

The background of the page is a blue-tinted photograph of the Florida State Capitol building in Tallahassee. The building's iconic dome and classical columns are visible, along with other government buildings in the background. The entire image is overlaid with a semi-transparent blue filter.

State Statute Municipal Reporting Requirements

TABLE OF CONTENTS

Financial Reports	1
Retirement Reports	14
Insurance Reports	17
Land Use and Planning Reports	18
Ethics Reports	20
Housing Reports	21
Emergency Management Reports	24
Environment and Water Reports	27
Transportation and Highway Safety Reports	32
Economic Development Reports	33
Cybersecurity Reports	35
Other Reports	36

FINANCIAL REPORTS

Local Highway Finance Annual Report (Form FHWA-536)

Agency Reported to: Department of Transportation (FDOT)

Report Due Date: Annually by March 31

Who is Required to Report: Counties and municipalities

Summary of Reporting Requirements: Form FHWA-536 can be found on the FDOT website. The data must conform to the local government's fiscal year and must include, but not be limited to:

- ▶ Details on transportation receipts and expenditures
- ▶ The number of miles of road the local government is responsible for

Form FHWA-536 covers four basic areas of local highway finance, including:

- ▶ Disposition of highway-user revenues
- ▶ Revenues used for roads and streets, identified by source and type of funds
- ▶ Road and street expenditures identified by purpose or activity
- ▶ Local highway debt status

Statutory Reference: Section 218.322, F.S.

① CONTACT INFORMATION:

Office of the Comptroller, Department of Transportation (FDOT)

Phone: 850.414.4172

Local Government Traffic Citation Revenue Report

Agency Reported to: Joint Legislative Auditing Committee (JLAC)

Report Due Date: April 1 (within six months after the end of the fiscal year)

Who is Required to Report: Counties and municipalities in which the total revenue from traffic citations received in a fiscal year exceeds 33% of the total expenses that the county or municipality incurs to operate a law enforcement agency in the same fiscal year

Summary of Reporting Requirements: The report must detail its total revenue from traffic citations and its total expenses for law enforcement.

Statutory Reference: Section 316.660, F.S.

① CONTACT INFORMATION:

Joint Legislative Auditing Committee (JLAC)

Phone: 850.487.4110

Email: jlac@leg.state.fl.us

Annual Unclaimed Property Report

Agency Reported to: Department of Financial Services (DFS)

Report Due Date: Annually by April 30

Who is Required to 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 one year after it became payable

Summary of Reporting Requirements: The report must include:

- ▶ Except for traveler's checks and money orders, the name, social security number or taxpayer identification number, date of birth, if known, and last known address, if any, of each person appearing from the records of the holder to be the owner of any property which is presumed unclaimed and which has a value of \$10 or more
- ▶ For unclaimed funds that have a value of \$10 or more held or owing under any life or endowment insurance policy or annuity contract, the identifying information provided for both the insured or annuitant and the beneficiary according to records of the insurance company holding or owing the funds
- ▶ For all tangible property held in a safe-deposit box or other safekeeping repository, a description of the property and the place where the property is held and may be inspected by the department, and any amounts owing to the holder. Contents of a safe-deposit box or other safekeeping repository that consist of documents or writings of a private nature and which have little or no apparent value are presumed to be unclaimed.
- ▶ The nature or type of property, any accounting or identifying number associated with the property, a description of the property, and the amount appearing from the records to be due. Items of value of less than \$10 each may be reported in the aggregate.
- ▶ The date the property became payable, demandable, or returnable, and the date of the last transaction with the apparent owner with respect to the property
- ▶ Any other information the department may prescribe by rule

Statutory Reference: Section 717.117, F.S.

① CONTACT INFORMATION:

Bureau of Unclaimed Property, Department of Financial Services (DFS)

Phone: 850.693.5236

Local Government Annual Financial Report (AFR)

Agency Reported to: Department of Financial Services (DFS)

Report Due Date: Annually by June 30 (no later than nine months after the end of the fiscal year, which is generally September 30)

*Note: If a local government is required to provide an audit¹, it must provide a copy of the audit report and annual financial report to DFS within 45 days after completion of the audit report, but no later than nine months after the end of the fiscal year.

Who is Required to Report: Local governments

Summary of Reporting Requirements:

- ▶ Each local government must submit a copy of its annual financial report for the previous fiscal year. The local government chair of the governing body and chief financial officer must sign the report. Local governments must register with DFS and file the report through the department's electronic submission program, LOGER (Local Government Electronic Reporting).
- ▶ Local governments must also submit either a copy of their audited financial statements or the Auditor General's Data Element Worksheet.

A local government must also include the following information on all impact fees charged²:

- ▶ The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools
- ▶ The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage
- ▶ The amount assessed for each purpose and each type of dwelling
- ▶ The total amount of impact fees charged by type of dwelling
- ▶ Each exception and waiver provided for construction or development of housing that is affordable

Statutory Reference: Section 218.32, F.S.

① CONTACT INFORMATION:

Local Government Section, Bureau of Financial Reporting, Department of Financial Services (DFS)

Phone: 850.413.5571

Email: localgov@myfloridacfo.com

¹Section 218.39, F.S., provides for annual financial audit reports.

²Section 163.31801(13), F.S.

Annual Financial Audit Report

Agency Reported to: Auditor General

Report Due Date: Annually by June 30, if not notified that the Auditor General will perform the audit (no later than nine months after the end of the fiscal year, which is generally September 30, or 45 days after completion of the local government's audit report)

Who is Required to Report:

- ▶ Municipalities with revenues or total expenditures and expenses of more than \$250,000, as reported on the fund financial statements
- ▶ Municipalities with revenues or the total of expenditures and expenses between \$100,000 and \$250,000, as reported on the fund financial statements, which have not been subject to a financial audit for the two preceding fiscal years

Summary of Reporting Requirements: An independent certified public accountant must perform financial audits. Local governments must also establish an auditor selection committee to assist with the selection process. For municipalities and special districts, the committee must have at least three members, and at least one member must be a member of the governing body, who will serve as committee chair.

The local government's response to the audit findings, including corrective action to be taken, must be filed with the local government's governing body within 30 days after delivery of the audit findings. In addition, the audit findings and responses must be incorporated in the audit report package and submitted to the Auditor General within 45 days after the delivery of the audit report to the local government's governing body, but no later than nine months after the end of the fiscal year.

A separate affidavit signed by the local government's chief financial officer or, if there is none, its executive officer, must be included in the audit report attesting that all impact fees were collected and expended or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.³

Statutory Reference: Section 218.39, F.S.

① CONTACT INFORMATION:

Office of the Auditor General

Phone: 850.412.2722

³Section 163.31801(8), F.S.

Florida Single Audit Report

Agency Reported to: Bureau of Auditing, Department of Financial Services (DFS)

Report Due Date: Annually within 45 days of receiving the audit report from the independent auditor, or no later than nine months after the end of the fiscal year (June 30), whichever comes first

Who is Required to Report: Non-state entities that expend \$750,000 or more of total state financial assistance funds

Summary of Reporting Requirements: The report must include an audit of a non-state entity's financial statements and state financial assistance conducted in accordance with the auditing standards as stated in sections 10.556(1) and 10.655(1), Rules of the Auditor General.

Statutory Reference: Section 215.97, F.S.

① CONTACT INFORMATION:

Bureau of Auditing, Department of Financial Services (DFS)

Phone: 850.413.5700

Budget and Economic Status Information

Agency Reported to: Office of Economic and Demographic Research (EDR)

Report Due Date: Annually by October 15

Who is Required to Report: Counties and municipalities

Summary of Reporting Requirements: The report must include:

- ▶ Government spending per resident, including, at a minimum, the spending per resident for the previous five fiscal years
- ▶ Government debt per resident, including, at a minimum, the debt per resident for the previous five fiscal years
- ▶ The average municipal employee salary
- ▶ The median income within the municipality
- ▶ The number of special taxing districts wholly or partially within the municipality
- ▶ The percentage of budget spent on salaries and benefits for municipal employees
- ▶ Annual municipal expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable. The reported expenditures must indicate the source of the funds as "federal," "state," "local," or "other," as applicable.

Statutory Reference: Section 166.241(7), F.S.

① CONTACT INFORMATION:

Office of Economic and Demographic Research (EDR)

Phone: 850.487.1402

Municipal Public Service Tax Database Report

Agency Reported to: Department of Revenue (DOR)

Report Due Date: Within 120 days before the effective date of the levy or repeal of a tax:

- ▶ March 3, if the effective date of the tax levy is July 1
- ▶ June 3, if the effective date of the tax levy is October 1
- ▶ September 3, if the effective date of the tax levy is January 1
- ▶ December 2 (or December 3 if a leap year), if the effective date of the tax levy is April 1

Who is Required to Report: Municipalities that have adopted or repealed a tax levy

Summary of Reporting Requirements: The report must specify:

- ▶ The services taxed
- ▶ The rate of tax applied to each service
- ▶ The effective date of the levy or repeal
- ▶ The name, mailing address, and telephone number of a person designated by the municipality to respond to inquiries concerning the tax

Statutory Reference: Section 166.233(2), F.S.

① CONTACT INFORMATION:

Municipal Public Service Tax Coordinator, Department of Revenue (DOR)

Phone: 850.617.8586

Financial Emergency Notification

Agencies Reported to: Governor and Joint Legislative Auditing Committee (JLAC)

Report Due Date: Whenever one or more of the following conditions have occurred or will occur if appropriate action is not taken:

- ▶ Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, because of a lack of funds
- ▶ Failure to pay uncontested claims from creditors within 90 days after the claim is presented, because of a lack of funds
- ▶ Failure to transfer, due to a lack of funds, taxes withheld on the income of employees, or employer and employee contributions for federal social security or any pension, retirement, or benefit plan of an employee
- ▶ Failure for one pay period to pay, due to a lack of funds, wages and salaries owed to employees or retirement benefits owed to former employees

The Governor must contact the local government to determine what actions have been taken to resolve or prevent the condition(s). *The requested information must be provided within 45 days after the date of the request.*

Who is Required to Report: Local governments that have experienced one or more of the aforementioned conditions

Summary of Reporting Requirements: The Governor will contact the local government and specify the requested information.

Statutory Reference: Section 218.503, F.S.

① CONTACT INFORMATION:

Chief Inspector General's Office

Phone: 850.717.9264

Joint Legislative Auditing Committee (JLAC)

Phone: 850.487.4110

Email: jlac@leg.state.fl.us

Local Government Economic Emergency Report

Agency Reported to: Office of the Governor & Department of Commerce

Report Due Date: Whenever any of the following has occurred or will occur if action is not taken to assist the local governmental entity:

- ▶ Closure of a business that is a significant employer of workers in the community
- ▶ Closure of a business that significantly affects the operations of other businesses that are significant employers of workers in the community
- ▶ A business that would be a significant employer of workers in the community is unable to open or reopen due to a lack of economic incentives or a business environment that is not favorable to the opening or reopening of that business
- ▶ The community experiences substantial unemployment due to the closure of a major industry

Who is Required to Report: Local governmental entities that have experienced a qualifying event

Summary of Reporting Requirements: Upon notification that one or more of the conditions described above exist, the Governor or his or her designee is required to contact the local governmental entity to determine what actions have been taken to resolve the economic emergency. The Governor may waive the eligibility criteria of any program or activity administered by the Department of Commerce to provide economic relief to the affected community by granting participation in such programs or activities. The Governor is required to consult with the President of the Senate and the Speaker of the House of Representatives and must take other action, as necessary, to resolve the economic emergency in the most expedient manner possible.

Statutory Reference: Section 290.053, F.S.

① CONTACT INFORMATION:

Office of the Governor

Phone: 850.717.9210

Department of Commerce

Phone: 850.245.7105

Bond Information Form/Bond Disclosure Form

Agency Reported to: Division of Bond Finance, State Board of Administration (SBA)

Report Due Date: Within 120 days after delivery of general revenue or obligation bonds sold by competitive bid or negotiated bond sale

Who is Required to Report: Counties, municipalities, and special districts delivering bonds

Summary of Reporting Requirements: The forms are prescribed by the division.

For *competitive bids*, the information on the forms must include:

- ▶ The name and address of the managing underwriter, if any, connected with the bond issue
- ▶ The name and address of any attorney or financial consultant who advised the unit of local government with respect to the bond issue
- ▶ Any fee, bonus, or gratuity paid by any underwriter or financial consultant, in connection with a bond issue, to any person not regularly employed or engaged by such underwriter or consultant
- ▶ Any other fee paid by the unit of local government with respect to the bond issue, including any fee paid to attorneys or financial consultants

For *negotiated bonds*, the information on the forms must include:

- ▶ The name and address of the managing underwriter, if any, connected with the bond issue
- ▶ The name and address of any attorney or financial consultant who advised the unit of local government with respect to the bond issue
- ▶ Any management fee charged by the managing underwriter, if any
- ▶ The underwriting spread that the managing underwriter, if any, expects to realize
- ▶ Any fee, bonus, or gratuity paid by any underwriter or financial consultant, in connection with the bond issue, to any person not regularly employed or engaged by such underwriter or consultant
- ▶ Any other fee paid by the unit of local government with respect to the bond issue, including any fee paid to attorneys or financial consultants

Statutory Reference: Sections 218.38(1)(b)1., and (1)(c)1., F.S.

① CONTACT INFORMATION:

Division of Bond Finance, Florida State Board of Administration (SBA)

Phone: 850.488.4782

Advance Notice of Impending Sale of Bond Issue and Final Official Statement

Agency Reported to: Division of Bond Finance, State Board of Administration (SBA)

Report Due Date: Prior to bond issue sale

Who is Required to Report: Counties, municipalities, and special districts planning to sell bonds

Summary of Reporting Requirements: In addition to the advance notice, the local government must also provide the division with a copy of the final official statement, if one has been published.

Statutory Reference: Section 218.38(1)(a), F.S.

CONTACT INFORMATION:

Division of Bond Finance, Florida State Board of Administration (SBA)

Phone: 850.488.4782

Florida Industrial Development Financing Act Report

Agency Reported to: Division of Bond Finance, State Board of Administration (SBA)

Who is Required to Report: Local agencies that issue revenue bonds under the Florida Industrial Development Financing Act

Summary of Reporting Requirements: The local agency must provide the division with a copy of the report required in s. 103 of the Internal Revenue Code of 1954.

Statutory Reference: Section 159.345, F.S.

① CONTACT INFORMATION:

Division of Bond Finance, Florida State Board of Administration (SBA)

Phone: 850.488.4782

Local Government Fire Sprinkler Requirement Economic Cost and Benefit Report

Agency Reported to: Division of the State Fire Marshal, Department of Financial Services (DFS)

Report Due Date: Prior to adopting a fire sprinkler requirement on one-family or two-family dwellings

Who is Required to Report: Local governments planning to adopt a fire sprinkler requirement on one-family or two-family dwellings

Summary of Reporting Requirements: Local governments planning to impose this requirement must submit an economic cost and benefit report that analyzes the application of fire sprinklers to one-family or two-family dwellings or any proposed residential subdivision. The report must consider the tradeoffs and specific cost savings and benefits of fire sprinklers for future owners of property. The report must include:

- ▶ An assessment of the cost savings from any reduced or eliminated impact fees, if applicable
- ▶ The reduction in special fire district tax, insurance fees, and other taxes or fees imposed
- ▶ The waiver of certain infrastructure requirements, including the reduction of roadway widths, the reduction of water line sizes, increased fire hydrant spacing, increased dead-end roadway length, and a reduction in cul-de-sac sizes relative to the costs from fire sprinkling

*Note: Failure to prepare this report will result in the invalidation of the requirement.

Statutory Reference: Section 633.208, F.S.

① CONTACT INFORMATION:

Division of the State Fire Marshal, Department of Financial Services (DFS)

Phone: 850.413.3171

Building Permit and Inspection Utilization Report

Agency Reported to: The report must be submitted to the local government's website.

Report Due Date: Prior to making any adjustments to the inspection fee schedule

Who is Required to Report: Any local government planning to adjust its inspection fee schedule

Summary of Reporting Requirements: The information in the report must be derived from information available in the most recently completed financial audit. The report must include:

- ▶ Direct and indirect costs incurred by the local government to enforce the Florida Building Code, including costs related to:
 - ▶ Personnel services costs, including salary and related employee benefit costs incurred by the local government to enforce the Florida Building Code
 - ▶ Operating expenditures and expenses
- ▶ Permit and inspection utilization information, including:
 - ▶ Number of building permit applications submitted
 - ▶ Number of building permits issued or approved
 - ▶ Number of building inspections and reinspections requested
 - ▶ Number of building inspections and reinspections conducted
 - ▶ Number of building inspections conducted by a private provider
 - ▶ Number of audits conducted by the local government of private provider building inspections
 - ▶ Number of personnel dedicated by the local government to enforce the Florida Building Code, issue building permits, and conduct inspections
 - ▶ Other permissible activities for enforcing the Florida Building Code
- ▶ Revenue information, including:
 - ▶ Revenue derived from fees
 - ▶ Revenue derived from fines
 - ▶ When applicable, investment earnings from the local government's investment of revenue derived from fees and fines
 - ▶ Balances carried forward by the local government
 - ▶ Balances refunded by the local government
 - ▶ Revenue derived from other sources, including local government general revenue

Statutory References: Sections 166.222 and 553.80(7)(b), F.S.

① CONTACT INFORMATION:

Florida Building Commission, Department of Business and Professional Regulation (DBPR)

Phone: 850.487.1824

Biodiesel Fuel Manufacturing, Diesel Fuel Acquisitions, Inventory, and Use Return

Agency Reported to: Department of Revenue (DOR)

Report Due Date: Monthly

Who is Required to Report: Any municipality, county, or school district that manufactures biodiesel fuel solely for use by such entity, and local government users of diesel fuel

Summary of Reporting Requirements: The local government entity must file a return accounting for biodiesel fuel manufacturing, diesel fuel acquisitions, inventory, and use, and remit a tax equal to three cents of the four-cent tax required under section 206.87(1)(a), in addition to taxes required under sections 206.87(1)(b)-(d), F.S.

Statutory Reference: Section 206.874(4)(b), F.S.

① CONTACT INFORMATION:

Department of Revenue (DOR)

Phone: 850.488.6800

Report of Interest under the Local Government Prompt Payment Act

Agency Reported to: Municipal Governing Body

Report Due Date: Annually in December

Who is Required to Report: Any county or municipality that has paid more than \$250 in interest under the Local Government Prompt Payment Act

Summary of Reporting Requirements: Municipalities must prepare a report that includes the number of interest payments made during the preceding fiscal year and the total amount of such payments.

Statutory Reference: Section 218.78, F.S.

RETIREMENT REPORTS

Municipal Police Officers' and Special Fire Control Districts Retirement Annual Report (Chapter Plans)

Agency Reported to: Division of Retirement, Department of Management Services (DMS)

Report Due Date: Annually by February 1

Who is Required to Report: Municipalities and special fire control districts that maintain a chapter pension plan for their firefighters or police officers

Summary of Reporting Requirements: The report must include:

- ▶ A statement of whether the municipality is within the provisions of section 175.041, F.S., (firefighter pensions) or section 185.03, F.S., (police pensions)
- ▶ An independent audit by a certified public accountant if the fund has \$250,000 or more in assets, or a certified statement of accounting if the fund has less than \$250,000 in assets, for the most recent plan year, showing a detailed listing of assets and methods used to value them and a statement of all income and disbursements during the year
- ▶ A statistical exhibit showing the total number of firefighters or police officers on the force of the municipality or special fire control district, the number included in the retirement plan and the number ineligible classified according to the reasons for their being ineligible, and the number of disabled and retired firefighters or police officers and their beneficiaries receiving pension payments and the amounts of annual retirement income or pension payments being received by them
- ▶ A statement of the amount the municipality or special fire control district, or other income source, has contributed to the retirement plan for the most recent plan year and the amount the municipality will contribute to the retirement plan for the current plan year
- ▶ If any benefits are insured with a commercial insurance company, the report must include a statement of the relationship of the insured benefits to the benefits provided by this chapter. The report must also contain information about the insurer, basis of premium rates and mortality table, interest rate, and method used in valuing retirement benefits.

Statutory Reference: Sections 175.261(1) and 185.221(1), F.S.

① CONTACT INFORMATION:

Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services (DMS)

Phone: 850.922.0667

Municipal Police Officers' and Special Fire Control Districts Retirement Annual Report (Local Law Plans)

Agency Reported to: Division of Retirement, Department of Management Services (DMS)

Report Due Date: Annually by March 15

Who is Required to Report: Municipalities and special fire control districts that maintain a chapter pension plan for their firefighters or police officers

Summary of Reporting Requirements: The report must include:

- ▶ A certified copy of each instrument constituting or evidencing the plan. This includes the formal plan, including all amendments, the trust agreement, copies of all insurance contracts, and formal announcement materials.
- ▶ An independent audit by a certified public accountant if the fund has \$250,000 or more in assets, or a certified statement of accounting if the fund has less than \$250,000 in assets, for the most recent plan year, showing a detailed listing of assets and a statement of all income and disbursements during the year
- ▶ A certified statement listing the investments of the plan, and a description of the methods used in valuing the investments
- ▶ A statistical exhibit showing the total number of firefighters or police officers, the number included in the plan, and the number ineligible classified according to the reasons for their being ineligible, and the number of disabled and retired firefighters or police officers and their beneficiaries receiving pension payments and the amounts of annual retirement income or pension payments being received by them
- ▶ A certified statement describing the methods, factors, and actuarial assumptions used in determining the cost
- ▶ A certified statement by an enrolled actuary showing the results of the latest actuarial valuation of the plan and a copy of the detailed worksheets showing the computations used in arriving at the results
- ▶ A statement of the amount the municipality or special fire control district, or other income source, has contributed toward the plan for the most recent plan year and will contribute toward the plan for the current plan year

Statutory Reference: Sections 175.261(2) and 185.221(2), F.S.

① CONTACT INFORMATION:

Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services (DMS)

Phone: 850.922.0667

Firefighters' Pension Trust Fund Board of Trustees Annual Accounting Report

Agencies Reported to: Plan Sponsor and Division of Retirement, Department of Management Services (DMS)

Report Due Date: Annually

Who is Required to Report: Municipalities, special fire control districts, chapter plan municipalities, local law municipalities, local law special fire control districts, or local law plans with a firefighters' pension trust fund

Summary of Reporting Requirements: The report must include a detailed accounting report of expenses incurred for each fiscal year. The report must also:

- ▶ Be available to each member of the plan
- ▶ Be posted on the board's website
- ▶ Include all administrative expenses, including those related to any legal counsel, actuary, plan administrator, all other consultants, and all travel and other expenses paid to or on behalf of the members of the board of trustees or anyone else on behalf of the plan

Statutory Reference: Section 175.061(8)(a)1., F.S.

① CONTACT INFORMATION:

Municipal Police & Fire Pension Trust Office, Division of Retirement, Department of Management Services (DMS)

Phone: 850.922.0667

INSURANCE REPORTS

Local Government Group Plan Insurance Annual Report

Agency Reported to: Office of Insurance Regulation (OIR)

Report Due Date: 90 days after the close of the fiscal year of the plan

Who is Required to Report: Local governments providing any self-insured plan for health, accident, and hospitalization coverage

Summary of Reporting Requirements: The report must include, but may not be limited to:

- ▶ The adequacy of contribution rates in meeting the level of benefits provided and the changes, if any, needed in the contribution rates to achieve or preserve a level of funding deemed adequate to enable payment of benefit amounts provided under the plan and a valuation of present assets, based on statement value, and prospective assets and liabilities of the plan and the extent of any unfunded accrued liabilities
- ▶ A plan to amortize any unfunded liabilities and a description of actions taken to reduce unfunded liabilities
- ▶ A description and explanation of actuarial assumptions
- ▶ A schedule illustrating the amortization of any unfunded liabilities
- ▶ A comparative review illustrating the level of funds available to the plan from rates, investment income, and other sources realized over the period covered by the report with the assumptions used
- ▶ A statement by the actuary that the report is complete and accurate and that, in the actuary's opinion, the techniques and assumptions used are reasonable and meet the requirements and intent of the law
- ▶ Other factors or statements as required by OIR in order to determine the actuarial soundness of the plan

Statutory Reference: Section 112.08, F.S.

① CONTACT INFORMATION:

Office of Insurance Regulation (OIR)

Phone: 850.413.3140

LAND USE AND PLANNING REPORTS

Local Government Comprehensive Plan Evaluation Notification

Agency Reported to: State Land Planning Agency, Department of Commerce

Report Due Date: Every seven years

*Note: If a local government determines amendments to its comprehensive plan are necessary to reflect changes in state requirements, the local government must prepare and transmit within one year such plan amendment(s) for review.⁴

Who is Required to Report: Counties and municipalities

Summary of Reporting Requirements:

- ▶ The notification must include an affidavit, signed by the mayor of the municipality, attesting that all elements of the comprehensive plan are included. The affidavit must also include a certification that the adopted plan contains the minimum planning period of 10 years⁵ and must cite the source and date of the population projections used in establishing the 10-year planning period.
- ▶ Local governments must evaluate and, as necessary, update comprehensive plans to reflect changes in local conditions. Updates to the required elements and optional elements of the plan must be processed in the same plan amendment cycle.
- ▶ If a local government fails to submit the notification and affidavit or to transmit the update to its comprehensive plan within one year after the date the letter was transmitted to the state land planning agency, it may not initiate or adopt any publicly initiated plan amendments to its plan until it complies, unless otherwise required by law. This prohibition on plan amendments does not apply to privately initiated plan amendments. The failure of the local government to timely update its plan may not be the basis for the denial of privately initiated plan amendments.
- ▶ If it is determined that a local government has failed to update its comprehensive plan, the state land planning agency must provide the required population projections that must be used by the local government to update the plan. The local government must initiate an update to its plan within three months following the receipt of the population projections and must transmit the update within 12 months. If the state land planning agency finds the update is not in compliance, it must establish the timeline to address the deficiencies, not to exceed an additional 12-month period. If a third party challenges the update, the local government may seek approval from the state land planning agency to process publicly initiated plan amendments that are necessary to accommodate population growth during the pendency of the litigation. During

⁴Section 163.3184, F.S.

⁵Section 163.3177(5), F.S.

the update process, the local government may provide alternative population projections based on professionally accepted methodologies, but only if those population projections exceed the population projections provided by the state land planning agency and only if the update is completed within the timeframe established by law.

*Note: Information on what should be included in a comprehensive plan can be found in section 163.3177, F.S.

Statutory Reference: Section 163.3191, F.S.

① CONTACT INFORMATION:

Bureau of Comprehensive Planning, Department of Commerce

Phone: 850.717.8491

Email: *comprehensiveplans@commerce.fl.gov*

ETHICS REPORTS

Statement of Financial Interests (Form 1)

Agency Reported to: Florida Commission on Ethics

Report Due Date: Annually by July 1

*Note: For appointed officers, the form is due within 30 days of accepting appointment and then annually by July 1. For elected officers, the form is due during the qualifying period and then annually by July 1.

*Local officers vacating a public position must file a "Final Statement of Financial Interests" (Form 1F) within 60 days of departure.

Who is Required to Report: Local officers as defined in Florida Statutes⁶

Summary of Reporting Requirements: Form 1, submitted electronically to the Commission on Ethics, must include the following information:

- ▶ All sources of gross income more than \$2,500 received during the disclosure period by the person in the reporting person's name or by any other person for their use or benefit. This does not include public salary.
- ▶ All sources of income to a business entity more than 10% of the gross income of a business entity in which the reporting person held a material interest and from which they received gross income exceeding \$5,000 during the disclosure period
- ▶ The location or description of real property in the State of Florida, except for residence and vacation homes owned directly or indirectly by the reporting person when the person owns more than 5% of the property's value, and a general description of any intangible personal property worth more than \$10,000. Indirect ownership does not include ownership by a spouse or a minor child.
- ▶ Every liability more than \$10,000

Statutory Reference: Section 112.3145, F.S.

CONTACT INFORMATION:

Florida Commission on Ethics

Phone: 850.488.7864

⁶A "local officer" means every person who is elected to office in any political subdivision of the state, and every person who is appointed to fill a vacancy for an unexpired term in such office; any appointed member of certain specified boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision of the state; any person holding the position of mayor, county or city manager, county or city administrator, county or municipal attorney, county or city finance director, chief county or municipal code inspector, county or municipal water resources coordinator, county or municipal pollution control director, county or municipal environmental control director, county or municipal administrator with power to grant or deny a land development permit, chief of police, fire chief, municipal clerk, district school superintendent, community college president, district medical examiner, or purchasing agent having the authority to make any purchase exceeding \$20,000.

HOUSING REPORTS

State Housing Initiatives Partnership (SHIP) Program Annual Report

Agency Reported to: Florida Housing Finance Corporation (FHFC)

Report Due Date: Annually by September 15

Who is Required to Report: Counties and municipalities participating in the State Housing Initiative Partnership Program (SHIP)

Summary of Reporting Requirements: The report must include details of its affordable housing programs and accomplishments through June 30 immediately preceding submittal of the report. The report must be certified as accurate and complete by the local government's chief elected official or his or her designee. The report must be made available for public inspection and comment, and the availability of the report must be properly noticed before submitting to FHFC. All written comments and responses to the annual report must be attached. The report must also include, but not be limited to:

- ▶ The number of households served by income category, age, family size, and race, and data regarding any special-needs populations such as farmworkers, homeless persons, persons with disabilities, and the elderly
- ▶ The number of units and the average cost of producing units under each local housing assistance strategy
- ▶ The average area purchase price of single-family units and the amount of rent charged for a rental unit based on unit size
- ▶ By income category, the number of mortgages made, the average mortgage amount, and the rate of default
- ▶ A description of the status of implementation of each local housing incentive strategy, or, if applicable, the local housing incentive plan as set forth in the local government's adopted schedule for implementation
- ▶ A concise description of the support services that are available to the residents of affordable housing provided by local programs
- ▶ The sales price or value of housing produced, and an accounting of what percentage was financed by the local housing distribution, or other public moneys, and private resources
- ▶ Other data or affordable housing accomplishments considered significant by the reporting entity or FHFC
- ▶ A description of efforts to reduce homelessness
- ▶ The number of affordable housing applications submitted, the number approved, and the number denied
- ▶ **NEW:** A description of additional housing assistance strategies and eligible activities required under updated law, including efforts to assist mobile home owners (such as lot rental assistance, repairs, or replacement), and any other

newly authorized uses of SHIP funds as reflected in the Local Housing Assistance Plan (LHAP)

Statutory Reference: Sections 420.9075(10) and (11), F.S. *(as amended by SB 594 (2026))*

① CONTACT INFORMATION:

Florida Housing Finance Corporation (FHFC)

Phone: 850.488.4197

Disposition of Municipal Property for Affordable Housing Report

Agency Reported to: Each municipality must make the inventory list publicly available on its website.

Report Due Date: October 1, 2026, and every three years thereafter

Who is Required to Report: All municipalities

Summary of Reporting Requirements: Each municipality must prepare an inventory list of all real property within its jurisdiction to which the municipality or any dependent special district within its boundaries holds fee simple title, which is appropriate for use as affordable housing. The inventory list must include the address and legal description of each property and specify whether the property is vacant or improved.

The governing body of the municipality must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. Following the public hearing, the governing body of the municipality must adopt a resolution that includes an inventory list of such property. Each municipality must make the inventory list publicly available on its website to encourage potential development.

Statutory Reference: Section 166.0451, F.S.

Affordable Housing Annual Report

Agency Reported to: State land planning agency

Report Due Date: Annually, beginning November 1, 2026

Who is Required to Report: All municipalities

Summary of Reporting Requirements: The report must include:

- ▶ A summary of litigation relating to section 166.0451(7), F.S., that was initiated, remains pending, or was resolved during the previous fiscal year
- ▶ A list of all projects proposed or approved under section 166.0451(7), F.S., during the previous fiscal year. For each project, the report must include, at a minimum, the project's size, density, and intensity, and the total number of units proposed, including the number of affordable units and associated targeted household incomes.

Statutory Reference: Section 166.0451(10)(a), F.S.

CONTACT INFORMATION:

State Land Planning Agency, FloridaCommerce, Bureau of Comprehensive Planning

Phone: 850.717.8491

Email: comprehensiveplans@commerce.fl.gov

EMERGENCY MANAGEMENT REPORTS

Mandatory Notification Relating to Emergency Incidents

Agency Reported to: Division of Emergency Management (DEM)

Report Due Date: As soon as practicable following the initial response to an incident

Who is Required to Report: Counties and municipalities that have experienced a qualifying reportable incident

Summary of Reporting Requirements: Counties and municipalities must provide notification to DEM if any of the following incidents have occurred within their geographical boundaries:

- ▶ Major fires (including wildfires), commercial or multiunit residential fires, or industrial fires
- ▶ Search and rescue operations, including structure collapses or urban search and rescue responses
- ▶ Bomb threats or threats to inflict harm on a large number of people or significant infrastructure, suspicious devices, or device detonations
- ▶ Natural hazards and severe weather, including earthquakes, landslides, ground subsidence, or sinkholes
- ▶ Public health and protective actions, including public health hazards, evacuation orders, or emergency shelter openings
- ▶ Animal or agricultural events, including suspected or confirmed animal diseases, suspected or confirmed agricultural diseases, crop failures, or food supply contamination
- ▶ Environmental concerns, including an incident of reportable pollution release
- ▶ Nuclear power plant events, including events in process or that have occurred which indicate a potential degradation of the level of safety of the plant or which indicate a security threat to facility protection
- ▶ Major transportation events, including aircraft or airport incidents, passenger or commercial railroad incidents, major road or bridge closures, or marine incidents involving a blocked navigable channel of a major waterway
- ▶ Major utility or infrastructure events, including dam failures or overtopping, drinking water facility breaches, or major utility outages or disruptions involving transmission lines or substations
- ▶ Military events, when information regarding such activities is provided to a political subdivision

Statutory Reference: Section 252.351, F.S.

CONTACT INFORMATION:

State Watch Office, Division of Emergency Management (DEM)

Phone: 850.815.4001

Email: swp@em.myflorida.com

Local Government Publication of Information Related to Natural Emergencies

Agency Reported to: Must be located on a publicly available website

Who is Required to Report: Counties and municipalities

Summary of Reporting Requirements: The information on the website must include:

- ▶ A frequently asked questions webpage related to natural emergency response, emergency preparedness, and public relief for residents following an emergency. The webpage must answer questions related to resident evacuations; safety tips; generator, food and drinking water, and wastewater and stormwater safety; damage assessment; debris cleanup; accessing assistance through the Federal Emergency Management Agency and the state; building recovery; natural emergency guidance; applicable laws; and what to do before, during, and after an emergency.
- ▶ A disaster supply list and a list of emergency shelters
- ▶ Links to information about flood zones
- ▶ A checklist for residents explaining next steps to take during postdisaster recovery
- ▶ Information specific to persons with disabilities, including, but not limited to, guidelines for special needs shelter registration; an explanation of how to register for special needs shelters and where to obtain assistance with that process; guidelines as to the level of care that is or is not provided at a special needs shelter as well as situations when either a general population shelter or hospital should be considered; and any other postdisaster assistance or resources available to affected persons with disabilities impacted by a disaster

Each county and municipality must also develop a post-storm permitting plan to expedite recovery and rebuilding by providing for special building permit and inspection procedures after a hurricane or tropical storm. The plan must be updated annually by May 1. The plan must, at a minimum:

- ▶ Ensure sufficient personnel are prepared and available to expeditiously manage post-disaster building inspection, permitting, and enforcement tasks. The plan must anticipate conditions that would necessitate supplemental personnel for such tasks and address methods for fulfilling such personnel needs, including through mutual aid agreements authorized by law, other arrangements, such as those with private sector contractors, or supplemental state or federal funding. The plan must include training requirements and protocols for supplemental personnel to ensure compliance with local floodplain management requirements that apply within the local government.
- ▶ Account for multiple or alternate locations where building permit service may be offered in person to the public following a hurricane or tropical storm during regular business hours
- ▶ Specify a protocol to expedite permitting procedures and, if practicable, for the

waiver or reduction of applicable fees in accordance with and in addition to the procedures and waivers as authorized by law. The plan must identify the types of permits that are frequently requested following a hurricane or tropical storm and methods to expedite the processing of such permits.

- ▶ Specify procedures and resources necessary to promote expeditious debris removal following a hurricane or tropical storm

Each county and municipality must also publish a hurricane and tropical storm recovery permitting guide for residential and commercial property owners on its website on an annual basis by May 1. The guide must include:

- ▶ The types of post-storm repairs that require a permit and applicable fees
- ▶ The types of post-storm repairs that do not require a permit
- ▶ The post-storm permit application process and specific modifications to the county or municipality commonly made to expedite the process, including the physical locations where permitting services will be offered
- ▶ Local requirements for rebuilding specific to the county or municipality, including elevation requirements following substantial damage and substantial improvement pursuant to the National Flood Insurance Program (NFIP) and any local amendments to the building code

Statutory Reference: Section 252.381, F.S.

ENVIRONMENT AND WATER REPORTS

Wastewater Services Needs Analysis

Agency Reported to: County in which the largest portion of its service area is located

Report Due Date: June 30, 2027, and every five years thereafter

Who is Required to Report: Counties, municipalities, and special districts providing wastewater services

*Note: Applies to a Rural Area of Opportunity (RAO) unless the requirements would create an economic hardship.

Summary of Reporting Requirements: The report must include:

- ▶ A detailed description of the facilities used to provide wastewater services
- ▶ The number of current and projected connections and residents served, calculated in five-year increments
- ▶ The current and projected service area for wastewater services
- ▶ The current and projected cost of providing wastewater services, calculated in five-year increments
- ▶ The estimated remaining useful life of each facility or its major components
- ▶ The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

Statutory Reference: Sections 403.9301(3) and (4), F.S.

Stormwater Management Needs Analysis

Agency Reported to: County in which the largest portion of its stormwater management program or system is located

Report Due Date: June 30, 2027, and every five years thereafter

Who is Required to Report: Counties, municipalities, and special districts providing a stormwater management program or system

Summary of Reporting Requirements: The report must include:

- ▶ A detailed description of the stormwater management program or system and its facilities and projects
- ▶ The number of current and projected residents served, calculated in five-year increments
- ▶ The current and projected service area for the stormwater management program or system
- ▶ The current and estimated projected cost of providing services, calculated in five-year increments
- ▶ The estimated remaining useful life of each facility or its major components
- ▶ The most recent five-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components
- ▶ The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

Statutory Reference: Sections 403.9302(3) and (4), F.S.

Purchase, Sale, or Privatization of Water, Sewer, or Wastewater Reuse Utility

Who is Required to Report: Municipalities that have purchased or sold a water, sewer, or wastewater reuse utility

Summary of Reporting Requirements: Municipalities must prepare a statement showing that the purchase, sale, or wastewater facility privatization contract is in the public interest, including:

- ▶ A summary of the purchaser's or private firm's experience in water, sewer, or wastewater reuse utility operation
- ▶ A showing of financial ability to provide the service

Statutory Reference: Section 180.301, F.S.

Biosolids Grant Program Annual Report

Agency Reported to: Department of Environmental Protection (DEP)

Report Due Date: Annually

Who is Required to Report: Counties, municipalities, and special districts participating in the Biosolids Grant Program

Summary of Reporting Requirements: The report must include:

- ▶ Phosphorus and nitrogen content
- ▶ Type and amount of each grant-funded product derived from wastewater residuals
- ▶ Buyers and users of the products

Statutory Reference: Section 403.0674, F.S.

① CONTACT INFORMATION:

Wastewater Management Program, Department of Environmental Protection (DEP)

Phone: 850.245.8589

Priority Infrastructure Located within Water Management Jurisdictions Inspection and Maintenance Schedule

Agency Reported to: Department of Environmental Protection (DEP)

Who is Required to Report: Entities that have been prioritized by the DEP to receive funding to address flooding issues

Summary of Reporting Requirements: The owner of any priority infrastructure within a water management jurisdiction identified by DEP must submit an inspection and maintenance schedule to the department.

Statutory Reference: Section 373.423, F.S.

① CONTACT INFORMATION:

Department of Environmental Protection (DEP)

Phone: 850.245.2118

NEW**Aqueous Film-Forming Foam (AFFF) Inventory and Disposal Plan**

Agency Reported to: Florida Department of Environmental Protection (DEP)

Due Date: The statute requires entities in possession of AFFF to report their inventories to DEP. As of this publication, DEP has not established a specific submission deadline or recurring reporting frequency.

Who is Required to Report: Entities in possession of AFFF containing PFAS (includes municipal fire departments and other local government entities using firefighting foam)

Summary of Reporting Requirements:

- ▶ Beginning **July 1, 2026**, entities possessing AFFF must report their inventories to DEP.
- ▶ Also effective July 1, 2026, AFFF containing intentionally added PFAS may not be used for nonemergency instruction, training, or testing.
- ▶ Beginning **July 1, 2027**, entities with remaining AFFF inventories must submit a disposal plan to DEP.
- ▶ Beginning **July 1, 2029**, possession and use of AFFF is prohibited, subject to statutory exceptions, including certain airports, military applications, emergency firefighting situations, and certain retrofit projects.

Link to Form: *Aqueous Film-Forming Foam Inventory Reporting Form*

Statutory Reference: Section 376.911, F.S.

① CONTACT INFORMATION:

Email: afffinventory@floridadep.gov

NEW**PFAS Sampling Results Report (Biosolids and Treated Effluent)**

Agency Reported to: Florida Department of Environmental Protection (DEP)

Due Date: Quarterly

Reporting Schedule:

Sampling Quarter	DMR Due Date
July 1 – September 30	October 28
October 1 – December 31	January 28
January 1 – March 31	April 28
April 1 – June 30	July 28

Who is Required to Report: Public entities disposing of domestic wastewater biosolids and treated effluent with a designed average daily flow of 25,000 gallons per day or greater.

Summary of Reporting Requirements: Conduct at least one PFAS sampling event each calendar quarter for:

- ▶ Domestic wastewater biosolids
- ▶ Treated effluent

Samples must be analyzed for PFAS, including:

- ▶ Perfluorooctanoic acid (PFOA)
- ▶ Perfluorooctane sulfonate (PFOS)

Sampling must follow the Florida Department of Environmental Protection's Standard Operating Procedures for Field Activities (DEP-SOP-001/01), adopted by reference in Chapter 62-160, Florida Administrative Code.

Laboratory analysis must use EPA Method 1633A or a DEP-approved equivalent analytical method with equal or greater sensitivity.

Representative sampling locations must be selected to accurately characterize the treated effluent and biosolids generated by the facility. Facilities with multiple treatment trains or disposal methods may require multiple representative sampling locations.

Results must be submitted to DEP on the facility's quarterly Discharge Monitoring Report (DMR). DEP will revise applicable wastewater permits to add the required PFAS monitoring parameters to the DMR.

Statutory Reference: Section 403.086(12), F.S.

TRANSPORTATION & HIGHWAY SAFETY REPORTS

Local Government Mileage Report (Form TM)

Agency Reported to: Department of Transportation (FDOT)

Report Due Date: Annually by September 30

Who is Required to Report: Counties and municipalities

Summary of Reporting Requirements: Form TM is located on the FDOT website. The information to be reported includes:

- ▶ Mileage at the beginning of the year for both paved and unpaved roads
- ▶ Mileage added and subtracted during the year, as well as the total mileage at the end of the year
- ▶ Transportation receipts and expenditures, and the number of miles the local government is responsible for

Statutory Reference: Section 218.322, F.S.

CONTACT INFORMATION:

Transportation Data Inventory Section of the Transportation Data and Analytics Office,
Department of Transportation (FDOT)

Phone: 850.414.4848

Annual Traffic Infraction Detector (Red Light Camera) Report

Agency Reported to: Department of Highway Safety and Motor Vehicles (DHSMV)

Report Due Date: Annually by October 1

Who is Required to Report: Counties and municipalities operating a traffic infraction detector

Summary of Reporting Requirements: The information in the report must include:

- ▶ The number of notices of violations issued, the number that were contested, the number that were upheld, the number that were dismissed, the number that were issued as uniform traffic citations, the number that were paid, and the number in each of the preceding categories for which the notice of violation was issued for a right-hand turn violation
- ▶ A description of alternative safety countermeasures taken before and after the placement or installation of a traffic infraction detector
- ▶ Statistical data required by DHSMV

Statutory Reference: Section 316.0083(4), F.S.

① CONTACT INFORMATION:

Department of Highway Safety and Motor Vehicles (DHSMV)

Phone: 850.617.3100

ECONOMIC DEVELOPMENT REPORTS

Economic Development Agency Activities Annual Report

Agency Reported to: Office of Economic and Demographic Research (EDR)

Report Due Date: Annually by January 15

Who is Required to Report: Municipalities engaged in a contract regarding economic development activities with an agency or entity that receives municipal funds

*Note: Municipalities are only responsible for submitting a copy of the report to EDR, not the compilation of the report itself.

Summary of Reporting Requirements: The report must include information on how municipal funds are being spent and the results of the economic development agency's or entity's efforts on behalf of the municipality.

Statutory Reference: Section 166.021(8)(d), F.S.

CONTACT INFORMATION:

Office of Economic and Demographic Research (EDR)

Phone: 850.487.1402

Economic Development Incentives Annual Report

Agency Reported to: Office of Economic and Demographic Research (EDR)

Report Due Date: Annually by January 15

Who is Required to Report: Municipalities having annual revenues or expenditures greater than \$250,000 that had economic development incentives greater than \$25,000 given to any business during the municipality's previous fiscal year

Summary of Reporting Requirements: Municipalities must report qualifying economic development incentives via an online survey provided by EDR.

Statutory Reference: Section 166.021(8)(e)1., F.S.

CONTACT INFORMATION:

Office of Economic and Demographic Research (EDR)

Phone: 850.487.1402

Commercial Development Report

Agency Reported to: Department of Commerce

Report Due Date: Annually by September 30

Who is Required to Report: Counties or municipalities that have a population of at least 25k

*Note: A local development organization may submit the report on behalf of a county or municipality.

Summary of Reporting Requirements: The report must include a brief overview of the strengths, services, and economic development incentives that its community offers. The local government or its local economic development organization must also identify any industries that it is encouraging to locate or relocate to its area.

Statutory Reference: Section 288.007, F.S.

CONTACT INFORMATION:

Department of Commerce

Phone: 850.245.7105

CYBERSECURITY REPORTS

Local Government Cybersecurity/Ransomware Incident Notification

Agency Reported to:

- ▶ Cybersecurity Operations Center, Florida Digital Service (FDS), Department of Management Services (DMS)
- ▶ Cybercrime Office, Department of Law Enforcement (FDLE)
- ▶ Sheriff with jurisdiction over the local government

Report Due Date:

- ▶ For the initial notification, no later than 48 hours after the discovery of a cybersecurity incident, and no later than 12 hours after the discovery of a ransomware incident
- ▶ For the after-action report, within one week after the remediation of a cybersecurity or ransomware incident

Who is Required to Report: Local governments that have discovered a cybersecurity or ransomware incident

Summary of Reporting Requirements: The initial notification must include:

- ▶ A summary of facts surrounding the incident
- ▶ The date on which the local government most recently backed up its data; the physical location of the backup, if the backup was affected; and if the backup was created using cloud computing
- ▶ The types of data compromised by the incident
- ▶ In the case of a ransomware incident, the details of the ransom demanded
- ▶ A statement requesting or declining assistance from the Cybersecurity Operations Center, the Cybercrime Office of FDLE, or the sheriff with jurisdiction over the local government

The after-action report must include:

- ▶ A summary of the incident
- ▶ The incident's resolution
- ▶ Any insights gained as a result of the incident

Statutory Reference: Section 282.3185(5), F.S.

① CONTACT INFORMATION:

Cybersecurity Operations Center, Florida Digital Service (FDS)

Phone: 850.412.6074

Email: csoc@digital.fl.gov

Cybercrime Office, Department of Law Enforcement (FDLE)

Phone: 850.410.7000

OTHER REPORTS

Housing Site for Legally Verified Agricultural Workers on Lands Classified as Agricultural Land

Agency Reported to: Department of Agriculture and Consumer Services (FDACS)

Report Due Date: Quarterly, in a format prescribed by rule

Who is Required to Report: Governmental entities in which there are housing sites for legally verified agricultural workers on lands classified as agricultural land

Summary of Reporting Requirements: Pending until administrative rule adoption

Statutory Reference: Section 162.3162(6), F.S.

① CONTACT INFORMATION:

Department of Agriculture and Consumer Services (FDACS)

Geoengineering and Weather Modification Activities on Public Infrastructure

Agency Reported to: Department of Transportation (FDOT)

Report Due Date: Monthly

Who is Required to Report: All operators of a public-use airport

Summary of Reporting Requirements: The report must include:

- ▶ The physical presence of any aircraft on public property, including any public infrastructure, equipped with any part, component, device or the like which may be used to support the intentional emission, injection, release, or dispersion of air contaminants into the atmosphere within the borders of the state when such emissions occur for the express purpose of affecting temperature, weather, climate, or the intensity of sunlight
- ▶ The landing, takeoff, stopover, or refueling of an aircraft equipped with the above components on the physical location of the public infrastructure

*If an entity is out of compliance with this section, FDOT may not expend any state funds as prescribed by law to support a project or program located on or in support of public infrastructure until the time in which the entity becomes compliant.

Statutory Reference: Section 403.4115, F.S.

① CONTACT INFORMATION:

Department of Transportation (FDOT)

Phone: 850.414.4100

Community Redevelopment Agency Annual Report

Agency Reported to: The county or municipality that created the agency. The report must also be published on the agency's website.

Report Due Date: Annually by March 31

Who is Required to Report: All Community Redevelopment Agencies

Summary of Reporting Requirements: The report must include:

- ▶ The most recent complete audit report of the redevelopment trust fund as required by law. If the audit report for the previous year is not available by March 31, a community redevelopment agency must publish the report on its website within 45 days after completion.
- ▶ The performance data for each plan authorized, administered, or overseen by the community redevelopment agency as of December 31 of the reporting year, including the:
 - ▶ Total number of projects started and completed, and the estimated cost for each project
 - ▶ Total expenditures from the redevelopment trust fund
 - ▶ Original assessed real property values within the community redevelopment agency's area of authority as of the day the agency was created
 - ▶ Total assessed real property values of property within the boundaries of the community redevelopment agency as on January 1 of the reporting year
 - ▶ Total amount expended for affordable housing for low- and middle-income residents
- ▶ A summary indicating to what extent, if any, the community redevelopment agency has achieved the goals set out in its community redevelopment plan

Statutory Reference: Section 163.371, F.S.

Local Enforcement Agency Condominium Milestone Inspection Report

Agency Reported to: Department of Business and Professional Regulation (DBPR)

Report Due Date: Annually by December 31

Who is Required to Report: All local enforcement agencies responsible for condominium milestone inspections

Summary of Reporting Requirements: The report must include:

- ▶ The number of buildings required to have a milestone inspection within the local enforcement agency's jurisdiction
- ▶ The number of buildings for which a phase one milestone inspection has been completed
- ▶ The number of buildings granted an extension of time by which to complete the building's initial milestone inspection
- ▶ The number of buildings required to have a phase two milestone inspection
- ▶ The number of buildings for which a phase two milestone inspection has been completed
- ▶ The number, type, and value of permits applied for to complete repairs based on a phase two milestone inspection
- ▶ A list of buildings deemed to be unsafe or uninhabitable as determined by a milestone inspection
- ▶ The license number of the building code administrator responsible for milestone inspections for the local enforcement agency

*If an entity is out of compliance with this section, FDOT may not expend any state funds as prescribed by law to support a project or program located on or in support of public infrastructure until the time in which the entity becomes compliant.

Statutory Reference: Section 468.4335(13)(a), F.S.

① CONTACT INFORMATION:

Department of Business and Professional Regulation (DBPR)

Phone: 850.487.1395

NEW

Municipal Utility Service Reporting (Services Provided Outside Municipal Boundaries)

Agency Reported to: Florida Public Service Commission

Due Date: January 1 annually, beginning January 1, 2027

Who is Required to Report:

Municipalities that provide electric, water, natural gas, or sewer utility services outside their municipal boundaries

Summary of Reporting Requirements: Each applicable municipality must submit an annual report to the Public Service Commission (PSC) for each type of utility service provided outside municipal boundaries. The report must include the following information for the municipality's most recently completed fiscal year:

- ▶ **Customer Data**
 - ▶ The number and percentage of customers receiving utility services at locations outside the municipality
- ▶ **Sales and Revenue Data**
 - ▶ The volume and percentage of utility service sales to customers outside municipal boundaries, and the gross revenues generated from those sales
- ▶ **Rate Comparisons**
 - ▶ Whether rates, fees, or charges differ between customers inside and outside municipal boundaries, and if so, the amount and percentage of the difference
- ▶ **Use of Utility Revenues**
 - ▶ The percentage of utility revenues used to fund or finance nonutility government functions or services, and the percentage of the municipality's nonutility budget supported by such revenues

The Public Service Commission has jurisdiction to enforce these reporting requirements. Municipalities that fail to comply are subject to penalties under state law.

Statutory Reference: Chapter No. 2026-135