

2018-19 Case Study:

County and Municipal Revenues & Expenditures

Spring 2025

Revised Fall 2025 with Updated Municipal Data

Presented by:



The Florida Legislature
Office of Economic and
Demographic Research
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Source for Revenues and Expenditures...

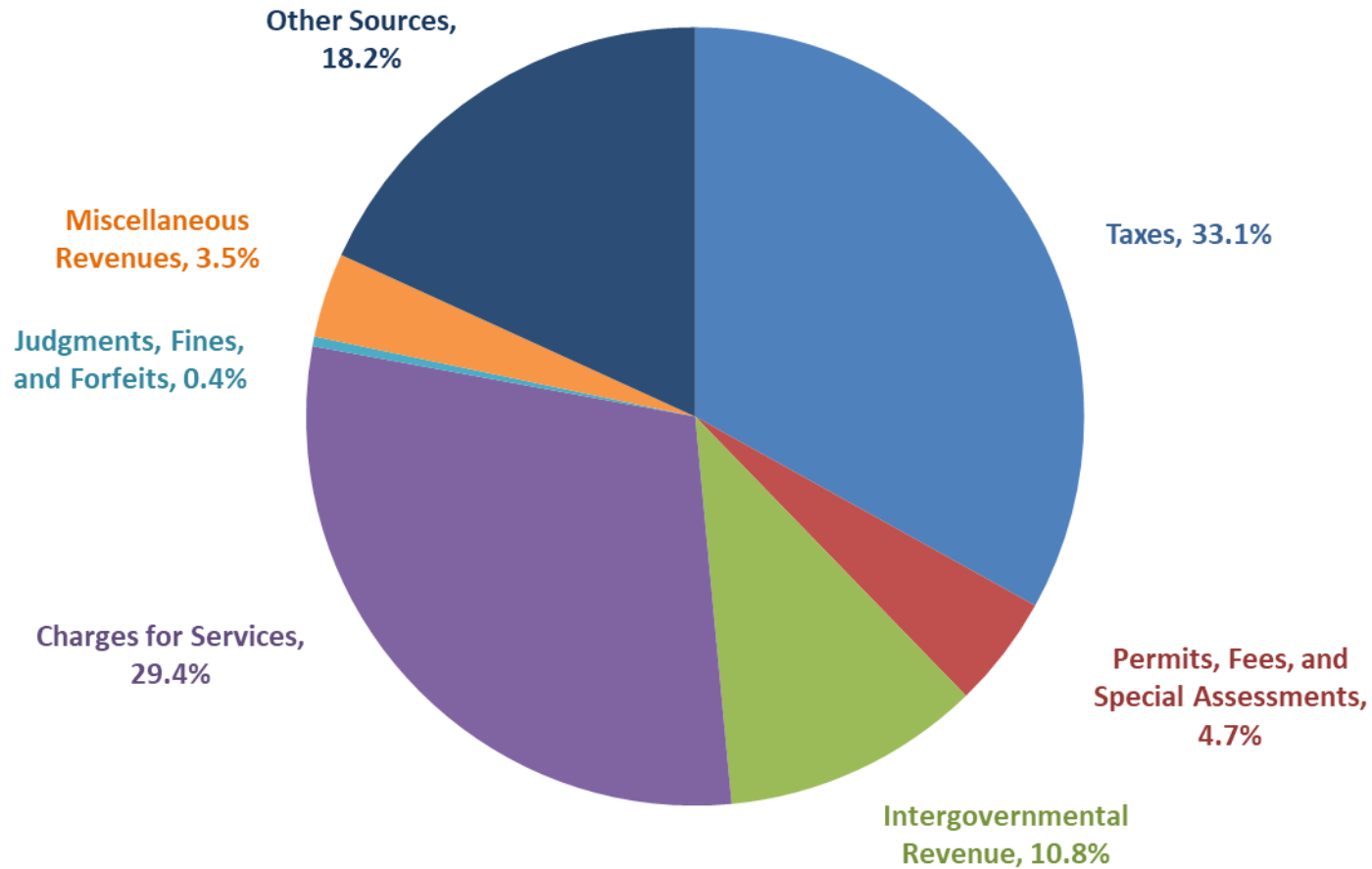
- Required reporting of revenues and expenditures to the Department of Financial Services (DFS) by local governments provides a comprehensive snapshot of local finances.
- This standardized data allows local governments to be compared across a variety of annual metrics and over time.
 - Annual Financial Reports (AFRs)
 - Uniform Accounting System prescribed by DFS
- Data were downloaded on September 17, 2025. All counties and municipalities reported. Duval County government is treated as a municipality rather than a county for reporting purposes (Jacksonville).



Revenues

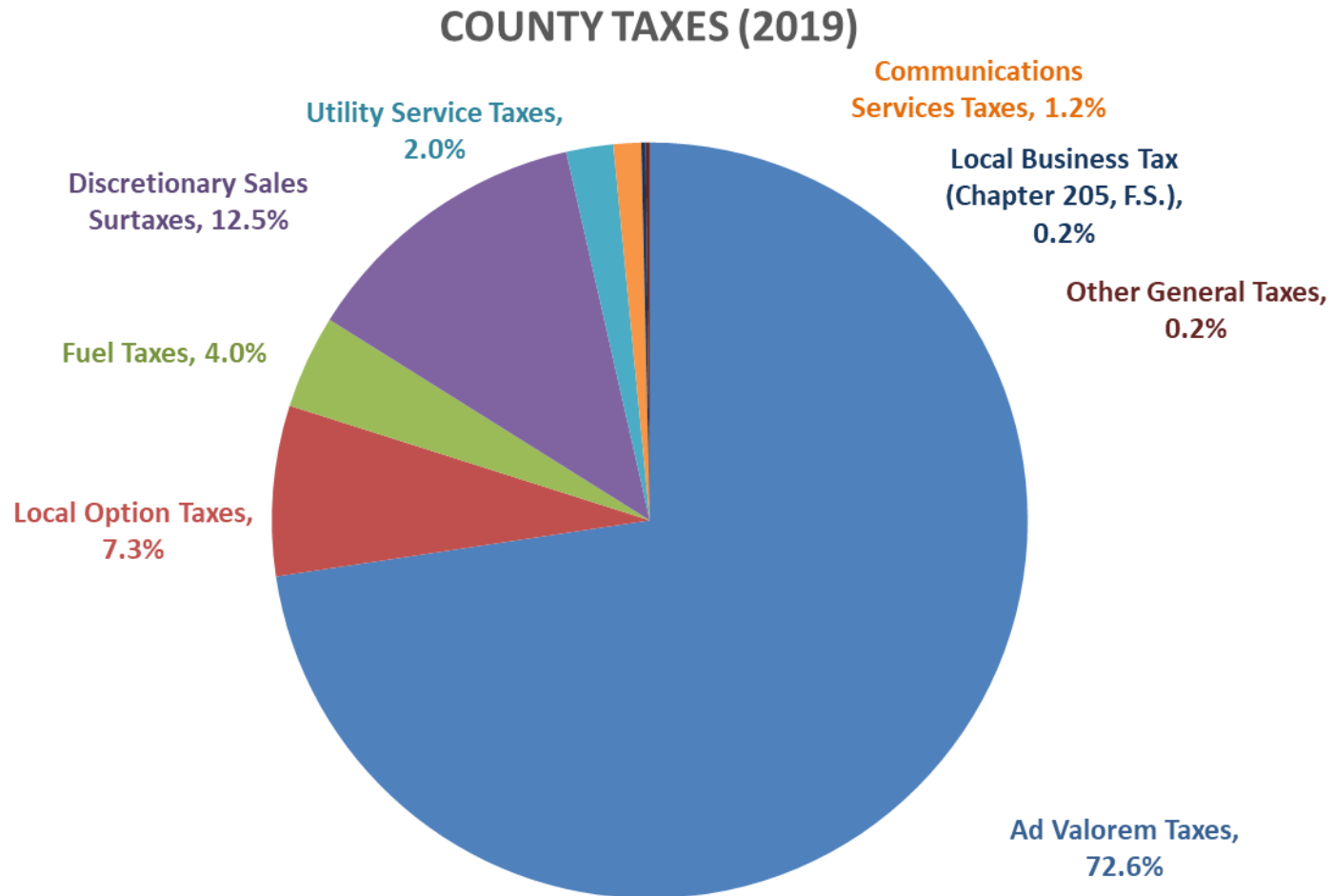
Revenue Types—Statewide Overview of Counties...

COUNTY REVENUES (2019)



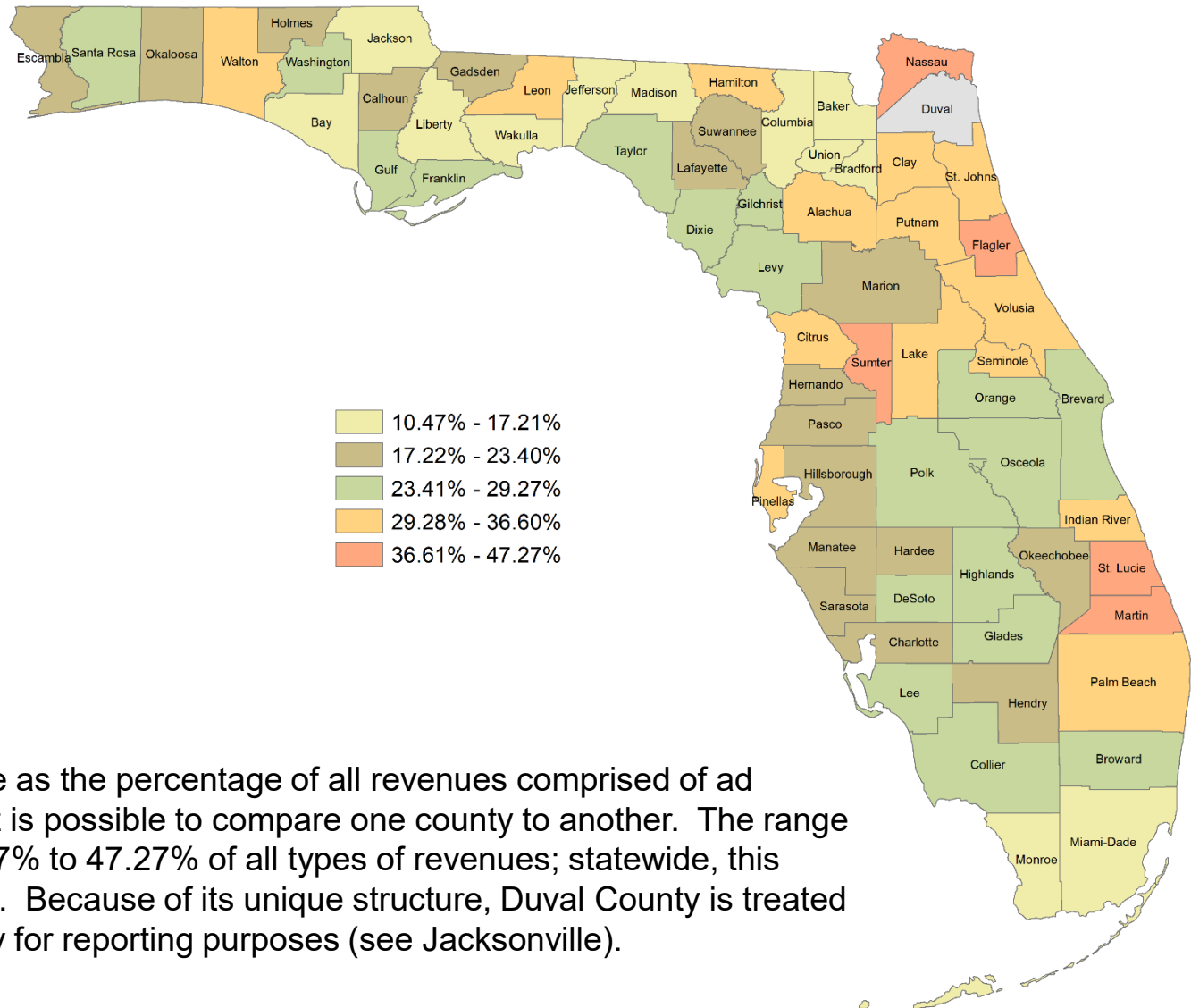
Combining all counties allows a composite picture.

Tax Breakout—Statewide Overview of Counties...



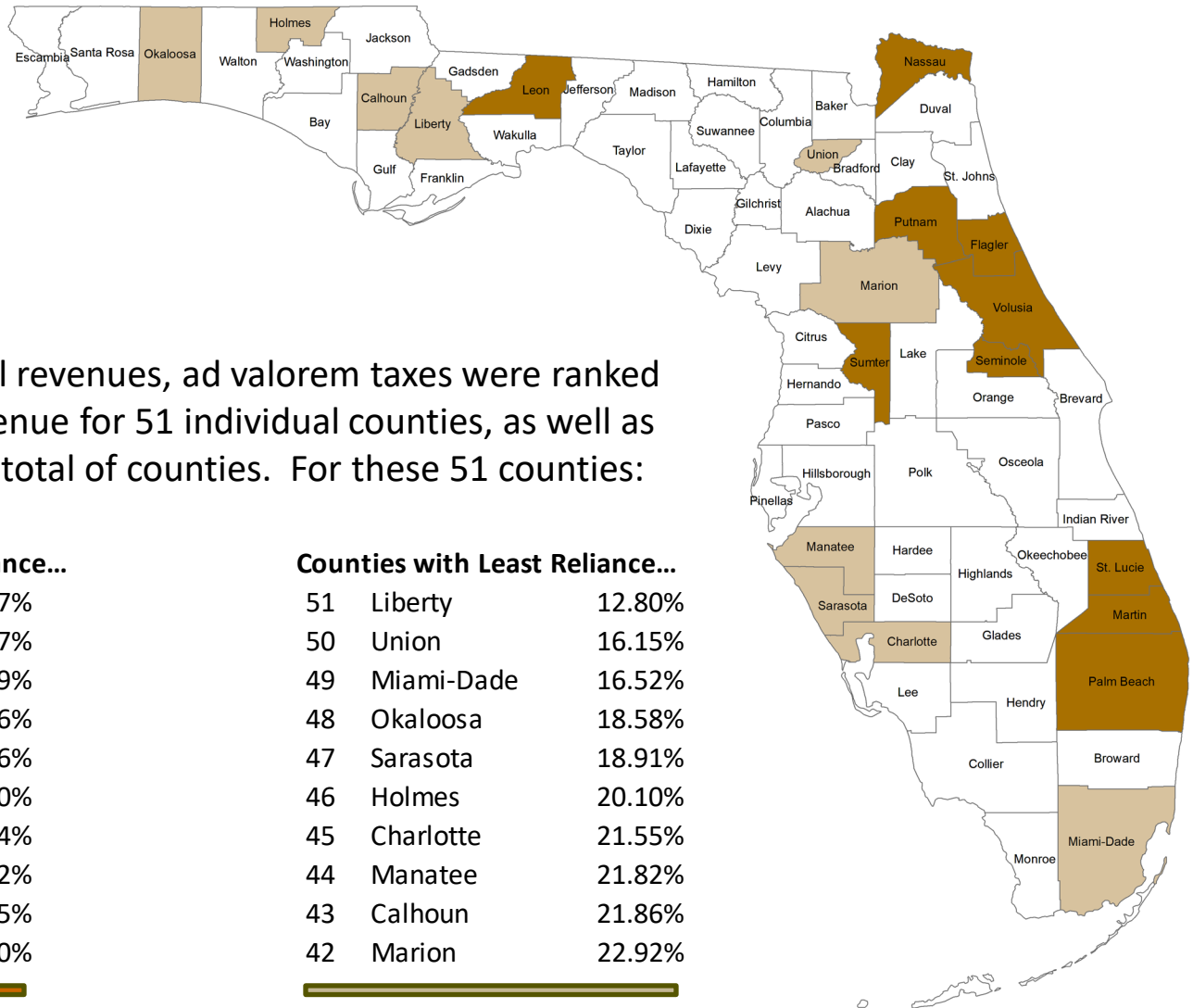
Note: Special assessments are included in *Permits, Fees, and Special Assessments*, not in *Taxes*.

County Reliance on Ad Valorem Taxes...



Defining reliance as the percentage of all revenues comprised of ad valorem taxes, it is possible to compare one county to another. The range is between 10.47% to 47.27% of all types of revenues; statewide, this share is 24.02%. Because of its unique structure, Duval County is treated as a municipality for reporting purposes (see Jacksonville).

Individual County Reliance on Ad Valorem...



As a percentage of total revenues, ad valorem taxes were ranked as the #1 source of revenue for 51 individual counties, as well as for the combined state total of counties. For these 51 counties:

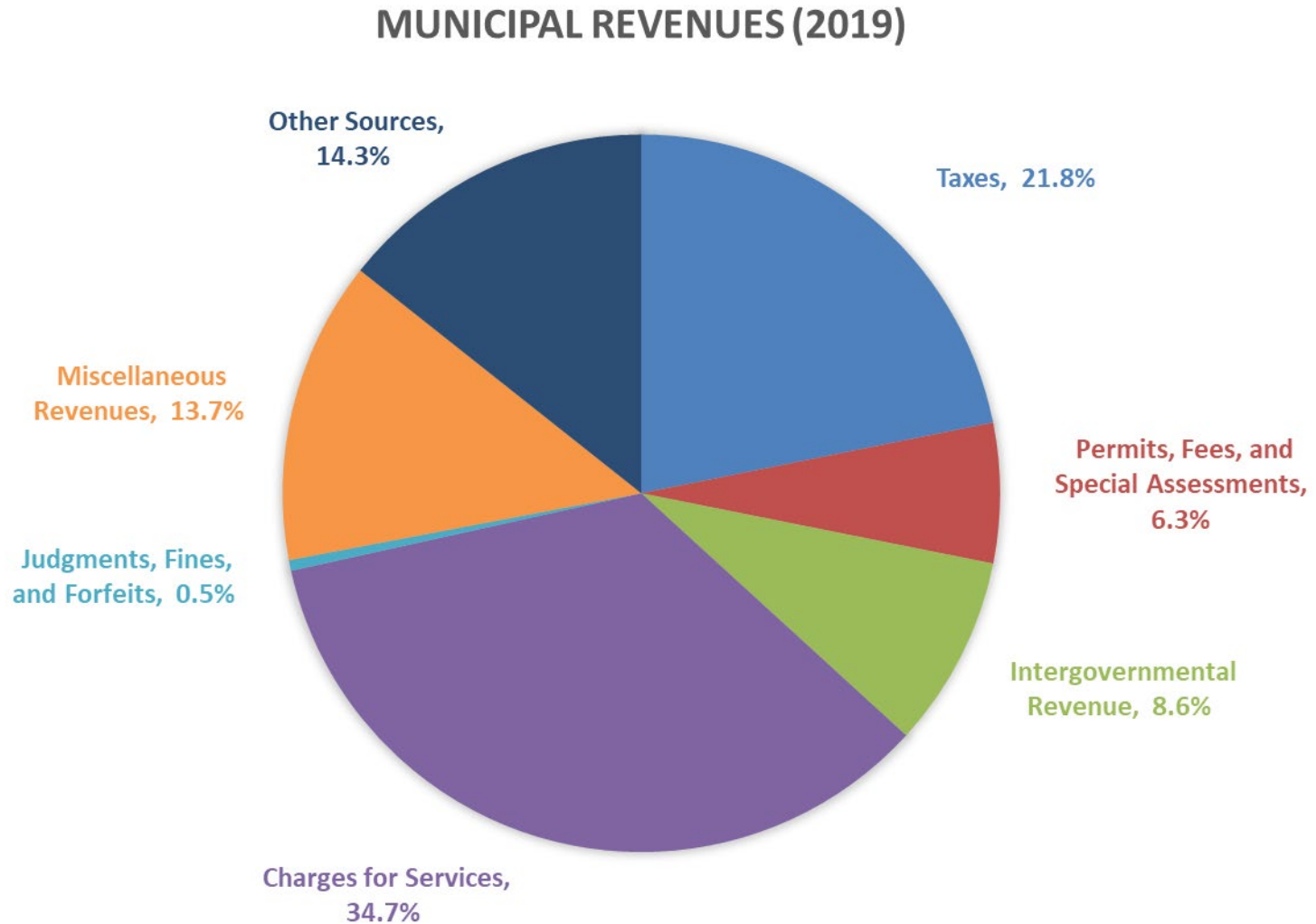
Counties with Greatest Reliance...

1	Flagler	47.27%
2	Nassau	44.17%
3	Sumter	39.89%
4	Martin	38.36%
5	St. Lucie	38.26%
6	Palm Beach	36.60%
7	Volusia	34.54%
8	Seminole	33.82%
9	Putnam	33.75%
10	Leon	33.40%

Counties with Least Reliance...

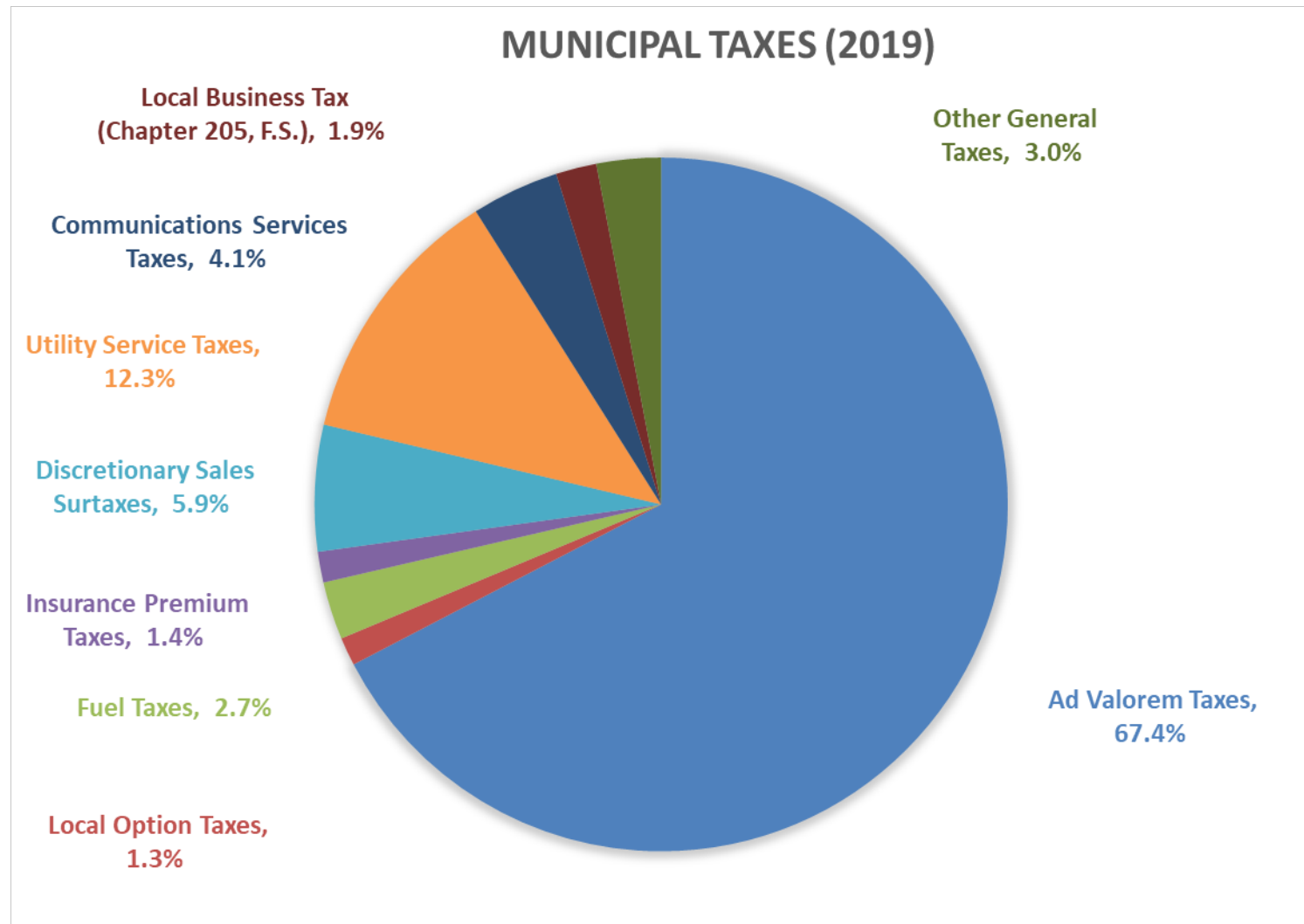
51	Liberty	12.80%
50	Union	16.15%
49	Miami-Dade	16.52%
48	Okaloosa	18.58%
47	Sarasota	18.91%
46	Holmes	20.10%
45	Charlotte	21.55%
44	Manatee	21.82%
43	Calhoun	21.86%
42	Marion	22.92%

Revenue Types—Statewide Overview of Municipalities...



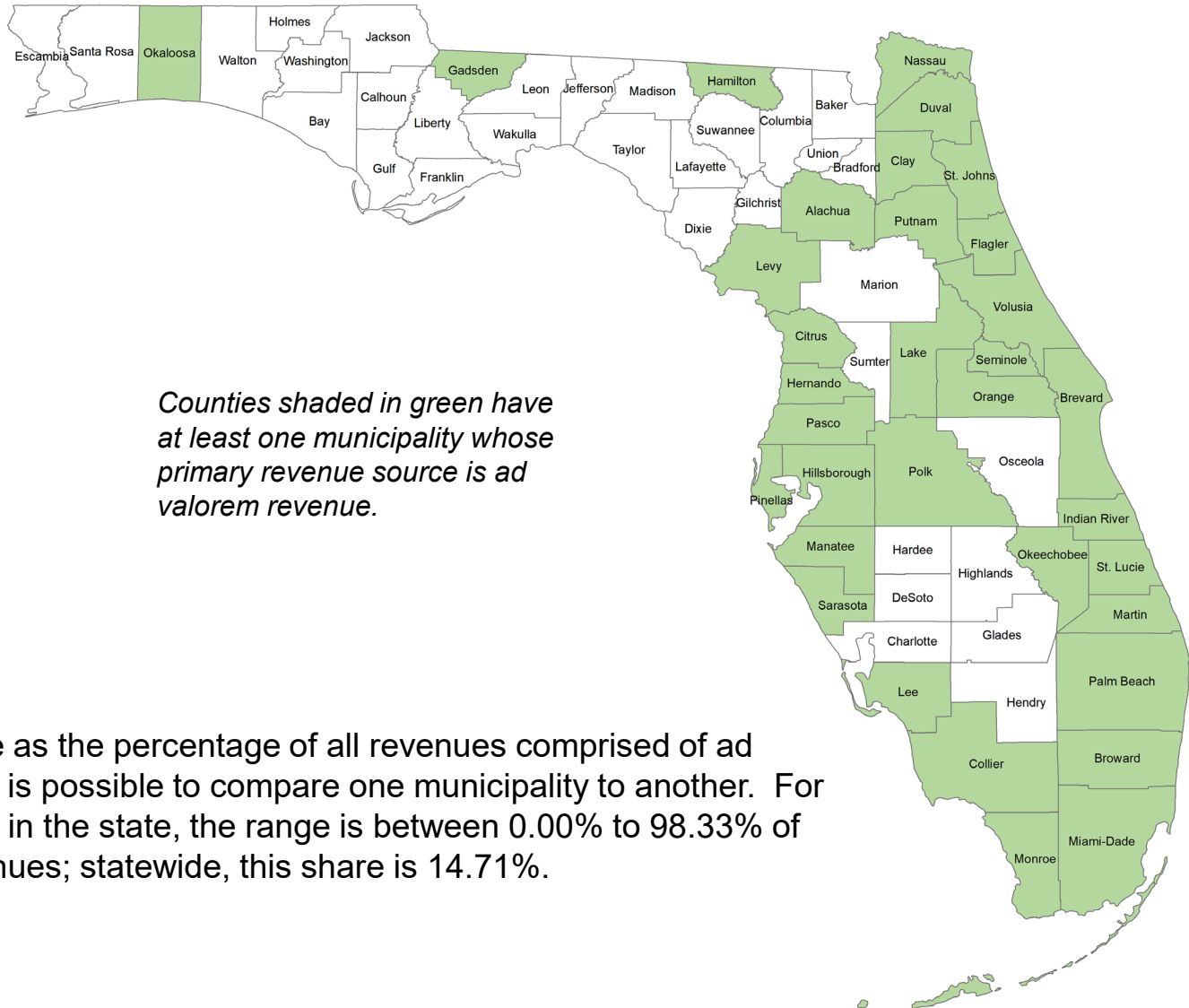
Combining all municipalities allows a composite picture.

Tax Breakout—Statewide Overview of Municipalities...



Note: Special assessments are included in *Permits, Fees, and Special Assessments*, not in *Taxes*.

Counties with At Least One Municipality Having Reliance on Ad Valorem Taxes...



Defining reliance as the percentage of all revenues comprised of ad valorem taxes, it is possible to compare one municipality to another. For all municipalities in the state, the range is between 0.00% to 98.33% of all types of revenues; statewide, this share is 14.71%.

Individual Municipality Reliance on Ad Valorem...

As a percentage of total revenues for 412 reporting municipalities, ad valorem taxes were ranked as the #1 source of revenue for 181 individual municipalities, in addition to the combined state total of municipalities. For these 181 municipalities:

Municipalities with Greatest Reliance...

1	Bay Lake	98.33%
2	Lake Buena Vista	97.36%
3	Weeki Wachee	90.18%
4	Lazy Lake	79.73%
5	Sea Ranch Lakes	79.24%
6	Indian Creek	77.58%
7	Indiantown	76.86%
8	Belleair Shore	74.55%
9	Orchid	69.32%
10	Ocean Ridge	67.92%



Municipalities with Least Reliance...

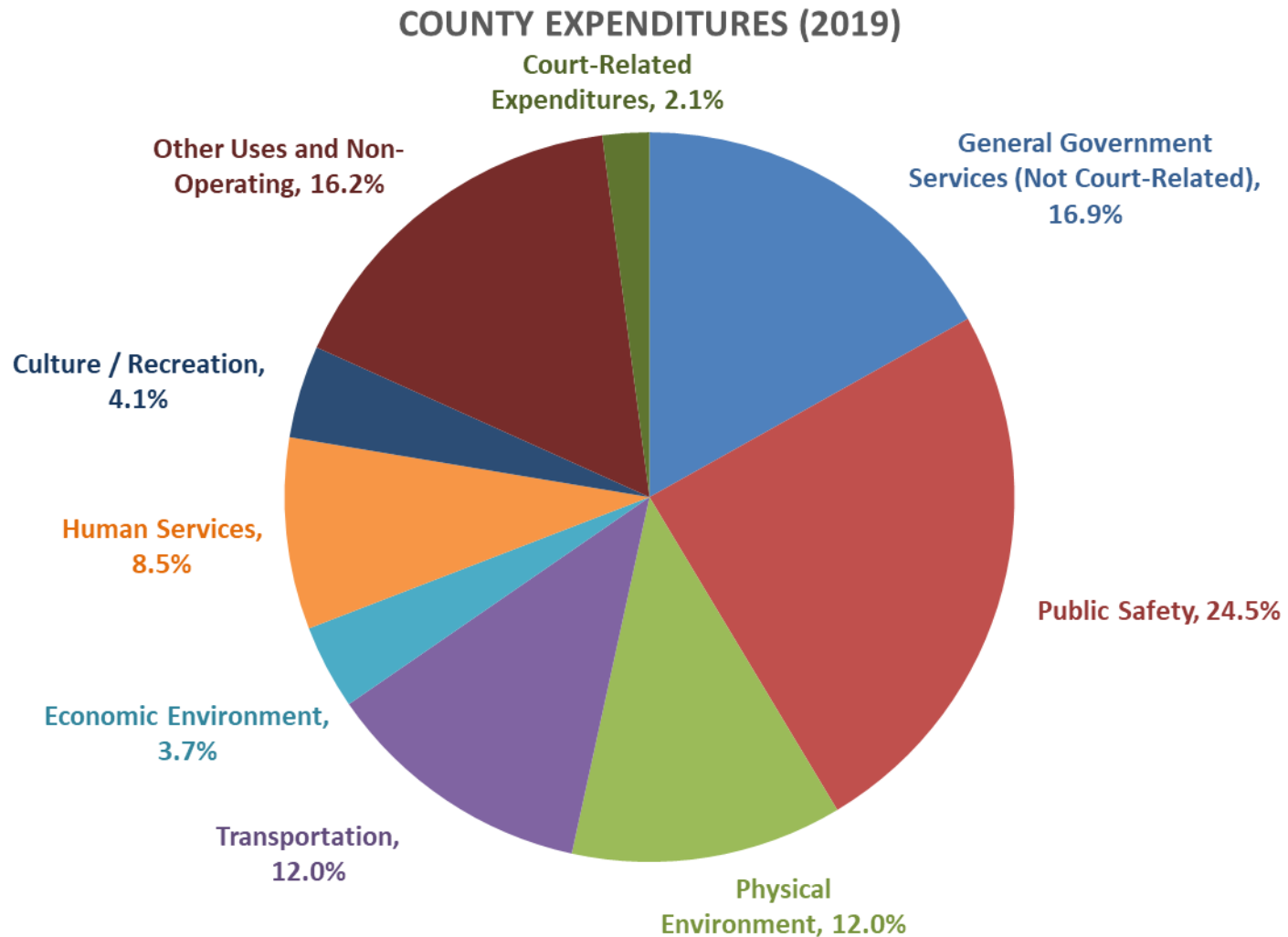
181	Apopka	10.97%
180	Orlando	11.71%
179	Plant City	12.57%
178	Port Orange	13.05%
177	Holly Hill	13.08%
176	Dade City	13.10%
175	Sarasota	13.20%
174	Orange Park	13.50%
173	Ocoee	13.80%
172	Clermont	14.18%



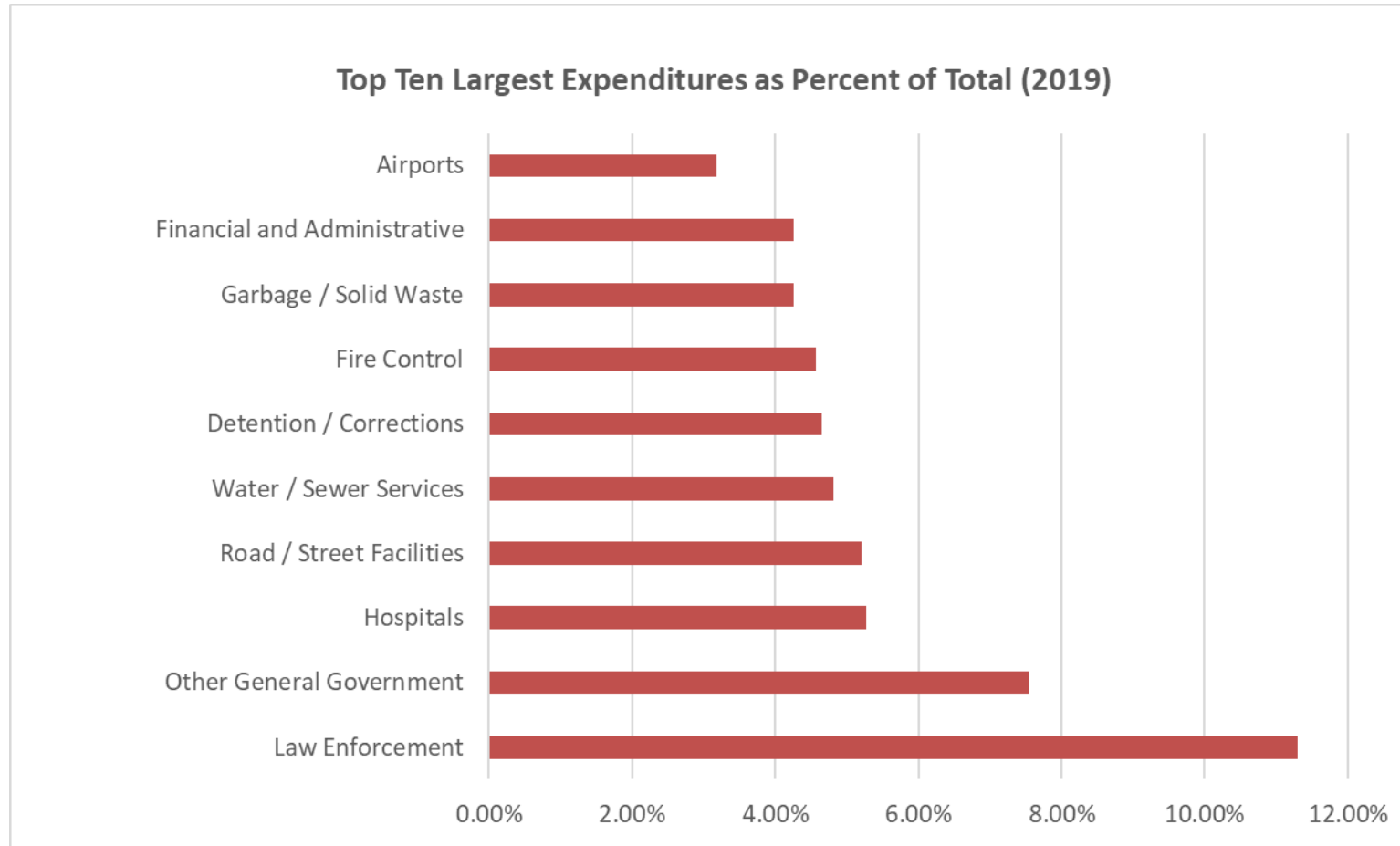
Moreover, there were 22 cities that had "0" reported for ad valorem taxes.

Expenditures

Expenditure Groups—Statewide Overview of Counties...

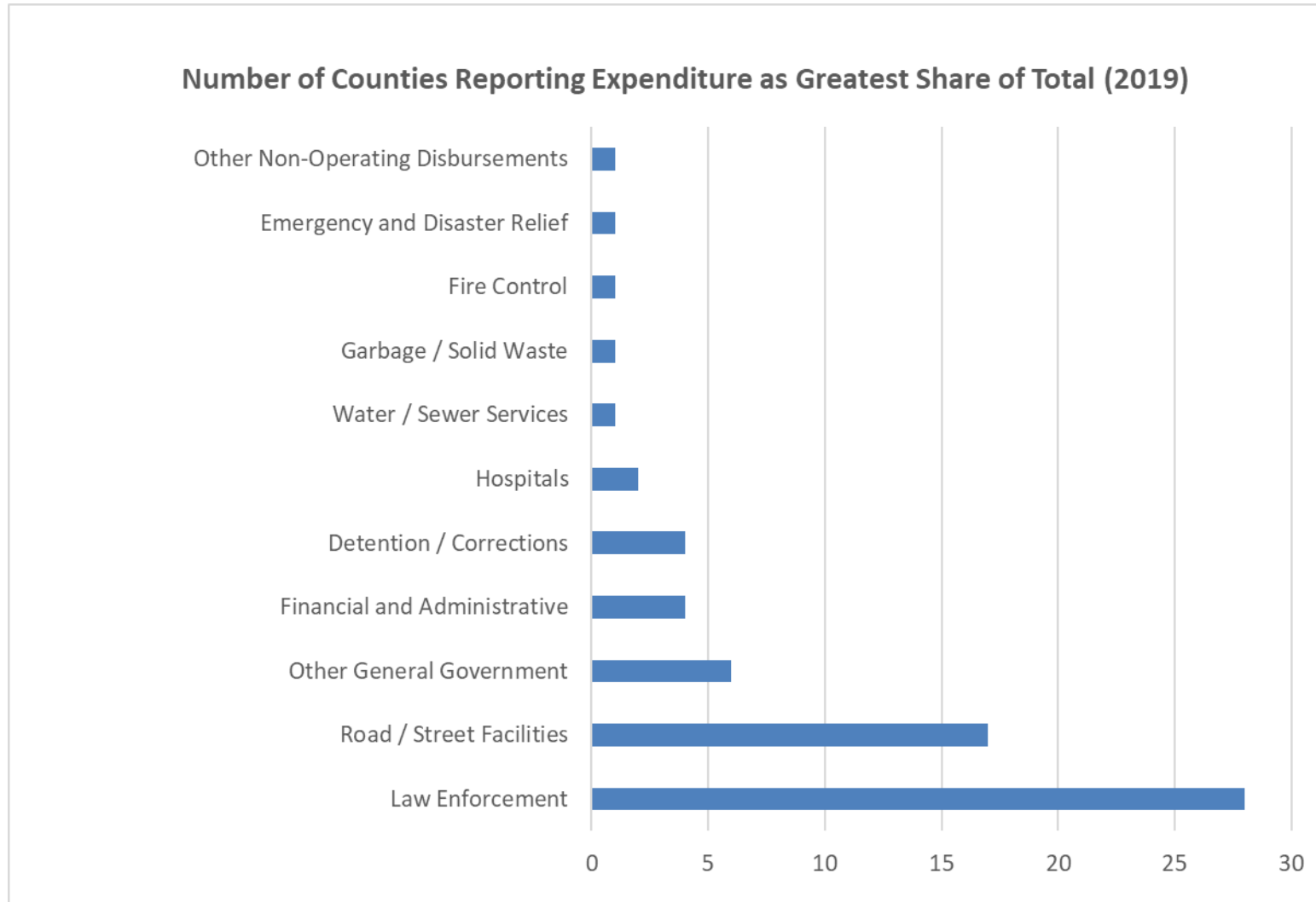


Expenditure Breakout—Statewide Overview of Counties...



Note: While included in the calculation, *Interfund Transfers* have been omitted from the list.

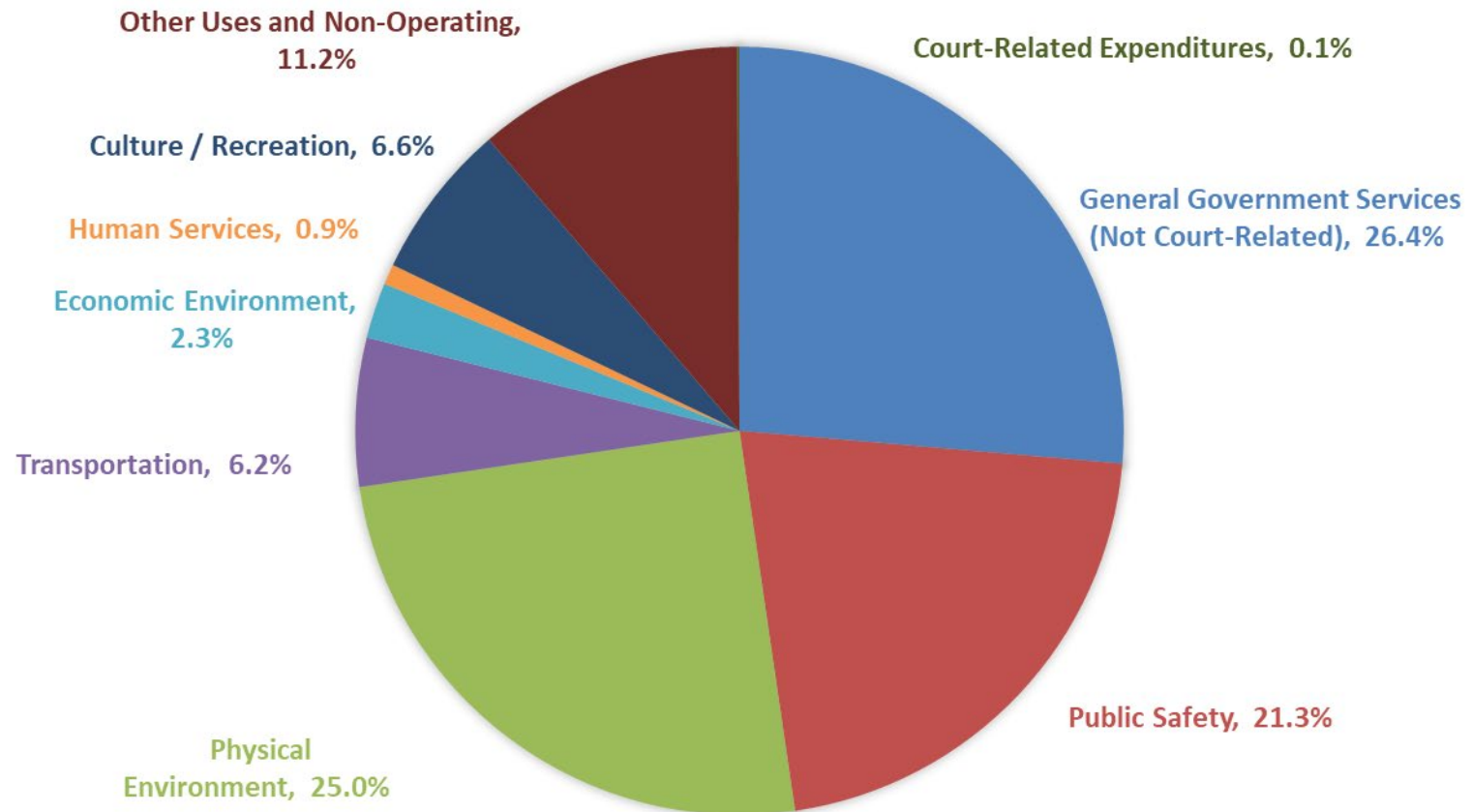
Expenditure Breakout—Individual Counties...



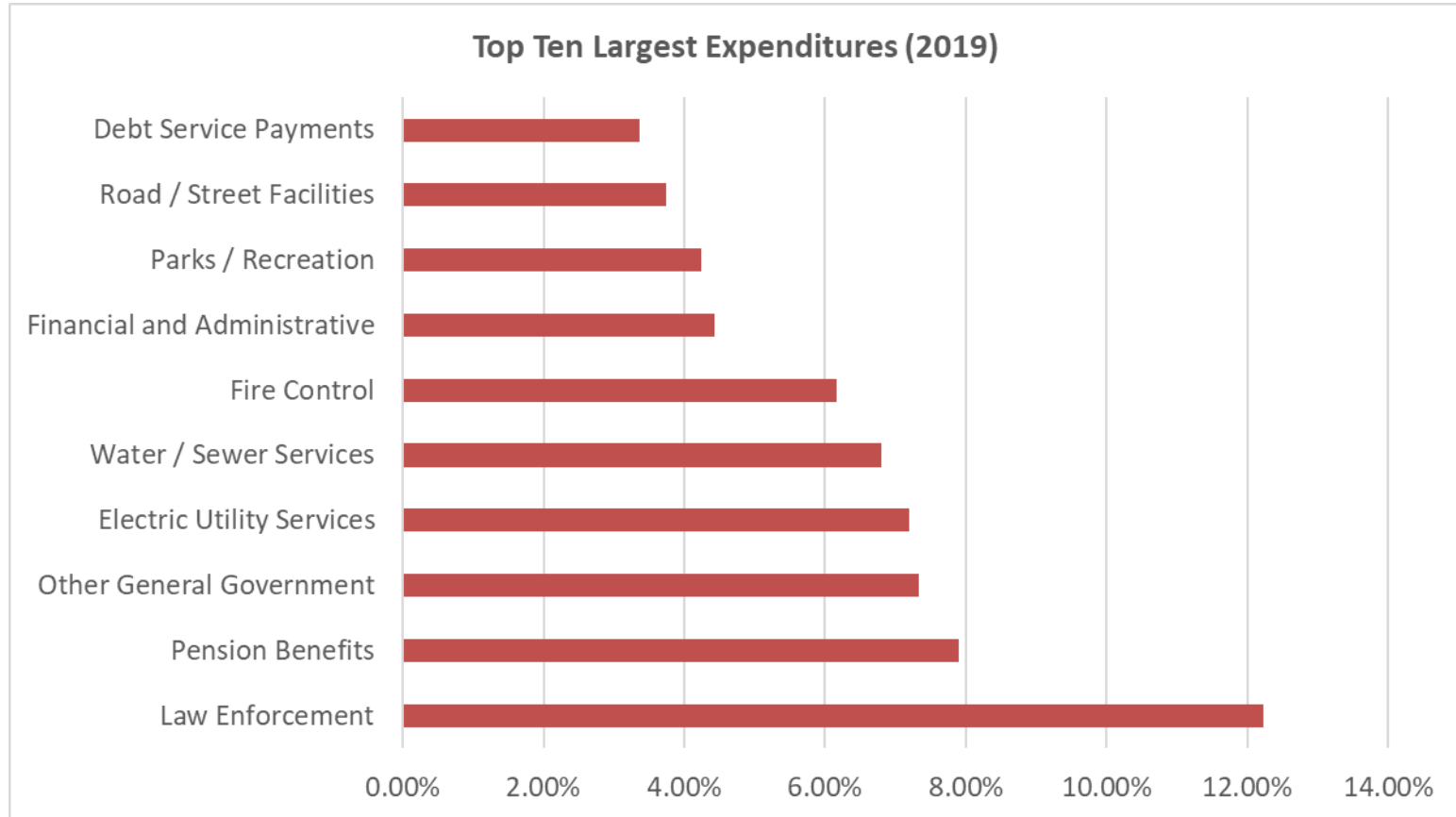
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Expenditure Groups— Statewide Overview of Municipalities...

MUNICIPAL EXPENDITURES (2019)

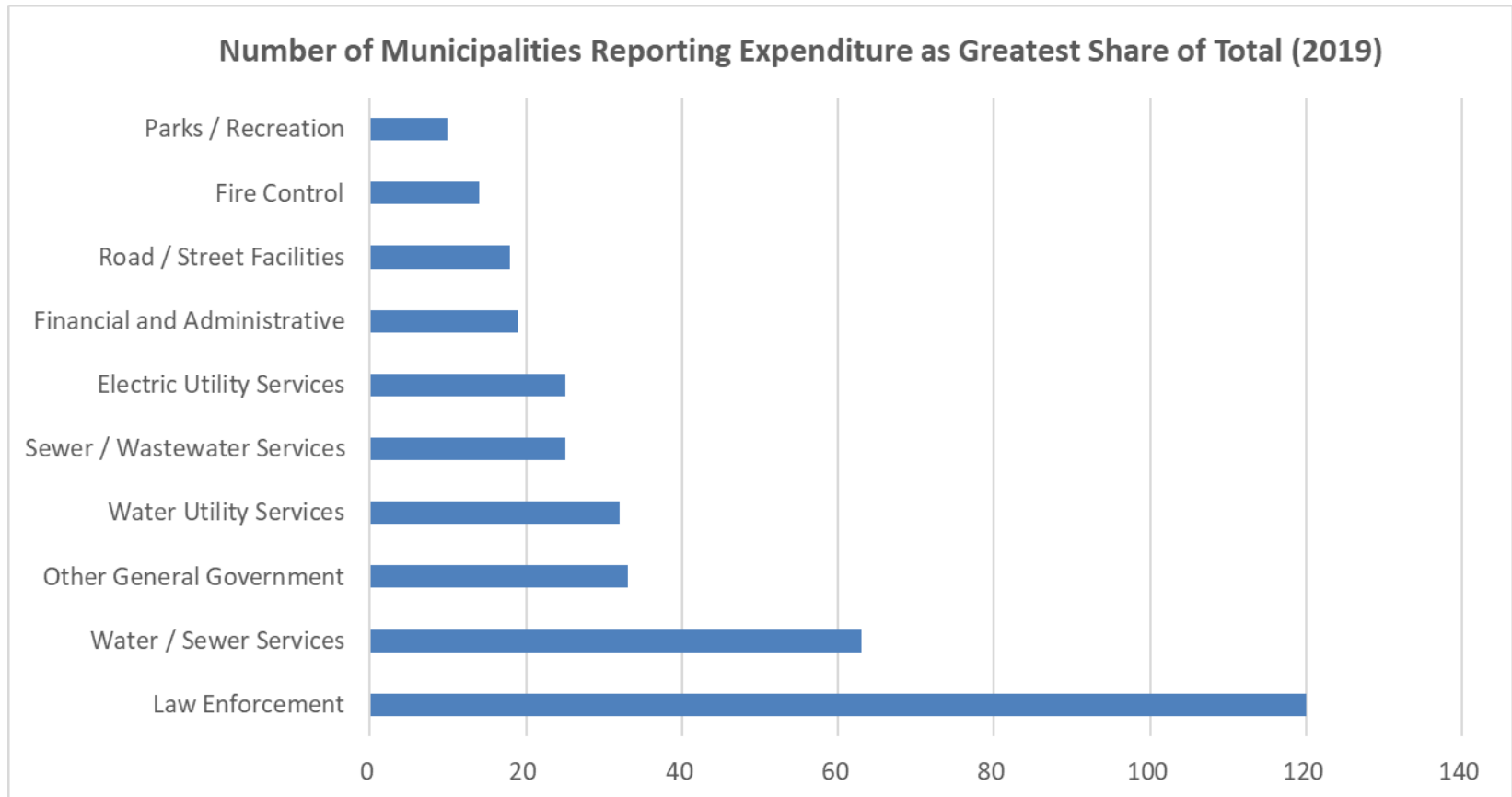


Expenditure Breakout—Statewide Overview of Municipalities...



Note: While included in the calculation, *Interfund Transfers* were omitted from the list.

Expenditure Breakout—Individual Municipalities...



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