

| 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. | 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) [Counties] and *166.021(8)(d) [Municipalities], F.S. | Steve O'Cain, Economist, Office of Economic and Demographic Research (EDR), Florida Legislature Phone: (850)717-0470 Email: 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) [Counties] and *166.021(8)(e)1. [Municipalities], F.S. | Steve O'Cain, Economist, Office of Economic and Demographic Research (EDR), Florida Legislature Phone: (850)717-0470 Email: 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. | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: 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. | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: 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) [Firefighter Pension Plans] and 185.221(1) [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 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 |

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| 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. | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government Phone: (850)717-6548 Email: 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) [Firefighter Pension Plans] and 185.221(2) [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 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 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. | 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. | 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 or 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/ | |

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| 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. | Section 120.74(5), F.S. | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee (JAPC) Phone: (850)488-9110 Email: 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 and 717.117 , 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 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. | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: localgov@myfloridacfo.com Website: https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm | |
| May | | | | | |
| NONE | | | | | |
| June | | | | | |
| 1 Jun. | Preliminary Tax Roll (deliver <u>estimate</u> 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: 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 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. | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government Phone: (850)717-6548 Email: 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. |

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| 30 Jun. | Revenue Sharing Application | Counties, Municipalities | Section 218.23(1), F.S. | 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 | 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 (<u>not</u> 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 189.016(9), F.S. [Special Districts] | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: 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 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.] |
| 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 (<u>not</u> 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. ; Chapter 10.550, Rules of the Auditor General ; Section 218.32(1)(d), F.S. | Derek Noonan, Audit Manager, Florida Auditor General Email: 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 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. , for statutorily required auditor selection procedures. |
| 30 Jun. (2022 is 1st 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. | Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature Phone: (850)487-1402 Email: 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. |

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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 30 Jun. (2022 is 1st 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. | 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 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. | 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 | |
| 1 Jul. | Preliminary Tax Roll | Property Appraiser | Sections 193.114 and 193.1142 , F.S. | Lizette Kelly, Research Economist, Florida Department of Revenue Phone: (850)617-8865 Email: 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 |
| 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: 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 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. |

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| 1 Jul. | Submit Tentative Budget to Board of County Commissioners | County Budget Officer | Sections 129.03(3) and 200.065(2) and (12) , 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 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.] 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.] |
| 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. , (also see Section 112.3148, F.S. , 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 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 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. 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. , 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. | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: localgov@myfloridacfo.com Website: https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm | |

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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 31 Jul. (2022 is 1st year; then every five years thereafter) | Wastewater Services Needs Analysis | Counties | Section 403.9301(3) and (4), F.S. | Amy Baker, Coordinator, Office of Economic and Demographic Research (EDR), Florida Legislature Phone: (850)487-1402 Email: 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 is 1st year; then every five years thereafter) | Stormwater Management Needs Analysis | Counties | Section 403.9302(3) and (4), F.S. | 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 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. | 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 | 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: 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 | 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. |

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| 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: 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 | 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.] Pursuant to Sections 129.03(3)(c) [counties], 166.241(3) [municipalities], 189.016(4) [special districts other than water management districts], and 373.536(3)(c) [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. | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government Phone: (850)717-6548 Email: 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. | 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 | 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.] |

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| 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: 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 | 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.] 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) [counties], 166.241(3) [municipalities], 189.016(4) [special districts other than water management districts], and 373.536(6)(d) [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. | 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 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.) |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 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 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 or 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 [counties] and 218.33 [local governmental entities], F.S. | | |
| 1 Oct. | Special District Fee Invoice (\$175) and Update Form | Special Districts (Independent & Dependent) | Section 189.018, F.S. , and Rule 73C-24.003, Florida Administrative Code | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity Phone: (850)717-8430 Email: 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. | Section 120.74(1), F.S. | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee (JAPC) Phone: (850)488-9110 Email: Plante.Ken@leg.state.fl.us JAPC website: http://www.japc.state.fl.us/ | Pursuant to Section 120.74(2), F.S. , 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. |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 1 Oct. (beginning in 2022 and every five years thereafter) | Performance Reviews | Independent Special Fire Control Districts | Section 189.0695(2), F.S. | PK Jameson, Coordinator, Office of Program Policy Analysis and Government Accountability (OPPAGA) Phone: (850)488-0021 OPPAGA website: http://www.oppaga.state.fl.us/ | <p>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., 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.</p> <p>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., and may contract as needed to complete this requirement.</p> <p>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.</p> |
| 1 Oct. (beginning in 2023 and every five years thereafter) | Performance Reviews | Hospital Districts | Section 189.0695(2), F.S. | 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/ | <p>Each hospital licensed under Chapter 395, F.S., which is governed by the governing body of a special district as defined in Section 189.012, F.S., or by the board of trustees of a public health trust created under Section 154.07, F.S., must have a performance review conducted.</p> <p>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.</p> <p>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.</p> |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| (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 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; Breaua 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 | |
| (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. | 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; Breaua 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 The TRIM Workbook can be found at: http://floridarevenue.com/property/Documents/trimreqwb.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) [counties] and 166.241(6) [municipalities], F.S. | Melissa Hallaian and Steven O'Cain, EDR Analysts, Office of Economic and Demographic Research (EDR), Florida Legislature Phone: (850)487-1402 Email: hallaian.melissa@leg.state.fl.us 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. | Local Government Section, Bureau of Financial Reporting, Florida Department of Financial Services Phone: (850)413-5571 Email: 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 and 218.23(1) , 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; Breaua 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 Form DR-421 can be found at: http://floridarevenue.com/property/Documents/dr421.pdf | |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 1 Nov. | Notice of Rule Development | Includes specified local governmental entities; see Section 120.52(1), F.S. | Section 120.74(4), F.S. | Kenneth Plante, Coordinator, Joint Administrative Procedures Committee Phone: (850)488-9110 Email: 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) [counties], 166.241(7) [municipalities], and 189.016(6) [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) [counties], 166.241(8) [municipalities], and 189.016(7) [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) and 280.17(6) , 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 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. | Yousab Toma, Professional Accountant Specialist, Florida Department of Revenue, Revenue Accounting and Local Government Phone: (850)717-6548 Email: 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 | | | | | |
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| 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. | 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. | Melinda Miguel, Chief Inspector General's Office, Executive Office of the Governor Phone: (850)717-9264 Email: cig218@eog.myflorida.com Kathy DuBose or Debbie White, Joint Legislative Auditing Committee Phone: (850)487-4110 Email: 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. | 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.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. | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity Phone: (850)717-8430 Email: 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 |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 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. | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity Phone: (850)717-8430 Email: 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) and 189.016(2) , F.S. | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity Phone: (850)717-8430 Email: 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. | 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. | 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. | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration Phone: (850)413-1301 Email: 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. | Bond Information Form/Bond Disclosure Form | Counties, Municipalities, Special Districts | Sections 218.38(1)(b)1. and (1)(c)1., F.S. | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration Phone: (850)413-1301 Email: 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. , for bond issues that are exempt from this requirement |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 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. | Alexis Lambert, Division of Bond Finance, Florida State Board of Administration Phone: (850)413-1301 Email: 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. | Jack Gaskins, Special District Accountability Program, Florida Department of Economic Opportunity Phone: (850)717-8430 Email: 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. Section 218.32(3)(b) , F.S. | Each Taxing Authority Derek Noonan, Audit Manager, Florida Auditor General Email: Derek.Noonan@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 Website: https://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm | The Auditor General's Office promulgates guidance regarding these audits (see <i>Compliance Supplement for Local Governmental Entity Audits</i> (Fiscal Year 2019-20, pages 12 through 14) and <i>Community Redevelopment Agency Stand-Alone Financial Statements Guidance</i> located on the Technical Guidance – Local Governments 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, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)</i> | 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/ <i>Uniform Guidance:</i> 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. | Kim Holland, Chief, Bureau of Auditing, Florida Department of Financial Services Phone: (850)413-5700 Email: kim.holland@myfloridacfo.com Website: https://apps.flds.com/fsaa/ | |

| Local Government Financial Reporting Requirements | | | | | |
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| Date | Activity | Applies to: | Authority | Contact | Comments |
| 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. | | 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. | 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. | 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 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) | 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: | | | | | |
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| 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. , Rule 60T-1.003, Florida Administrative Code | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850)414-6315 Email: 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) , 185.221(2)(b) , 112.63(2), F.S. ; Rule 60T-1.003, Florida Administrative Code | 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 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. | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850) 414-6315 Email: 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. and Rule 60T-1.004, Florida Administrative Code | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850) 414-6315 Email: 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) and 185.35(3), 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 Website: https://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans | |

| Retirement Plans: | | | | | |
|--|--|---|--|--|----------|
| 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) 414-6315 Email: 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. | Keith Brinkman, Bureau Chief, Local Retirement Systems, Division of Retirement, Florida Department of Management Services, (850) 414-6315 Email: 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>; (5) 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*

Note: Color code

TRIM Compliance Retirement