

## Instructions for Completing the Local Government Financial Reporting Form 2025 Reporting Cycle

Sections 129.03(3)(d) and 166.241(6), F.S., require 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.

Furthermore, these sections require 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., the term *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.

New Excel worksheets have been made available for county and municipal governments to report the required information for the 2025 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>

In terms of format, there have been no changes to the 2025 reporting forms.

### Summary of the Data to Be Reported during the 2025 Reporting Cycle:

1. County and municipal budget officers are only asked to report Total Government Spending by Category for FY 2025-26, based on the most recently amended or final adopted budget, and for FY 2024-25, based on the most recently amended or final budget. **EDR staff recognizes that these data are subject to future change. Furthermore, EDR staff will gather government expenditures for FY 2023-24 and prior fiscal years from governments' *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 are only asked to report the Cost to Pay Off Current Debt Obligations as of September 30, 2025.
3. County and municipal budget officers are NOT being asked to provide their respective jurisdiction's population estimates, estimates of median household income, or the number of active dependent and independent special districts within the jurisdiction since many local governments typically do not calculate such figures or have such data readily available. **EDR staff have already compiled or will compile 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 in 2020. County and municipal budget officers are required 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 2025 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 2025-26 most recently amended or final adopted budget and the FY 2024-25 most recently amended or final budget. The broad expenditure categories used on this form are the same categories published in the *Uniform Accounting System Manual-Chart of Account*, which is the standard for recording and reporting financial information to the Florida Department of Financial Services, pursuant to s. 218.32, F.S.

For your reference, the most recent edition of the Manual, for local government reporting beginning FY 2022-23, is linked below.

[https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/local-government/uas-manual-for-local-governments-effective-beginning-2022-2023.pdf?sfvrsn=977afdb1\\_4](https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/local-government/uas-manual-for-local-governments-effective-beginning-2022-2023.pdf?sfvrsn=977afdb1_4)

The broad expenditure categories and the relevant account codes are listed below.

Expenditure Category	Expenditures Account Codes
General Government Services	511 - 519
Public Safety	521 - 529
Physical Environment	531 - 539
Transportation	541 - 549
Economic Environment	551 - 559
Human Services	561 - 569
Culture / Recreation	571 - 579
Other Uses & Other Non-Operating	581 - 593
Court-Related	600 - 769

The expenditures should be totaled across all funds, and Total Government Spending should include any component units. A county government's reporting of Total Government Spending should include the BOCC and all constitutional offices.

4. For Cost to Pay Off Current Debt Obligations, please provide the total amount of principal owed (excluding interest), as of September 30, 2025. Descriptions for each debt category (i.e., general obligation, enterprise fund, and special revenue) are provided. A county government's reporting of Cost to Pay Off Current Debt Obligations should include the BOCC and all constitutional offices.
5. For Employment-Related Data, please provide the figures from the FY 2025-26 most recently amended or 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. A county government's reporting of Salary, Benefits, and Number of Employees should include all employees of the BOCC and all constitutional offices, except for the elected constitutional officers themselves (i.e., County Commissioners, Clerk of Circuit Court, Property Appraiser, Tax Collector, Supervisor of Elections, and Sheriff). For municipal governments, elected officers should be excluded as well.
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 as required by this law. Specifically, the report to be published by EDR will use the population estimates as of April 1<sup>st</sup> of the relevant year as shown on EDR's website via the link referenced in #1 above. For example, a jurisdiction's April 1, 2024 Estimate Less Inmate figure will be used to calculate per capita government spending and debt reported from the FY 2024-25 Adopted Budget.
7. When completed, save an electronic copy of the Excel file for your records, then email the Excel file to EDR Analyst, Steven O'Cain at [ocain.steve@leg.state.fl.us](mailto:ocain.steve@leg.state.fl.us). Please do not email a photocopy or PDF of the completed Excel worksheet; send the Excel file itself.