



2023

COUNTY REVENUES & EXPENDITURES REPORT

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INTRODUCTION

We are pleased to present to you the 2023 Florida Local Government Revenue and Expenditure Report, which provides insight into the financial health of Florida local governments and their ability to serve their communities. The Florida Association of Counties conducts research for its member counties and the public at large. This research includes information and data pertaining to each of Florida's 67 counties, including expenditures and revenues reported by each county to Florida's Department of Financial Services and posted online by Florida's Office of Economic and Demographic Research. Population data was taken from the Bureau of Economic and Business Research, University of Florida (April 2020).

This data-driven report not only gives you a window into the financial state of your local governments, but also provides a valuable resource for making informed decisions about local services, investments and taxes. We hope that this report will provide citizens, businesses and other stakeholders with the information they need to make sound financial decisions.

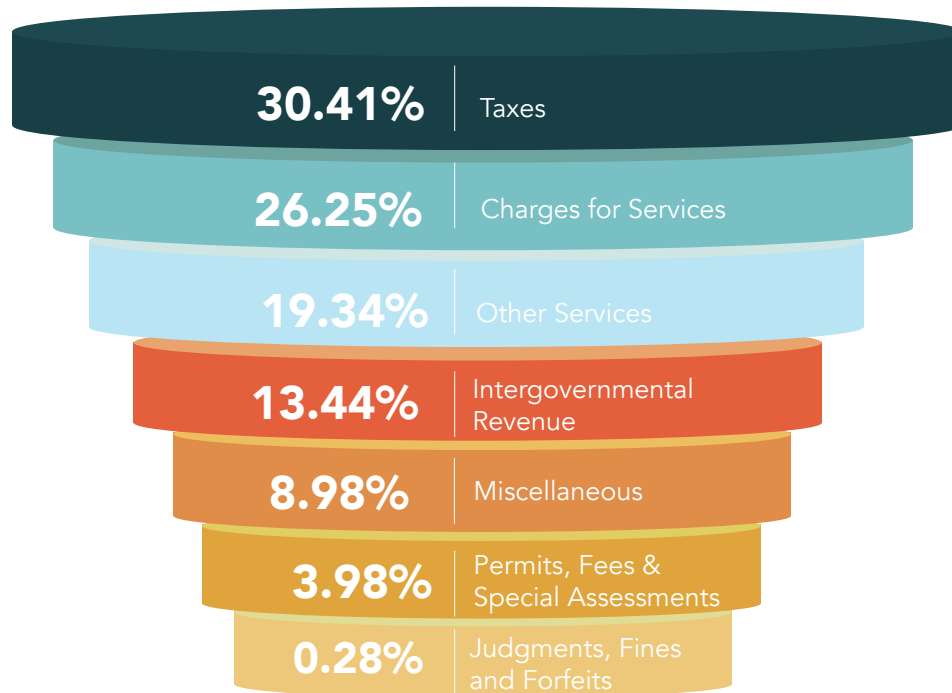
MAJOR CATEGORIES OF REVENUES INCLUDE:

- Taxes
- Permits, Fees & Special Assessments
- Intergovernmental Revenues
- Charges for Services
- Judgments, Fines & Forfeits
- Miscellaneous Revenues
- Other Sources

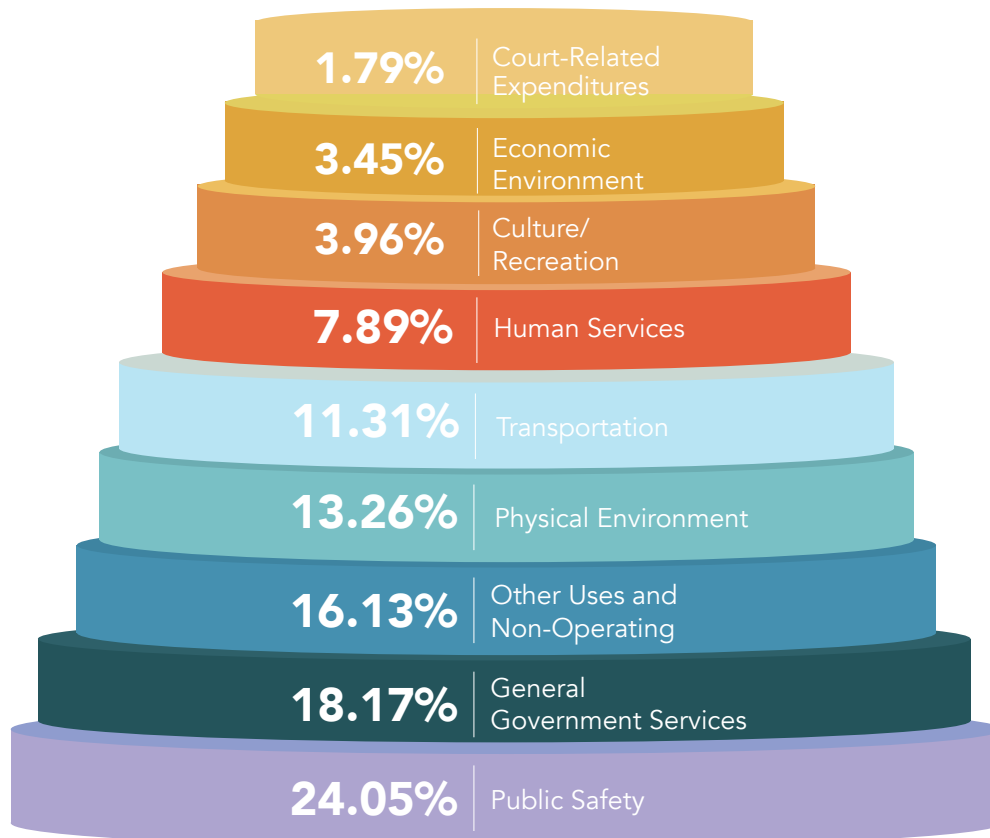
MAJOR CATEGORIES OF EXPENDITURES INCLUDE:

- General Government
- Public Safety
- Physical Environment
- Transportation
- Economic Environment
- Human Services
- Culture & Recreation
- Other Uses Non-Operating
- Court-Related

WHERE DOES THE MONEY COME FROM?



WHERE DOES THE MONEY GO?

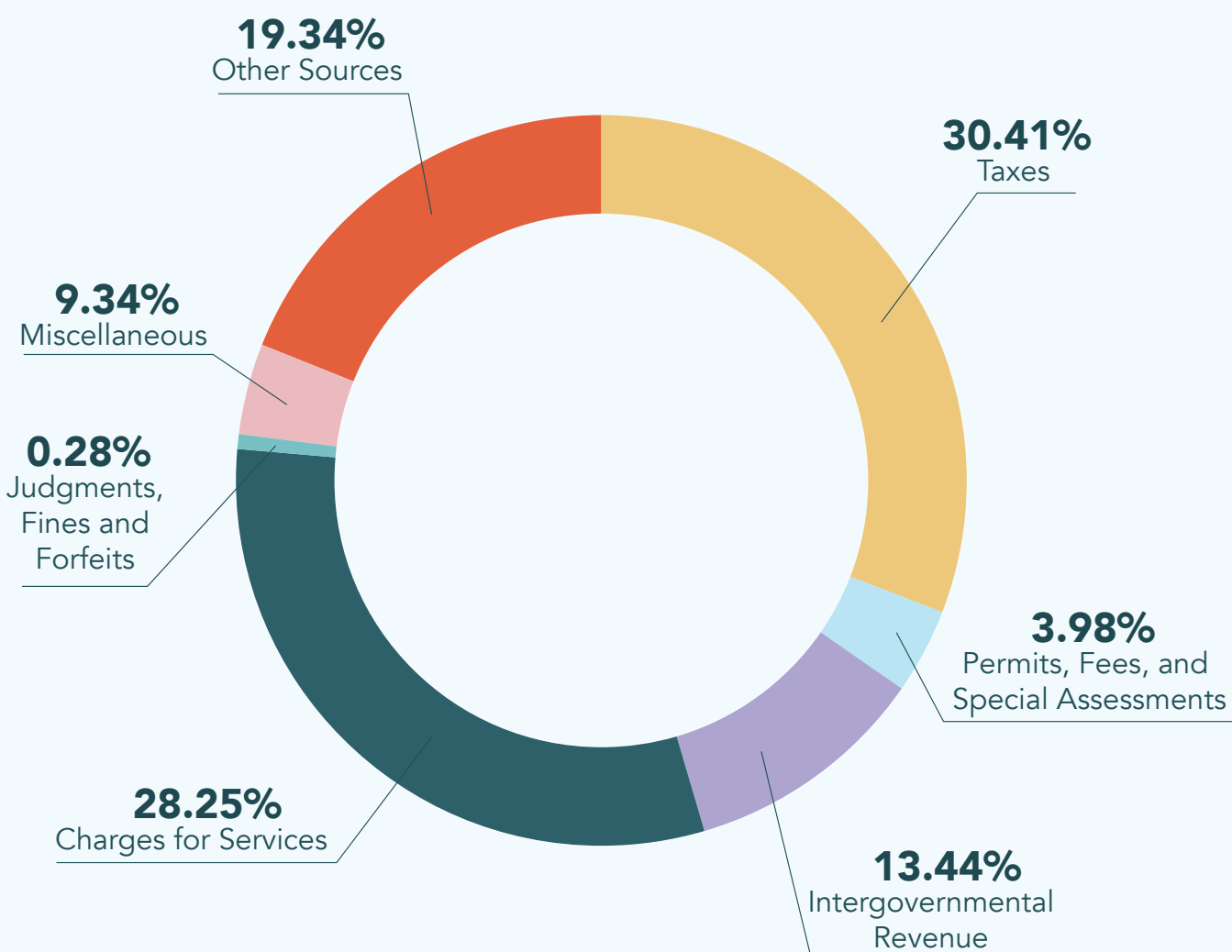


WHERE DOES THE MONEY COME FROM?

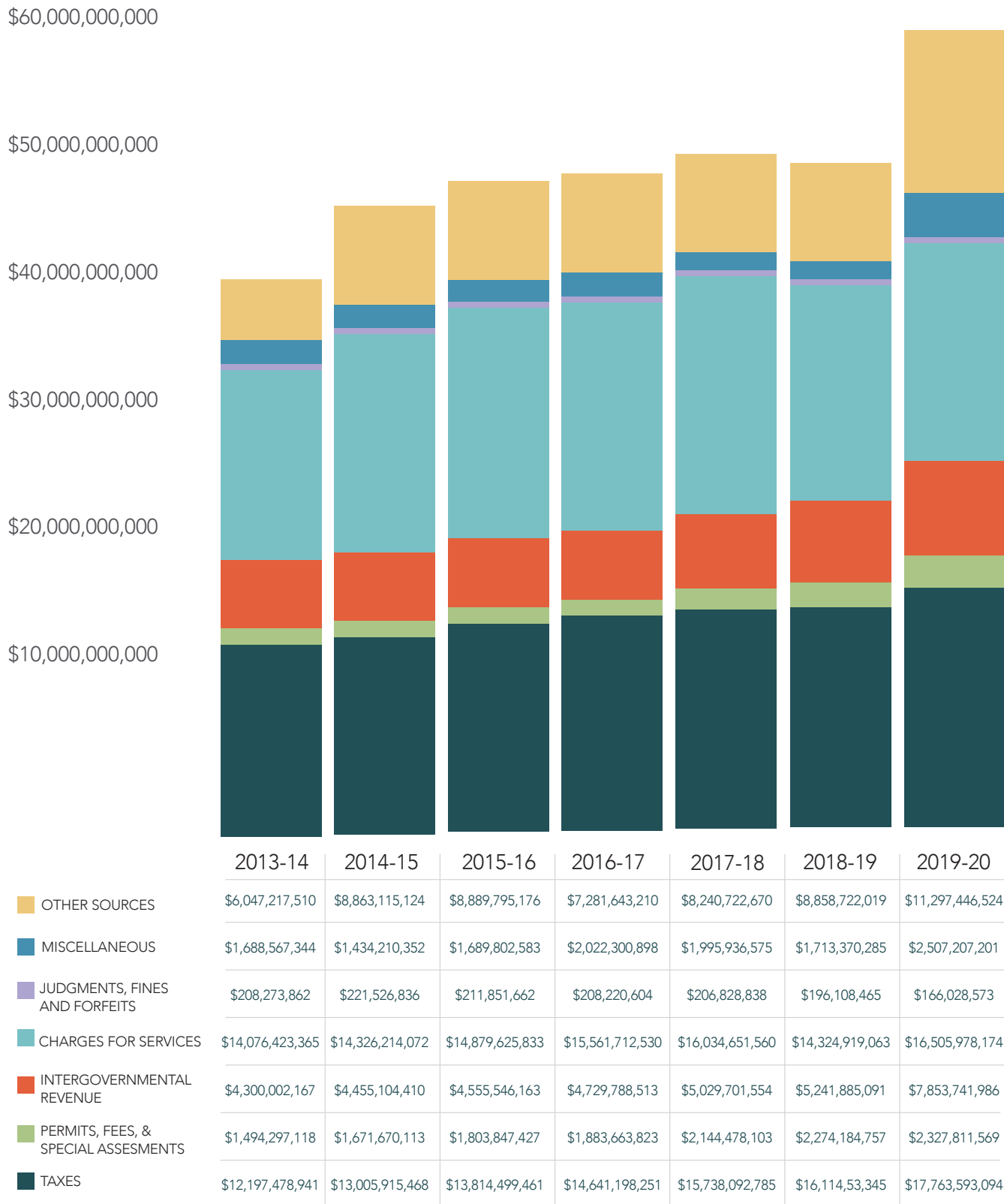
In FY 2020, county revenues equaled \$58,421,807,121 in total revenues. This represents an increase of \$4,216,306,592, or 7.78% from the previous fiscal year. The total per capita revenue was equal to

\$2,705.21 per person statewide. This represents an increase of \$149.38 per person statewide, or 5.84% from the previous fiscal year.

FY 2020 % SHARE OF COUNTY REVENUES



2014 – 2020 CHANGES IN COUNTY REVENUE



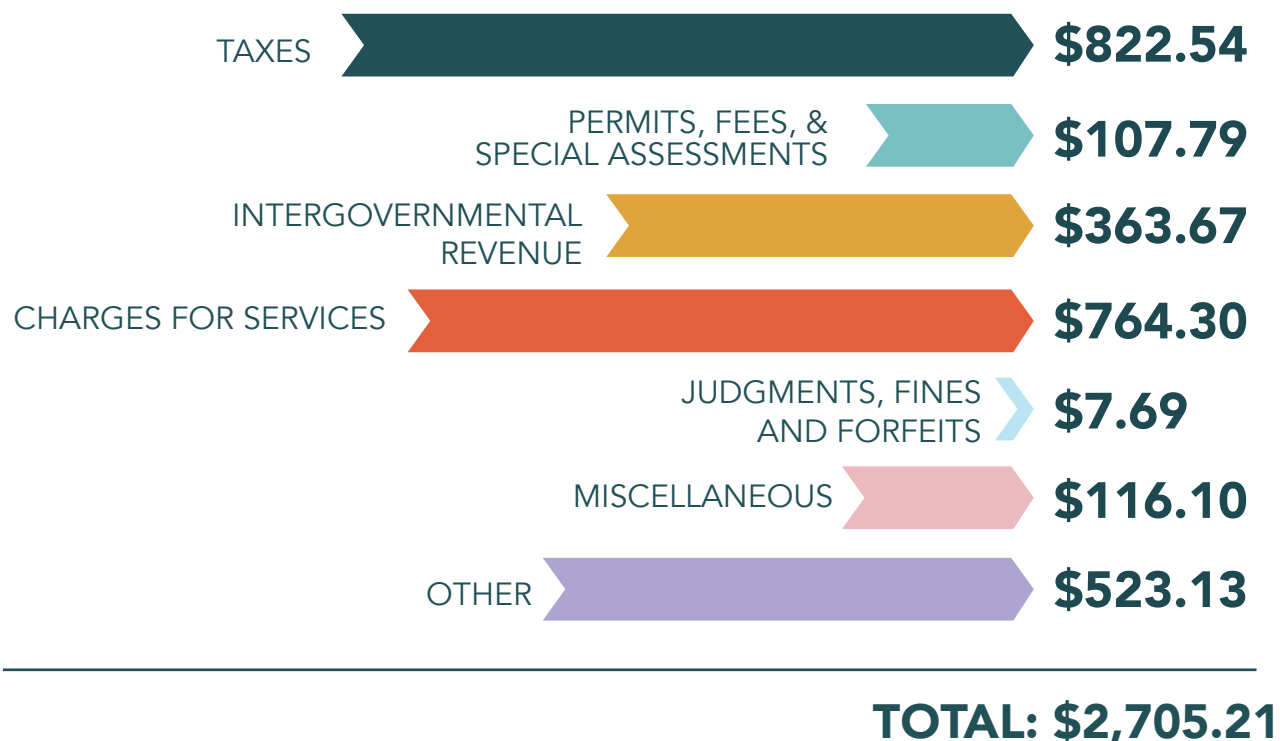
The majority of County receipts was concentrated within four revenue categories: Taxes, Charges for Services, Other Sources, and Intergovernmental

Revenue. These four revenue categories account for about 91.44% of total statewide county revenue, \$2,473.64 in per capita revenues for FY 2020.

Over the last seven years, FY 2014 to FY 2020, the proportion of the total revenues for each revenue subcategory remained relatively static. An exception to this is 2019-20 as the Covid-19

period impacted several revenue categories. The total amount of revenue increased by approximately \$18.4 billion from \$40.0 billion in FY 2014 to the \$58.4 billion in FY 2020.

2020 STATEWIDE COUNTY BY COUNTY PER CAPITA REVENUE



Taxes represented the largest category of receipts for local governments. Taxes accounted for 30.41% of total statewide revenues. The total per capita revenue for Taxes equaled \$822.54 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Tax revenues increased by \$12.27, an increase of 1.51%. Charges for Services were the second largest revenue category. Charges for Services accounted for 28.25% of total statewide revenues. The total per capita revenue for Charges for

Services equaled \$764.30 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Charges for Services revenues decreased by \$25.12, a decrease of -3.18%.

Other Sources of revenue was the third largest revenue category. Other Sources of revenue accounted for 19.34% of total statewide revenue. The total per capita revenue for Other Sources of revenue equaled \$523.13 per person statewide.

On a year-by-year basis, the total per capita receipts statewide for Other Sources of revenue increased by \$72.07, an increase of 15.98%.

Intergovernmental Revenue represented the fourth largest category of receipts for local governments accounting for 13.44% of total statewide revenues. The total per capita revenue for Intergovernmental Revenue equaled \$363.67 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Intergovernmental Revenue increased by \$92.14, an increase of 33.93%.

Miscellaneous revenue was the third smallest revenue category for FY 2020. Miscellaneous revenues accounted for 4.29% of total statewide revenues. The total per capita receipts for Miscellaneous revenue equaled \$116.10 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Miscellaneous Revenue increased by \$3.27, an increase of 2.90%.

Permits, Fees, & Special Assessments Revenue was the second smallest revenue category for FY 2020. Permits, Fees, & Special Assessments accounted for 3.98% of total statewide revenues. The total per capita revenue for Permits, Fees, & Special Assessments equaled \$107.79 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Permits, Fees, & Special Assessments Revenue decreased by \$3.30, a decrease of -2.97%.

The smallest revenue category for FY 2020 was Judgments, Fines, & Forfeits which accounted for 0.28% of total statewide county revenues. Judgments, Fines, & Forfeits represented the smallest contribution of statewide revenues with total per capita receipts equaling \$7.69 per person. On a year-by-year basis, the total per capita receipts statewide for Judgments, Fines, & Fees revenue decreased by \$1.93, a decrease of -20.06%.

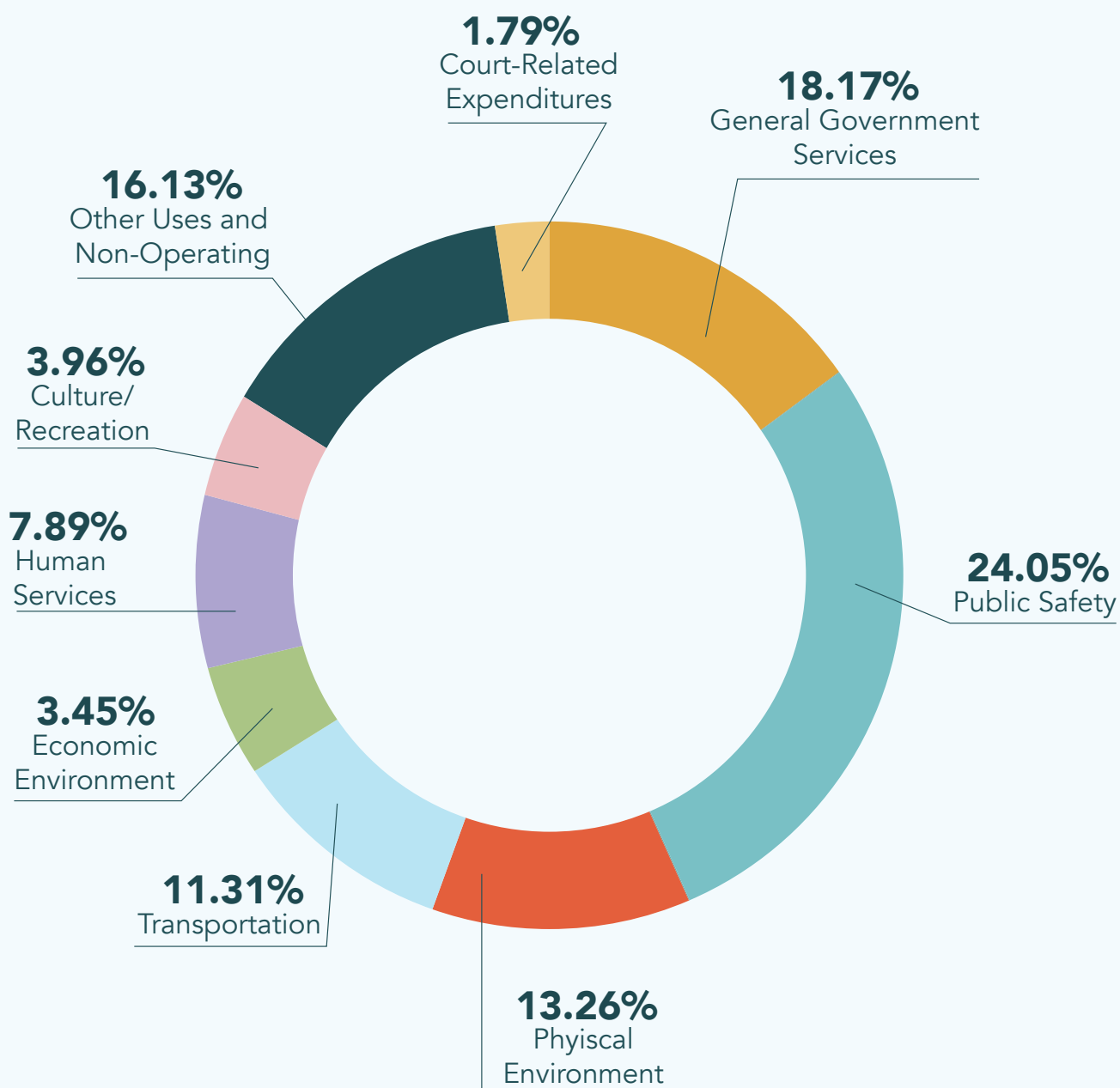


WHERE DOES THE MONEY GO?

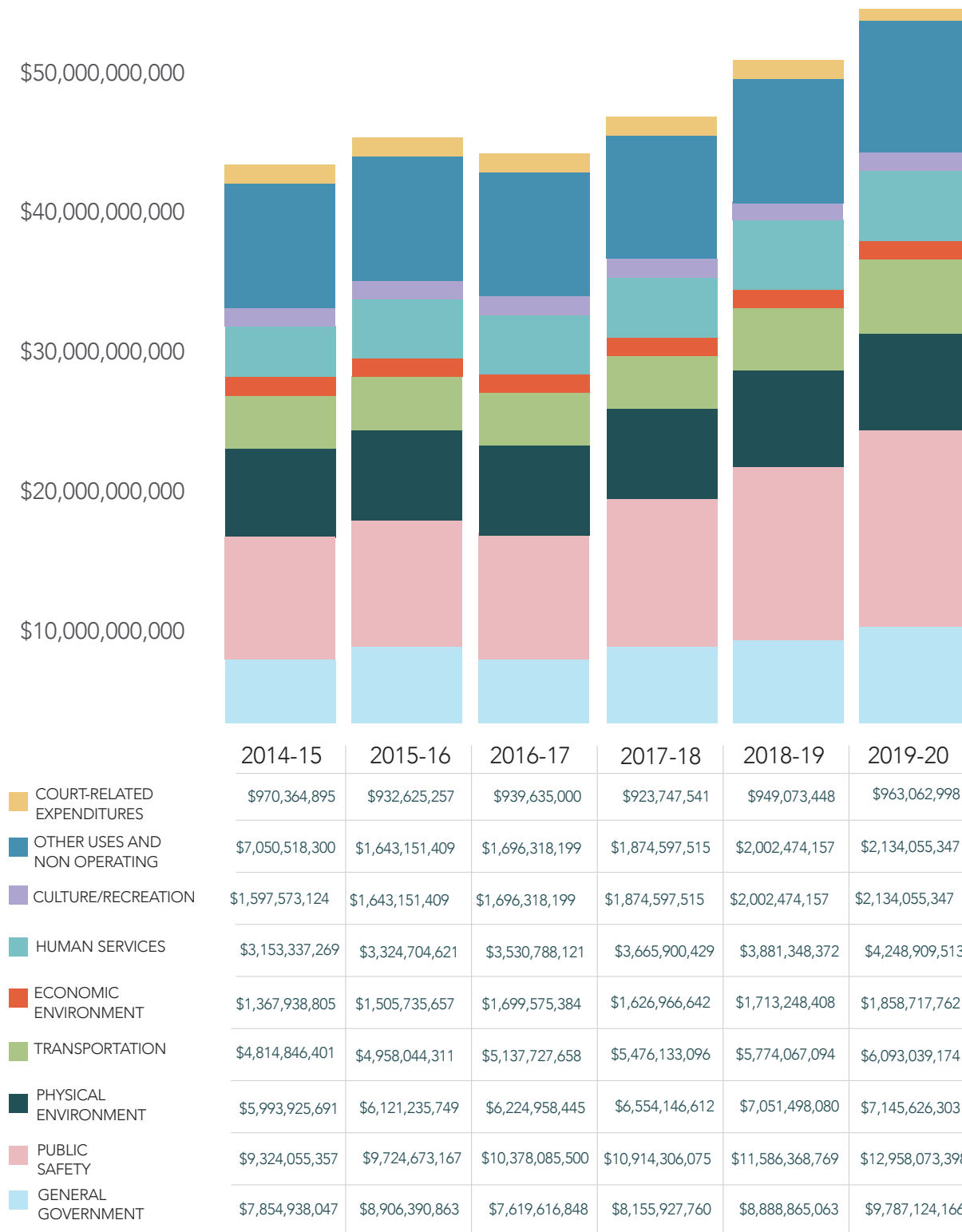
In FY 2020, County expenditures equaled \$53,878,013,511. This represents an increase of \$4,441,343,694, or 8.98% from the previous fiscal year. The total per capita spending was equal to \$2,494.81 per person statewide. This represents an increase of \$163.84 per person statewide, or 7.03% from the previous fiscal year.

The majority of County spending was concentrated within five expenditure categories statewide: Public Safety, General Government, Other Uses & Non-Operating, Physical Environment, and Transportation. These five categories accounted for about 83% of total statewide county spending, \$2074.14 in per capita expenditures for FY 2020.

FY 2020 % SHARE OF COUNTY EXPENDITURES STATEWIDE



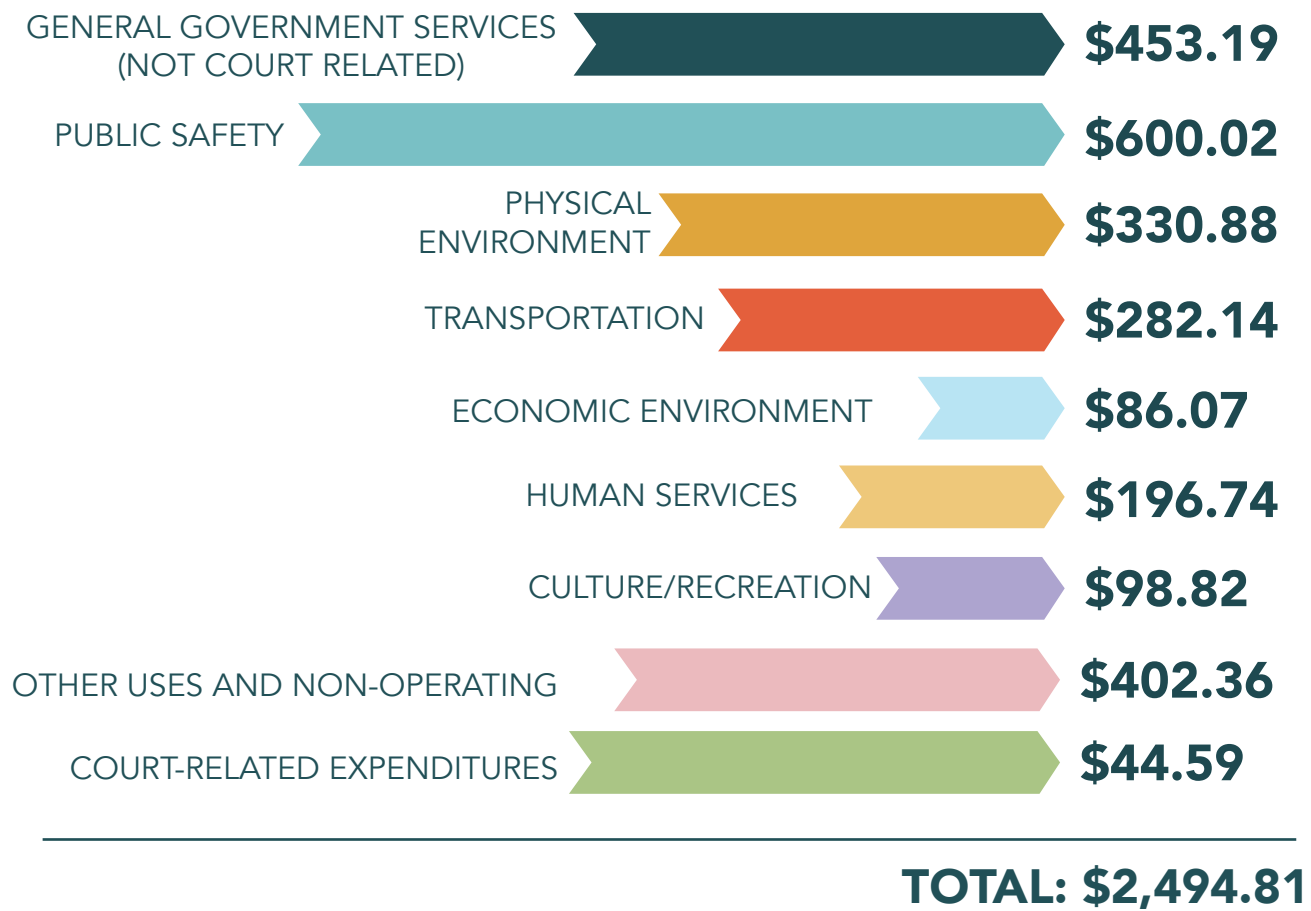
2014 – 2020 CHANGES IN COUNTY EXPENDITURES



Over the last 6 years, FY 2015 to FY 2020, the proportion of the total expenditures for each expenditure sub-category remained relatively static. However, the total amount of expenditures overall increased by \$11.75 billion statewide. The

only exception was General Government expenditures during FY 2013-14 and FY 2016-17, which dropped 2% as a share of total expenditures for each of those fiscal years.

2020 STATEWIDE COUNTY BY COUNTY PER CAPITA EXPENDITURES



In FY 2020, almost one quarter of all County expenditures (24.05%) were related to Public Safety. The total per capita spending for Public Safety expenditures was \$600.02. On a year-by-year basis, the total per capita spending statewide for Public Safety expenditures increased by \$53.71, an increase of 9.83%.

General Government expenditures accounted for the second highest expenditure category at 18.17%, while Other Uses & Non-Operating expenditures followed at 16.13% of statewide County expenditures. The total per capita spending for General Government expenditures was \$453.19 and \$402.36 for Other Uses & Non-Operating

expenditures. On a year-by-year basis, the total per capita spending statewide for General Government expenditures increased by \$34.07, an increase of 8.13%; while Other Uses & Non-Operating expenditures increased by \$44.50, an increase of 12.44%.

Physical Environment expenditures accounted for the fourth highest expenditure category at 13.26% and Transportation expenditures were fifth highest at 11.31% of statewide County expenditures. The total per capita spending for Physical Environment expenditures was \$330.88 and \$282.14 for Transportation expenditures. On a year-by-year basis, the total per capita spending statewide for

Physical Environment expenditures decreased by \$1.60, a decrease of -0.48%; while Transportation expenditures increased by \$9.89, an increase of 3.63%.

The bottom four expenditure categories of Human Services, Culture & Recreation, Economic Environment, and Court-Related spending collectively accounted for 17.08% of total County expenditures. The total per capita spending for Human Services, Economic Environment, Culture & Recreation, and Court-Related was \$196.74, \$86.07,

\$98.82, and \$44.59 respectively. On a year-by-year basis, the total per capita spending statewide for Human Services expenditures increased by \$13.73, an increase of 7.50%; while Culture & Recreation expenditures increased by \$4.40, an increase of 4.66%. Economic Environment expenditures increased in the total per capita spending statewide by \$5.29, an increase of 6.55%. Lastly, per capita Court-Related Expenditures decreased by \$0.16 statewide, a decrease of -0.36%.





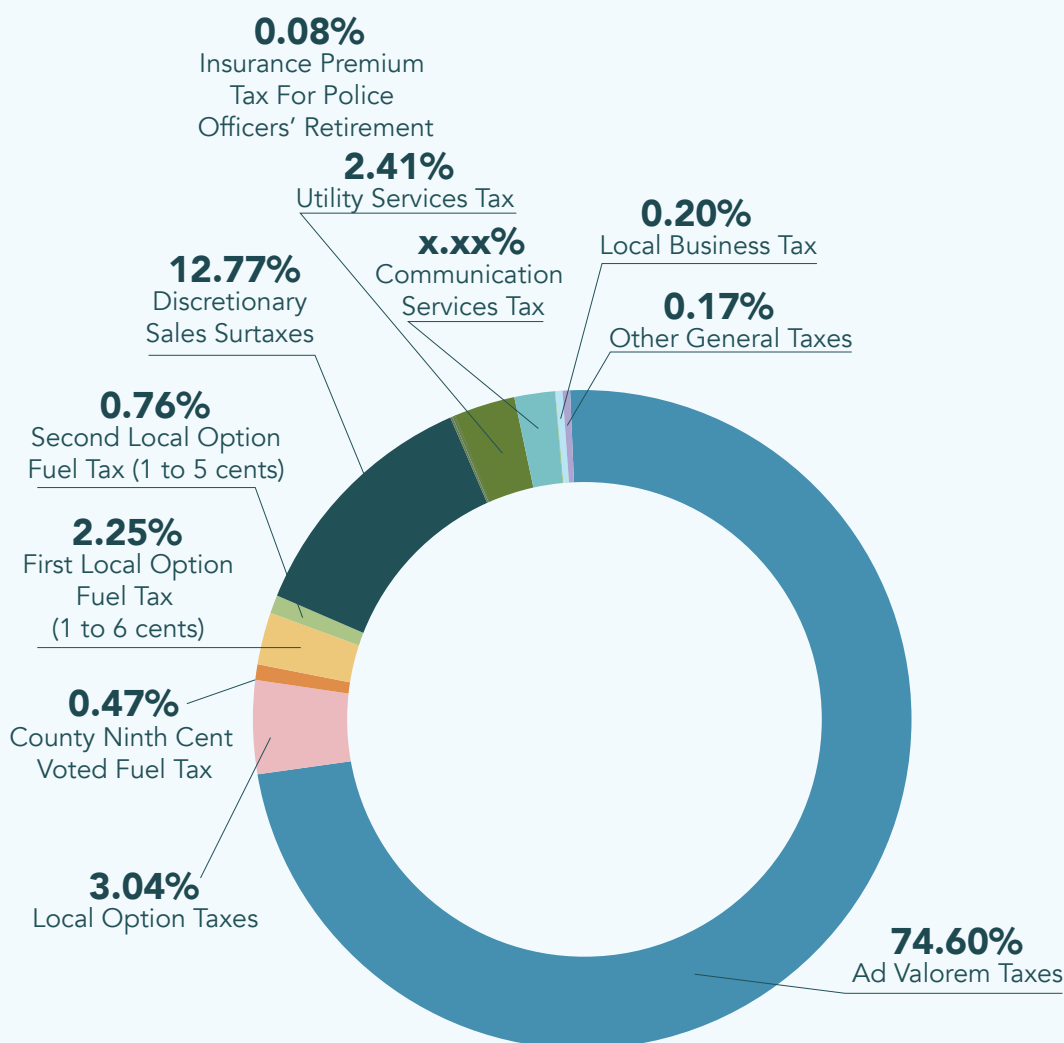
COUNTY REVENUE

TAXES

County governments have the responsibility to provide not only core public services, but also to provide the infrastructure and services that form the foundation of local and state economies. Adequate revenue must be raised to fund these local needs, while also providing for services and programs that are mandated by the state. If counties are to succeed in meeting their responsibilities, an adequate and fair local tax policy that is commensurate with the many responsibilities of modern county government must be maintained.

In FY 2020, Tax revenues accounted for \$17,763,593,094, or 30.41% of all statewide revenues for Florida's counties, the largest revenue category. The average percentage share was equal to 33.14%, when comparing Tax revenues to all revenues on a county-by-county basis. The total per capita receipts for Tax revenues was equal to \$822.54 per person statewide. This represents an increase of \$578,926,923, or 3.37% from the previous fiscal year. The total per capita receipts for Tax revenues increased by \$12.27, or 1.51% from the previous fiscal year.

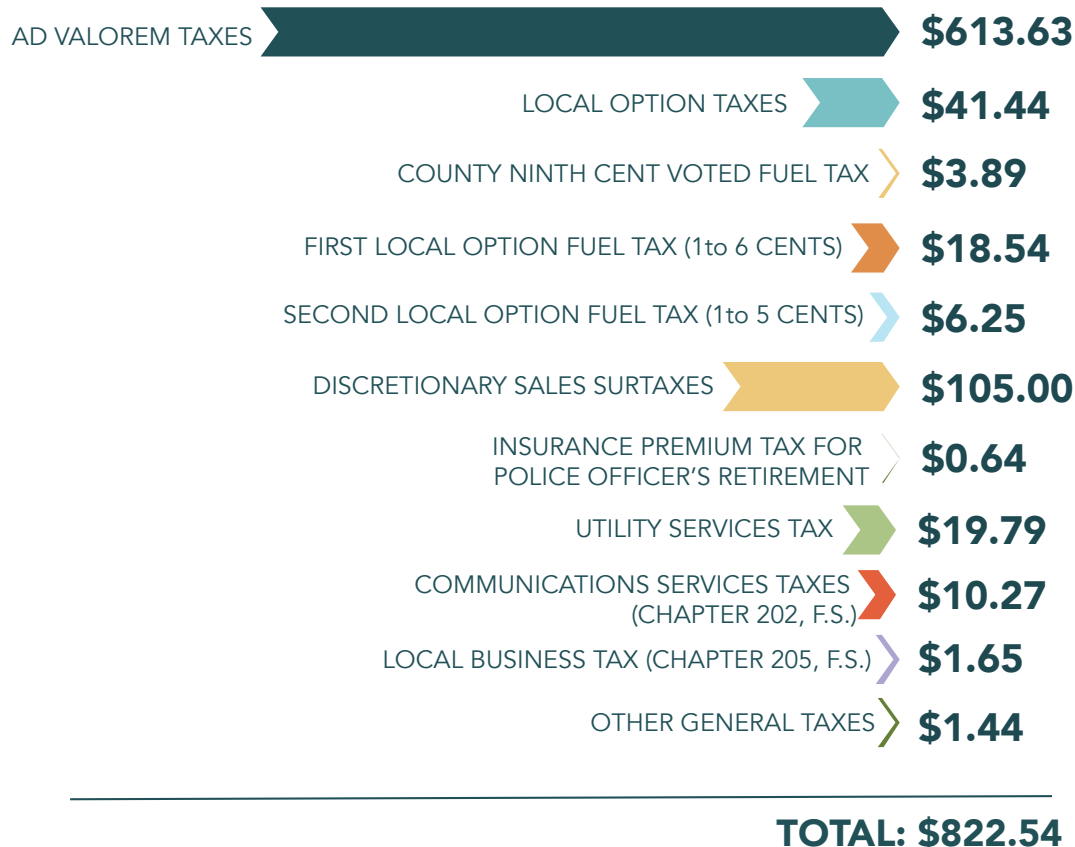
FY 2020 % SHARE OF COUNTY REVENUES TAXES



The overwhelming majority of Tax revenue was classified as Ad Valorem, or property taxes. This

category accounted for 74.60% of total Tax revenue, \$613.63 in per capita receipts for FY 2020.

2020 STATEWIDE TAXES PER CAPITA REVENUES



Discretionary Sales Surtaxes revenue accounted for the second highest revenue category at 12.77%, while Local Option Taxes follow at 5.04% of statewide Tax revenues. The total per capita receipts for Discretionary Sales Surtax revenues was \$105.00 and \$41.44 for Local Option Tax revenues. Discretionary sales surtaxes include Charter County Transportation, Local Government Infrastructure, Small Counties, Indigent Care & Trauma Centers, County Public Hospital, School Capital Outlay, and Voter-Approved Indigent Care. Local option taxes include taxes for tourism development, convention development, sport franchise facilities, food & beverage, and tourism impact.

Local Option Fuel taxes are imposed for the purpose of paying the cost of establishing, operating, and maintaining transportation systems and related facilities as well as expenditures relating to streets and roads. The combined Local Option Fuel Taxes are the categories of First (1 to 6 cents), Second (1 to 5 cents), and County Ninth-Cent Voted Fuel Taxes. The combined Local Option Fuel taxes accounted for 3.49% of statewide Tax revenue, \$28.68 in per capita revenues for FY 2020.

Utility Services Tax revenue accounted for the fifth highest revenue category at 2.41%, while Communications Services Taxes followed at 1.25% of statewide Tax revenues. The total per capita receipts for Utility Services Tax revenues was \$19.79 and \$10.27 for Communications Services Tax revenues for FY 2020. Utility Services taxes allow charter counties to tax for the purchase of electricity, metered natural gas, liquified petroleum gas, manufactured gas, and water services. Communications Services Taxes are imposed on retail sales of communication

services that originate and terminate within the state, encompassing voice, data, audio, video, or any other information or signals.

The revenue categories of Local Business Taxes, Insurance Premium Tax for Police Officers' Retirement, and all other General Taxes receipts collectively accounted for 0.45% of the total Tax revenues. The total per capita receipts for Local Business Taxes, Insurance Premium Tax for Police Officers' Retirement, and all other General Taxes was \$1.65, \$0.64, and \$1.44 respectively.



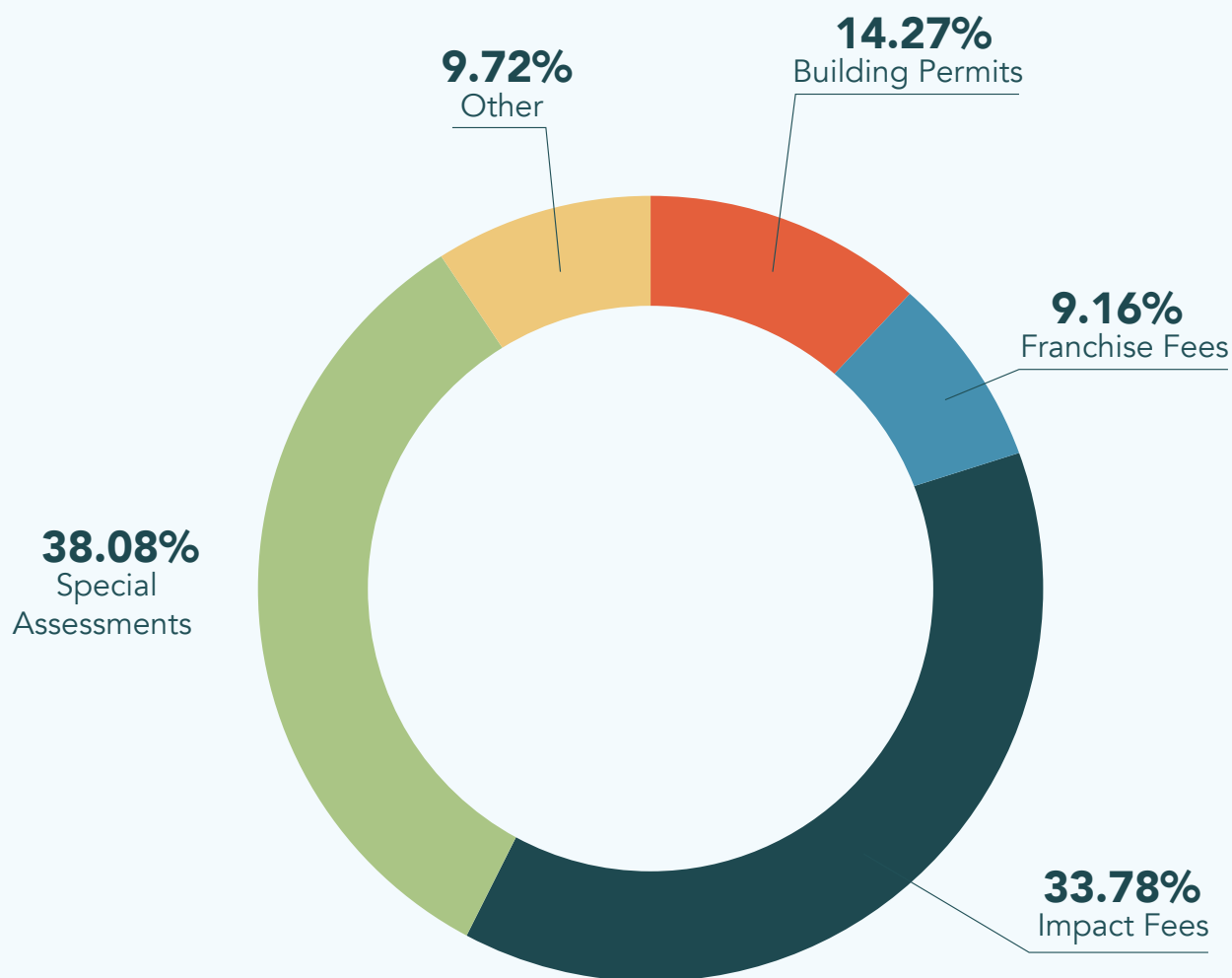
PERMITS, FEES, & SPECIAL ASSESSMENTS

In FY 2020, Permits, Fees, & Special Assessments accounted for \$2,327,811,569, or 3.98% of all statewide revenues for Florida's counties, the third smallest revenue category. The average percentage share was equal to 4.97%, when comparing Permits, Fees, & Special Assessments revenues to all revenues on a county-by-county basis. The total per capita receipts for Permits, Fees, & Special Assessments revenues was equal to \$107.79 per person statewide. This represents a decrease of \$28,281,970 or -1.20% from the previous fiscal

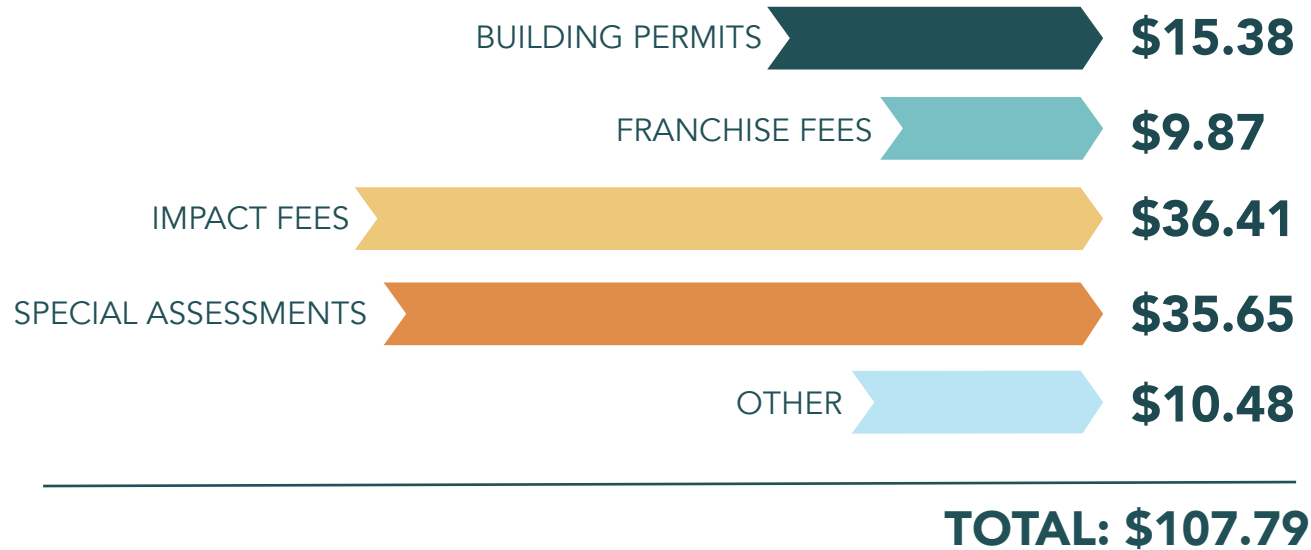
year. The total per capita receipts for Permits, Fees, & Special Assessments revenues decreased by \$3.30, or -2.97% from the previous fiscal year.

The majority of Permits, Fees, & Special Assessments revenues was concentrated within two revenue categories statewide: Impact Fees and Special Assessments revenues. These two revenue categories accounted for about 66.85% of total Permits, Fees, & Special Assessments revenues, \$72.06 in per capita revenue for FY 2020.

FY 2020 % SHARE OF COUNTY REVENUES PERMITS FEES & SPECIAL ASSESSMENTS



2020 STATEWIDE PERMITS, FEES, & SPECIAL ASSESSMENTS PER CAPITA REVENUES



Roughly a third of all Permits, Fees, & Special Assessments revenues collected (33.78%) were for Impact Fees. The total per capita receipts for Impact Fees revenues were \$36.41. Impact Fees revenues provide resources to help counties offset strain on local infrastructure due to new development.

Nearly another third of all Permits, Fees, & Special Assessments revenues (33.07%) were collected for Special Assessments. The total per capita receipts for Special Assessments revenues were \$35.65. Special Assessments revenues include fees charged on certain properties that would defray the cost of a special capital improvement or service presumed to be of general benefit to the public and special benefit to the assessed properties.

Building Permits receipts accounted for the third highest revenue category at 14.27%, followed by Other Permits, Fees, & Special Assessments at 9.75%. The total per capita receipts for Building Fees revenues were \$15.38 and \$10.48 for Other Permits, Fees, & Special Assessments. Building Permits are imposed on the stated regulatory activities regarding development under home rule powers.

The revenue category of Franchise Fees accounted for 9.16% of statewide Permits, Fees, & Special Assessments revenues. The total per capita receipts for Franchise Fee revenues were \$9.87. Franchise Fee revenue accounts for receipts associated with granting privileges, services, or special benefits to an entity such as a fee imposed on a utility for the privilege of using a local government's rights-of-way.

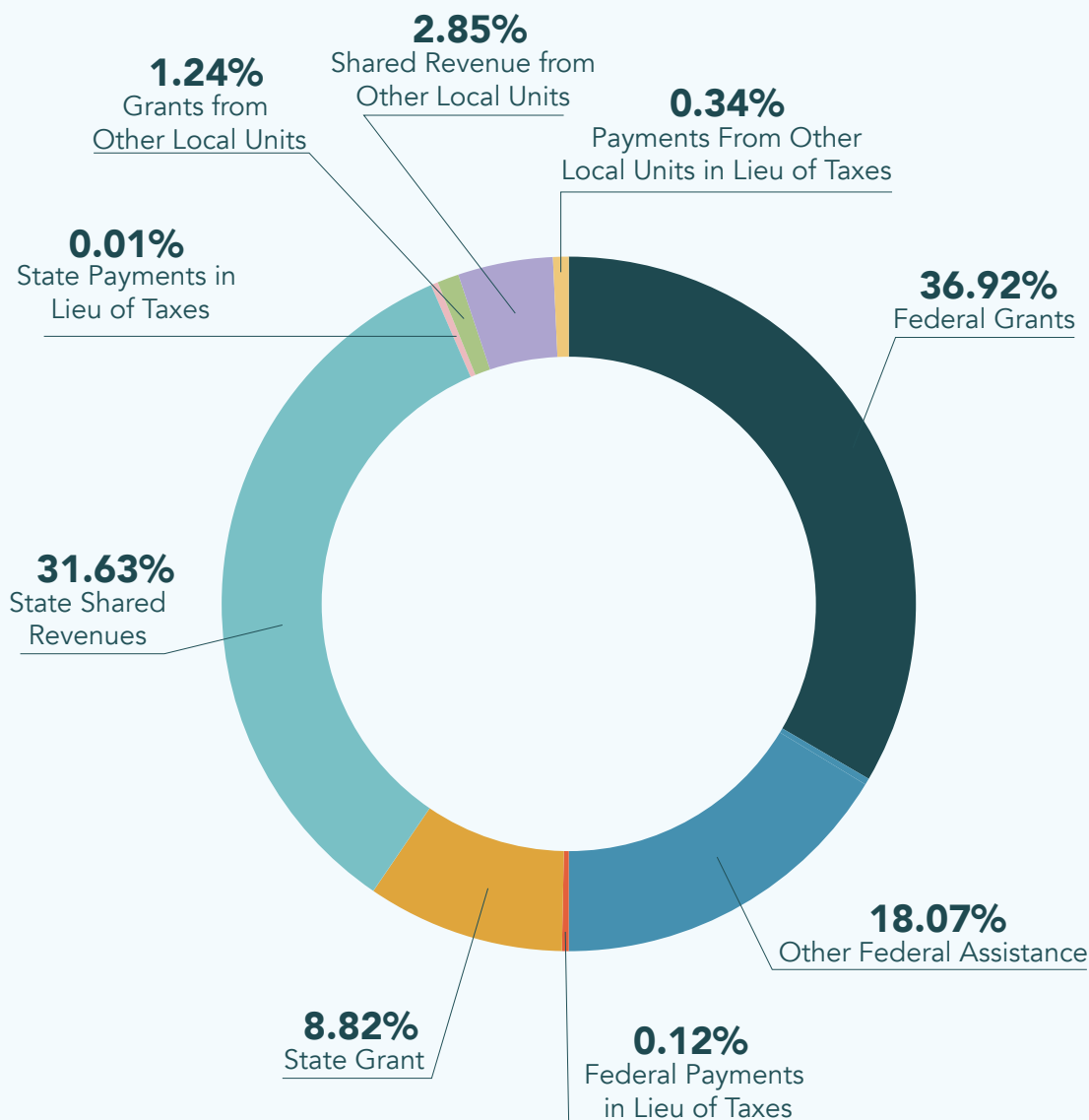
INTERGOVERNMENTAL REVENUE

Intergovernmental Revenue includes all county revenues from federal, state and other local government sources. These funds came in the form of grants, shared revenues, and payments in lieu of taxes.

In FY 2020, Intergovernmental Revenue accounted for \$7,853,741,986, or 13.44% of all statewide revenues for Florida's counties, the fourth largest revenue category. The average percentage share was equal to 22.51%, when comparing

Intergovernmental Revenue to all revenues on a county-by-county basis. The total per capita receipts for Intergovernmental Revenue was equal to \$363.67 per person statewide. This represents an increase of \$2,095,038,515, or 36.38% from the previous fiscal year. The total per capita receipts for Intergovernmental revenues increased by \$92.14, or 33.93% from the previous fiscal year. This is a result of Federal Covid -19 response.

FY 2020 % SHARE OF COUNTY REVENUES INTERGOVERNMENTAL REVENUE



The majority of all Intergovernmental Revenue was concentrated within two revenue categories statewide: State Shared Revenues and Federal Grants. These categories accounted for about 68.55% of total Intergovernmental revenue, \$249.28 in per capita revenues for FY 2020.

Federal Grants accounted for the largest share of Intergovernmental revenues collected, at 36.92%. The total per capita receipts for Federal Grants were \$134.27.

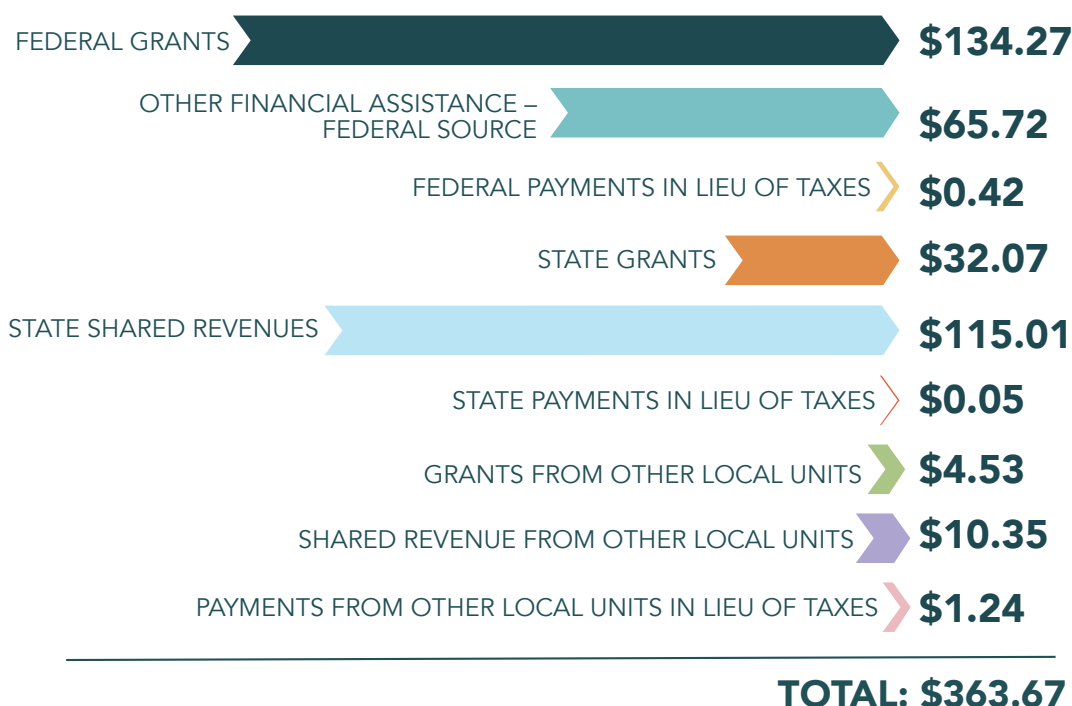
State Shared Revenues accounted for the second highest revenue category at 31.62%, while Other Federal Sources follow at 18.07% of statewide Intergovernmental Revenues. The total per capita receipts for State Shared revenues were \$115.01 and \$65.72 for Other Federal Sources. State Shared Revenues include but are not limited to the County Revenue Sharing Program, and the Half-Cent Sales Tax Program.

State Grants accounted for the fourth largest share of statewide Intergovernmental Revenues at 8.82%. The total per capita receipts for State Grants revenues were \$32.07.

Shared Revenue from Other Local Units accounted for the fifth highest revenue category at 2.85%, while Grants from Other Local Units follow at 1.25% of statewide Intergovernmental Revenues. The total per capita receipts for Shared Revenue from Other Local Units was \$10.35 and \$4.53 for Grants from Other Local Units revenue.

Payments from Other Local Units, State, and Federal in Lieu of Taxes revenue collectively accounted for less than 1% of the total Intergovernmental Revenue. The total per capita receipts for Payments from Other Local Units in Lieu of Taxes was \$1.24, while Federal and State Payments in Lieu of Taxes were \$0.42 and \$0.05 respectively on a per capita basis.

2020 STATEWIDE INTERGOVERNMENTAL PER CAPITA REVENUES



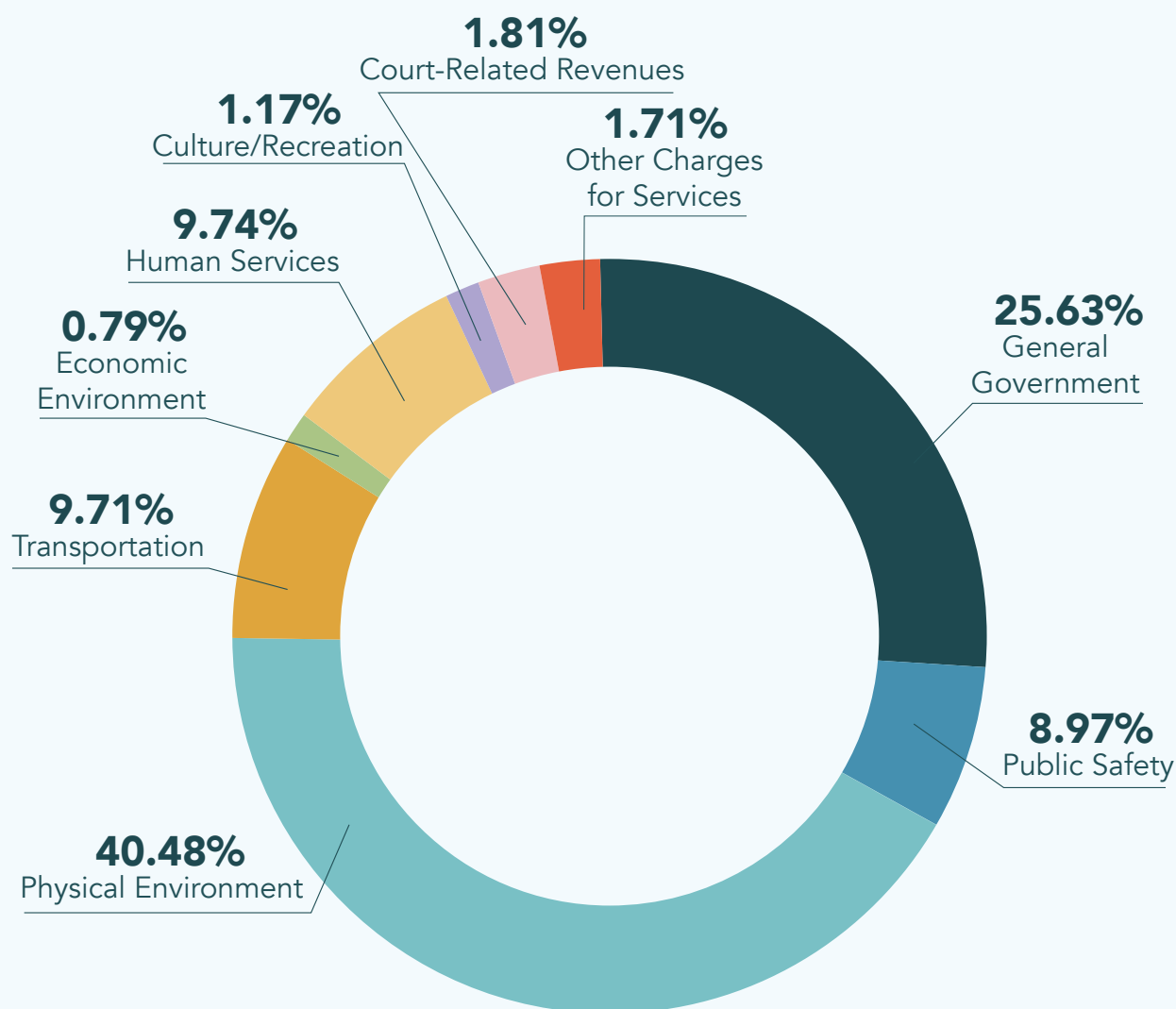
CHARGES FOR SERVICES

Charges for Services are a reflection of all revenues stemming from services being provided by a local government. This includes all charges collected whether from private individuals or other governmental units.

In FY 2020, Charges for Services accounted for \$16,505,978,174, or 28.25% of all statewide revenues for Florida's counties, the second largest revenue category, behind Taxes.

The average percentage share was equal to 17.76%, when comparing Charges for Services revenue to all revenues on a county-by-county basis. The total per capita receipts for Charges for Services revenue was equal to \$764.30 per person statewide. This represents a decrease of \$236,584,323, or -1.41% from the previous fiscal year. The total per capita receipts for Charges for Services revenues decreased by \$25.12, or -3.18% from the previous fiscal year.

FY 2020 % SHARE OF COUNTY REVENUES CHARGES FOR SERVICES



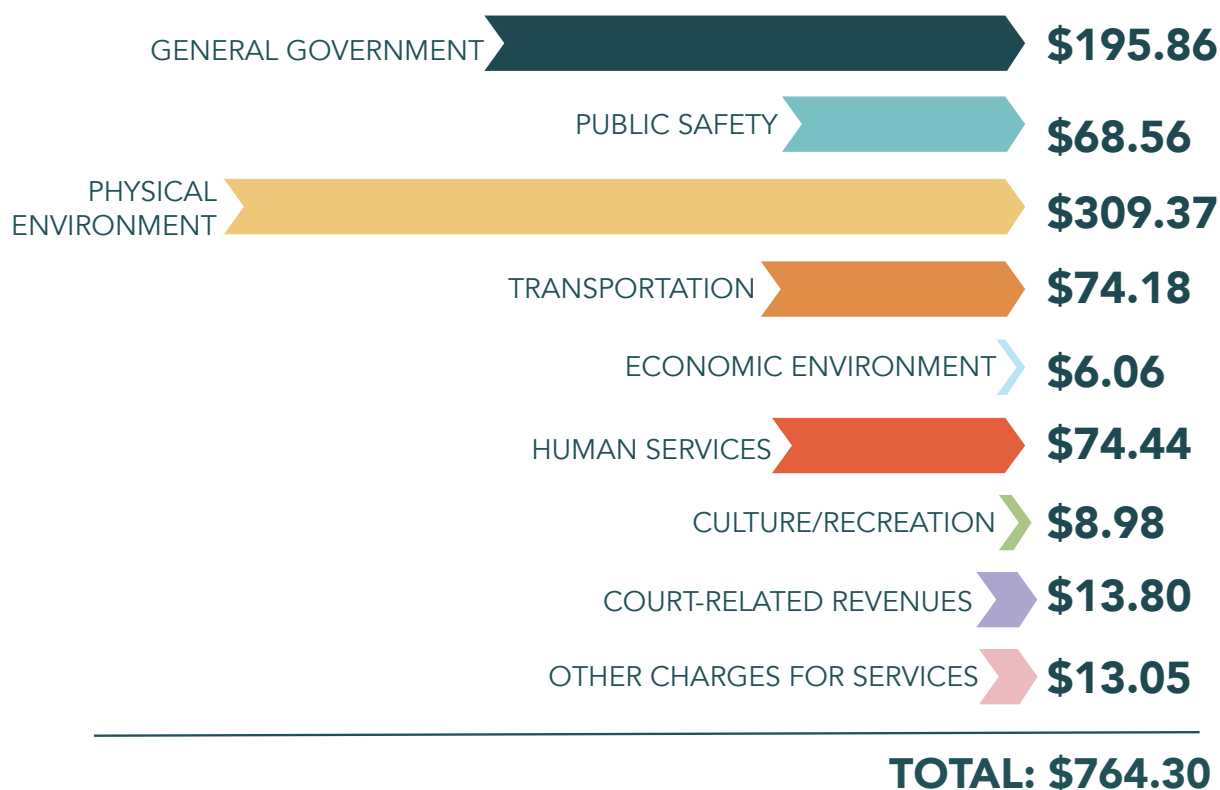
The majority of Charges for Services receipts were concentrated within four revenue categories: Physical Environment, General Government, Human Services, and Transportation. These four revenue categories accounted for about 86% of total Charges for Services revenues, \$653.85 in per capita revenues for FY 2020.

About two-fifths of all Charges for Services revenues collected (40.48%) were Physical Environment revenues. The total per capita revenues for Physical Environment receipts were \$309.37. Charges for Services revenues include charges for utilities such as electric, gas, water, sewer, and wastewater as well as cemetery fees and conservation and resource management.

General Government accounted for the second highest Charges for Services revenue category at 25.63% of the total receipts. Per capita, this category amounted to \$195.86 in General Government revenues. General Government revenues are the result of charges for administrative services, clerk fees, documentary stamp taxes, and fees remitted to the county by constitutional officers such as the sheriff, clerk of court, tax collector, property appraiser, and supervisor of elections.

Human Services and Transportation revenues respectively accounted for 9.74% and 9.71% of statewide Charges for Services revenues. The total per capita receipts for Human Services revenues were \$74.44 and \$74.18 for Transportation

2020 STATEWIDE CHARGES FOR SERVICES PER CAPITA REVENUES



revenues. Human Services revenues include health inspection, clinic, and animal control fees. Transportation revenues account for receipts associated with charges for airports, water ports, mass transit, railroads, parking facilities, and tolls such as those for roads, ferries, and bridges.

Public Safety revenues accounted for the fifth highest Charges for Services category, at 8.97% of the total receipts. The total per capita receipts for Public Safety revenues were \$68.56. Public Safety revenues account for receipts associated with charges for housing prisoners, law

enforcement services, protective inspection fees, fire protection, ambulatory services, and emergency management services.

The revenue categories of Court-Related Revenues, Culture/Recreation, Economic Environment, and Other Charges for Services receipts collectively accounted for 5.48% of the total Charges for Services revenues. The total per capita receipts for Court-Related Revenues, Culture/Recreation, Economic Environment and Other Charges for Services were \$13.80, \$8.98, \$6.06, and \$13.05 respectively.



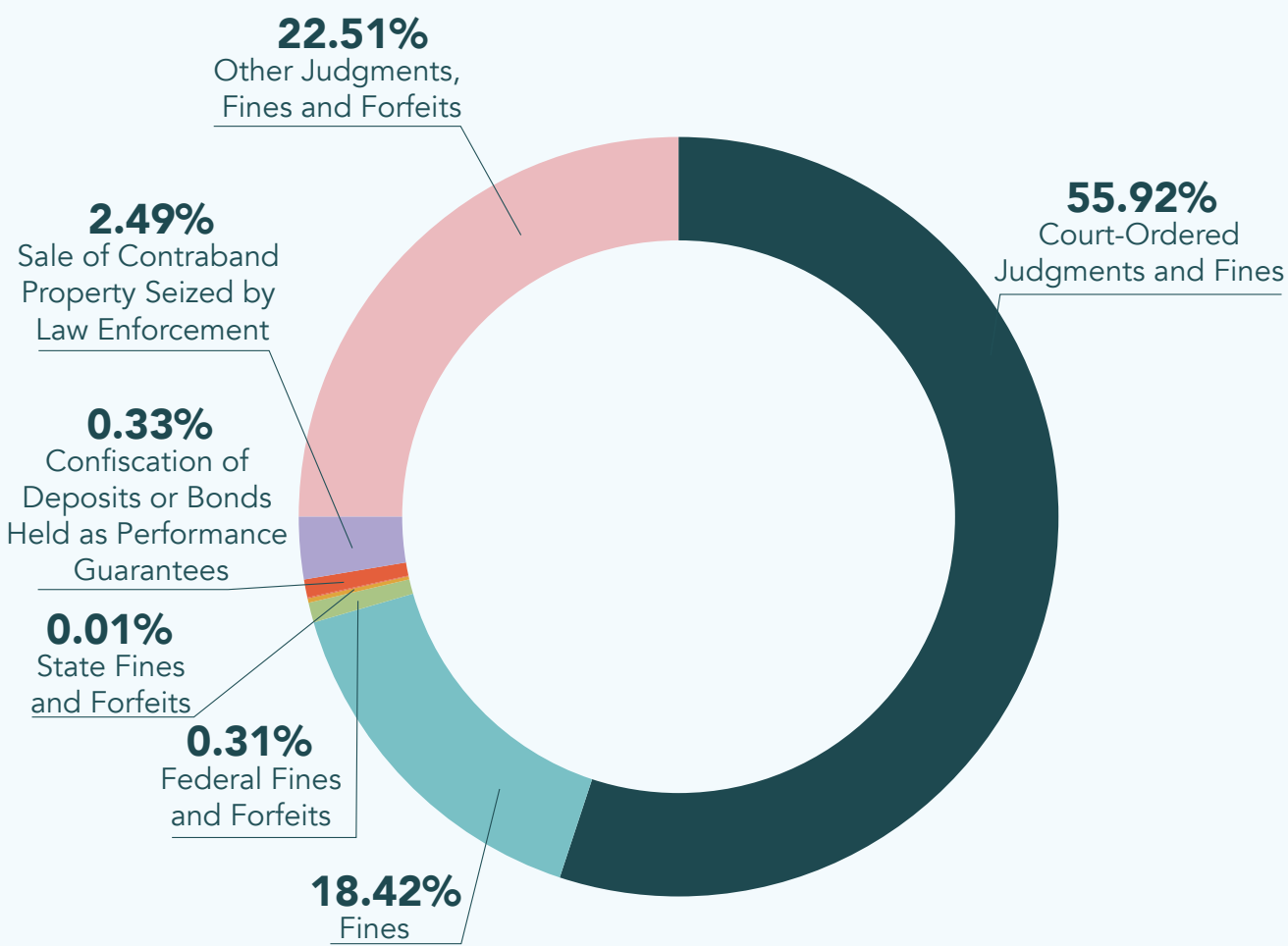
JUDGMENTS, FINES, & FORFEITS

Judgments, Fines, & Forfeits revenues are received from court related fines and penalties imposed for statutory offenses, violation of administrative rules, and neglect of official duty. Forfeits may include the confiscation of bonds held as performance guarantees and proceeds from the sale of contraband property seized by law enforcement.

In FY 2020, Judgments, Fines, & Forfeits accounted for \$166,028,573, or 0.28% of all statewide revenues for Florida's counties, the smallest revenue

category. The average percentage share is equal to 0.39%, when comparing Judgments, Fines, & Forfeits revenue to all revenues on a county-by-county basis. The total per capita receipts for Judgments, Fines, & Forfeits revenue was equal to \$7.69 per person statewide. This represents a decrease of \$37,939,661, or 18.60% from the previous fiscal year. The total per capita receipts for Judgments, Fines, & Fees revenues decreased by \$1.93, or -20.06% from the previous fiscal year.

FY 2020 % SHARE OF COUNTY REVENUES JUDGMENTS, FINES AND FORFEITS



Nearly all Judgments, Fines, & Forfeits receipts were concentrated within three revenue categories statewide: Court-Ordered Judgments & Fines, Fines, and Other Judgments, Fines, & Forfeits. These three categories accounted for about 96.88% of total Judgments, Fines, & Forfeits receipts, \$7.45 in per capita revenues for FY 2020.

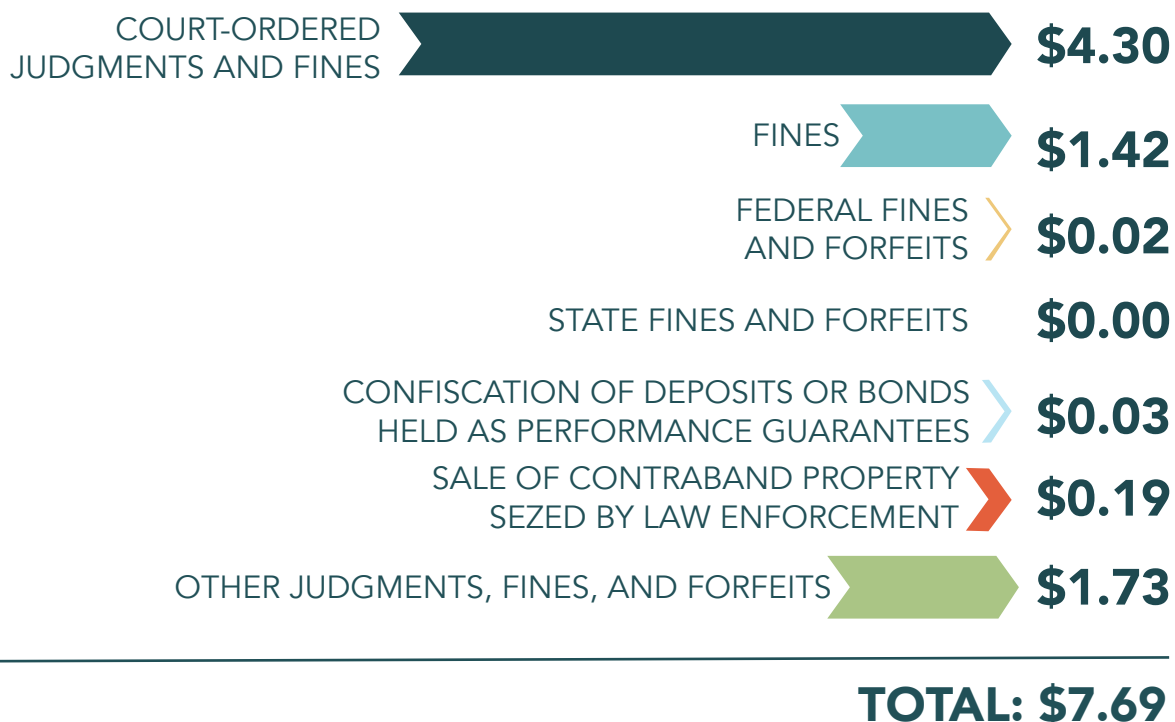
Over half of all Judgments, Fines, & Forfeits revenues collected (55.92%) were Court-Ordered Judgments & Fines. The total per capita receipts for Court-Ordered Judgments & Fines revenues was \$4.30. Judgments, Fines, & Forfeits revenues include those decided by circuit, juvenile, and traffic courts.

Other Judgments, Fines, & Forfeits revenue accounted for the second highest revenue category at 22.50%, while Fines revenue followed

at 18.47% of statewide Judgments, Fines, & Forfeits revenues. The total per capita receipts for Other Judgments, Fines, & Forfeits revenue was \$1.73 and \$1.42 for Fines revenue. Fines revenue consists of library fines, pollution control fines, and local ordinance fines. Other Judgments, Fines, & Forfeits include performance bond proceeds.

The revenue categories of Sale of Contraband Property Seized by Law Enforcement, Confiscation of Deposits or Bonds Held as Performance Guarantee, Federal Fines & Forfeits, and State Fines & Forfeits receipts collectively accounted for 3.12% of the total Judgments, Fines, & Forfeits revenues. The total per capita revenues for each of these categories was \$0.19, \$0.03, \$0.02, and \$0.00 respectively.

2020 STATEWIDE JUDGMENTS, FINES, AND FORFEITS PER CAPITA REVENUES



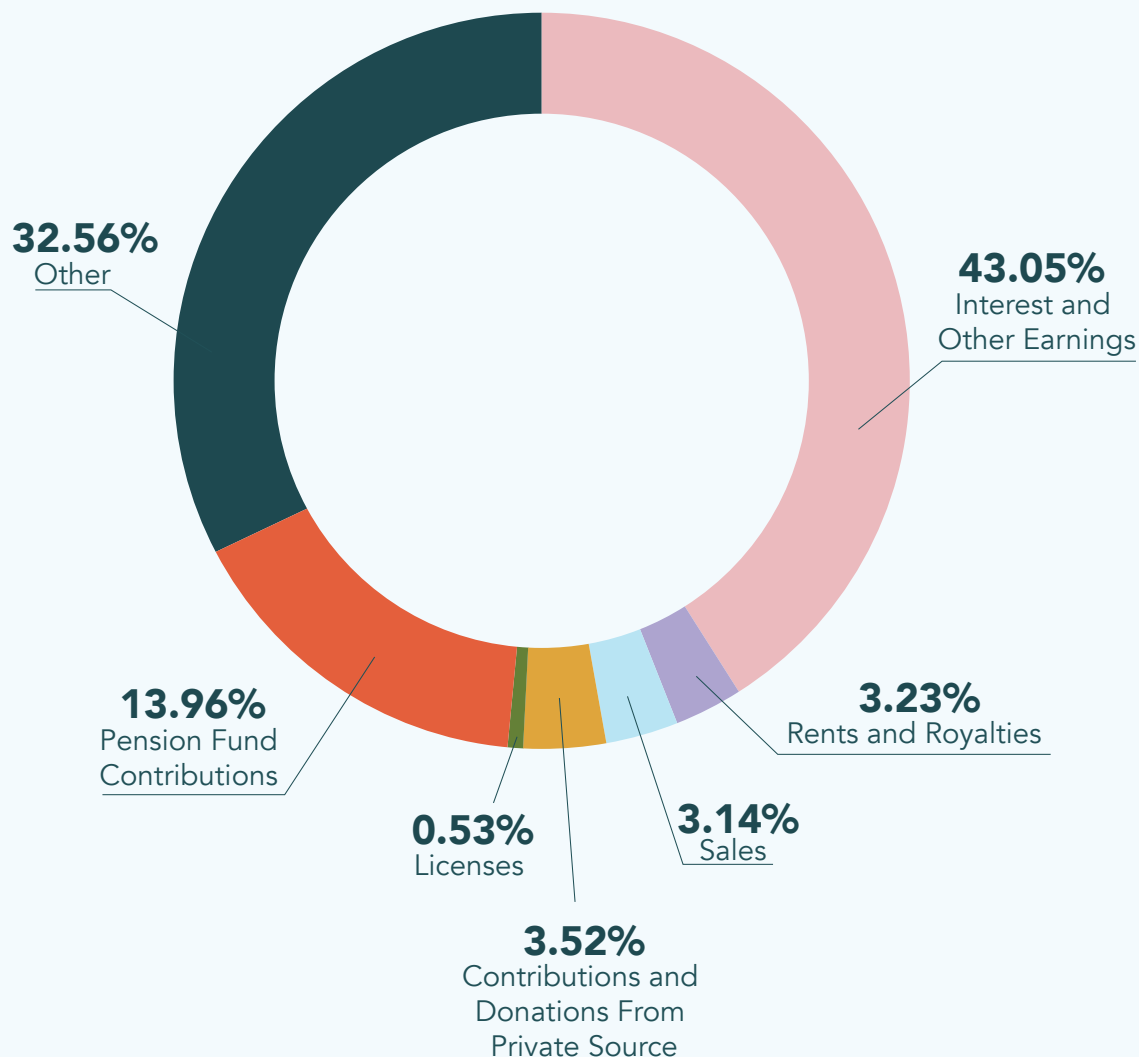
MISCELLANEOUS

Miscellaneous revenues are considered a collection of funding sources that do not have an overarching theme. These revenues are categorized together into subcategories in some instances or may be purely financial in nature such as interest earned on accounts, pension contributions, rent, royalties, and private donations to local governments.

In FY 2020, Miscellaneous revenue accounted for \$2,507,207,201, 4.29% of all statewide

revenues for Florida's counties, the second smallest revenue category. The statewide average percentage share is equal to 3.96%, when comparing Miscellaneous revenue to all revenues on a county-by-county basis. The total per capita receipts for Miscellaneous revenue was equal to \$116.10 per person statewide. This represents an increase of \$114,142,990, or 4.77% from the previous fiscal year. The total per capita receipts for Miscellaneous revenues increased by \$3.27, or 2.90% from the previous fiscal year.

FY 2020 % SHARE OF COUNTY REVENUES MISCELLANEOUS



Nearly all Miscellaneous revenues were concentrated within three revenue categories statewide: Interest & Other Earnings, Other Revenue, and Pension Fund Contributions. These three categories accounted for about 90% of total Miscellaneous receipts, \$104.00 in per capita revenues for FY 2020.

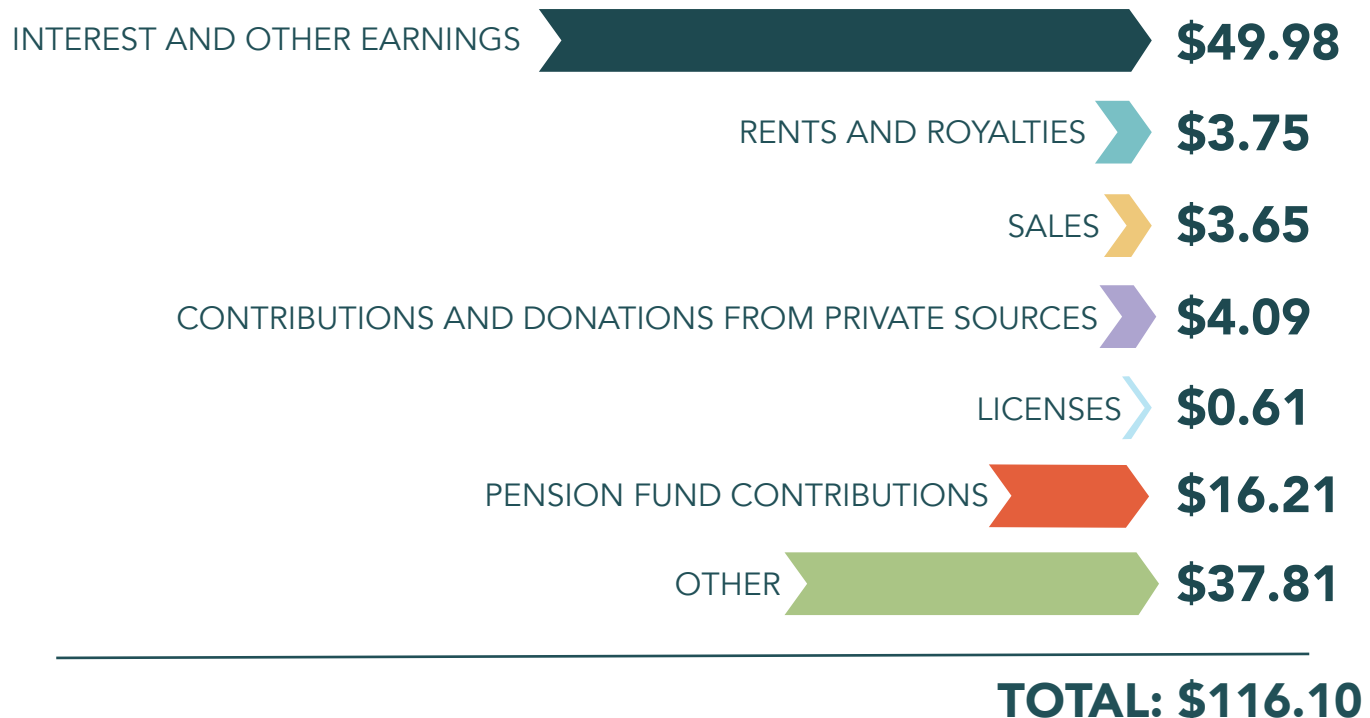
More than one-third of all Miscellaneous revenues collected (43.05%) were Interest & Other Earnings. The total per capita receipts was \$49.98. Revenues from Interest & Other Earnings represent a return on county investments.

Other Miscellaneous revenue accounted for the second highest revenue category at 32.57%,

while Pension Fund Contributions followed at 13.96% of statewide Miscellaneous revenues. The total per capita receipts for Other Miscellaneous revenues was \$37.81 and \$16.21 for Pension Fund Contributions revenues. Other Miscellaneous revenue included settlements, slot machine proceeds, and deferred compensation contributions.

The revenue categories of Rents & Royalties, Contributions & Donations from Private Sources, Sales, and Licenses Receipts collectively accounted for 10.42% of the total Miscellaneous revenues. The total per capita receipts for Contributions & Donations from Private Sources, Rents & Royalties, Sales, and Licenses were \$4.09, \$3.75, and \$3.65, and \$0.61 respectively.

2020 STATEWIDE MISCELLANEOUS PER CAPITA REVENUES



OTHER

Other sources of revenue consist of any other forms of revenue not accounted for in any prior budget category. Counties rely on these revenues for a significant portion of the share of their income, but no general theme exists across their subcategories. Other revenues include enterprise contributions, capital lease proceeds, inter-fund group transfers, sale of capital assets, and reimbursements.

In FY 2020, Other revenue accounted for \$11,297,446,524, or 19.34% of all statewide

revenues for Florida's counties, the third largest revenue category. The average percentage share was equal to 17.28%, when comparing Other revenue to all revenues on a county-by-county basis. The total per capita receipts for Other revenue was equal to \$523.13 per person statewide. This represents an increase of \$1,731,002,118, or 18.09% from the previous fiscal year. Over \$1 B of this increase came from one county. The total per capita receipts for Other revenues increased by \$72.07, or 15.98% from the previous fiscal year.





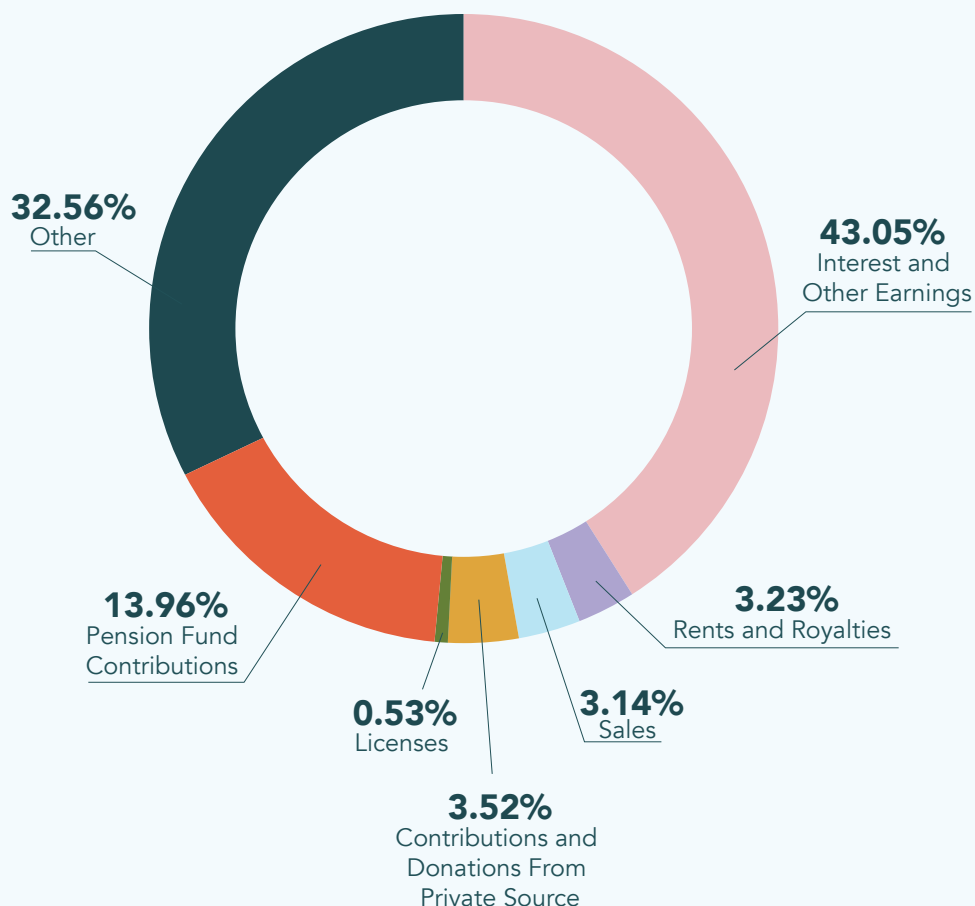
COUNTY EXPENDITURES

GENERAL GOVERNMENT

The foundation of a strong democracy is a public that is educated and informed about the decisions of its government. Accessible and accountable county governments are more responsive to the needs of their citizens and result in more engaged and satisfied constituents. Counties work to uphold the trust of their voters and taxpayers by maintaining open and accessible meetings and records; providing timely, informative, and accurate public information; and adhering to the highest standards of administrative and fiscal transparency. Florida's elected county commissioners are ultimately answerable to their voters for the provision of programs and services and associated funding decisions through general government services.

In FY 2020, General Government expenditures accounted for \$9,787,124,166, or 18.17% of all statewide expenditures for Florida's counties, the second largest expenditure category. The average percentage share was equal to 18.16%, when comparing General Government expenses to all expenditures on a county-by-county basis. The total per capita spending for General Government expenditures was equal to \$453.19 per person statewide. This represents an increase of \$898,259,103 or 10.11% from the previous fiscal year. The total per capita spending for General Government expenditures increased by \$34.07, or 8.13% from the previous fiscal year.

FY 2020 % SHARE OF GENERAL GOVERNMENT EXPENDITURES STATEWIDE

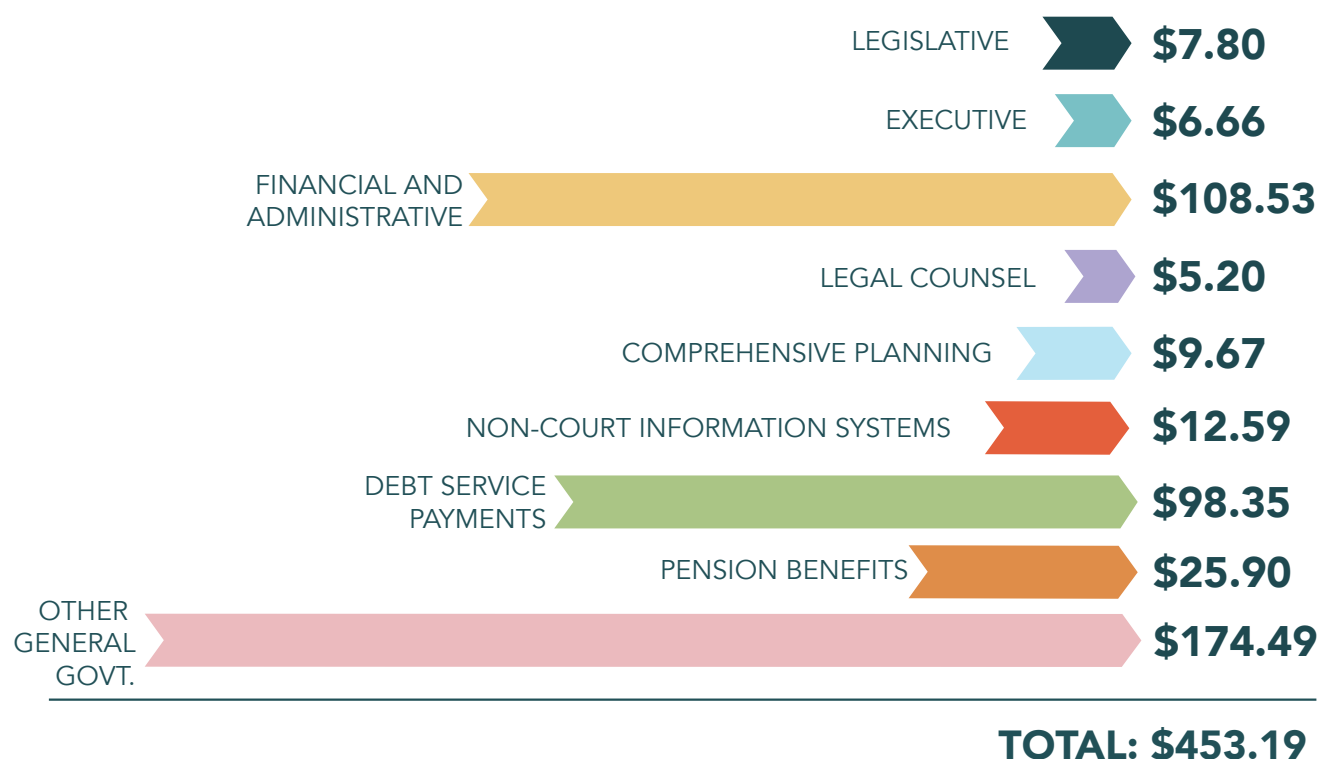


The majority of General Government spending was concentrated within three expenditure categories statewide: Other General Government Services, Financial and Administrative, and Debt Service Payments. These three categories accounted for about 85% of total General Government spending, \$385.37 in per capita expenditures for FY 2020.

Approximately two-fifths of all General Government expenditures (39.39%) were spent on Other General Government services. This classification accounts for costs that do not fall narrowly within the other expenditure categories i.e. facility maintenance. The total per capita spending for Other General Government expenditures was \$178.49.

Financial and Administration expenditures accounted for the second highest expenditure category at 23.95%, while Debt Service Payments expenditures followed at 21.70% of statewide General Government expenditures. The total per capita spending for Financial and Administration expenditures was \$108.53 and \$98.35 for Debt Service Payments. Financial and Administration expenditures account for costs associated with the provision of services related to budgeting, accounting, auditing, property appraisal, tax collecting, personnel, purchasing, communication, pension administration, printing, stores, property control and grants development. Debt Service Payments account for costs associated with principal & interest expenses related to outstanding bonds.

2020 STATEWIDE GENERAL GOVERNMENT PER CAPITA EXPENDITURES



While Pension Benefits statewide spending was the fourth highest expenditure category with a 5.72% share of total statewide expenditures and total per capita spending was \$25.90, it must be noted that only 6 counties experienced any expenditure in this category. Of those 6 counties, Duval/City of Jacksonville accounted for 85.01% of the total Pension Benefits expenditures statewide, or 4.86% of the entire General Government Expenditures statewide.

Non-Court Information Systems expenditures accounted for the fifth highest expenditure category at 2.78% share of total statewide expenditures and total per capita spending was \$12.59.

The expenditure categories of Legislative, Executive, Legal Counsel, and Comprehensive Planning spending collectively accounted for 6.47% of the total General Government expenditures. The total per capita spending for Legislative, Executive, Legal Counsel, and Comprehensive Planning was \$7.80, \$6.66, \$5.20, and \$9.67 respectively.



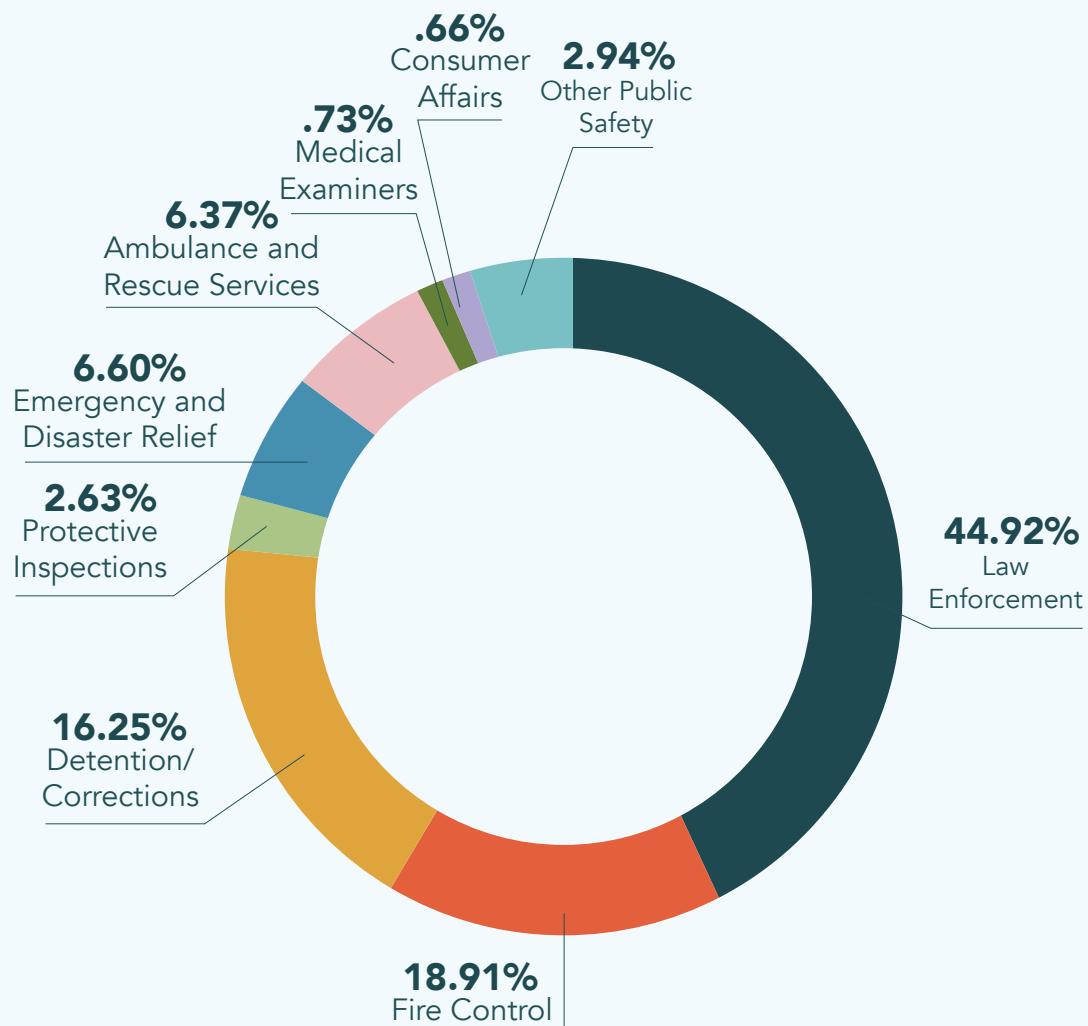
PUBLIC SAFETY

Providing for public safety is one of the core functions of county governments. Counties provide for safety through support of first-responder services from sheriffs' offices, ambulance services, fire and rescue, and emergency management centers that protect the public during natural or man-made disasters, terrorism, emergencies, and public health threats.

In FY 2020, Public Safety expenditures accounted for \$12,958,073,398, or 24.05% of all statewide expenditures for Florida's counties, the single

largest expenditure category. The statewide average percentage share was equal to 30.07%, when comparing Public Safety expenses to all expenditures on a county-by-county basis. The total per capita spending for Public Safety expenditures was equal to \$600.02 per person statewide. This represents an increase of \$1,371,704,629, or 11.84% from the previous fiscal year. The total per capita spending for Public Safety expenditures increased by \$53.71, or 9.83% from the previous fiscal year.

FY 2020 % SHARE OF GENERAL GOVERNMENT EXPENDITURES STATEWIDE



The majority of Public Safety spending was concentrated within three expenditure categories statewide: Law Enforcement, Fire Control, and Detention and Corrections. These three categories accounted for about 80.08% of total Public Safety spending, \$480.48 in per capita expenditures for FY 2020.

A little under half of all Public Safety expenditures (44.92%) were spent on Law Enforcement services. The total per capita spending for Law Enforcement expenditures was \$269.50. Specifically, these expenditures account for Sheriff personnel, operating, and capital costs.

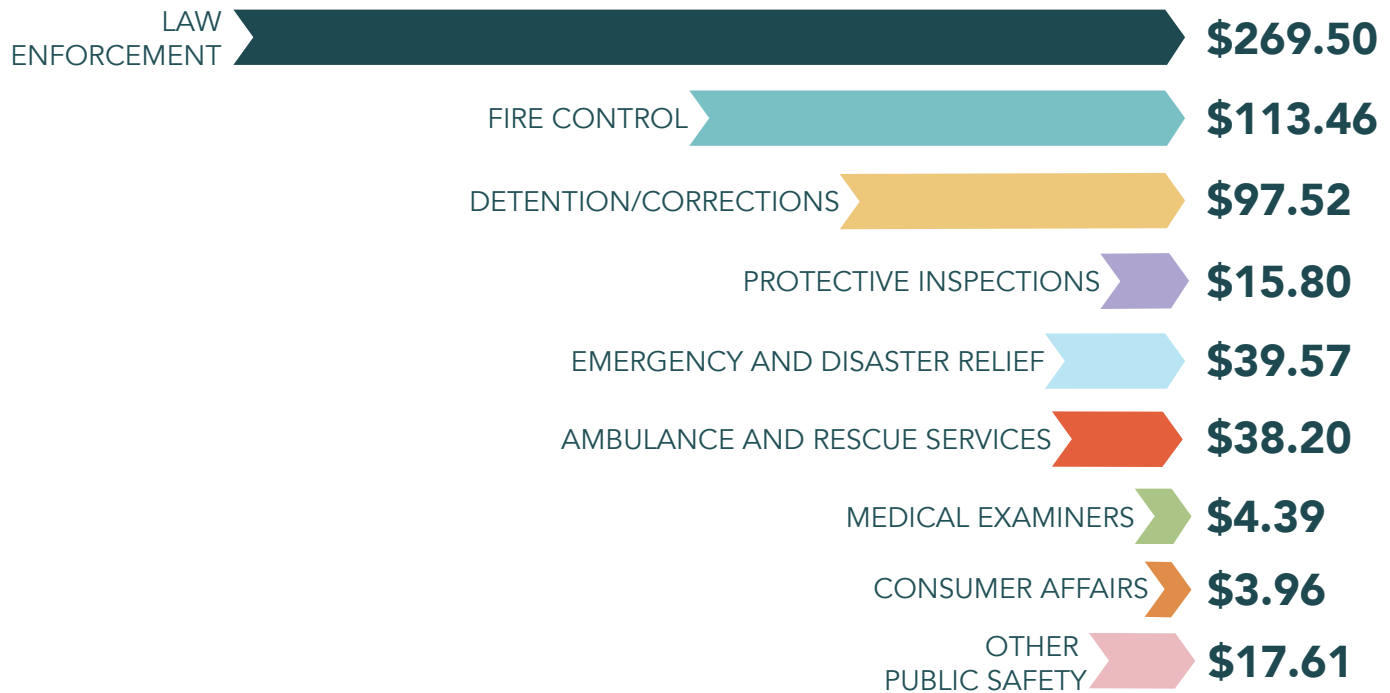
Fire Control expenditures accounted for the second highest expenditure category at 18.91%, while Detention and Corrections expenditures followed at 16.25% of statewide Public Safety expenditures. The total per capita spending for Fire Control expenditures was \$113.46 and \$97.52 for Detention and Corrections. Fire Control sources consist of all fire-related costs including fire departments, fire districts, and fire control services. Detention and Corrections sources primarily consist of housing and rehabilitation costs of corrections programs including parole & probation, facilities, juvenile programs, and work release programs.

Emergency and Disaster Relief Expenditures nearly tripled from the prior Fiscal Year, rising to the fourth highest expenditure category at 6.59% of the total Public Safety Expenditures. The total per capita spending for Emergency and Disaster Relief Expenditures was \$39.57.

Ambulance and Rescue Services expenditures account for all costs related to the transport of the sick and injured for care services. These costs equaled the fifth highest expenditure category with a 6.37% share of total statewide Public Safety expenditures. The total per capita spending for Ambulance and Rescue Services was \$38.20. Protective Inspections equaled the sixth highest expenditure category with a 2.63% share of total statewide Public Safety expenditures. The total per capita spending for Protective Inspections was \$15.80.

The expenditure categories of Other Public Safety, Medical Examiners, and Consumer Affairs spending collectively accounted for 4.33% of the total Public Safety expenditures. The total per capita spending for Other Public Safety, Medical Examiners, and Consumer Affairs was \$17.61, \$4.39, and \$3.96 respectively.

2020 STATEWIDE PUBLIC SAFETY PER CAPITA EXPENDITURES



TOTAL: \$600.02

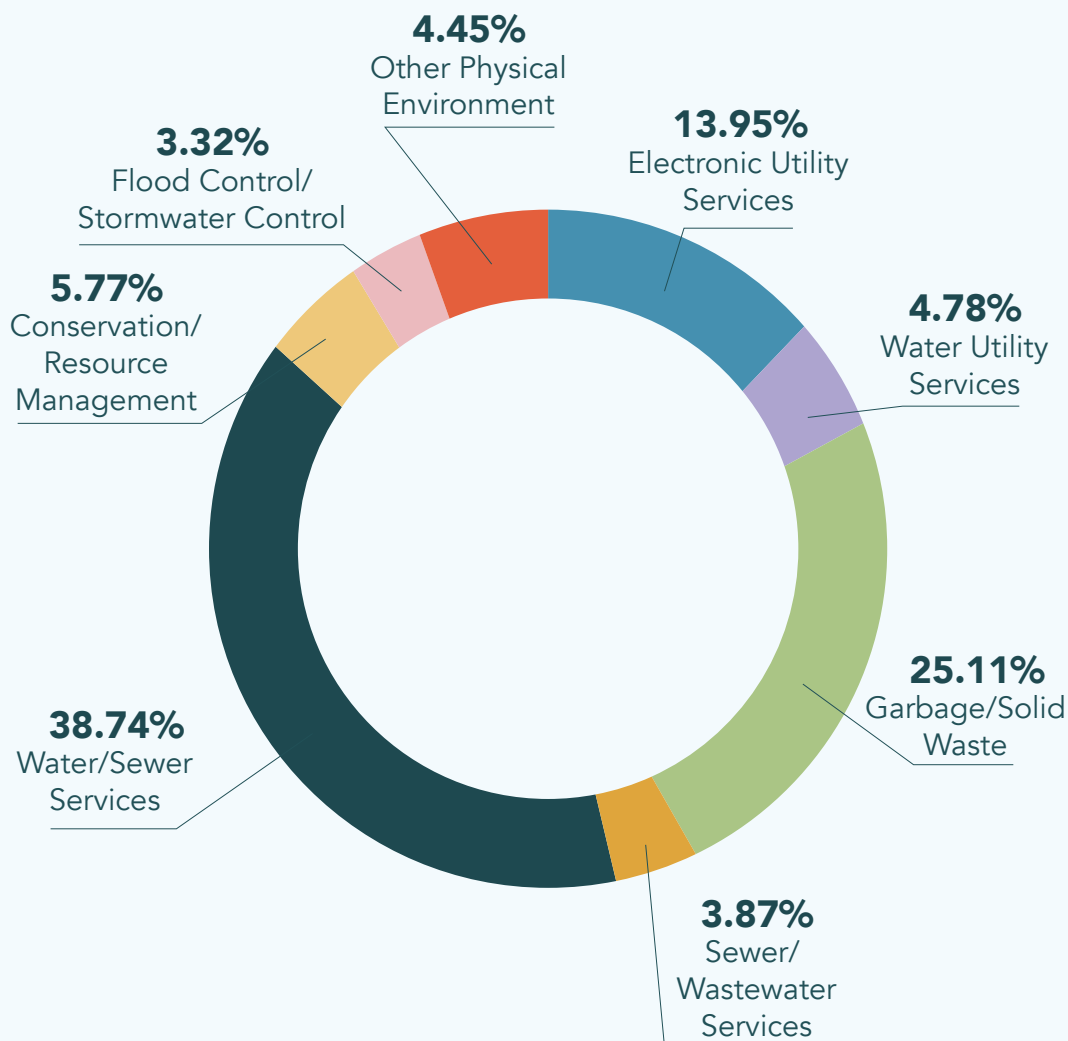
PHYSICAL ENVIRONMENT

Conservation and protection of Florida's natural resources is critical to managing growth, promoting economic development, and maintaining a healthy environment to ensure a high quality of life for Floridians.

In FY 2020, Physical Environment expenditures accounted for \$7,145,626,303, or 13.26% of all statewide expenditures for Florida's counties, the fourth largest expenditure category. The

average percentage share was equal to 9.66%, when comparing Physical Environment expenses to all expenditures on a county-by-county basis. The total per capita spending for Physical Environment expenditures was equal to \$330.88 per person statewide. This represents an increase of \$94,128,223, or 1.33% from the previous fiscal year. The total per capita spending for Physical Environment expenditures decreased by \$1.60 or -0.48% from the previous fiscal year.

FY 2020 % SHARE OF PHYSICAL ENVIRONMENT EXPENDITURES STATEWIDE



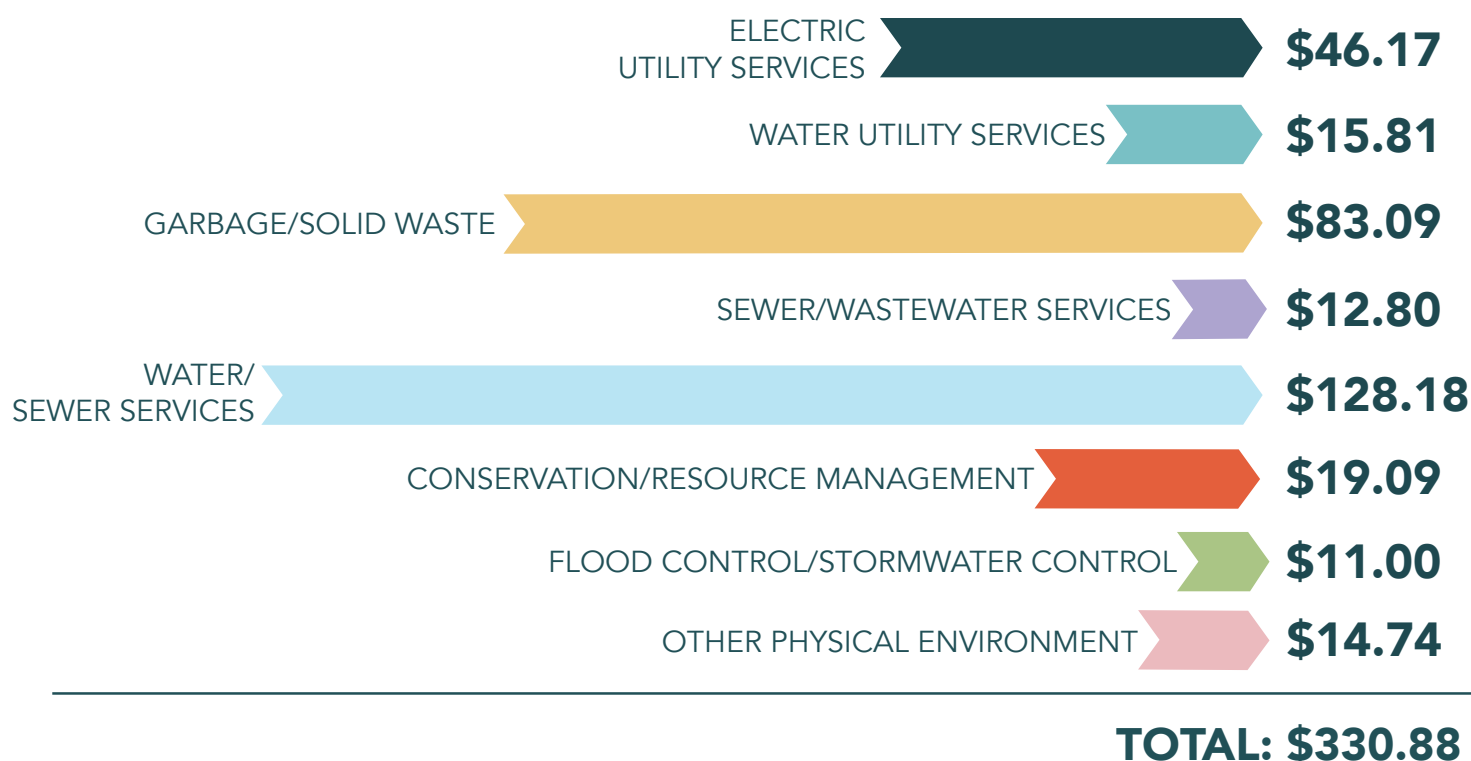
The majority of Physical Environment spending was concentrated within three expenditure categories statewide: Water/Sewer Services, Garbage/Solid Waste, and Electric Utility Services. These three categories accounted for about 77.80% of total Physical Environment spending, \$257.44 in per capita expenditures for FY 2020.

Almost half of all Physical Environment expenditures (47.39%) were spent on Water related expenditures, which includes Water/Sewer Services, Water Utility Services, and Sewer/Wastewater Services. The total per capita spending for all Water related expenditures was \$156.79. Water/Sewer Services expenditures ensure that local governments deliver a reliable source of water, treatment facilities, storage capacity, distribution

network, and security measures to protect the infrastructure. Water/Sewer Services accounted for the highest expenditure category at 38.74% of statewide Physical Environment expenditures. The total per capita spending for Water/Sewer Services was \$128.18. Water Utility Services statewide spending was the fifth highest expenditure category with a 4.78% share of total statewide expenditures and the per capita spending was \$15.81. Sewer/Wastewater Services statewide spending was the third lowest expenditure category with a 3.87% share of statewide expenditures and the per capita spending was \$12.83.

Garbage/Solid Waste expenditures accounted for the second highest expenditure category at 25.11% of statewide Physical Environment

2020 STATEWIDE PHYSICAL ENVIRONMENT PER CAPITA EXPENDITURES



expenditures. The total per capita spending for Garbage/Solid Waste expenditures was \$83.09. Garbage/Solid Waste expenditures account for costs associated with providing for the collection and disposal of garbage, refuse and solid wastes.

While Electric Utility Services statewide spending was the third highest expenditure category with a 13.95% share of total statewide expenditures and total per capita spending was \$46.17, it must be noted that only 6 counties experienced any expenditure in this category. Of those 5 counties, Duval/City of Jacksonville accounted for 99.91% of the total Electric Utility Services expenditures statewide.

Conservation/Resource Management was the fourth highest expenditure category at 5.77%. The total per capita spending for Conservation/Resource Management was \$19.09. Conservation/Resource Management expenditures account for costs associated with the maintenance of counties natural resources.

The expenditure categories of Flood Control/Stormwater Control and Other Physical Environment spending collectively accounted for 7.78% of the total Physical Environment expenditures. The total per capita spending for Flood Control/Stormwater Control and Other Physical Environment was \$11.00 and \$14.74 respectively.



TRANSPORTATION

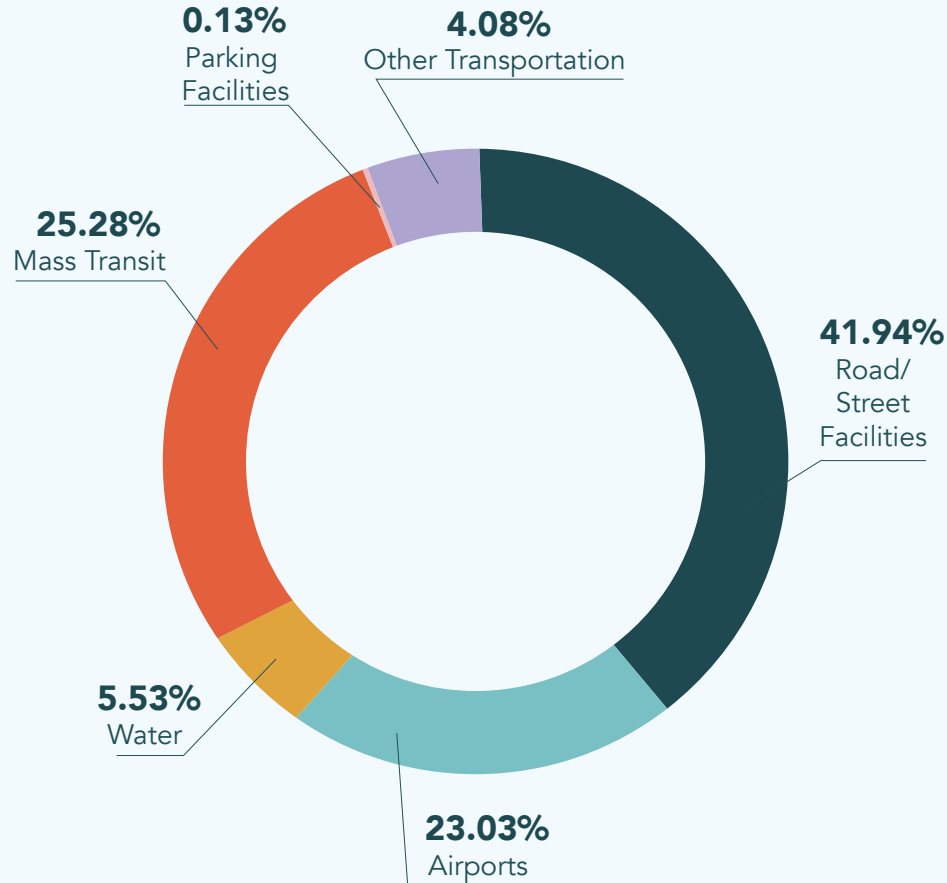
Florida's transportation system is a vital component in building and sustaining communities, moving people and goods, and developing competition at local and regional levels, as well as on the national scale. Florida's counties play a critical role in the state's transportation system. Florida's counties are major partners in the maintenance and development of Florida's transportation infrastructure.

In FY 2020, Transportation expenditures accounted for \$6,093,039,174, or 11.31% of all statewide expenditures for Florida's counties, the fifth largest expenditure category. The statewide average percentage share is equal to 13.20%, when comparing Transportation to all

expenditures on a county-by-county basis. The total per capita spending for Transportation expenditures was equal to \$282.14 per person statewide. This represents an increase of \$318,972,080, or 5.52% from the previous fiscal year. The total per capita spending for Transportation expenditures increased by \$9.89, or 3.63% from the previous fiscal year.

The majority of Transportation spending is concentrated within three expenditure categories statewide: Road/Street Facilities, Airports, and Mass Transit. These three categories account for about 90.26% of total Transportation spending, \$254.65 in per capita expenditures for FY 2020.

FY 2020 % SHARE OF PHYSICAL ENVIRONMENT EXPENDITURES STATEWIDE



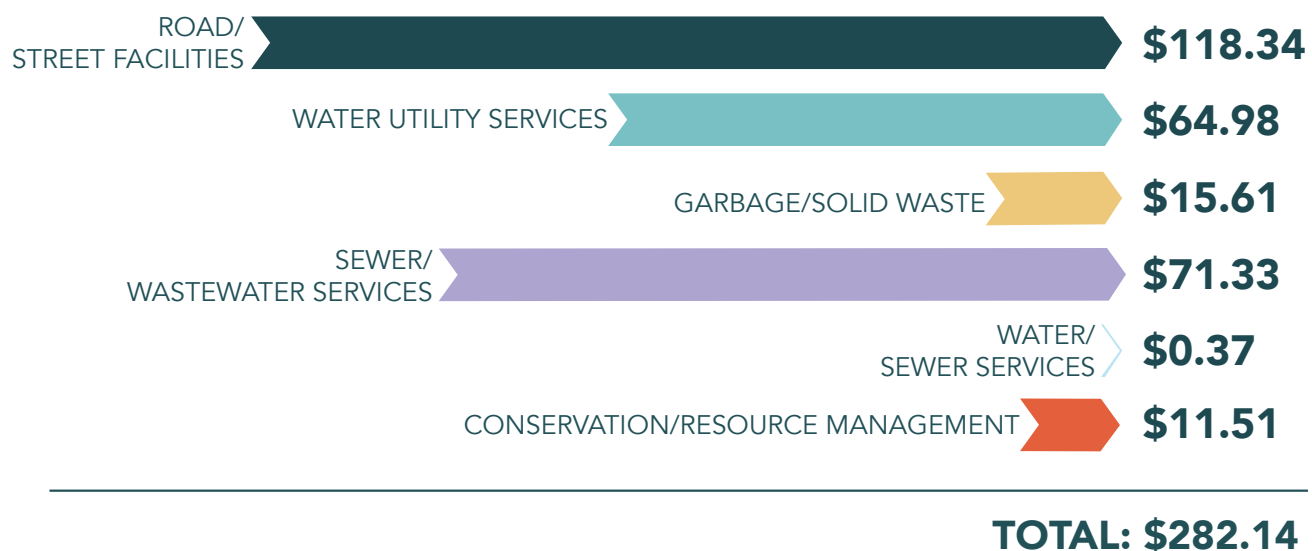
Over two-fifths of all Transportation expenditures (41.94%) are spent on Road/Street Facilities. The total per capita spending for Road/Street Facilities expenditures was \$118.34. Road/Street Facilities expenditures accounts for costs associated with maintenance to roadways and rights-of-way. There are over 100 activities associated with transportation maintenance from pothole repair, street cleaning, or dead animal pick up. Preventative maintenance allows local government to plan and develop the community it serves. Additionally, this funding provides for road and traffic engineers to create safer roadways.

Mass Transit expenditures account for the second highest expenditure category at 25.28% of statewide Transportation expenditures. The total

per capita spending for Mass Transit expenditures was \$71.33. Airport expenditures account for the third highest expenditure category at 23.03% of statewide Transportation expenditures. The total per capita spending for Mass Transit expenditures was \$64.98. It should be noted for both Airports and Mass Transit, half of all counties do not report any expenditures.

The expenditure categories of Water (transportation), Parking Facilities, and Other Transportation spending collectively account for 9.74% of the total Transportation expenditures. The total per capita spending for Water (transportation), Parking Facilities, and Other Transportation was \$15.61, \$0.37, and \$11.51 respectively.

2020 STATEWIDE TRANSPORTATION PER CAPITA EXPENDITURES

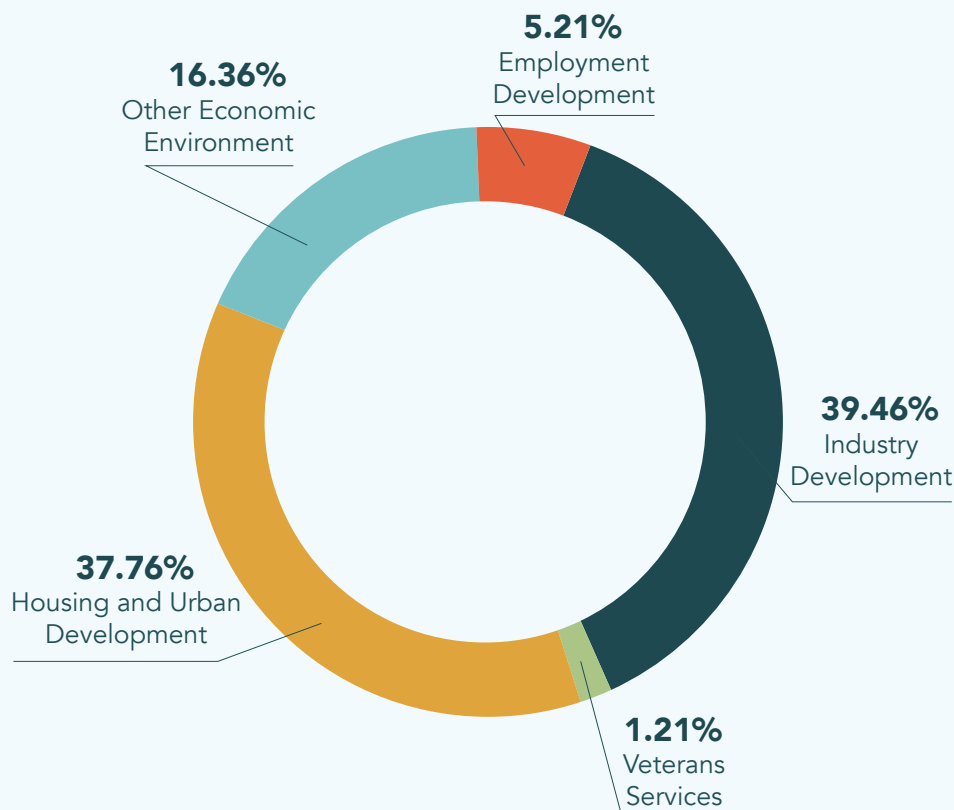


ECONOMIC ENVIRONMENT

Economic prosperity depends on communities with dependable basic services, but also where the quality of life encourages businesses and individuals to flourish. Maintaining and enhancing the standards that Floridians expect and deserve requires more innovative cooperation between the public and private sectors. Therefore, counties need flexible tools to develop economic strategies that target local strengths, enhance and expand employment opportunities, and maintain adequate infrastructure.

In FY 2020, Economic Environment expenditures accounted for \$1,858,717,762, or 3.45% of all statewide expenditures for Florida's counties, the second smallest expenditure category. The average percentage share was equal to 3.04%, when comparing Economic Environment expenses to all expenditures on a county-by-county basis. The total per capita spending for Economic Environment expenditures was equal to \$86.07 per person statewide. This represents an increase of \$145,469,354, or 8.49%, from the previous fiscal year. The total per capita spending for Economic Environment expenditures increased by \$5.29, or 6.55% from the previous fiscal year.

FY 2020 % SHARE OF ECONOMIC ENVIRONMENT EXPENDITURES STATEWIDE



The majority of Economic Environment spending was concentrated within two expenditure categories statewide: Industry Development as well as Housing and Urban Development. These two categories accounted for about 77.22% of total Public Safety spending, \$66.46 in per capita expenditures for FY 2020.

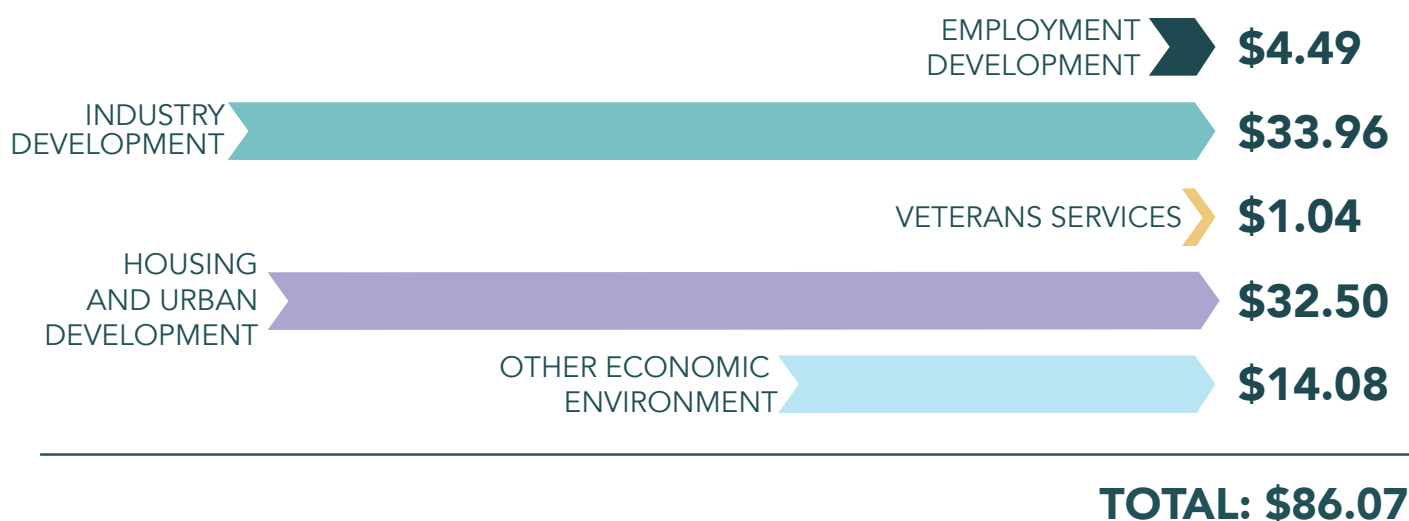
Nearly two-fifths of all Economic Environment expenditures (39.46%) were spent on Industry Development. The total per capita spending for Industry Development expenditures was \$33.96. Industry Development expenditures account for costs associated with the promotion of tourism, urban growth, and business opportunities.

Housing and Urban Development expenditures accounted for the second highest expenditure

category at 37.76%, while Other Economic Environment expenditures followed at 16.36% of statewide Economic Environment expenditures. The total per capita spending for Housing and Urban Development expenditures was \$32.50 and \$14.08 for Other Economic Environment expenditures. Housing and Urban Development expenditures account for costs associated with county governments' role in planning and providing public or affordable housing.

The expenditure categories of Employment Development and Veterans Services spending collectively accounted for 6.43% of the total Economic Environment expenditures. The total per capita spending for Employment Development and Veterans Services was \$4.49 and \$1.04 respectively.

2020 STATEWIDE ECONOMIC ENVIRONMENT PER CAPITA EXPENDITURES

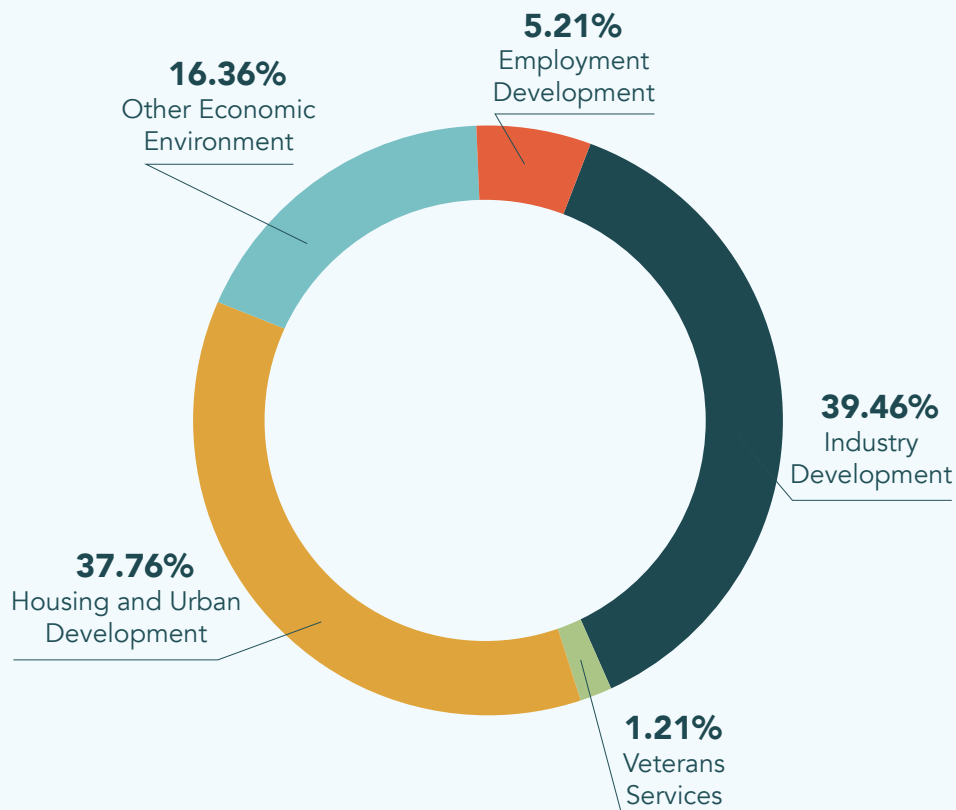


HUMAN SERVICES

County officials recognize the importance of adequately providing for quality health and human services to protect and assist citizens in need. As a critical link in the federal/state/county human services partnership, counties must be included in formulating and implementing policies that protect the health, safety, and welfare of all the citizens of the state. Human Services programs serve the county's needy and vulnerable populations and seek to provide the resources necessary to sustain a safe, decent and healthy quality of life.

In FY 2020, Human Services expenditures accounted for \$4,248,909,513, or 7.89% of all statewide expenditures for Florida's counties, the fourth smallest expenditure category. The average percentage share was equal to 3.87%, when comparing Human Services expenses to all expenditures on a county-by-county basis. The total per capita spending for Human Services expenditures was equal to \$196.74 per person statewide. This represents an increase of \$367,561,141, or 9.47% from the previous fiscal year. The total per capita spending for Human Services expenditures increased by \$13.73, or 7.50% from the previous fiscal year.

FY 2020 % SHARE OF HUMAN SERVICES EXPENDITURES STATEWIDE



The majority of Human Services spending was concentrated within three expenditure categories statewide: Hospitals, Health, and Other Human Services expenditures. These three categories account for about 86.97% of total Human Services spending, \$171.11 in per capita expenditures for FY 2020.

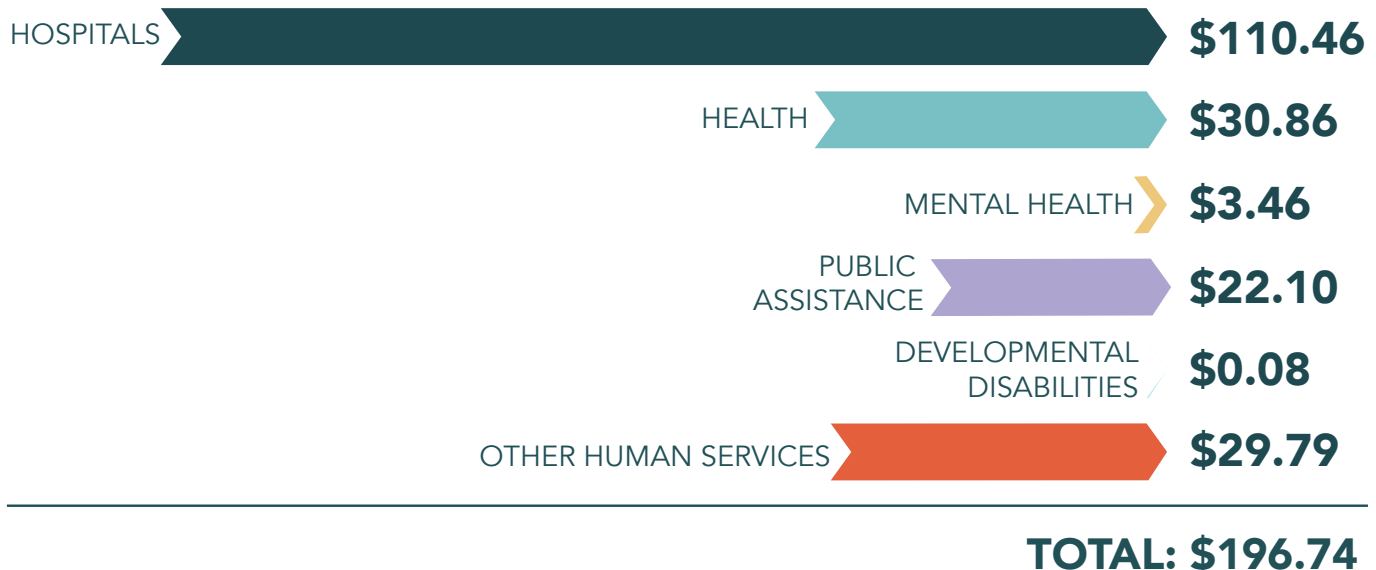
Over half of all Human Services expenditures (56.15%) were spent on Hospitals. The total per capita spending for Hospitals expenditures was \$110.46. It should be noted for Hospitals spending, only 16 counties recorded an expenditure. (Miami Dade note: 95.33% of total, 53.52% of all health expenditures.)

Health Expenditures account for the second highest expenditure category at 15.69%, while Other Human Services expenditures followed at 15.14% of statewide Human Services

expenditures. The total per capita spending for Health expenditures was \$30.86 and \$29.79 for Other Human Services expenditures. Health services include costs associated with the provision of nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease. This category also includes costs related to Mosquito and Animal Control agencies. Additionally, Health Services include costs related to indigent health care.

The expenditure categories of Public Assistance, Mental Health, and Developmental Disabilities spending collectively accounted for 13.03% of the total Human Services expenditures. The total per capita spending for Public Assistance, Mental Health, and Developmental Disabilities was \$22.10, \$3.46, and \$0.08 respectively.

2020 STATEWIDE HUMAN SERVICES PER CAPITA EXPENDITURES

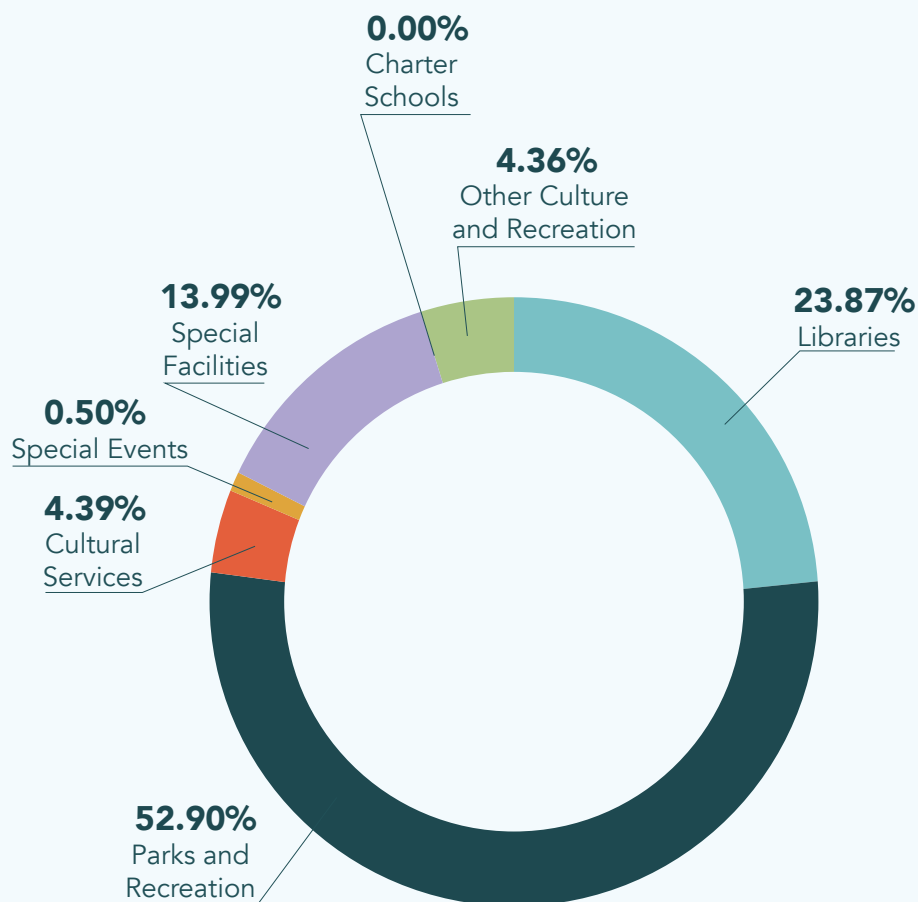


CULTURE AND RECREATION

Cultural Affairs and Parks enhance the quality of life of a community and provide safe places for children and adults to enrich, exercise, play, and socialize. Arts and Culture funding creates jobs, tourism, and education within the community. Libraries are vital resources to local governments providing equal access to all residents that offer opportunities for growth, development, and curiosity. Outdoor recreation and public parks preserve and maintain the ecological health and beauty of communities.

In FY 2020, Culture & Recreation expenditures accounted for \$2,134,055,347, or 3.96% of all statewide expenditures for Florida's counties, the second smallest expenditure category. The average percentage share was equal to 3.58%, when comparing Culture & Recreation expenses to all expenditures on a county-by-county basis. The total per capita spending for Culture & Recreation expenditures was equal to \$98.82 per person statewide. This represents an increase of \$131,581,190, or 6.57% from the previous fiscal year. The total per capita spending for Culture & Recreation expenditures increased by \$4.40, or 4.66% from the previous fiscal year.

FY 2020 % SHARE OF CULTURE AND RECREATION EXPENDITURES STATEWIDE



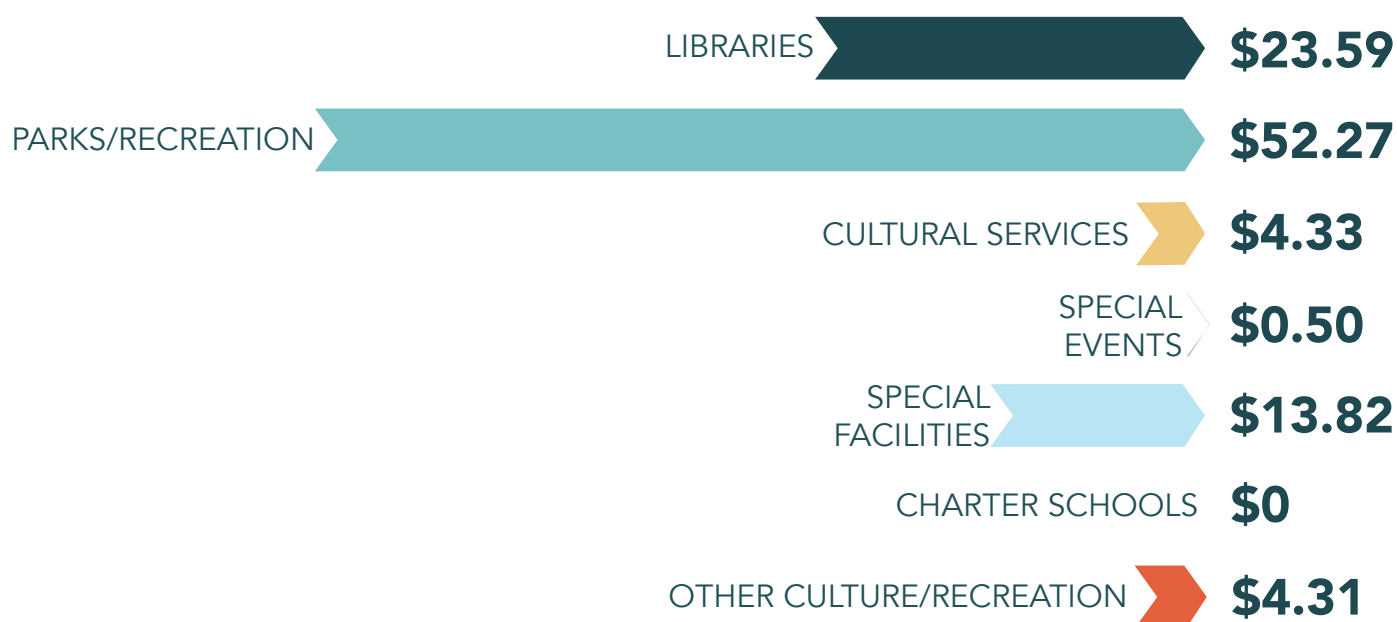
The majority of Culture & Recreation spending was concentrated within two expenditure categories statewide: Parks & Recreation and Libraries expenditures. These two categories accounted for about 76.77% of total Culture & Recreation spending, \$75.86 in per capita expenditures for FY 2020.

Over half of all Culture & Recreation expenditures (52.90%) were spent on Parks & Recreation. The total per capita spending for Parks & Recreation expenditures was \$52.27. Parks & Recreation expenditures include but are not limited to costs associated with the provision of recreation department facilities, Golf courses, Swimming pools, Tennis courts, Public parks, Community center, Camping areas, and Off-highway bicycle paths.

Libraries expenditures accounted for the second highest expenditure category at 23.87%, while Special Facilities expenditures, which account for costs associated with stadiums, auditoriums, civic centers and marinas, followed at 13.99% of statewide Culture & Recreation expenditures. The total per capita spending for Libraries expenditures was \$23.59 and \$13.82 for Special Facilities expenditures.

The expenditure categories of Culture Services, Special Events, Charter Schools, and Other Culture & Recreation spending collectively accounted for 9.25% of the total Culture & Recreation expenditures. The total per capita spending for Culture Services, Special Events, Charter Schools, and Other Culture & Recreation was \$4.33, \$0.50, \$0.00, and \$4.31 respectively.

2020 STATEWIDE CULTURE AND RECREATION PER CAPITA EXPENDITURES



TOTAL: \$98.82

OTHER USES & NON-OPERATING

While most expenditures neatly fit into one classification, others cannot be listed firmly within one categorical silo. The Other Uses & Non-Operating expenditure category captures this data which account for various expenditure transfers, disbursements, and reductions.

In FY 2019, Other Uses & Non-Operating expenditures accounted for \$8,689,404,850, or 16.13% of all statewide expenditures for Florida's counties, the third largest expenditure category. The average percentage share was equal to 15.96%, when comparing Other Uses & Non-Operating expenses to all expenditures on a county-by-county basis. The total per capita spending for Other Uses & Non-Operating expenditures was equal to

\$402.36 per person statewide. This represents an increase of \$1,099,678,424 or 14.49% from the previous fiscal year. The total per capita spending for Other Uses & Non-Operating expenditures increased by \$44.50, or 12.44% from the previous fiscal year.

Other Uses & Non-Operating expenditures refer to spending for Interfund Transfers, Installment Purchase Acquisitions, Capital Lease Acquisitions, Payment to Refunded Bond Escrow Agent, Transfer Out for Constitutional Fee Officers, Clerk of Court Excess Fee Reductions, Non-Cash Transfer Out from General Fixed Asset Account Group, Other Non-Operating Disbursements, Extraordinary Items (Loss), and Special Items (Loss).

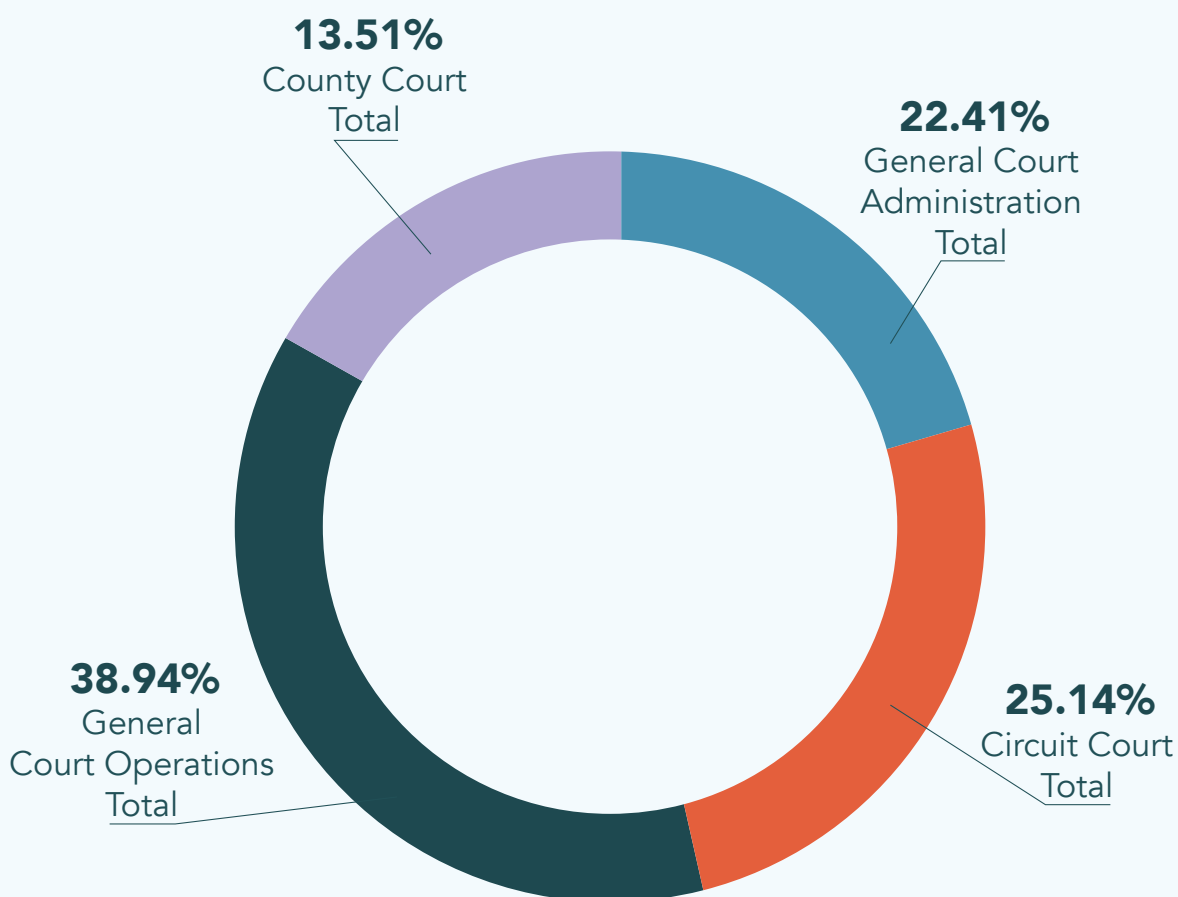


COURT-RELATED EXPENDITURES

The current funding structure for the state court system was adopted by voters in 1998 as Revision 7, amending Article V, Section 14 of the Florida Constitution. The revision declares that the state is responsible for funding certain aspects of the state court system, including salaries for judges, state attorneys, public defenders, and court appointed counsel. These changes also assert that counties would be responsible for funding court facilities, maintenance, utilities, security, and certain communications services.

In FY 2020, Court-Related expenditures accounted for \$963,062,998, or 1.79% of all statewide expenditures for Florida's counties, the smallest expenditure category. The average percentage share was equal to 2.47%, when comparing Court-Related expenses to all expenditures on a county-by-county basis. The total per capita spending for Court-Related expenditures was equal to \$44.59 per person statewide. This represents an increase of \$13,989,550, or 1.47% from the previous fiscal year. The total per capita spending for Court-Related expenditures decreased by \$0.16, or -0.36% from the previous fiscal year.

FY 2020 % SHARE OF COURT-RELATED EXPENDITURES STATEWIDE



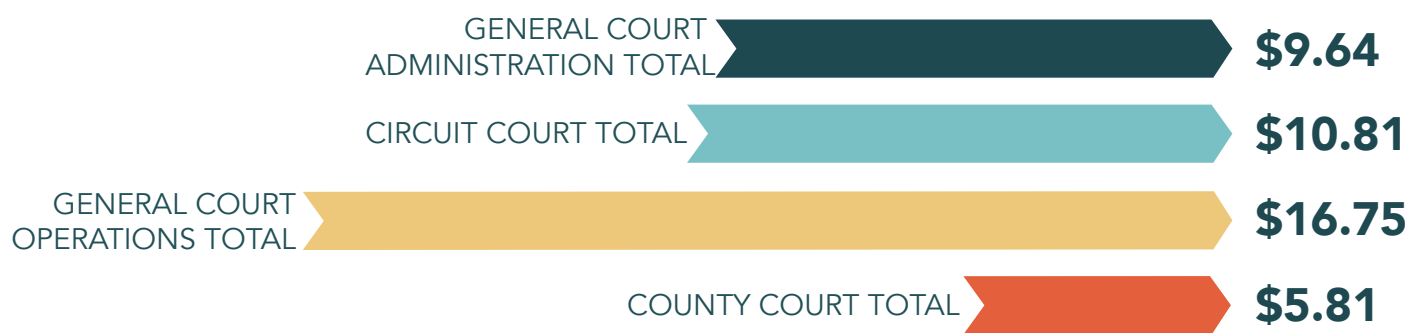
The majority of Court-Related spending was concentrated within three expenditure categories statewide: General Court Operations, Circuit Courts, General Court Administration expenditures. These three categories accounted for about 83.43% of total Court-Related spending, \$37.20 in per capita expenditures for FY 2020.

Nearly two-fifths of all Court-Related expenditures (37.56%) were spent on General Court Operations. The total per capita spending for General Court Operations expenditures was \$16.75. General Court Operations expenditures account for all costs associated with: Courthouse Security, Courthouse Facilities, Information Systems, Public Law Library, Legal Aid, Clerk of Court-Related Technology, and Other Costs.

Circuit Court expenditures accounted for the second highest expenditure category at 24.24%, while General Court Administration expenditures followed at 21.62% of statewide Court-Related expenditures. The total per capita spending for Circuit Court expenditures was \$10.81 and \$9.64 for General Court Administration expenditures. Circuit Court expenditures include all costs associated with Criminal, Civil, Family, Juvenile, and Probate circuit courts.

The expenditure category of County Court spending accounts for 13.03% of the total Court-Related expenditures. The total per capita spending for County Courts was \$5.81. County Court expenditures account for all costs associated with Criminal, Civil, and Traffic County Courts.

2020 STATEWIDE COURT-RELATED PER CAPITA EXPENDITURES



TOTAL: \$44.59

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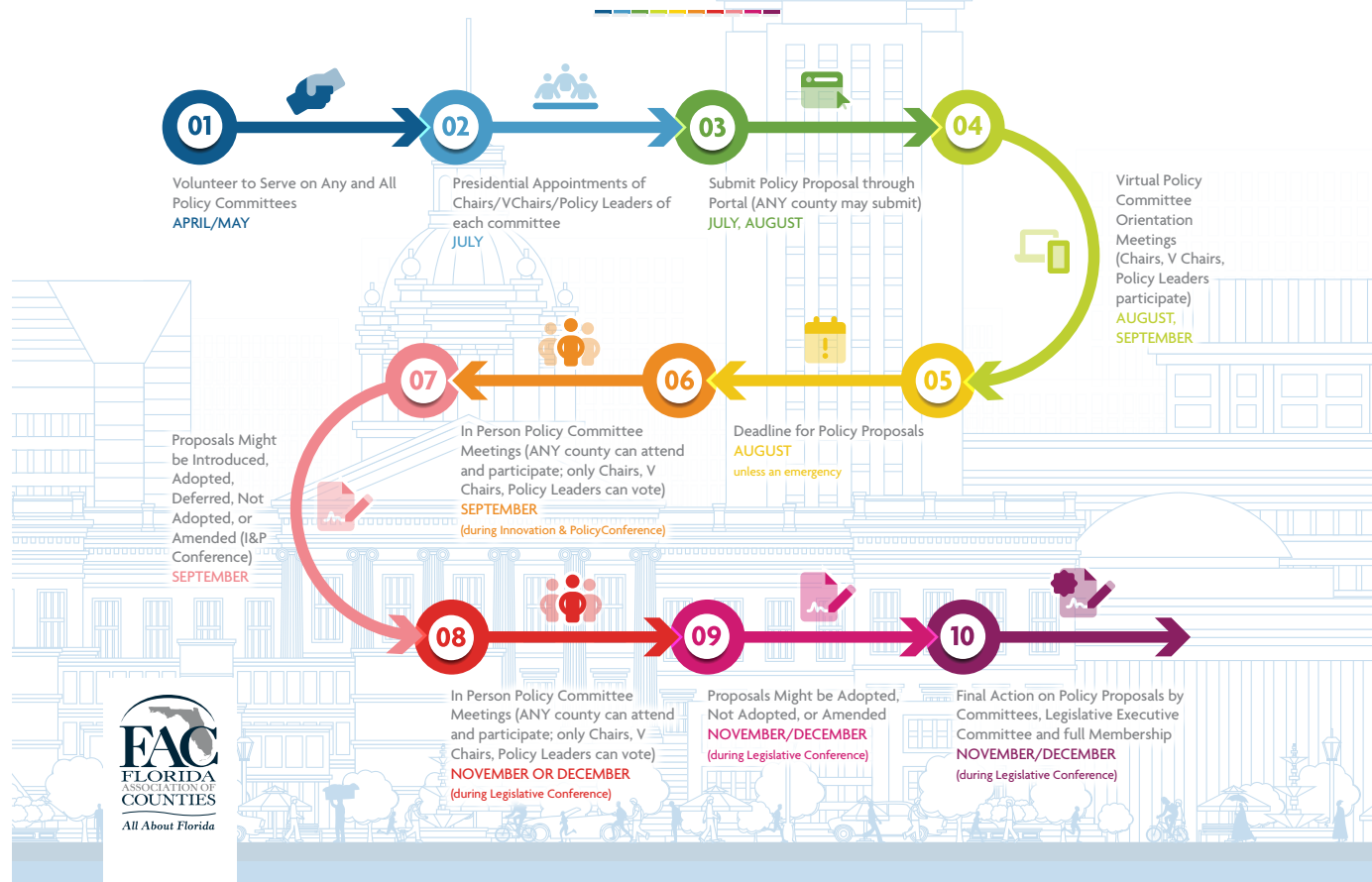
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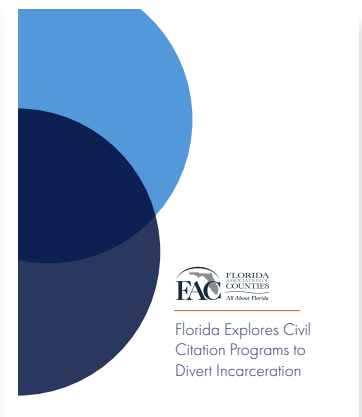
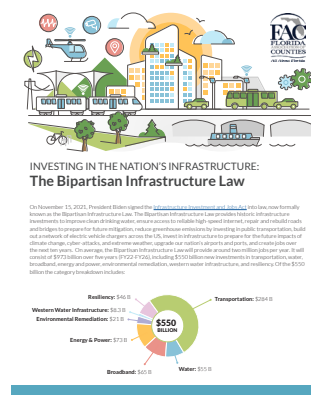
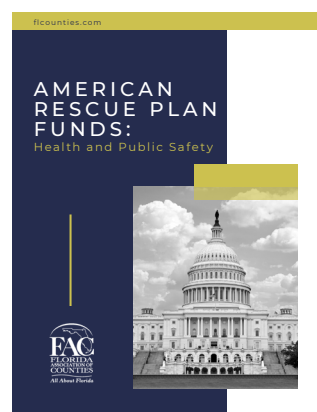
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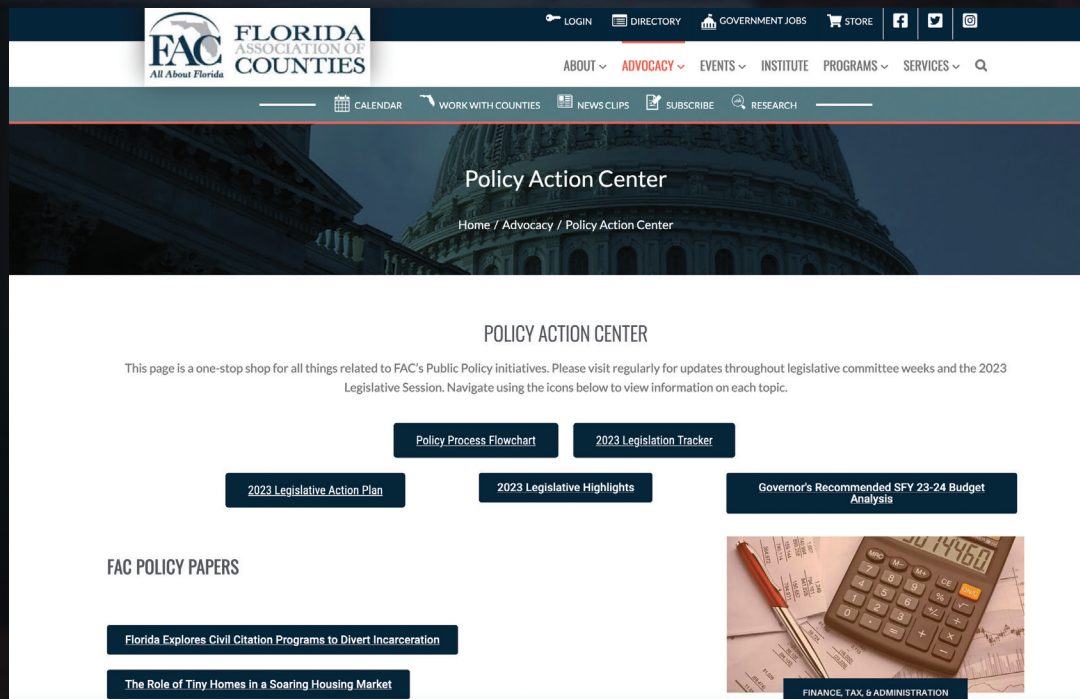
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