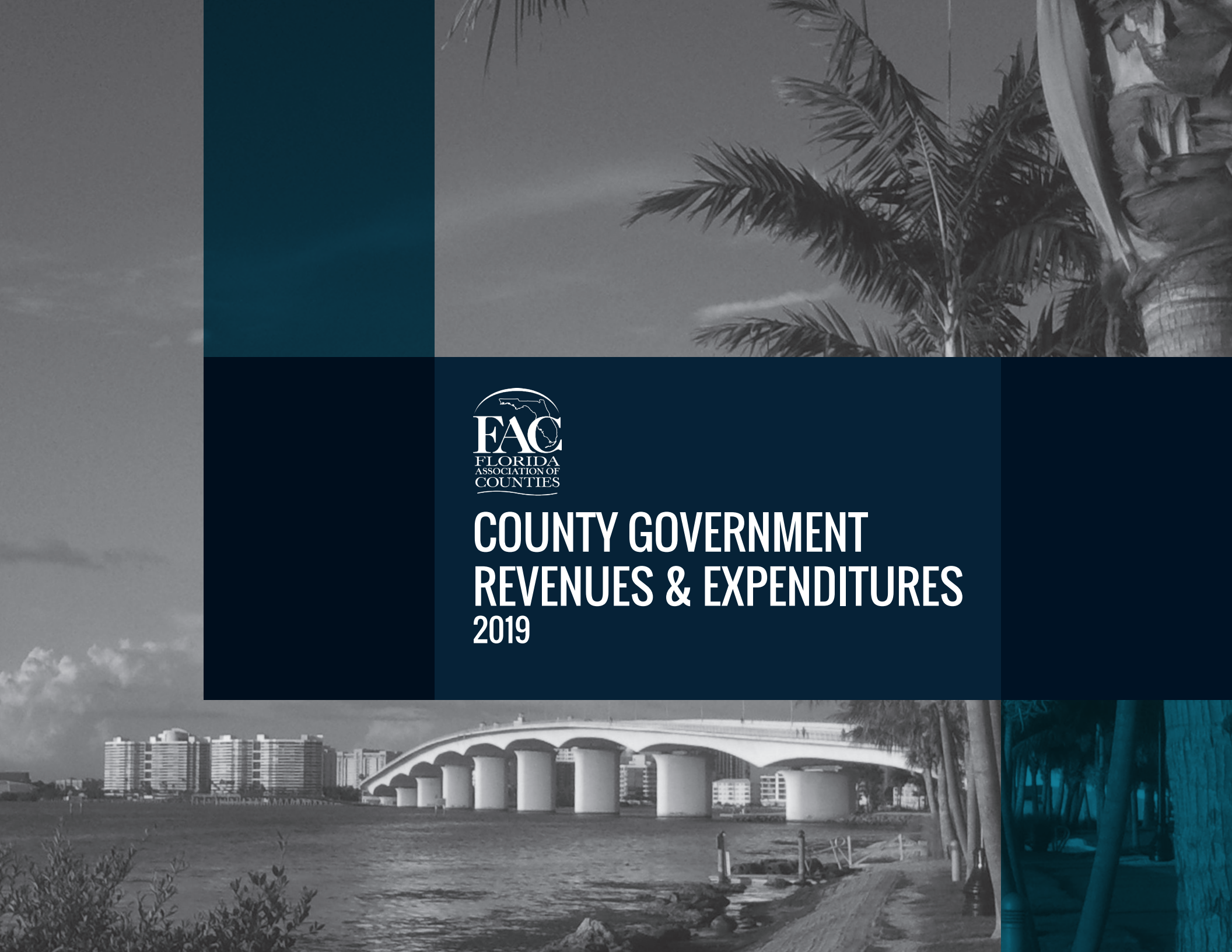




COUNTY GOVERNMENT REVENUES & EXPENDITURES 2019



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The Florida Association of Counties (FAC) represents the diverse interests of Florida's 67 counties, emphasizing the importance of protecting home rule – the concept that communities and their local leaders should make the decisions that impact their community. Throughout the state, Florida's counties perform vital public services such as public safety, fire and emergency medical services, jails, parks, libraries, healthcare, growth management, economic development, and roads to name a few.

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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, as well as select datasets on public roads, veteran populations and benefits, civilian employment, and public safety statistics on arrests and inmate populations. County-by-county figures from all datasets are available for download at: www.FACresearch.com



SECTION 1: REVENUES AND EXPENDITURES

County governments—along with municipal governments and special districts—are required by Part III of Chapter 218, Florida Statutes to report Annual Financial Reports to Florida’s Department of Financial Services using uniform accounting practices and procedures. These reports include total revenues and expenditures for each local government, and represent fiscal years beginning October 1st of each year and ending the following September 30th. The most recent year for which complete data is available is the 2015-2016 fiscal year.

MAJOR CATEGORIES OF REVENUES INCLUDE:

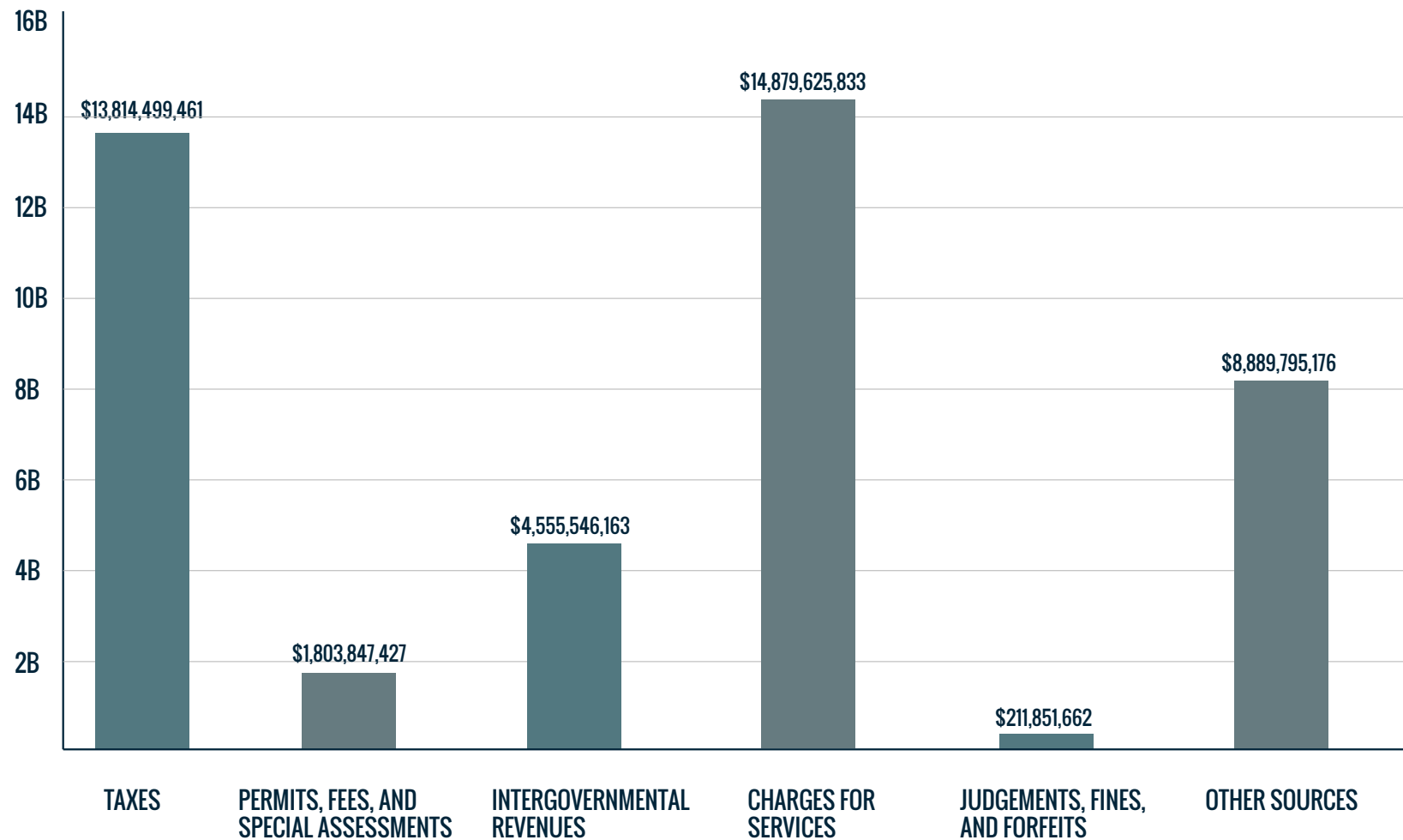
- Taxes
- Permits, Fees, and Special Assessments
- Intergovernmental Revenues
- Charges for Services
- Judgments, Fines, and Forfeits
- Miscellaneous Revenues
- Other Sources

MAJOR CATEGORIES OF EXPENDITURES INCLUDE:

- Courts
- Culture & Recreation
- Economic Development
- General Government
- Health & Human Services
- Physical Environment
- Public Safety
- Transportation
- Other Uses

COUNTY GOVERNMENT REVENUES 2015-16

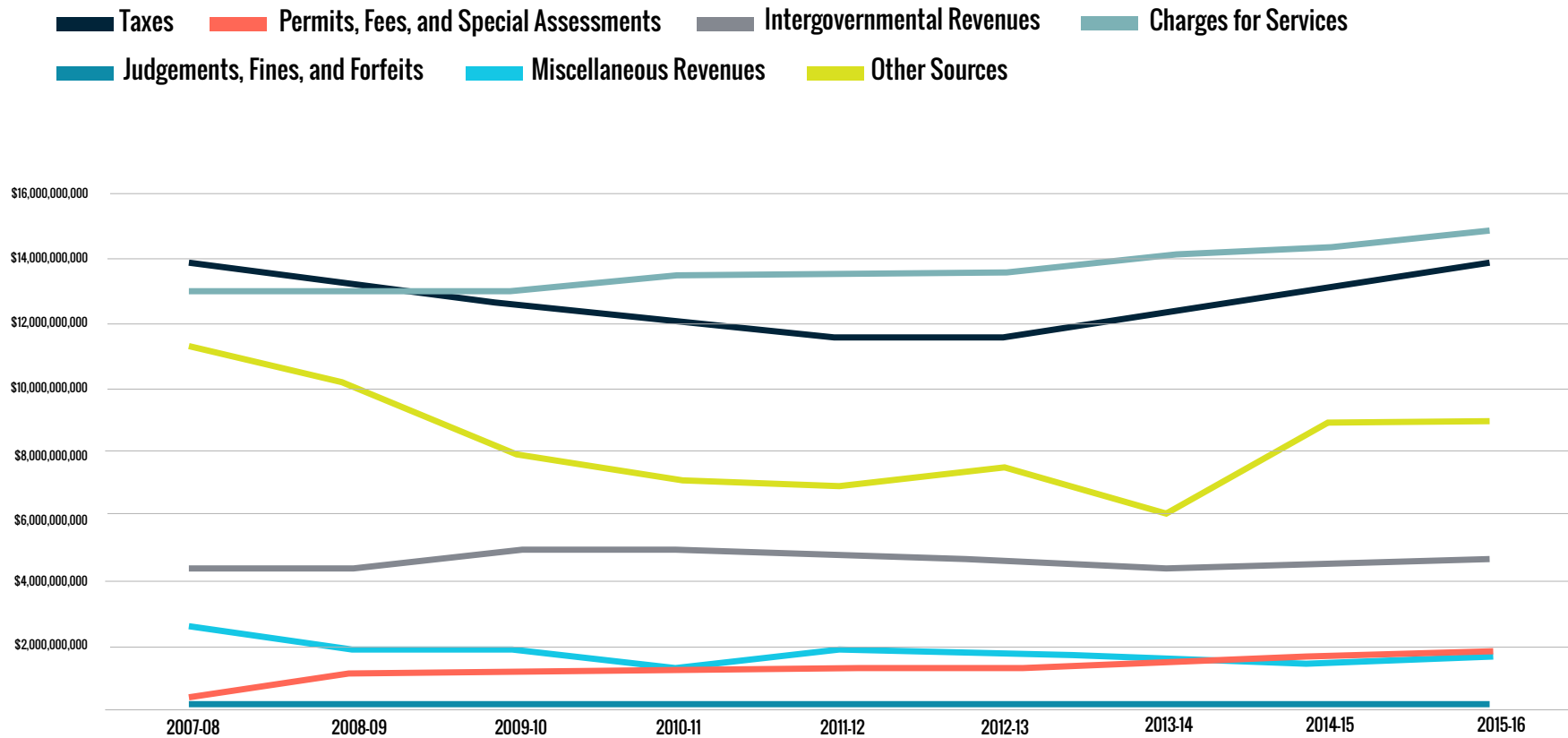
Taxes (which mostly consist of property taxes) and charges account for more than 60 percent of county government revenues statewide. Charges for services include fees and other charges pertaining to any of the multitude of services provided by county governments, including utilities, inspections, tolls, library services, and court services, just to name a select few. Other sources of revenue most often include proceeds from sales and refunds and donations from public and private contributors.



Source: Data compiled by FAC from the Florida Department of Financial Services – Local Government Financial Reporting at: <https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx>.

COUNTY GOVERNMENT REVENUE TIMELINE

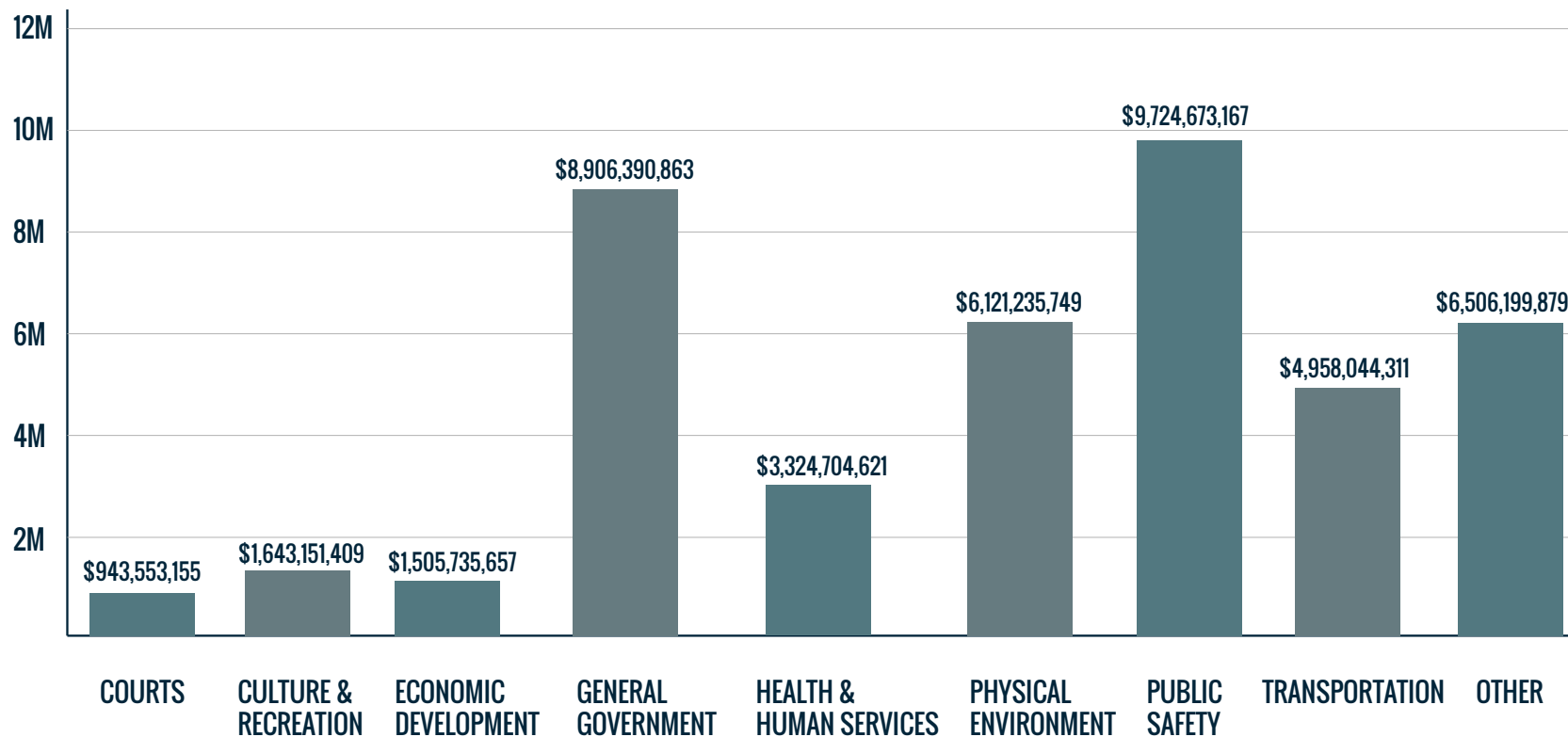
2007-08 TO 2015-16



Source: Data compiled by FAC from the Florida Department of Financial Services –
Local Government Financial Reporting at: <https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx>.

COUNTY GOVERNMENT EXPENDITURES 2015-16

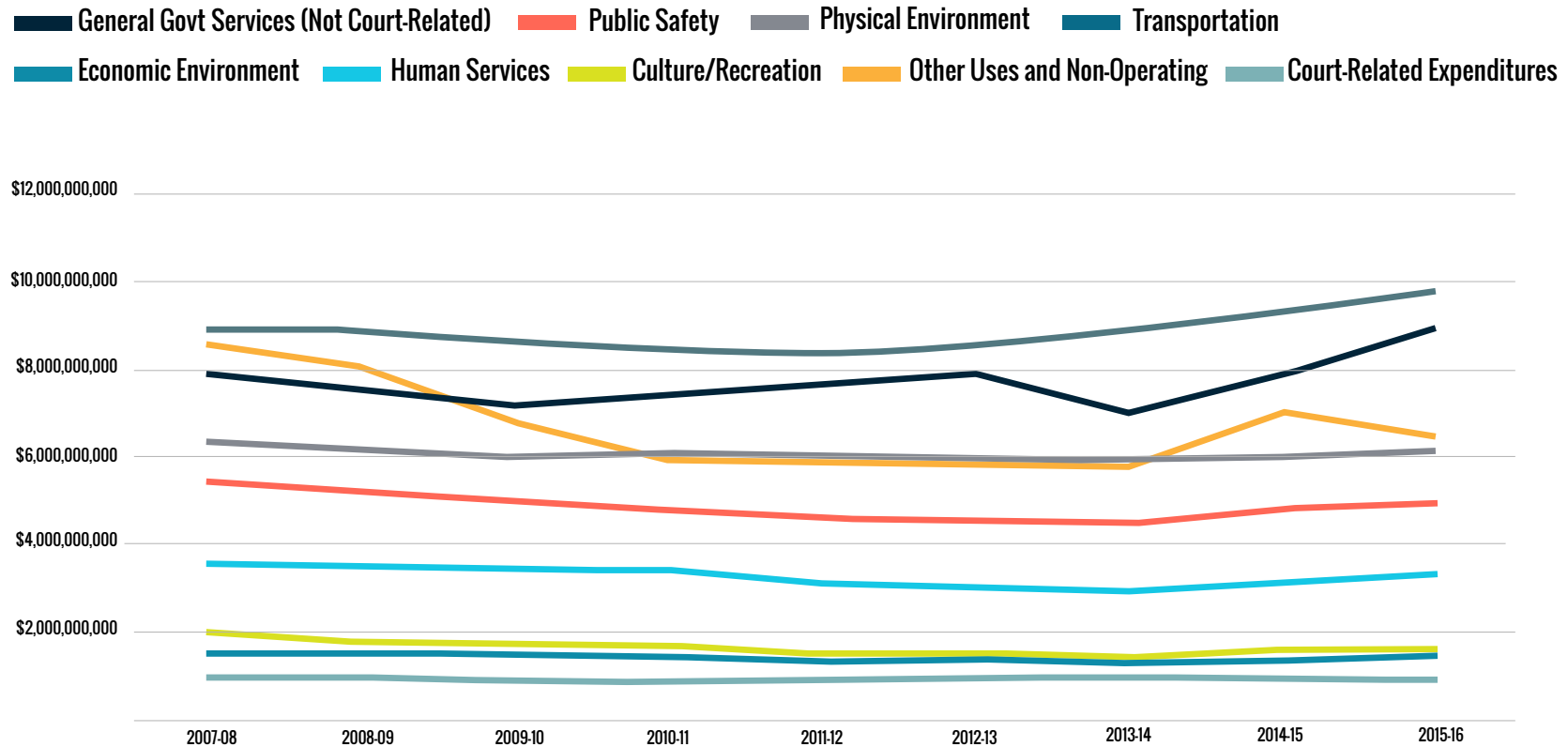
Public Safety edges out General Government as the broad category accounting for the highest portion of county government expenditures. Both are the only categories that each account for more than 20 percent of county government expenditures state-wide. Nearly half of Public Safety expenditures pertain to law enforcement efforts, with almost the entire other half being split evenly between fire control and detention/corrections efforts. General Government services include legislative, executive, and financial and administrative efforts, as well as legal counsel, debt service payments, and pension benefits. The third largest “Other” expenditure category includes acquisitions, non-operating disbursements and expenses, and interfund transfers.



Source: Data compiled by FAC from the Florida Department of Financial Services –
Local Government Financial Reporting at: <https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx>.

COUNTY GOVERNMENT EXPENDITURE TIMELINE

2007-08 TO 2015-16



Source: Data compiled by FAC from the Florida Department of Financial Services –
Local Government Financial Reporting at: <https://apps.fldfs.com/LocalGov/Reports/AdHoc.aspx>.

SECTION 2: SELECT ECONOMIC FACTORS IN FLORIDA

VETERANS

The National Center for Veterans Analysis and Statistics at the U.S. Department of Veterans Affairs (VA) reports official estimates and projections of the total veteran population by each state, congressional district, and county in the U.S. The Center also reports the dollar expenditures within each of these geographic units for major VA programs.

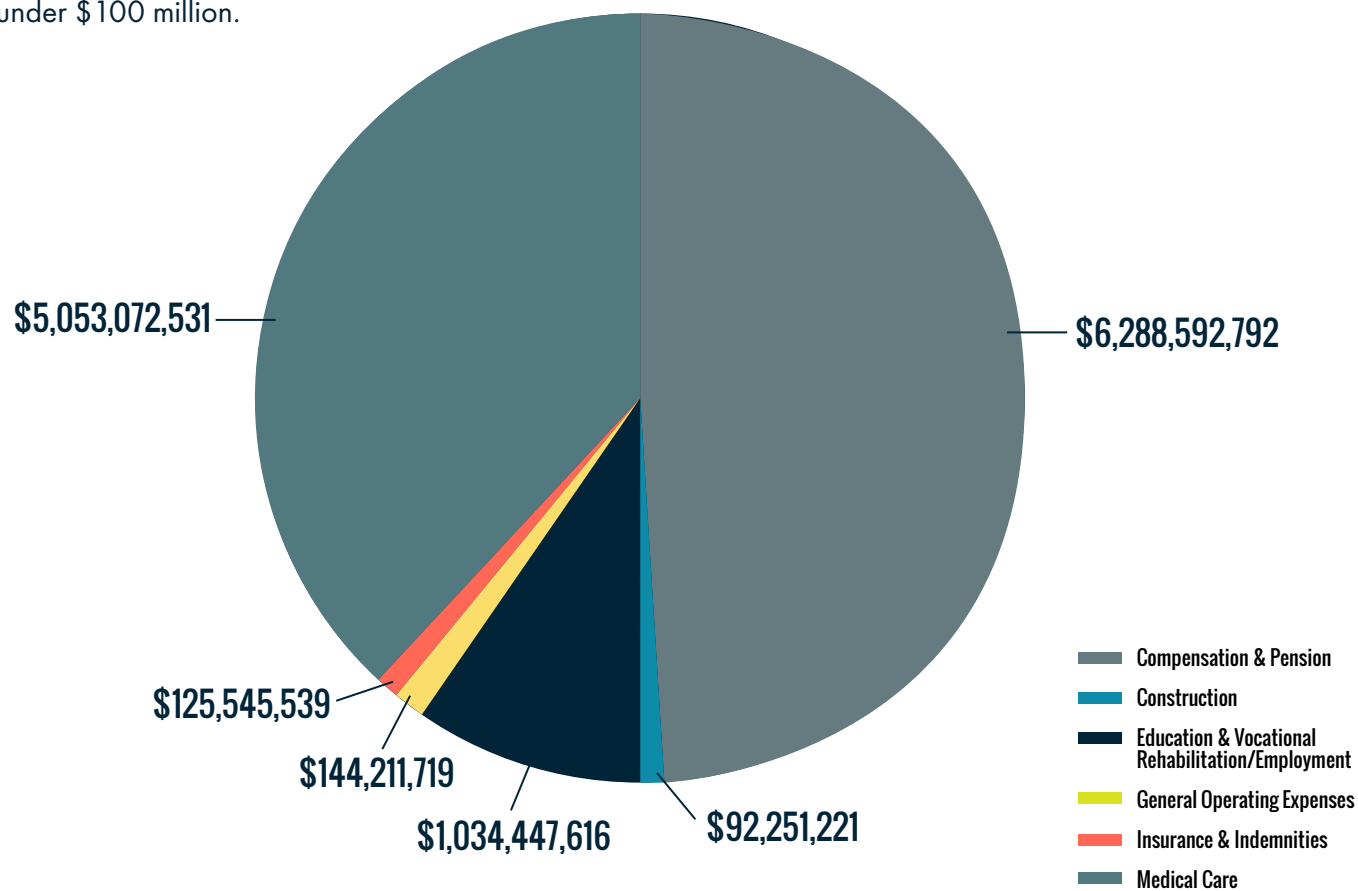
MAJOR VA PROGRAMS INCLUDE:

- Compensation and Pension
 - Education and Vocational Rehabilitation
 - Insurance and Indemnities
 - Construction
 - General Operating Expenses
 - Medical Care



TOTAL VA MAJOR PROGRAM EXPENDITURES IN FLORIDA 2016 = \$12,738,121,4188

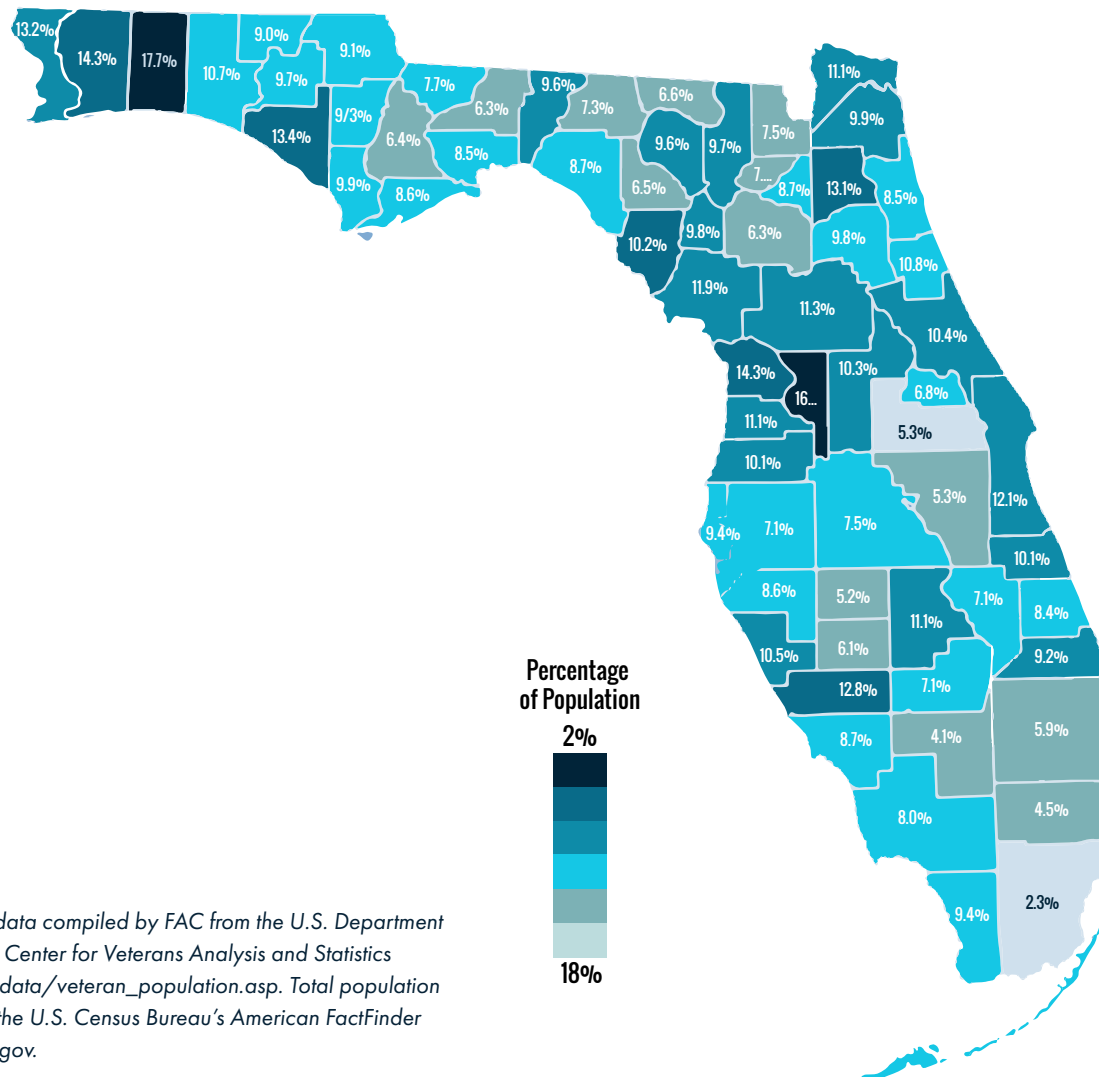
Like most U.S. states, Compensation & Pension benefits account for nearly half of all VA program expenditures in Florida and constitute the largest single category. These benefits include compensation for service-connected disabilities and death, including dependency and indemnity compensation, as well as pensions for nonservice-connected disabilities for veterans and their surviving families. Expenditures on the other category capturing insurance and indemnity at just over \$125 million include those made on death claims, matured endowments, dividends, cash surrender payments, total disability income provision payments, and total and permanent disability benefits payments. With more unique VA patients than any other U.S. state at 508,768 patients in 2016, almost 40 percent of VA program expenditures in Florida go toward medical care of veterans. The other category seeing over \$1 billion spent in Florida is Education & Vocational Rehabilitation/Employment, which includes spending on adaptive equipment, vehicles and housing, and vocational training and educational assistance. Actual expenditures on major and minor construction projects of VA facilities accounted for the smallest category in 2016 at just under \$100 million.



Source: Data compiled by FAC from the U.S. Department of Veterans Affairs' National Center for Veterans Analysis and Statistics at: <https://www.va.gov/vetdata/Expenditures.asp>

VETERANS' SHARE OF POPULATION BY FLORIDA COUNTY 2016

The third largest state in the country by total population, Florida also had the third largest total veteran population among all U.S. states in 2016 at 1,559,778, just behind California and Texas. However, Florida has a larger share of its total population represented by veterans compared to California and Texas, with 7.6 percent of its residents in 2016 having prior served in the military, compared to 4.0 percent for California and 5.6 percent for Texas. The map below illustrates this same representation at the local level for each county in Florida in 2016



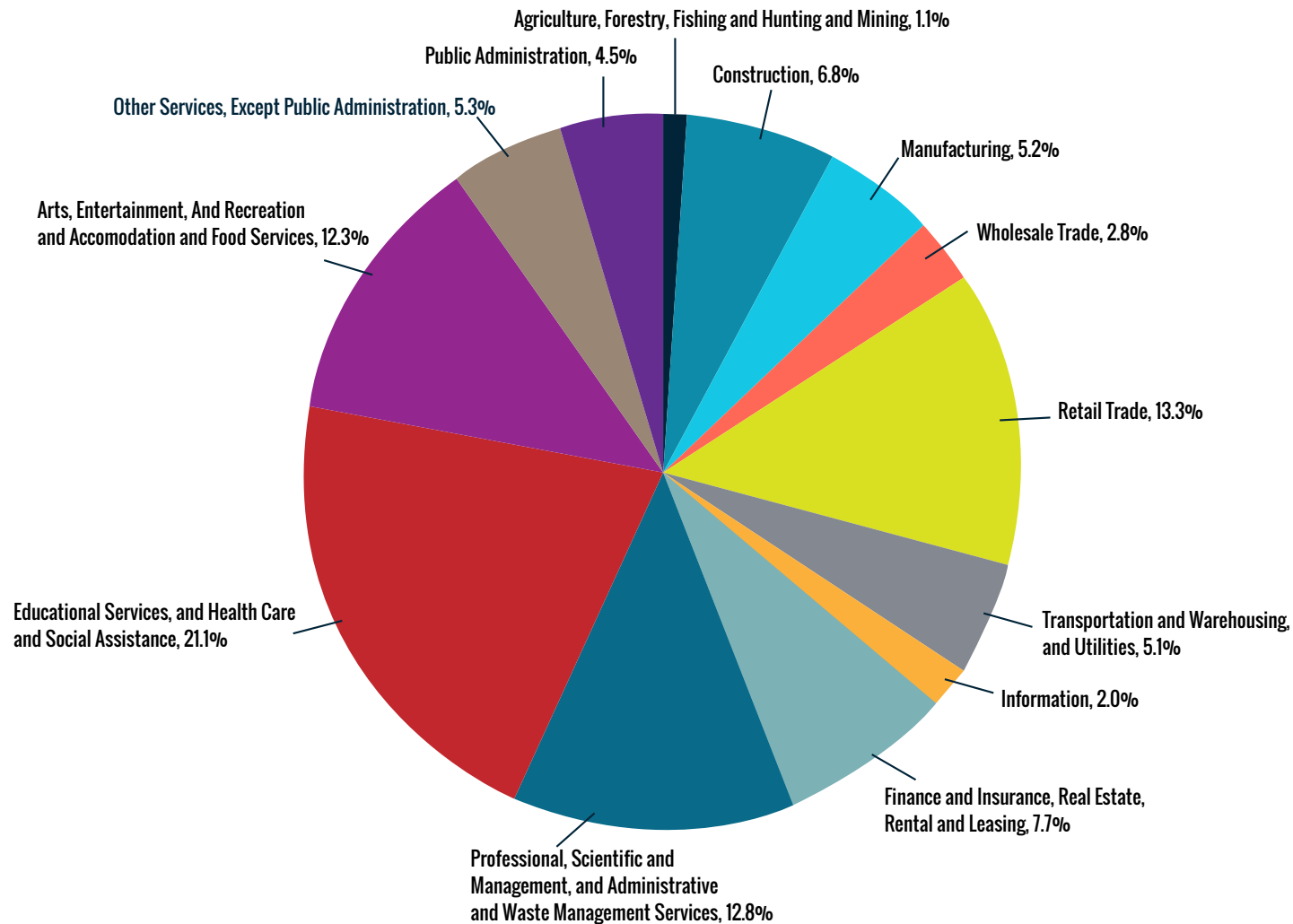
Source: Veteran population data compiled by FAC from the U.S. Department of Veterans Affairs' National Center for Veterans Analysis and Statistics at: https://www.va.gov/vetdata/veteran_population.asp. Total population data compiled by FAC from the U.S. Census Bureau's American FactFinder at: <https://factfinder.census.gov>.



INDUSTRY EMPLOYMENT

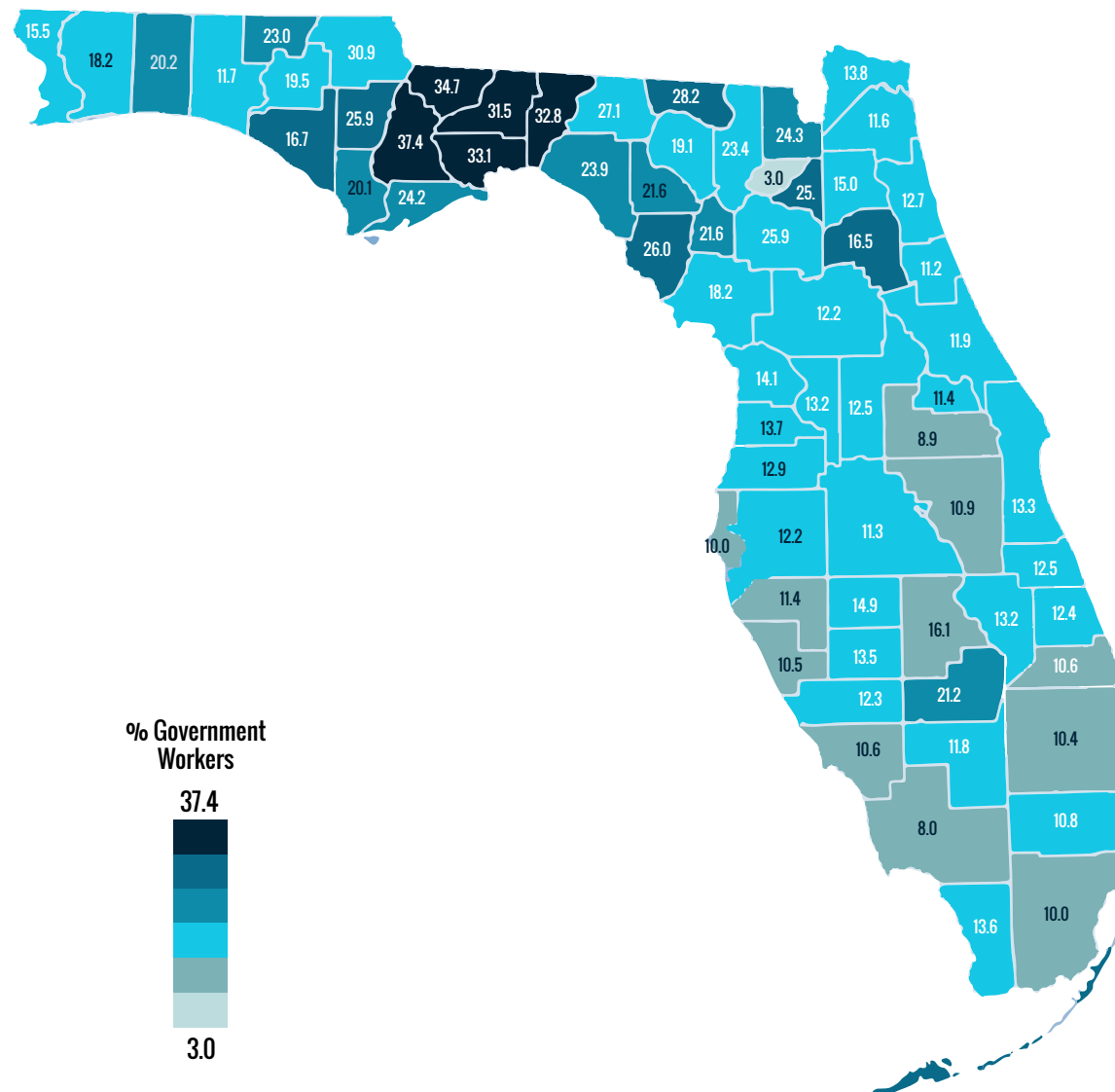
The U.S. Census Bureau produces the American Community Survey (ACS) annually to help local officials and their communities understand changes taking place at the local level. The survey is the premier source for detailed population and housing information in the U.S. Among these data are estimates of the total population in the civilian labor force, broken down by public and private sectors as well as more specific industries. The civilian labor force includes civilians 16 years of age and over who are either employed or seeking employment and are not in institutions such as correctional facilities, mental health hospitals, or nursing homes. County labor force data are not seasonally adjusted. The U.S. Census Bureau notes that annual average figures, over time, tend to be a better gauge of labor force trends in and around an area.

FLORIDIANS EMPLOYED 16 YEARS OF AGE AND OVER: 2011-2016 AVERAGE



Source: Data compiled by FAC from the U.S. Census Bureau's American FactFinder at:
<https://factfinder.census.gov>.

PERCENTAGE OF EMPLOYED CIVILIAN POPULATION IN PUBLIC SECTOR JOBS



Source: Data compiled by FAC from the U.S. Census Bureau's American FactFinder at: <https://factfinder.census.gov>.

ARRESTS AND PRISON POPULATIONS

The Florida Department of Law Enforcement produces its Annual Uniform Crime Report each year to report on standardized crime statistics throughout the state. This report includes arrests data broken down by race and gender, as well as the following type of offenses: murder, manslaughter, forcible rape, robbery, aggravated assault, burglary, larceny, motor vehicle theft, kidnapping and abduction, arson, simple assault, drug and narcotics, bribery, embezzlement, fraud, forgery and counterfeiting, extortion and blackmail, intimidation, prostitution, other sex offenses, DUIs, vandalism and damaging of property, weapons violations, gambling, liquor law violations, and other offenses.

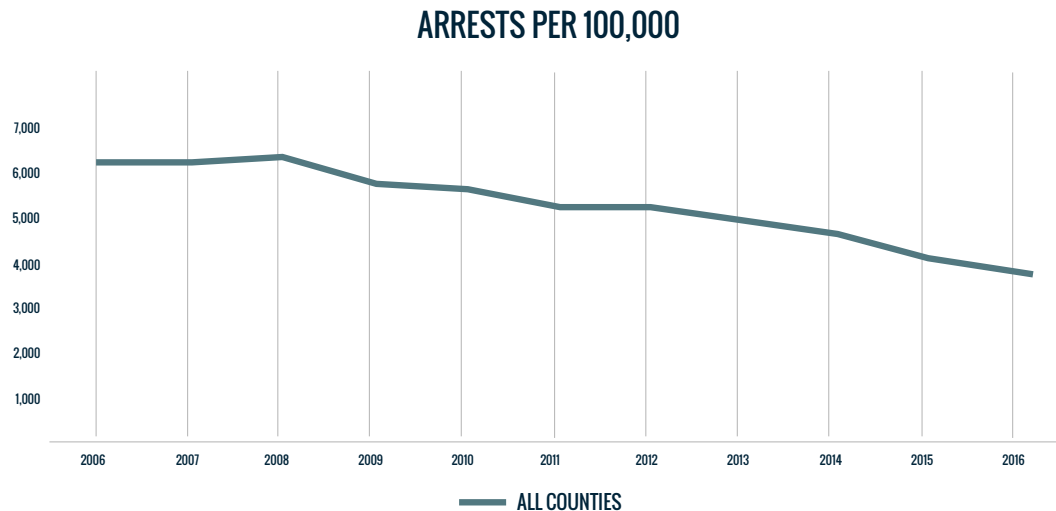
The Florida Department of Corrections publishes both monthly and annual Florida County Detention Facilities Average Inmate Population reports to provide a profile of the state's county jail inmate populations. Counties report these data to the Department as required by Section 951.23, Florida Statutes. Data in these reports are also broken down by those inmates sentenced to more than 365 days, those sentenced to less than 365 days, those awaiting trial for a felony, and those awaiting trial for a misdemeanor.

Total county citizen populations reported each in the Annual Uniform Crime Report and the Florida County Detention Facilities Average Inmate Population report sometimes differ slightly. Arrests per incarceration is a measure of arrests per 100,000 citizen population divided by the average daily prison population per 100,000 citizen population.



ARRESTS AND INCARCERATIONS

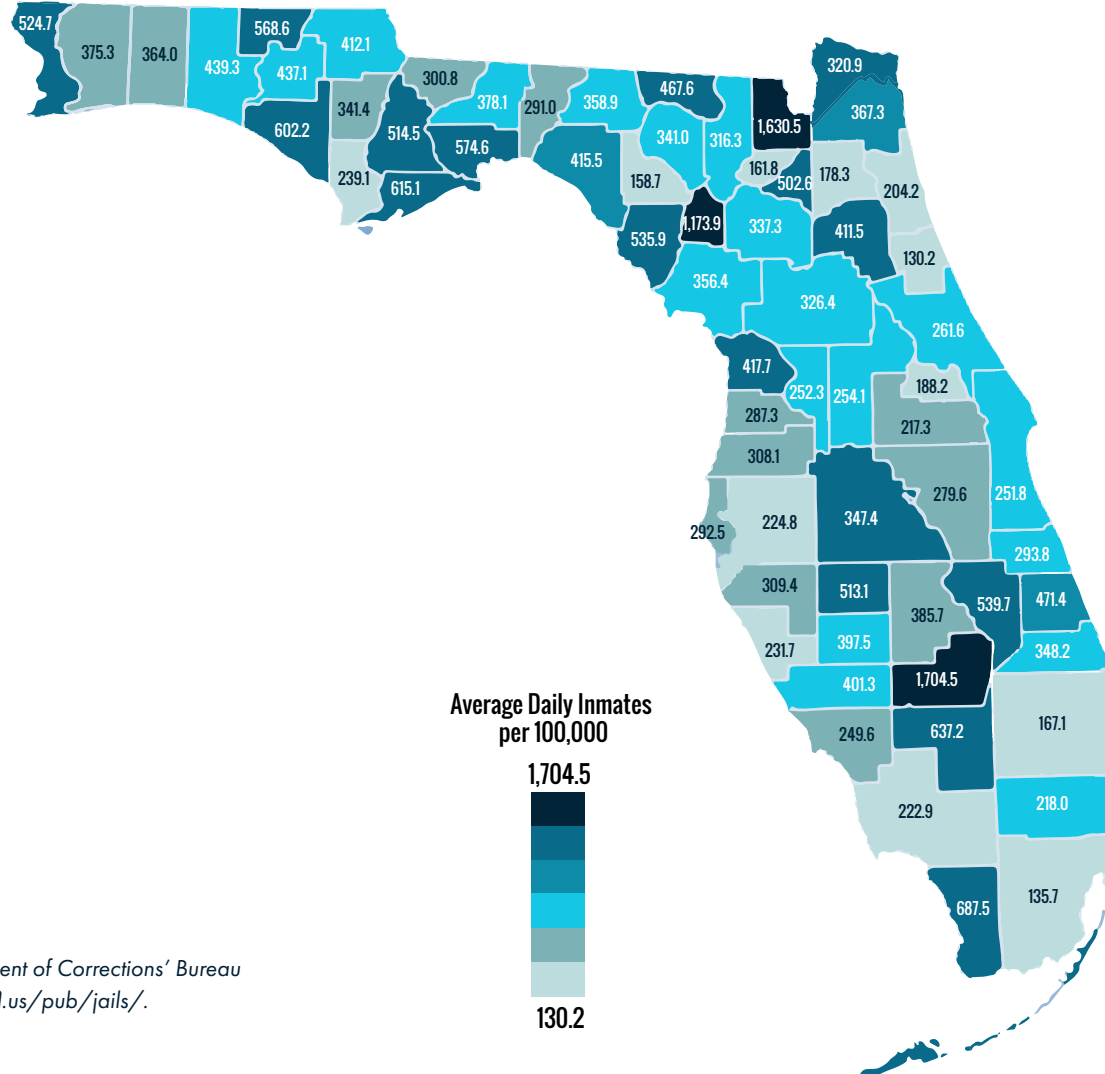
YEAR	All Counties		
	Arrests Per 100,000	Average Daily Prison Per 100,000	Arrests Per Incarceration
2006	6,053.0	342.3	17.7
2007	6,030.5	354.3	17.0
2008	6,114.3	349.9	17.5
2009	5,599.5	322.1	17.4
2010	5,436.3	310.3	17.5
2011	5,039.3	299.8	16.8
2012	5,033.9	297.3	16.9
2013	4,737.2	284.4	16.7
2014	4,444.2	280.9	15.8
2015	3,901.4	269.3	14.5
2016	3,605.7	265.8	13.6



Source: Arrest data compiled by FAC from the Florida Department of Law Enforcement's Florida Statistical Analysis Center at: <https://www.fdle.state.fl.us/FSAC/Data-Statistics/UCR-Arrest-Data.aspx>. Incarceration data compiled by FAC from the Florida Department of Corrections' Bureau of Research and Data Analysis at: <http://www.dc.state.fl.us/pub/jails/>

AVERAGE DAILY PRISON POPULATION PER 100,000 POPULATION IN 2016

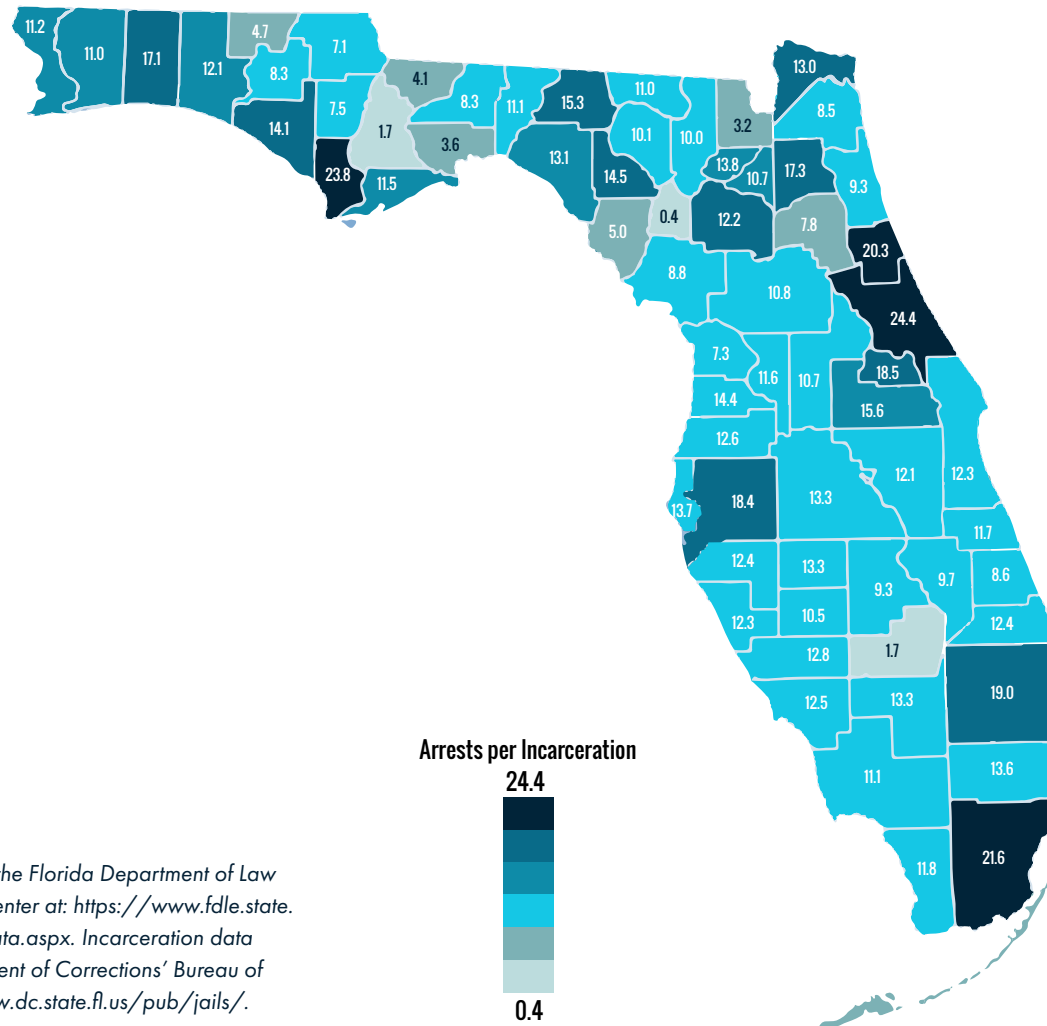
While all 67 counties in Florida saw 2016 total average daily prison populations in their county detention facilities exceed 100.0 per 100,000 of their total citizen populations, the highest figures of over 1,000.0 inmates per 100,000 citizen population were concentrated in counties among the smallest in total citizen population, including Baker, Gilchrist, and Glades Counties. Medium-sized Flagler County had the smallest relative inmate population at 130.2 per 100,000. The largest county by citizen population—Miami-Dade—had the second smallest relative inmate population at 135.7 per 100,000, followed immediately by the smallest county by citizen population—Lafayette—which came in with the third smallest relative inmate population at 158.7 per 100,000.



Source: Data compiled by FAC from the Florida Department of Corrections' Bureau of Research and Data Analysis at: <http://www.dc.state.fl.us/pub/jails/>.

ARRESTS PER INCARCERATION IN 2016

Arrests per incarceration is a measure of the arrests made per 100,000 citizen population divided by the average daily prison population per 100,000 citizen population. Local experiences with arrests relative to the number of individuals incarcerated in 2016 ranged from a low of 0.4 arrests per incarceration in Gilchrist County to a high of 24.4 in Volusia County. Gilchrist County accomplished this by having the smallest rate of arrests among all counties while also being one of just three counties with an average daily inmate population of more than 1,000.0 per 100,000 citizens. Conversely, the opposite was true for Volusia County, which had one of the higher arrest rates while also having one of the lower incarceration rates. It should be noted that incarcerations in this data include inmates who were initially incarcerated prior to 2016 as well those admitted in 2016.



Source: Arrest data compiled by FAC from the Florida Department of Law Enforcement's Florida Statistical Analysis Center at: <https://www.fdle.state.fl.us/FSAC/Data-Statistics/UCR-Arrest-Data.aspx>. Incarceration data compiled by FAC from the Florida Department of Corrections' Bureau of Research and Data Analysis at: <http://www.dc.state.fl.us/pub/jails/>.

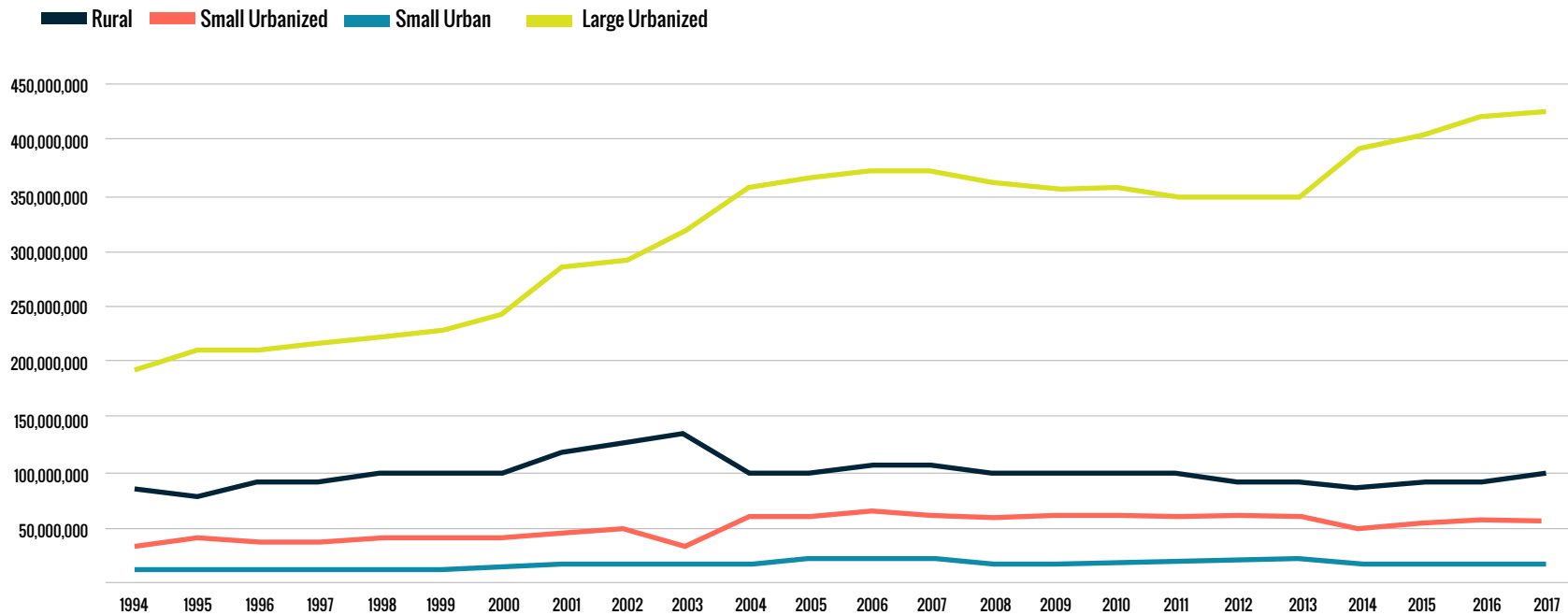
PUBLIC ROADS

The Transportation Data and Analytics Office at Florida's Department of Transportation produces comprehensive reports of mileage, traffic, pavement, and other information that it sends to the Federal Highway Administration each year. These data are used to determine federal highway funding. Local governments submit data on county and city public roads as part of this process, which is required by Section 218.322, Florida Statutes. Total miles of public roads reflect the total miles of roads under the jurisdiction of the State Highway System, the U.S. government, or one of Florida's 67 counties or a municipality within a county. "Daily Vehicle Miles Traveled" is a measure of total traffic on a road, and is calculated by multiplying the average daily traffic count by the length of the road.



DAILY VEHICLE MILES TRAVELED ON PUBLIC ROADS IN FLORIDA 1994-2017

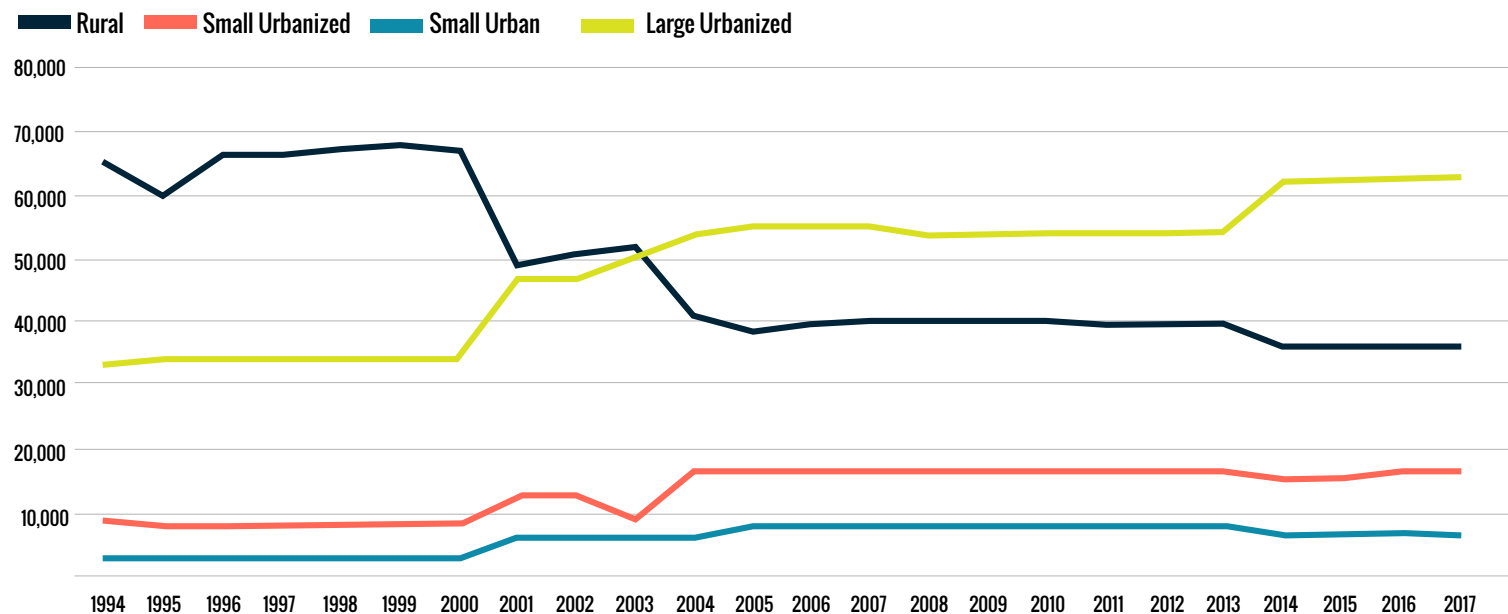
The U.S. Department of Transportation's Federal Highway Administration categorizes population areas by rural (populations of less than 5,000), small urban (populations of 5,000 to 49,999), small urbanized (populations of 50,000 to 200,000), and large urbanized (populations of more than 200,000). While large urbanized areas have always experienced the most daily vehicle miles (DVMT) traveled on their public roads since 1994, the category is also the only among the four to have more than doubled on this measure during the same time, increasing from 192,211,038 DVMT in 1994 to 425,177,164 DVMT in 2017. The large urbanized category is also the only one of the four to have experienced any increase in DVMT between 2004 and 2017 with a total growth of more than 18.6 percent in DVMT, helping to bring the total growth to 11.5 percent for DVMT across all four categories of public roads in Florida during this time.



Source: Data compiled by FAC from the Florida Department of Transportation's Transportation and Data Analytics Office at: <https://www.fdot.gov/statistics/mileage-rpts/>.

TOTAL MILES OF PUBLIC ROADS IN FLORIDA 1994-2017

The U.S. Department of Transportation's Federal Highway Administration categorizes population areas by rural (populations of less than 5,000), small urban (populations of 5,000 to 49,999), small urbanized (populations of 50,000 to 200,000), and large urbanized (populations of more than 200,000). The year 2004 marked the first time in Florida's history that the total miles of public roads in large urbanized areas exceeded those in rural areas. This trend has only accelerated since, as the total miles of public roads in large urbanized areas grew more than any other category from 2004 to 2017 at more than 15 percent, while at the same time the total miles of public roads in rural areas decreased more than any other category at more than 11.5 percent. Still, total miles of public roads in rural areas remains higher compared to those in small urban and small urbanized areas combined. Overall, total miles of public roads in Florida grew just 2.8 percent from 2004 to 2017.



Source: Data compiled by FAC from the Florida Department of Transportation's Transportation and Data Analytics Office at: <https://www.fdot.gov/statistics/mileage-rpts/>.

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