2022-23:
County and Municipal Revenues & Expenditures

Fall 2025

Presented by:

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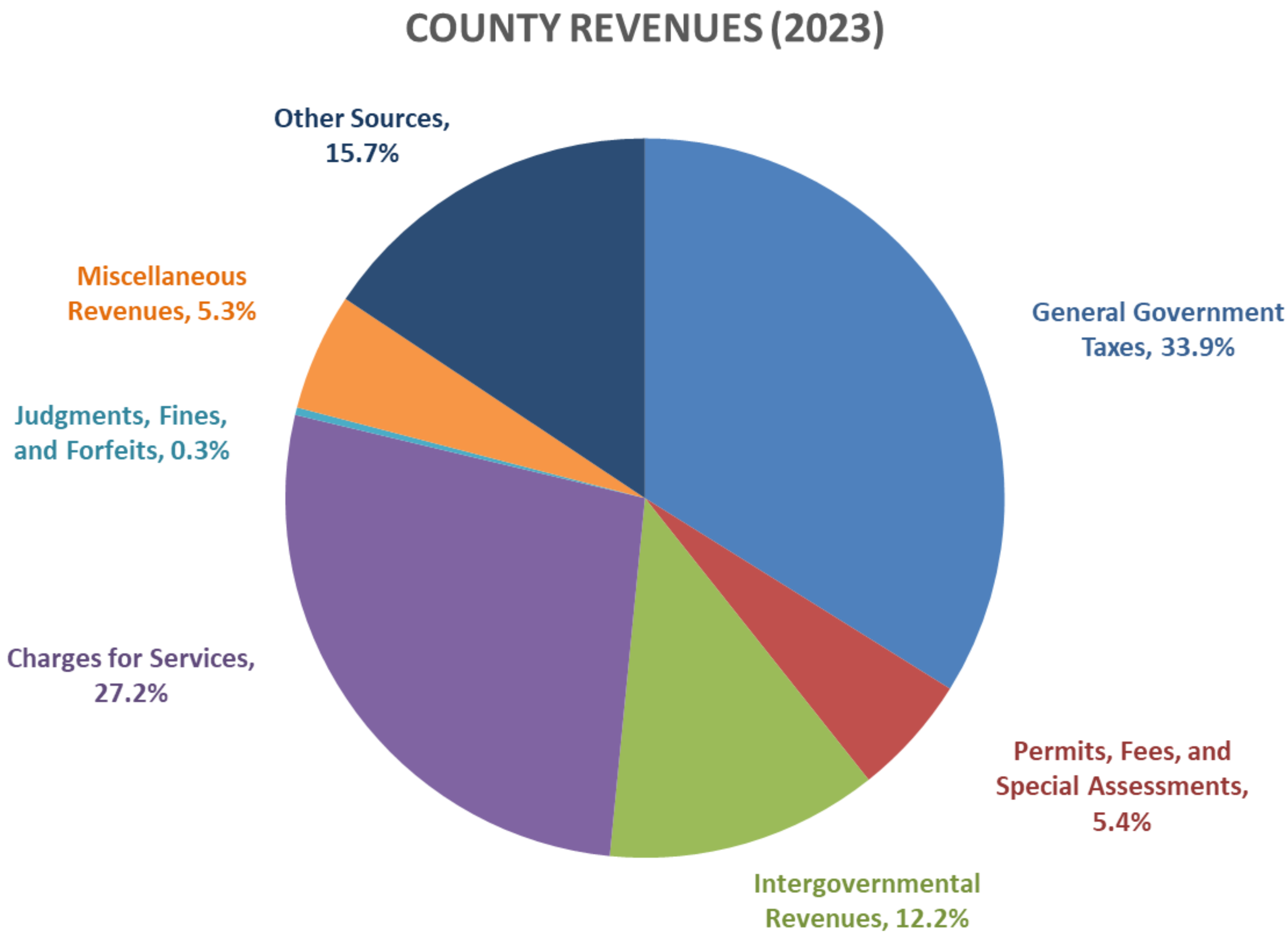
Source for Revenues and Expenditures…

- 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 406 of Florida's 411 municipalities reported; however, due to lack of reporting detail, Dixie County data was removed from the revenue analysis. Duval County government is treated as a municipality rather than a county for reporting purposes (Jacksonville).

Counties **Municipalities**

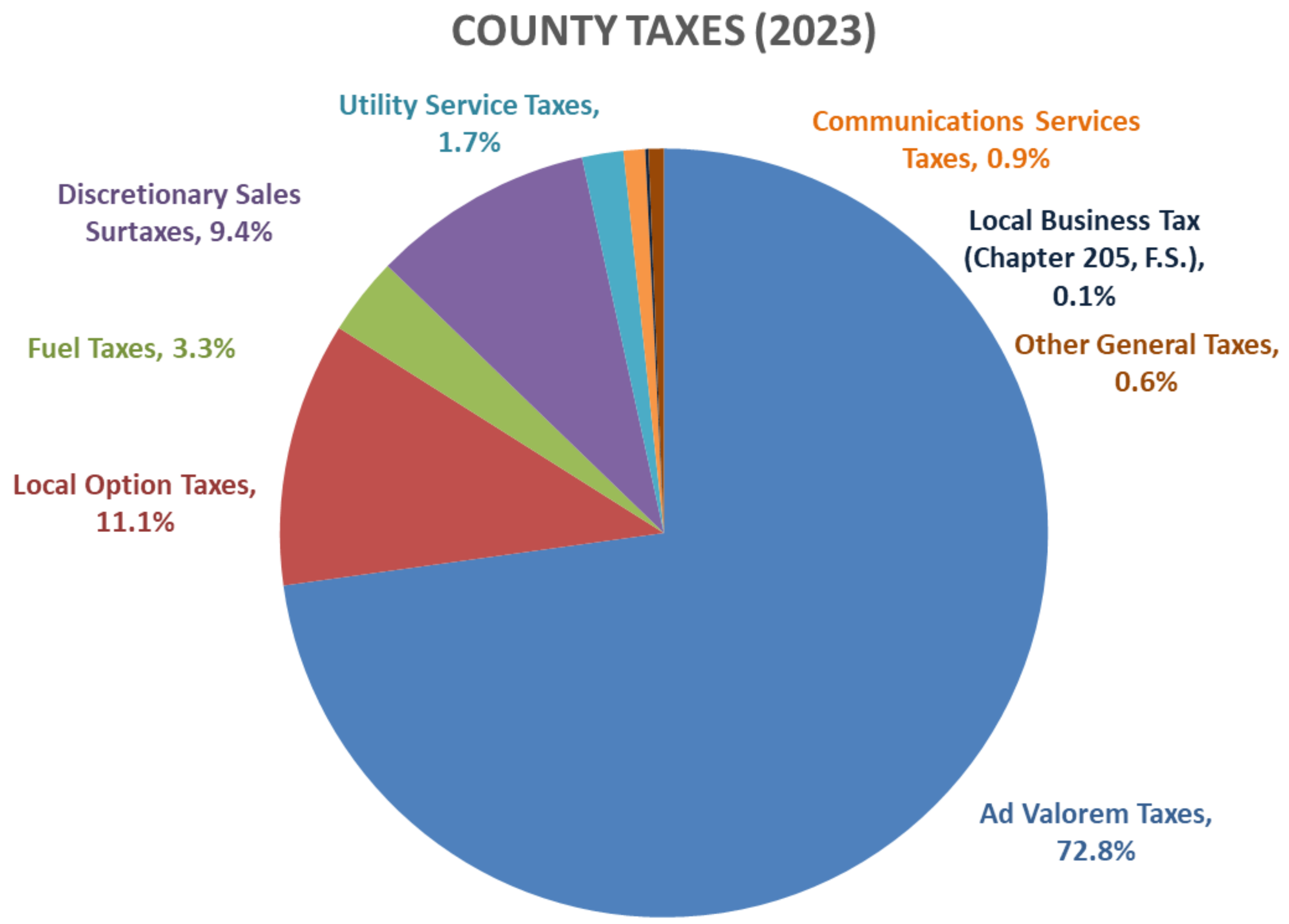
Revenues

Revenue Types—Statewide Overview of Counties...



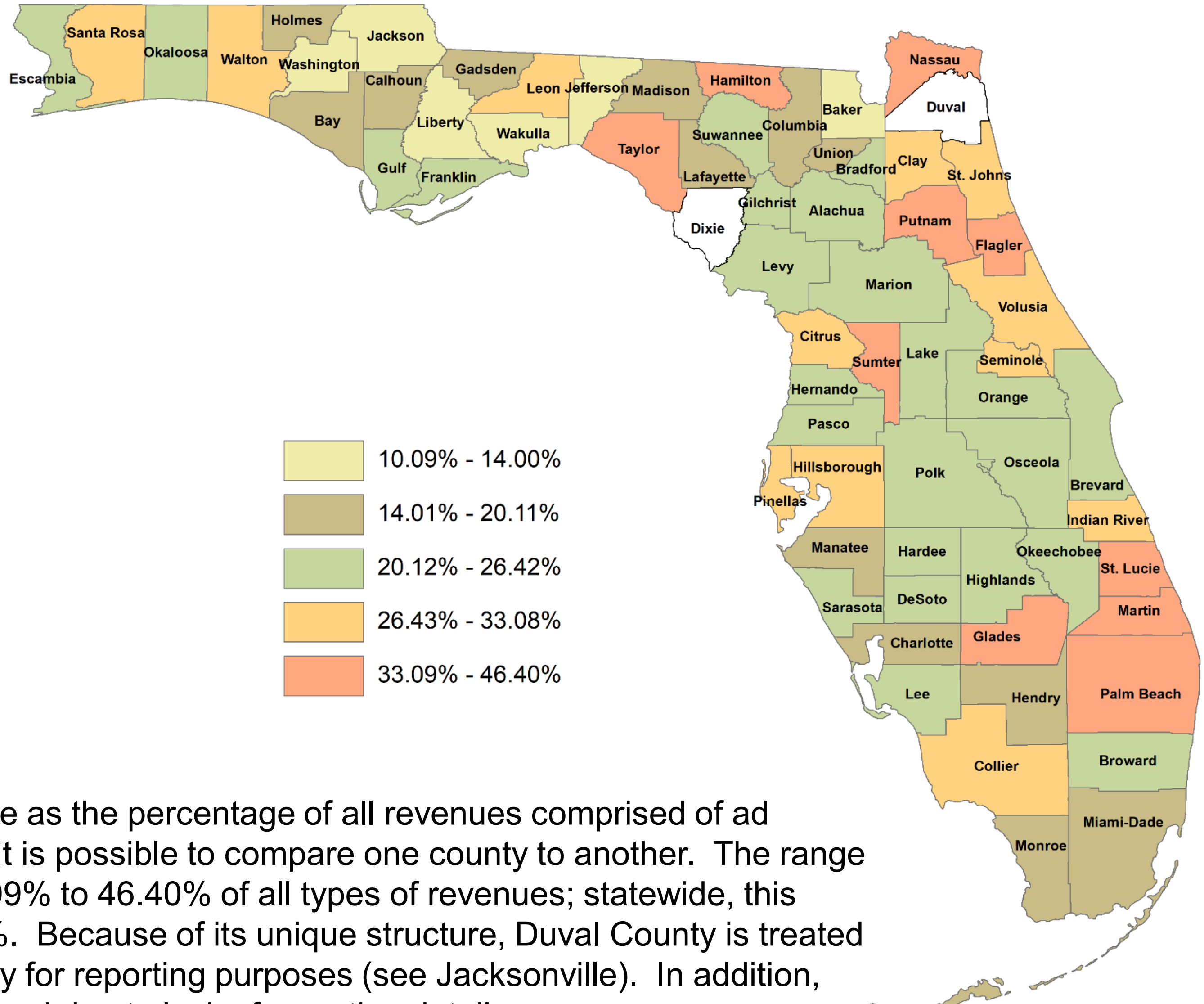
Combining all counties allows a composite picture.

Tax Breakout—Statewide Overview of Counties...



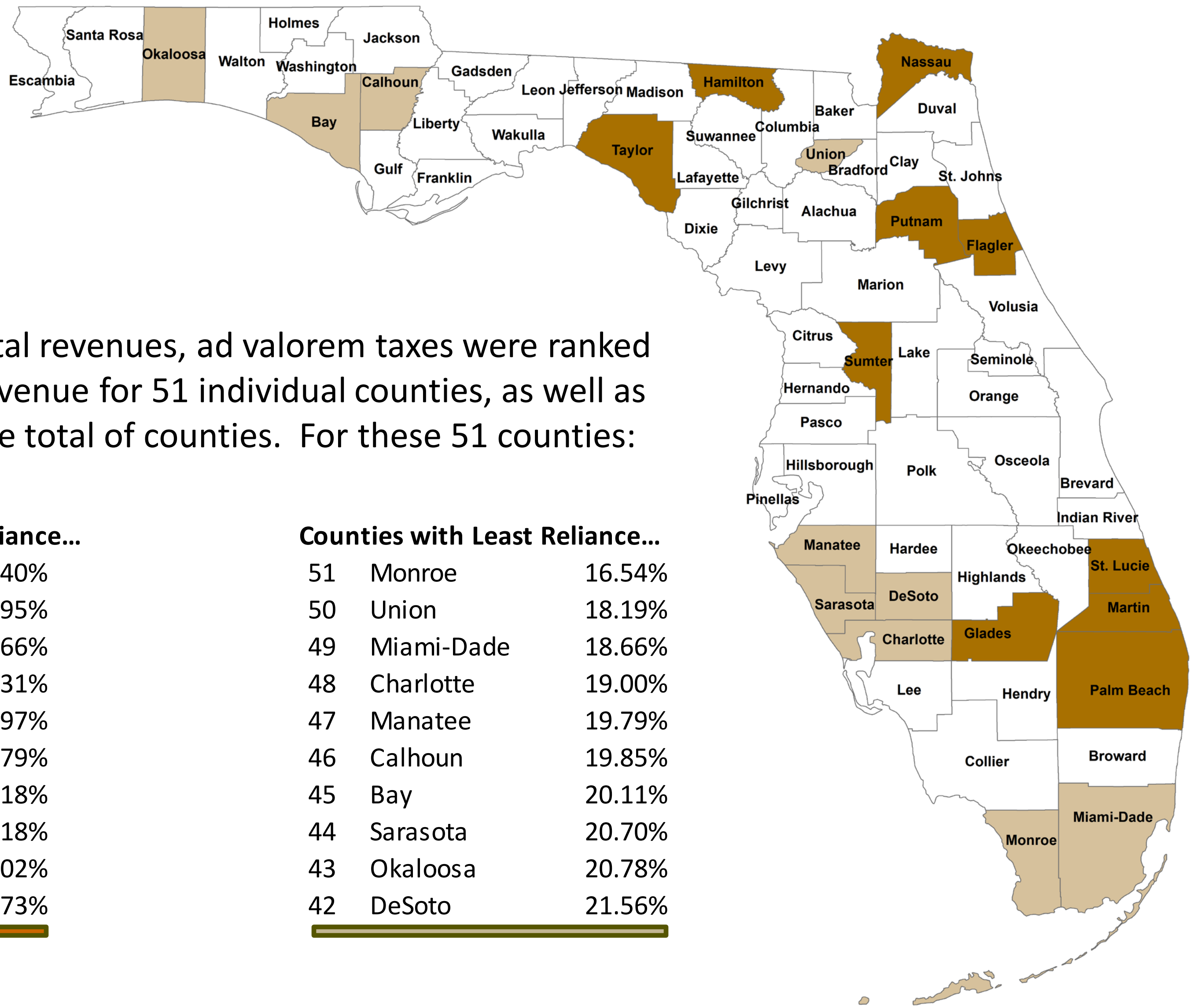
Note: Special assessments are included in *Permits, Fees,* and *Special Assessments*, not in *Taxes*.

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 10.09% to 46.40% of all types of revenues; statewide, this share is 24.66%. Because of its unique structure, Duval County is treated as a municipality for reporting purposes (see Jacksonville). In addition, Dixie was removed due to lack of reporting detail.

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:

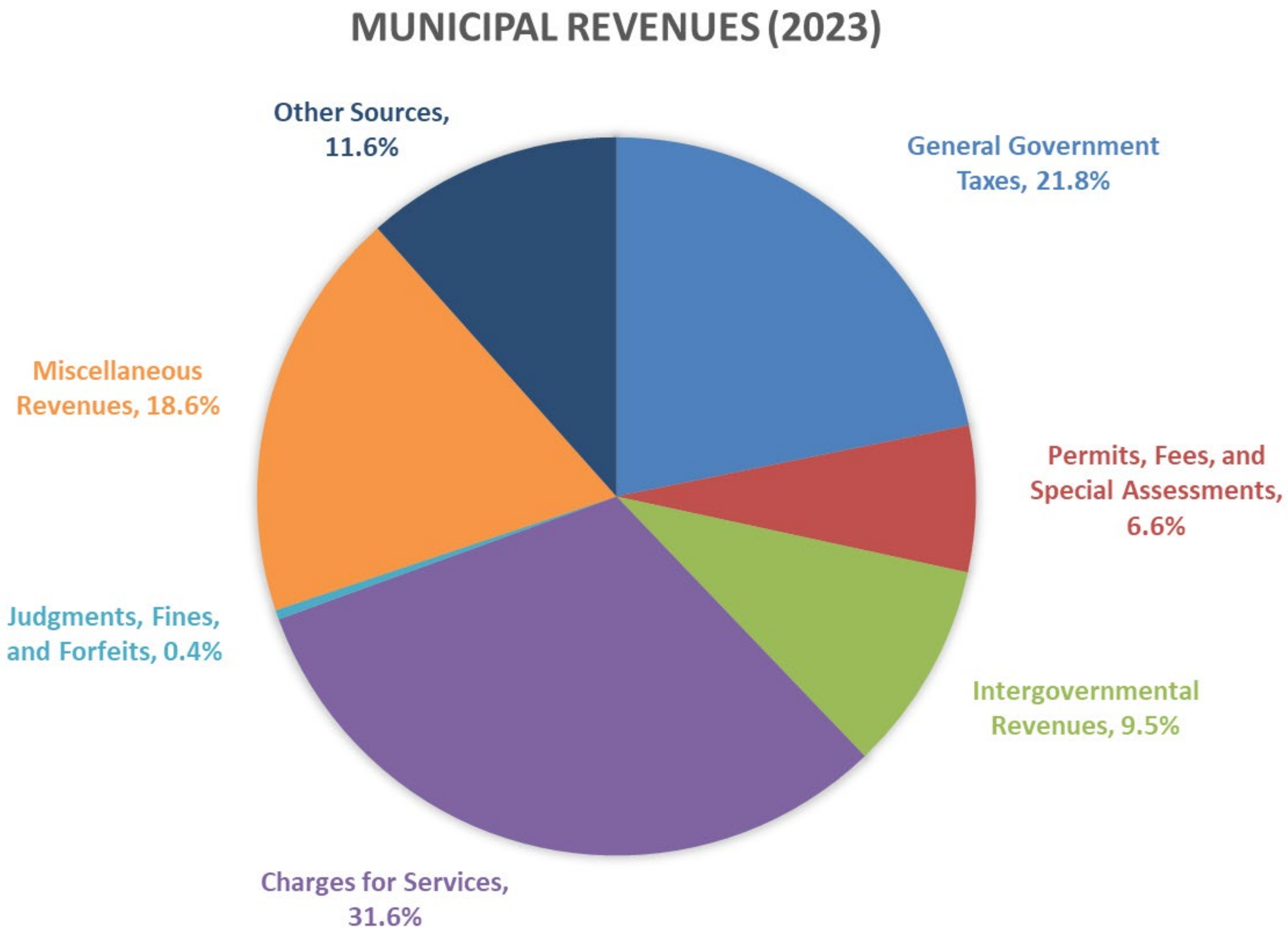
Counties with Greatest Reliance...

1	Flagler	46.40%
2	Sumter	40.95%
3	Martin	39.66%
4	Taylor	38.31%
5	Hamilton	37.97%
6	Glades	36.79%
7	St. Lucie	35.18%
8	Nassau	35.18%
9	Putnam	35.02%
10	Palm Beach	34.73%

Counties with Least Reliance...

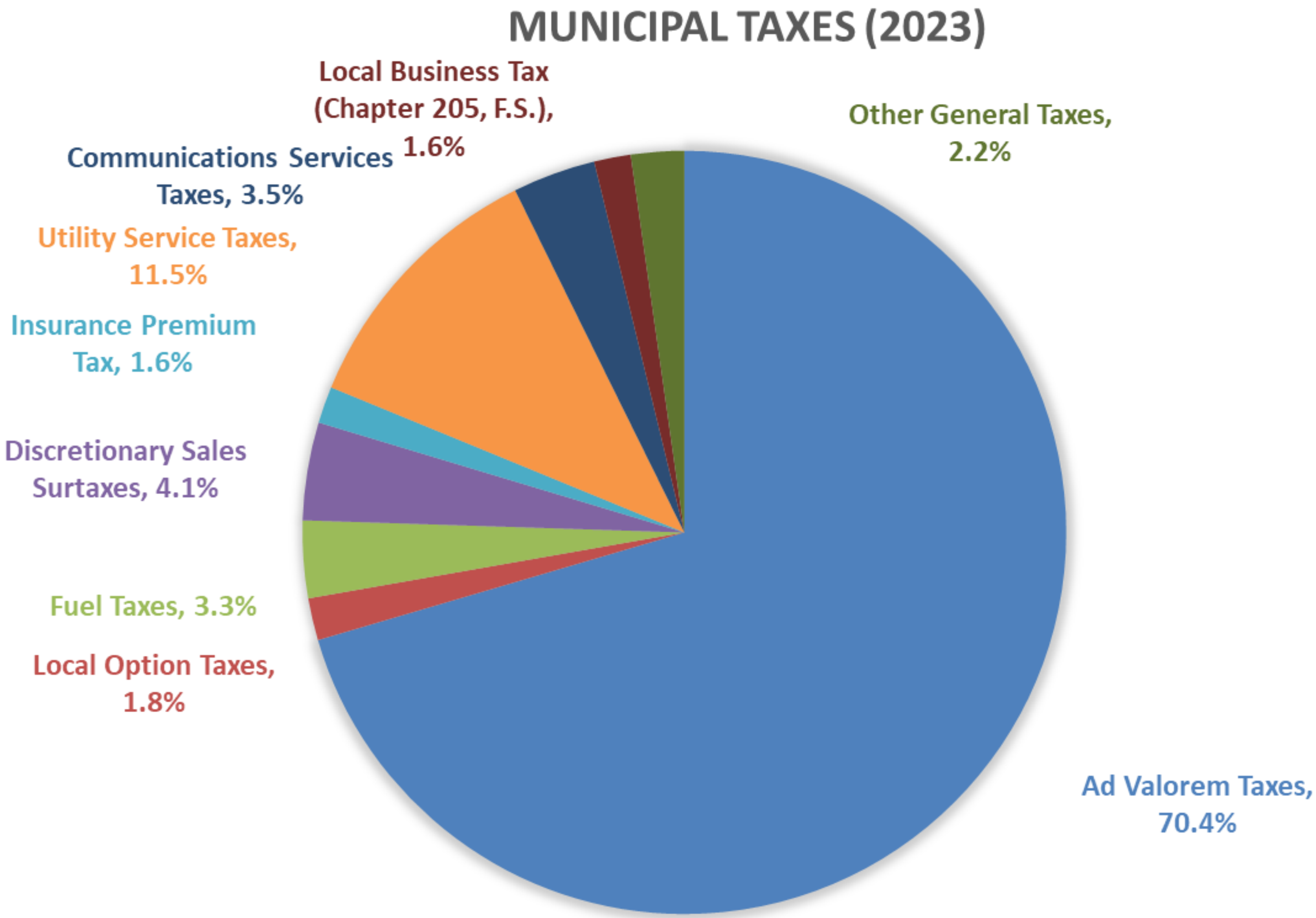
51	Monroe	16.54%
50	Union	18.19%
49	Miami-Dade	18.66%
48	Charlotte	19.00%
47	Manatee	19.79%
46	Calhoun	19.85%
45	Bay	20.11%
44	Sarasota	20.70%
43	Okaloosa	20.78%
42	DeSoto	21.56%

Revenue Types—Statewide Overview of Municipalities...



Combining all municipalities allows a composite picture.

Tax Breakout—Statewide Overview of Municipalities...



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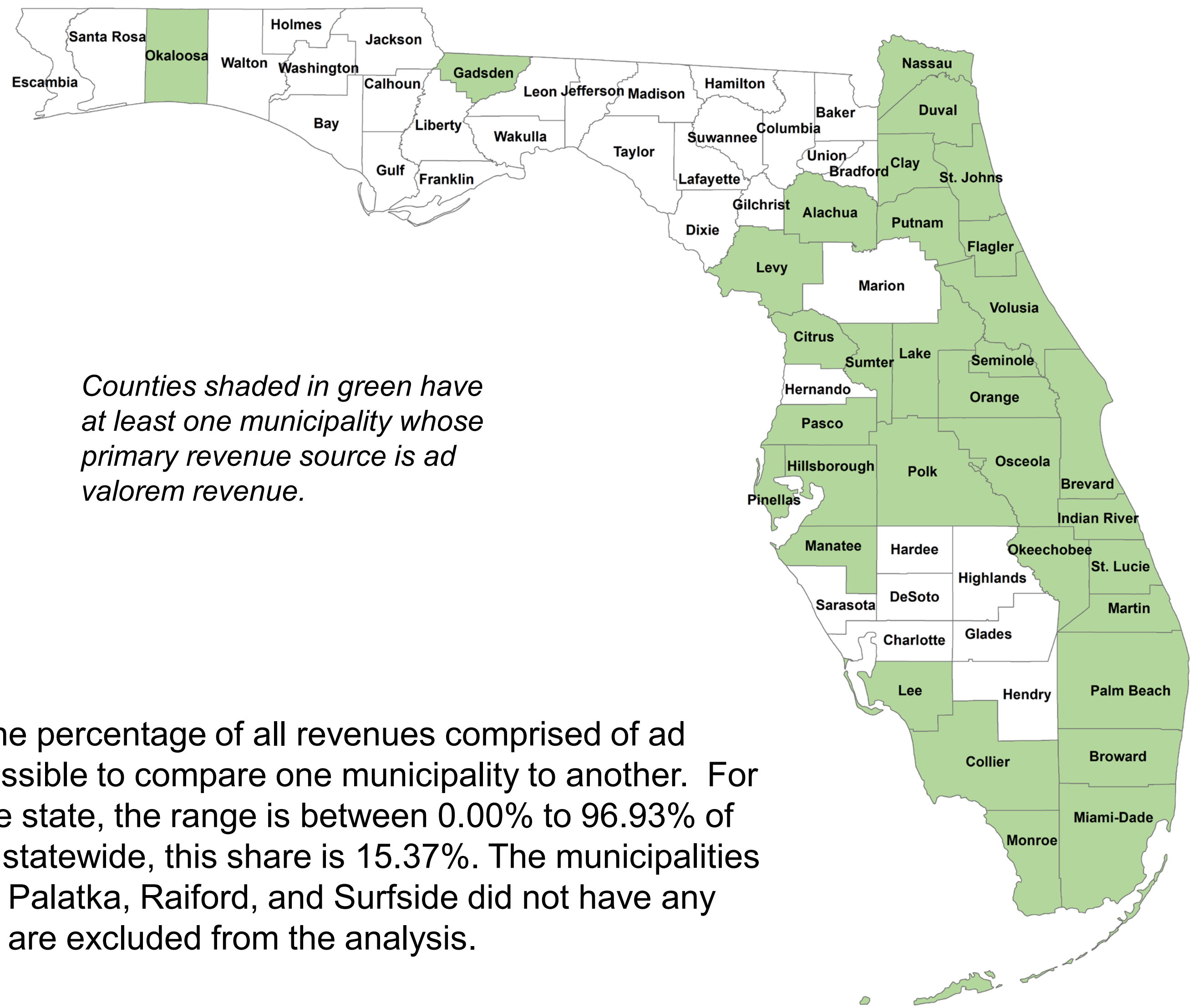
Counties with At Least One Municipality Having Reliance on Ad Valorem Taxes...



Counties shaded in green have at least one municipality whose primary revenue source is ad valorem revenue.

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 96.93% of all types of revenues; statewide, this share is 15.37%. The municipalities of Bunnell, Dade City, Palatka, Raiford, and Surfside 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 406 reporting municipalities, ad valorem taxes were ranked as the #1 source of revenue for 191 individual municipalities, in addition to the combined state total of municipalities. For these 191 municipalities:

Municipalities with Greatest Reliance...

1	Bay Lake	96.93%
2	Lake Buena Vista	96.19%
3	Lazy Lake	88.75%
4	Marineland	80.08%
5	Sea Ranch Lakes	79.51%
6	Palm Beach Shores	69.26%
7	Ocean Ridge	66.86%
8	Belleair Shore	65.17%
9	Jupiter Inlet Colony	59.09%
10	Gulf Stream	54.93%

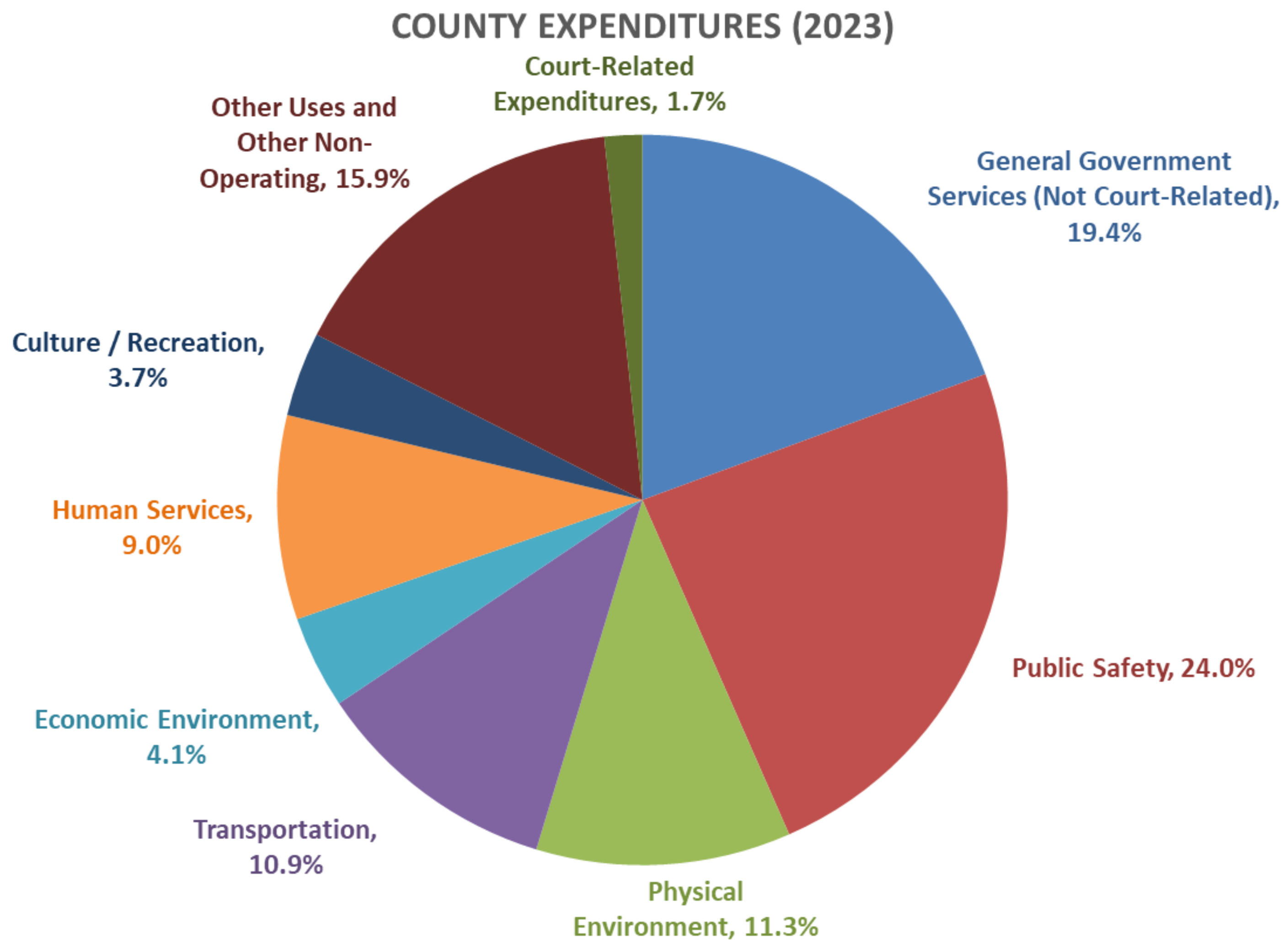
Municipalities with Least Reliance...

191	Altamonte Springs	12.24%
190	DeLand	12.82%
189	Cape Coral	12.83%
188	Fort Walton Beach	13.10%
187	Fort Myers	13.43%
186	Kissimmee	13.67%
185	Haines City	13.82%
184	Largo	14.02%
183	Titusville	14.13%
182	Florida City	14.20%

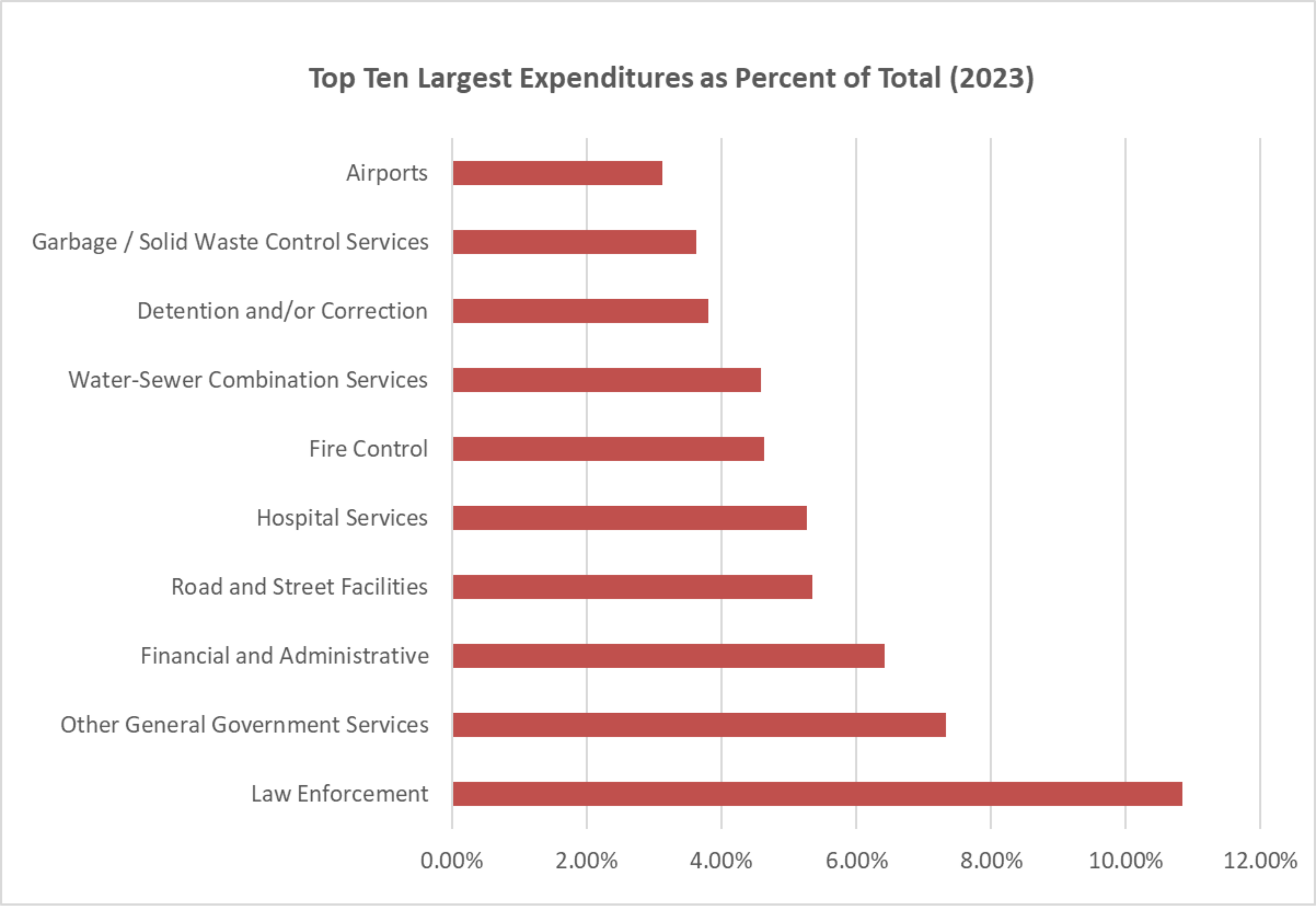
Moreover, there were 25 cities that had "0" reported for ad valorem taxes.

Expenditures

Expenditure Groups—Statewide Overview of Counties...

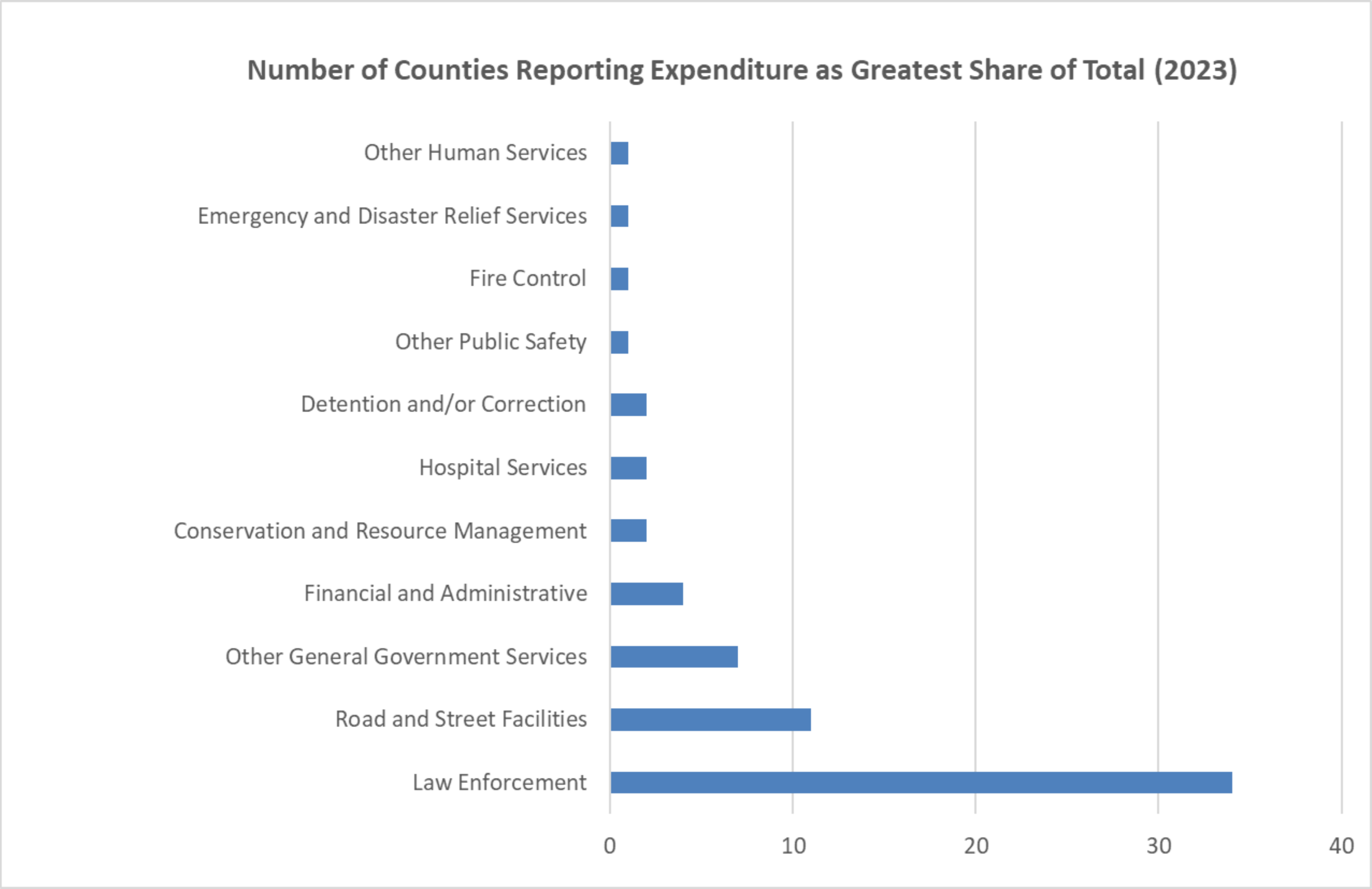


Expenditure Breakout—Statewide Overview of Counties...



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

Expenditure Breakout—Individual Counties...



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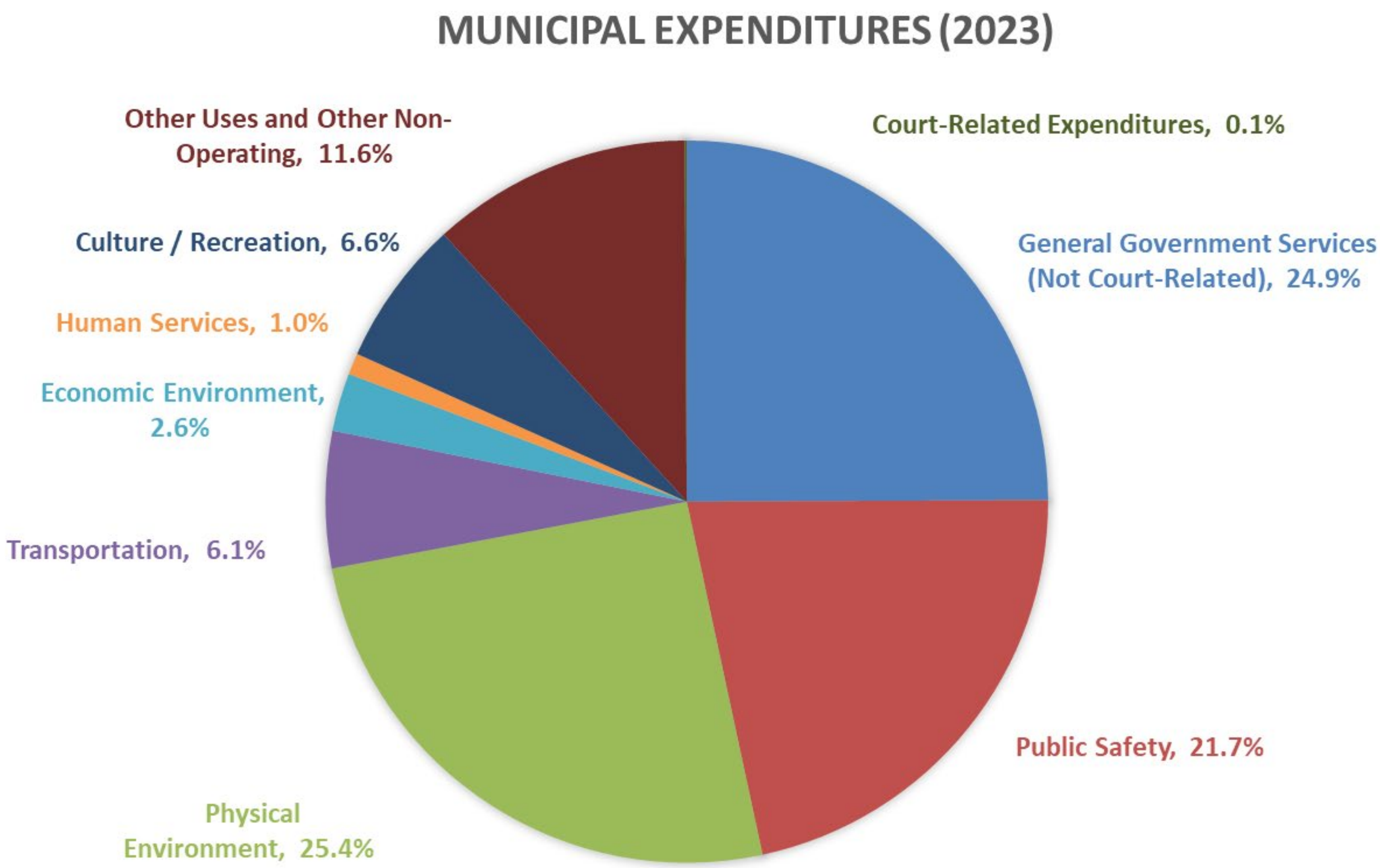
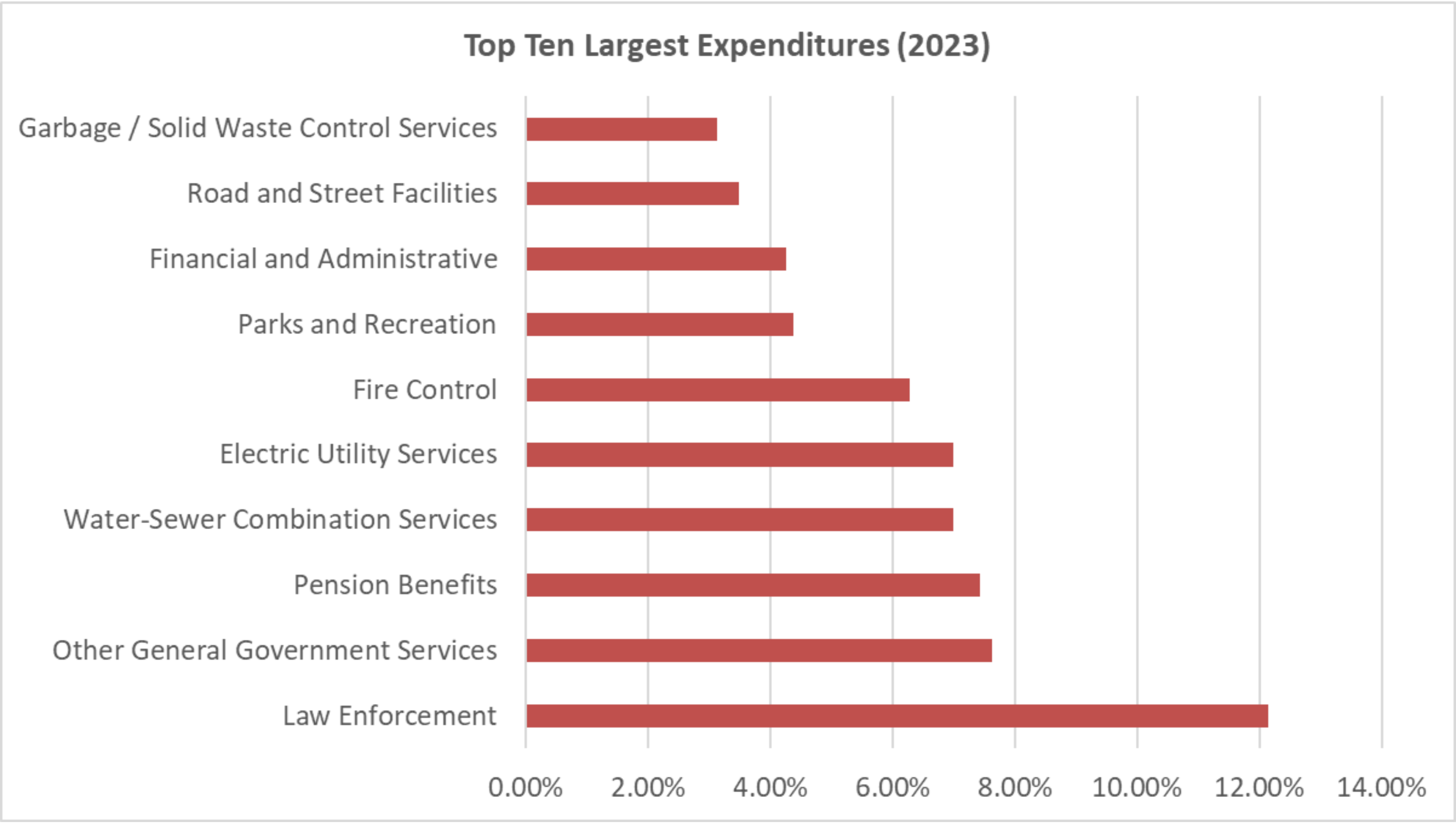
Expenditure Groups—
Statewide Overview of Municipalities...



Expenditure Breakout—Statewide Overview of Municipalities...



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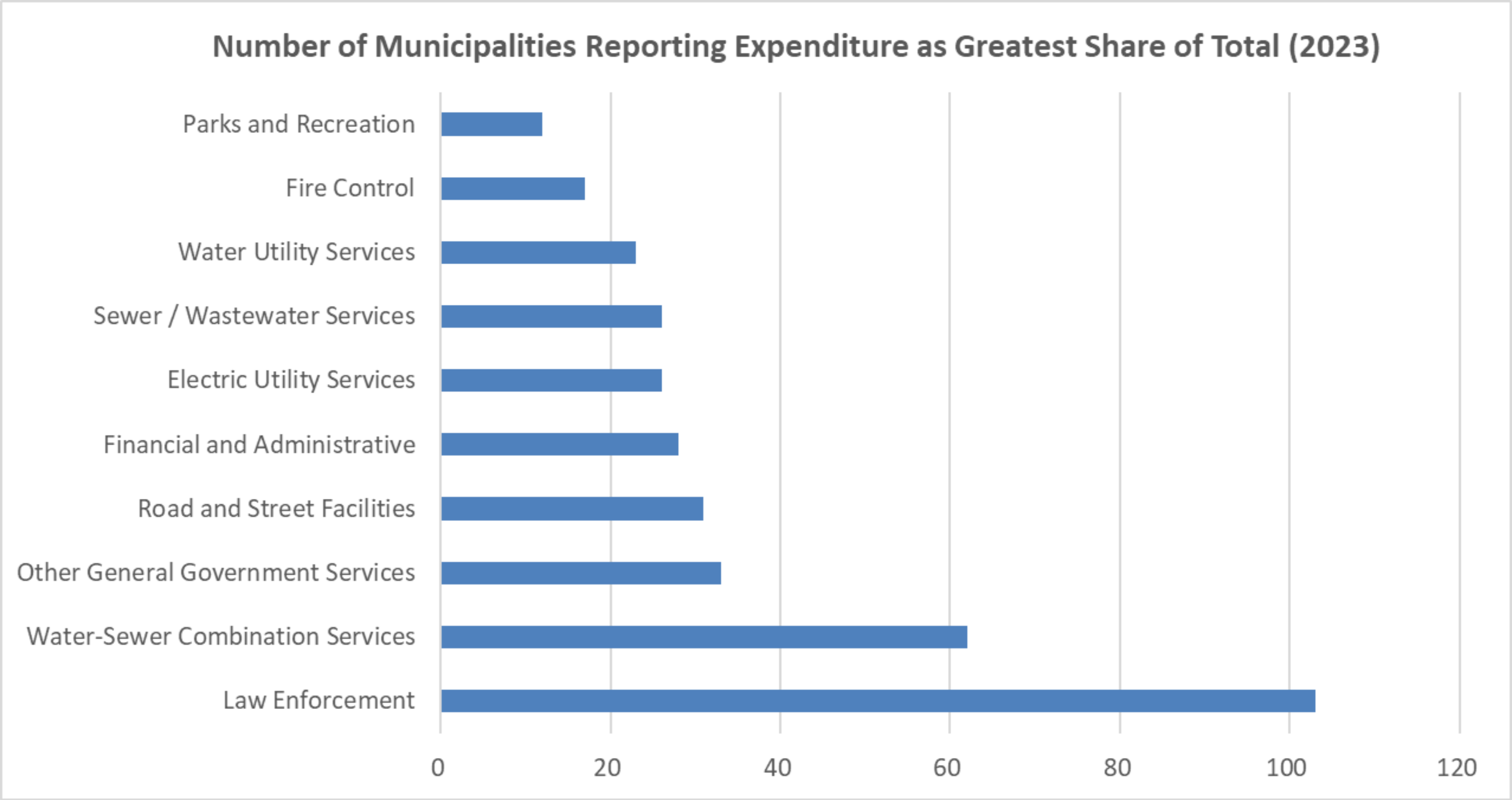
Expenditure Breakout—Individual Municipalities...



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