



Annual Reporting Requirement Local Government Financial Reporting

Chapter 2019-56, Laws of Florida, amended ss. 129.03 and 166.241, F.S., to require each county and municipal budget officer to submit certain information regarding their respective government's final budget and economic status to the Florida Legislature's Office of Economic and Demographic Research (EDR) by October 15th of each year. Using data submitted by local governments and collected from other publicly-available sources, EDR will calculate the following six statutorily-required metrics.

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.

Legislation signed into law this year adds to this annual reporting requirement. Chapter 2020-27, Laws of Florida, 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 expenditures must indicate the source of such funds as "federal," "state," "local," or "other," as applicable.

As you may be aware, the Florida House of Representatives recently launched its Taxpayer Accountability & Transparency Project website <https://floridatxpayers.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 last year, via this reporting requirement, to develop the Local Government Report Cards. It appears to be the House of Representatives' intent to annually update and report these Local Government Report Cards.

EDR has posted the county and municipal reporting forms for the 2020 reporting cycle, as well as instructions for completing the reporting form, and other supplemental information. These documents are posted on the EDR's Local Government Financial Reporting webpage via the following link.

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

Your assistance in communicating this reporting requirement to the appropriate county and municipal budget officers would be greatly appreciated.

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