

2020-21: County and Municipal Revenues & Expenditures

Fall 2025

Presented by:



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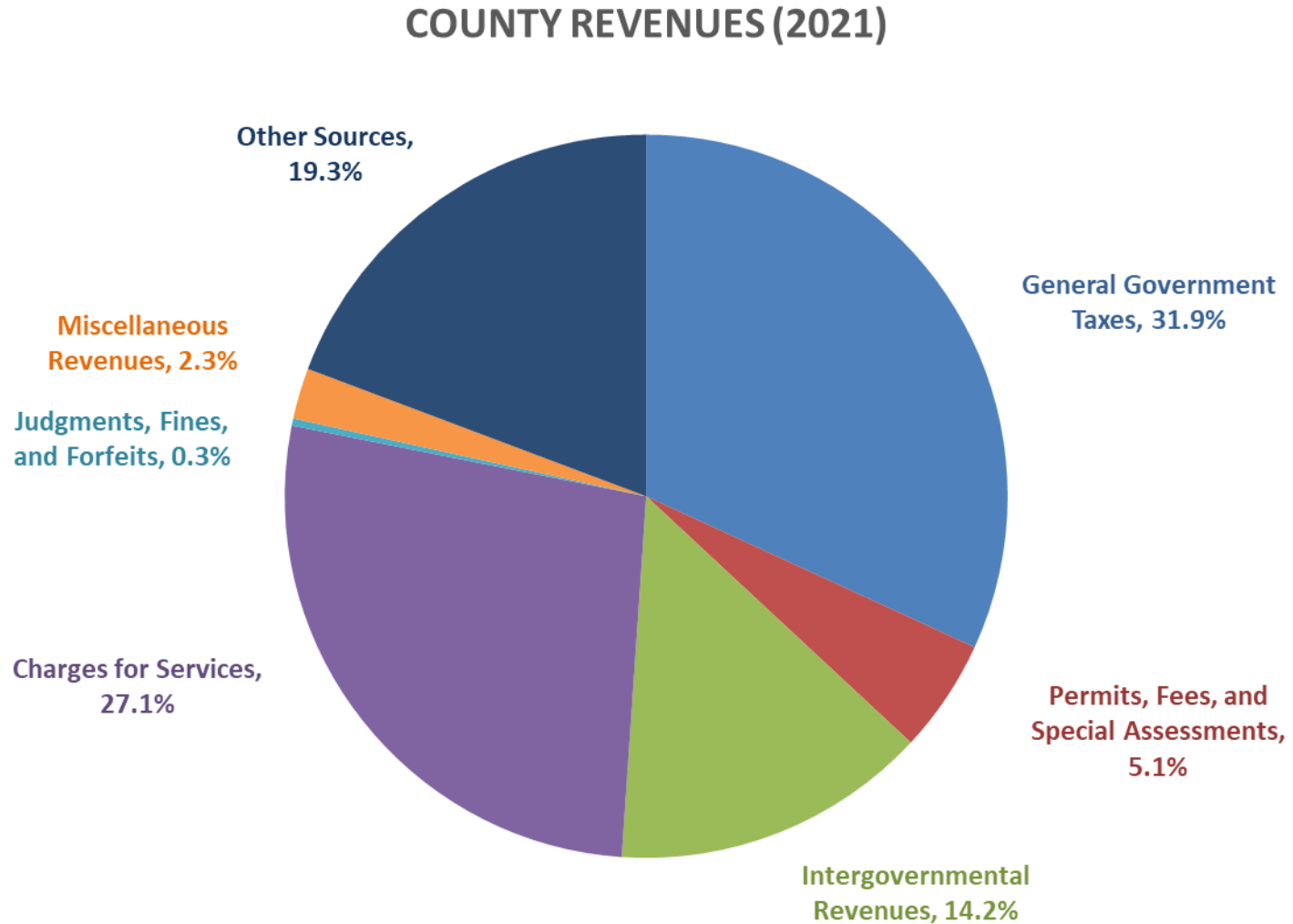
Source for Revenues and Expenditures...

- 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 410 of Florida's 411 municipalities reported. Duval County government is treated as a municipality rather than a county for reporting purposes (Jacksonville).



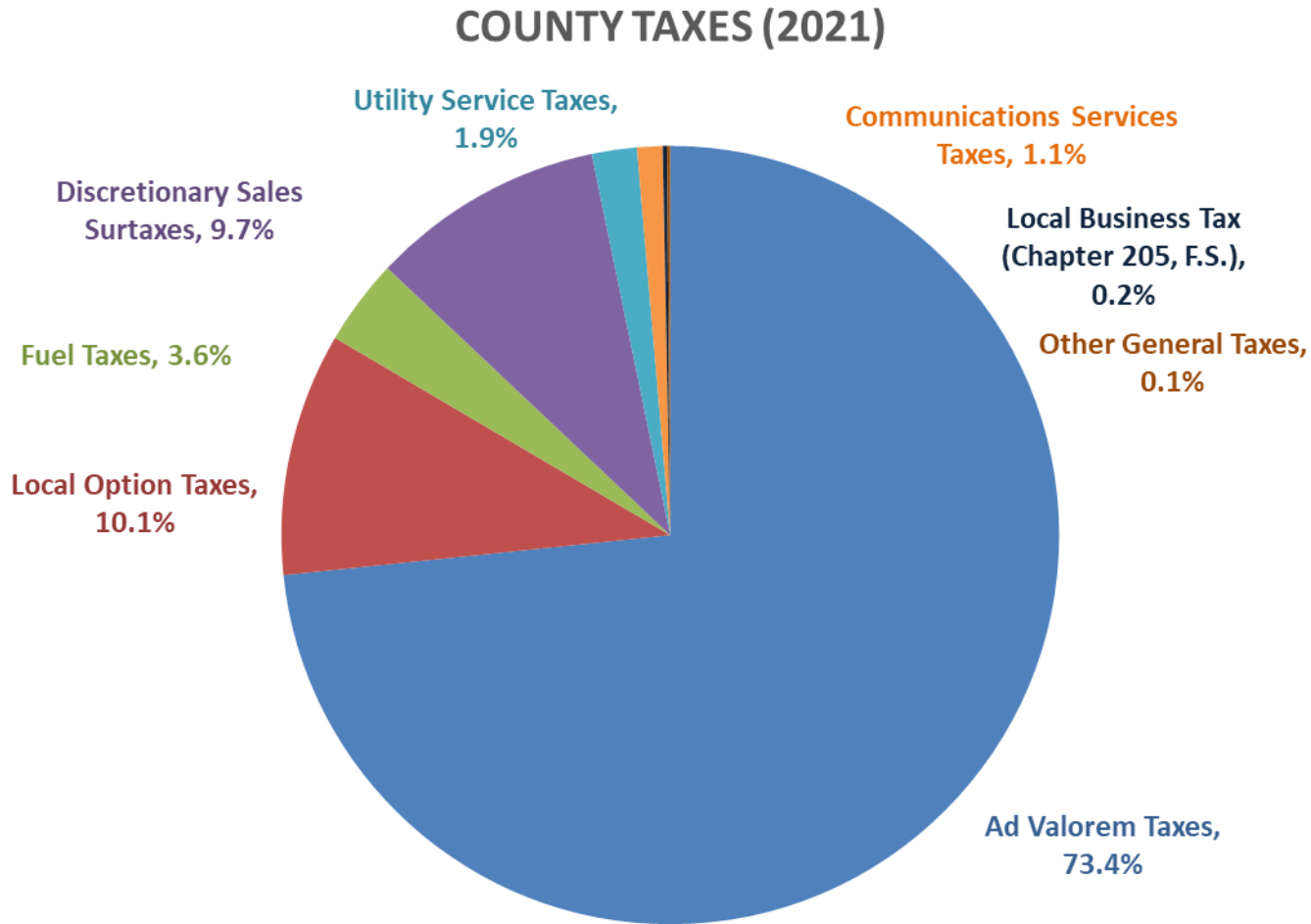
Revenues

Revenue Types—Statewide Overview of Counties...



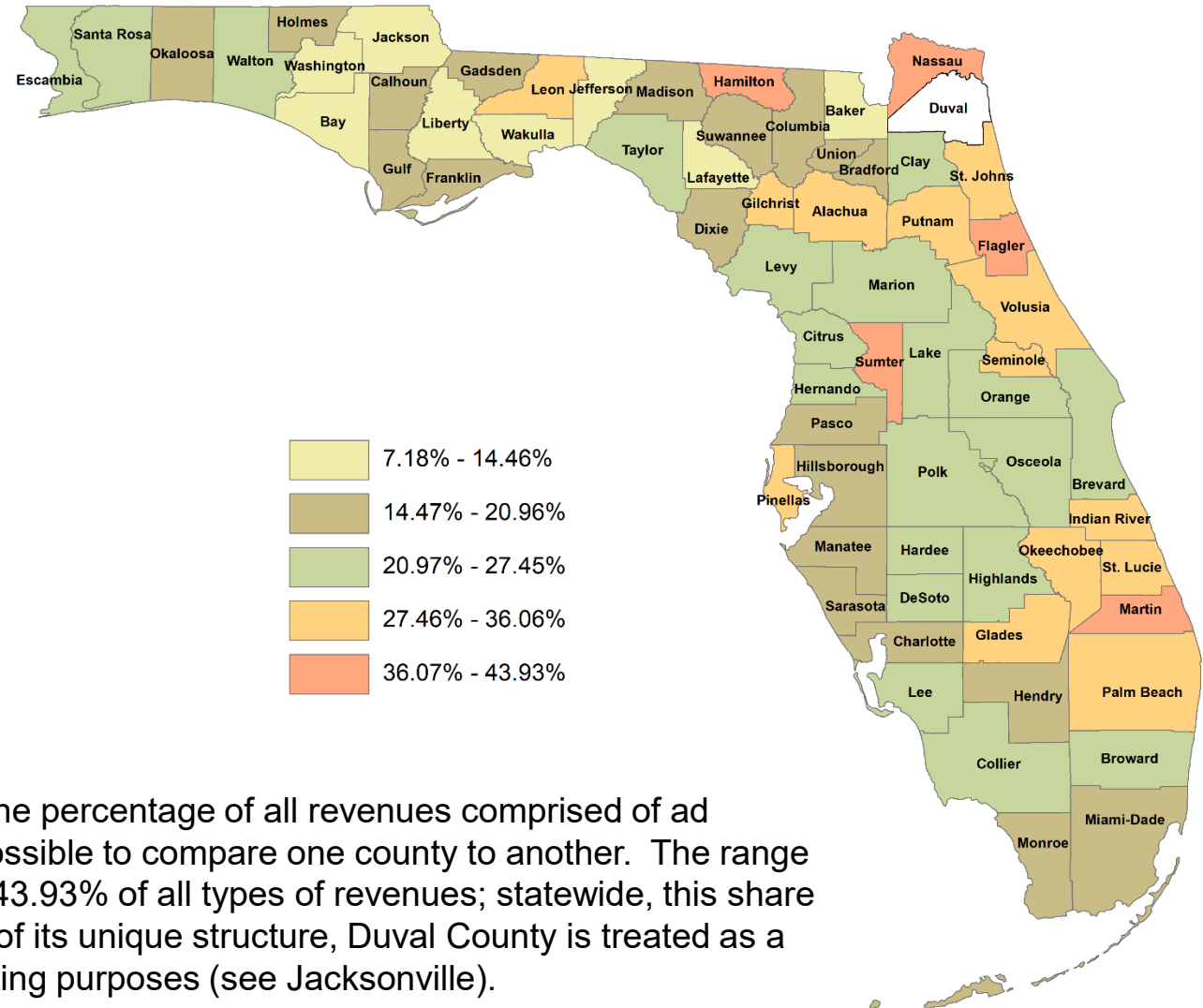
Combining all counties allows a composite picture.

Tax Breakout—Statewide Overview of Counties...



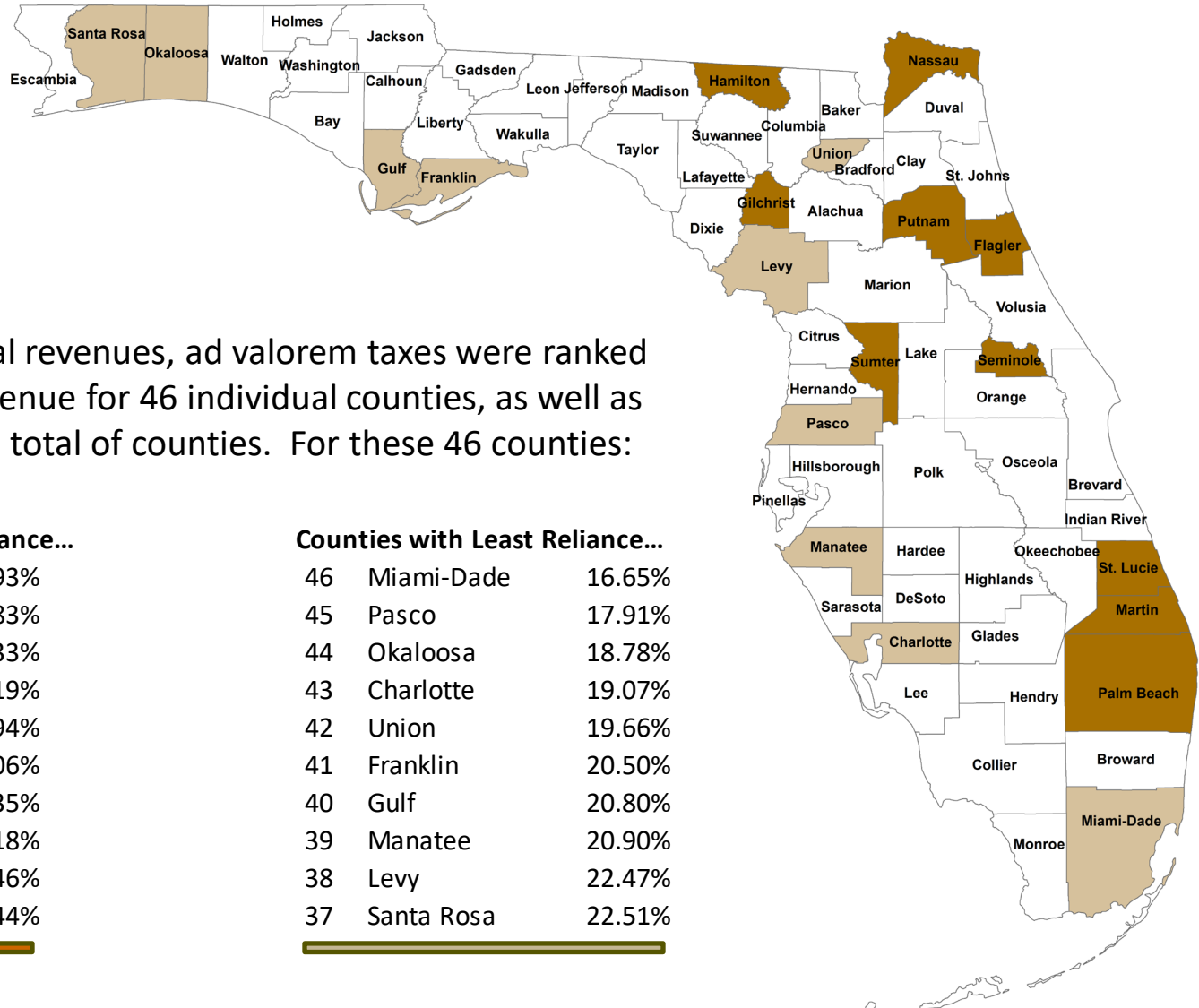
Note: Special assessments are included in *Permits, Fees, and Special Assessments*, not in *Taxes*.

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 7.18% to 43.93% of all types of revenues; statewide, this share is 23.37%. 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...

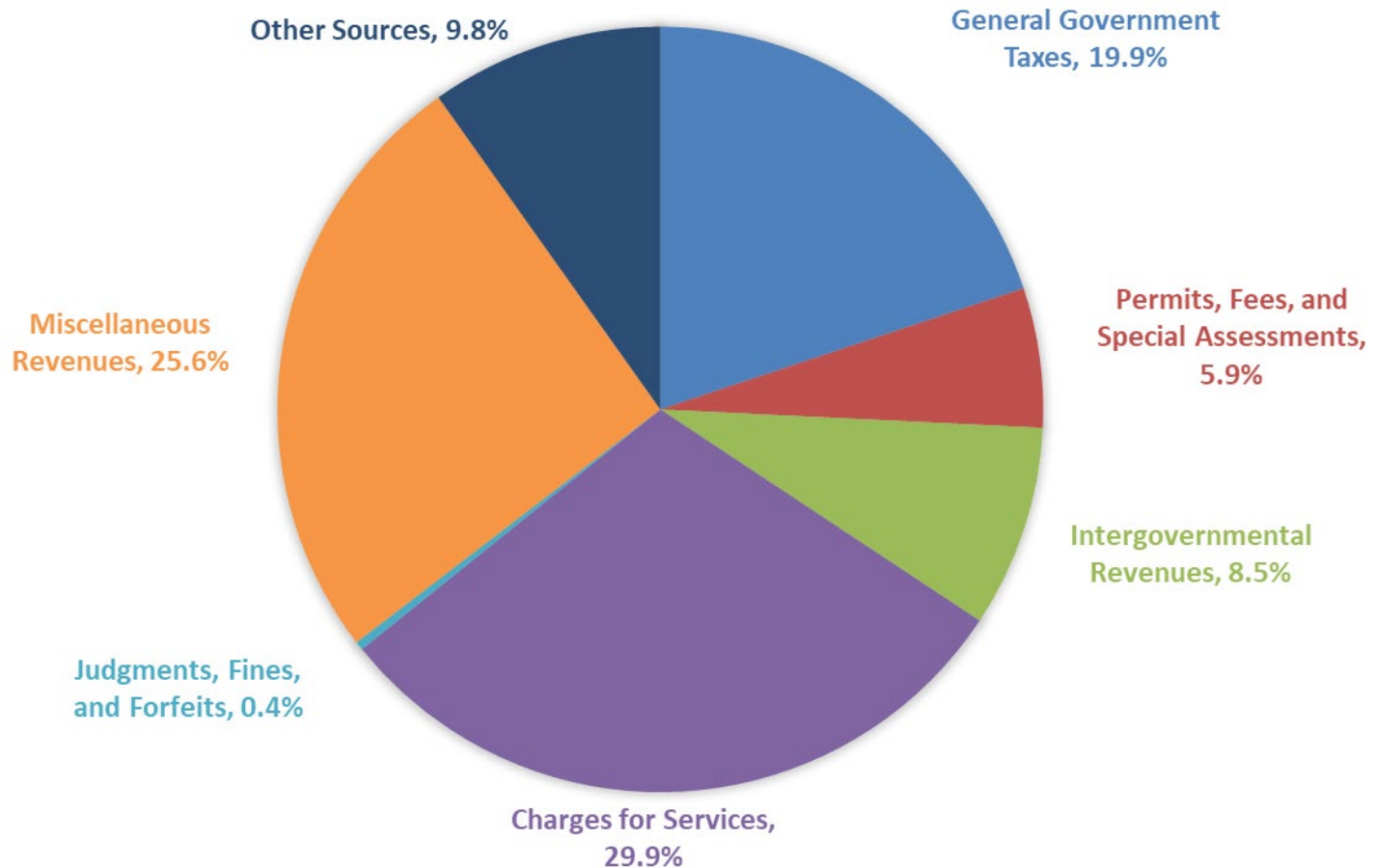
1	Sumter	43.93%
2	Flagler	43.83%
3	Nassau	43.33%
4	Martin	40.19%
5	Hamilton	37.94%
6	Gilchrist	36.06%
7	Seminole	34.35%
8	St. Lucie	34.18%
9	Palm Beach	33.46%
10	Putnam	33.44%

Counties with Least Reliance...

46	Miami-Dade	16.65%
45	Pasco	17.91%
44	Okaloosa	18.78%
43	Charlotte	19.07%
42	Union	19.66%
41	Franklin	20.50%
40	Gulf	20.80%
39	Manatee	20.90%
38	Levy	22.47%
37	Santa Rosa	22.51%

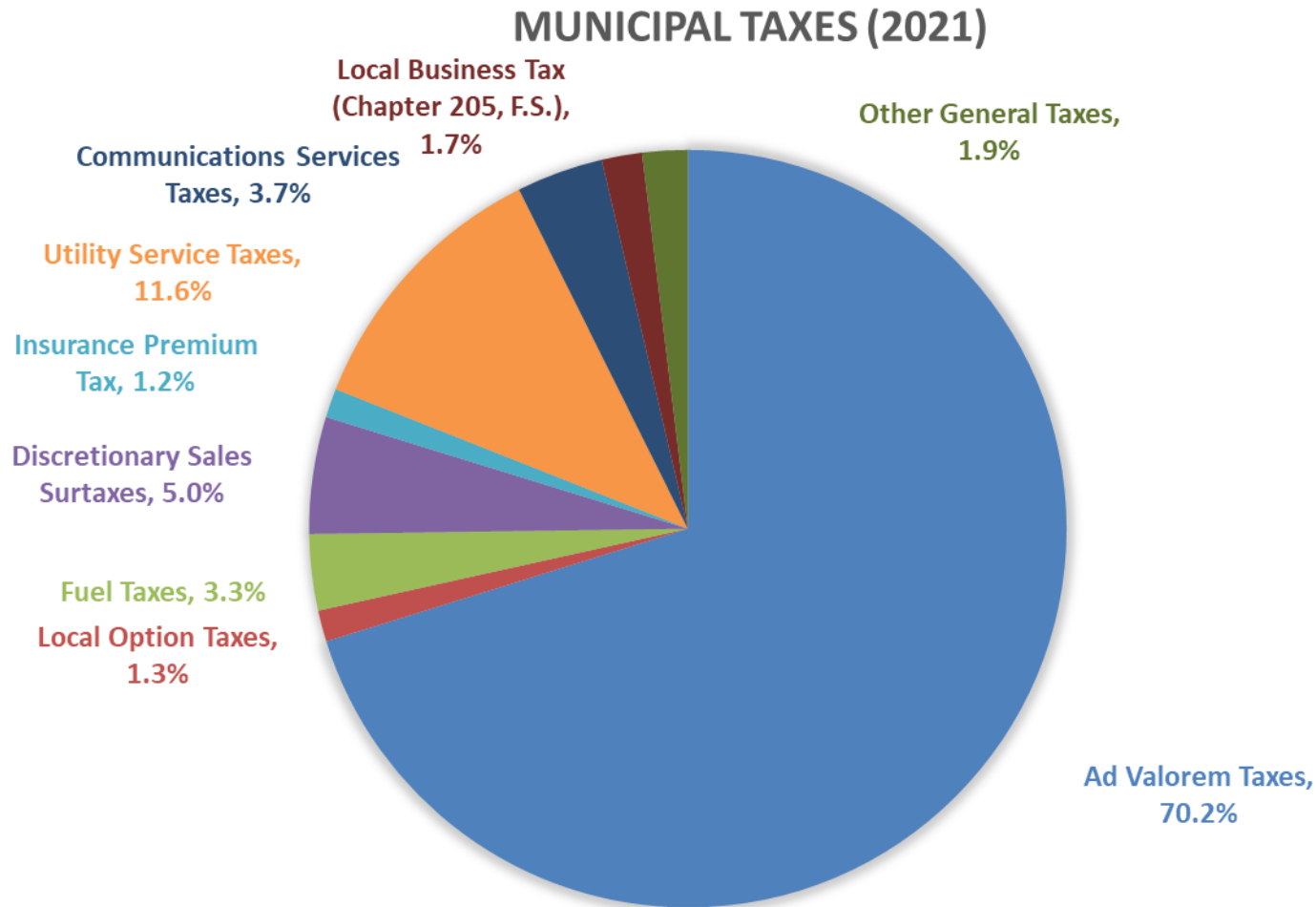
Revenue Types—Statewide Overview of Municipalities...

MUNICIPAL REVENUES (2021)



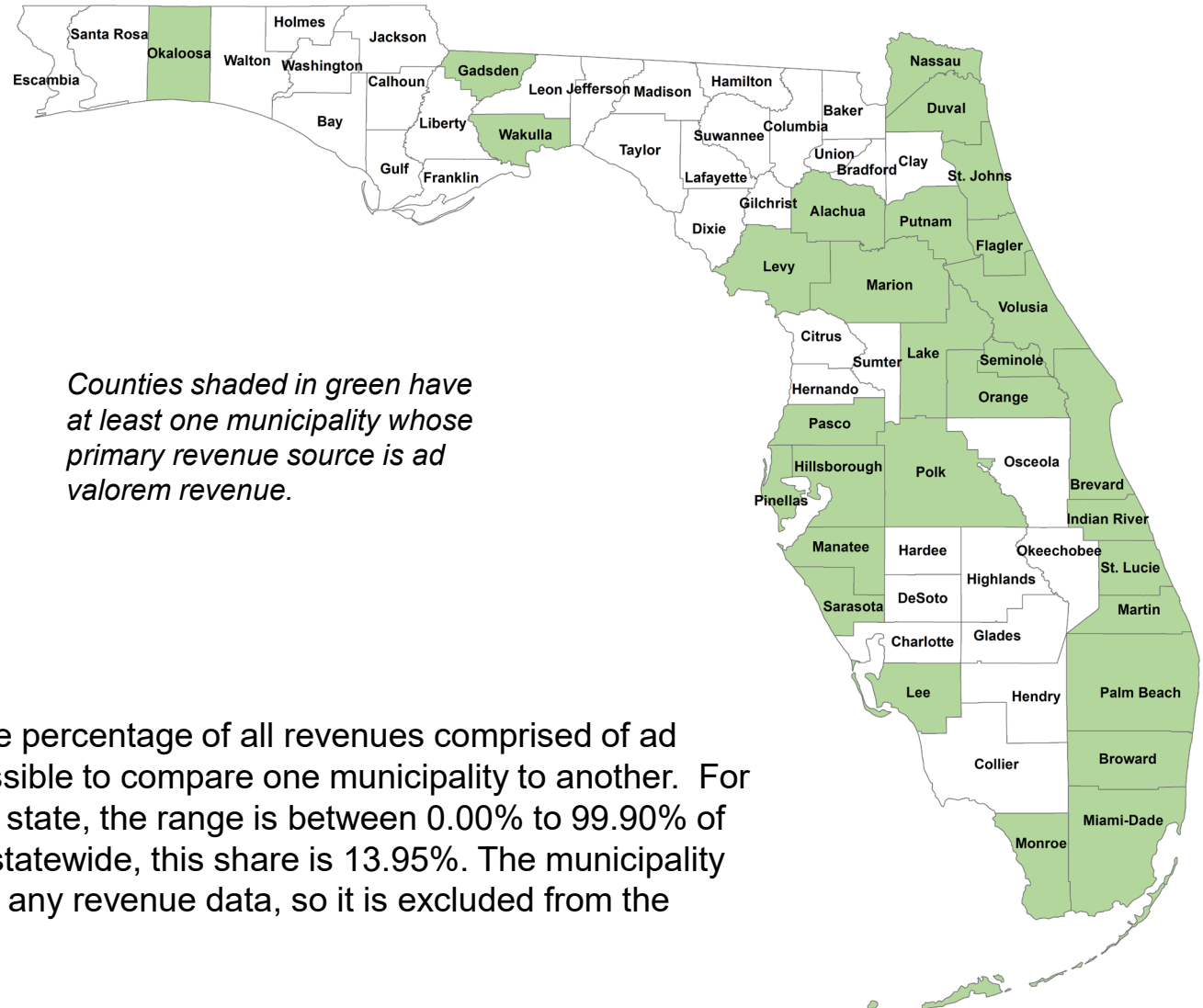
Combining all municipalities allows a composite picture.

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 99.90% of all types of revenues; statewide, this share is 13.95%. The municipality of Raiford did not have any revenue data, so it is excluded from the analysis.

Individual Municipality Reliance on Ad Valorem...

As a percentage of total revenues for 410 reporting municipalities, ad valorem taxes were ranked as the #1 source of revenue for 155 individual municipalities, in addition to the combined state total of municipalities. For these 155 municipalities:

Municipalities with Greatest Reliance...

1	Bay Lake	99.90%
2	Lake Buena Vista	99.89%
3	Sea Ranch Lakes	78.20%
4	Lazy Lake	74.45%
5	Palm Beach Shores	72.11%
6	Belleair Shore	71.99%
7	Orchid	70.79%
8	Beverly Beach	62.76%
9	Marineland	62.07%
10	Indian Creek	61.52%



Municipalities with Least Reliance...

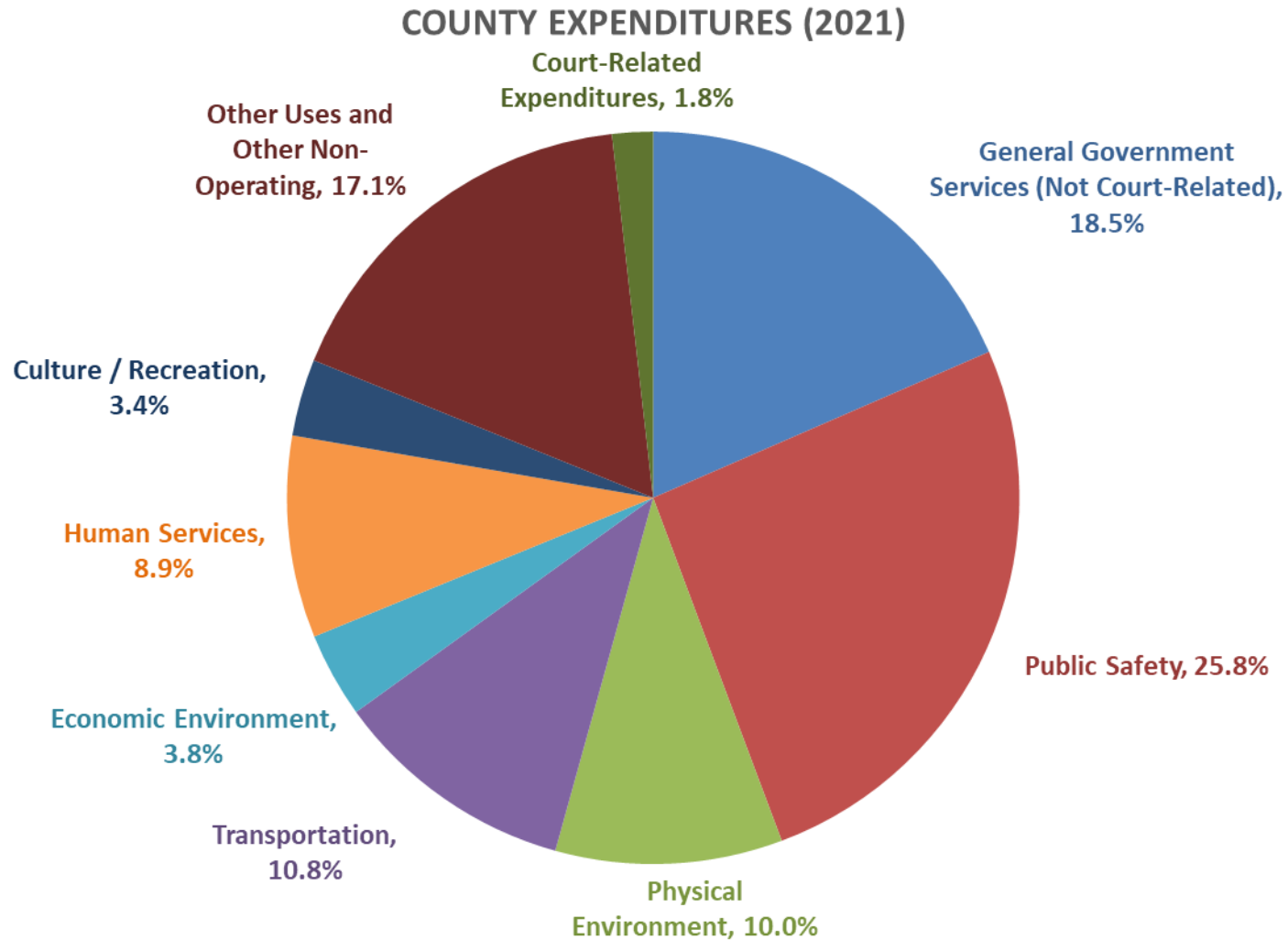
155	North Port	8.71%
154	Dade City	11.43%
153	Lantana	13.34%
152	Largo	13.69%
151	Plant City	13.73%
150	Holly Hill	14.00%
149	Hialeah	14.03%
148	Melbourne	14.09%
147	Haines City	14.13%
146	High Springs	14.73%



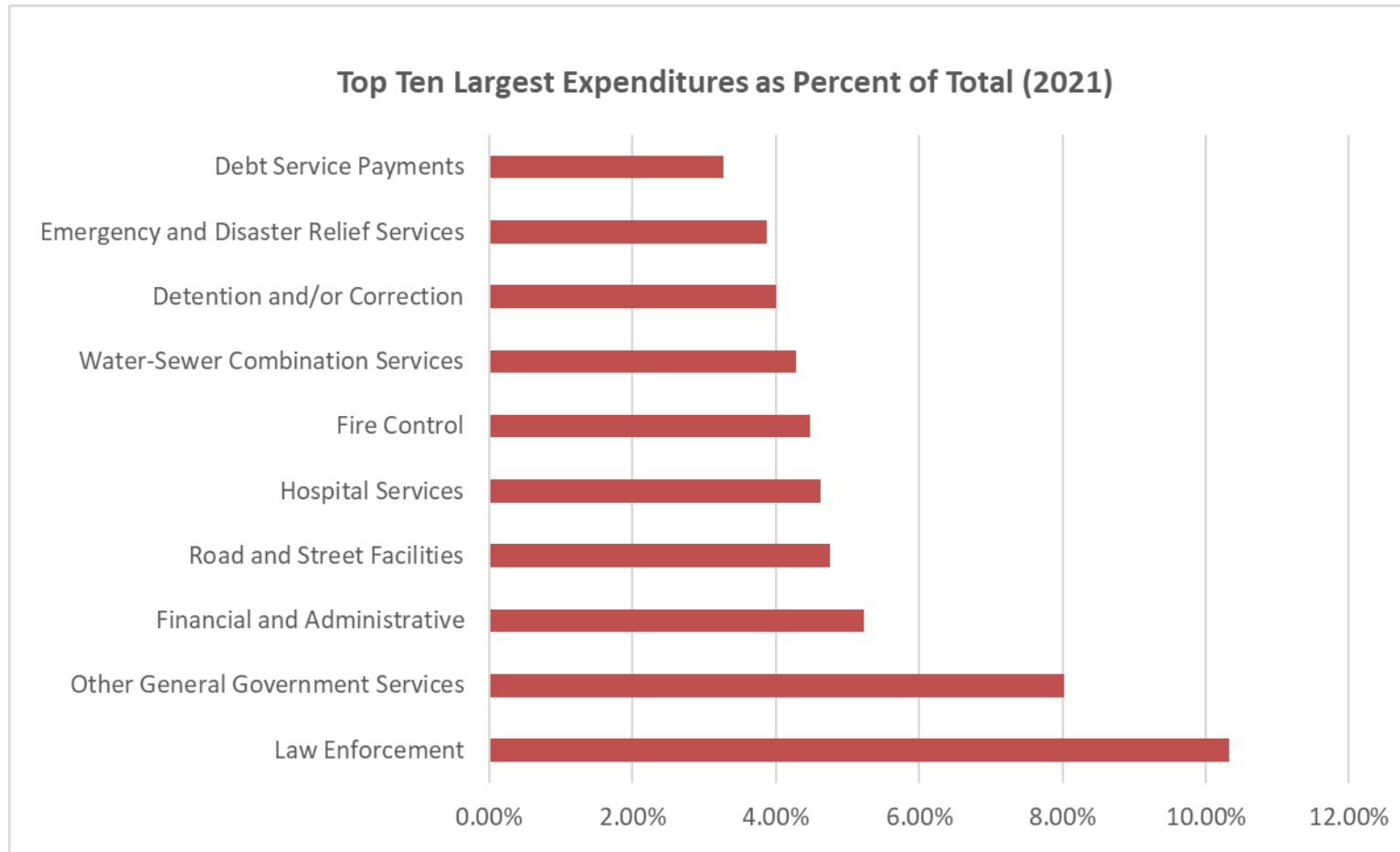
Moreover, there were 20 cities that had "0" reported for ad valorem taxes.

Expenditures

Expenditure Groups—Statewide Overview of Counties...

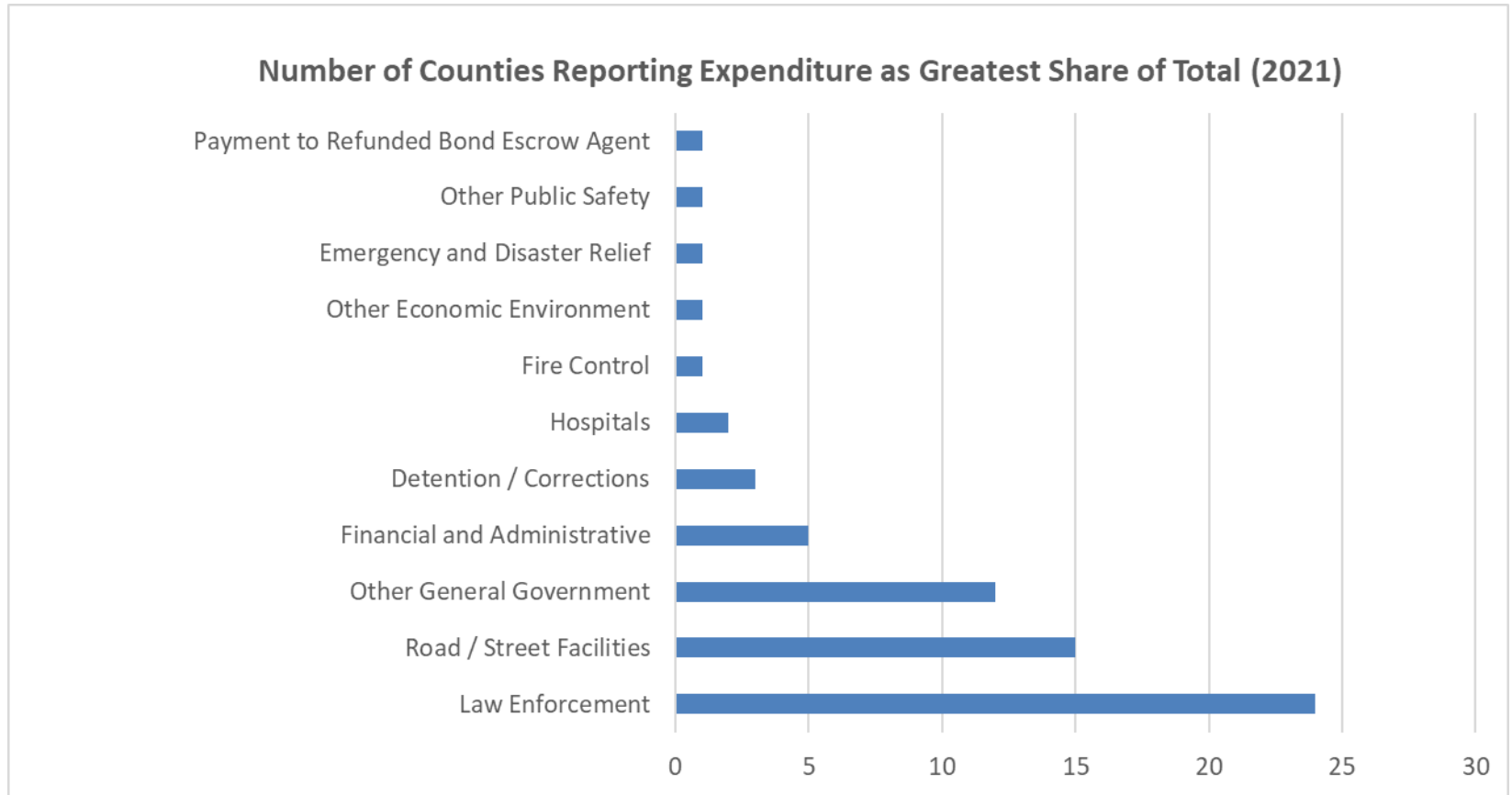


Expenditure Breakout—Statewide Overview of Counties...



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

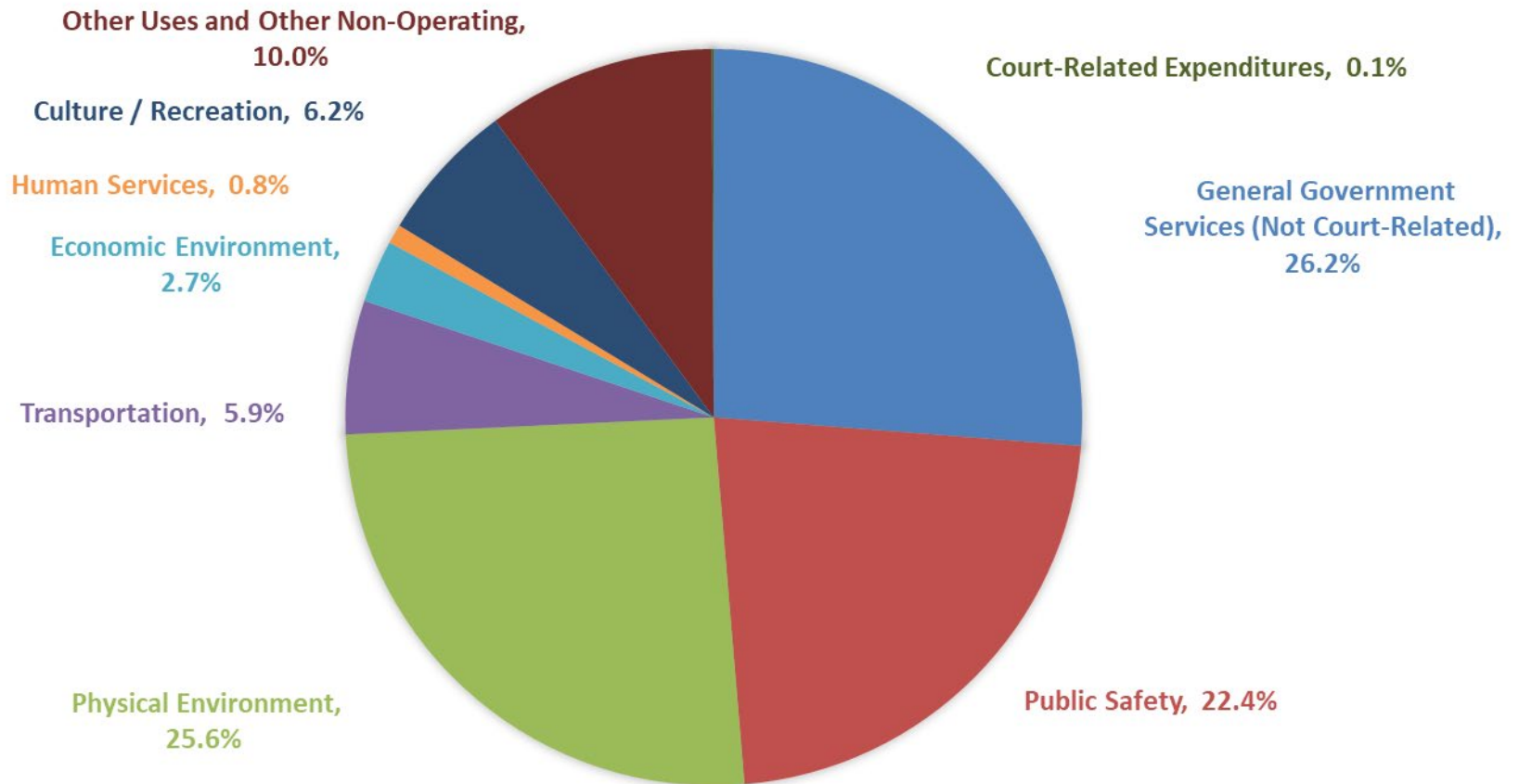
Expenditure Breakout—Individual Counties...



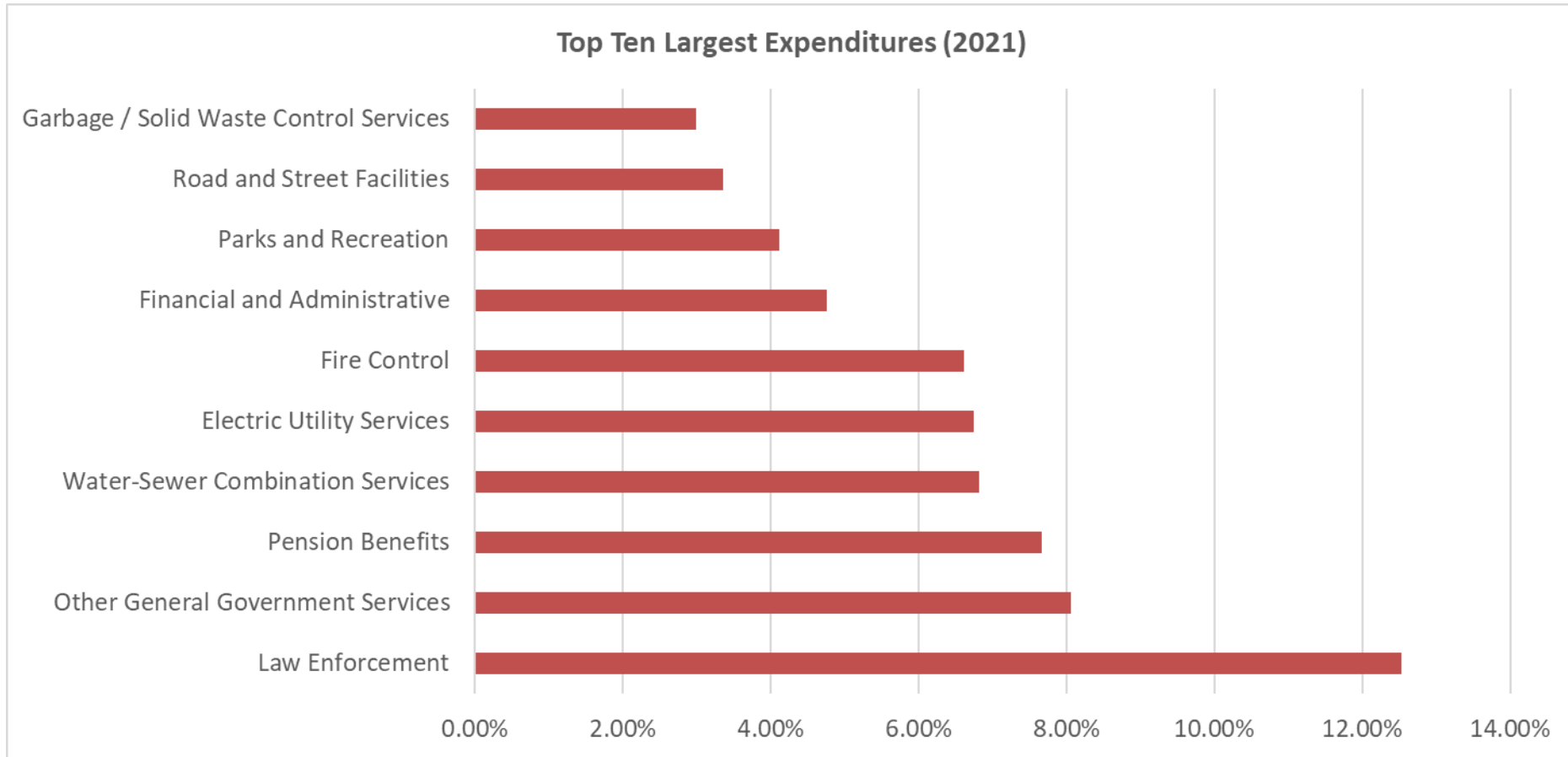
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Expenditure Groups— Statewide Overview of Municipalities...

MUNICIPAL EXPENDITURES (2021)

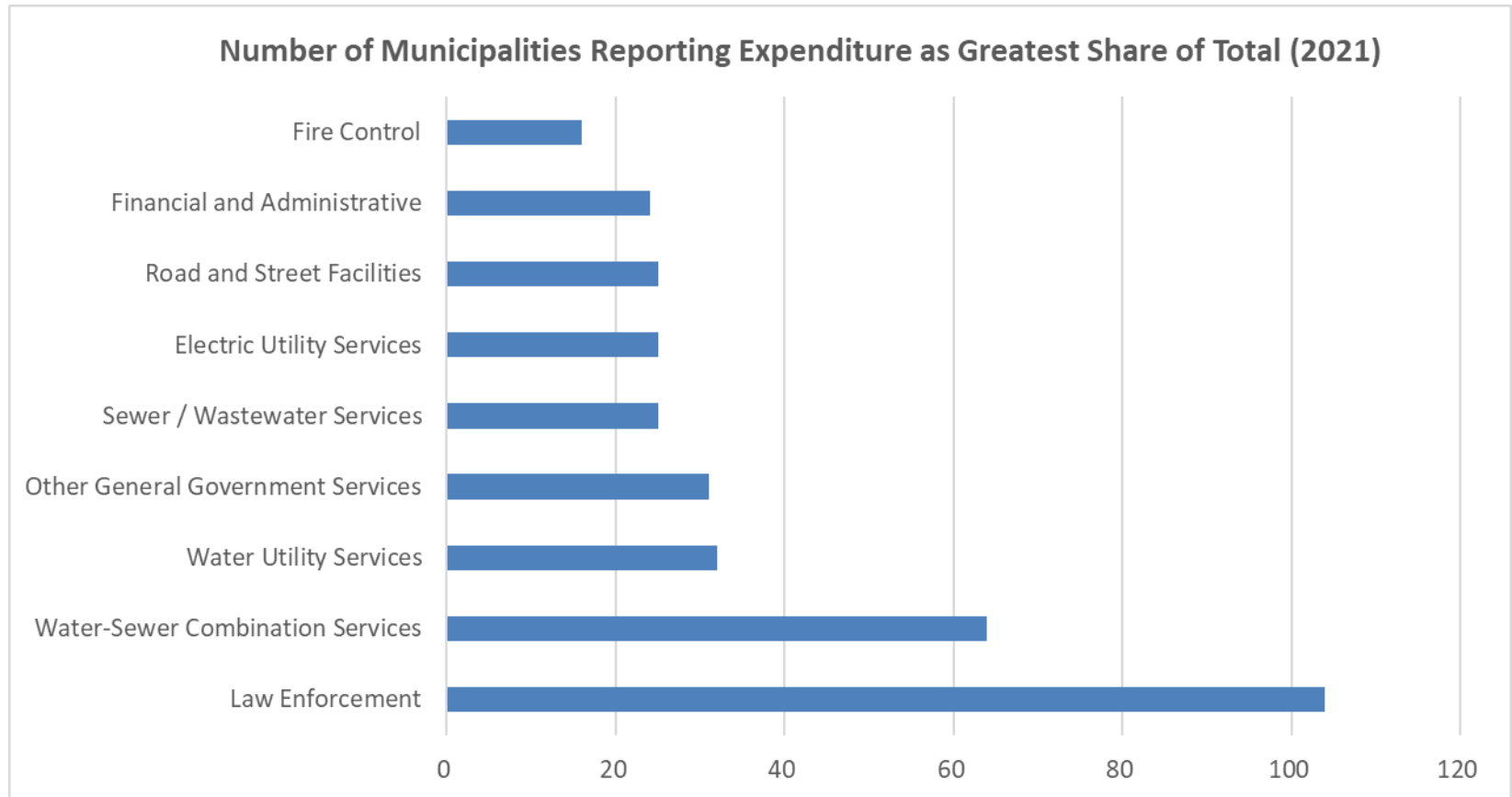


Expenditure Breakout—Statewide Overview of Municipalities...



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

Expenditure Breakout—Individual Municipalities...



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