

2021-22: County and Municipal Revenues & Expenditures

Fall 2025

Presented by:



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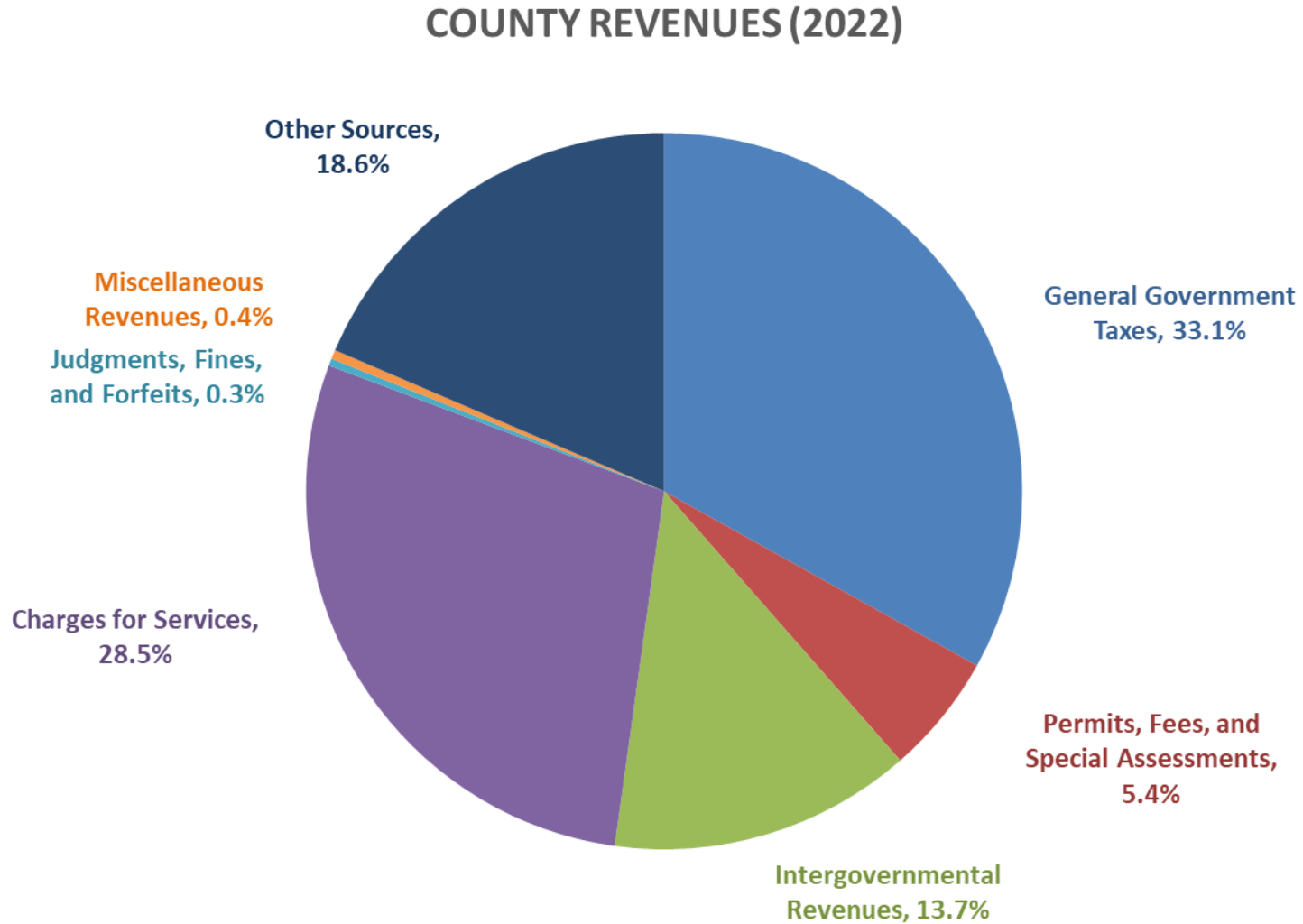
Source for Revenues and Expenditures...

- 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).



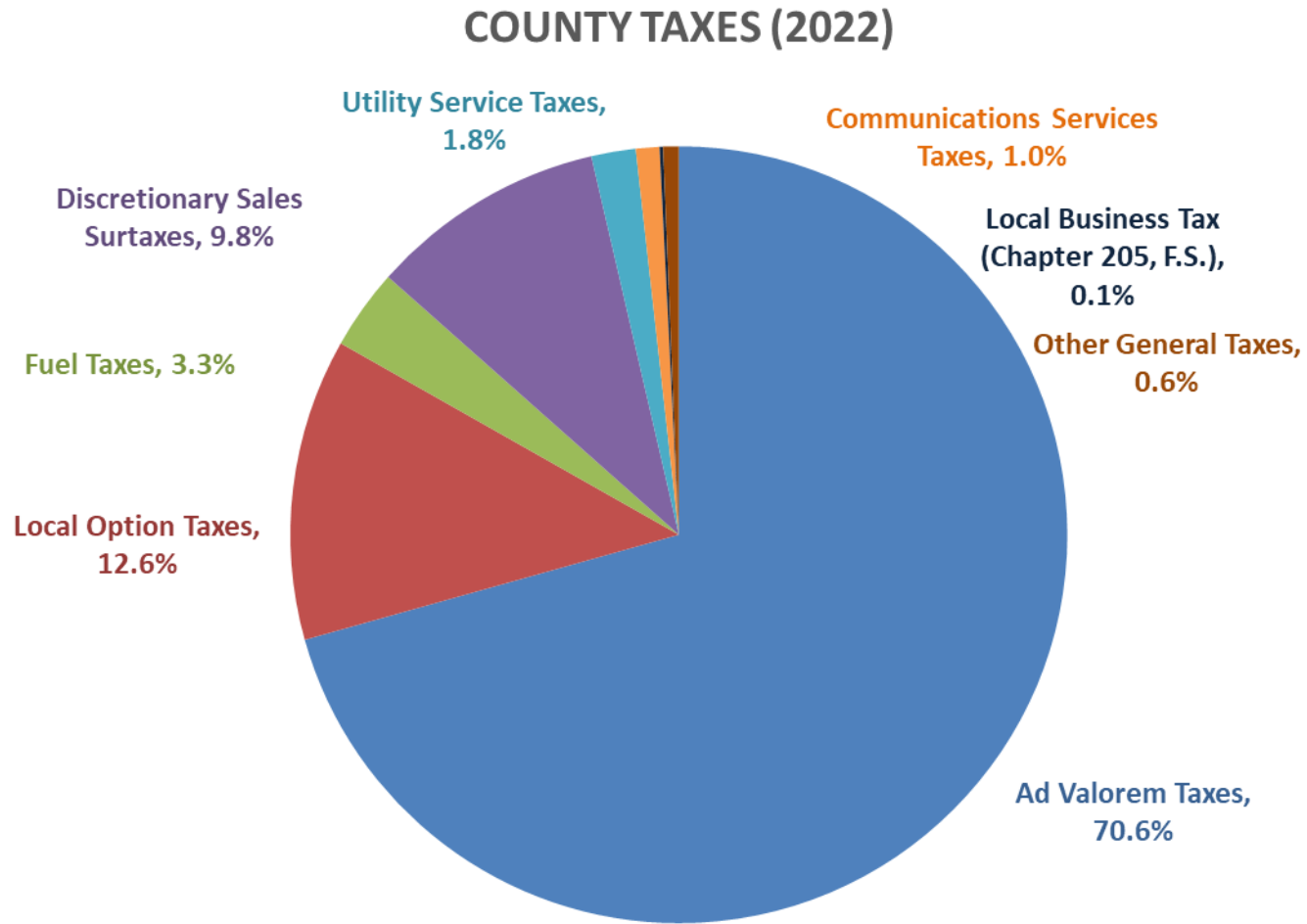
Revenues

Revenue Types—Statewide Overview of Counties...



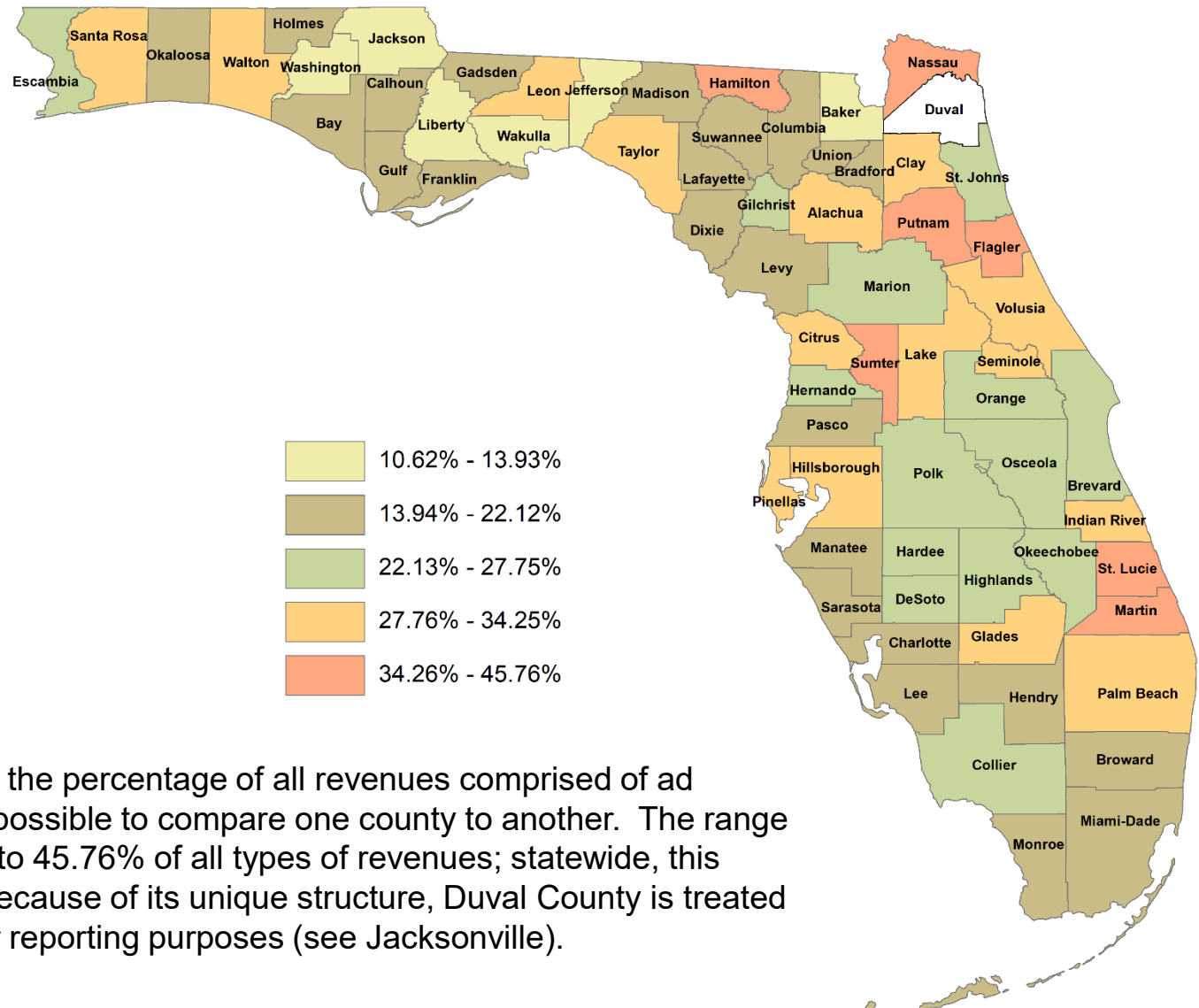
Combining all counties allows a composite picture.

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 10.62% to 45.76% of all types of revenues; statewide, this share is 23.38%. Because of its unique structure, Duval County is treated as a municipality for reporting purposes (see Jacksonville).

total revenues, ad valorem taxes were ranked revenue for 50 individual counties, as well as the total of counties. For these 50 counties:

reliance...

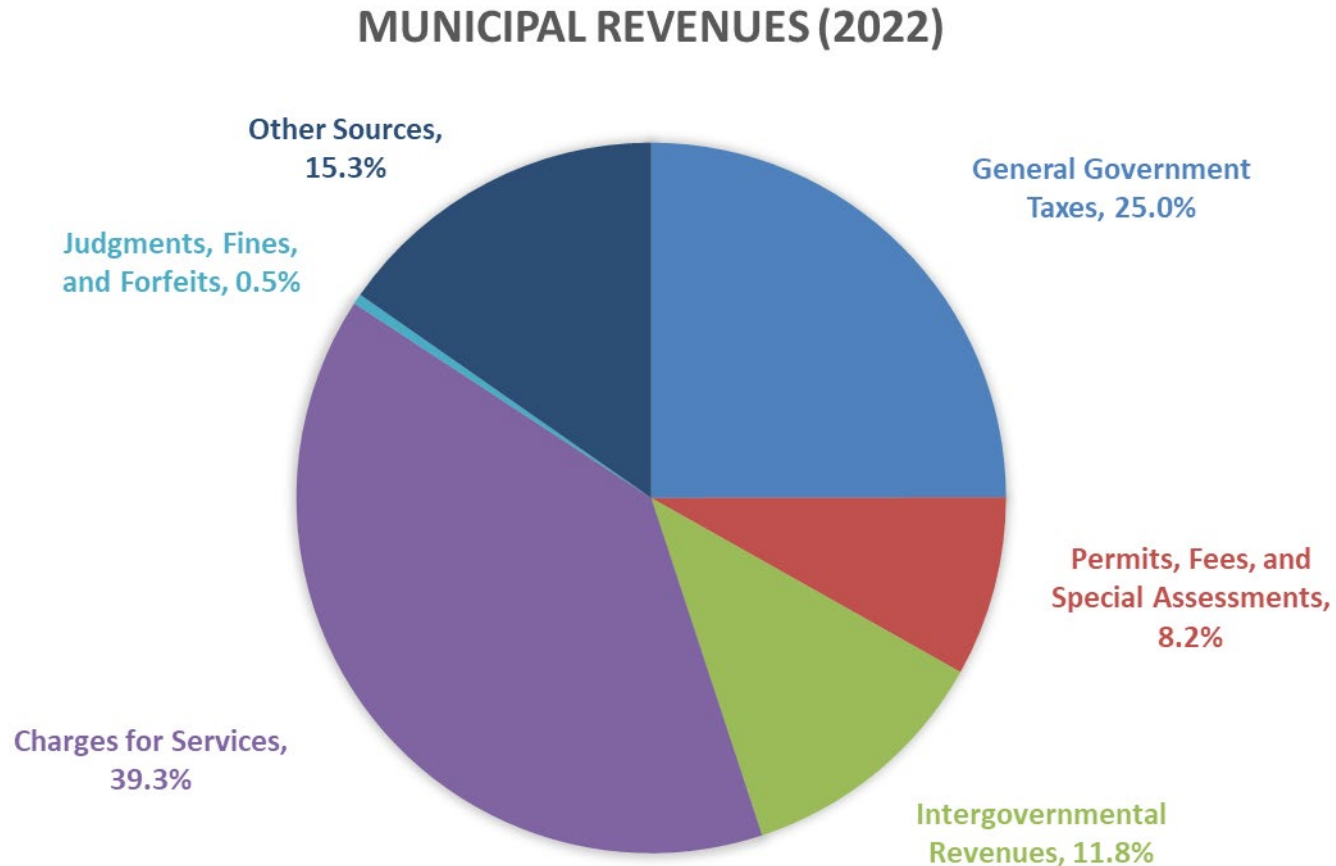
Rank	County	Reliance (%)
50	Liberty	13.27%
49	Miami-Dade	16.53%
48	Manatee	17.53%
47	Charlotte	18.98%
46	Hendry	19.43%
45	Broward	19.54%
44	Lee	19.70%
43	Lafayette	19.76%
42	Monroe	19.84%
41	Okaloosa	20.06%

Counties with Greatest Reliance...

Counties with Least Reliance...

50	Liberty	13.27%
49	Miami-Dade	16.53%
48	Manatee	17.53%
47	Charlotte	18.98%
46	Hendry	19.43%
45	Broward	19.54%
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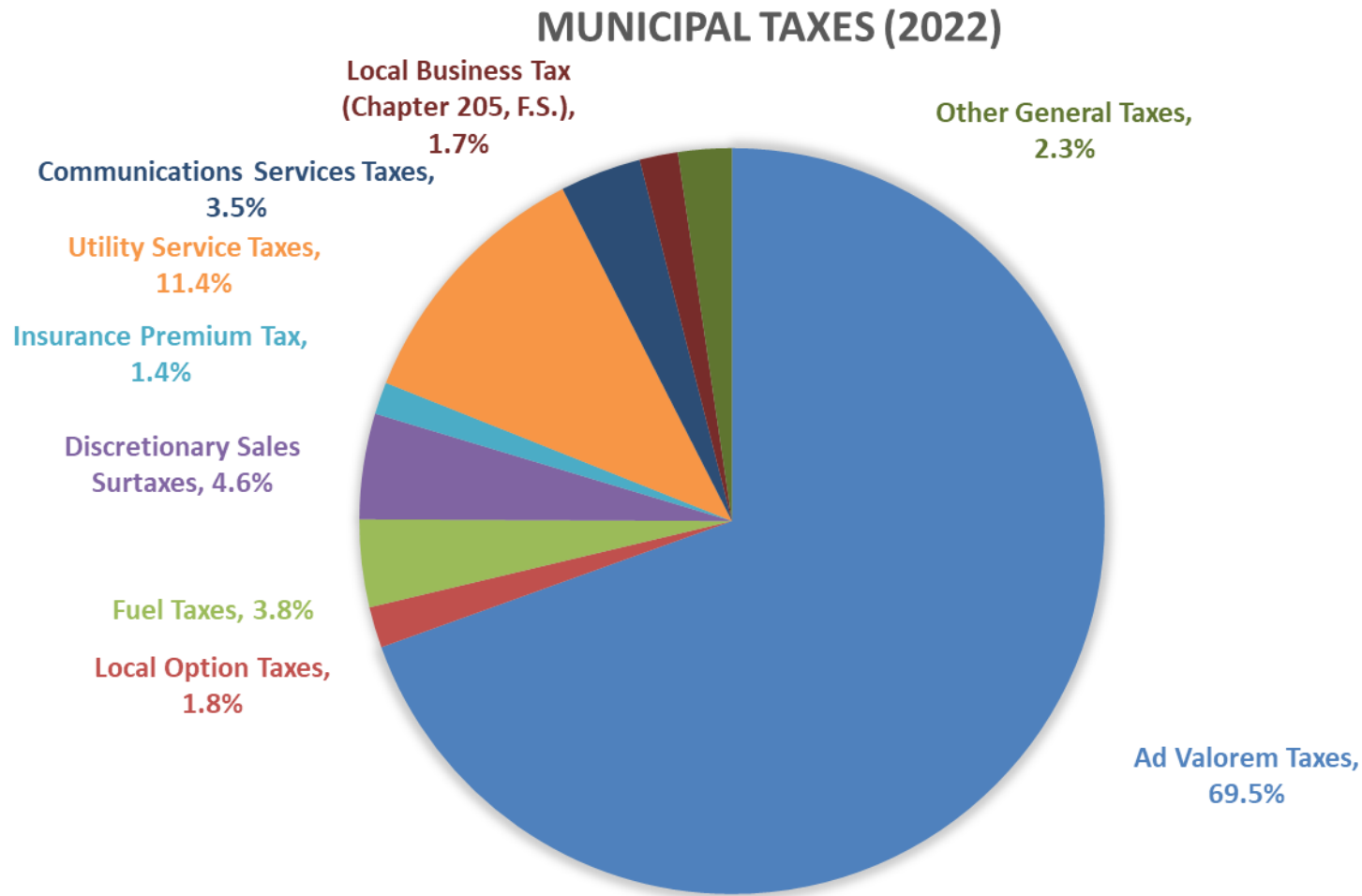
Revenue Types—Statewide Overview of Municipalities...



Combining all municipalities allows a composite picture.

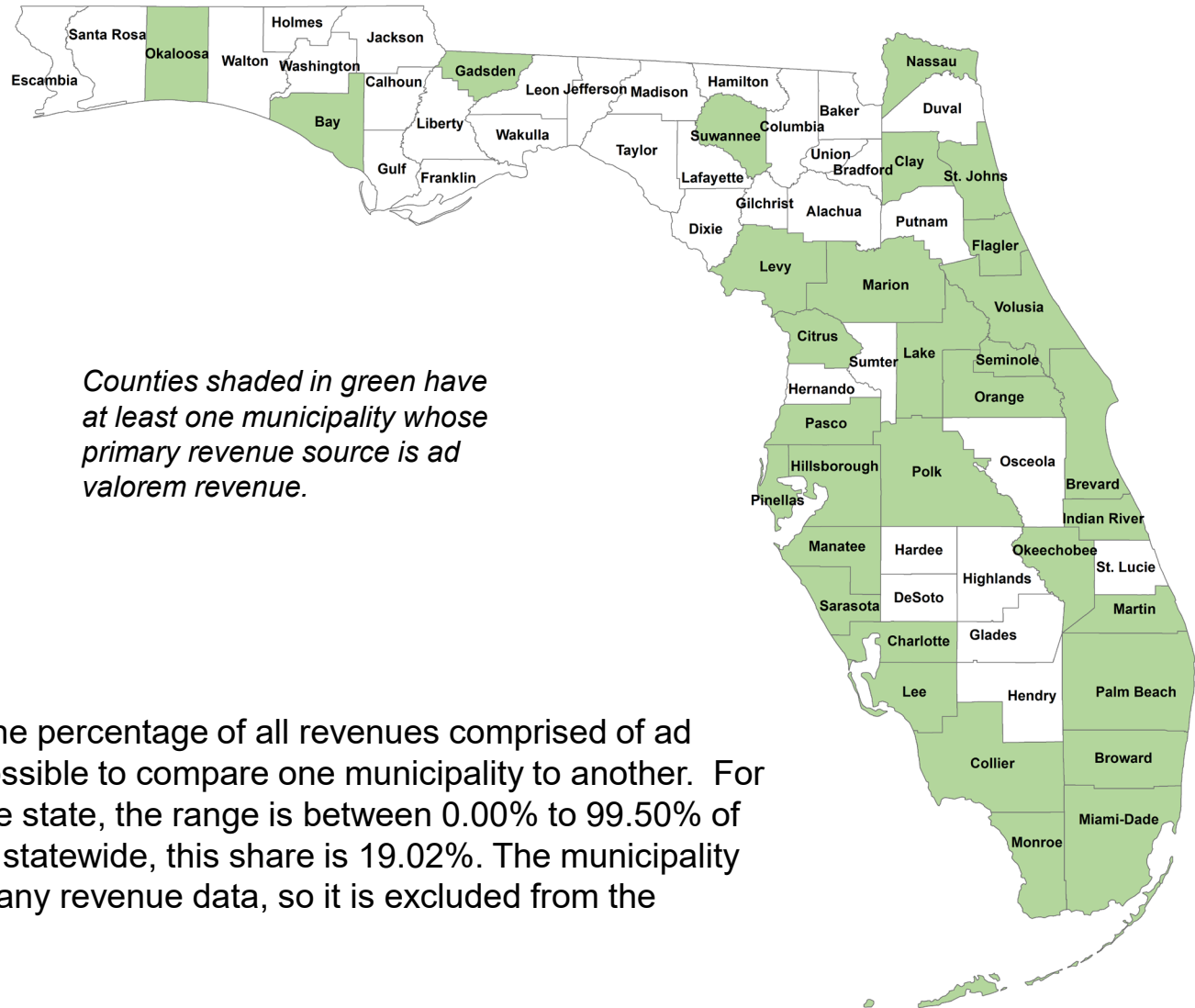
Note: Miscellaneous Revenues were negative in LFY 2021-22 due to the changes in the value of investments and losses on the sale of investments. As a result, this category has been excluded from the analysis.

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 99.50% of all types of revenues; statewide, this share is 19.02%. The municipality of Doral 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 176 individual municipalities, in addition to the combined state total of municipalities. For these 176 municipalities:

Municipalities with Greatest Reliance...

1	Bay Lake	99.50%
2	Lake Buena Vista	98.78%
3	Lazy Lake	83.25%
4	Indian River Shores	76.98%
5	Sea Ranch Lakes	69.24%
6	Okeechobee	64.15%
7	Lighthouse Point	63.91%
8	Palm Beach Shores	62.18%
9	Marineland	60.36%
10	Orchid	58.93%

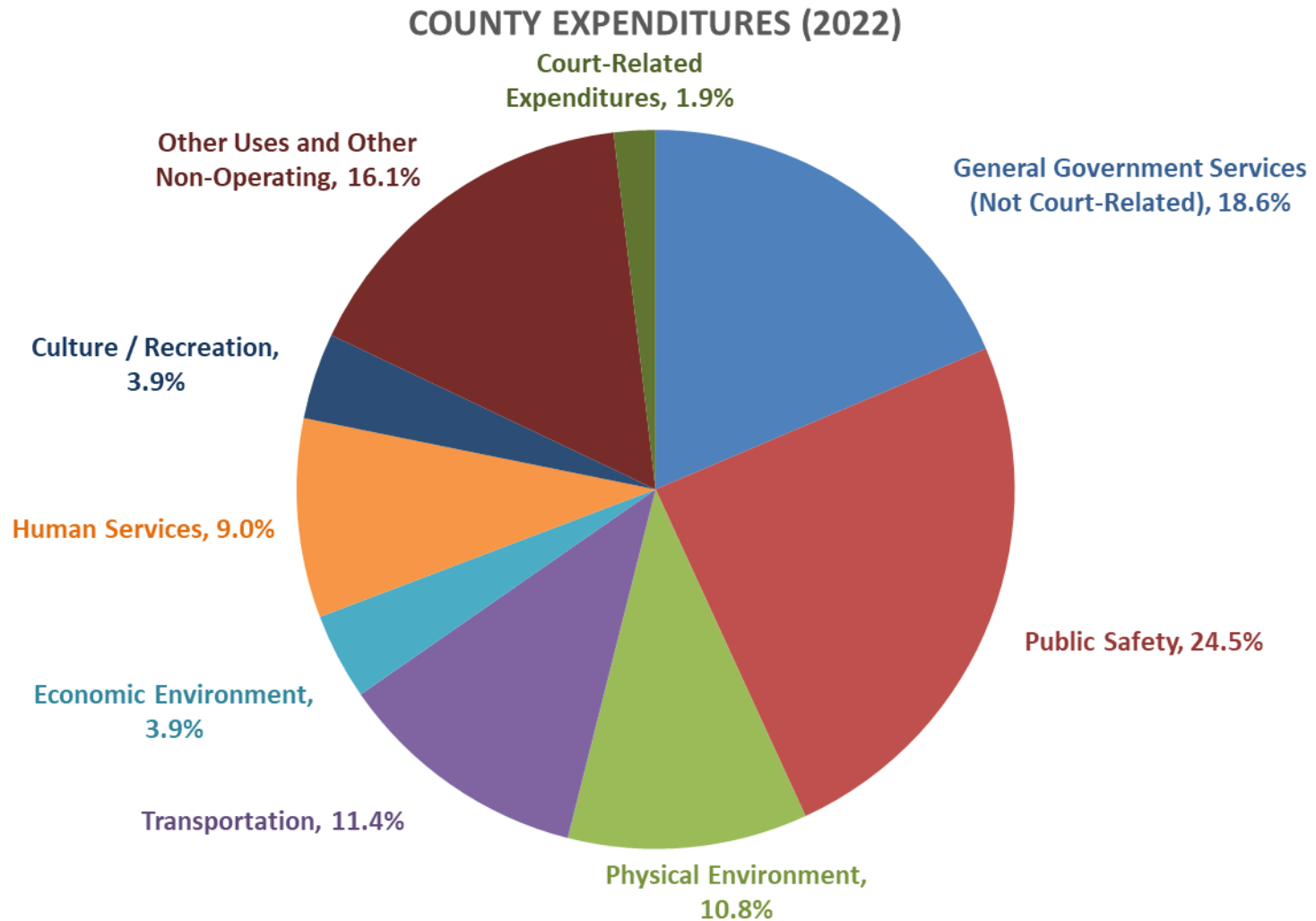
Municipalities with Least Reliance...

176	North Port	11.13%
175	Live Oak	13.82%
174	Dunedin	14.23%
173	Cape Canaveral	15.76%
172	DeLand	15.77%
171	Port Orange	15.95%
170	Melbourne	16.35%
169	North Lauderdale	16.82%
168	Fort Myers	16.87%
167	Grant-Valkaria	17.21%

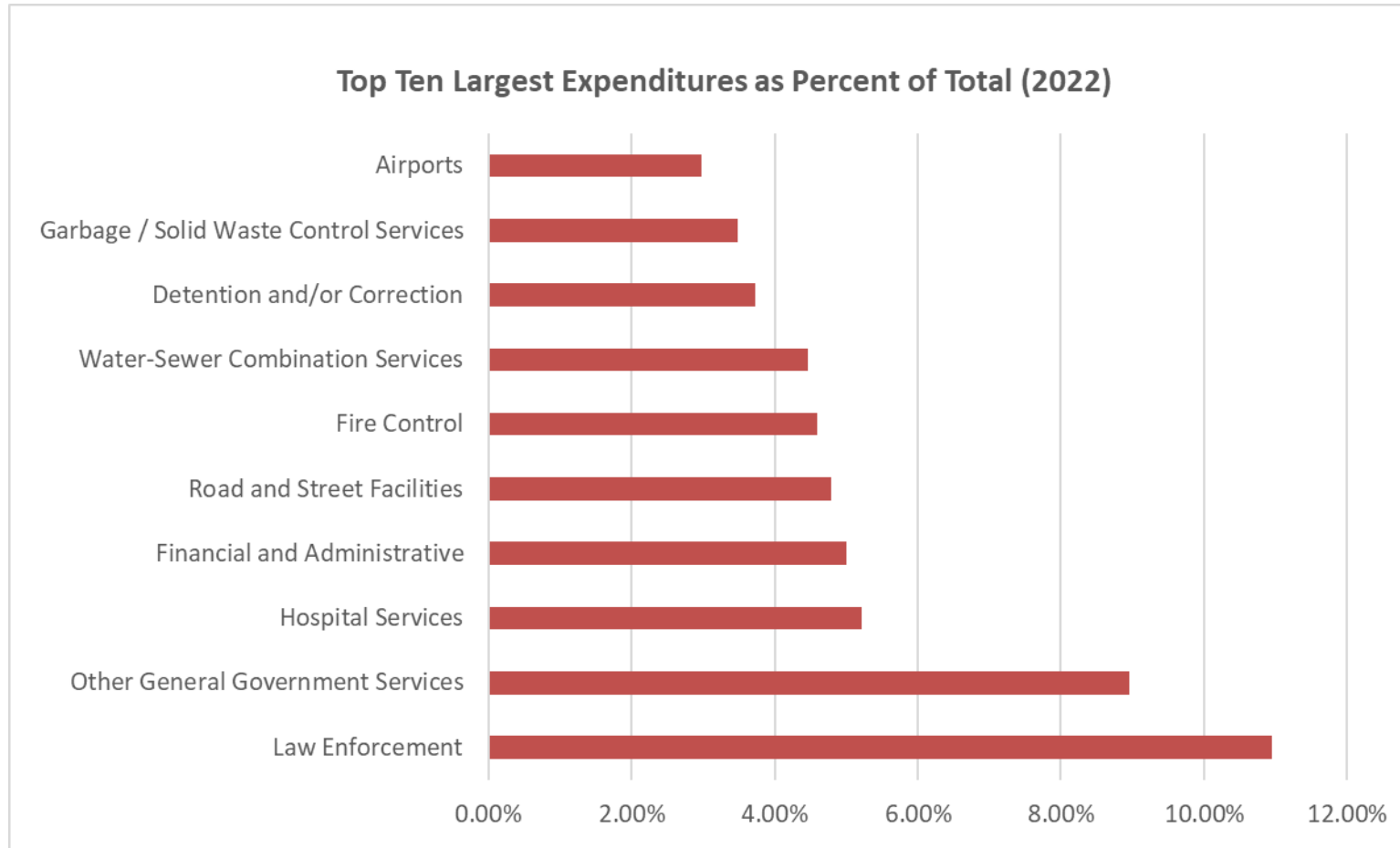
Moreover, there were 20 cities that had "0" reported for ad valorem taxes.

Expenditures

Expenditure Groups—Statewide Overview of Counties...

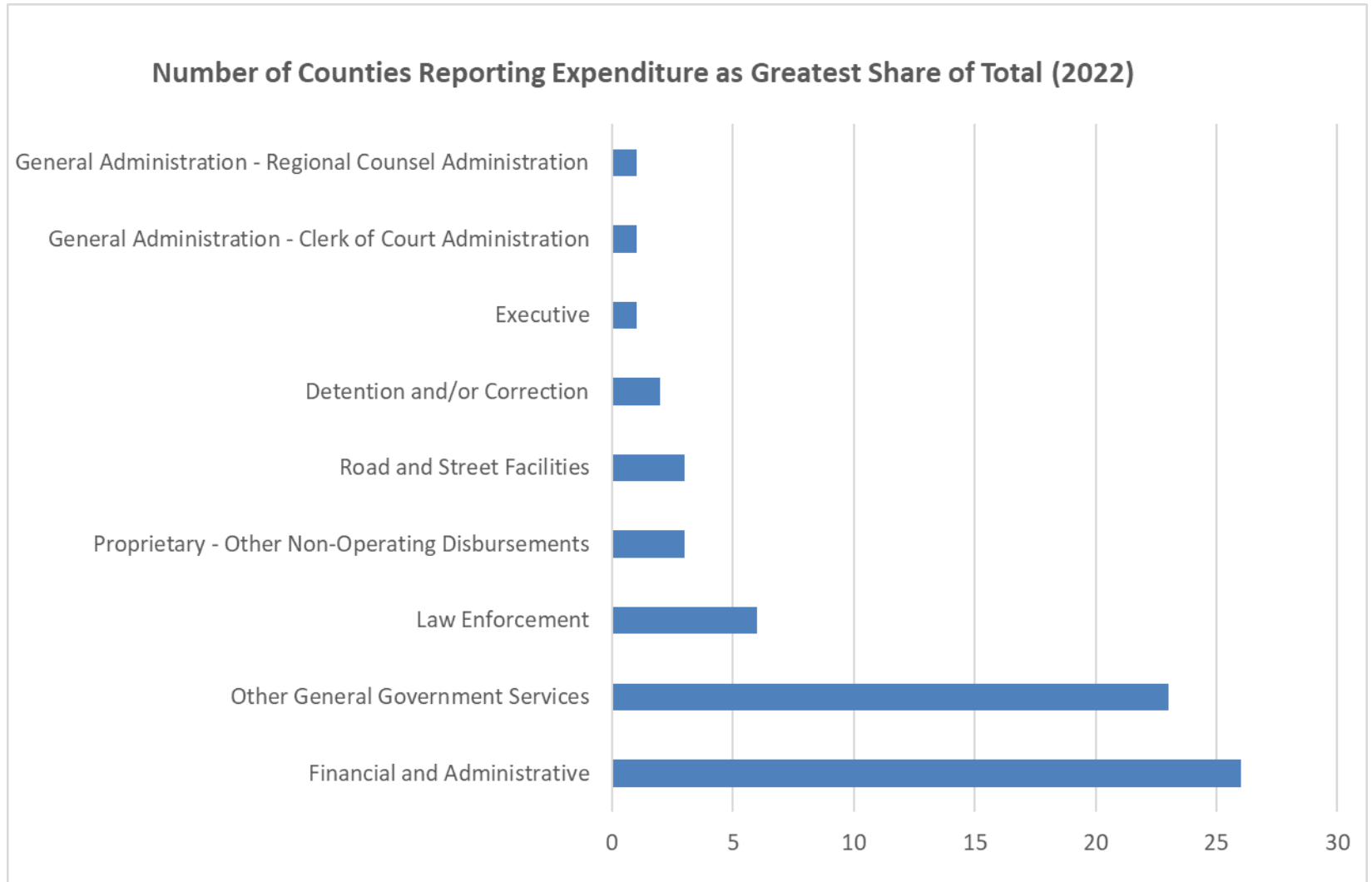


Expenditure Breakout—Statewide Overview of Counties...



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

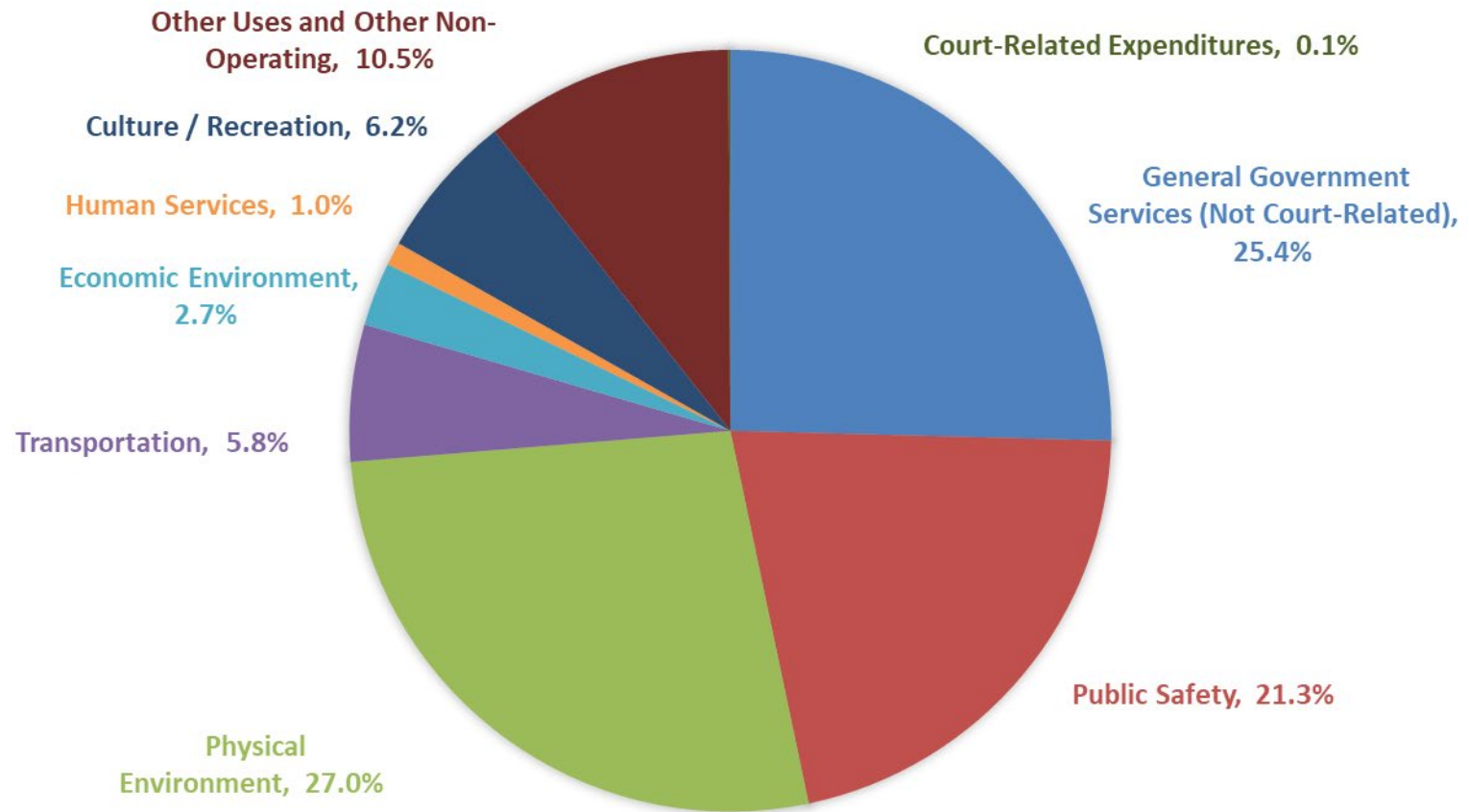
Expenditure Breakout—Individual Counties...



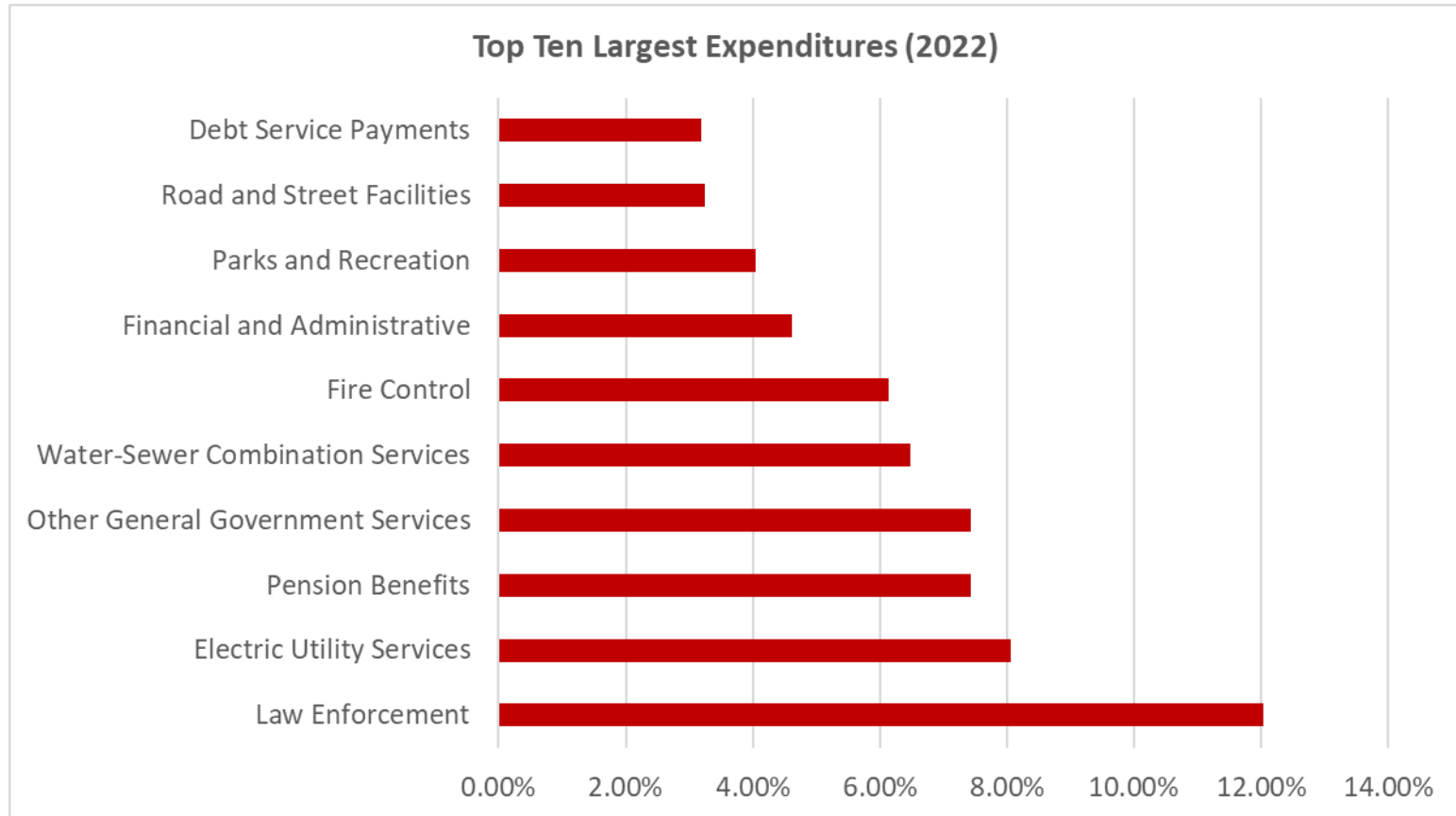
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Expenditure Groups— Statewide Overview of Municipalities...

MUNICIPAL EXPENDITURES (2022)

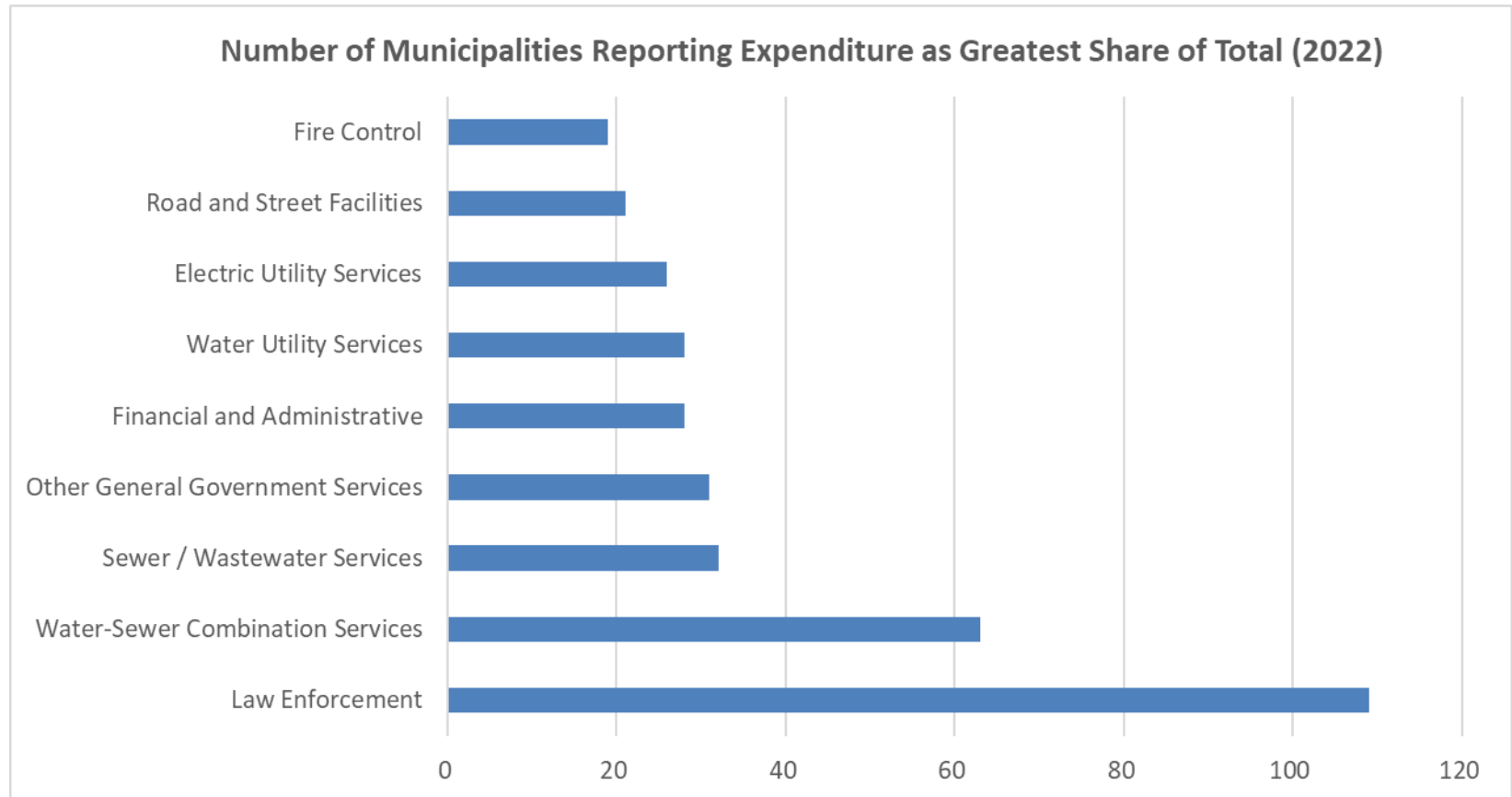


Expenditure Breakout—Statewide Overview of Municipalities...



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

Expenditure Breakout—Individual Municipalities...



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