

Instructions for Completing the Local Government Financial Reporting Form Revised 9/16/2019

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, beginning October 15, 2019, and each October 15 thereafter. 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.

Excel worksheets have been made available for county and municipal governments to report the specified information.

Instructions:

1. Download and save the appropriate county or municipal master file (i.e., Excel worksheet) from EDR's website via the following link:
<http://edr.state.fl.us/Content/local-government/local-govt-reporting/index.cfm>
2. Choose the correct county and municipality (if applicable) by clicking on the drop down arrow to access the drop down list.
3. After you select the county or municipality, the form automatically fills several data items with the latest available official data. First, the Countywide or Municipal Population Estimate Less Inmates figure is currently based on the official April 1, 2018 estimates prepared by the Bureau of Economic and Business Research (BEBR), University of Florida. (Also, see #7 below for additional information). Second, the county's or municipality's Median Household Income figure is based on the most recent U.S. Census Bureau's *American Community Survey*. Third, the Number of Special Districts figure is based on the *Official List of Special District* maintained by the Florida Department of Economic Opportunity's Special District Accountability Program. The number shown reflects the total number of dependent and independent special districts for which the county or municipality is listed as the local governing authority. Consequently, for these three items, you will not need to furnish anything; just review for accuracy. These figures are listed on the EDR's website via the link referenced in #1 above.

4. For Total Government Spending, we are asking for the figures from the FY 2019-20 Adopted Budget, the most recent Amended Budget for FY 2018-19 and the Actual Expenditures for FYs 2017-18, 2016-17, 2015-16, and 2014-15. 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 local government financial information to the Florida Department of Financial Services, pursuant to s. 218.33, F.S. A description of each expenditure category is provided. The expenditures should be totaled across all funds.
5. For Cost to Pay Off Current Debt Obligations, we are asking for the total amount of principal owed (excluding interest), as of a date certain (i.e., September 30, 2019 as well as the preceding five years). Descriptions for each debt category (i.e., general obligation, enterprise fund, and special revenue) are provided.
6. For Employee-Related Information, we are seeking the figures from the FY 2019-20 Adopted Budget. For the categories of Regular or Permanent Employees and Seasonal and Temporary Employees, we are asking for Total Salary, Total 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 this blank. Descriptions are provided.
7. 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 the 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, 2019 Estimate Less Inmate figure will be used to calculate per capita government spending and debt reported from the FY 2019-20 Adopted Budget.
8. Save a copy of your completed Excel worksheet for your records and e-mail the completed Excel file, no later than October 15, 2019, to EDR Analyst, Steven O'Cain at ocain.steve@leg.state.fl.us.