Research Report

November 2001

How Florida Counties Compare

A look at Florida local government taxing and spending

Executive Summary

Local taxing and spending is a major part of Florida government operations. Local taxes now comprise approximately 40% of Floridians' total state and local tax burden. Florida's 66 county governments, 400 municipal governments and more than 400 special districts spend over $35 billion a year.

This publication compares the revenue and expenditure profiles of Florida's 67 counties to give taxpayers an overview of how their local governments stack up with the rest of the state's. The report has three main sections: I) Property Taxes; II) Other Taxes and Revenues; and III) Per Capita Revenue and Expenditure Comparisons.

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Section III examines only county and municipal governments. Based on the system developed by the Florida Department of Banking and Finance, local government revenues are classified into six categories: taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, and miscellaneous revenues. Expenditures are classified as goveral government, public safety, physical environment, transportation, economic environment, human services, cultural and recreational, and debt service.

Limitations of the data must be considered. Data is self-reported by local governments and errors and ommissions can occur. And while the classification system helps, there may be some differences in how governments account for similar functions. Also, this report often groups data into geographic county totals in order to derive an average for all residents in the county. Depending on where in the county a person lives, deviations can occur.

This report compares the magnitude and makeup of Florida's local governments' fiscal operations. It makes no attempt to compare or evaluate levels of service. We hope the information in this book can help taxpayers make those assessments for themselves, for it is only through knowledge and participation that you can decide if you get the government you pay for.

The report contains over 80 pages of tables and graphs detailing the tax circumstances of Florida's local governments. The following table -- showing total per capita taxes for county and municipal governments -- is an example of the information in the report.

Per Capita Total County and Municipal Government Tax Revenue

FY 1999

	County	Dollars		County	Dollars
1	Monroe	$1,133.38	34	Highlands	$421.33
2	Hendry	857.14	35	Hardee	414.85
3	Miami-Dade	805.89	36	Hamilton	391.42
4	Martin	798.21	37	Lake	384.73
5	Walton	759.84	38	Okeechobee	379.99
6	Orange	759.34	39	Citrus	376.86
7	Palm Beach	744.52	40	Levy	375.51
8	Broward	720.43	41	DeSoto	365.77
9	Indian River	698.70	42	Putnam	349.49
10	Osceola	691.89	43	Polk	347.42
11	Hillsborough	672.65	44	Columbia	336.61
12	Pinellas	656.17	45	Jefferson	336.09
13	Duval	636.79	46	Clay	336.06
	State Average	*603.58*	47	Hernando	324.74
14	Saint Lucie	602.09	48	Washington	317.55
15	Seminole	569.08	49	Sumter	307.95
16	Franklin	559.82	50	Marion	297.49
17	Lee	554.36	51	Suwannee	289.38
18	Collier	546.47	52	Okaloosa	286.17
19	Leon	540.78	53	Bradford	285.01
20	Charlotte	540.27	54	Dixie	284.44
21	Sarasota	531.75	55	Pasco	271.88
22	Volusia	526.64	56	Santa Rosa	269.95
23	Gulf	521.36	57	Jackson	268.60
24	Saint Johns	515.52	58	Wakulla	262.12
25	Nassau	514.64	59	Baker	249.16
26	Manatee	505.66	60	Lafayette	245.51
27	Glades	470.70	61	Gilchrist	243.46
28	Flagler	467.74	62	Madison	225.33
29	Alachua	463.85	63	Calhoun	215.72
30	Taylor	450.80	64	Gadsden	202.63
31	Bay	441.36	65	Liberty	193.32
32	Escambia	431.76	66	Union	143.67
33	Brevard	423.75	67	Holmes	129.41

Major tax sources include property taxes, local option sales and fuel taxes and utility taxes. Special assessments and impact fees are not included.

Source: Florida Dept. of Banking and Finance and Florida TaxWatch, November 2001

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