Florida Government Finance Officers Association
e-Bulletin

Local Government Financial Reporting

Pursuant to Sections 129.03 and 166.241, F.S.

Legislation enacted in 2019 (i.e., 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. School districts and independent special districts are not subject to this reporting requirement.

Using data submitted by county and municipal 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.

Furthermore, legislation enacted in 2020 (i.e., Chapter 2020-27, Laws of Florida), added to this reporting by requiring 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.

CLICK HERE to see the link where County and municipal budget officers can find the appropriate form, instructions, and supporting documentation for the 2022 Reporting Cycle.

CLICK HERE to see county and municipal government data collected and metrics calculated from all prior years' reporting cycles (i.e., 2019-2021). Reporting forms from these prior cycles are no longer being accepted.