
**A FISCAL COMPARISON
OF DADE COUNTY
WITH OTHER COUNTIES IN
THE STATE OF FLORIDA**

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EXECUTIVE SUMMARY

"A Fiscal Comparison of Dade County With Other Counties in the State of Florida"

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This study was conducted in order to gain insight into how Dade County compares fiscally to other counties in the state of Florida, especially counties who could be judged as "peers" in the sense of being major population centers. In making comparisons, it is important to include a wide variety of measures so the reader can judge for himself/herself whether Dade County is headed in the right or the wrong direction. In some cases, the County today may be reversing an earlier trend in the wrong direction, while in other cases, a positive trend may continue to be getting stronger. Looking at the taxing and spending patterns of a county in relation to its "peers" helps county leaders to see whether it is in an advantageous or disadvantageous position in terms of attracting future economic development and population groups which will add to the future vitality of the community.

The major conclusion of this study is that when Dade County is compared to the eleven most populous Florida counties, it is clearly atypical. Analyses using a wide variety of taxing and spending measures show Dade to be strikingly different in many categories. For example, from among the more populous counties, Dade ranks first in tax burden, first in total revenues per capita, first in total expenditures per capita, first in charges and fees per capita, first in expenditures on transportation per capita, first in expenditures on human services per capita, and first in expenditures on county employee fringe benefits per capita. Dade is also near the top on many of the other taxing and spending indicators used in this study (Refer to Tables 1,2,3,4 in particular). Dade County is atypical because it ranks so high on these measures and because in absolute dollar amounts, it spends and taxes considerably more per capita than its eleven "peer" counties. As a result, Dade starts with a disadvantage when it seeks to attract population groups and economic investors who use the relative tax burden and high government spending as major criteria for making decisions about the location of their homes, businesses, or industries.

Dade County is disadvantaged in another very important way. Personal income is growing more slowly than almost all other counties in the state as evidenced by the fact that Dade's per capita income

growth over the last decade was 57th of the 67 counties. When compared to its most immediate eleven "peers", it is last in growth of personal income. Unless there are radical cuts made in taxes and government spending in Dade in the near future, the tax burden (tax burden is measured by revenue per capita divided by personal income) for Dade will continue to grow and become more onerous as citizens have less discretionary income. This burden may be lightened if Dade attracts higher income people while at the same time not continuing to be a magnet for the seriously disadvantaged, low-income population groups.

Even though Dade County started the decade as atypical, it has begun to make some progress in the taxing and spending area. Over the last decade, it has slowed its rate of growth in spending relative to its neighboring counties (ie., Broward, Palm Beach, and Pinellas) in human services, culture and the arts, public safety, debt service, and pensions (Refer to Tables 6,7,8,9). In the case of pensions, however, there is serious question as to whether Dade County is fully disclosing to the public its unfunded pension liability. The people need to know how the heavy burden of funding this liability should be shown in the annual budget and the extent to which this financial burden over the next decade will put the county in an even more stressful financial bind.

In addition to slowing down spending relative to "peer" counties, overall staffing level (ie., employees per thousand residents) and inflation adjusted salaries for selected categories of employees have not changed much over the last decade suggesting that Dade County is getting a handle on its overall workforce (Refer to Tables 7,8). These are positive signs of better fiscal responsibility.

Dade County faces some significant challenges for the future. Almost all citizens and community leaders agree that the County should strive to achieve two critical goals; fiscal independence from revenue derived from state and federal programs, and the development of an infrastructure that will spur more economic development (and redevelopment in terms of the aftermath of the hurricane). The major challenge for the future is whether Dade County will continue to follow taxing and spending policies which reinforce the perception that Dade is a low tech, low wage manufacturing and service provider, or whether Dade will attempt to change that perception by trying to attract high wage, high tech, value added employment and tourism. In short, are there things the County should do to change its

direction? Some urgent recommendations for attracting different types of businesses, industries, and population groups in the future are indicated below.

1. Reduce the tax burden. Outright tax reduction can spur economic development. Emphasizing quality of life services will attract higher income population groups. Making the County more attractive for middle and upper income groups will in the long run reduce the tax burden because these groups demand fewer services and put fewer pressures on spending.

2. Use long term bond financing to redevelop the infrastructure.** Money spent directly on infrastructure development is the best tool that a local government has to attract new business and industry. For example, over the last decade, Dade has lagged well behind Broward and Pinellas in its willingness to increase debt service.

** Infrastructure is commonly referred to as the physical infrastructure of a community and includes such things as its highways, bridges, public buildings, educational institutions, water and sewer systems, and other public utilities.

3. Continue to hold the line on spending for human services, transportation, public safety, and employee fringe benefits. Where savings can be made in these areas, the resources should be re-directed toward infrastructure development in the form of debt service on bond indebtedness (ie., by taking on higher debt service payments).

It also means County leaders have to be more aggressive in getting the state and federal government to pay directly the costs of international migration of low income and low skilled workers to South Florida. Dade County can then invest its own resources pro-actively in its future and not be burdened with paying for the costs incurred because of international movements of low skilled workers.

4. Do not penalize new development with extremely high impact fees, especially development which has a high value potential. On the other hand, when redeveloping South Dade in the aftermath of the hurricane, the County should seriously consider zoning that will pay more attention to density, sprawl, and economies of scale (ie., land use planning) than has been paid over the last three decades. More compact development which makes better use of open space and promotes more efficient land use should be encouraged.

5. If there are any increases in spending or reprogramming of resources, they should be in the direction of promoting infrastructure development and quality of life services and not spending on services and programs which serve as a magnet for a less skilled workforce.

6. Full disclosure of unfunded pension liability is essential so the public is aware of increasing financial obligations for the future.

The most important thing the County can do is to look at itself as a competitor with other urbanized counties in the state and nation for economic development. This will require new and fresh thinking. In the aftermath of the hurricane, the County can play a critical role through its taxing and spending policies to rebuild Dade according to a different vision. This vision should place emphasis on the creation of high wage, value added employment in an effort to diversify the County's economy away from its traditional tourist and agricultural base.

Ultimately, the County's leaders and citizens must go beyond the notion of "We Will Rebuild". They must ask the tougher question- **WHAT IS THE DESIRED CONFIGURATION OF THE POST HURRICANE ECONOMY IN DADE COUNTY AS WE APPROACH THE MILLENNIUM?** Dade's high unemployment and low wage growth prior to the hurricane were signals that addressing this question is an absolute imperative. Failure to do so may result in Dade's loss of financial independence, as has been the case in New York and Philadelphia.

DADE RANKINGS AT A GLANCE

Among All 67 Counties, Dade ranks:

1st in per capita expenditures;

1st in per capita revenues;

5th in per capita tax burden as percentage of personal income;

57th of 67 counties in growth in personal income over past decade.

Among the Eleven Most Populous Counties, Dade ranks:

1st in per capita taxes (predominantly ad valorem);

1st in per capita charges for services;

1st in per capita human services expenditures;

1st in per capita personal services (fringes).

Among Dade, Broward, Palm Beach, and Pinellas Counties, Dade ranks:

3rd in per capita general revenue growth from 1981 to 1990;

1st in per capita accumulated sick leave

RANKINGS

PER CAPITA RANKINGS WITHIN THE 11 MOST URBANIZED COUNTIES IN THE STATE OF FLORIDA:

(The per capita figures are presented with their rankings to the right of each category; an explanation of each category can be found in the Appendix)

TABLE 1

REVENUES:

Key: Popul = Population; TotRev = Total Revenue

County	Popul	Rank	TotRev	Rank	Taxes	Rank
BREVARD	398978	9	658.40	9	211.201	10
BROWARD	1255488	2	699.44	8	247.250	8
DADE	1937094	1	1752.27	1	435.734	2
DUVAL	672971	7	1262.18	4	436.038	1
HILLSBOROUGH	834054	5	1049.90	6	332.266	5
LEE	335113	11	1185.19	5	308.062	6
ORANGE	677491	6	1278.63	3	389.613	3
PALM BEACH	863518	3	1429.82	2	363.088	4
PINELLAS	851659	4	744.53	7	270.571	7
POLK	405382	8	559.13	11	186.116	11
VOLUSIA	370712	10	590.39	10	235.257	9

Key: Licenses = Licenses and Permits; Intergov = Intergovernmental Revenue; Charges = Charges for Services

County	Licenses	Rank	Intergov	Rank	Charges	Rank
BREVARD	4.7760	9	96.857	9	141.864	9
BROWARD	4.3067	10	101.781	7	161.082	6
DADE	14.0917	2	224.143	2	617.962	1
DUVAL	9.1887	5	284.242	1	286.448	2
HILLSBOROUGH	5.7909	6	130.407	4	157.843	7
LEE	14.7314	1	126.716	5	262.349	3
ORANGE	13.5316	4	143.863	3	162.781	5
PALM BEACH	13.7169	3	97.399	8	143.450	8
PINELLAS	3.4325	11	76.408	11	175.680	4
POLK	5.5296	7	108.941	6	124.692	10
VOLUSIA	5.3915	8	84.046	10	115.531	11

(continued)

REVENUES (continued):

Key: Fines = Fines and Forfeitures; MiscRev = Miscellaneous;
OthFin = Other Financing Sources

County	Fines	Rank	MiscRev	Rank	OthFin	Rank
BREVARD	4.5807	11	96.817	7	102.308	9
BROWARD	5.9260	9	68.087	9	111.006	8
DADE	13.2451	3	233.997	1	213.093	5
DUVAL	10.9000	5	113.421	6	121.939	7
HILLSBOROUGH	4.6188	10	135.733	3	283.243	4
LEE	7.8617	6	132.930	4	332.539	3
ORANGE	15.1662	2	120.970	5	432.710	2
PALM BEACH	11.1614	4	160.195	2	640.808	1
PINELLAS	7.1813	7	76.422	8	134.839	6
POLK	6.8090	8	67.457	10	59.588	11
VOLUSIA	17.2698	1	53.107	11	79.788	10

TABLE 2

EXPENDITURES:

Key: TotExp = Total Expenditures and Uses; GenGovSr = General
Governmental Services; PubSafe = Public Safety

County	TotExp	Rank	GenGovSr	Rank	PubSafe	Rank
BREVARD	935.26	9	134.348	4	95.269	11
BROWARD	1075.99	7	123.885	6	158.969	6
DADE	2509.13	1	112.287	7	242.756	2
DUVAL	1820.92	2	97.404	10	337.394	1
HILLSBOROUGH	1493.73	5	129.234	5	196.429	5
LEE	1494.36	4	171.125	1	142.682	9
ORANGE	1682.60	3	135.920	3	237.770	3
PALM BEACH	1489.70	6	152.960	2	200.595	4
PINELLAS	963.59	8	104.207	8	152.556	8
POLK	768.48	11	88.282	11	137.134	10
VOLUSIA	840.43	10	99.965	9	156.986	7

(continued)

EXPENDITURES (continued):

Key: PhyEnv = Physical Environment; Transpor = Transportation;
EconEnv = Economic Environment

County	PhyEnv	Rank	Transpor	Rank	EconEnv	Rank
BREVARD	97.226	7	87.251	8	14.516	8
BROWARD	80.887	8	124.739	6	6.512	11
DADE	163.194	3	299.825	1	74.186	2
DUVAL	262.972	1	169.071	3	102.785	1
HILLSBOROUGH	190.518	2	70.501	9	17.108	6
LEE	105.514	6	287.832	2	18.387	4
ORANGE	150.104	4	130.297	5	13.828	9
PALM BEACH	54.572	9	165.072	4	18.421	3
PINELLAS	134.982	5	66.382	10	12.660	10
POLK	44.826	10	49.749	11	15.162	7
VOLUSIA	41.234	11	93.626	7	17.196	5

Key: HumServ = Human Services; CultRec = Culture/Recreation;
DebtServ = Debt Service

County	HumServ	Rank	CultRec	Rank	DebtServ	Rank
BREVARD	22.202	11	58.546	5	56.595	6
BROWARD	41.884	7	60.706	4	68.898	5
DADE	347.686	1	57.541	6	190.905	1
DUVAL	65.941	4	64.057	3	78.325	3
HILLSBOROUGH	99.437	2	47.624	8	41.997	8
LEE	26.003	10	102.803	2	75.598	4
ORANGE	45.363	6	130.835	1	121.163	2
PALM BEACH	58.990	5	41.878	9	50.801	7
PINELLAS	34.505	8	18.272	10	35.140	9
POLK	97.634	3	6.413	11	19.320	11
VOLUSIA	28.123	9	56.248	7	27.612	10

Key: OthExp = Other Financing Uses; Personal = Personal Services

County	OthExp	Rank	Personal	Rank
BREVARD	164.976	8	204.330	11
BROWARD	138.200	9	271.311	7
DADE	352.755	3	667.996	1
DUVAL	183.110	7	459.862	2
HILLSBOROUGH	352.396	4	348.490	3
LEE	282.690	5	281.729	6
ORANGE	381.318	2	335.998	4
PALM BEACH	443.231	1	303.176	5
PINELLAS	190.690	6	214.194	10
POLK	68.206	11	241.750	8
VOLUSIA	101.091	10	218.353	9

TABLE 3

PER CAPITA RANKINGS WITHIN ALL COUNTIES IN THE STATE OF FLORIDA:-

(The Per capita figures are presented with their rankings to the right of each category)

Key: ToR = Total Revenue & Other Sources; ToE = Total Expenditures and Uses

County	ToR	Rank	ToE	Rank
ALACHUA	673.17	38	884.38	38
BAKER	586.82	51	759.41	51
BAY	693.17	37	853.18	39
BRADFORD	397.45	64	516.89	64
BREVARD	658.40	40	935.26	35
BROWARD	699.44	35	1075.99	27
CALHOUN	375.50	65	434.29	67
CHARLOTTE	866.43	24	1101.29	26
CITRUS	628.49	44	1004.09	28
CLAY	646.35	42	750.46	53
COLLIER	1321.33	5	1732.13	5
COLUMBIA	711.76	33	832.51	41
DADE	1752.27	1	2509.13	1
DESOTO	567.04	55	751.74	52
DIXIE	809.79	30	975.19	30
DUVAL	1262.18	8	1820.92	3
ESCAMBIA	963.48	19	1230.76	16
FLAGLER	951.52	20	1131.59	22
FRANKLIN	1208.51	10	1759.30	4
GASDEN	512.14	62	680.95	59
GILCHRIST	576.94	53	771.34	49
GLADES	1185.12	12	1522.04	8
GULF	1063.97	16	981.48	29
HAMILTON	1506.49	3	1375.42	13
HARDEE	882.67	23	1102.15	25
HENDRY	862.41	26	1113.43	23
HERNANDO	798.76	31	917.38	36
HIGHLANDS	488.63	63	669.19	61
HILLSBOROUGH	1049.90	17	1493.73	10
HOLMES	353.31	66	466.37	66
INDIAN RIVER	1316.46	6	1700.34	6
JACKSON	544.78	60	649.37	62
JEFFERSON	710.70	34	970.04	32
LAFAYETTE	606.89	49	806.29	45
LAKE	550.62	59	710.73	57
LEE	1185.19	11	1494.36	9
LEON	562.47	56	739.06	56
LEVY	619.96	48	794.63	46
LIBERTY	697.71	36	911.43	37

(Continued)

County	ToR	Rank	ToE	Rank (continued)
MADISON	622.08	46	744.39	54
MANATEE	1110.94	14	1411.22	12
MARION	555.82	58	681.78	58
MARTIN	1082.15	15	1336.78	15
MONROE	1683.65	2	1945.69	2
NASSAU	651.67	41	810.89	44
OKALOOSA	586.30	52	812.73	43
OKEECHOBEE	820.16	28	1103.52	24
ORANGE	1278.63	7	1682.60	7
OSCEOLA	1010.34	18	1212.37	17
PALM BEACH	1429.82	4	1489.70	11
PASCO	885.47	22	1188.65	19
PINELLAS	744.53	32	963.59	34
POLK	559.13	57	768.48	50
PUTNAM	827.08	27	967.61	33
ST. JOHNS	1238.87	9	1341.47	14
ST. LUCIE	662.54	39	1212.05	18
SANTA ROSA	514.35	61	623.93	63
SARASOTA	917.96	21	973.11	31
SEMINOLE	625.94	45	817.17	42
SUMTER	620.29	47	781.64	48
SUWANNEE	642.47	43	743.41	55
TAYLOR	866.17	25	784.88	47
UNION	575.51	54	679.03	60
VOLUSIA	590.39	50	840.43	40
WAKULLA	1142.99	13	1184.69	20
WALTON	814.14	29	1143.64	21
WASHINGTON	344.85	67	477.02	65

TABLE 4

Key: PCPI = Per Capita Personal Income; TaxBur = Tax Burden

Note: Tax Burden was calculated by dividing Total Revenue Per Capita by Personal Income Per Capita

County	PCPI	Rank	TaxBur	Rank
ALACHUA	13672	25	0.049237	46
BAKER	11048	45	0.053115	41
BAY	12787	34	0.054209	39
BRADFORD	9142	63	0.043475	52
✓BREVARD	15432	18	0.042665	54
✓BROWARD	20533	5	0.034064	66
CALHOUN	8884	65	0.042267	55
CHARLOTTE	15439	17	0.056120	38
CITRUS	11816	39	0.053190	40
CLAY	15119	20	0.042751	53
COLLIER	21595	4	0.061187	34
COLUMBIA	11240	41	0.063324	28
✓DADE	16874	12	0.103844	5
DESOTO	11190	42	0.050674	45
DIXIE	8960	64	0.090378	8
✓DUVAL	15316	19	0.082409	10
ESCAMBIA	12609	35	0.076412	14
FLAGLER	13203	30	0.072069	17
FRANKLIN	10906	46	0.110811	3
GASDEN	9657	60	0.053034	42
GILCHRIST	12156	36	0.047461	48
GLADES	8524	67	0.139034	2
GULF	10452	53	0.101796	6
HAMILTON	9862	59	0.152757	1
HARDEE	11742	40	0.075172	16
HENDRY	13598	26	0.063422	27
HERNANDO	12096	37	0.066035	24
HIGHLANDS	13211	29	0.036987	64
✓HILLSBOROUGH	15081	21	0.069618	20
HOLMES	9279	62	0.038077	63
INDIAN RIVER	19230	7	0.068459	22
JACKSON	10519	52	0.051790	43
JEFFERSON	10348	55	0.068680	21
LAFAYETTE	10734	50	0.056539	37
LAKE	16708	13	0.032955	67
✓LEE	16890	11	0.070171	19
LEON	14578	23	0.038584	61
LEVY	10228	56	0.060614	35
LIBERTY	11061	43	0.063079	29
MADISON	10042	58	0.061947	32
MANATEE	17023	9	0.065261	26

(continued)

County	PCPI	Rank	TaxBur	Rank (continued)
MARION	12027	38	0.046215	49
MARTIN	22450	2	0.048202	47
MONROE	16626	14	0.101266	7
NASSAU	14685	22	0.044377	51
OKALOOSA	12995	32	0.045118	50
OKEECHOBEE	10688	51	0.076736	12
ORANGE	16958	10	0.075400	15
OSCEOLA	16345	15	0.061813	33
PALM BEACH	22824	1	0.062645	30
PASCO	13019	31	0.068014	23
PINELLAS	19317	6	0.038543	62
POLK	13427	27	0.041642	56
PUTNAM	10820	47	0.076440	13
ST. JOHNS	17483	8	0.070861	18
ST. LUCIE	12816	33	0.051696	44
SANTA ROSA	13311	28	0.038641	60
SARASOTA	22100	3	0.041537	57
SEMINOLE	15604	16	0.040114	59
SUMTER	10751	49	0.057696	36
SUWANNEE	10360	54	0.062015	31
TAYLOR	11055	44	0.078351	11
UNION	8795	66	0.065436	25
VOLUSIA	14446	24	0.040869	58
WAKULLA	10776	48	0.106068	4
WALTON	9625	61	0.084586	9
WASHINGTON	10106	57	0.034123	65

PER CAPITA REVENUE; DADE, BROWARD, PALM BEACH, PINELLAS
General Fund, 1981 Dollars.

	DADE		
	1981	1986	1990
Property	\$113	179	181
Intergovernmental	26	43	49
Other	71	136	118
Total	210	358	348
	BROWARD		
Property	\$68	109	181
Intergovernmental	26	39	46
Other	41	30	25
Total	135	178	252
	PALM BEACH		
Property	\$120	159	213
Intergovernmental	66	59	58
Other	45	83	74
Total	231	301	345
	PINELLAS		
Property	\$41	49	68
Intergovernmental	37	72	102
Other	8	15	10
Total	86	136	180

Note: Figures are budgeted amounts divided by the respective county population and adjusted for changes in the Consumer Price Index.

TABLE 6

PER CAPITA EXPENDITURES BY FUNCTION 1981, 1986, 1990;
 Dade, Broward, Palm Beach, Pinellas
 General Fund, 1981 Dollars.

	DADE		
	1981	1986	1990
General Government	\$45	67	76
Public Safety	64	97	134
Transportation	10	16	14
Human Services	42	59	53
Culture	17	20	20
Other	27	74	53
Total	205	333	350
	BROWARD		
General Government	\$43	56	65
Public Safety	42	75	110
Transportation	10	1	1
Human Services	18	20	30
Culture	9	19	23
Other	4	12	8
Total	127	183	237
	PALM BEACH		
General Government	\$45	69	90
Public Safety	62	89	119
Transportation	25	15	16
Human Services	58	44	40
Culture	12	17	22
Other	24	16	15
Total	226	250	302
	PINELLAS		
General Government	\$41	49	68
Public Safety	38	73	102
Transportation	8	16	11
Human Services	14	17	25
Culture	6	6	7
Other	33	15	19
Total	140	176	232

PER CAPITA STAFFING LEVELS AND SALARIES
1981 Dollars, Staffing per Thousand, Selected Departments.

GRADE	1981		1986		1990	
	Salary	Staffing	Salary	Staffing	Salary	Staffing
County Administrator	\$0.04	\$1.20	\$0.01	\$0.75	\$0.01	\$1.04
Budget & Management	0.02	0.51	0.01	0.58	0.01	0.62
Police	1.40	44.41	1.94	74.93	1.84	83.97
Building & Zoning	0.10	3.32	0.10	4.75	0.15	7.16
Human Services	1.64	47.18	1.39	33.46	1.30	62.08
TOWARD	1981		1986		1990	
	Salary	Staffing	Salary	Staffing	Salary	Staffing
County Administrator	\$0.02	\$0.60	\$0.03	\$1.05	\$0.03	\$1.21
Budget & Management	0.02	0.03	0.01	0.51	0.01	0.52
Police	0.95	23.33	1.74	60.41	2.39	89.93
Building & Zoning	0.29	1.26	0.11	3.14	0.09	2.48
Human Services	1.38	38.50	1.97	67.97	2.55	95.24
ALM BEACH	1981		1986		1990	
	Salary	Staffing	Salary	Staffing	Salary	Staffing
County Administrator	\$0.02	\$0.57	\$0.02	\$0.84	\$0.03	\$1.19
Budget & Management	0.01	0.26	0.01	0.43	0.06	0.63
Police	1.31	34.01	1.66	51.72	2.25	81.83
Building & Zoning	0.06	5.21	0.28	8.22	0.35	9.31
Human Services	0.23	4.65	0.90	34.74	0.78	15.98

Note: Salaries and departmental staffing levels have been divided by the respective county populations and adjusted for changes in the Consumer Price Index.

TABLE 8

SALARIES OF COMPARABLE POSITIONS IN 10 URBAN COUNTIES (IN 000'S)

COUNTY	1	2	3	4	5	6	7
Dade	\$158	\$106	\$163	\$ 40	\$100	\$ 54	\$106
Hillsborough	178	104	-	-	54	-	-
Lee	124	100	78	-	73	41	106
Orange	146	109	79	-	94	43	125
Palm Beach	146	126	-	-	97	47	-
Pinellas	133	118	69	46	80	48	-
Broward	119	110	141	-	112	49	92
Brevard	139	92	126	81	76	53	-
Duval	158	77	77	50	64	26	109
Polk	119	94	60	45	65	42	-
Average	141	104	99	52	81	44	92
Standard Deviation	17	13	36	15	18	8	25

- 1 = County Administrator
 2 = Deputy County Administrator
 3 = County Attorney
 4 = Entering County Attorney
 5 = Budget Director
 6 = Budget Analyst
 7 = Police Chief/Sheriff

Note: Salaries have been rounded to the nearest thousand and were obtained by phone and mail inquiry.

TABLE 8 (Continued)

COUNTY	8	9	10	11	12	13	14
Dade	\$ 29	\$ 95	\$ 35	\$127	\$ 27	\$135	\$ 21
Hillsborough	25	89	-	74	-	81	-
Lee	26	56	44	83	23	91	22
Orange	34	109	36	109	36	83	26
Palm Beach	32	98	36	99	30	125	27
Pinellas	27	89	32	107	28	97	17
Broward	22	79	28	83	25	111	24
Brevard	-	95	34	61	31	82	21
Duval	-	-	-	65	25	63	20
Polk	29	58	27	86	24	52	-
Average	28	84	34	89	27	92	23
Standard Deviation	4	18	5	19	4	25	5

- 8 = Sheriff Deputy
 9 = Building & Zoning Director
 10 = Building Inspector
 11 = Social Services Director
 12 = Social Worker (Entry)
 13 = Parks & Recreation Director
 14 = Parks & Recreation Worker (Entry)

PER CAPITA DEBT SERVICE, PENSION CONTRIBUTIONS,
AND ACCUMULATED SICK LEAVE;
Dade, Broward, Palm Beach, Pinellas
General Fund, 1981 Dollars.

Note : Debt Service is General Fund Devoted and Does Not Include Enterprises.

	DADE		
	1981	1986	1990
Debt Service	\$25	66	43
Pension	18	42	57
Sick Leave	9	24	34
Total	52	132	134

	BROWARD		
Debt Service	\$12	30	50
Pension	5	16	148
Sick Leave	3	9	13
Total	20	55	261

	PALM BEACH		
Debt Service	\$10	24	9
Pension	4	17	26
Sick Leave	15	17	21
Total	29	58	56

	PINELLAS		
Debt Service	\$1	9	18
Pension	3	10	17
Sick Leave	8	6	11
Total	12	24	46

Note: Debt, pension contributions and accumulated sick leave have been divided by the respective county populations and adjusted for changes in the Consumer Price Index.

TABLE 10

REVENUE AND EXPENDITURE CAPACITY
 Predicted vs. Actual: 1989 Data.

	REVENUE		
	Predicted	Actual	Difference
Dade	\$895	1670	775
Broward	1318	1332	14
Hillsborough	1119	308	-811
Orange	1436	1732	296
Palm Beach	1732	1984	252
Pinellas	567	636	69

	EXPENDITURES		
	Predicted	Actual	Difference
Dade	\$1267	1814	547
Broward	1070	1493	423
Hillsborough	918	1214	296
Orange	1058	1394	336
Palm Beach	1454	1293	-161
Pinellas	1036	769	-267

Note: These figures are based on a multiple regression model described in the text.

TABLE 11

MOODY'S BOND RATINGS - 11 MOST POPULOUS FLORIDA COUNTIES.

Dade	A1
Broward	AA
Palm Beach	AA
Pinellas	No General Obligation Debt or Rating
Hillsborough	AA
Orange	A1
Duval	A1
Polk	Insures to obtain AAA Rating
Brevard	A (General Obligation Equivalent)
Volusia	No General Obligation Debt or Rating
Lee	Unavailable

Note: Ratings were obtained by phone and mail queries from the counties and Moody's.

APPENDIX

CHARGES FOR SERVICES - Major revenue category reflecting all revenues from charges for current services, excluding revenues of intra-governmental service funds. Includes revenues related to services performed whether received from private individuals or from other governmental units.

CULTURE AND RECREATION - A major expenditure category that includes libraries, parks, recreation, cultural services, special events, special recreation facilities, and other culture/recreation. Also denotes a charge for services revenue category.

DEBT SERVICE INTEREST AND FEES - The periodic payment of interest payable on borrowed funds and associated fees for handling costs. In the Enterprise column this figure is not shown because it is considered as non-operating expense.

ECONOMIC ENVIRONMENT - A major expenditure category to record the cost of providing services which develop and improve the economic condition of the community and its citizens. Includes Employment.

EXPENDITURES - This term designates the cost of goods delivered or services rendered, whether paid or unpaid. (Accrual - Modified Accrual Basis) where the cash basis is used the term designates only actual cash disbursements. The term expenditure is significant in expendable fund accounting and should not be confused with " expenses" which is the term used in enterprise funds.

FINES AND FORFEITURES - Revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful rules and regulations. Includes library fines. Forfeits include revenues resulting confiscation of deposits or bonds held as performance guarantees.

GENERAL GOVERNMENT SERVICES - A major class of services provided by the legislative, judicial, and administrative branches of the local government for the benefit of the public and governmental body as a whole. Includes, for this report, legislative, executive, financial and administrative, legal counsel, comprehensive planning, judicial, general obligation debt service, elections, insurance and other expenditures not properly reported elsewhere.

HUMAN SERVICES EXPENDITURES - The cost of providing services for the care, treatment, and control of human illness, injury, of handicap, and for the welfare of the community as a whole and its individuals. Expenditure activities classified under this function include mental health, physical health, welfare programs, retardation, and interrelated programs such as the provisions of health care for indigent persons.

HUMAN SERVICES REVENUES - Revenues received as charges for services rendered. Charges made for any of the services detailed in the Human Services expenditures section and classified thus. A revenue source sub-category classified in the Charges for Services category.

INTERGOVERNMENTAL REVENUE - This is a major revenue category that includes all revenues received from Federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. Grants are divided into sub-categories indicating the use of the grant money classified by the expenditure function.

LICENSES AND PERMITS - Revenue derived from the issuance of local licenses and permits.

A revenue category that includes the following sources: Professional/Occupational Licenses, Building Permits, and other licenses and permits.

MISCELLANEOUS REVENUE - This includes the following sources: Interest earnings, rents and royalties, special assessments, compensation for the loss of fixed assets, contributions and donations, and other miscellaneous.

OTHER FINANCING SOURCES /USES - This category includes those items which are neither true revenues or expenditures. They consist of such items as inter-fund transfers, contributions from other funds, and debt proceeds.

PERSONAL SERVICES - An expenditure object code used to account Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Workman's Compensation and Unemployment Insurance.

PHYSICAL ENVIRONMENT - A functional category of Expenditures for the primary purpose of achieving a satisfactory living environment. The sub-categories of this function are: Electric, gas, water, garbage/solid waste control, sewer combined water/sewer, conservation/resource control and other physical environment.

POPULATION - population figures are from the 1990 Census of Population as released by the Bureau of the Census, U.S. Department of Commerce.

PUBLIC SAFETY - An expenditure functional category to account for the cost providing services for the security of persons and property within the jurisdiction of the local government. The activity sub-categories included in this expenditure function are: Law enforcement, fire control, detention and/or correction, protective inspections, emergency/disaster relief, ambulance and rescue services, medical examiner, and consumer affairs.

RECREATION/CULTURE - This is a revenue source category which includes charges for services for libraries, parks and recreation, culture services, special events and special recreation facilities.

REVENUES - Those receipts which increase a fund's financial resources other than from inter-fund transfers and debt issue proceeds; or an increase in a fund's assets without a corresponding increase in liabilities. Contributions of fund capital in Enterprise and Intergovernmental Service Funds are not included in this term.

TAXES - Charges levied by a unit of local government against the income or wealth of a person, natural or corporate. A category of revenue indicating its type. This category is divided into five sub-categories: Property taxes, sales and use taxes, franchise taxes, utility service taxes and other taxes .

TOTAL EXPENDITURES/EXPENSE - In the governmental funds column this figure represents a total of all expenditures, inter-fund transfers out, and all other non-expenditure disbursements. In the enterprise column it represents all operating and non-operating expenses.

TOTAL REVENUE - In the governmental funds column this figure is the total of all the revenues categories. In the enterprise fund column this figure includes only charges for services, interest revenues and other miscellaneous revenues. Charges for services include operating revenues only.

TRANSPORTATION - An expenditure functional category to account for the cost of services provided for the safe and adequate flow of vehicles, travelers, and pedestrians. This expenditure function includes the following activity subcategories: Road and street-facilities, airports, water transportation, transit systems, parking facilities and other transportation.