

LOCAL GOVERNMENT REPORTING REQUIREMENTS



LEGISLATIVE COMMITTEE ON
INTERGOVERNMENTAL RELATIONS

July 2008

Local Government Reporting Requirements

Currently 250 of Florida's 405 municipalities and 2 of Florida's 67 counties have populations of less than 10,000. In smaller local governments, staffs are generally stretched thin. In an effort to assist local governments with meeting their statutory and program-required reporting requirements, LCIR staff has compiled the attached charts related to Local Government Financial Reporting Requirements, Local Government Truth-In-Millage (TRIM) Compliance Requirements, and Local Government Retirement Plans Reporting Requirements.

These charts present a compilation of statutorily-mandated reporting requirements made of all local governments in a calendar format. For each reporting requirement, the following is listed:

- (1) the due date (if specified);
- (2) the title of the required report;
- (3) the statutory or Administrative Rule authority; and
- (4) the current contact person in state government to whom the report is submitted.

Chart 1, entitled "Local Government Reporting Requirements," lists reporting requirements that may apply to all or one type of local government (counties, municipalities, special districts - independent or dependent, school districts) on various topics. This chart lists information concerning 66 statutorily-mandated reporting requirements due throughout the year.

Because local government budgeting can be a critical and complex process, Chart 2, entitled "Local Government Truth-in-Millage (TRIM) Compliance Requirements," lists all reporting requirements associated with local government budgeting and TRIM Compliance. Chart 3, entitled "Local Government Retirement Plans Reporting Requirements," lists those statutorily mandated requirements made of local governments with retirement and or pension plans.

You can access these Charts on the LCIR's website at www.floridalcir.gov.

If you have any questions, please contact Cris Martinez, LCIR Staff Attorney, at 850-488-9627.

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
January					
	31 Annual County Funded Court-Related Report	All Counties (including the City of Jacksonville)	Section 29.0085(1), F.S.	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, E-mail: Justin.Young@myfloridacfo.com . Website: http://www.fldfs.com/aadir/localgov/Default.htm .	Must be submitted with a Statement of Compliance from the County's Independent Auditor.
February					
February 1 (Chapter Plans) and March 15 (Local Law Plans)	Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.261 (Firefighter Pension Plans) and 185.221, F.S. (Municipal Police Pension Plans).	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Florida Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://FRS.myflorida.com .	Download forms at http://dms.myflorida.com/frs/mpf , click on "Annual Reports".
March					
3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Linda Frazier, Revenue Program Administrator, (850)487-2544, E-mail: FrazierL@dor.state.fl.us , or Jeff Moore, Tax Law Specialist, (850)487-1737, Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
	31 Annual Center Line Miles Report	Counties, Municipalities	Section 218.322, F.S.	Gordon Morgan, Manager, Highway Data Analysis Section of the Transportation Statistic Office, Florida Department of Transportation, (850)414-4730, E-mail: gordon.morgan@dot.state.fl.us . Website: http://www.dot.state.fl.us/planning/statistics/mileagereports/default.htm .	
	31 Local Highway Finance Report	Counties, Municipalities	Section 218.322, F.S.	Mary Plymel or Jesse Atkinson, Revenue Coordinators, Office of Financial Development, Department of Transportation, (850)414-4457, E-mail: Mary.Plymel@dot.state.fl.us .	
31 - (within 6 months after the end of the fiscal year)	Comprehensive Annual Financial Report	Counties, Municipalities, Special Districts		Government Finance Officers Association, Certificate of Achievement Program, 203 North LaSalle Street, Suite 2700, Chicago, IL 60601. Questions: cafprogram@gfoa.org or Technical Services Center at (312)977-9700. Website: http://www.gfoa.org/ .	Local governments completing a Comprehensive Annual 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. (fn. 3).
	31 Report of Activities	Community Redevelopment Agencies	Section 163.356(3)(c), F.S.	Local Governing Authority	
April					
	30 Annual Financial Report - due for local governments not required to provide an audit report pursuant to s. 218.39(1), F.S.	Municipalities, Special Districts (not component units of a local government), Housing Authorities (created under Chapter 421, F.S.) which are not required to provide an audit report under s. 218.39(1), F.S.	Section 218.32(1), F.S. Special Districts, Section 189.418, F.S.	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, Email: Justin.Young@myfloridacfo.com . Website: www.fldfs.com/aadir/localgov/Default.htm .	
	30 Annual Unclaimed Property Report	Any court, government, government subdivision, 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 http://www.ftreasurehunt.org/files/Reporting-Instructions-2007.pdf .	
May					

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
June					
	1 Preliminary Tax Roll (deliver estimate of total assessed value)	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)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
	3 - because this report is due 120 days prior to tax levy change the due date may vary. Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Linda Frazier, Revenue Program Administrator, (850)487-2544, E-mail: FrazierL@dor.state.fl.us , or Jeff Moore, Tax Law Specialist, (850)487-1737, Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
	30 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)487-1150. Questions should be e-mailed to: revenueaccounting@dor.state.fl.us . Revenue sharing application can be found at http://dor.myflorida.com/dor/forms/2008/dr700218.pdf .	
	30 School District Financial, Operational, & Federal Single Audit Report	School Districts	Sections 11.45 and 218.39(1), F.S.	Greg Centers, District School Board Audit Manager, Florida Auditor General, (850)487-9039, E-mail: gregcenters@aud.state.fl.us .	
July					
	1 Complete assessment of property value within jurisdiction.	Property Appraiser	Section 193.023, F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
	1 Real Property or Property Tax Assessment Roll	Property Appraiser	Sections 193.114 and 193.1142, F.S.	Charles Gordon, Revenue Program Administrator I, Tax Roll Evaluation and Review, Florida Department of Revenue, (850)922-7951, E-Mail: GordonC@dor.state.fl.us .	For questions about form content, contact: Sue Harlan, Appraiser Supervisor, Tax Roll Evaluation and Review, Florida Department of Revenue, (850)921-9394, E-mail: HarlanS@dor.state.fl.us .
	1 Certify Taxable Value to Taxing Authorities within jurisdiction	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipalities, Special Districts (Dependent & Independent), Municipal Service Taxing Units.	Section 200.065(1), F.S.	Property Appraiser	Use Form DR 420, http://dor.myflorida.com/dor/property/dr420.pdf . Please note that the numbers represented on this form are used throughout the TRIM process. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
Within 15 days after certification of taxable value by the Property Appraiser	Submit Tentative Budget to Board of County Commissioners	County Budget Officer	Section 129.03(3), F.S.		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
1	Statement of Financial Interests (Form 1)	Special District Local Officers	Section 12.3145, F.S.	Local Supervisor of Elections	For appointed officers, due within 30 days of accepting appointment and every year afterwards by July 1. For elected officers, due during qualifying period, then every year afterwards by July 1. Note: Officers leaving a public position must file a "Final Statement of Financial Interests" (Form 1F) within 60 days of departure. Officers who received a reportable gift or expense must file an "Annual Disclosure of Gifts from Governmental Entities and Direct Support Organization and Honorarium Event Related Expenses" (Form 10) by July 1.
1	Financial Disclosure - Employees (with purchasing authority over \$15,000).	Elected or appointed local officer of any political subdivision, specified state employees.	Sections 112.3145 and 112.3148, F.S. Chapter 34-12, Florida Administrative Code.	Shirley Taylor, Program Administrator, Florida Commission on Ethics, (850)488-7864, Email: taylor.shirley@leg.state.fl.us , State Officers file their Statement of Financial Interests Form 1 with the Commission on Ethics. Local Officers file their Statement of Financial Interests Form 1 with their County Supervisor of Elections.	Statement of Financial Interests Form 1 can be retrieved at http://www.ethics.state.fl.us/ . Local Officer Financial Disclosure forms can be found at their local Supervisor of Elections website.
August					
4 (within 35 days from July 1 or the date of certification)	Advise Property Appraiser of (1) prior year millage rate, (2) proposed millage rate for current year, (3) current year rolled back rate, and (4) date, time, and place of tentative budget hearing.	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts (= Final Hearing for School Districts), Municipal Service Taxing Units	Section 200.065(2)(a)1. and (2)(b), F.S.		If Taxing Authority fails to provide specified information within 35 days, it shall be prohibited from levying a millage rate > than the rolled back rate for the upcoming year. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
24 (within 55 days of certification of taxable value)	Notice of Proposed Property Taxes (TRIM Notice)	Property Appraiser	Section 200.069, F.S.		Must include Notice of Public Hearing on Tentative Budget/Proposed Millage Rate. If a Review Notice is issued pursuant to s. 193.1142, F.S., the TRIM Notice may not be sent until the Florida Department of Revenue (FDOR) has approved the assessment roll. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, FDOR, TRIM@dor.state.fl.us .
September					
3 (no later than 9/18)	First Public Hearing on Tentative Budget/Proposed Millage Rate (within 80 days, but not earlier than 65 days, of Property Appraiser's certification of value of assessed property).	Counties, Municipalities, Special Taxing Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units	Section 200.065(2)(c), F.S.		Must be held after 5:00 PM, Mon - Fri; anytime Sat., never on Sun. County Commission cannot schedule its hearing on the same day as School Districts. No Taxing Authority can hold a hearing on same day as School District and County Commission. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
	Second Public Hearing on Budget	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, 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)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days before the change occurs.	Section 166.233(2), F.S.	Linda Frazier, Revenue Program Administrator, (850)487-2544, E-mail: FrazierL@dor.state.fl.us , or Jeff Moore, Tax Law Specialist, (850)487-1737, Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.
11	School District Superintendent Report	School Districts	Rule 6A-1.0071, Florida Administrative Code.	Linda Champion, Deputy Commissioner, Office of Finance & Operations, Florida Department of Education, (850)245-9120, E-mail: Linda.Champion@fldoe.org .	
18 (no later than 10/3)	Advertise Intent to Adopt Final Millage & Budget	Counties, Municipalities, School Districts, Special Districts	Section 200.065(3), F.S.		An adjacent meeting notice complying with the budget summary requirements of Ch. 129, F.S., shall also be published. Section 200.065(3)(l), F.S. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
20 (not less than 2 nor more than 5 days)	Public Hearing to Adopt Final Millage Rate & Budget	Counties, Municipalities, Special Districts	Section 200.065(2), F.S.		First issue 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. For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
23 (within 3 days of final hearing).	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Counties, Municipalities, Special Districts	Section 200.065(4), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Receipt of this resolution/ordinance by the Property Appraiser shall be considered official notice of the date 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. Use Form 420, http://dor.myflorida.com/dor/property/dr420.pdf . Please note that the numbers represented on this form must be used throughout the TRIM process.
30	End of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.		
30 - no later than 12 months after the end of the fiscal year or 45 days after completion of the local government's audit report.	Annual Financial Report - and Audit Report due for local governments required to provide an audit pursuant to s. 218.39(1), F.S.	Local governments with an independent audit, including: Counties, Municipalities (revenues \$250,000+), Special Districts (not component units of a local governmental entity and \$100,000+ revenues), District School Boards, and others.	Section 218.32(1)(e), F.S.	Justin Young, Financial Administrator, Bureau of Local Government, Florida Department of Financial Services, (850)413-5712, E-mail: Justin.Young@myfloridacfo.com . Website: http://www.fldfs.com/aadir/localgov/Default.htm .	
30 - 45 days after local government receives their audit, but not later than 12 months after the end of their fiscal year.	Annual Financial Audit Report - of preceding fiscal year must be completed (if not notified that it was to be performed by the Auditor General).	Counties, Municipalities, Special Districts that meet the criteria of s. 218.39(1), F.S.	Section 218.39, F.S., Chapter 10.550, Rules of the Auditor General. See also, s. 218.391, F.S., for statutorily required auditor selection procedures.	Mike Gomez, CPA, Audit Supervisor, Florida Auditor General, (850)487-9031, E-mail: MikeGomez@aud.state.fl.us .	Rules and guidelines for filing the Annual Financial Audit Report can be found at http://www.myflorida.com/audgen/pages/rules.htm .

Local Government Financial Reporting Requirements					
Date	Activity	Applies to:	Authority	Contact	Comments
October					
	1 Beginning of Local Government Fiscal Year	Counties, Municipalities, Special Districts	Sections 129.04 and 218.33, F.S.		
	1 Special District Fee Invoice (\$175) and Update Form	Special Districts (Independent & Dependent)	Section 189.427, F.S., and Rule 9B-50.003, Florida Administrative Code.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .	
1 (of odd numbered years).	Agency Rule Report	**Counties and Municipalities - subject to this act by general or special law, School Districts, Special Districts with adopted rules.	Sections 120.52 and 120.74, F.S.	President of the Senate, Speaker of the House of Representatives, Joint Administrative Procedures Committee, and each appropriate standing committee of the Legislature. Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, (850)488-9110, E-mail: krouskroup.jesslyn@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			For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
*(within 30 days of Final hearing)	Truth-in-Millage Compliance Package	Counties, Municipalities, Special Districts that levy taxes.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Form DR-487. TRIM Compliance must be completed within 101 calendar days. Please make sure to include all documentation required for s. 200.185, F.S., concerning maximum millage rates.
	Annual Investment Training	Counties, Municipalities, Special Districts, and School Districts that have an investment policy.	Section 218.415(14) and (22), F.S.		Compliance should be reflected in Local Government Audit Report Management Letter. Training available through Florida Department of Business & Professional Regulation.
	Submit Tentative Budget to Board of County Commissioners			For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850) 922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	
November					
	1 Truth-in-Millage, Form DR 421	Special Districts that can levy taxes but will not do so during the year.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Form DR-421.
	29 Authority to Amend Prior Year Budget Expires	Counties, Municipalities, Special Districts	Sections 129.06(2), 166.241, and 189.418(5), F.S.		
	30 Public Depositor Annual Report to the Chief Financial Officer	Public Depositor - official custodian of funds for a governmental unit responsible for handling public deposits, e.g., Counties, Municipalities, Special Districts (Independent & Dependent).	Sections 280.02 and 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@FLDFS.com . Website: https://apps.fldfs.com/CAP_Web/PublicDeposits/gov_units.aspx .	Form DFS-J1-1009.
	30 Public Deposit Identification & Acknowledgment Form	Public Depositor - official custodian of funds for a governmental unit responsible for handling public deposits, e.g., Counties, Municipalities, Special Districts (Independent & Dependent).	Section 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@FLDFS.com . Website: https://apps.fldfs.com/CAP_Web/PublicDeposits/gov_units.aspx .	Form DFS-J1-1295.
December					
3 - because this report is due 120 days prior to tax levy change the due date may vary.	Municipal Public Service Tax Data Base Report	Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.	Section 166.233(2), F.S.	Linda Frazier, Revenue Program Administrator, (850)487-2544, Email: FrazierL@dor.state.fl.us , or Jeff Moore, Tax Law Specialist, (850)487-1737, Florida Department of Revenue, General Tax Administration Compliance Support. Reporting form can be found at http://dor.myflorida.com/dor/governments/mpst.html .	*Same form is used for changes of contact persons.

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
Other Requirements:					
	Financial Emergency Notification	Counties, Municipalities, Special Districts, District School Boards, Charter Schools.	Section 218.503, F.S.	Counties, Municipalities, Special Districts contact: Melinda Miguel or Kim Mills, Chief Inspector General's Office, Executive Office of the Governor, (850)922-4637, E-mail: Kim.Mills@eog.MyFlorida.com , and Terry Shoffstall or Debbie White, Joint Legislative Auditing Committee, (850)487-4110, E-mail: Shoffstall.Terry@leg.state.fl.us . District School Boards, Charter Schools contact: Linda Champion, Deputy Commissioner, Office of Finance & Operations, Florida Department of Education, (850)245-9120, E-mail: Linda.Champion@fldoe.org and the Joint Legislative Auditing Committee (contact above).	
	Public Deposit Identification and Acknowledgement Form	Public Depositor - official custodian of funds for a governmental unit responsible for handling public deposits, e.g., Counties, Municipalities, Special Districts (Independent & Dependent).	Sections 280.02 and 280.17, F.S.	Don Stanford, Bureau of Collateral Management, Florida Department of Financial Services, (850)413-3360, E-mail: Don.Stanford@FLDFS.com . Website: https://apps.fldfs.com/CAP_Web/PublicDeposits/gov_units.aspx .	Form DFS-J1-1295. Public depositors should have completed Form DFS-J1-1295, Public Deposit Identification and Acknowledgement Form, for all open public deposit accounts.
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, F.S.	Meeting Minute Recorder of the Governing Board.	Form 8B
Special Districts - 30 days after adoption/approval	Special District Creation Documents, Written Status Statement, Map and Amendments.	Special Districts (Independent & Dependent)	Section 189.418, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .	
Special Districts - 30 days after dissolution date	Special District Dissolution Documents	Special Districts (Independent & Dependent)	Section 189.4042, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .	
Special Districts - 30 days after first governing board meeting and when a change occurs.	Special District Registered Agent and Office Initial Designation	Special Districts (Independent & Dependent)	Sections 189.416 and 189.418, F.S.	Jack Gaskins, Special District Information Program, Florida Department of Community Affairs, (850)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .	
Special Districts - within 1 year of creation	Public Facilities Initial Report and Notice of Changes	Special Districts (Independent & Dependent)	Section 189.415(2)	Local General Purpose Government	
Special Districts - every 5 years, at least 12 months prior to local governing authority submission of evaluation and appraisal report.	Public Facilities Updated Report	Special Districts (Independent & Dependent)	Section 189.415(2)	Local General Purpose Government	
Special Districts - Quarterly, semiannually, or annually	Regular Public Meeting Schedules	Special Districts (Independent & Dependent)	Section 189.417, F.S.	Local Governing Authority	
Upon determination to invest in a Fund.	Resolution for Investment of Surplus Funds in Local Government Surplus Funds Trust Funds	Counties, Municipalities, Special Districts	Section 218.407(1), F.S.	Susan Croswell, Treasury Operations Specialist II, Financial Operations, Florida State Board of Administration, (850)488-7311, E-mail: susan.croswell@sbafla.com . Website: https://www.sbafla.com/pool/ .	
Prior to Bond issue sale	Advance Notice of Impending Sale of Bond Issue and Final Official Statement	Counties, Municipalities, Special Districts	Section 218.38(1), F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ .	
Within 120 days after delivery	Bond Information Form/Bond Disclosure Form	Counties, Municipalities, Special Districts	Section 218.38, F.S.	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ .	Form BF2003/2004 A & B.
Submit with Bond Information Form/Official Statement	IRS Form 8038 (Bonds)	Special Districts issuing Industrial Development or Research & Development Bonds	Sections 159.475 and 159.7055, F.S. and Rule 19A-1.001 - 19A-1.008, Florida Administrative Code	Sharon Williams, Division of Bond Finance, Florida State Board of Administration, (850)413-1304, E-mail: williams_sharon@fsba.state.fl.us . Website: http://www.sbafla.com/bond/ .	IRS Form 8038 (Bonds)

Local Government Financial Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
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)922-5431, E-mail: Jack.Gaskins@dca.state.fl.us . Website: www.FloridaSpecialDistricts.org .	
Annually	Audit of Redevelopment Trust Fund	Community Redevelopment Agencies	Section 163.387(8), F.S.	Each Taxing Authority	
	Single Audit Report	All non-Federal entities that expend \$500,000+ of federal 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/a133.html .	
Retirement Plans:					
Annually or at least every 3 years (within 60 days of receipt from the actuary)	Actuarial Valuation Report	Counties, Municipalities, School Districts, Special Districts that maintain their own local retirement plan.	Section 112.63(2), F.S., Chapter 60T-1.003, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
February 1 (Chapter Plans) and March 15 (Local Law Plans)	Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.261 (Firefighter Pension Plans) and 185.221, F.S. (Municipal Police Pension Plans).	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://FRS.myflorida.com .	Download forms at http://dms.myflorida.com/frs/mpf , click on "Annual Reports".
Upon adoption	Filing of Retirement Plan Investment Policy	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(16), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Within 60 days of reporting period end date	Defined Contribution Report	Counties, Municipalities, School Districts, and Special Districts with defined contribution plans.	Section 112.63, F.S. and Chapter 60T-1.004, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.63(3), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.351(2) and 185.35(2), F.S.	Patricia Shoemaker, Administrator, Municipal Police & Fire Pension Trust Office, Division of Retirement Systems, Florida Department of Management Services, (850)922-0667, E-mail: trish.shoemaker@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Upon determination	Total Expected Rate of Annual Return for the current year, each of the next several years and the long term	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(9), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Florida Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	

Sources: (1) Florida Statutes (2007); (2) Florida Special District Handbook Online at <http://www.floridaspecialdistricts.org/Handbook/AREporting.cfm>; (3) Florida Government Finance Officers Association Key Financial Reporting Dates at <http://www.fgoa.org/resources/dates.aspx>; (4) Florida Department of Revenue 2008 TRIM Compliance Workbook at <http://dor.myflorida.com/dor/property/trim.html>; (5) Small Government Financial Procedures Manual, Florida Government Finance Officers Association, Inc.; (6) Compliance Auditing in Florida, Florida Institute of Certified Public Accountants, Appendix - Reporting Requirements (February 2008).

Local Government Truth-In-Millage (TRIM) Compliance Requirements

Date	Activity	Applies to:	Authority	Contact	Specifications
January					
February					
March					
April					
May					
June					
	1 Preliminary Tax Roll (deliver estimate of total assessed value)	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)922-7963; Chito Landrito, Tax Specialist II, (850)-22-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .
July					
	1 Complete Assessment of Property Value within jurisdiction	Property Appraiser	Section 193.023, F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	
	1 Certify Taxable Value to Taxing Authorities within jurisdiction	Property Appraiser prepares and delivers DR 420, Section I, for their County, Municipalities, Special Districts (Dependent & Independent), Municipal Service Taxing Units	Section 200.065(1), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Use Form DR 420, http://dor.myflorida.com/dor/property/dr420.pdf . Please note that the numbers represented on this form are used throughout the TRIM process.
Within 15 days after certification of taxable value by the Property Appraiser	Submit Tentative Budget to Board of County Commissioners	County Budget Officer	Section 129.03(3), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	
August					
4 (within 35 days from July 1 or the date of certification)	Advise Property Appraiser of (1) prior year millage rate; (2) proposed millage rate for current year; (3) current year rolled back rate; and (4) date, time, and place of tentative budget hearing.	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts (= Final Hearing for School Districts), 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)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; 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 > than the rolled back rate for the upcoming year.
24 (within 55 days of certification of taxable value)	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)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Must include Notice of Public Hearing on Tentative Budget/Proposed Millage Rate. If a Review Notice is issued pursuant to section 193.1142, F.S., the TRIM Notice may not be sent until DOR has approved the assessment roll.
September					
3 (no later than the 9/18)	First Public Hearing on Tentative Budget/Proposed Millage Rate (within 80 days, but not earlier than 65 days, of Property Appraiser's certification of value of assessed property).	Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, Municipal Service Taxing Unit	Section 200.065(2)(c), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Must be held after 5:00 PM, Mon - Fri; anytime Sat., never on Sun. County Commission cannot schedule its hearing on same day as School District. No Taxing Authority can hold a hearing on same day as School District and County Commission.

Local Government Truth-in-Millage (TRIM) Compliance Requirements

Date	Activity	Applies to:	Authority	Contact	Specifications
18 (no later than 10/03)	Advertise Intent to Adopt Final Millage & Budget	Counties, Municipalities, School Districts, Special Districts	Section 200.065(3), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	An adjacent meeting notice complying with the budget summary requirements of s. 129, F.S., shall also be published. Section 200.065(3)(1), F.S.
20 (not less than 2 no more than 5 days)	Public Hearing to Adopt Final Millage Rate & Budget	Counties, Municipalities, Special Districts	Section 200.065(2), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	First issue 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.
23 (within 3 days of final hearing).	Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue	Counties, Municipalities, Special Districts	Section 200.065(4), F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Receipt of this resolution/ordinance by the Property Appraiser shall be considered official notice of the date 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. Use Form DR 420, http://dor.myflorida.com/dor/property/dr420.pdf . Please note that the numbers represented on this form must be used throughout the TRIM process.
October					
	Submit Tentative Budget to Board of County Commissioners			For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850) 922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	
* (within 3 days after receipt of Certification of Final Taxable Value - Form DR-422)	Complete and Certify Final Millage to Property Appraiser	Counties, Municipalities, Special Districts		For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	
* (within 30 days of Final Hearing)	Submit Truth in Millage Compliance Package with Property Tax Oversight Program, Florida Department of Revenue	Counties, Municipalities, Special Districts	Section 200.068, F.S.	For questions about the TRIM process, contact: Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Form DR-487. TRIM Compliance must be completed within 101 calendar days. Please make sure to include all documentation required for s. 200.185, F.S. concerning maximum millage rates.
November					
	1 Truth-in-Millage, Form DR 421	Special Districts that can levy taxes but will not do so during the year.	Section 200.068, F.S.	Menee Rumlin-Bond, Senior Tax Specialist, (850)922-7963; Chito Landrito, Tax Specialist II, (850)922-7965; or Carolyn Welch, Tax Specialist I, (850)922-7964; Property Tax Oversight, Florida Department of Revenue, TRIM@dor.state.fl.us .	Form DR-421.
December					

Sources : Department of Revenue 2008 TRIM Compliance Handbook at <http://dor.myflorida.com/dor/property/trim.html> and Florida Property Tax TRIM Process Map at <http://dor.myflorida.com/dor/property/trim/trimprocmap.pdf>.

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Local Government Retirement Plans Reporting Requirements

Date	Activity	Applies to:	Authority	Contact	Comments
Annually or at least every 3 years (within 60 days of receipt from the actuary)	Actuarial Valuation Report	Counties, Municipalities, School Districts, Special Districts that maintain their own local retirement plan.	Section 112.63(2), F.S., Chapter 60T-1.003, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com	
February 1 (Chapter Plans) and March 15 (Local Law Plans)	Annual Report to Division of Retirement (signed by Chairman and Secretary, including audited financial statements for plan with \$250,000+ in assets)	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.261 (Firefighter Pension Plans) and 185.221, F.S. (Municipal Police Pension Plans).	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://FRS.myflorida.com .	Download forms at http://dms.myflorida.com/frs/mpf , click on "Annual Reports".
Upon adoption	Filing of Retirement Plan Investment Policy	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(16), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
within 60 days of reporting period end date	Defined Contribution Report	Counties, Municipalities, School Districts, and Special Districts with defined contribution plans.	Section 112.63, F.S., and Chapter 60T-1.004, Florida Administrative Code	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.63(3), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	
Prior to final reading by the governing body	Actuarial Impact Statement and copy of Proposed Ordinance Affecting Local Retirement Plan	Any Municipality, Special Fire Control District that maintains a pension plan for its firefighters or police officers under Ch. 175 or 185, F.S.	Sections 175.351(2) and 185.35(2), 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://FRS.myflorida.com .	
Upon determination	Total Expected Rate of Annual Return for the current year, each of the next several years and the long term	Counties, Municipalities, School Districts, Special Districts that maintain a local retirement plan.	Section 112.661(9), F.S.	Charles Slavin, Actuary, Local Retirement Section, Division of Retirement Systems, Department of Management Services, (850)488-2784, E-mail: charles.slavin@dms.myflorida.com . Website: http://FRS.myflorida.com .	