

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
January					
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) [Counties] and 166.021(8)(d) [Municipalities], F.S.	Melissa Hallaian, Economist, Office of Economic and Demographic Research (EDR), Florida Legislature, (850)487-1402, Email: hallaian.melissa@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	Sections 125.045(4) [Counties] and 166.021(8)(d) [Municipalities], F.S.	Melissa Hallaian, Economist, Office of Economic and Demographic Research (EDR), Florida Legislature, (850)487-1402, Email: hallaian.melissa@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	Counties (including City of Jacksonville)	Section 939.185(1)(a) , F.S.	Charles Powell, Government Analyst, Bureau of Financial Reporting, Florida Department of Financial Services, (850)413-5946, Email: charles.powell@myfloridacfo.com Website: http://www.myfloridacfo.com/aadir/localgov/courtreporting_forms_reports.htm	
31 Jan.	Statement of County Funded Court-Related Functions Report	Counties (including the City of Jacksonville)	Section 29.0085 , F.S.	Charles Powell, Government Analyst, Bureau of Financial Reporting, Florida Department of Financial Services, (850)413-5946, Email: charles.powell@myfloridacfo.com Website: http://www.myfloridacfo.com/aadir/localgov/courtreporting_forms_reports.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) [Firefighter Pension Plans] and 185.221(1) [Municipal Police Pension Plans], F.S.	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com Website: http://dms.myflorida.com/human_resource_support/retirement Forms may be found at: http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire click on "Annual Reports"	Must be signed by Chairman and Secretary of Board of Trustees, and include financial audit report for plan with \$250,000+ in assets
March					
3 Mar. (if effective date of tax levy is July 1)	Municipal Public Service Tax Data Base 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.	John Crotty, Tax Law Specialist, Florida Department of Revenue, Revenue Accounting and Local Support, (850)717-6430, E-mail: CrottyJ@dor.state.fl.us Reporting form can be found at: http://dor.myflorida.com/dor/governments/mpst.html	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) [Firefighter Pension Plans] and 185.221(2) , [Municipal Police Pension Plans], F.S.	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com Website: http://dms.myflorida.com/human_resource_support/retirement Forms may be found at: http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire click on "Annual Reports"	Must be signed by Chairman and Secretary of Board of Trustees, and include financial audit report for plan with \$250,000+ in assets

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31 Mar. (within 6 months after the end of the fiscal year ends)	Comprehensive Annual 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: http://www.gfoa.org/index.php?option=com_contact&task=view&contact_id=72&Itemid=3 or Technical Services Center at (312)977-9700 Website: http://www.gfoa.org/index.php?option=com_content&task=view&id=35&Itemid=58	Local governments completing a Comprehensive Annual Financial Report (CAFR) 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.	Report of Activities	Community Redevelopment Agencies	Section 163.356(3)(c), F.S.	Local Governing Authority	
31 Mar.	Local Highway Finance Report	Counties, Municipalities	Section 218.322, F.S.	Tonya Eovacious, Transportation Revenue Analyst, or Jesse Atkinson, Revenue Coordinator, Office of Comptroller, Department of Transportation, (850)414-4853, E-mail: tonya.eovacious@dot.state.fl.us The form (FHWA-536) and information concerning completing it can be found at: http://www2.dot.state.fl.us/fmsupportapps/fhwa536/default.aspx	
April					
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 and 717.117 , F.S.	Phillip Carlton, Financial Administrator for Accounts Receivable Section, Bureau of Unclaimed Property, Florida Department of Financial Services, (850)413-5570, E-mail: Phillip.Carlton@myfloridacfo.com Reporting Instructions can be found at: https://www.fltreasurehunt.org/jsp/reportUnclaimedPropertyTabs/ReportUnclaimedPropTab.jsp	
30 Apr. (due no later than 30 days after the end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185(1)(a), F.S.	Charles Powell, Government Analyst, Bureau of Financial Reporting, Florida Department of Financial Services, (850)413-5946, Email: charles.powell@myfloridacfo.com Website: http://www.myfloridacfo.com/aadir/localgov/courtreporting_forms_reports.htm	
May					
NONE					
June					

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Date	Activity	Applies to:	Authority	Contact	Comments
1 Jun.	Preliminary Tax Roll (deliver estimate of total assessed value of nonexempt property)	Property Appraiser	Section 200.065(8), F.S.	Presiding Officer of each Taxing Authority within the County For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us The forms can be found at : www.myflorida.com/dor/property/maxmillage.html The TRIM Workbook can be found at: http://dor.myflorida.com/dor/property/trim/pdf/trimregwb.pdf	
3 Jun. (if effective date of tax levy is Oct. 1)	Municipal Public Service Tax Data Base 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.	John Crotty, Tax Law Specialist, Florida Department of Revenue, Revenue Accounting and Local Support, (850)717-6430, E-mail: CrottyJ@dor.state.fl.us Reporting form can be found at: http://dor.myflorida.com/dor/governments/mpst.html	Same form is used for changes of contact persons.
30 Jun.	Revenue Sharing Application	Counties, Municipalities	Section 218.23(1), F.S.	Bruce Williams, Finance and Accounting Director III, and Marsha Revell, Professional Accounting Specialist, Revenue Accounting Section, Florida Department of Revenue, (850)717-7201 Questions should be e-mailed to: revenueaccounting@dor.state.fl.us Revenue sharing application (Form DR-700218) can be found at: http://dor.myflorida.com/dor/forms/	
30 Jun. (for most entities - no later than 9 months after the end of the fiscal year)	Annual Financial Report (AFR)	Counties, Municipalities, Special Districts, (including Housing Authorities created under Ch. 421, F.S.) that are not component units of a local government	Section 218.32(1), F.S. ; Section 189.418, F.S. [Special Districts]	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, Email: Justin.Young@myfloridacfo.com Website: http://myfloridacfo.com/aadir/localgov/	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 for User ID and Password if this information has not been received.
30 Jun. - for most entities (no later than 9 months after the end of the fiscal year 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 that meet the criteria set forth in s. 218.39(1), F.S.	Section 218.39, F.S. ; Chapter 10.550, Rules of the Auditor General ; Section 218.32(1)(d), F.S.	Marilyn Rosetti, Audit Manager, Florida Auditor General, (850)487-9031, E-mail: MarilynRosetti@aud.state.fl.us Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, E-mail: Justin.Young@myfloridacfo.com Website: http://myfloridacfo.com/aadir/localgov/	Rules and guidelines for filing the Annual Financial Audit Report can be found at http://www.myflorida.com/audgen/pages/rules_localgovt.htm Also see Section 218.391, F.S. , for statutorily required auditor selection procedures.
July					
1 Jul.	Complete Assessment of Property Value within Jurisdiction	Property Appraiser	Section 193.023(1), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	

Local Government Financial Reporting Requirements					
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1 Jul.	Preliminary Tax Roll	Property Appraiser	Sections 193.114 and 193.1142 , F.S.	Andrew Collins, Resource Management Process Manager, Florida Department of Revenue, (850)617-8854, E-Mail: CollinAN@dor.state.fl.us Forms for online submission can be accessed at: http://dor.myflorida.com/dor/property/rp/dataformats.html under "Name, Address, Legal File (NAL) and Name, Address, Personal File (NAP) Record Layouts" and Sale Data File (SDF)	For questions about form content, contact: Ann Hunter, Tax Roll Evaluation and Approval Manager, Florida Department of Revenue, (850)617-8904, E-mail: HunterA@dor.state.fl.us
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) and 129.03(1) , F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us Form DR-420 can be found at: http://dor.myflorida.com/dor/property/forms/#10	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) and 200.065(12) , F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	On before June 1, the Constitutional Officers shall submit to the County Budget Officer their tentative budget. (Note: By resolution the Board may require the tentative budgets to be submitted by May 1). [Section 129.03(2), F.S.] The tentative budget must be posted on the official website at least 2 days before the public hearing to consider the budget. The final budget must be posted on the official website within 30 days after adoption. [Section 129.03(3)(c), F.S.]
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; purchasing agent with the authority to make purchases exceeding \$20,000; and other specified employees]	Section 112.3145, F.S. (also see Section 112.3148, F.S. , related to reporting gifts received)	Local Supervisor of Elections or Shirley Taylor, Program Administrator, Florida Commission on Ethics, (850)488-7864, Email: taylor.shirley@leg.state.fl.us All forms can be found at: http://www.ethics.state.fl.us/ click on "Financial Disclosure" on left side of webpage Also, the Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees may be accessed from the Commission on Ethics website.	File with County Supervisor of Elections. For <u>appointed</u> officers, due within 30 days of accepting appointment and then annually by July 1. For <u>elected</u> officers, due during qualifying period, then annually by July 1. <u>Note:</u> 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.
1 Jul.	Regulatory Rulemaking Plan	Includes specified local governmental entities; see Section 120.52 (1), F.S.	Section 120.74(3), F.S.	Kenneth Plante, Coordinator, Joint Administrative Procedures Committee, (850)488-9110, E-mail: Plante.Ken@leg.state.fl.us	
30 Jul. (due no later than 30 days after the end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185(1)(a), F.S.	Charles Powell, Government Analyst, Bureau of Financial Reporting, Florida Department of Financial Services, (850)413-5946, Email: charles.powell@myfloridacfo.com Website: http://www.myfloridacfo.com/aadir/localgov/courtreporting_forms_reports.htm	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	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. , the TRIM Notice may not be mailed until the Florida Department of Revenue (FDOR) has approved the assessment roll.
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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	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 can hold a hearing on same day as School District and County Commission. [Section 200.065(2)(e)2., F.S.] Pursuant to Sections 129.03(3)(c) [counties], 166.241(3) [municipalities], and 189.418(4) [special districts], the tentative budget must be posted on the entity's official website at least 2 days before the public hearing.
3 Sept. (if effective date of tax levy is Jan. 1)	Municipal Public Service Tax Data Base 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.	John Crotty, Tax Law Specialist, Florida Department of Revenue, Revenue Accounting and Local Support, (850)717-6430, E-mail: CrottyJ@dor.state.fl.us Reporting form can be found at: http://dor.myflorida.com/dor/governments/mpst.html	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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	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. [Section 200.065(3)(l), F.S.]

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	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 can hold a hearing on same day as School District and County Commission. [Section 200.065(2)(e)2., F.S.] First substantive issue discussed shall be the increase in the millage rate over the rolled-back rate. 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) [counties], 166.241(3) [municipalities], and 189.418(4) [special districts], the final adopted budget must be posted on the entity's official website within 30 days after adoption.
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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us Use Form DR-420: http://dor.myflorida.com/dor/property/forms/#10 (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 [counties] and 218.33 [local governmental entities], F.S.		
30 Sept.	Local Government Mileage Report (Form TM)	Counties, Municipalities (Incorporated)	Section 218.322, F.S.	Tina Hatcher, Highway Performance Analysis Coordinator, Highway Data Analysis Section of the Transportation Statistic Office, Florida Department of Transportation (DOT), (850)414-4706, E-mail: tina.hatcher@dot.state.fl.us Website: http://www.dot.state.fl.us/planning/statistics/ Forms can be found at: http://www.dot.state.fl.us/planning/statistics/mileage-rpts/ccmrsep.shtm	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 [counties] and 218.33 [local governmental entities], F.S.		

Local Government Financial Reporting Requirements					
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1 Oct.	Special District Fee Invoice (\$175) and Update Form	Special Districts (Independent & Dependent)	Section 189.427, F.S. , and Rule 73C-24.003, Florida Administrative Code	Jack Gaskins, Special District Information Program, Florida Department of Economic Opportunity, (850)717-8430, E-mail: Jack.Gaskins@deo.myflorida.com Website: http://www.floridajobs.org/community-planning-and-development/assistance-for-governments-and-organizations/special-district-information-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. (of odd numbered years; suspended until 2015)	Agency Rule Report	Includes specified local governmental entities; see Section 120.52(1), F.S.	Section 120.74(2), F.S.	Kenneth Plante, Coordinator, Joint Administrative Procedures Committee, (850)488-9110, E-mail: Plante.Ken@leg.state.fl.us	
(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.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us	
(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.	Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us The TRIM Workbook can be found at: http://dor.myflorida.com/dor/property/trim/pdf/trimregwb.pdf Use Form DR-487: http://dor.myflorida.com/dor/property/forms/#10	Include all documentation required for Section 200.185, F.S. , concerning maximum millage rates
30 Oct. (due no later than 30 days after the end of each quarter)	Assessment of Additional Court Costs	All counties (including City of Jacksonville)	Section 939.185(1)(a), F.S.	Charles Powell, Government Analyst, Bureau of Financial Reporting, Florida Department of Financial Services, (850)413-5946, Email: charles.powell@myfloridacfo.com Website: http://www.myfloridacfo.com/aadir/localgov/courtreporting_forms_reports.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 and 218.23(1) , F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)617-8919; Chito Landrito, Tax Specialist II, (850)617-8920; or Dametria Hayward, Tax Specialist I, (850)617-8922; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us Form DR-421 can be found at: http://dor.myflorida.com/dor/property/forms/	

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29 Nov.	Authority to Amend Prior Year Budget Expires	Counties, Municipalities, Special Districts	Sections 129.06(2) [counties], 166.241(4) [municipalities], and 189.418(6) [special districts], F.S.		If budget is amended, it must be posted within 5 days on the entity's official website as required by Sections 129.06(2)(f) [counties], 166.241(5) [municipalities], and 189.418(7) [special districts]. If a municipality or special district does not have an official website, budget amendment must be provided for posting to the county [municipalities] or the local general-purpose government in which the special district is located or the local governing authority to which the special district is dependent [special districts].
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(24) and 280.17(5) , F.S.	Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@myfloridacfo.com The form (DFS-J1-1009) can be found at: https://apps8.fdfs.com/CAP_Web/PublicDeposits/gov_units.aspx	
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 Data Base 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.	John Crotty, Tax Law Specialist, Florida Department of Revenue, Revenue Accounting and Local Support, (850)717-6430, E-mail: CrottyJ@dor.state.fl.us Reporting form can be found at: http://dor.myflorida.com/dor/governments/mpst.html	Same form is used for changes of contact persons.
Other Requirements:					
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.	Melinda Miguel or Kim Mills, Chief Inspector General's Office, Executive Office of the Governor, (850)717-9264, E-mail: Kim.Mills@eog.MyFlorida.com ; Kathy DuBose or Debbie White, Joint Legislative Auditing Committee, (850)487-4110, E-mail: 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	Memorandum of Voting Conflict	Counties, Municipalities, Special Districts and other local public officers with voting conflicts	Section 112.3143(2) , F.S.	File Form 8B (<i>Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers</i>) with the person responsible for recording the minutes of the meeting in which the vote occurred. The form is available at: http://www.ethics.state.fl.us/forms/form8b_2000.PDF	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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 189.418(1), F.S.	Jack Gaskins, Special District Information Program, Florida Department of Economic Opportunity, (850)717-8430, E-mail: Jack.Gaskins@deo.myflorida.com Website: www.floridajobs.org/specialdistricts	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/assistance-for-governments-and-organizations/special-district-information-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 189.416, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)717-8430, E-mail: Jack.Gaskins@deo.myflorida.com Website: www.floridajobs.org/specialdistricts	
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 189.4042(2)(d) and 189.418(2) , F.S.	Jack Gaskins, Special District Information Program, Florida Department of Economic Opportunity, (850)717-8430, E-mail: Jack.Gaskins@deo.myflorida.com Website: www.floridajobs.org/specialdistricts	
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 189.415(2), F.S.	Local General-Purpose Government	The Department of Economic Opportunity is required to post a schedule of due dates on its website: http://dca.deo.myflorida.com/fhcd/sdip/handbookdeo/PFURSch.cfm
Special Districts (quarterly, semiannually, or annually)	Regular Public Meeting Schedules	Special Districts (Independent & Dependent)	Section 189.417, F.S.	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.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: sharon.williams@sbafla.com Website: https://www.sbafla.com/bondfinance/	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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.	Bond Information Form/Bond Disclosure Form	Counties, Municipalities, Special Districts	Sections 218.38(1)(b)1. and 218.38(1)(c)1., F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: sharon.williams@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/bondfinance/LinkClick.aspx?fileticket=hH1dhvXsbTs%3d&tabid=1102	See Section 218.38, F.S. , 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 and 159.7055 , F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: sharon.williams@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.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)717-8430, E-mail: Jack.Gaskins@deo.myflorida.com Website: www.floridajobs.org/specialdistricts	
Annually	Audit of Redevelopment Trust Fund	Community Redevelopment Agencies	Section 163.387(8), F.S.	Each Taxing Authority	
Annually (If threshold met)	Federal Single Audit Report	All non-Federal entities that expend \$500,000+ of total Federal financial assistance funds	OMB Circular No. A-133, pursuant to the Single Audit Act of 1984 (P.L. 98-502)	Gilbert Tran, Financial Standards and Reporting Branch, Office of Federal Financial Management, Office of Management and Budget, Washington, DC 20503, (202)395-3052 Website: http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2012	
Annually (If threshold met)	Florida Single Audit Report	All non-state entities that expend \$500,000+ of total state financial assistance funds	Section 215.97, F.S.	Bill Knight, Bureau of Auditing, Florida Department of Financial Services (850)413-5671. Website: https://apps.fldfs.com/fsaa/	
Annually	Annual Investment Training	Counties, Municipalities, and Special Districts that have an investment policy	Section 218.415(14) and (22), F.S.		A statement as to whether the local government complied with this law is required to be included in the Management Letter contained in the local government's Annual Financial Audit Report.
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)]	Section 280.17(2)(b), F.S.	Don Stanford, Bureau of Collateral Management, Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@myfloridacfo.com The form (DFS-J1-1295) is available at: https://apps8.fldfs.com/CAP_Web/Forms/Index.aspx	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.

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
Retirement Plans:					
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. , Rule 60T-1.003, Florida Administrative Code	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: local_ret@dms.myflorida.com Website: http://www.dms.myflorida.com/human_resource_support/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) , 185.221(2)(b) , 112.63(2) , F.S.; Rule 60T-1.003, Florida Administrative Code	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement, Florida Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://www.dms.myflorida.com/human_resource_support/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.	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: local_ret@dms.myflorida.com Website: http://www.dms.myflorida.com/human_resource_support/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. and Rule 60T-1.004, Florida Administrative Code	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: local_ret@dms.myflorida.com Website: http://www.dms.myflorida.com/human_resource_support/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) and 185.35(3) , F.S.	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com Website: http://dms.myflorida.com/human_resource_support/retirement Forms may be found at: http://dms.myflorida.com/human_resource_support/retirement/municipal_police_and_fire click on "Annual Reports"	

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
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.	Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)488-2784, E-mail: local_ret@dms.myflorida.com Website: http://www.dms.myflorida.com/human_resource_support/retirement/local_retirement_plans	
Sources: (1) <i>Florida Statutes (2012)</i> ; (2) <i>Florida Special District Handbook Online</i> at http://www.floridajobs.org/community-planning-and-development/assistance-for-governments-and-organizations/special-district-information-program/florida-special-district-handbook-online ; (3) Florida Government Finance Officers Association <i>Key Financial Reporting Dates</i> at http://www.fgfoa.org/resources.aspx?CNID=4380 ; (4) Florida Department of Revenue <i>2012 TRIM Compliance Workbook</i> at http://dor.myflorida.com/dor/property/trimregwb.pdf ; (4) Florida Government Finance Officers Association <i>Small Government Resource Manual</i> at http://www.fgfoa.org/resources.aspx?CNID=4382 ; (6) Florida Institute of Certified Public Accountants (FICPA) <i>Local Government Compliance Auditing in Florida</i>					

Note: Color code

TRIM Compliance Retirement