

Instructions for Completing the Local Government Financial Reporting Form 2020 Reporting Cycle

Chapter 2019-56, Laws of Florida, requires each county and municipal budget officer to electronically submit to the Office of Economic and Demographic Research (EDR), in a format and on forms prescribed by EDR, specified information regarding the final budget and the economic status of the local government, by October 15 of each year. The law requires each county and municipality to submit:

1. Government spending per resident, including the rate for the five preceding fiscal years;
2. Government debt per resident, including the rate for the five preceding fiscal years;
3. Median income within the county or municipality;
4. Average county or municipal employee salary;
5. Percent of the entity's budget spent on salaries and benefits for the entity's employees; and
6. Number of special taxing districts that are located wholly or partially within the county or municipality.

Chapter 2020-27, Laws of Florida, requires additional information be submitted annually by county and municipal budget officers, beginning with the submission due by October 15, 2020. This new law requires the reporting of the government's annual expenditures providing for the financing, acquisition, construction, reconstruction, or rehabilitation of housing that is affordable, as that term is defined in s. 420.0004, F.S. The reported "affordable housing" expenditures must indicate the source of such funds as "federal," "state," "local," or "other," as applicable.

Pursuant to s. 420.0004(3), F.S., "affordable" means that monthly rents or monthly mortgage payments including taxes, insurance, and utilities do not exceed 30 percent of that amount which represents the percentage of the median adjusted gross annual income for the: households of extremely-low-income persons, as defined in s. 420.0004(9), F.S; households of low-income persons, as defined in s. 420.0004(11), F.S; households of moderate-income persons, as defined in s. 420.0004(12), F.S; or households of very-low-income persons, as defined in s. 420.0004(17), F.S.

In case you were not already aware, the Florida House of Representatives recently launched its Taxpayer Accountability & Transparency Project website <https://floridataxpayers.com/>, which provides Local Government Report Cards for each county and municipality in Florida. Each jurisdiction's Report Card presents letter grades and rankings of its performance in five distinct categories: government spending, government debt, government size, crime, and education. The House of Representatives used some of the data collected by EDR, via this reporting requirement, to develop the Local Government Report Cards.

New Excel worksheets have been made available for county and municipal governments to report the required information for the 2020 reporting cycle. These worksheets can be downloaded from the EDR's *Local Government Reporting Instructions* webpage, via the following link.

<http://edr.state.fl.us/Content/local-government/local-govt-instructions/index.cfm>

There have been several changes to the reporting forms for 2020, which are summarized below.

New Changes for the 2020 Reporting Cycle:

1. County and municipal budget officers will only be asked to report Total Government Spending by Category for FY 2020-21, based on the final adopted budget, and for FY 2019-20, based on the most recent amended or final budget. **EDR staff will gather government expenditures for FY 2018-19 and prior fiscal years from each government's *Annual Financial Reports*, which are statutorily-required and submitted to the Department of Financial Services pursuant to s. 218.32, F.S.**
2. County and municipal budget officers will only be asked to report the Cost to Pay Off Current Debt Obligations as of September 30, 2020. **Additionally, the 80 municipal governments, which did not report during last year's 2019 reporting cycle, will be asked to report these costs for the preceding five years (i.e., September 30, 2015 – 2019) as well . A listing of those 80 municipalities is provided on the final page of these instructions.**
3. County and municipal budget officers will not be asked to provide their respective jurisdiction's population estimates, estimates of median household income, or the number of active special districts within the jurisdiction since many local governments typically do not calculate such figures. **EDR staff have already compiled these data from the appropriate publicly-available sources. If local officials wish to review the figures for their respective jurisdiction, the files have been posted on the *Local Government Reporting Instructions* webpage.**
4. As explained on the previous page, a new requirement was added, beginning with the 2020 reporting cycle. County and municipal budget officers are now asked to report their respective jurisdiction's budgeted expenditures for affordable housing and indicate the appropriate funding sources for each type of affordable housing expenditure.

Instructions for Completing the 2020 Reporting Form:

1. Download and save the appropriate county or municipal reporting form (i.e., Excel file) from EDR's website via the following link: <http://edr.state.fl.us/Content/local-government/local-govt-reporting/index.cfm>
2. Type the name of the county or municipality into the green-shaded cell near the top of the form and only enter data into the green-shaded cells as requested. Where applicable, the dollar amounts or percentages will total automatically.
3. For Total Government Spending, please provide the figures from the FY 2020-21 Adopted Budget and the most recent FY 2019-20 Amended or Final Budget. The broad expenditure categories used in this form are the same categories listed in the Uniform Accounting System Chart of Accounts, which is the standard for recording and reporting Annual Financial Reports to the Florida Department of Financial Services, pursuant to s. 218.32, F.S. A description of each expenditure category is provided. The expenditures should be totaled across all funds.
4. For Cost to Pay Off Current Debt Obligations, please provide the total amount of principal owed (excluding interest), as of September 30, 2020. The 80 municipal governments, which did not report during last year's 2019 reporting cycle, are asked to provide these costs for the preceding five years as well. Descriptions for each debt category (i.e., general obligation, enterprise fund, and special revenue) are provided.
5. For Employment-Related Data, please provide the figures from the FY 2020-21 Final Adopted Budget. For the categories of Regular or Permanent Employees and Seasonal and Temporary Employees, we are asking for Total Expenditure for Salary, Total Expenditure for Benefits, and Number of Employees. Please provide the Number of Employees as the number of Full-Time Equivalents (FTEs). If the number of Seasonal and Temporary Employees is not available, please leave that particular cell blank. Descriptions are provided.
6. Historical official population estimates (i.e., total estimate less inmates) for your jurisdiction will be used by EDR staff to calculate government spending per resident and government debt per resident for the preceding five years as required by this law. Specifically, the report to be published by EDR will use the population estimates as of April 1st of the relevant year as shown on EDR's website via the link referenced in #1 above. For example, a jurisdiction's April 1, 2020 Estimate Less Inmate figure will be used to calculate per capita government spending and debt reported from the FY 2020-21 Adopted Budget.
7. When completed, save a copy of this Excel file for your records, then email the Excel file to EDR Analyst, Steven O'Cain at ocain.steve@leg.state.fl.us.

Municipal Governments That Did Not Report in 2019

Alford	Fanning Springs	Lazy Lake	Pembroke Park
Altha	Florida City	Loxahatchee Groves	Plantation
Apalachicola	Glen St. Mary	Lynn Haven	Pomona Park
Avon Park	Golden Beach	Malone	Ponce de Leon
Bascom	Graceville	Manalapan	Quincy
Bay Harbor Islands	Greenville	Mangonia Park	Raiford
Bell	Greenwood	Marineland	Riviera Beach
Belleair	Gulf Breeze	McIntosh	San Antonio
Branford	Hampton	Mexico Beach	Shalimar
Callahan	Havana	Miami Gardens	Sneads
Campbellton	Hialeah Gardens	Midway	Southwest Ranches
Carrabelle	Highland Park	Moore Haven	Sweetwater
Cedar Key	Howey-in-the-Hills	North Bay Village	Titusville
Century	Hypoluxo	North Miami	Valparaiso
Coleman	Inverness	Opa-locka	Vernon
Cottdendale	Jennings	Otter Creek	Virginia Gardens
Cross City	Jupiter Inlet Colony	Pahokee	Webster
Crystal River	Keystone Heights	Panama City Beach	Welaka
Eatonville	Lake City	Parker	West Palm Beach
Esto	Lawtey	Paxton	Westville