

2021 COUNTY REVENUES & EXPENDITURES REPORT



All About Florida



The Historic 1916 Palm Beach County Courthouse

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INTRODUCTION

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 provide vital public services and facilities such as public safety, fire and emergency medical services, jails, parks, libraries, healthcare, growth management, economic development, and roads to name a few.

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 Office of Economic and Demographic Research. Population data was taken from the Bureau of Economic and Business Research, University of Florida (April 2018).

County-by-county figures from all datasets are available for download at: www.FACresearch.com.

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 2017-2018 fiscal year.

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



WHY FLORIDA COUNTIES MATTER

COUNTY POPULATION INFORMATION



8 URBAN COUNTIES

With a total population
of 11,568,380



29 FISCALLY- CONSTRAINED COUNTIES

With a total population
of 905,959



LARGEST COUNTY MIAMI-DADE

with 2,832,794 residents



30 MEDIUM COUNTIES

with a total population
of 11,427,619



35 COASTAL COUNTIES

with 825 miles of beaches



SMALLEST COUNTY LIBERTY

with 8,575 residents

MAINTAINING SAFE & SECURE COMMUNITIES

Annual county criminal filings down 38.77% the past 10 years

CONDUCTING ELECTIONS

Over 8.4 million ballots cast in 2018 General elections (no update from 2020); 77% turnout in 2020 general election

TOURISM DEVELOPMENT

66.358 million visitors in 2020

SUPPORTING VETERANS

Counties invest nearly \$15 million annually in economic and workforce development for veterans

IMPLEMENTING WORK-FORCE DEVELOPMENT & AFFORDABLE HOUSING

Nearly \$700 million annually

FUNDING COMMUNITY HEALTH SERVICES

Over \$3.6 billion annually

FUNDING SHERIFFS, THEIR DEPUTIES, & THEIR DUTIES

Over \$5 billion annually

MAINTAINING AN EFFECTIVE JUSTICE SYSTEM

Counties invest nearly \$1 billion into local courts

CONSTRUCTING, MAINTAINING, & PROTECTING THE FACILITIES FOR CIVIL & CRIMINAL COURT

Over \$600 million annually invested to maintain and protect local courts

DEVELOPING & MAINTAINING ROADS

Counties maintain 70,299.420 miles of public roads

PROTECTING FLORIDA'S NATURAL RESOURCES

Over \$350 million annually to conservation and resource management

RECYCLING

Nearly 19.7 million tons annually

ENSURING ADEQUATE WATER SUPPLY, WATERSHED PLANNING, & FLOOD CONTROL

More than \$190 million in flood and stormwater control annually

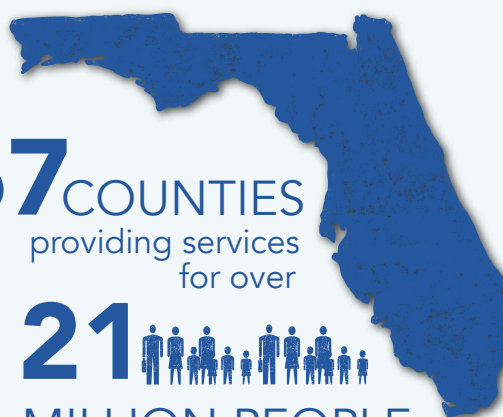
IMPLEMENTING JUVENILE JUSTICE DETENTION & PREVENTION PROGRAMMING

Youth arrests down 35% the past 5 years

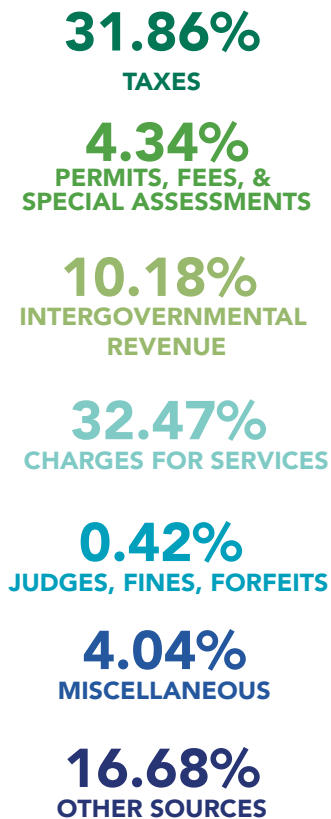
FUNDING PUBLIC LIBRARIES

882 library systems with 559 service outlets and more than 67 million visits annually

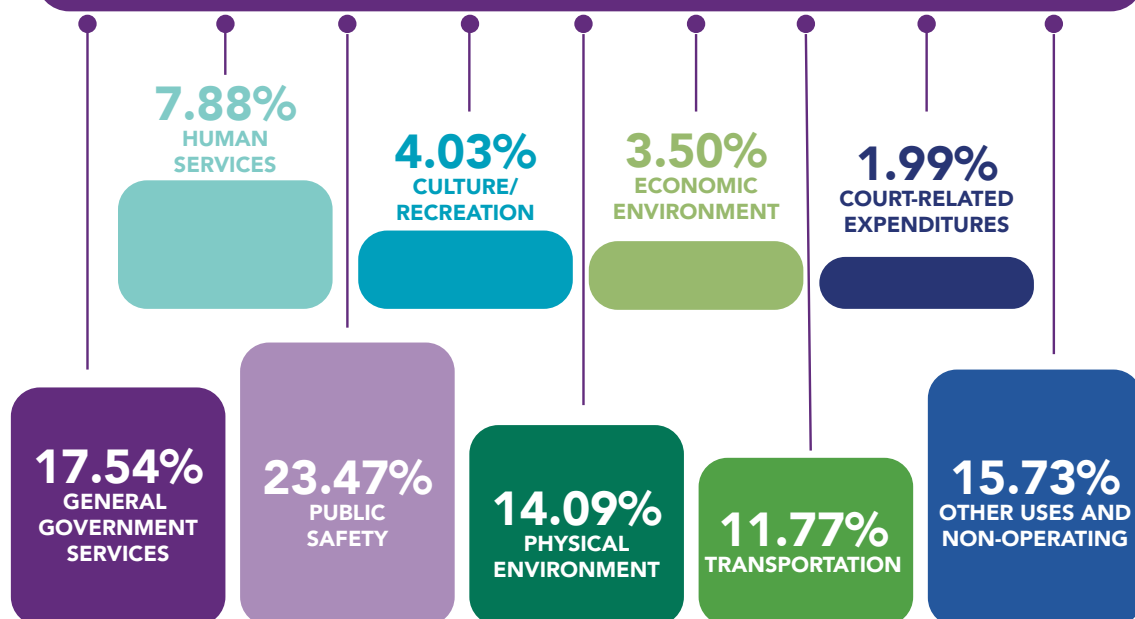
67 COUNTIES
providing services
for over
21 MILLION PEOPLE



WHERE DOES THE MONEY COME FROM? 2018 COUNTY REVENUES



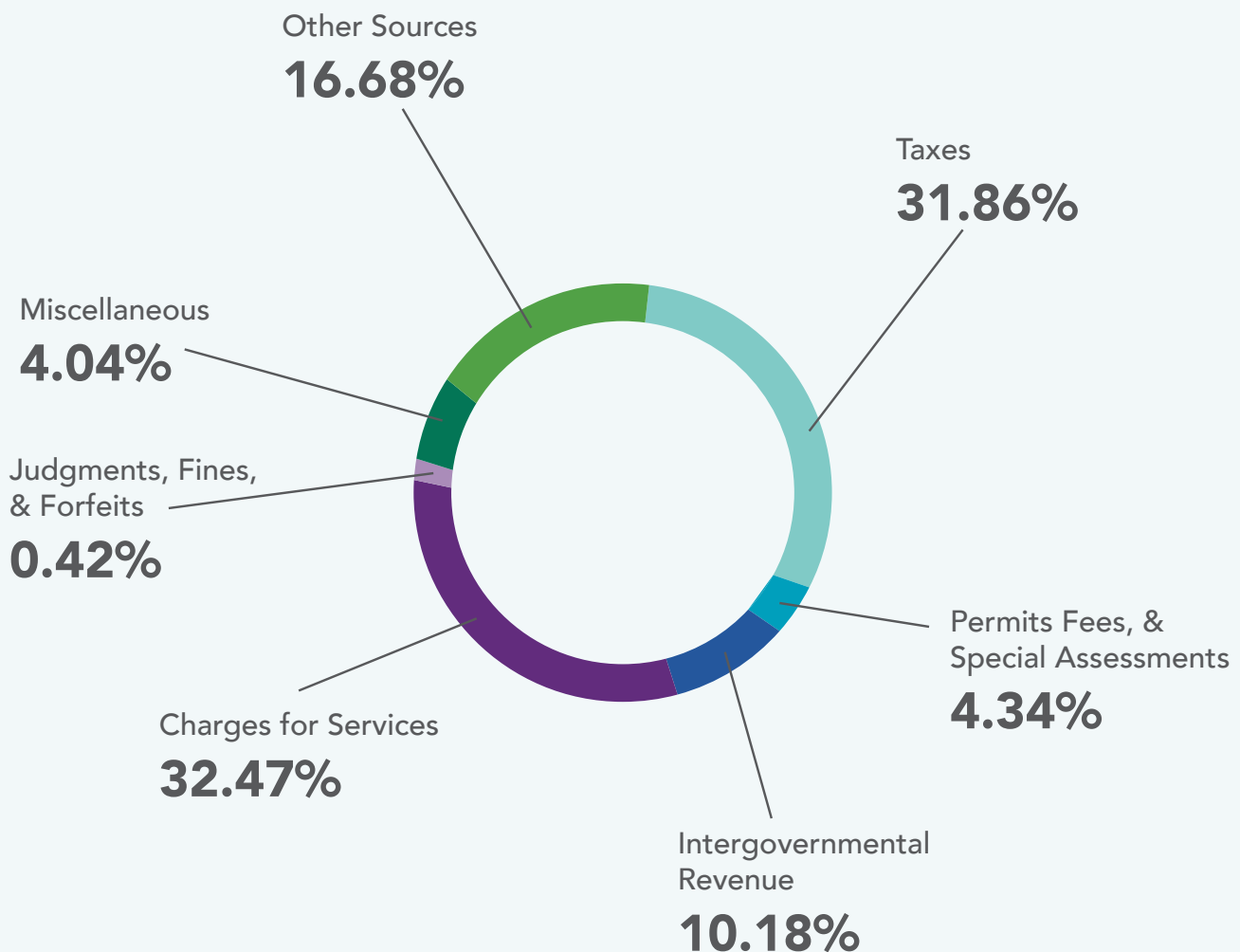
WHERE DOES THE MONEY GO? 2018 COUNTY EXPENDITURES



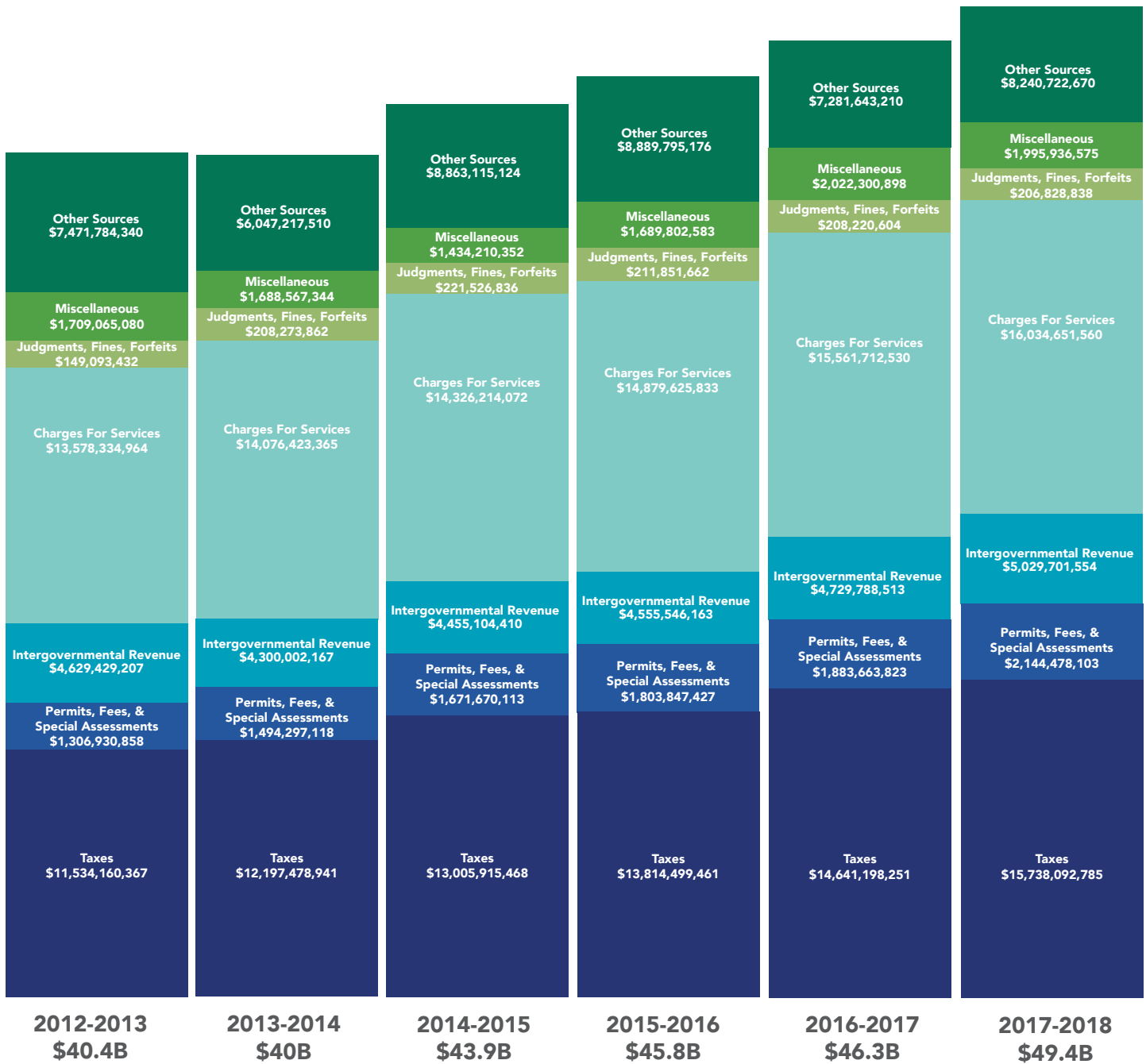
WHERE DOES THE MONEY COME FROM?

In FY 2018, county revenues equaled \$49,390,412,085 in total revenues. This represents an increase of \$3,061,884,256, or 6.61% from the previous fiscal year. The total per capita revenue was equal to \$2369.92 per person statewide. This represents an increase of \$108.24 per person statewide, or 4.79% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES



2013-18 CHANGES IN COUNTY REVENUE



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

revenue categories account for about 91% of total statewide county revenue, \$2,161.32 in per capita revenues for FY 2018.

Over the last six years, FY 2013 to FY 2018, the proportion of the total revenues for each revenue subcategory remained relatively static. The most significant trend was an overall increase in percentage share of taxes over the six-year

time period by roughly 3% of total revenues statewide. Additionally, the total amount of revenue increased by approximately \$9.0 billion from \$40.4 billion in FY 2013 to the \$49.4 billion in FY 2018.

2018 STATEWIDE COUNTY BY COUNTY PER CAPITA REVENUE

Expenditure Sub-Category	Per Capita (\$)
Taxes	\$755.17
Permits, Fees, & Special Assessments	\$102.90
Intergovernmental Revenue	\$241.34
Charges for Services	\$769.40
Judgments, Fines, & Forfeits	\$9.92
Miscellaneous	\$95.77
Other	\$395.42
Total	\$2,369.92

Charges for Services represented the largest category of receipts for local governments accounting for 32.47% of total statewide revenues. The total per capita revenue for Charges for Services equaled \$769.40 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Charges for Services revenues increased by \$9.70, an increase of 1.28%. Taxes were the second largest revenue accounting for 31.86% of total statewide revenues. The total per capita revenue for Taxes equaled \$755.17 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Taxes revenues increased by \$40.41, an increase of 5.65%.

Other Sources of revenue was the third largest revenue category accounting for 16.66% of total statewide revenue. The total per capita revenue for Other Sources of revenue equaled \$395.42 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Other Sources of revenue increased by \$39.94, an increase of 11.24%.

Intergovernmental Revenue represented the fourth largest category of receipts for local governments accounting for 10.18% of total statewide revenues. The total per capita revenue for Intergovernmental Revenue equaled \$241.34 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Intergovernmental Revenue increased by \$10.44, an increase of 4.52%. Permits, Fees, & Special Assessments Revenue was the third smallest

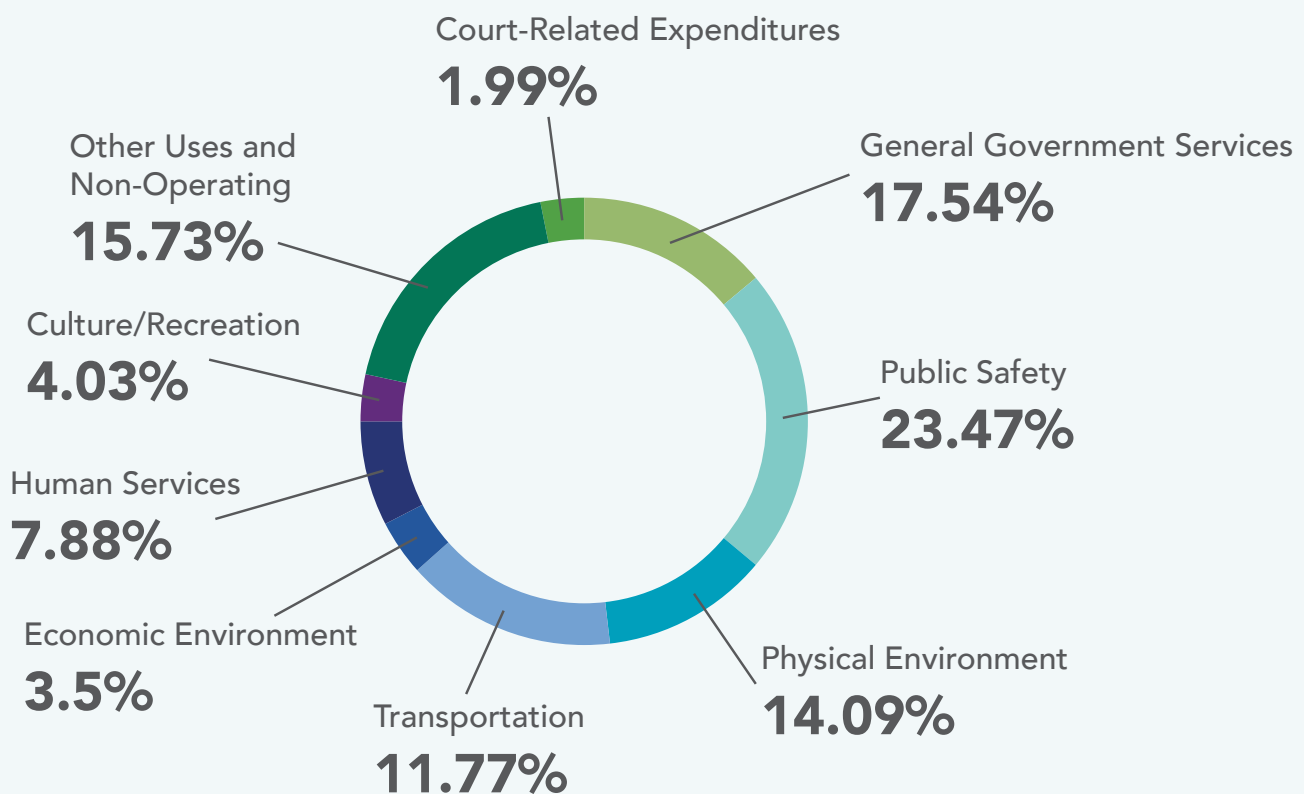
revenue category for FY 2018 accounting for 4.34% of total statewide revenues. The total per capita revenue for Permits, Fees, & Special Assessments equaled \$102.90 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Permits, Fees, & Special Assessments Revenue increased by \$10.94, an increase of 11.90%. Miscellaneous revenue was the second smallest revenue category for FY 2018 accounting for 4.04% of total statewide revenues. The total per capita receipts for Miscellaneous revenue equaled \$95.77 per person statewide. On a year-by-year basis, the total per capita receipts statewide for Miscellaneous Revenue decreased by \$2.95, a decrease of 2.99%.

The smallest revenue category for FY 2018 was Judgments, Fines, & Forfeits which accounted for 0.42% of total statewide county revenues. Judgments, Fines, & Forfeits represented the smallest contribution of statewide revenues with total per capita receipts equaling \$9.92 per person. On a year-by-year basis, the total per capita receipts statewide for Judgments, Fines, & Fees revenue decreased by \$0.24, a decrease of 2.37%.

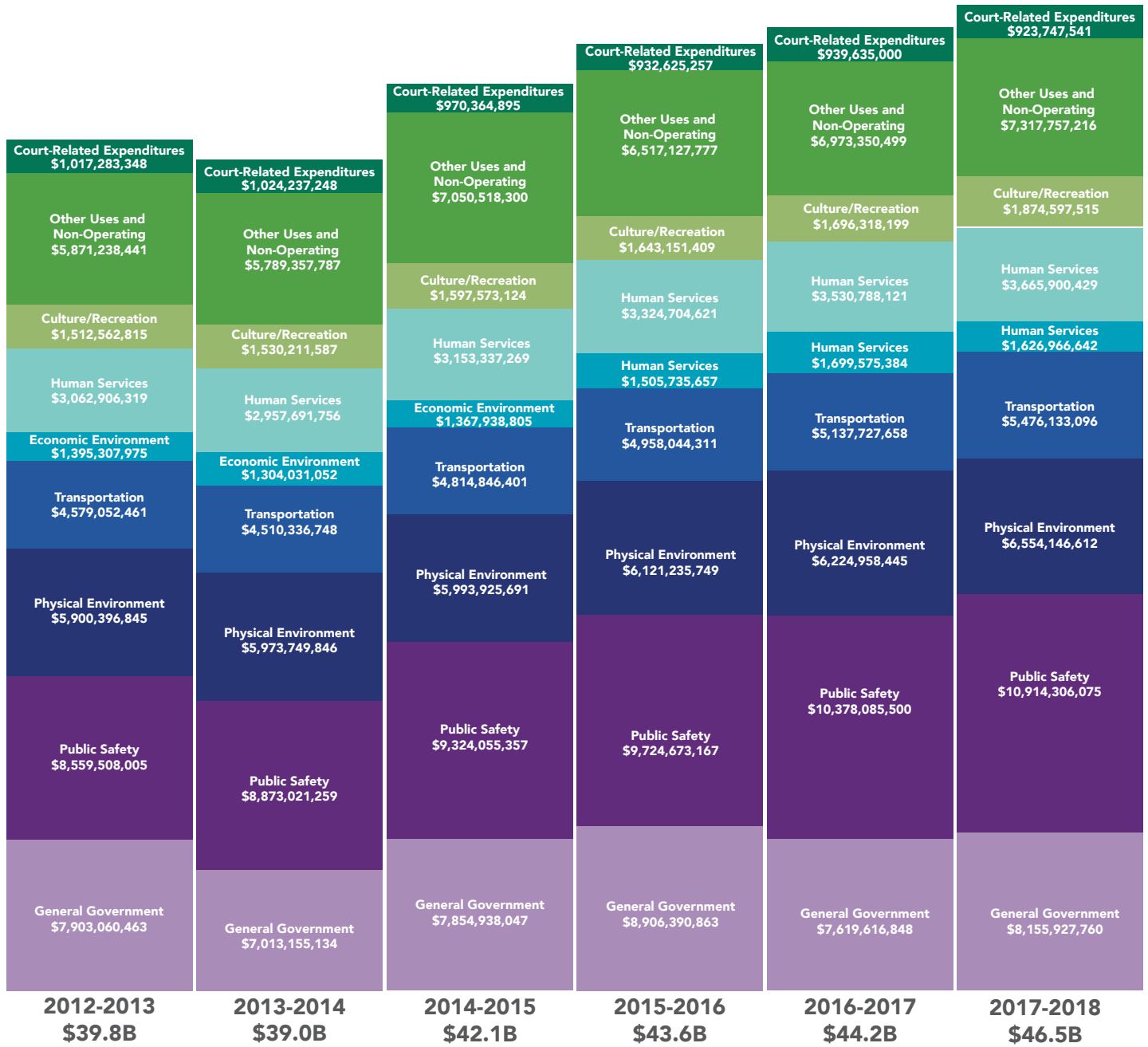
WHERE DOES THE MONEY GO?

In FY 2018, County expenditures equaled \$46,509,482,886. This represents an increase of \$2,309,427,232, or 5.22% from the previous fiscal year. The total per capita spending was equal to \$2,231.68 per person statewide. This represents an increase of \$73.91 per person statewide, or 3.43% from the previous fiscal year.

FY 2018 SHARE OF COUNTY EXPENDITURES STATEWIDE



2013-18 CHANGES IN COUNTY EXPENDITURES



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, \$1,843.44 in per capita expenditures for FY 2018.

Over the last 5 years, FY 2013 to FY 2018, the proportion of the total expenditures for each expenditure sub-category remained relatively static. However, the total amount of expenditures overall increased by \$6.68 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.

2018 STATEWIDE COUNTY BY COUNTY PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
General Government Services (Not Court-Related)	\$391.35
Public Safety	\$523.70
Physical Environment	\$314.49
Transportation	\$262.76
Economic Environment	\$78.07
Human Services	\$175.90
Culture/Recreation	\$89.95
Other Uses and Non-Operating	\$351.13
Court-Related Expenditures	\$44.32
Expenditure Totals	\$2,231.68

In FY 2018, almost one quarter of all county expenditures (23.47%) were related to Public Safety. The total per capita spending for Public Safety expenditures was \$523.70. On a year-by-year basis, the total per capita spending statewide for Public Safety expenditures increased by \$17.06, an increase of 3.37%.

General Government expenditures accounted for the second highest expenditure category at 17.54%, while Other Uses & Non-Operating expenditures followed at 15.73% of statewide County expenditures. The total per capita spending for General Government expenditures was \$391.35 and \$351.13 for Other Uses & Non-Operating expenditures. On a year-by-year basis, the total per capita spending statewide for General Government expenditures increased by \$19.37, an increase of 5.21%; while Other Uses & Non-Operating expenditures increased by \$10.70, an increase of 3.14%.

Physical Environment expenditures accounted for the fourth highest expenditure category at 14.09% and Transportation expenditures were fifth highest at 11.77% of statewide County expenditures. The total per capita spending for Physical Environment expenditures was \$314.49 and \$262.76 for Transportation expenditures. On a year-by-year basis, the total per capita spending statewide for Physical Environment expenditures increased by \$10.60, an increase of 3.49%; while Transportation expenditures increased by \$11.95, an increase of 4.76%.

The bottom four expenditure categories of Human Services, Culture & Recreation, Economic Environment, and Court-Related spending collectively accounted for 17.40% of total County expenditures. The total per capita spending for Human Services, Economic Environment, Culture & Recreation, and Court-Related was \$175.90, \$78.07, \$89.95, and \$44.32 respectively. On a year-by-year basis, the total per capita spending statewide for Human Services expenditures increased by \$3.54, an increase of 2.05%; while Culture & Recreation expenditures increased by \$7.14, an increase of 8.62%. However, two expenditure categories, Economic Environment and Court-Related expenditures decreased in total per capita spending statewide on a year-by-year basis. The total per capita spending statewide decreased by \$4.90 and \$1.55, a reduction of 5.91% and 3.37% respectively.

A small sea turtle is seen from behind, walking on a sandy beach towards the ocean. The sun is low on the horizon, creating a warm, golden glow across the sky and sand. The turtle's shell is dark with a patterned texture, and its legs are visible as it moves. The sand is light-colored and shows some tracks. The ocean is visible in the distance, meeting the horizon line.

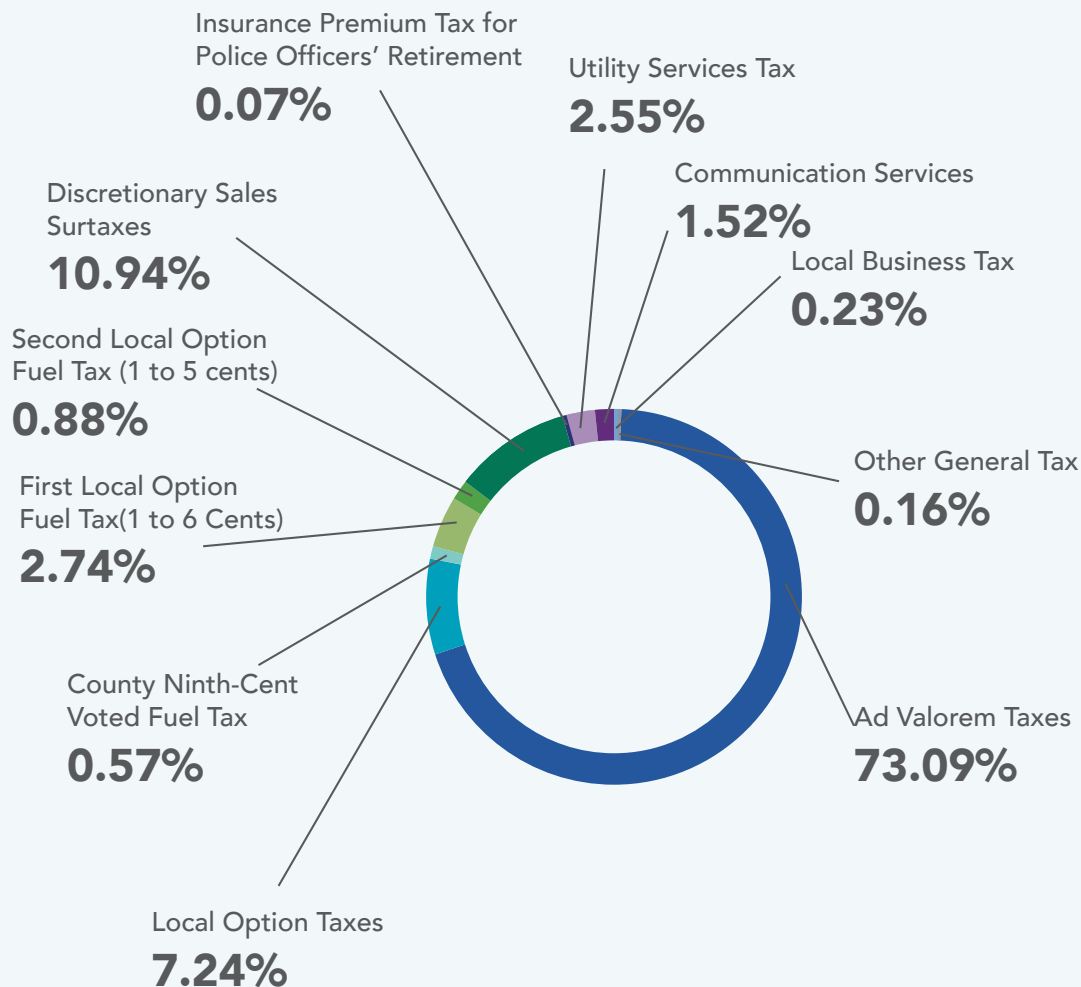
COUNTY REVENUE

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 2018, tax revenues accounted for \$15,738,092,785 or 31.86% of all statewide revenues for Florida's counties, the second largest revenue category. The statewide average percentage share was equal to 35.66%, when comparing tax revenues to all revenues on a county-by-county basis. The total per capita receipts for tax revenues was equal to \$755.17 per person statewide. This represents an increase of \$1,096,894,53, or 7.49% from the previous fiscal year. The total per capita receipts for tax revenues increased by \$40.41, or 5.65% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES TAXES



2018 STATEWIDE TAXES PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
Ad Valorem Taxes	\$551.93
Local Option Taxes	\$54.65
County Ninth-Cent Voted Fuel Tax	\$4.30
First Local Option Fuel Tax (1 to 6 Cents)	\$20.71
Second Local Option Fuel Tax (1 to 5 Cents)	\$6.62
Discretionary Sales Surtaxes	\$82.64
Insurance Premium Tax for Police Officers' Retirement	\$0.57
Utility Services Tax	\$19.29
Communications Services Taxes (205, F.S.)	\$11.50
Local Business Tax (Chapter 205, F.S.)	\$1.75
Other General Taxes	\$1.21
Total	\$755.17

The overwhelming majority of tax revenue was classified as Ad Valorem, or property taxes. This category accounted for 73.09% of total tax revenue, \$551.93 in per capita receipts for FY 2018.

Discretionary Sales Surtaxes revenue accounted for the second highest revenue category at 10.94%, while Local Option Taxes follow at 7.24% of statewide tax revenues. The total per capita receipts for Discretionary Sales Surtax revenues was \$82.64 and \$54.65 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 levied 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 4.19% of statewide Tax revenue, \$31.63 in per capita revenues for FY 2018.

Utility Services Tax revenue accounted for the fifth highest revenue category at 2.55%, while Communications Services Taxes followed at 1.52% of statewide tax revenues. The total per capita receipts for Utility Services Tax revenues was \$19.29 and \$11.50 for Communications Services Tax revenues for FY 2018. 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.

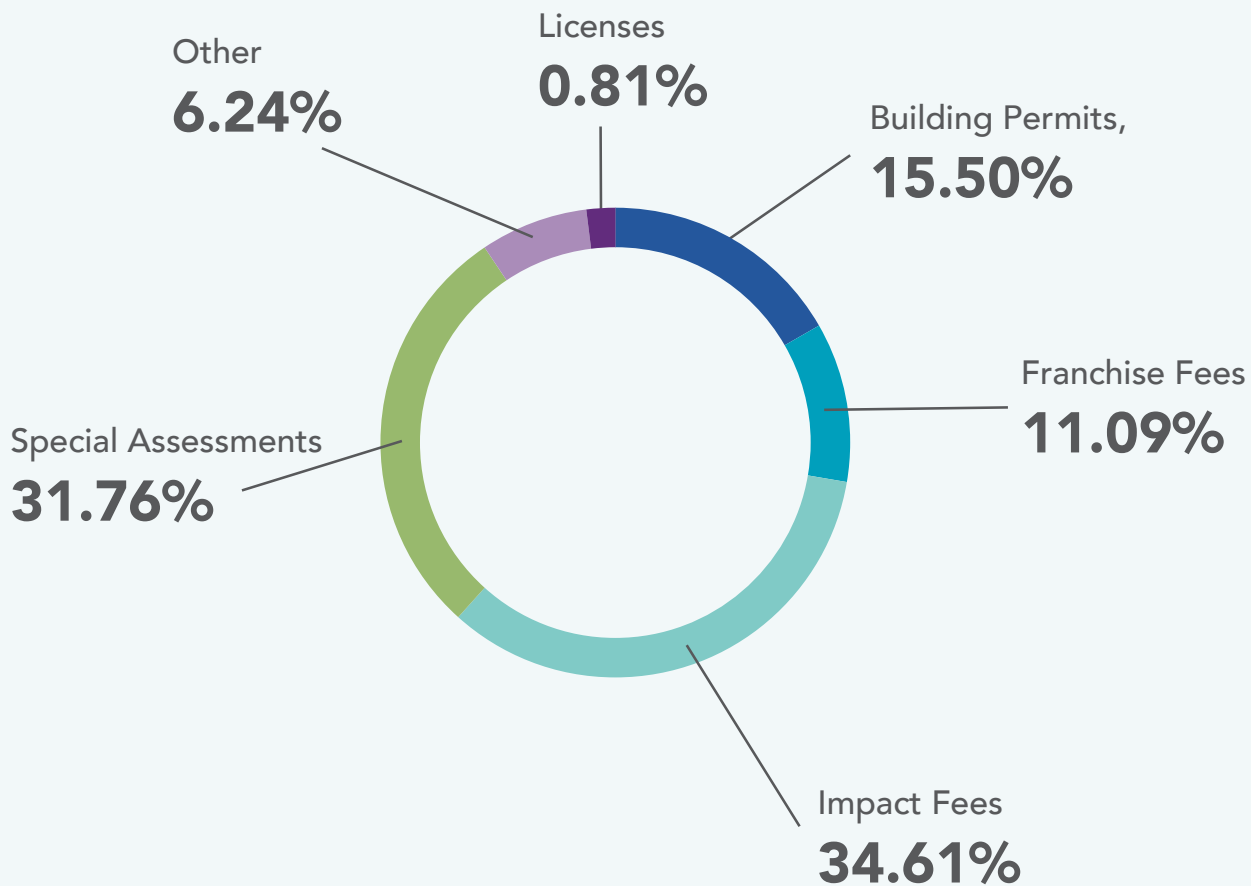
The revenue categories of Local Business Taxes, Insurance Premium Tax for Police Officers' Retirement, and all other General Taxes receipts collectively accounted for 0.47% of the total tax revenues. The total per capita receipts for Local Business Taxes, Insurance Premium Tax for Police Officers' Retirement, and all other General Taxes was \$1.75, \$0.57, and \$1.21 respectively.

PERMITS, FEES, & SPECIAL ASSESSMENTS

In FY 2018, Permits, Fees, & Special Assessments accounted for \$2,144,478,103, or 4.34% of all statewide revenues for Florida's counties, the third smallest revenue category. The statewide average percentage share was equal to 5.11%, 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 \$102.90 per person statewide. This represents an increase of \$260,814,280, or 13.85% from the previous fiscal year. The total per capita receipts for Permits, Fees, & Special Assessments revenues increased by \$10.94, or 11.90% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES PERMITS, FEES, & SPECIAL ASSESSMENTS



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% of total Permits, Fees, & Special Assessments revenues, \$68.29 in per capita revenue for FY 2018.

2018 STATEWIDE PERMITS, FEES, & SPECIAL ASSESSMENTS PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
Building Permits	\$15.95
Franchise Fees	\$11.41
Impact Fees	\$35.61
Special Assessments	\$32.68
Other	\$6.42
Licenses	\$0.83
Total	\$102.90

Over a third of all Permits, Fees, & Special Assessments revenues collected (34.61%) were for Impact Fees. The total per capita receipts for Impact Fees revenues was \$35.61. Impact Fees revenues provide resources to help counties offset strain on local infrastructure due to new development.

Another third of all Permits, Fees, & Special Assessments revenues (31.76%) were collected for Special Assessments. The total per capita receipts for Special Assessments revenues was \$32.68. 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 15.50%, while Franchise Fees follow at 11.09% of statewide Permits, Fees, & Special Assessments revenues.

The total per capita receipts for Building Fees revenues was \$15.95 and \$11.41 for Franchise Fees. Building Permits are imposed on the stated regulatory activities regarding development under home rule powers. Franchise Fees 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.

The revenue categories of Licenses and Other Permits, Fees, & Special Assessments receipts collectively accounted for 7.05% of the total Permits, Fees, & Special Assessments revenues. The total per capita receipts for Licenses and Other Permits, Fees, & Special Assessments was \$6.42, and \$0.83 respectively. Licenses revenues account for business and contracting licenses. Other Permits, Fees, & Special Assessments revenues include, but are not limited to, inspection, stormwater, and vessel registration fees.



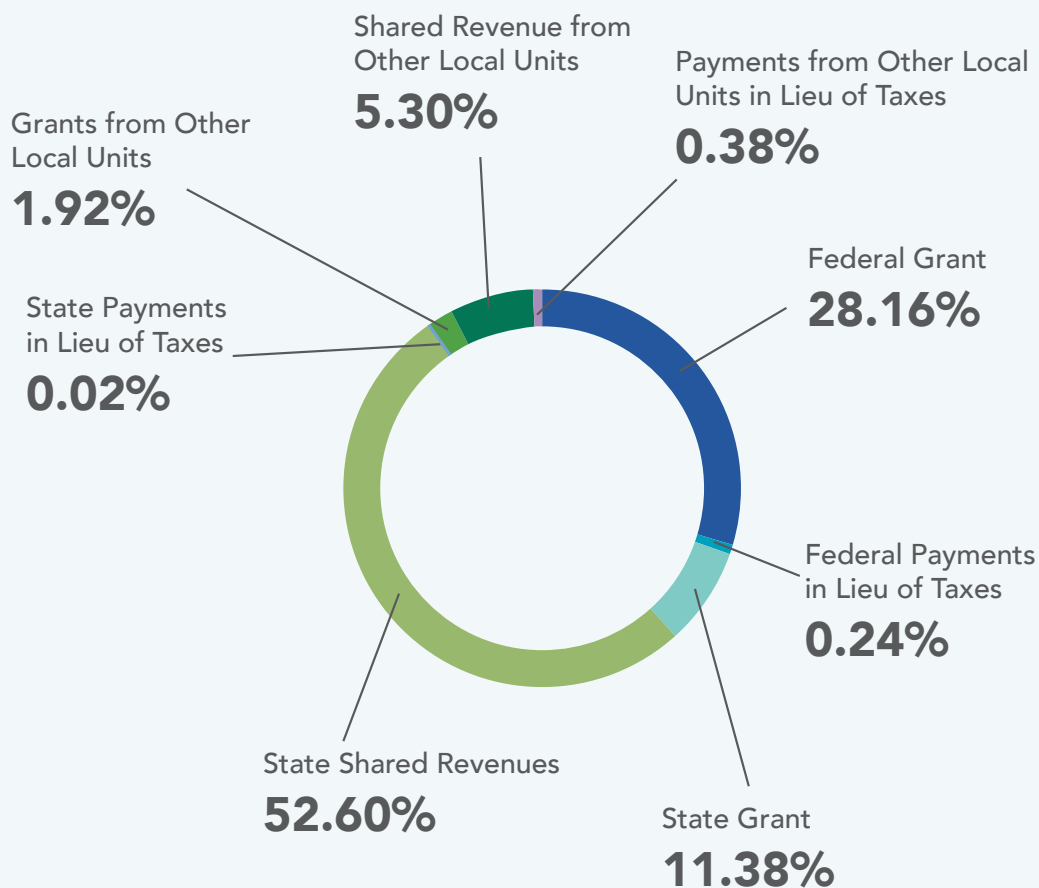
INTERGOVERNMENTAL REVENUE

Intergovernmental Revenue includes all 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 2018, Intergovernmental Revenue accounted for \$5,029,701,554, or 10.18% of all statewide revenues for Florida's counties, the fourth largest revenue category. The statewide average percentage share was equal to 18.87%, when

comparing Intergovernmental Revenue to all revenues on a county-by-county basis. The total per capita receipts for Intergovernmental Revenue was equal to \$241.34 per person statewide. This represents an increase of \$299,913,041, or 6.34% from the previous fiscal year. The total per capita receipts for Intergovernmental revenues increased by \$10.44, or 4.52% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES INTERGOVERNMENTAL REVENUE



2018 STATEWIDE INTERGOVERNMENTAL PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
Federal Grants	\$67.95
Federal Payments in Lieu of Taxes	\$0.59
State Grants	\$27.46
State Shared Revenues	\$126.95
State Payments in Lieu of Taxes	\$0.05
Grants from Other Local Units	\$4.63
Shared Revenue from Other Local Units	\$12.79
Payments from Other Local Units in Lieu of Taxes	\$0.93
Total	\$241.34

The majority of all intergovernmental revenue was concentrated within two revenue categories statewide: State Shared Revenues and Federal Grants. These categories accounted for about 81% of total Intergovernmental revenue, \$194.90 in per capita revenues for FY 2018.

Over half of all Intergovernmental revenues collected (52.60%) was State Shared Revenues. The total per capita receipts for State Shared Revenues was \$126.95. State Shared Revenues include but are not limited to the County Revenue Sharing Program, and the Half-Cent Sales Tax Program.

Federal grants revenue accounted for the second highest revenue category at 28.16%, while State Grants follow at 11.38% of statewide Intergovernmental Revenues. The total per capita

receipts for Federal grants revenue was \$67.95 and \$27.46 for State Grants revenue.

Shared Revenue from Other Local Units accounted for the fourth highest revenue category at 5.30%, while Grants from Other Local Units follow at 1.92% of statewide Intergovernmental Revenues. The total per capita receipts for Shared Revenue from Other Local Units was \$12.79 and \$4.63 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 \$0.93, while Federal and State Payments in Lieu of Taxes were \$0.59 and \$0.05 respectively on a per capita basis.

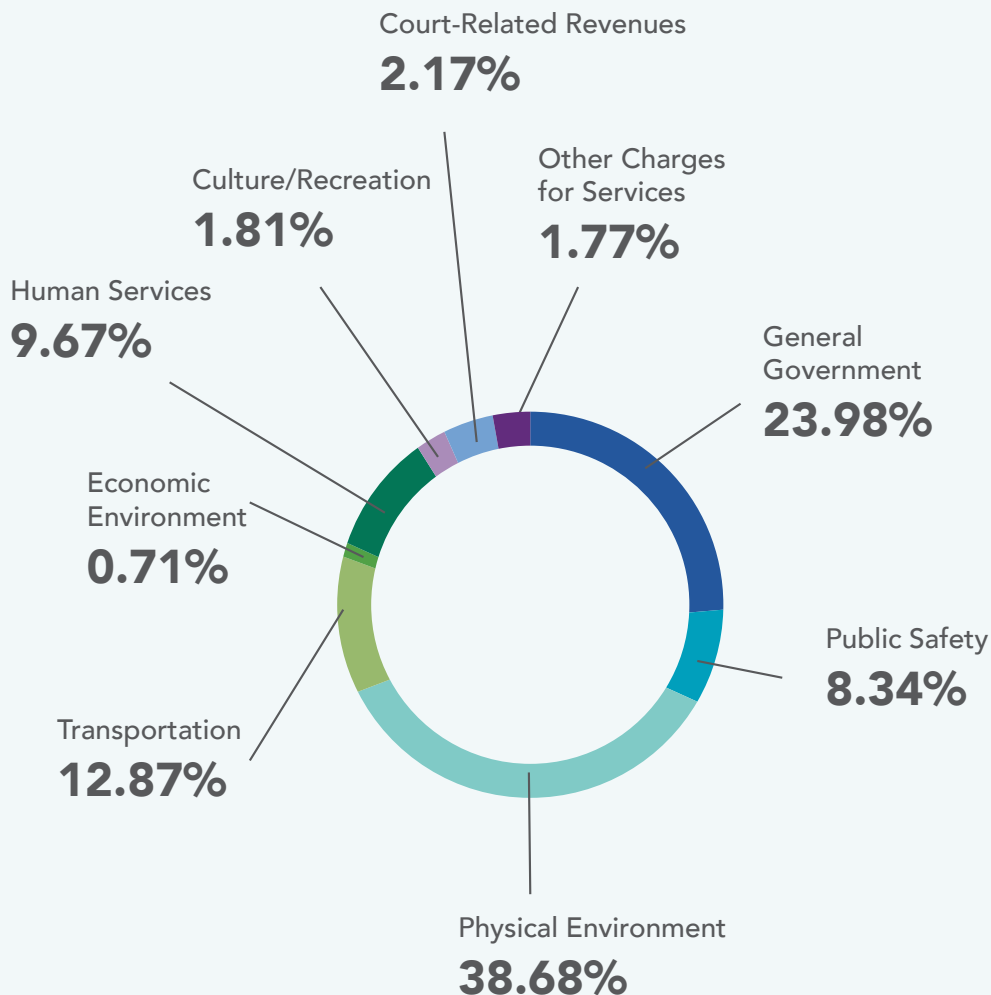
CHARGES FOR SERVICES

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 2018, Charges for Services accounted for \$16,034,651,560, or 32.47% of all statewide revenues for Florida's counties, the largest revenue category. The statewide average

percentage share was equal to 19.84%, 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 \$769.40 per person statewide. This represents an increase of \$472,939,030, or 3.04% from the previous fiscal year. The total per capita receipts for Charges for Services revenues increased by \$9.70, or 1.28% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES CHARGES FOR SERVICES



2018 STATEWIDE CHARGES FOR SERVICES PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
General Government	\$184.47
Public Safety	\$64.18
Physical Environment	\$297.59
Transportation	\$99.04
Economic Environment	\$5.43
Human Services	\$74.37
Culture/Recreation	\$13.94
Court-Related Revenues	\$16.73
Other Charges for Services	\$13.64
Total	\$769.40

The majority of Charges for Services receipts were concentrated within three revenue categories: Physical Environment, General Government, and Transportation. These three revenue categories accounted for about 76% of total Charges for Services revenues, \$581.10 in per capita revenues for FY 2018.

About two-fifths of all Charges for Services revenues collected (38.68%) were Physical Environment revenues. The total per capita revenues for Physical Environment receipts was \$297.59. 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 revenue accounted for the second highest revenue category at 23.98%, while Transportation revenues follow at 12.87% of statewide Charges for Services revenues. The total per capita receipts for General Government revenues was \$184.47 and \$99.04 for Transportation 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. 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.

Human Services revenue accounted for the fourth highest revenue category at 9.67%, while Public Safety revenues followed at 8.34% of statewide Charges for Services revenues. The total per capita receipts for Human Services revenues was \$74.37 and \$64.18 for Public Safety revenues.

Human Services revenues include health inspection, clinic, and animal control fees. 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 6.46% 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 was \$16.73, \$13.94, \$5.43, and \$13.64 respectively.



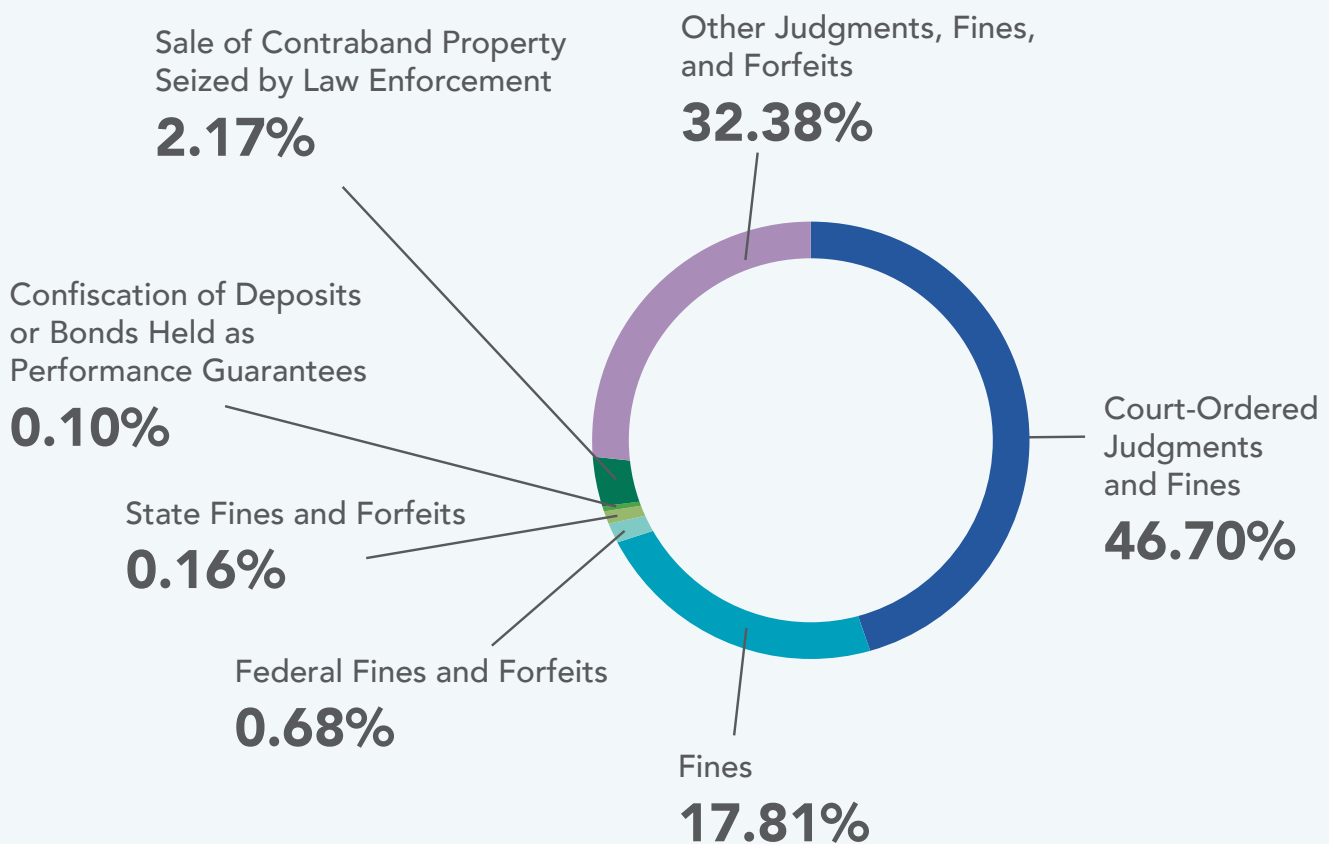
JUDGMENTS, FINES, & FORFEITS

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 2018, Judgments, Fines, & Forfeits accounted for \$206,828,838 ,or 0.42% of all statewide revenues for Florida's counties, the smallest revenue category. The statewide

average percentage share is equal to 0.50%, 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 \$9.92 per person statewide. This represents a decrease of \$1,391,766 , or 0.67% from the previous fiscal year. The total per capita receipts for Judgments, Fines, & Fees revenues decreased by \$0.24, or 2.37% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES JUDGMENTS, FINES, & FORFEITS



2018 STATEWIDE JUDGMENTS, FINES, & FORFEITS PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
Court-Ordered Judgments and Fines	\$4.61
Fines	\$4.43
Federal Fines and Forfeits	\$0.07
State Fines and Forfeits	\$0.02
Confiscation of Deposits or Bonds Held as Performance Guarantees	\$0.01
Sale of Contraband Property Seized by Law Enforcement	\$0.22
Other Judgments, Fines, and Forfeits	\$3.21
Total	\$12.57

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 96.89% of total Judgments, Fines, & Forfeits receipts, \$9.62 in per capita revenues for FY 2018.

Over half of all Judgments, Fines, & Forfeits revenues collected (46.70%) were Court-Ordered Judgments & Fines. The total per capita receipts for Court-Ordered Judgments & Fines revenues was \$4.63. 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 32.38%, while Fines revenue followed at 17.81% of statewide Judgments, Fines, & Forfeits revenues. The total per capita receipts for Other Judgments, Fines, & Forfeits revenue was \$3.21 and \$1.77 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, Federal Fines & Forfeits, State Fines & Forfeits, and Confiscation of Deposits or Bonds Held as Performance Guarantee receipts collectively accounted for 3.11% of the total Judgments, Fines, & Forfeits revenues. The total per capita revenues for each of these categories was \$0.22, \$0.07, \$0.02, and \$0.01 respectively.

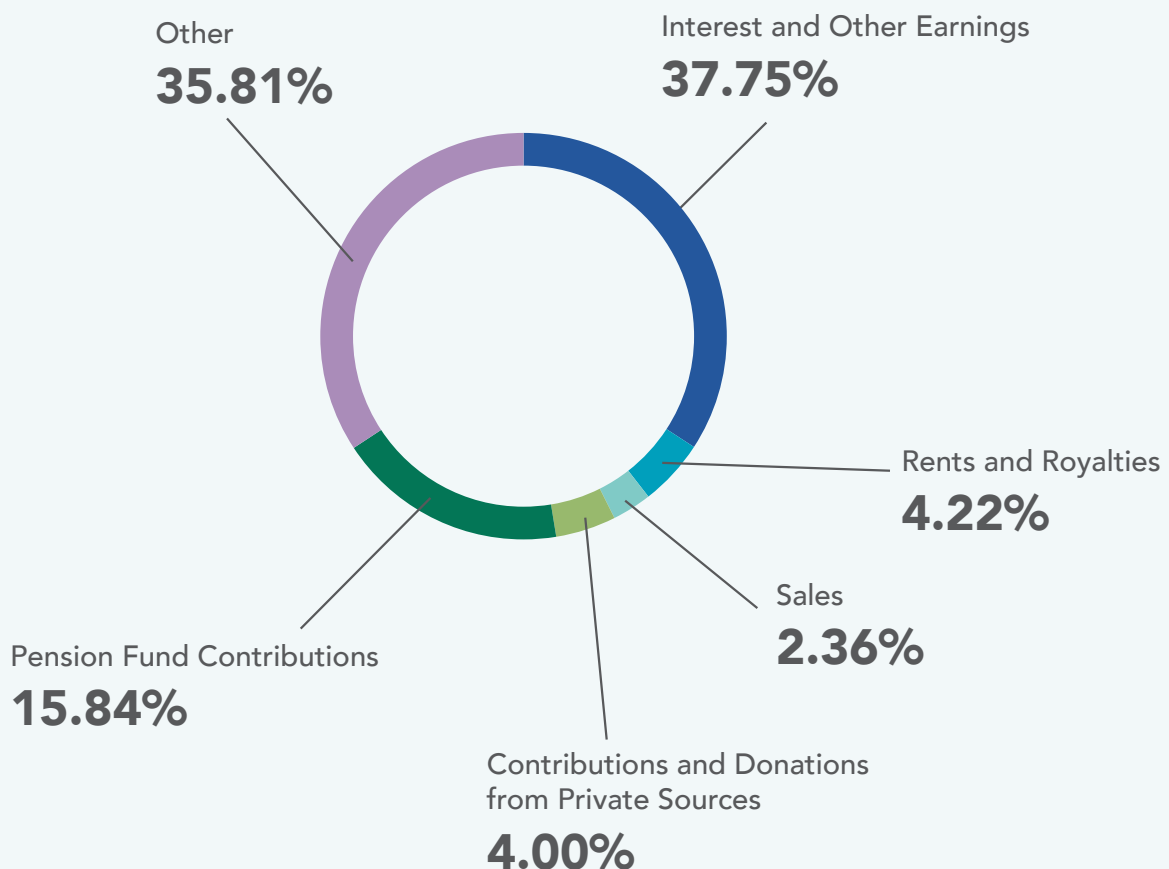
MISCELLANEOUS

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 2018, Miscellaneous revenue accounted for \$1,995,936,575, 4.04% of all statewide revenues for Florida's counties, the second smallest

revenue category. The statewide average percentage share is equal to 3.68%, when comparing Miscellaneous revenue to all revenues on a county-by-county basis. The total per capita receipts for Miscellaneous revenue was equal to \$95.77 per person statewide. This represents a decrease of \$26,364,323, or 1.30% from the previous fiscal year. The total per capita receipts for Miscellaneous revenues decreased by \$2.95, or 2.99% from the previous fiscal year.

FY 2018 % SHARE OF COUNTY REVENUES MISCELLANEOUS



2018 STATEWIDE MISCELLANEOUS PER CAPITA REVENUES

Revenue Sub-Category	Per Capita (\$)
Interest and Other Earnings	\$36.16
Rents and Royalties	\$4.05
Sales	\$2.26
Contributions and Donations from Private Sources	\$3.83
Pension Fund Contributions	\$15.17
Other	\$34.30
Total	\$95.77

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 89% of total Miscellaneous receipts, \$85.63 in per capita revenues for FY 2018.

More than one third of all Miscellaneous revenues collected (37.75%) were Interest & Other Earnings. The total per capita receipts was \$36.16. Interest & Other Earnings collectively represent a return on county investments.

Other Miscellaneous revenue accounted for the second highest revenue category at 35.81%,

while Pension Fund Contributions followed at 15.84% of statewide Miscellaneous revenues. The total per capita receipts for Other Miscellaneous revenues was \$34.30 and \$15.17 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, and Sales receipts collectively accounted for 10.59% of the total Miscellaneous revenues. The total per capita receipts for Rents & Royalties, Contributions & Donations from Private Sources, and Sales was \$4.05, \$3.83, and \$2.26 respectively.

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 2018, Other revenue accounted for \$8,240,722,670, or 16.68% of all statewide revenues for Florida's counties, the third largest revenue category. The statewide average percentage share was equal to 16.34%, when comparing Other revenue to all revenues on a county-by-county basis. The total per capita receipts for Other revenue was equal to \$395.42 per person statewide. This represents an increase of \$959,079,460, or 13.17% from the previous fiscal year. The total per capita receipts for Other revenues increased by \$39.94, or 11.24% from the previous fiscal year.



COUNTY EXPENDITURES

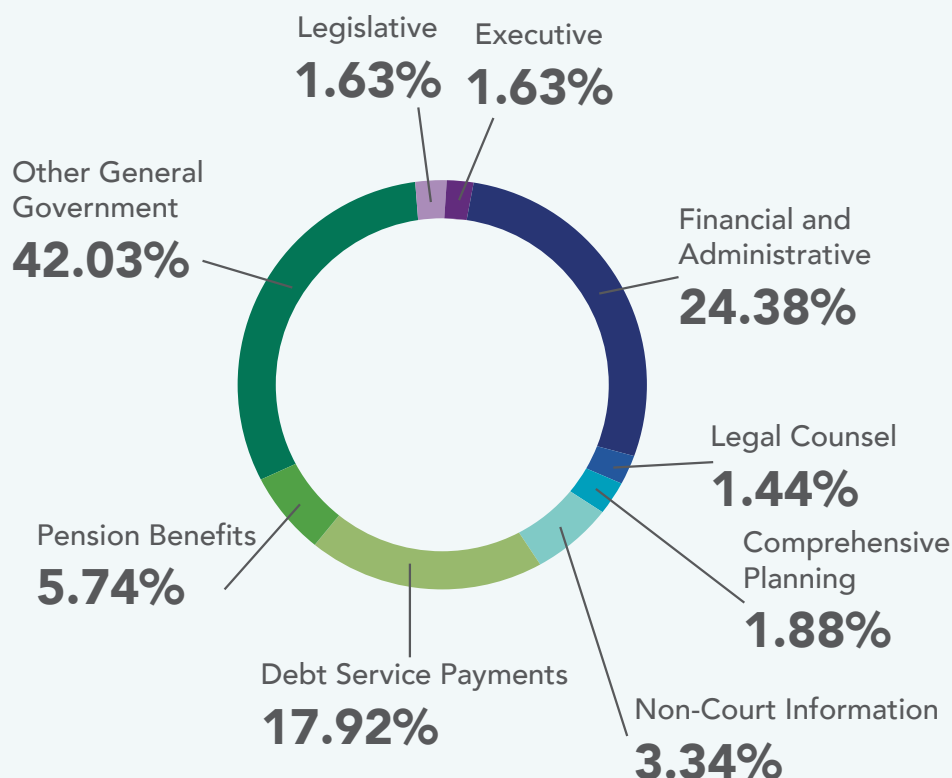


GENERAL GOVERNMENT

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 2018, General Government expenditures accounted for \$8,155,927,760 , or 17.54% of all statewide expenditures for Florida's counties, the second largest expenditure category. The statewide average percentage share was equal to 18.31%, 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 \$391.13 per person statewide. This represents an increase of \$536,310,912 , or 7.04% from the previous fiscal year. The total per capita spending for General Government expenditures increased by \$19.37, or 5.21% from the previous fiscal year.

FY 2018 % SHARE OF GENERAL EXPENDITURES STATEWIDE



2018 STATEWIDE GENERAL GOVERNMENT PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Legislative	\$6.39
Executive	\$6.37
Financial and Administrative	\$95.43
Legal Counsel	\$5.64
Comprehensive Planning	\$7.36
Non-Court Information Systems	\$13.07
Debt Service Payments	\$70.15
Pension Benefits	\$22.45
Other General Government	\$164.50
Expenditure Totals	\$391.35

The majority of General Government spending was concentrated within three expenditure categories statewide: Financial and Administrative, Debt Service Payments, and Other General Government Services. These three categories accounted for about 84% of total General Government spending, \$330.07 in per capita expenditures for FY 2018.

Over two-fifths of all General Government expenditures (42.03%) 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 \$164.50.

Financial and Administration expenditures accounted for the second highest expenditure category at 24.38%, while Debt Service Payments expenditures followed at 17.92% of statewide General Government expenditures. The total per capita spending for Financial and Administration expenditures was \$95.43 and \$70.15 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.

While Pension Benefits statewide spending was the fourth highest expenditure category with a 5.74% share of total statewide expenditures and total per capita spending was \$22.45, it must be noted that only 6 counties experienced any expenditure in this category. Of those 6 counties, Duval/City of Jacksonville accounted for 90.55% of the total Pension Benefits expenditures statewide, or 5.19% of the entire General Government Expenditures statewide.

Non-Court Information Systems expenditures accounted for the fifth highest expenditure category at 3.34% share of total statewide expenditures and total per capita spending was \$13.07.

The expenditure categories of Legislative, Executive, Legal Counsel, and Comprehensive Planning spending collectively accounted for 6.58% of the total General Government expenditures. The total per capita spending for Legislative, Executive, Legal Counsel, and Comprehensive Planning was \$6.39, \$6.37, \$5.64, and \$7.36 respectively.

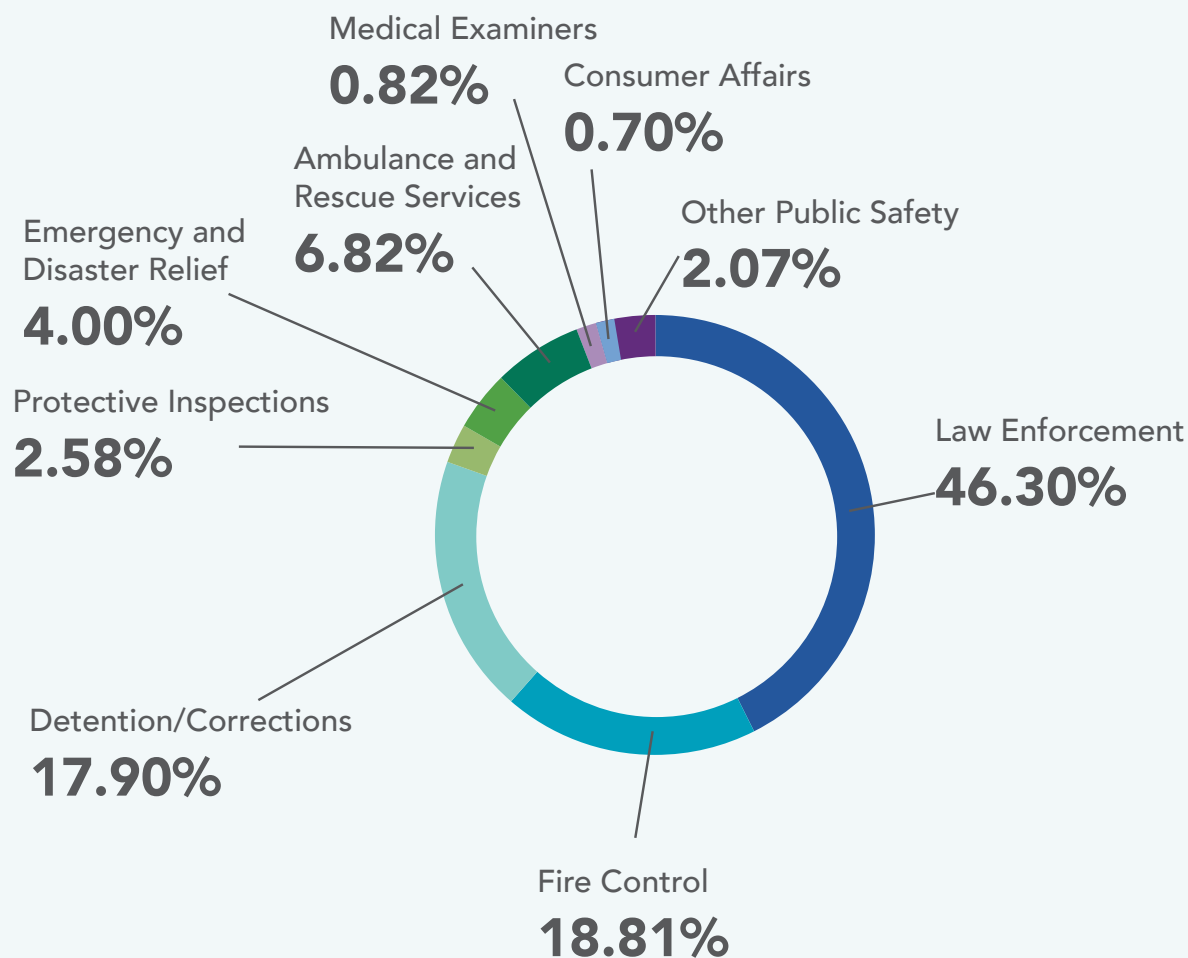
PUBLIC SAFETY

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 2018, Public Safety expenditures accounted for \$10,914,306,075 , or 23.47% of all statewide expenditures for Florida's counties, the single

largest expenditure category. The statewide average percentage share was equal to 30.27%, 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 \$523.70 per person statewide. This represents an increase of \$536,220,575 , or 5.17% from the previous fiscal year. The total per capita spending for Public Safety expenditures increased by \$17.06, or 3.37% from the previous fiscal year.

FY 2018 % SHARE OF PUBLIC SAFETY 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 83% of total Public Safety spending, \$434.72 in per capita expenditures for FY 2018.

Nearly half of all Public Safety expenditures (46.30%) were spent on Law Enforcement services. The total per capita spending for Law Enforcement expenditures was \$242.46. Specifically, these expenditures account for Sheriff personnel, operating, and capital costs.

2018 STATEWIDE PUBLIC SAFETY PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Law Enforcement	\$242.46
Fire Control	\$98.50
Detention/Corrections	\$93.76
Protective Inspections	\$13.51
Emergency and Disaster Relief	\$20.96
Ambulance and Rescue Services	\$35.74
Medical Examiners	\$4.29
Consumer Affairs	\$3.67
Other Public Safety	\$10.83
Expenditure Totals	\$523.70

Fire Control expenditures accounted for the second highest expenditure category at 18.81%, while Detention and Corrections expenditures followed at 17.90% of statewide Public Safety expenditures. The total per capita spending for Fire Control expenditures was \$98.50 and \$93.76 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.

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 fourth highest expenditure category with a 6.82% share of total statewide Public Safety expenditures. The total per capita spending for Ambulance and Rescue Services was \$35.74.

Emergency and Disaster expenditures account for natural disaster spending and relief as well as emergency communications systems. These costs equaled the fifth highest expenditure category with a 4.00% share of total statewide Public Safety expenditures. The total per capita spending for Emergency and Disaster was \$20.96.

The expenditure categories of Protective Inspections, Medical Examiners, Consumer Affairs, and Other Public Safety spending collectively accounted for 6.16% of the total Public Safety expenditures. The total per capita spending for Protective Inspections, Medical Examiners, Consumer Affairs, and Other Public Safety was \$13.51, \$4.29, \$3.67, and \$10.83 respectively.



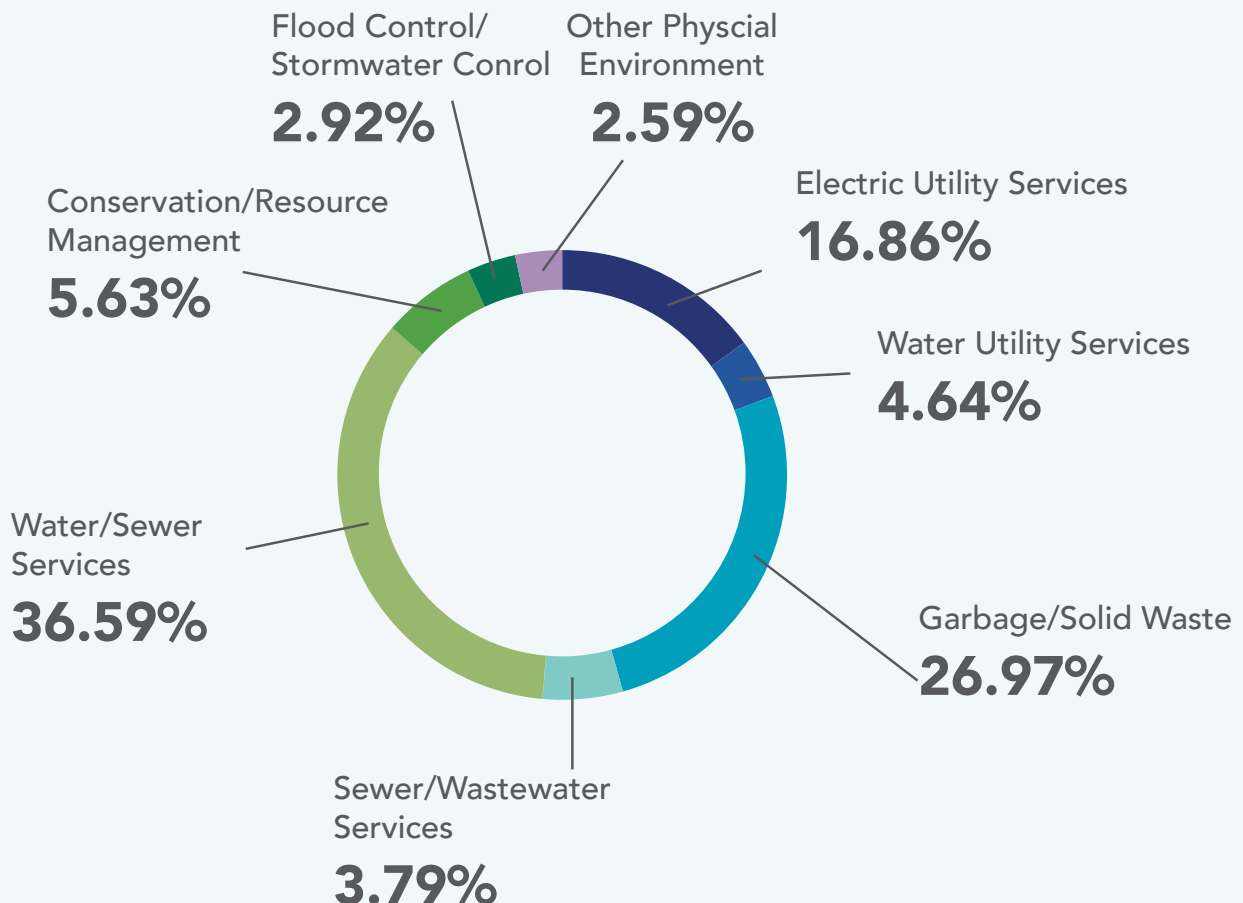
PHYSICAL ENVIRONMENT

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 2018, Physical Environment expenditures accounted for \$6,554,146,612, or 14.09% of all statewide expenditures for Florida's counties, the fourth largest expenditure category. The statewide average percentage share was equal to 9.75%, 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 \$314.49 per person statewide. This represents an increase of \$329,188,167, or 5.29% from the previous fiscal year. The total per capita spending for Physical Environment expenditures increased by \$10.60, or 3.49% from the previous fiscal year.

FY 2018 % SHARE OF PHYSICAL ENVIRONMENT EXPENDITURES STATEWIDE



2018 STATEWIDE PHYSICAL ENVIRONMENT PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Electric Utility Services	\$53.02
Water Utility Services	\$14.60
Garbage/Solid Waste	\$84.82
Sewer/Wastewater Services	\$11.92
Water/Sewer Services	\$115.08
Conservation/Resource Management	\$17.71
Flood Control/Stormwater Control	\$9.20
Other Physical Environment	\$8.14
Total	\$314.49

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 80% of total Physical Environment spending, \$252.92 in per capita expenditures for FY 2018.

Almost half of all Physical Environment expenditures (45.04%) 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 \$141.60. 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 36.59% of statewide Physical Environment expenditures. The total per capita spending for Water/Sewer Services was \$115.08. Water Utility Services statewide spending was the fifth highest expenditure category with a 4.64% share of total statewide expenditures and the per capita spending was \$14.60. Sewer/Wastewater Services statewide spending was the third lowest expenditure category with a 3.79% share of statewide expenditures and the per capita spending was \$11.92.

Garbage/Solid Waste expenditures accounted for the second highest expenditure category at 26.97% of statewide Physical Environment expenditures. The total per capita spending for Garbage/Solid Waste expenditures was \$84.82. 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 16.86% share of total statewide expenditures and total per capita spending was \$53.02, it must be noted that only 4 counties experienced any expenditure in this category. Of those 4 counties, Duval/City of Jacksonville accounted for 99.93% of the total Electric Utility Services expenditures statewide.

Conservation/Resource Management was the fourth highest expenditure category at 5.63%. The total per capita spending for Conservation/Resource Management was \$17.71. 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 5.51% of the total Physical Environment expenditures. The total per capita spending for Flood Control/Stormwater Control and Other Physical Environment was \$9.20 and \$8.14 respectively.



TRANSPORTATION

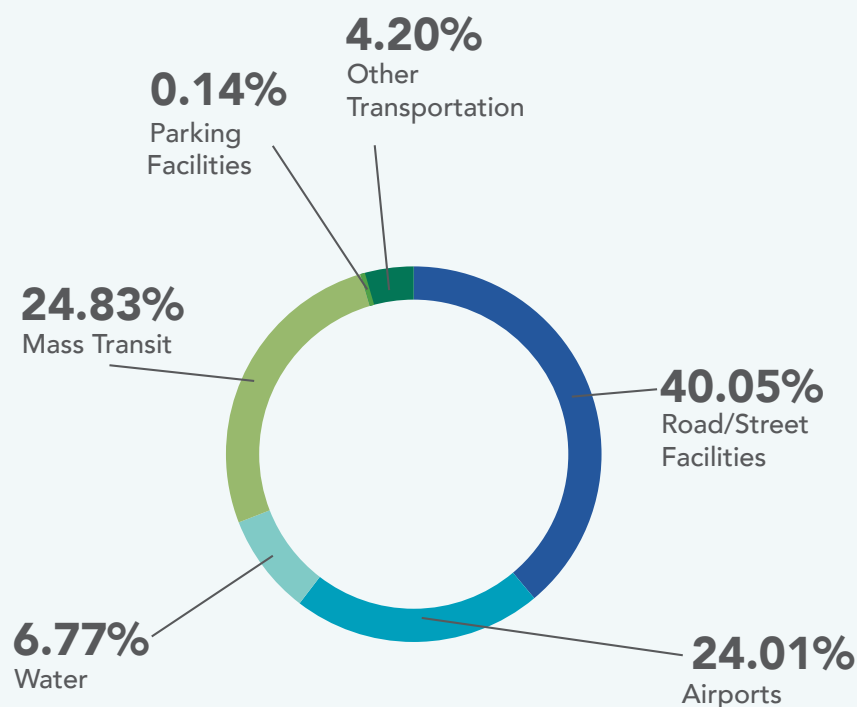
Florida's transportation system is a vital component in building and sustaining communities, moving people and goods, and developing competition at local and regional levels, as well as on the national scale. Florida's counties play a critical role in the state's transportation system. Florida's counties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

In FY 2018, Transportation expenditures accounted for \$5,476,133,096, or 11.77% of all statewide expenditures for Florida's counties, the fifth largest expenditure category. The statewide average percentage share is equal to 13.62%, when comparing Transportation to

all expenditures on a county-by-county basis. The total per capita spending for Transportation expenditures was equal to \$262.76 per person statewide. This represents an increase of \$338,405,438, or 6.59% from the previous fiscal year. The total per capita spending for Transportation expenditures increased by \$11.95, or 4.76% 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 89% of total Transportation spending, \$223.58 in per capita expenditures for 2018.

FY 2018 % SHARE OF TRANSPORTATION EXPENDITURES STATEWIDE



2018 STATEWIDE TRANSPORTATION PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Road/Street Facilities	\$105.24
Airports	\$63.08
Water	\$17.78
Mass Transit	\$65.26
Parking Facilities	\$0.38
Other Transportation	\$11.03
Total	\$262.76

About two-fifths of all Transportation expenditures (40.05%) are spent on Road/Street Facilities. The total per capita spending for Road/Street Facilities expenditures was \$105.24. 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 24.83% of statewide Transportation expenditures.

The total per capita spending for Mass Transit expenditures was \$65.26. Airports expenditures account for the third highest expenditure category at 24.01% of statewide Transportation expenditures. The total per capita spending for Airports expenditures was \$63.08. It should be noted for both Mass Transit and Airports, half of all counties do not report any expenditures.

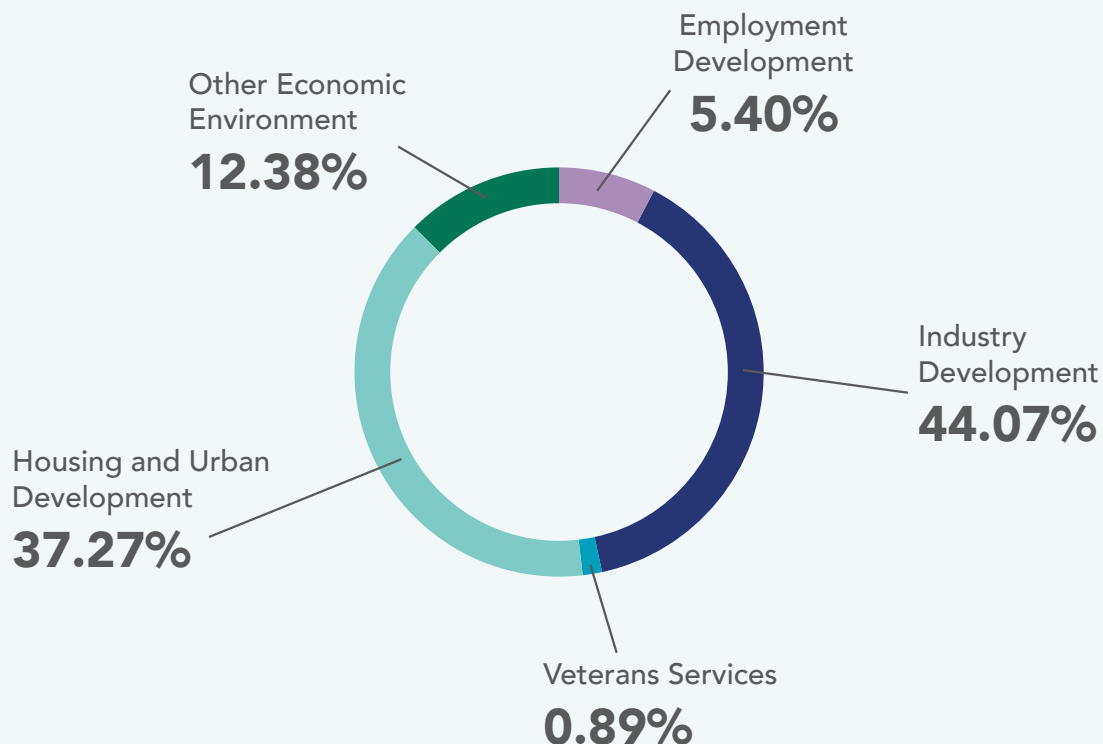
The expenditure categories of Water (transportation), Parking Facilities, and Other Transportation spending collectively account for 11.11% of the total Transportation expenditures. The total per capita spending for Water (transportation), Parking Facilities, and Other Transportation was \$17.78, \$0.38, and \$11.03 respectively.

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 2018, Economic Environment expenditures accounted for \$1,626,966,642 , or 3.50% of all statewide expenditures for Florida's counties, the third smallest expenditure category. The statewide average percentage share was equal to 3.09%, 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 \$78.07 per person statewide. This represents a decrease of \$72,608,742 , or 4.27% from the previous fiscal year. The total per capita spending for Economic Environment expenditures decreased by \$4.90, or 5.91% from the previous fiscal year.

FY 2018 % SHARE OF ECONOMIC ENVIRONMENT EXPENDITURES STATEWIDE



2018 STATEWIDE ECONOMIC ENVIRONMENT PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Employment Development	\$4.21
Industry Development	\$34.40
Veterans Services	\$0.70
Housing and Urban Development	\$29.09
Other Economic Environment	\$9.67
Expenditure Totals	\$78.07

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 81% of total Public Safety spending, \$63.49 in per capita expenditures for FY 2018.

Nearly half of all Economic Environment expenditures (44.07%) were spent on Industry Development. The total per capita spending for Industry Development expenditures was \$34.40. 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 37.27%, while Other Economic Environment expenditures followed at 12.38% of statewide Economic Environment expenditures. The total per capita spending for Housing and Urban Development expenditures was \$29.09 and \$9.67 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.

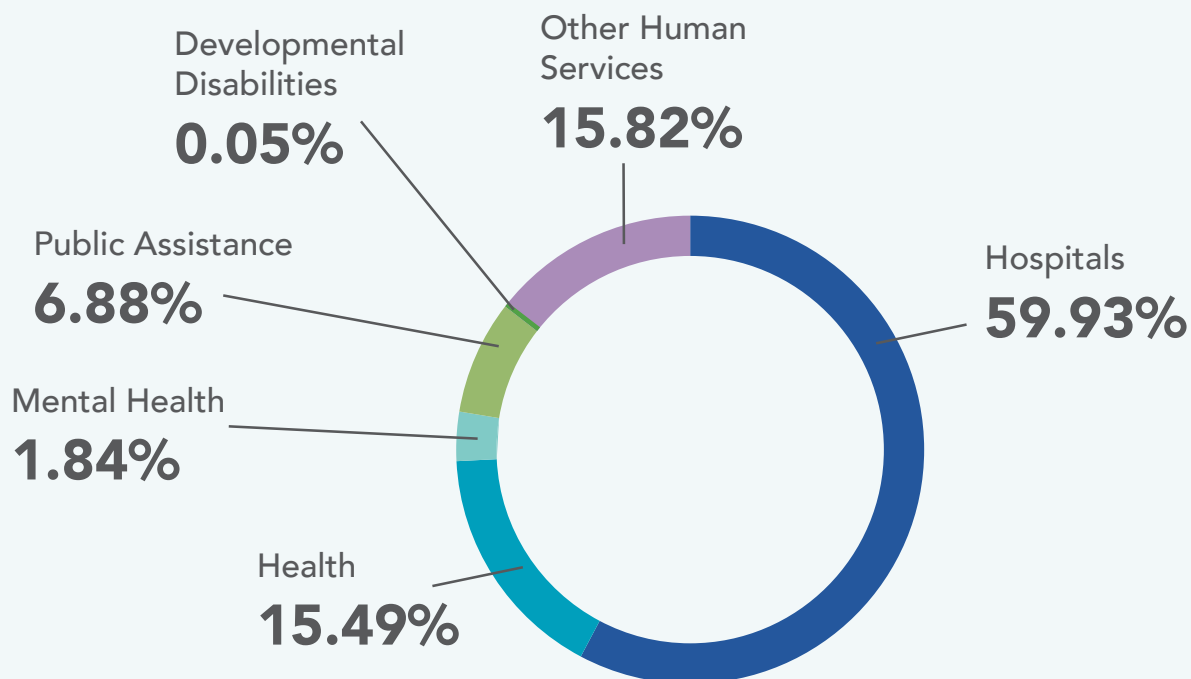
The expenditure categories of Employment Development and Veterans Services spending collectively accounted for 6.29% of the total Economic Environment expenditures. The total per capita spending for Employment Development and Veterans Services was \$4.21 and \$0.70 respectively.

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 2018, Human Services expenditures accounted for \$3,665,900,429 , or 7.88% of all statewide expenditures for Florida's counties, the fourth smallest expenditure category. The statewide average percentage share was equal to 3.65%, 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 \$175.90 per person statewide. This represents an increase of \$135,112,308 , or 3.83% from the previous fiscal year. The total per capita spending for Human Services expenditures increased by \$3.54, or 2.05% from the previous fiscal year.

FY 2018 % SHARE OF HUMAN SERVICES EXPENDITURES STATEWIDE



2018 STATEWIDE HUMAN SERVICES PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Hospitals	\$105.42
Health	\$27.24
Mental Health	\$3.24
Public Assistance	\$12.10
Developmental Disabilities	\$0.08
Other Human Services	\$27.83
Expenditure Totals	\$175.90

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 91% of total Human Services spending, \$160.49 in per capita expenditures for FY 2018.

Over half of all Human Services expenditures (59.93%) were spent on Hospitals. The total per capita spending for Hospitals expenditures was \$105.42. It should be noted for Hospitals spending, only 19 counties recorded an expenditure. (Miami Dade note: 94.86% of total, 56.85% of all health exp)

Other Human Services expenditures account for the second highest expenditure category at 15.82%, while Health expenditures followed at 15.49% of statewide Human Services

expenditures. The total per capita spending for Other Human Services expenditures was \$27.83 and \$27.24 for Health 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.

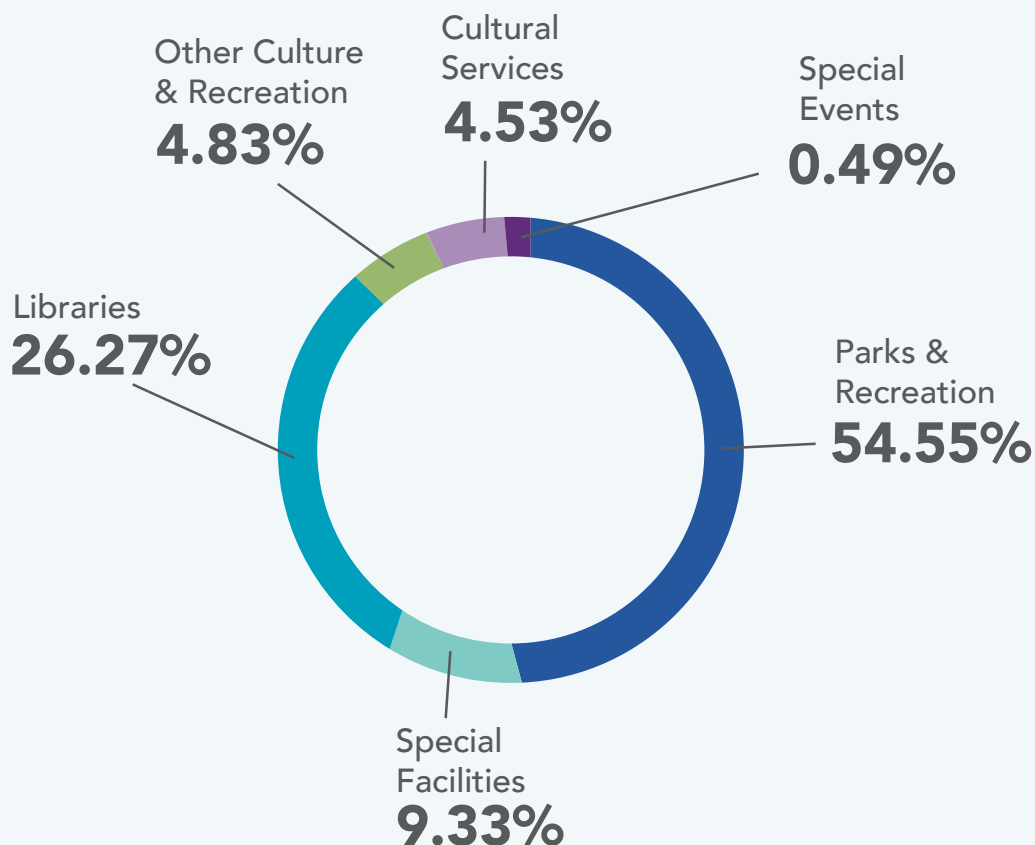
The expenditure categories of Public Assistance, Mental Health, and Developmental Disabilities spending collectively accounted for 8.76% of the total Human Services expenditures. The total per capita spending for Public Assistance, Mental Health, and Developmental Disabilities was \$12.10, \$3.24, and \$0.08 respectively.

CULTURE & 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 2018, Culture & Recreation expenditures accounted for \$1,874,597,515, or 4.03% of all statewide expenditures for Florida's counties, the second smallest expenditure category. The statewide average percentage share was equal to 3.54%, 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 \$89.95 per person statewide. This represents an increase of \$178,279,316, or 10.51% from the previous fiscal year. The total per capita spending for Culture & Recreation expenditures increased by \$7.14, or 8.62% from the previous fiscal year.

FY 2018 % SHARE OF CULTURE & RECREATION EXPENDITURES STATEWIDE



2018 STATEWIDE CULTURE & RECREATION PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
Libraries	\$23.63
Parks/Recreation	\$49.07
Cultural Services	\$4.07
Special Events	\$0.44
Special Facilities	\$8.39
Charter Schools	\$0.00
Other Culture/Recreation	\$4.35
Total	\$89.95

The majority of Culture & Recreation spending was concentrated within two expenditure categories statewide: Parks & Recreation and Libraries expenditures. These two categories accounted for about 81% of total Culture & Recreation spending, \$72.70 in per capita expenditures for FY 2018.

Over half of all Culture & Recreation expenditures (54.55%) were spent on Parks & Recreation. The total per capita spending for Parks & Recreation expenditures was \$49.07. 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 26.27%, while Special Facilities expenditures, which account for costs associated with stadiums, auditoriums, civic centers and marinas, followed at 9.33% of statewide Culture & Recreation expenditures. The total per capita spending for Libraries expenditures was \$23.63 and \$8.39 for Special Facilities expenditures.

The expenditure categories of Culture Services, Special Events, Charter Schools, and Other Culture & Recreation spending collectively accounted for 9.85% of the total Culture & Recreation expenditures. The total per capita spending for Culture Services, Special Events, Charter Schools, and Other Culture & Recreation was \$4.07, \$0.44, \$0.00, and \$4.35 respectively.

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 2018, Other Uses & Non-Operating expenditures accounted for \$7,317,757,216, or 15.73% of all statewide expenditures for Florida's counties, the third largest expenditure category. The statewide average percentage share was equal to 14.70%, 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 \$351.13 per person statewide. This represents an increase of \$344,406,717, or 4.94% from the previous fiscal year. The total per capita spending for Other Uses & Non-Operating expenditures increased by \$10.70, or 3.14% 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).

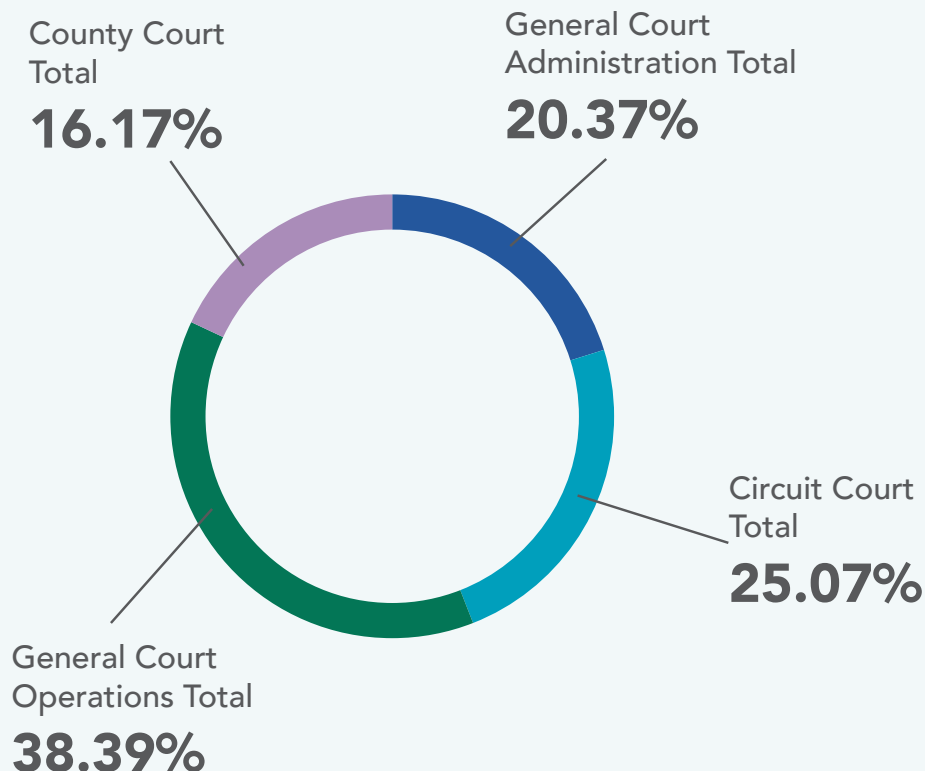


COURT-RELATED EXPENDITURES

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 2018, Court-Related expenditures accounted for \$923,747,541, or 1.99% of all statewide expenditures for Florida's counties, the smallest expenditure category. The statewide average percentage share was equal to 2.90%, 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 \$44.32 per person statewide. This represents a decrease of \$15,887,459, or 1.69% from the previous fiscal year. The total per capita spending for Court-Related expenditures decreased by \$1.55, or 3.37% from the previous fiscal year.

FY 2018 % SHARE OF COURT-RELATED EXPENDITURES STATEWIDE



2018 STATEWIDE COURT-RELATED PER CAPITA EXPENDITURES

Expenditure Sub-Category	Per Capita (\$)
General Court Administration Total	\$9.03
Circuit Court Total	\$11.11
General Court Operations Total	\$17.02
County Court Total	\$7.17
Total	\$44.32

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 84% of total Court-Related spending, \$37.16 in per capita expenditures for FY 2018.

Nearly two-fifths of all Court-Related expenditures (38.39%) were spent on General Court Operations. The total per capita spending for General Court Operations expenditures was \$17.02. 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 25.07%, while General Court Administration expenditures followed at 20.37% of statewide Court-Related expenditures. The total per capita spending for Circuit Court expenditures was \$11.11 and \$9.03 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 16.17% of the total Court-Related expenditures. The total per capita spending for County Courts was \$7.17. County Court expenditures account for all costs associated with Criminal, Civil, and Traffic County Courts.

FAC 2020-2021 EXECUTIVE COMMITTEE



MELISSA MCKINLAY
Palm Beach County
President



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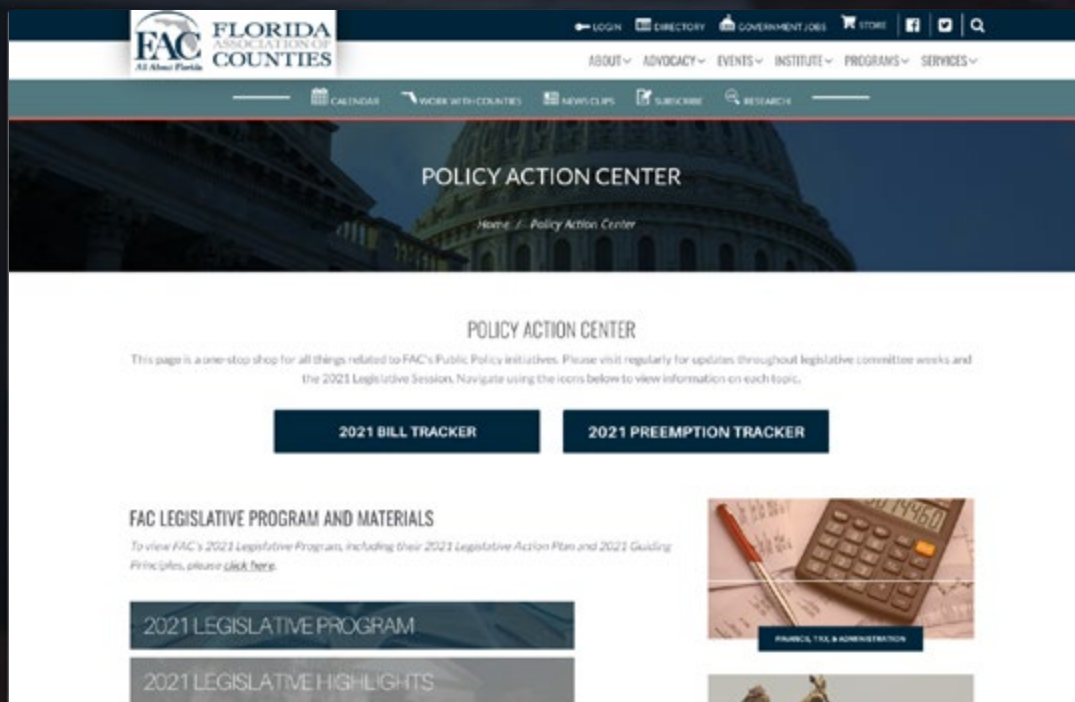
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