

2019-20:

County and Municipal Revenues & Expenditures

Fall 2025

Presented by:



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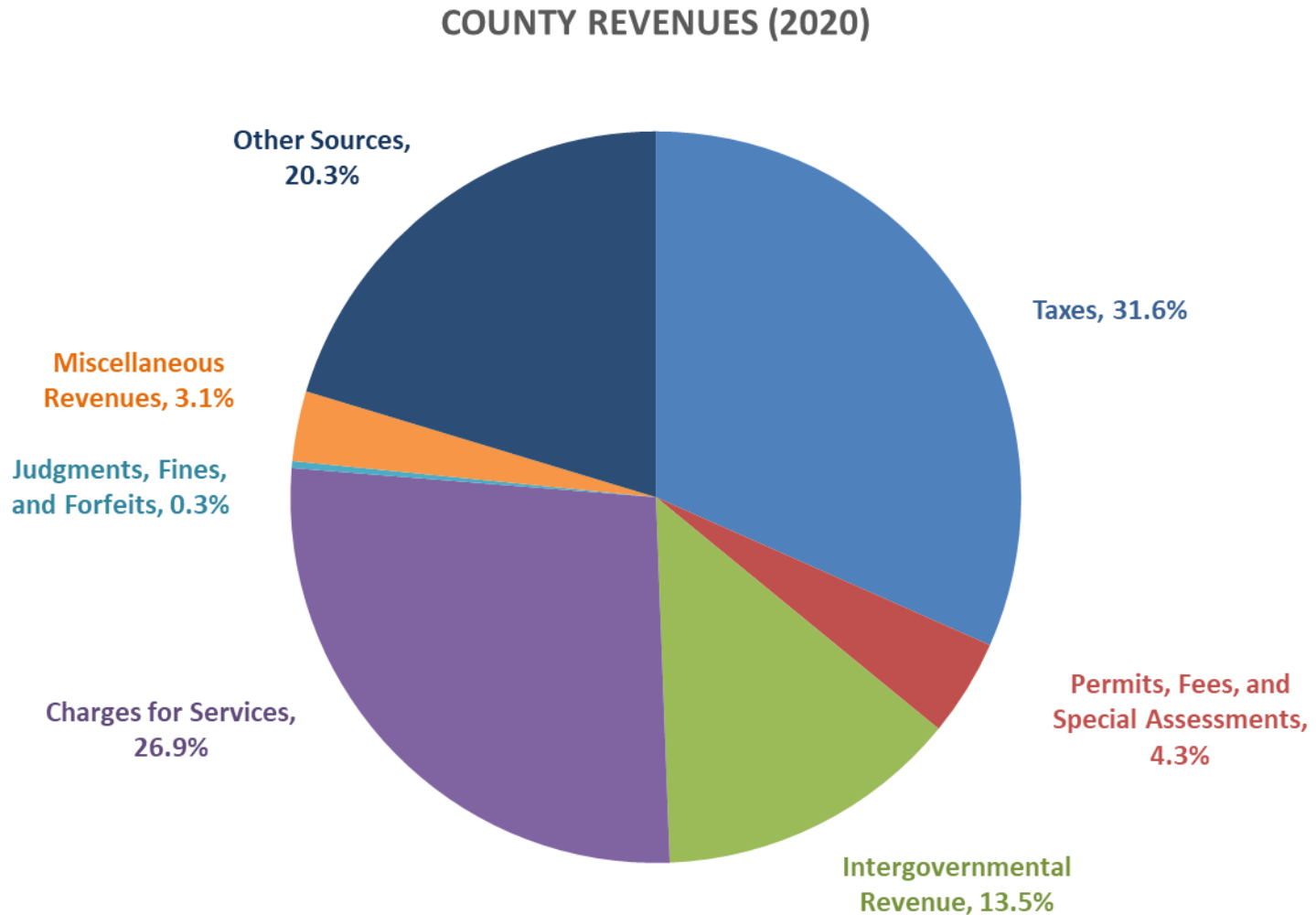
Source for Revenues and Expenditures...

- 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 August 28, 2025. All counties and 407 of Florida's 411 municipalities reported. Duval County government is treated as a municipality rather than a county for reporting purposes (Jacksonville).



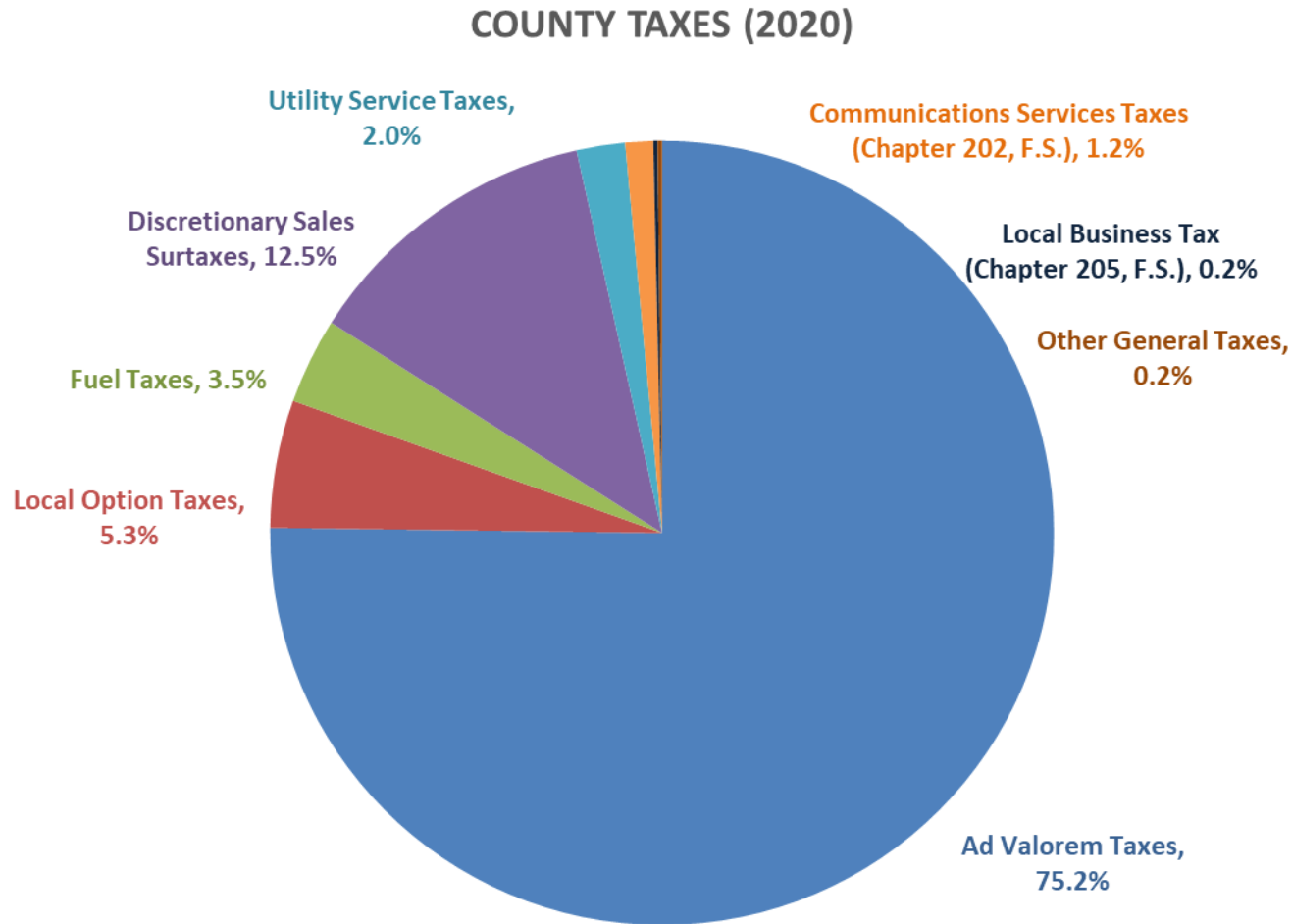
Revenues

Revenue Types—Statewide Overview of Counties...



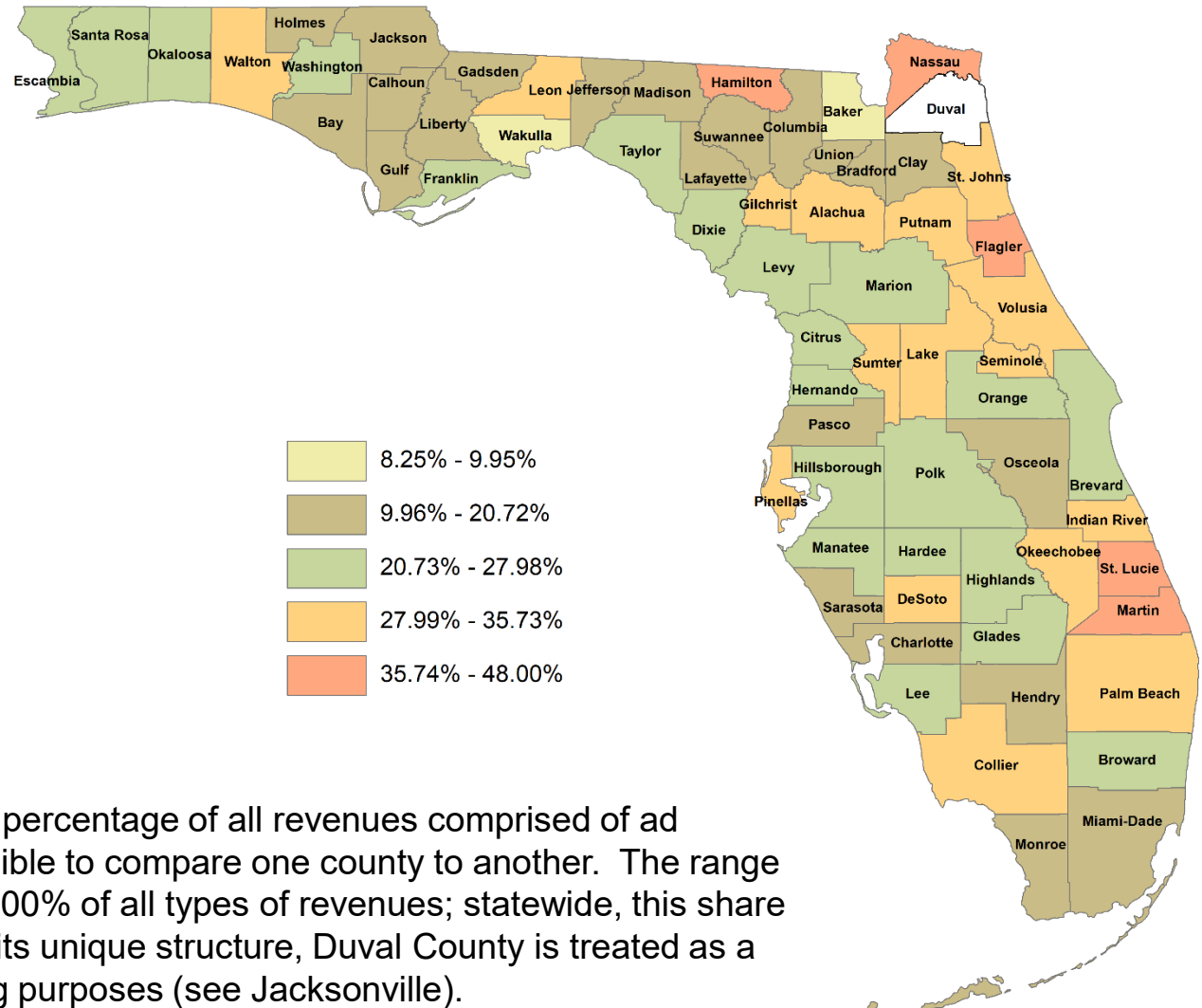
Combining all counties allows a composite picture.

Tax Breakout—Statewide Overview of Counties...



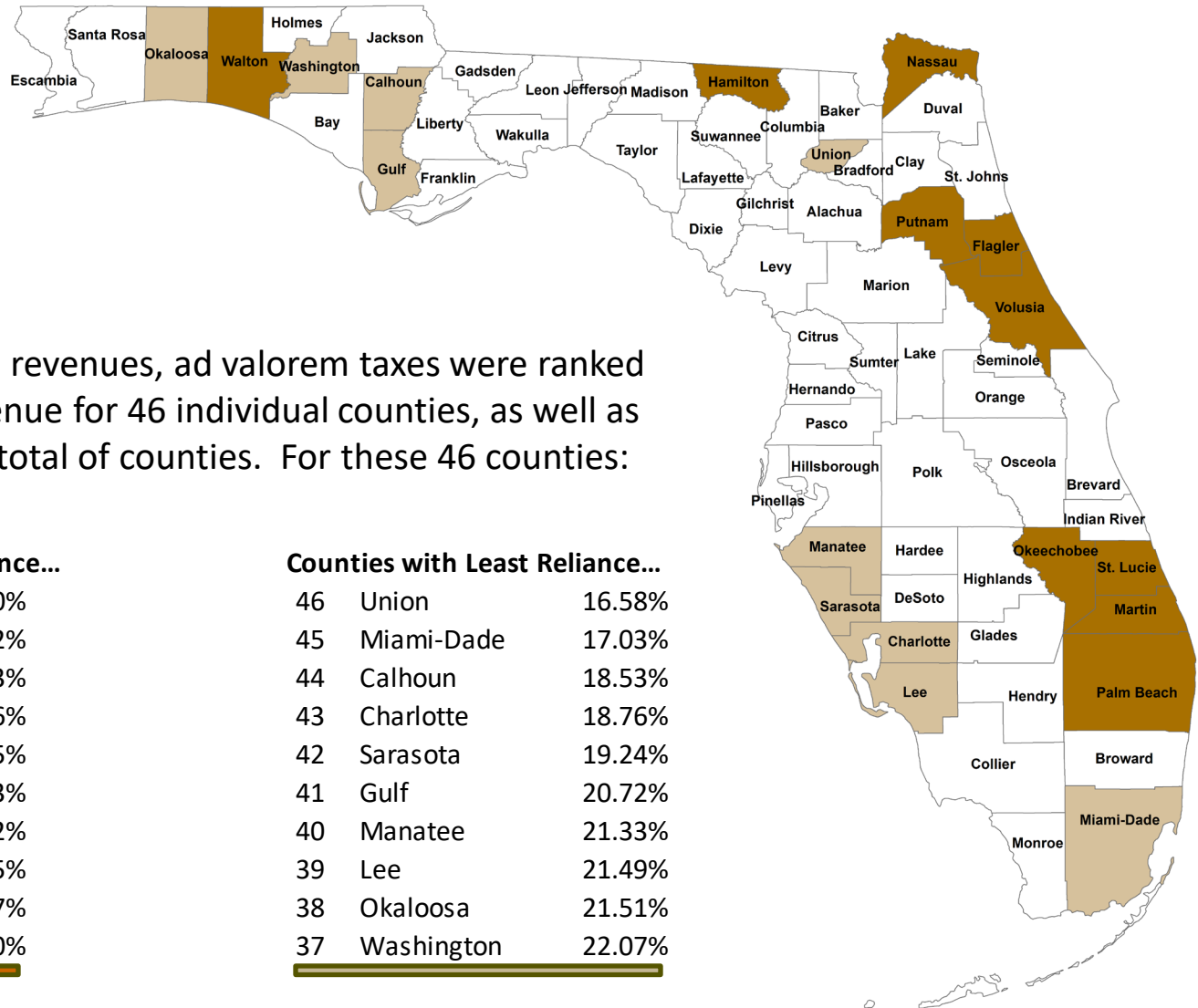
Note: Special assessments are included in *Permits, Fees, and Special Assessments*, not in *Taxes*.

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 8.25% to 48.00% of all types of revenues; statewide, this share is 23.79%. 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 46 individual counties, as well as for the combined state total of counties. For these 46 counties:

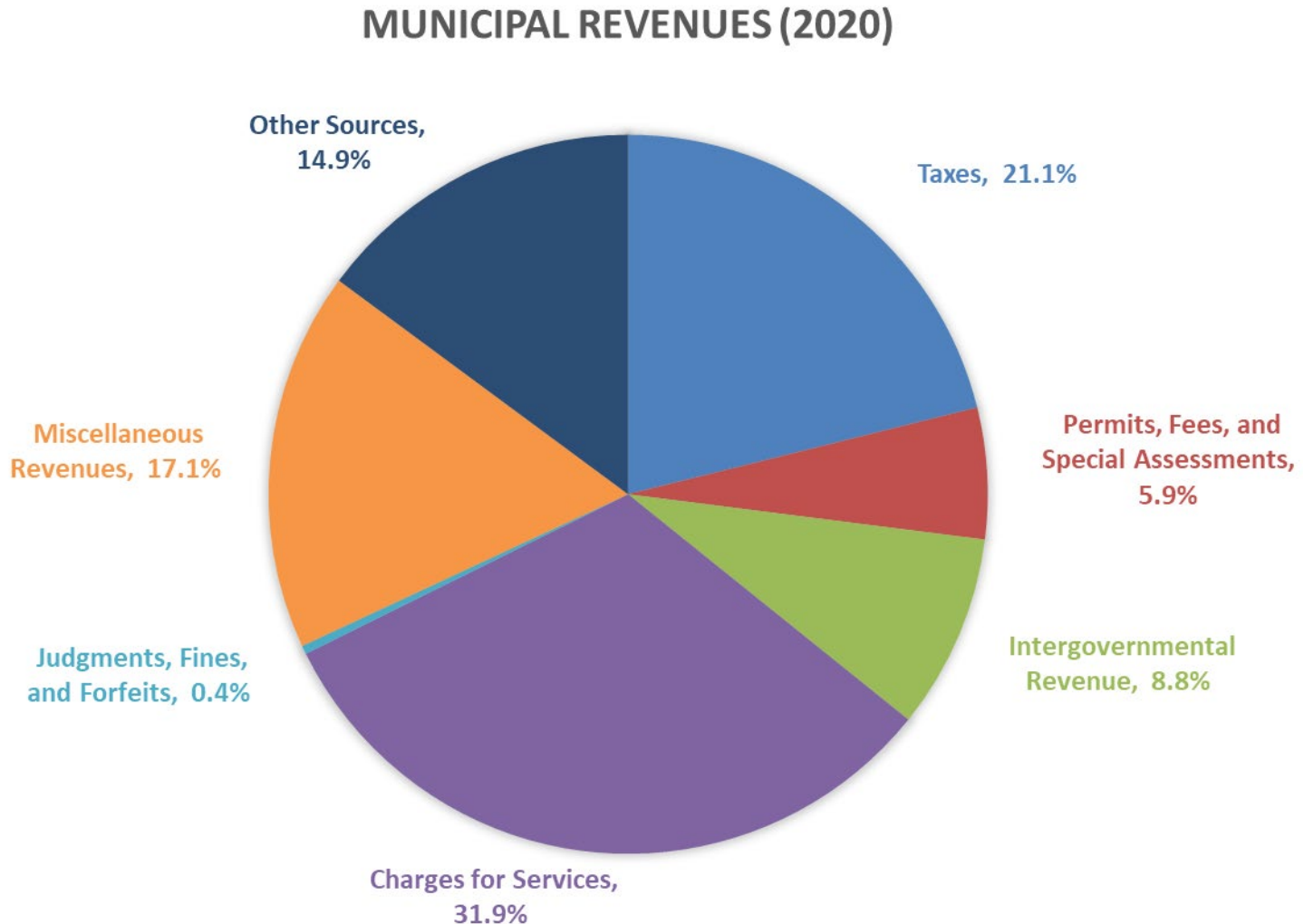
Counties with Greatest Reliance...

1	Nassau	48.00%
2	Flagler	46.92%
3	Martin	43.53%
4	St. Lucie	39.86%
5	Hamilton	38.05%
6	Palm Beach	35.73%
7	Putnam	35.02%
8	Walton	33.85%
9	Okeechobee	33.17%
10	Volusia	33.00%

Counties with Least Reliance...

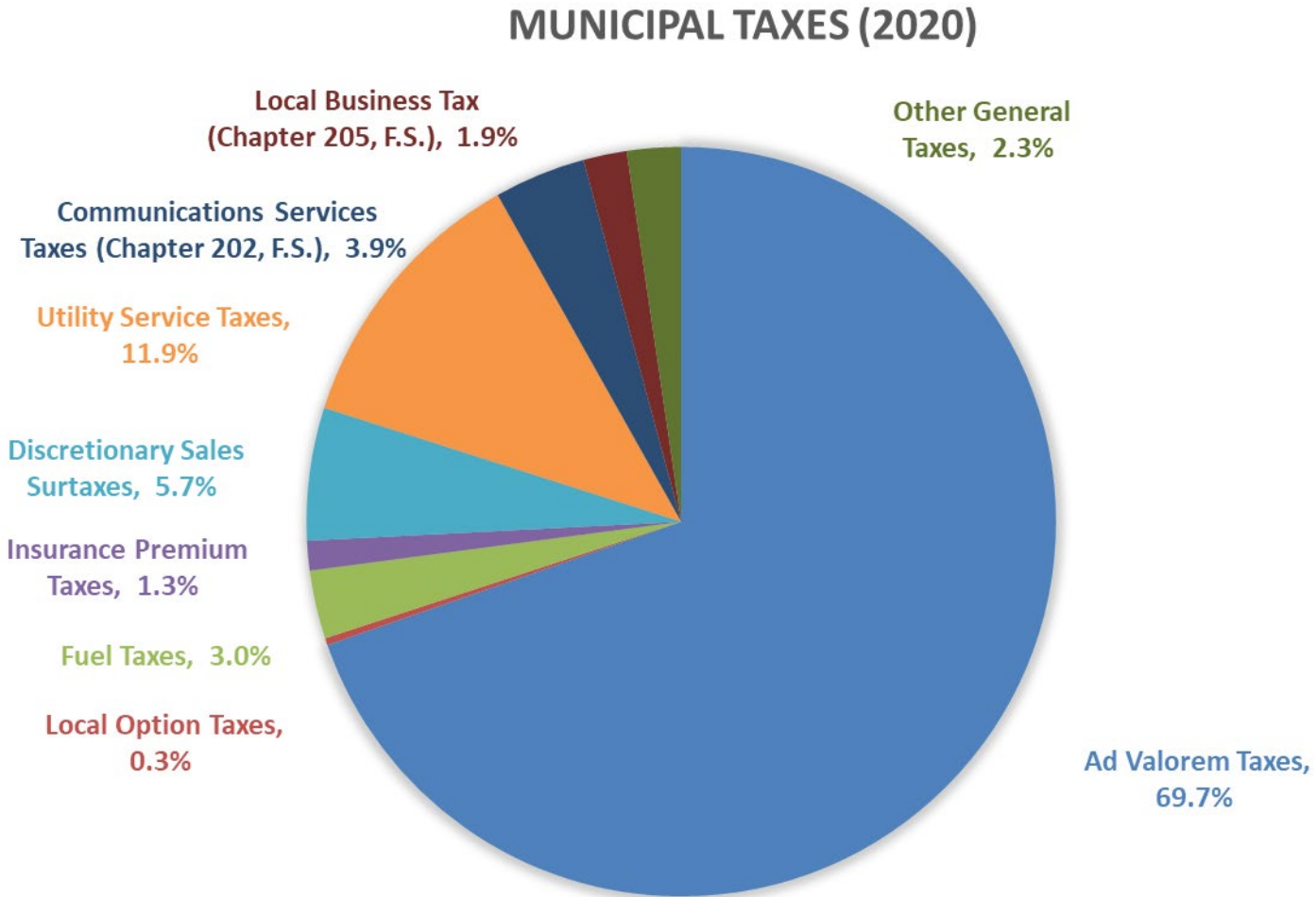
46	Union	16.58%
45	Miami-Dade	17.03%
44	Calhoun	18.53%
43	Charlotte	18.76%
42	Sarasota	19.24%
41	Gulf	20.72%
40	Manatee	21.33%
39	Lee	21.49%
38	Okaloosa	21.51%
37	Washington	22.07%

Revenue Types—Statewide Overview of Municipalities...



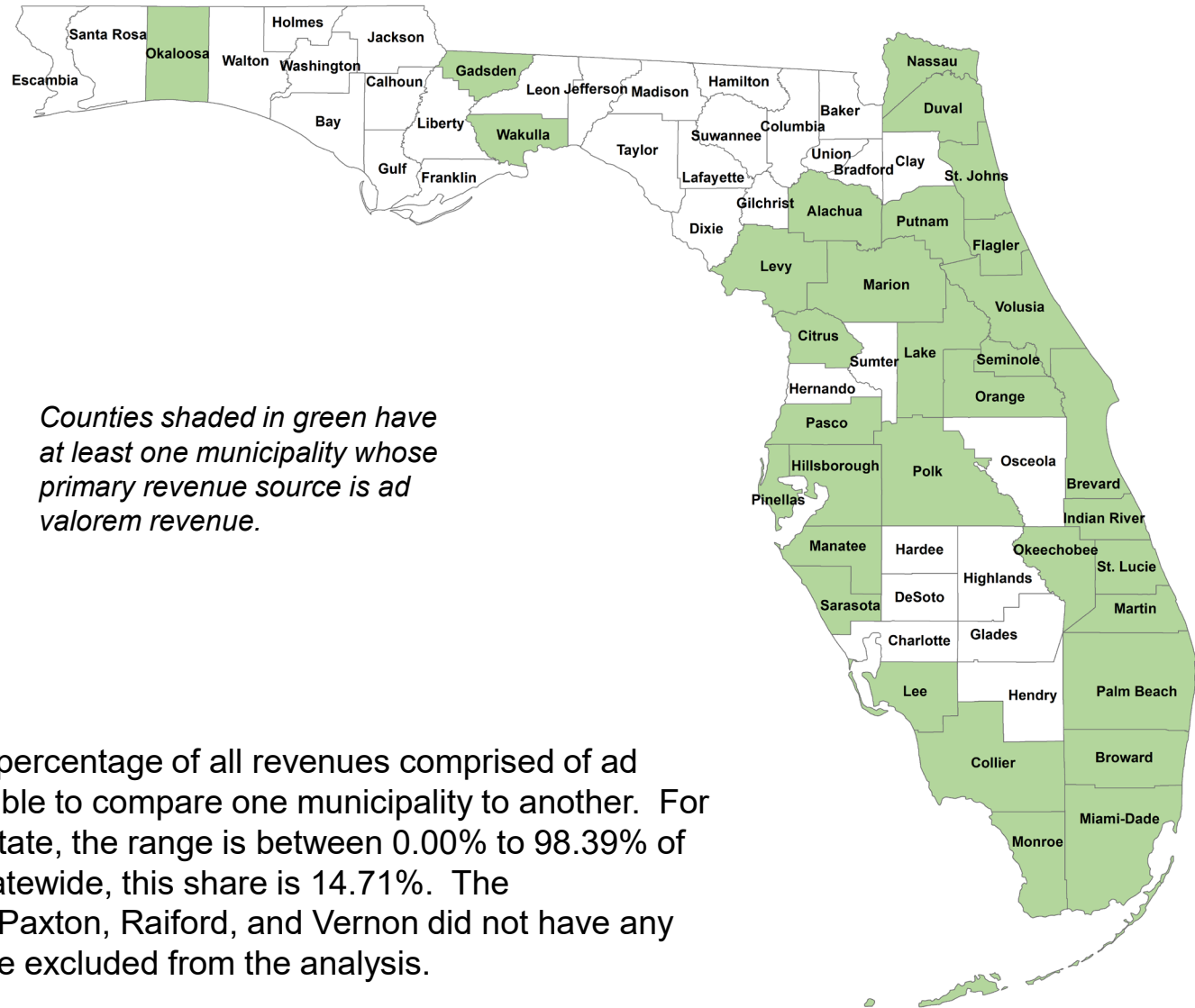
Combining all municipalities allows a composite picture.

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 98.39% of all types of revenues; statewide, this share is 14.71%. The municipalities of Archer, Paxton, Raiford, and Vernon did not have any revenue data, so they are excluded from the analysis.

Individual Municipality Reliance on Ad Valorem...

As a percentage of total revenues for 407 reporting municipalities, ad valorem taxes were ranked as the #1 source of revenue for 185 individual municipalities, in addition to the combined state total of municipalities. For these 185 municipalities:

Municipalities with Greatest Reliance...

1	Bay Lake	98.39%
2	Lake Buena Vista	97.52%
3	Lazy Lake	80.88%
4	Sea Ranch Lakes	80.53%
5	Belleair Shore	76.61%
6	Palm Beach Shores	75.22%
7	Orchid	73.90%
8	Indian Creek	68.60%
9	Golden Beach	66.00%
10	Ocean Ridge	64.39%



Municipalities with Least Reliance...

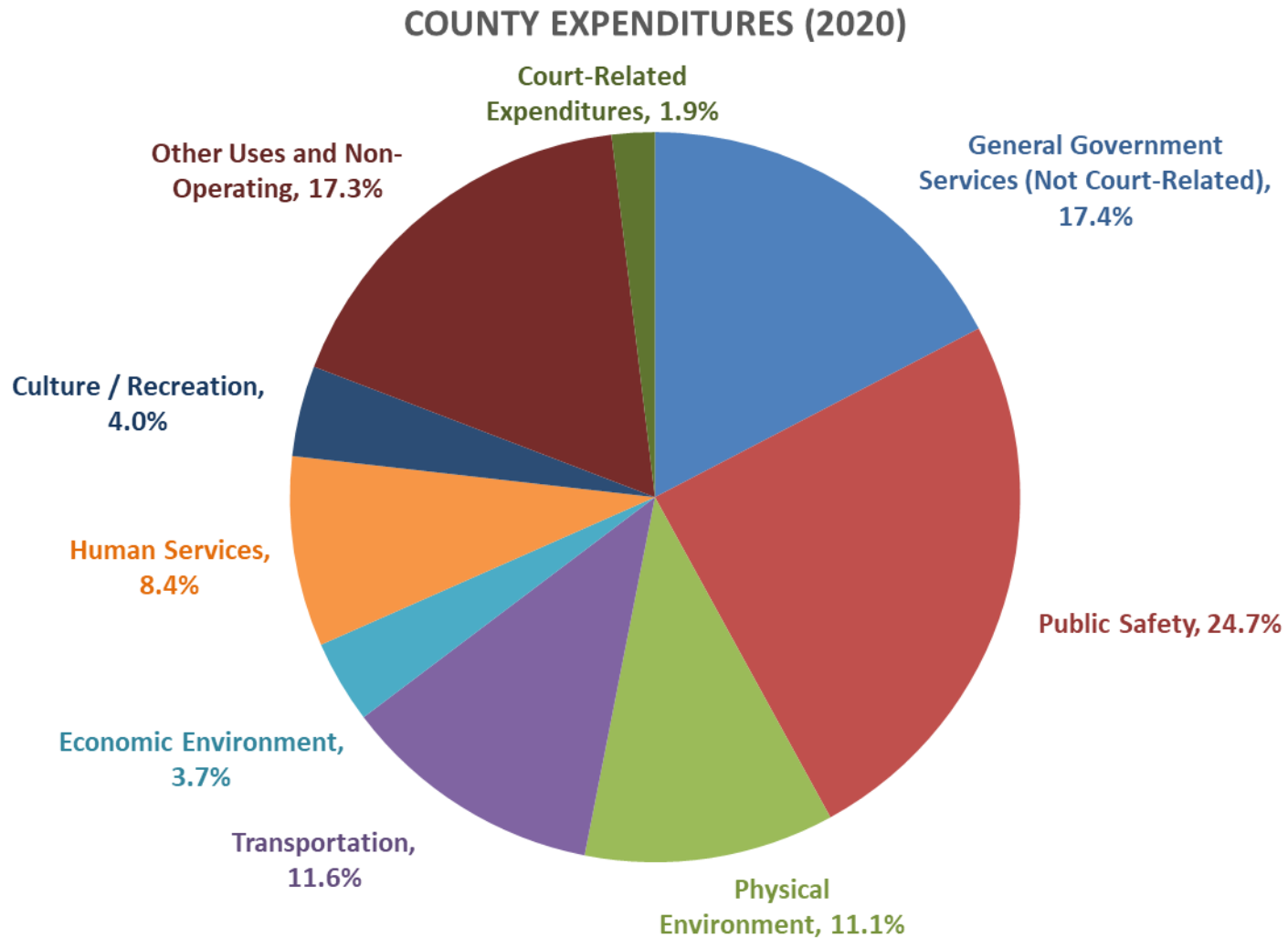
185	Key West	9.52%
184	Altamonte Springs	11.21%
183	Dade City	12.00%
182	Fort Walton Beach	12.06%
181	Sarasota	12.47%
180	Port Orange	12.49%
179	Umatilla	12.51%
178	Orlando	13.08%
177	Fort Myers	13.14%
176	Ocoee	13.62%



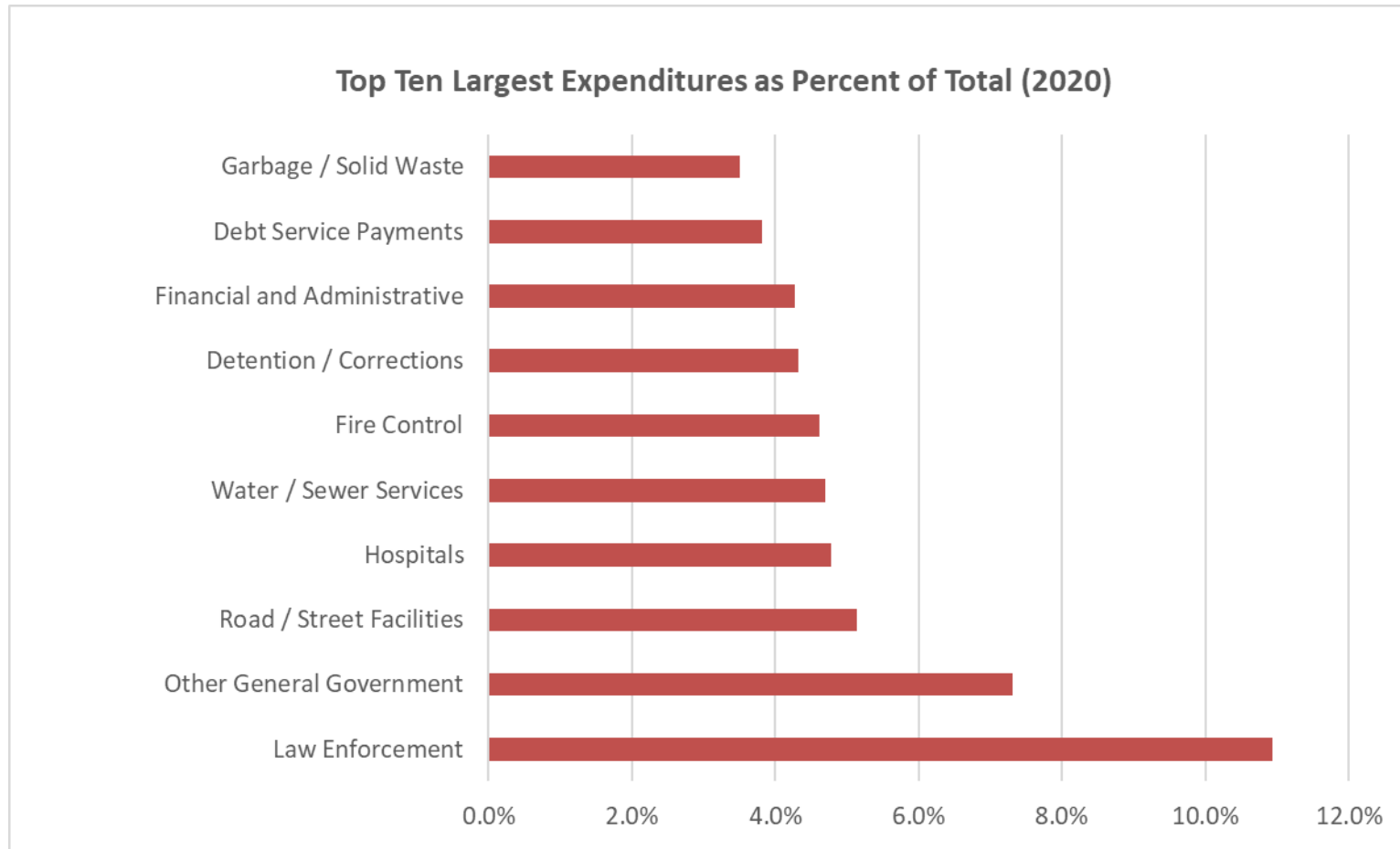
Moreover, there were 19 cities that had "0" reported for ad valorem taxes.

Expenditures

Expenditure Groups—Statewide Overview of Counties...

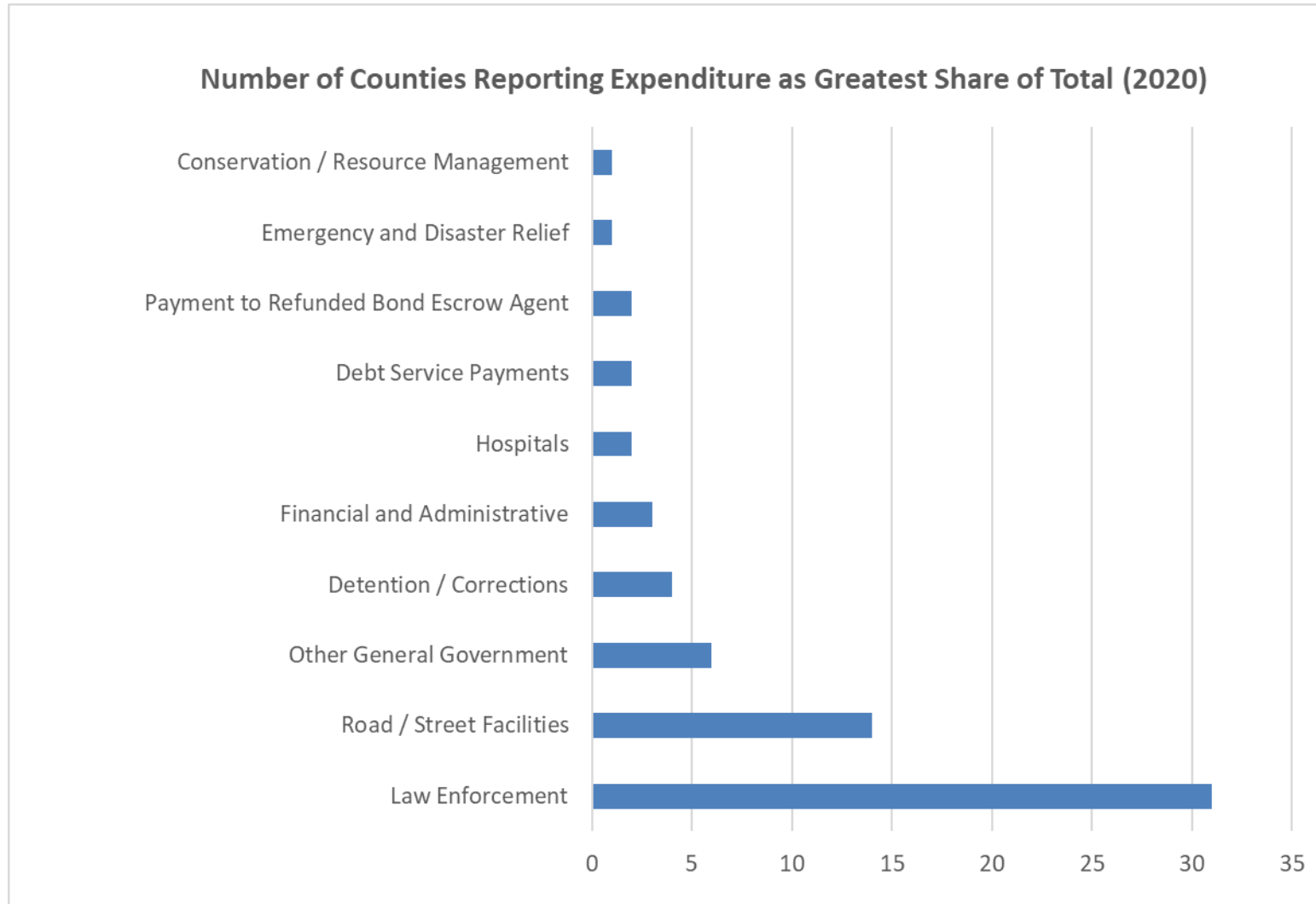


Expenditure Breakout—Statewide Overview of Counties...



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

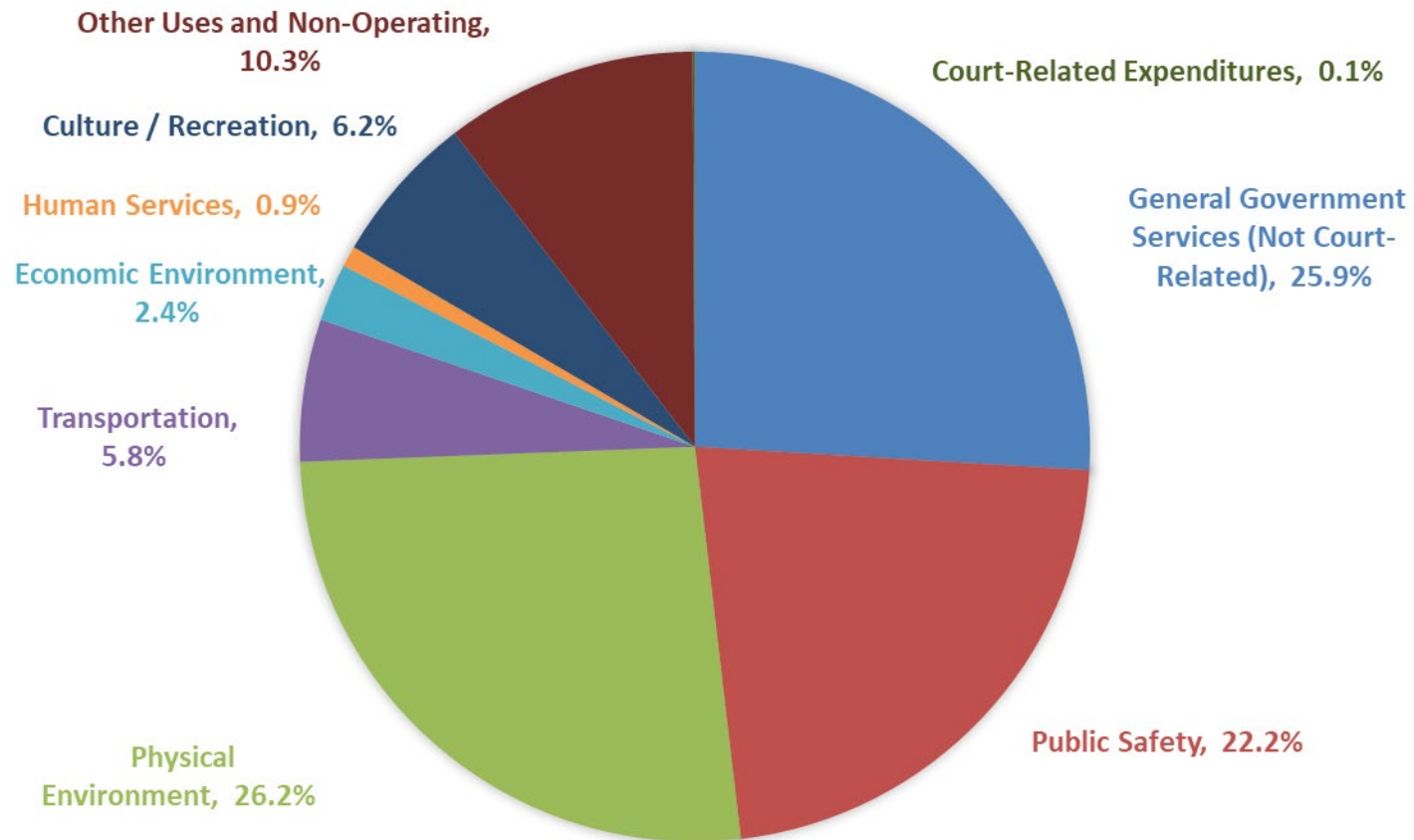
Expenditure Breakout—Individual Counties...



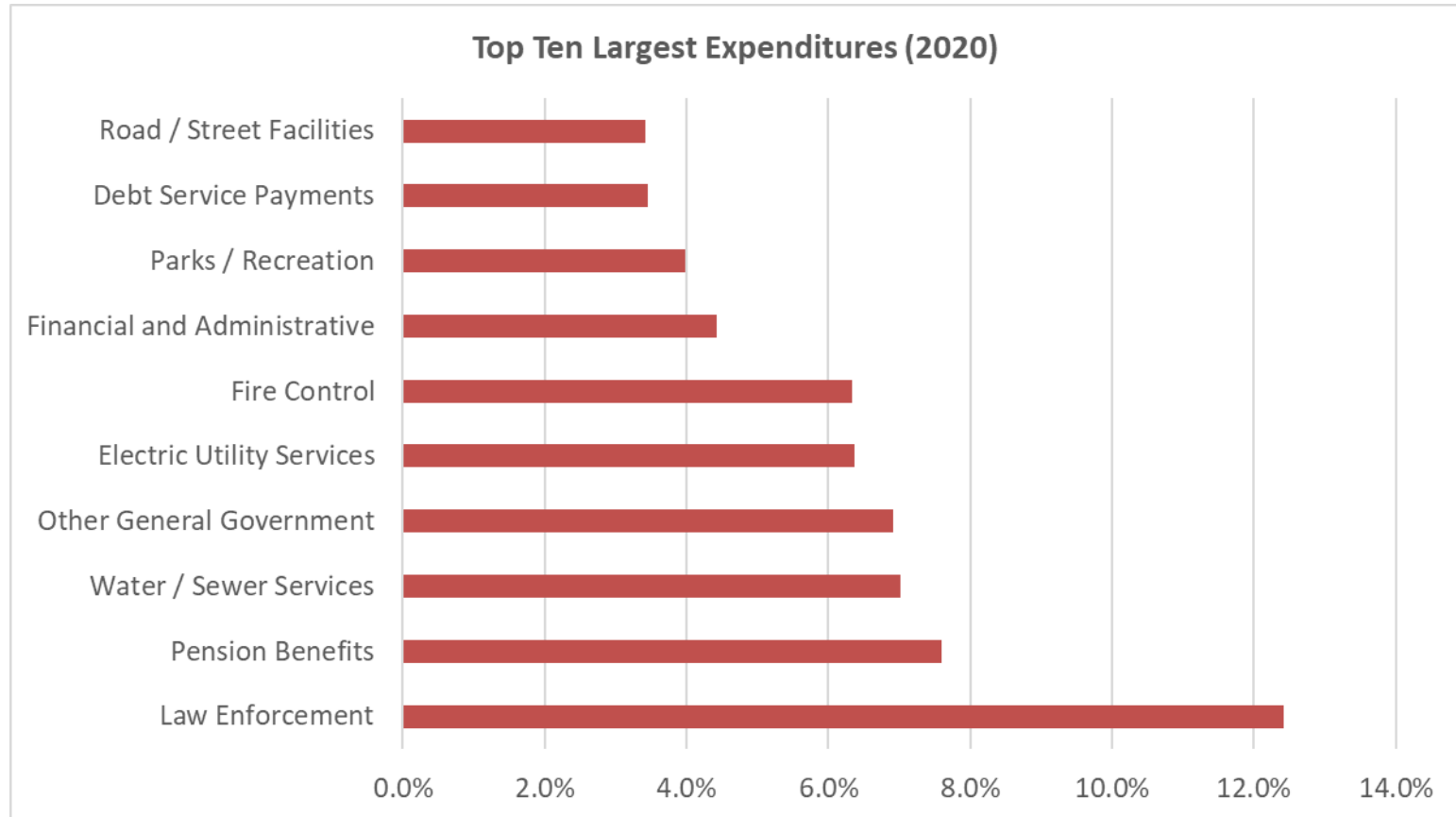
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Expenditure Groups— Statewide Overview of Municipalities...

MUNICIPAL EXPENDITURES (2020)

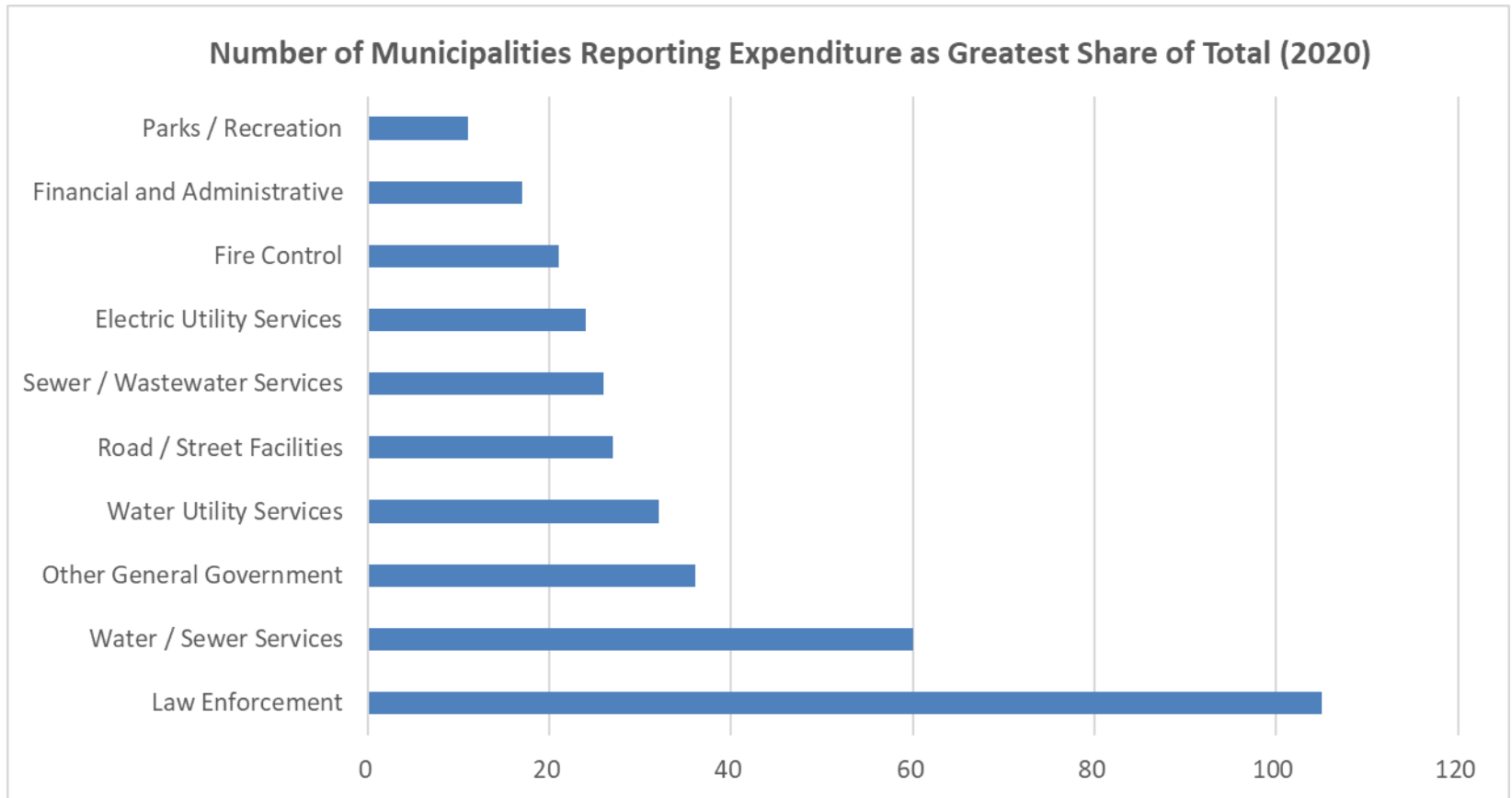


Expenditure Breakout—Statewide Overview of Municipalities...



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

Expenditure Breakout—Individual Municipalities...



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