S. |  | If budget is amended, it must be posted on the entity's official website within 5 days after adoption as required by Sections [129.06(2)(f)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0129/Sections/0129.06.html) [counties], [166.241(8)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.241.html) [municipalities], and [189.016(7)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.016&URL=0100-0199/0189/Sections/0189.016.html) [special districts], F.S. It must remain on the entity’s official website for at least 2 years. If a municipality does not have an official website, budget must be provided for posting to the county or counties in which municipality is located. |
| 30 Nov. | **Public Depositor Annual Report to the Chief Financial Officer** | Public Depositor –  official custodian of funds for a governmental unit responsible for handling public deposits [i.e., Counties, Municipalities, Special Districts (Independent & Dependent)] | Sections [280.02(23)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0280/Sections/0280.02.html) and [280.17(6)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0280/Sections/0280.17.html), F.S. | Warner Prenters, Financial Examiner/Analyst I (850)413-3394, and Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services (850)413-3360  Email: [warner.prenters@myfloridacfo.com](mailto:warner.prenters@myfloridacfo.com)  [don.stanford@myfloridacfo.com](mailto:don.stanford@myfloridacfo.com)  Website:  <https://www.myfloridacfo.com/division/treasury/collateral-management>  The form (DFS-J1-1009) is available at:  <https://myfloridacfo.com/docs-sf/treasury-libraries/treasury-documents/publicdepositorannualreportdfs-j1-1009.pdf?sfvrsn=983375fc_2> |  |
| **December** |  |  |  |  |  |
| 2 Dec.  (if effective date of tax levy is Apr. 1) [Note: If leap year, then due date would be Dec. 3.] | **Municipal Public Service Tax Database Report** | Municipalities, Charter Counties - any change in tax levy must be reported at least 120 days prior to effective date of tax levy | Section [166.233(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0166/Sections/0166.233.html) | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government  Phone: (850)717-6548  Email: [yousab.toma@floridarevenue.com](mailto:yousab.toma@floridarevenue.com)  Reporting form can be found at: <http://floridarevenue.com/Forms_library/current/dr700001.pdf> | Same form is used for changes of contact persons. |

| **Local Government Financial Reporting Requirements** | | | | | |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| **Other Requirements:** |  |  |  |  |  |
| 180 days or more before discretionary sales surtax referendum | **Discretionary Sales Surtax Referendum** | Counties (charter, any consolidated with a municipality, and any within or under an interlocal agreement with a regional transportation or transit authority)  [for subparagraph (1)(c)]  Counties and School Districts  [for subparagraph (11)] | Sections [212.055(1)(c) and (11), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0212/Sections/0212.055.html) | PK Jameson, Coordinator, Office of Program Policy Analysis and Government Accountability (OPPAGA)  Phone: (850)488-0021  OPPAGA website: <http://www.oppaga.state.fl.us/> | Requires a performance audit to be facilitated by the Office of Program Policy Analysis and Government Accountability before a referendum is held to adopt a discretionary sales surtax. |
| When a financial emergency condition has occurred or will occur if action is not taken to assist a local governmental entity | **Financial Emergency Notification** | Counties, Municipalities, Special Districts | Section [218.503(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.503.html) | Melinda Miguel, Chief Inspector General's Office, Executive Office of the Governor  Phone: (850)717-9264  Email: [cig218@eog.myflorida.com](mailto:cig218@eog.myflorida.com)  Kathy DuBose or Debbie White, Joint Legislative Auditing Committee  Phone: (850)487-4110  Email: [jlac@leg.state.fl.us](mailto:jlac@leg.state.fl.us) | Must notify both the Governor's Office and the Joint Legislative Auditing Committee. Subsequently, must provide information requested from the Governor's Office within 45 days after the date of the request. |
| Within 15 days after vote occurs (if it is not possible to file a memorandum before the vote) | **Memorandum of Voting Conflict** | Counties, Municipalities, Special Districts and other local public officers with voting conflicts | Section [112.3143(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.3143.html) | File Form 8B (*Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers*) with the person responsible for recording the minutes of the meeting in which the vote occurred.  The form is available at: <http://www.palmbeachcountyethics.com/pdf/Forms/Voting_%20Conflict_Form_8b.pdf> |  |
| Special Districts (within 30 days after adoption of either special act or other document that created district or amendment/ update to such document) | **Special District Creation Documents, Written Status Statement, Map, and Amendments** | Special Districts (Independent & Dependent) | Section [189.016(1), F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.016&URL=0100-0199/0189/Sections/0189.016.html) | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity  Phone: (850)717-8430  Email: [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)  Website: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program> | The Department of Economic Opportunity is required to notify the special district and local government/other entity within 30 days of receipt of the creation documents as to whether the special district has been determined to be dependent or independent.  For more information, please see the Florida Special District Handbook Online at: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online> |
| Special Districts (within 30 days after first meeting of governing board and when a change occurs) | **Special District Registered Agent and Office Information** | Special Districts (Independent & Dependent) | Section [189.014, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0189/Sections/0189.014.html) | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity  Phone: (850)717-8430  Email: [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)  Website: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program> |  |
| Special Districts (within 30 days after status change; includes dissolution, merger, or boundary revision) | **Special District Dissolution, Merger, or Other Documents** | Special Districts (Independent & Dependent) | Sections [189.071(4)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.071&URL=0100-0199/0189/Sections/0189.071.html) and [189.016(2)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.016&URL=0100-0199/0189/Sections/0189.016.html), F.S. | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity  Phone: (850)717-8430  Email: [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)  Website: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program> |  |
| Special Districts [(1) within 1 year of creation;  (2) annual notice of any change; (3) every 7 years (at least 12 months before the local governing authority submission of evaluation and appraisal notification letter)] | **Public Facilities Initial Report, Notice of Change, and Updated Report** | Independent Special Districts | Section [189.08(2), F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.08&URL=0100-0199/0189/Sections/0189.08.html) | Local General-Purpose Government | The Department of Economic Opportunity is required to post a schedule of due dates on its website:  <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online> |
| Special Districts (quarterly, semiannually, or annually) | **Regular Public Meeting Schedules** | Special Districts (Independent & Dependent) | Section [189.015, F.S.](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=189.015&URL=0100-0199/0189/Sections/0189.015.html) | Local Governing Authority |  |
| Prior to Bond issue sale | **Advance Notice of Impending Sale of Bond Issue and Final Official Statement, if any published** | Counties, Municipalities, Special Districts (excludes Housing Authorities) | Section [218.38(1), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.38.html) | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration  Phone: (850)413-1301  Email: [alexis.lambert@sbafla.com](mailto:alexis.lambert@sbafla.com)  Website: <https://www.sbafla.com/bondfinance/> |  |
| Within 120 days after delivery of general revenue or obligation bonds sold by competitive bid or negotiated bond sale authorized by [Section. 218.385, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.385.html) | **Bond Information Form/Bond Disclosure Form** | Counties, Municipalities, Special Districts | Sections [218.38(1)(b)1. and (1)(c)1., F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.38.html) | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration  Phone: (850)413-1301  Email: [alexis.lambert@sbafla.com](mailto:alexis.lambert@sbafla.com)  Website: <https://www.sbafla.com/bondfinance>  Forms BF2003 [bond information], BF2004-A [for competitive sale], and BF2004-B [for negotiated sale] are available at:  <https://www.sbafla.com/bond/Other-Functions/Local-Government-Reporting-Information> | See [Section 218.38, F.S](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.38.html)., for bond issues that are exempt from this requirement |
| Submit with Bond Information Form/Official Statement | **IRS Form 8038 (Information Return for Tax-Exempt Private Activity Bond Issues)** | Special Districts issuing Industrial Development or Research & Development revenue bonds | Sections [159.475](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0159/Sections/0159.475.html) and [159.7055](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0159/Sections/0159.7055.html), F.S. | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration  Phone: (850)413-1301  Email: [alexis.lambert@sbafla.com](mailto:alexis.lambert@sbafla.com)  Website: <https://www.sbafla.com/bondfinance>  IRS Form 8038 may be found at:  <http://www.irs.gov/pub/irs-pdf/f8038.pdf> |  |
| When public financing is imposed | **Community Development District Disclosure of Public Financing** | Community Development Districts | Section [190.009, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0190/Sections/0190.009.html) | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity  Phone: (850)717-8430  Email: [Jack.Gaskins@deo.myflorida.com](mailto:Jack.Gaskins@deo.myflorida.com)  Website: <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program> |  |
| Annually | **Audit of Redevelopment Trust Fund** | Community Redevelopment Agencies with revenues or expenditures/expenses in excess of $100,000 | Section [163.387(8), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0163/Sections/0163.387.html)  Section [218.32(3)(b), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.32.html) | Each Taxing Authority  Derek Noonan, Audit Manager, Florida Auditor General  Email: [DerekNoonan@aud.state.fl.us](mailto:DerekNoonan@aud.state.fl.us)  Phone - Mainline: (850)412-2881  Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services  Phone: (850)413-5571  Email: [localgov@myfloridacfo.com](mailto:localgov@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm> | The Auditor General’s Office promulgates guidance regarding these audits (see *Compliance Supplement for Local Governmental Entity Audits* (Fiscal Year 2019-20, pages 12 through 14) and *Community Redevelopment Agency Stand-Alone Financial Statements Guidance* located on the [Technical Guidance – Local Governments](https://flauditor.gov/pages/tech_localgovt.html) Web page).  A copy of the audit report is required to be submitted to DFS. |
| Annually  (If threshold met) | **Federal Single Audit Report** | All non-Federal entities that expend $750,000 or more of total Federal financial assistance funds | Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* | Gilbert Tran, Financial Standards and Reporting Branch, Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503  Phone: (202)395-3993  Website: <https://www.whitehouse.gov/omb/management/office-federal-financial-management/>  *Uniform Guidance*:  <https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl> |  |
| Annually  (If threshold met) | **Florida Single Audit Report** | All non-state entities that expend $750,000 or more of total state financial assistance funds | Section [215.97, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0215/Sections/0215.97.html) | Kim Holland, Chief, Bureau of Auditing, Florida Department of Financial Services  Phone: (850)413-5700  Email: [kim.holland@myfloridacfo.com](mailto:kim.holland@myfloridacfo.com)  Website: <https://apps.fldfs.com/fsaa/> |  |
| Annually | **Annual Investment Training** | Counties, Municipalities, and Special Districts that have an investment policy [the officials responsible for making investment decisions or chief financial officer] | Section [218.415(14) and (22), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0218/Sections/0218.415.html) |  | A statement as to whether the local governmental entity complied with this law is required to be included in the Management Letter contained in the local governmental entity’s Annual Financial Audit Report. |
| Annually | **Ethics Training** | Constitutional Officers, Elected Municipal Officers, and Community Redevelopment Agency Commissioners | Section [112.3142(2)(a), (b), and (c) F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.3142.html) | Kerrie Stillman, Executive Director, Commission on Ethics  Phone: (850)488-7864  Website: <http://www.ethics.state.fl.us/Training/Training.aspx> | Requires 4 hours of ethics training each calendar year. See Florida Statutes for specific requirements. Also see Section 112.3142(2)(e), F.S., for additional information applicable to newly elected officials. |
| When a local government opens a public deposit account(\*\*) | **Public Deposit Identification & Acknowledgment Form** | Public Depositor –  official custodian of funds for a governmental unit responsible for handling public deposits [i.e., Counties, Municipalities, Special Districts (Independent & Dependent)] | Sections [280.17(2)(b) and (3)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0280/Sections/0280.17.html) | Warner Prenters, Financial Examiner/Analyst I (850)413-3394, and Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services (850)413-3360  Email: [warner.prenters@myfloridacfo.com](mailto:warner.prenters@myfloridacfo.com)  [don.stanford@myfloridacfo.com](mailto:don.stanford@myfloridacfo.com)  Website: <https://www.myfloridacfo.com/division/treasury/collateral-management>  The form (DFS-J1-1295) is available at:  [Public Deposit Identification and Acknowledgment Form (myfloridacfo.com)](https://myfloridacfo.com/docs-sf/treasury-libraries/treasury-documents/publicdepositidandacknowledgementdfs-j1-1295.pdf?sfvrsn=57eacc70_2) | Form DFS-J1-1295 should be completed for all open public deposit accounts and retained by the public depositor in the event a claim must be filed.  (\*\*) Note: A replacement form must be completed and filed when there is a merger, acquisition, name change, or other event which changes the account name, account number, or name of the qualified public depository. |

| **Retirement Plans:** |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Activity** | **Applies to:** | **Authority** | **Contact** | **Comments** |
| At least every 3 years (copy of report to state within 60 days of receipt from the actuary) | **Actuarial Valuation Report** | Counties, Municipalities, Special Districts that maintain their own local retirement plan | [Section 112.63(2), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.63.html),  [Rule 60T-1.003, Florida Administrative Code](https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1) | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services,  (850)414-6315  Email: [local\_ret@dms.myflorida.com](mailto:local_ret@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans>  See Rules 60T-1.003(3) and (4), Florida Administrative Code, for required data. |  |
| At least every 3 years (copy of report to state within 60 days of receipt from the actuary) | **Actuarial Valuation Report** | Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Chapter 175 or 185, F. S. | Sections [175.261(2)(b)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0175/Sections/0175.261.html), [185.221(2)(b)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0185/Sections/0185.221.html), [112.63(2)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.63.html), F.S.; [Rule 60T-1.003, Florida Administrative Code](https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1) | Stephen Bardin, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services, Mainline: (850)922-0667  Email: [stephen.bardin@dms.myflorida.com](mailto:stephen.bardin@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans>  See Rules 60T-1.003(3) and (4), Florida Administrative Code, for required data. |  |
| Upon adoption | **Filing of Retirement Plan Investment Policy** | Counties, Municipalities, Special Districts that maintain a local retirement plan | [Section 112.661(16), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.661.html) | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services,  (850) 414-6315  Email: [local\_ret@dms.myflorida.com](mailto:local_ret@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans> |  |
| Prior to final reading of, and adoption by governing body, of proposed change (at last public hearing on such change) | **Actuarial Impact Statement and Copy of Proposed Ordinance (or Other Legal Instrument) Affecting Local Retirement Plan** | Counties, Municipalities, Special Districts that maintain a local retirement plan | [Section 112.63(3), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.63.html) and [Rule 60T-1.004, Florida Administrative Code](https://www.flrules.org/gateway/ChapterHome.asp?Chapter=60T-1) | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services,  (850) 414-6315  Email: [local\_ret@dms.myflorida.com](mailto:local_ret@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans>    See Rule 60T-1.004, Florida Administrative Code, for required information in the Statement. |  |
| Prior to last public hearing on proposed plan change | **Actuarial Impact Statement and Copy of Proposed Ordinance (or Other Legal Instrument) Affecting Local Retirement Plan** | Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Chapter 175 or 185, F.S. | Sections [175.351(3)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0175/Sections/0175.351.html) and [185.35(3)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0185/Sections/0185.35.html), F.S. | Stephen Bardin, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services, Mainline: (850)922-0667  Email: [stephen.bardin@dms.myflorida.com](mailto:stephen.bardin@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans> |  |
| Upon determination | **Total Expected Annual Rate of Return for the current year, each of the next several years, and the long term** | Counties, Municipalities, Special Districts that maintain a local retirement plan | [Section 112.661(9), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.661.html) | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services,  (850) 414-6315  Email: [local\_ret@dms.myflorida.com](mailto:local_ret@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans> |  |
| Within 60 days after receipt of the certified actuarial report submitted after the close of the plan year that ends on or after December 31, 2015. | **Submit financial-related information, including financial statements to the Department of Management Services** | Counties, Municipalities, Special Districts that maintain a local defined benefit retirement plan | [Section 112.664, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0100-0199/0112/Sections/0112.664.html) | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services,  (850) 414-6315  Email: [local\_ret@dms.myflorida.com](mailto:local_ret@dms.myflorida.com)  Website: <https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans> |  |
| Sources: (1) *Florida Statutes (2021)*; (2) *Florida Special District Handbook Online* <http://www.floridajobs.org/community-planning-and-development/special-districts/special-district-accountability-program/florida-special-district-handbook-online>; (3) Florida Government Finance Officers Association *Key Financial Reporting Dates* at <http://www.fgfoa.org/resources/key-financial-reporting-dates>; (4) Florida Department of Revenue *2021 TRIM Compliance Workbook* at <http://floridarevenue.com/property/Documents/trimregwb.pdf>; (4) Florida Government Finance Officers Association *Basic Government Resource Manual* at <http://fgfoa.org/resources/on-line-manual>; (6) Florida Institute of Certified Public Accountants (FICPA) *Local Government Compliance Auditing in Florida* | | | | | |

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| Note: Color code |  |
| TRIM Compliance | Retirement |