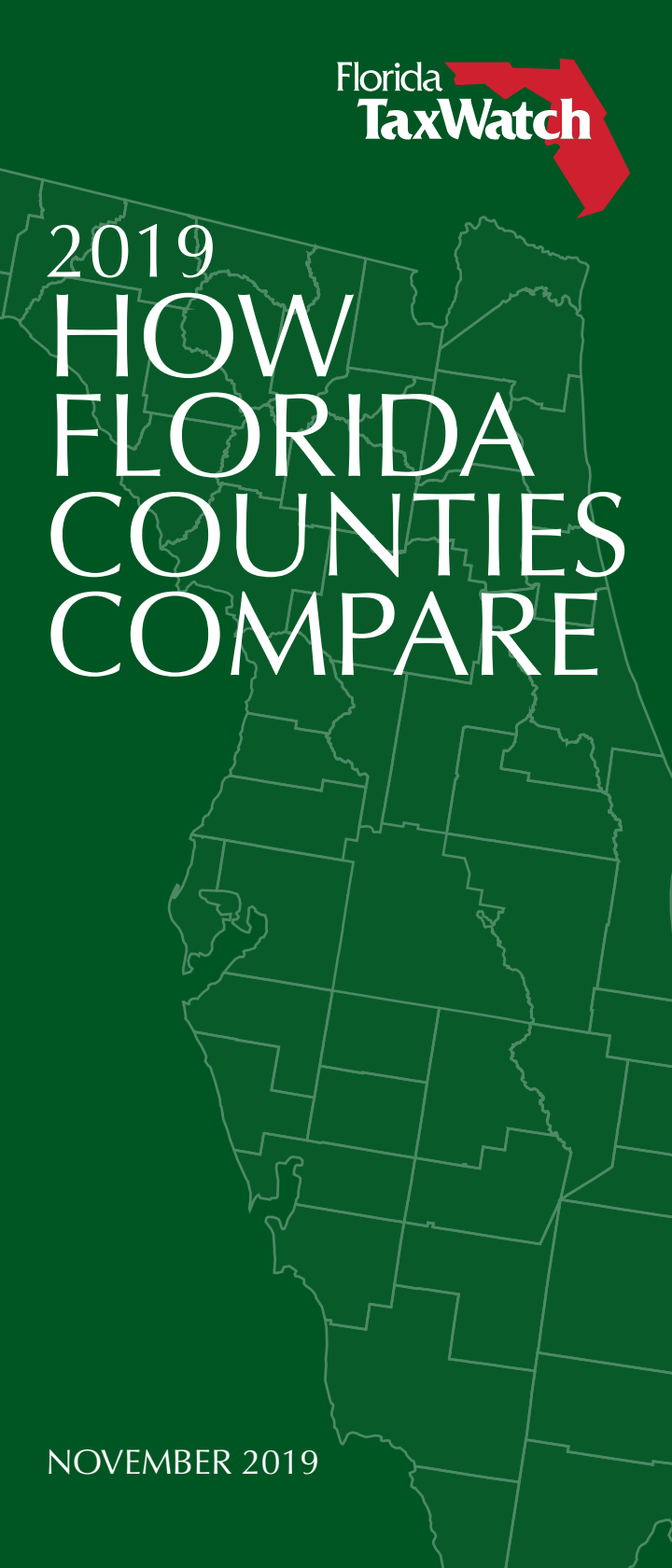


2019
**HOW
FLORIDA
COUNTIES
COMPARE**



NOVEMBER 2019

DEAR FELLOW TAXPAYER

ABOUT TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

Florida relies very heavily on local governments to provide services to its residents. The state's counties, cities, school districts, and special districts raise and spend more money combined than Florida's state government. The levels of taxing and spending in different jurisdictions across the state vary considerably. This report will help you see how your county stacks up against the other 66 counties.

To complement our *How Florida Compares* series, which compares our state to the rest of the nation, this report looks at the myriad local governments within the state. While property taxes get most of the public attention, they only provide about one-fifth of city and county revenue. The tables, charts, and graphs in this report provide comprehensive information on local tax rates, tax collections, other revenue sources, and government expenditures.

TaxWatch provides this report as a reference tool for Florida's taxpayers, policymakers, and elected officials. I hope that you will use this guide as a resource to better understand the cost of your local governments and how those costs stack up with other localities.

Sincerely,



Dominic M. Calabro

President and CEO

Florida TaxWatch

HOW DOES YOUR COUNTY COMPARE?

A GUIDE TO THIS GUIDE

Local taxing and spending is a major part of Florida government operations. More than half of all Florida government revenue (54.9 percent) is raised at the local level, one of the highest shares in the nation. Florida's 66 county governments (plus Jacksonville's consolidated government), more than 400 municipal governments, and approximately 1,000 independent special districts spend \$80 billion annually.

This publication compares the revenue and expenditure profiles of Florida's 67 counties to give taxpayers an overview of how their local government stacks up with the rest of the state. The report presents the most recently available data regarding: property taxes, other taxes and fees, county and municipal revenues, county and municipal expenditures, and other related measures.

While the focus is on county and municipal governments, we have included information on all types of local jurisdictions, including special districts and school districts, and most data are grouped geographically by county.

Based on the system developed by the Florida Department of Financial Services, known as the Local Government Electronic Reporting (LOGER) System, we classified local government revenues into five categories: property taxes; other taxes; charges for services; permits, fees and special assessments; intergovernmental revenues; and other revenues.

Expenditures are classified as general government, public safety, courts, utility and environment, transportation, economic development, human services, and culture and recreation.

This report uses the most recently available data, but the limitations of that data must be considered. Data are self-reported by local governments and errors and omissions can occur. While the classification system helps, there may be some differences in how governments account for similar functions. Also, this report often groups data into geographic county totals in order to derive an average for all residents in the county. Depending on where in the county a person lives, deviations can occur.

This report compares the magnitude and makeup of Florida's local governments' fiscal operations. It does not attempt to compare or evaluate levels of service. We hope the information in this book can help taxpayers make those assessments for themselves, for it is only through knowledge and participation that you can decide if you get the government you pay for.

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FY2018-19

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1	Monroe	\$3,338	34	Citrus	\$1,021
2	Walton	\$2,881	35	Taylor	\$1,006
3	Collier	\$2,703	36	Hardee	\$998
4	Martin	\$2,598	37	Hamilton	\$997
5	Palm Beach	\$2,490	38	Putnam	\$956
6	Franklin	\$2,252	39	Glades	\$946
7	Miami-Dade	\$2,040	40	DeSoto	\$923
8	Broward	\$2,011	41	Pasco	\$907
9	Sarasota	\$1,999	42	Polk	\$894
10	Nassau	\$1,846	43	Marion	\$873
11	Indian River	\$1,836	44	Escambia	\$843
12	Lee	\$1,836	45	Levy	\$829
13	Orange	\$1,719	46	Okeechobee	\$819
14	Gulf	\$1,695	47	Highlands	\$786
15	Pinellas	\$1,684	48	Gilchrist	\$782
16	St. Johns	\$1,655	49	Hernando	\$778
17	Manatee	\$1,617	50	Clay	\$778
18	St. Lucie	\$1,604	51	Santa Rosa	\$764
	Statewide	\$1,597	52	Suwannee	\$745
19	Charlotte	\$1,579	53	Columbia	\$672
20	Flagler	\$1,566	54	Jefferson	\$664
21	Volusia	\$1,344	55	Madison	\$650
22	Hillsborough	\$1,337	56	Dixie	\$648
23	Duval	\$1,245	57	Bradford	\$583
24	Alachua	\$1,221	58	Washington	\$582
25	Okaloosa	\$1,212	59	Wakulla	\$581
26	Bay	\$1,185	60	Lafayette	\$545
27	Osceola	\$1,172	61	Baker	\$542
28	Seminole	\$1,159	62	Gadsden	\$526
29	Brevard	\$1,130	63	Liberty	\$477
30	Sumter	\$1,125	64	Jackson	\$468
31	Hendry	\$1,080	65	Calhoun	\$467
32	Lake	\$1,063	66	Holmes	\$375
33	Leon	\$1,049	67	Union	\$273

Includes all taxing jurisdictions in each county (counties, cities, school districts and special districts) and uses total county population.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY GOVERNMENT
PROPERTY TAX LEVIES

FY2018-19

1	Martin	\$1,256.88	34	Taylor	\$495.02
2	Monroe	\$1,232.49	35	Seminole	\$492.61
3	Walton	\$1,020.41	36	Pasco	\$487.20
4	Collier	\$1,005.20	37	Bay	\$459.27
5	Franklin	\$990.99	38	Gilchrist	\$453.20
6	Nassau	\$934.01	39	Hendry	\$435.07
7	Palm Beach	\$879.37	40	Brevard	\$411.68
8	Charlotte	\$830.26	41	Levy	\$411.12
9	Gulf	\$817.23	42	Hernando	\$409.51
10	St. Johns	\$788.92	43	Dixie	\$408.55
11	Miami-Dade	\$757.77	44	Escambia	\$405.78
12	Duval	\$742.97	45	Highlands	\$403.80
13	Indian River	\$717.89	46	Clay	\$393.28
14	Flagler	\$689.35	47	Polk	\$391.22
15	Manatee	\$657.31	48	Okeechobee	\$390.11
16	Orange	\$646.40	49	Suwannee	\$385.02
	Statewide	\$614.64	50	Lake	\$372.26
17	Hillsborough	\$605.53	51	Marion	\$361.93
18	St. Lucie	\$601.64	52	Madison	\$351.88
19	Pinellas	\$580.99	53	Okaloosa	\$349.78
20	Osceola	\$579.58	54	Santa Rosa	\$334.53
21	Glades	\$579.35	55	Jefferson	\$323.03
22	Broward	\$568.16	56	Washington	\$304.20
23	Hamilton	\$562.97	57	Lafayette	\$302.39
24	Sarasota	\$557.79	58	Bradford	\$301.68
25	Lee	\$544.87	59	Wakulla	\$301.17
26	Putnam	\$541.32	60	Columbia	\$294.79
27	Alachua	\$534.93	61	Liberty	\$268.25
28	Hardee	\$529.87	62	Calhoun	\$268.19
29	DeSoto	\$524.72	63	Gadsden	\$266.69
30	Volusia	\$520.96	64	Jackson	\$242.77
31	Leon	\$499.84	65	Baker	\$234.88
32	Sumter	\$496.88	66	Holmes	\$213.00
33	Citrus	\$495.04	67	Union	\$146.80

Includes county government operating levies, county government debt service levies, dependent special districts and municipal service taxing units (MSTUs).

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA MUNICIPAL GOVERNMENT
PROPERTY TAX LEVIES

FY2018-19

1	Broward	\$587.27	34	Hendry	\$57.49
2	Monroe	\$477.61	35	Columbia	\$56.92
3	Palm Beach	\$449.34	36	Okeechobee	\$55.87
4	Miami-Dade	\$417.47	37	Charlotte	\$55.84
5	Pinellas	\$325.21	38	Escambia	\$52.36
6	Volusia	\$287.38	39	DeSoto	\$50.32
7	Flagler	\$263.72	40	Suwannee	\$46.36
8	St. Lucie	\$256.86	41	Gadsden	\$44.42
9	Lee	\$253.37	42	Jefferson	\$44.35
	Statewide	\$249.09	43	Hardee	\$42.93
10	Brevard	\$239.60	44	Washington	\$42.48
11	Orange	\$238.07	45	Citrus	\$40.45
12	Martin	\$204.97	46	Madison	\$39.96
13	Franklin	\$201.19	47	Sumter	\$39.26
14	Sarasota	\$194.41	48	Highlands	\$38.43
15	Nassau	\$170.56	49	Bradford	\$37.66
16	Hillsborough	\$166.52	50	Walton	\$36.77
17	Lake	\$165.00	51	Hamilton	\$34.22
18	Seminole	\$157.59	52	Baker	\$32.88
19	Alachua	\$157.28	53	Pasco	\$26.39
20	Leon	\$157.15	54	Duval	\$24.33
21	Okaloosa	\$154.18	55	Clay	\$24.32
22	Collier	\$132.37	56	Jackson	\$23.61
23	Polk	\$123.35	57	Dixie	\$18.82
24	Manatee	\$114.07	58	Santa Rosa	\$16.26
25	Indian River	\$107.98	59	Lafayette	\$16.21
26	Bay	\$103.34	60	Liberty	\$15.21
27	Marion	\$92.28	61	Glades	\$15.09
28	Gulf	\$87.90	62	Hernando	\$14.84
29	Levy	\$78.22	63	Gilchrist	\$13.81
30	Osceola	\$72.80	64	Union	\$6.47
31	St. Johns	\$65.72	65	Calhoun	\$6.36
32	Taylor	\$62.41	66	Wakulla	\$4.55
33	Putnam	\$58.89	67	Holmes	\$0.61

Per capita municipal levies were calculated by dividing all municipal levies in a county by total county population. Levies for Jacksonville's consolidated government are included in the county government table.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA SCHOOL DISTRICT
PROPERTY TAX LEVIES**

FY2018-19

1	Walton	\$1,502.38	34	Marion	\$403.82
2	Monroe	\$1,313.15	35	Hardee	\$394.69
3	Collier	\$1,270.25	36	Leon	\$390.30
4	Sarasota	\$1,053.45	37	Santa Rosa	\$385.98
5	Martin	\$1,038.00	38	Escambia	\$383.19
6	Franklin	\$1,005.43	39	Hamilton	\$377.43
7	Palm Beach	\$918.94	40	Pasco	\$367.25
8	Indian River	\$840.51	41	Polk	\$354.57
9	Gulf	\$785.89	42	Hendry	\$352.56
10	Miami-Dade	\$780.38	43	Clay	\$347.25
11	Orange	\$773.93	44	Putnam	\$342.94
12	Lee	\$768.67	45	Hernando	\$339.85
13	Manatee	\$753.97	46	Okeechobee	\$339.18
14	St. Johns	\$739.38	47	DeSoto	\$332.81
15	Nassau	\$702.54	48	Highlands	\$329.34
16	Broward	\$691.54	49	Glades	\$318.73
17	Charlotte	\$657.29	50	Levy	\$318.33
	Statewide	\$630.37	51	Gilchrist	\$297.67
18	Okaloosa	\$602.65	52	Suwannee	\$296.55
19	Pinellas	\$600.77	53	Jefferson	\$290.21
20	Bay	\$593.91	54	Wakulla	\$273.57
21	Flagler	\$571.15	55	Columbia	\$268.65
22	Sumter	\$560.79	56	Madison	\$243.96
23	Osceola	\$498.35	57	Washington	\$234.20
24	Seminole	\$490.69	58	Bradford	\$231.12
25	St. Lucie	\$486.19	59	Baker	\$228.41
26	Hillsborough	\$472.82	60	Lafayette	\$214.18
27	Duval	\$458.68	61	Gadsden	\$213.39
28	Brevard	\$456.73	62	Dixie	\$208.01
29	Volusia	\$449.68	63	Jackson	\$200.20
30	Alachua	\$445.82	64	Liberty	\$192.85
31	Citrus	\$435.06	65	Calhoun	\$191.63
32	Lake	\$429.33	66	Holmes	\$161.03
33	Taylor	\$424.34	67	Union	\$106.86

Includes both district school board operating and debt service levies.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA INDEPENDENT SPECIAL DISTRICT
PROPERTY TAX LEVIES**

FY2018-19

1	Walton	\$321.40	34	Santa Rosa	\$27.23
2	Monroe	\$314.68	35	Pasco	\$26.14
3	Collier	\$295.31	36	Polk	\$24.95
4	Lee	\$268.66	37	Taylor	\$23.81
5	St. Lucie	\$259.71	38	Hamilton	\$22.36
6	Palm Beach	\$242.76	39	Brevard	\$22.26
7	Hendry	\$235.28	40	Levy	\$21.36
8	Sarasota	\$193.16	41	Osceola	\$21.22
9	Pinellas	\$177.28	42	Duval	\$19.32
10	Indian River	\$169.35	43	Seminole	\$18.39
11	Broward	\$164.43	44	Gilchrist	\$17.09
12	Okaloosa	\$105.11	45	Suwannee	\$16.98
	Statewide	\$102.79	46	DeSoto	\$14.81
13	Martin	\$97.71	47	Marion	\$14.51
14	Lake	\$96.11	48	Hernando	\$14.15
15	Hillsborough	\$91.86	49	Madison	\$14.06
16	Manatee	\$91.60	50	Highlands	\$14.03
17	Volusia	\$86.30	51	Putnam	\$13.31
18	Miami-Dade	\$83.98	52	Union	\$13.23
19	Alachua	\$83.15	53	Clay	\$12.92
20	Orange	\$60.94	54	Bradford	\$12.87
21	St. Johns	\$60.79	55	Dixie	\$12.41
22	Franklin	\$54.08	56	Lafayette	\$12.33
23	Columbia	\$51.77	57	Jefferson	\$6.33
24	Citrus	\$50.76	58	Gulf	\$3.57
25	Baker	\$46.09	59	Leon	\$1.92
26	Flagler	\$42.12	60	Escambia	\$1.87
27	Nassau	\$38.66	61	Wakulla	\$1.29
28	Charlotte	\$35.98	62	Washington	\$1.16
29	Okeechobee	\$33.93	63	Jackson	\$1.05
30	Glades	\$32.92	64	Gadsden	\$1.02
31	Hardee	\$30.45	65	Liberty	\$0.98
32	Bay	\$28.94	66	Calhoun	\$0.94
33	Sumter	\$27.59	67	Holmes	\$0.78

Includes independent districts only. Dependent districts are included in the county government table. Calculated using total county population.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

AVERAGE TOTAL PROPERTY TAX MILLAGE RATES

FY2018-19

**PER CAPITA IMPACT OF
SAVE OUR HOMES IN TAXES**

FY2018-19

1	St. Lucie	22.8369	34	Pasco	16.5784
2	Alachua	21.5301	35	Calhoun	16.5567
3	Volusia	20.3371	36	Washington	16.5505
4	Dixie	20.2937	37	Hardee	16.4482
5	Hendry	19.9852	38	Manatee	16.3604
6	Pinellas	19.9669	39	Charlotte	16.3245
7	Broward	19.6433	40	Taylor	16.3049
8	Glades	19.2353	41	Okeechobee	16.1976
9	Hillsborough	19.2302	42	Liberty	16.1228
10	Flagler	18.9999	43	Lee	16.1035
11	Miami-Dade	18.7935	44	Highlands	15.9828
12	Palm Beach	18.5708	45	Baker	15.9730
13	Putnam	18.1266	46	Holmes	15.7755
14	DeSoto	18.1211	47	Osceola	15.7668
15	Duval	18.0631	48	Citrus	15.7341
16	Leon	17.9624	49	Seminole	15.6969
17	Madison	17.9163	50	Hernando	15.6862
18	Martin	17.8659	51	Jefferson	15.6403
19	Union	17.7068	52	Indian River	15.4859
20	Gilchrist	17.5994	53	Gulf	15.2673
21	Levy	17.5067	54	Escambia	14.7808
22	Nassau	17.4386	55	Clay	14.7732
23	Hamilton	17.4366	56	St. Johns	14.6904
24	Columbia	17.3683	57	Jackson	14.6044
	Statewide	17.2718	58	Wakulla	14.5335
25	Orange	17.0404	59	Franklin	13.8293
26	Bradford	16.9463	60	Sarasota	13.7447
27	Lafayette	16.9078	61	Okaloosa	13.2758
28	Gadsden	16.8937	62	Santa Rosa	13.1865
29	Suwannee	16.8774	63	Bay	12.6448
30	Lake	16.8739	64	Sumter	11.5614
31	Polk	16.8436	65	Collier	11.0107
32	Marion	16.7416	66	Walton	10.0132
33	Brevard	16.7141	67	Monroe	8.9956

Includes all jurisdictions. Calculated using total property tax levies and total taxable value in each county. School district portion calculated using school taxable value, the rest using county taxable value.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

1	Palm Beach	\$407.57	34	Franklin	\$97.01
2	Broward	\$392.77	35	Marion	\$93.99
3	Martin	\$373.49	36	Okaloosa	\$93.94
4	Monroe	\$360.51	37	Okeechobee	\$93.72
5	Pinellas	\$350.29	38	Leon	\$89.72
6	Miami-Dade	\$349.99	39	Escambia	\$88.84
7	Indian River	\$335.63	40	Levy	\$82.64
8	Collier	\$322.84	41	Putnam	\$81.29
9	St. Lucie	\$307.91	42	Hendry	\$81.06
10	Brevard	\$286.98	43	Highlands	\$80.34
11	Volusia	\$276.35	44	DeSoto	\$78.88
12	Sarasota	\$263.38	45	Wakulla	\$71.01
13	Charlotte	\$262.94	46	Santa Rosa	\$69.52
	Statewide	\$243.54	47	Baker	\$54.57
14	Lee	\$231.86	48	Jefferson	\$51.66
15	Hillsborough	\$223.65	49	Hardee	\$47.03
16	St. Johns	\$207.46	50	Dixie	\$45.54
17	Flagler	\$203.34	51	Liberty	\$45.04
18	Nassau	\$200.35	52	Bay	\$38.16
19	Manatee	\$196.92	53	Gilchrist	\$33.58
20	Orange	\$170.40	54	Suwannee	\$32.39
21	Seminole	\$169.69	55	Bradford	\$27.14
22	Duval	\$145.79	56	Columbia	\$23.88
23	Pasco	\$140.99	57	Taylor	\$20.03
24	Lake	\$126.99	58	Lafayette	\$18.67
25	Polk	\$125.54	59	Glades	\$17.72
26	Citrus	\$124.38	60	Gadsden	\$13.13
27	Hernando	\$122.08	61	Madison	\$12.99
28	Clay	\$122.06	62	Calhoun	\$12.67
29	Alachua	\$115.68	63	Holmes	\$11.05
30	Walton	\$113.78	64	Hamilton	\$10.42
31	Sumter	\$109.56	65	Jackson	\$9.09
32	Gulf	\$109.53	66	Washington	\$7.69
33	Osceola	\$98.46	67	Union	\$6.43

Represents the amount of property taxes reduced or shifted to other taxpayers by Save Our Homes. Calculated using current average millage rates applied to Save Our Homes differential (just value minus assessed value) of homestead properties.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA IMPACT OF 2008 PROPERTY TAX
CONSTITUTIONAL AMENDMENT IN TAXES**

FY2018-19

1	Monroe	\$201.43	34	Polk	\$67.80
2	St. Lucie	\$164.09	35	Jefferson	\$64.43
3	Miami-Dade	\$152.83	36	Marion	\$62.99
4	Nassau	\$143.66	37	Hernando	\$61.24
5	Martin	\$134.95	38	Osceola	\$61.00
6	Lee	\$132.13	39	Highlands	\$60.67
7	Broward	\$122.08	40	Sumter	\$58.72
8	Palm Beach	\$121.54	41	Escambia	\$58.55
9	Charlotte	\$120.70	42	Clay	\$56.45
10	Flagler	\$120.08	43	Levy	\$56.35
11	Pinellas	\$117.54	44	Putnam	\$55.99
12	Volusia	\$117.16	45	DeSoto	\$52.93
13	Alachua	\$115.87	46	Okaloosa	\$52.48
14	Gulf	\$114.63	47	Hendry	\$50.49
15	Walton	\$113.12	48	Gilchrist	\$49.91
16	Orange	\$107.97	49	Columbia	\$45.63
17	Franklin	\$103.85	50	Santa Rosa	\$45.60
	Statewide	\$103.56	51	Taylor	\$45.42
18	Indian River	\$94.68	52	Bay	\$45.09
19	Hillsborough	\$94.13	53	Baker	\$42.79
20	Wakulla	\$91.69	54	Hardee	\$41.94
21	Sarasota	\$90.42	55	Madison	\$41.74
22	Brevard	\$90.15	56	Suwannee	\$41.20
23	St. Johns	\$86.60	57	Bradford	\$41.07
24	Duval	\$84.60	58	Lafayette	\$38.38
25	Collier	\$80.05	59	Liberty	\$38.33
26	Lake	\$79.45	60	Gadsden	\$37.28
27	Manatee	\$78.51	61	Washington	\$36.50
28	Okeechobee	\$78.32	62	Holmes	\$36.28
29	Seminole	\$76.72	63	Hamilton	\$34.36
30	Citrus	\$74.83	64	Dixie	\$30.23
31	Pasco	\$72.79	65	Calhoun	\$29.67
32	Leon	\$70.92	66	Jackson	\$27.72
33	Glades	\$70.19	67	Union	\$27.60

Amendment 1 increased the Homestead Exemption from \$25,000 to \$50,000, permits residents to take Save Our Homes benefits to a new homestead property when they move, grants a \$25,000 exemption for tangible personal property paid by businesses, and limits increases in assessed value for nonhomestead properties to no more than 10 percent.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

GROWTH IN TOTAL PROPERTY TAX LEVIES

FY2012-13 TO FY2018-19

1	Walton	80.2%	34	Suwannee	24.3%
2	Manatee	56.0%	35	Gilchrist	22.7%
3	Orange	54.1%	36	Bay	22.5%
4	Osceola	45.4%	37	Hendry	20.1%
5	Hillsborough	44.9%	38	Clay	20.0%
6	Nassau	44.8%	39	Santa Rosa	19.7%
7	St. Lucie	43.4%	40	Liberty	19.5%
8	Miami-Dade	43.4%	41	Alachua	17.7%
9	Polk	41.7%	42	Levy	17.1%
10	Collier	41.4%	43	Escambia	16.8%
11	Sarasota	41.4%	44	Okeechobee	16.7%
12	Sumter	40.8%	45	Leon	16.0%
13	DeSoto	40.3%	46	Hernando	14.7%
14	Lake	39.6%	47	Glades	13.3%
15	Broward	39.2%	48	Holmes	12.6%
16	St. Johns	39.2%	49	Putnam	10.9%
17	Pinellas	38.4%	50	Jackson	10.0%
18	Martin	38.4%	51	Columbia	9.8%
19	Pasco	38.2%	52	Baker	9.7%
	Statewide	37.7%	53	Lafayette	7.7%
20	Lee	36.4%	54	Highlands	5.3%
21	Gulf	35.4%	55	Taylor	5.2%
22	Palm Beach	35.3%	56	Bradford	4.3%
23	Flagler	34.7%	57	Madison	3.2%
24	Charlotte	32.8%	58	Hamilton	0.4%
25	Duval	31.7%	59	Jefferson	0.3%
26	Indian River	30.6%	60	Dixie	0.1%
27	Marion	29.7%	61	Gadsden	0.0%
28	Seminole	29.0%	62	Hardee	-0.9%
29	Brevard	28.1%	63	Citrus	-1.9%
30	Monroe	27.8%	64	Union	-2.0%
31	Okaloosa	26.7%	65	Calhoun	-3.6%
32	Franklin	25.8%	66	Wakulla	-5.5%
33	Volusia	25.0%	67	Washington	-9.4%

Includes all jurisdictions. Reflects the growth from when statewide property tax levies began rising again, following five straight years of decline, due to the lingering effects of the Great Recession.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

GROWTH IN TOTAL PROPERTY TAX LEVIES

FY2007-08 TO FY2018-19

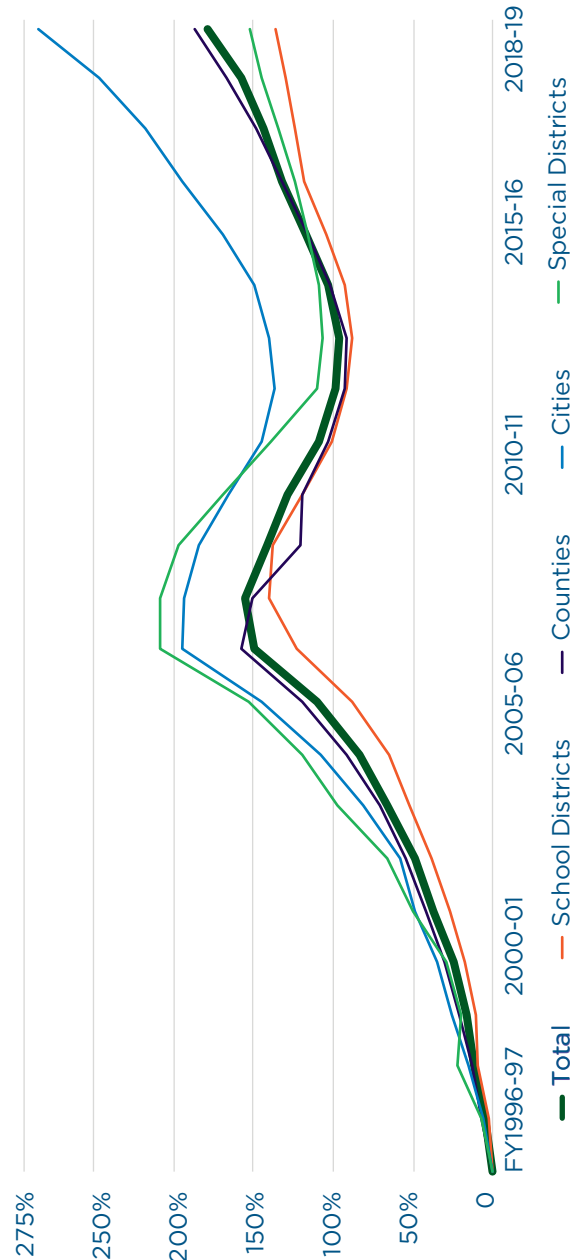
1	Sumter	73.4%	34	Bay	-0.3%
2	Walton	35.0%	35	Bradford	-0.4%
3	Orange	30.4%	36	Indian River	-1.3%
4	Jackson	18.8%	37	Polk	-2.0%
5	Miami-Dade	18.7%	38	Liberty	-2.2%
6	Nassau	17.8%	39	Brevard	-2.4%
7	Holmes	17.2%	40	Escambia	-2.4%
8	Martin	17.0%	41	Sarasota	-2.7%
9	Duval	15.9%	42	Lake	-3.0%
10	Palm Beach	14.7%	43	Union	-3.8%
11	Alachua	14.3%	44	Jefferson	-4.1%
12	Lafayette	12.8%	45	Okaloosa	-4.6%
13	Suwannee	12.4%	46	Taylor	-5.1%
14	Gilchrist	11.6%	47	Flagler	-5.8%
15	Madison	11.3%	48	Columbia	-5.9%
16	Monroe	10.2%	49	Hardee	-7.4%
17	DeSoto	9.1%	50	Volusia	-8.2%
18	Collier	8.5%	51	Gulf	-8.7%
19	Broward	8.4%	52	Putnam	-9.5%
20	Hamilton	8.2%	53	St. Lucie	-9.6%
21	Calhoun	8.1%	54	Marion	-9.6%
22	Manatee	8.1%	55	Okeechobee	-9.9%
	Statewide	7.3%	56	Charlotte	-10.0%
23	St. Johns	6.2%	57	Glades	-13.7%
24	Pasco	6.0%	58	Lee	-15.3%
25	Pinellas	4.8%	59	Levy	-16.3%
26	Leon	4.7%	60	Hendry	-16.5%
27	Hillsborough	3.1%	61	Washington	-17.2%
28	Santa Rosa	3.1%	62	Dixie	-18.5%
29	Baker	2.8%	63	Franklin	-19.6%
30	Clay	1.8%	64	Hernando	-24.2%
31	Osceola	1.7%	65	Citrus	-25.2%
32	Gadsden	1.3%	66	Wakulla	-25.7%
33	Seminole	0.2%	67	Highlands	-29.2%

Includes all jurisdictions. Reflects change from when statewide property tax levies reached their all-time high in FY2007-08 as local governments reaped significant revenue windfalls from the housing bubble. Levies then began declining for five straight years and then began to grow again. 34 counties have still not returned to that high water mark.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

STATEWIDE GROWTH IN PROPERTY TAX LEVIES

FY1996-97 THROUGH FY2018-19



Source: Florida TaxWatch, Florida Department of Revenue, October 2019.

PERCENT OF JUST VALUE THAT IS TAXABLE

FY2018-19

1	Walton	81.3%	34	Taylor	61.0%
2	Collier	78.6%	35	Marion	60.2%
3	Manatee	73.3%	36	Hamilton	60.0%
4	Bay	72.8%	37	St. Lucie	59.9%
5	Okaloosa	72.0%	38	Suwannee	59.8%
6	Lee	71.6%	39	Leon	58.5%
7	Sarasota	71.5%	40	Hernando	57.4%
8	St. Johns	71.2%	41	Citrus	56.9%
9	Palm Beach	70.9%	42	Columbia	56.0%
10	Sumter	70.7%	43	Gulf	55.8%
11	Monroe	70.7%	44	Washington	55.5%
12	Seminole	70.5%	45	Bradford	54.9%
13	Martin	70.0%	46	Brevard	54.3%
14	Orange	69.2%	47	Putnam	52.9%
15	Miami-Dade	68.1%	48	Jackson	50.9%
16	Broward	68.0%	49	Alachua	49.5%
17	Indian River	67.0%	50	Levy	49.3%
	Statewide	67.0%	51	Gadsden	49.2%
18	Franklin	66.5%	52	Baker	48.9%
19	Charlotte	66.0%	53	Gilchrist	48.7%
20	Hillsborough	65.8%	54	Hardee	48.4%
21	Pinellas	65.7%	55	Madison	47.9%
22	Flagler	65.4%	56	DeSoto	47.6%
23	Osceola	65.2%	57	Wakulla	46.8%
24	Nassau	65.1%	58	Okeechobee	46.7%
25	Polk	64.7%	59	Calhoun	44.7%
26	Lake	64.3%	60	Jefferson	43.3%
27	Santa Rosa	63.6%	61	Holmes	38.5%
28	Highlands	62.8%	62	Dixie	38.1%
29	Pasco	62.3%	63	Lafayette	35.7%
30	Duval	61.8%	64	Hendry	35.6%
31	Escambia	61.7%	65	Union	27.9%
32	Volusia	61.5%	66	Liberty	26.7%
33	Clay	61.1%	67	Glades	17.9%

Shows the effect that various exclusions, differentials, exemptions, and credits have on the ad valorem tax base of local governments.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TAXABLE VALUE

FY2018-19

1	Monroe	\$359,124	34	Leon	\$56,707
2	Walton	\$278,373	35	Hamilton	\$56,297
3	Collier	\$240,335	36	Santa Rosa	\$54,887
4	Franklin	\$158,106	37	Escambia	\$54,398
5	Martin	\$141,700	38	Alachua	\$54,337
6	Sarasota	\$140,214	39	Hendry	\$52,989
7	Palm Beach	\$130,922	40	Pasco	\$52,405
8	Indian River	\$114,487	41	Putnam	\$51,251
9	Lee	\$109,920	42	Polk	\$50,934
10	St. Johns	\$108,803	43	Clay	\$50,096
11	Gulf	\$105,401	44	Marion	\$49,744
12	Miami-Dade	\$104,353	45	DeSoto	\$49,682
13	Nassau	\$102,787	46	Okeechobee	\$48,764
14	Broward	\$99,657	47	Glades	\$48,132
15	Orange	\$97,052	48	Highlands	\$47,228
16	Manatee	\$95,564	49	Hernando	\$46,886
17	Sumter	\$93,111	50	Levy	\$45,680
18	Charlotte	\$92,406	51	Gilchrist	\$42,885
19	Bay	\$90,690	52	Suwannee	\$42,780
	Statewide	\$89,392	53	Jefferson	\$40,632
20	Okaloosa	\$88,082	54	Wakulla	\$37,646
21	Pinellas	\$81,834	55	Columbia	\$36,780
22	Flagler	\$79,011	56	Madison	\$35,206
23	Osceola	\$71,981	57	Washington	\$33,900
24	Seminole	\$71,234	58	Bradford	\$33,113
25	St. Lucie	\$67,599	59	Baker	\$32,212
26	Hillsborough	\$67,389	60	Dixie	\$31,427
27	Duval	\$66,827	61	Lafayette	\$31,174
28	Brevard	\$64,606	62	Jackson	\$30,933
29	Volusia	\$63,628	63	Gadsden	\$29,947
30	Citrus	\$62,391	64	Liberty	\$28,676
31	Taylor	\$60,285	65	Calhoun	\$27,100
32	Lake	\$60,177	66	Holmes	\$22,441
33	Hardee	\$59,543	67	Union	\$14,681

Taxable value is just value of all property in each county, less exclusions, differentials, exemptions, and credits. Uses county taxable value, school taxable value is 9 percent higher statewide.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**TOTAL PROPERTY TAX LEVIES PER
\$1,000 OF PERSONAL INCOME**

FY2018-19

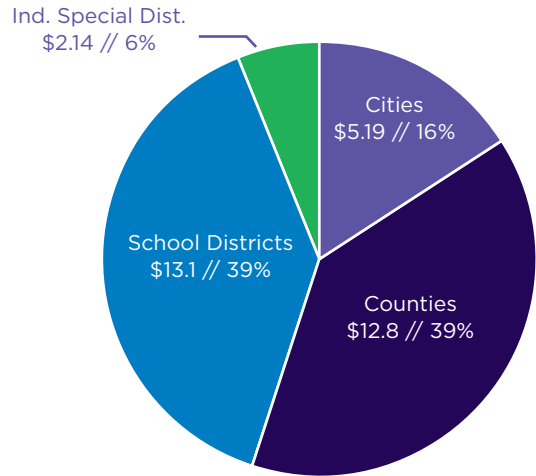
1	Franklin	\$66.94	34	Lake	\$25.98
2	Gulf	\$51.39	35	Sumter	\$25.82
3	Walton	\$50.83	36	Brevard	\$25.68
4	Miami-Dade	\$44.74	37	Polk	\$25.62
5	Hamilton	\$40.79	38	St. Johns	\$25.25
6	Broward	\$40.51	39	Seminole	\$25.12
7	Orange	\$40.44	40	Okaloosa	\$24.94
8	St. Lucie	\$39.85	41	Leon	\$24.65
9	Glades	\$39.54	42	Indian River	\$24.64
10	Monroe	\$38.46	43	Levy	\$24.37
11	Charlotte	\$38.08	44	Marion	\$24.30
12	DeSoto	\$36.98	45	Dixie	\$24.21
13	Osceola	\$36.55	46	Highlands	\$23.41
14	Hardee	\$36.06	47	Suwannee	\$23.18
15	Lee	\$35.62	48	Gilchrist	\$23.08
16	Hendry	\$35.11	49	Pasco	\$22.84
17	Flagler	\$35.08	50	Madison	\$22.51
18	Taylor	\$35.03	51	Liberty	\$22.15
19	Manatee	\$34.54	52	Lafayette	\$22.14
20	Pinellas	\$33.26	53	Hernando	\$21.42
	Statewide	\$33.26	54	Escambia	\$20.97
21	Nassau	\$33.21	55	Washington	\$20.76
22	Volusia	\$32.60	56	Columbia	\$19.82
23	Palm Beach	\$32.46	57	Calhoun	\$18.65
24	Sarasota	\$32.36	58	Bradford	\$18.52
25	Martin	\$31.94	59	Clay	\$18.33
26	Putnam	\$30.59	60	Santa Rosa	\$17.87
27	Collier	\$30.32	61	Baker	\$17.21
28	Hillsborough	\$29.90	62	Jefferson	\$16.97
29	Duval	\$28.53	63	Wakulla	\$16.44
30	Alachua	\$28.49	64	Gadsden	\$16.34
31	Bay	\$27.55	65	Jackson	\$15.92
32	Citrus	\$27.34	66	Union	\$13.71
33	Okeechobee	\$26.80	67	Holmes	\$13.22

Includes all taxing jurisdictions in each county. Calculated using 2018 levies and 2017 personal income (latest available county-level income data.)

Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis, October 2019. Some data may appear to be equal due to rounding.

PERCENT OF TOTAL LEVIES

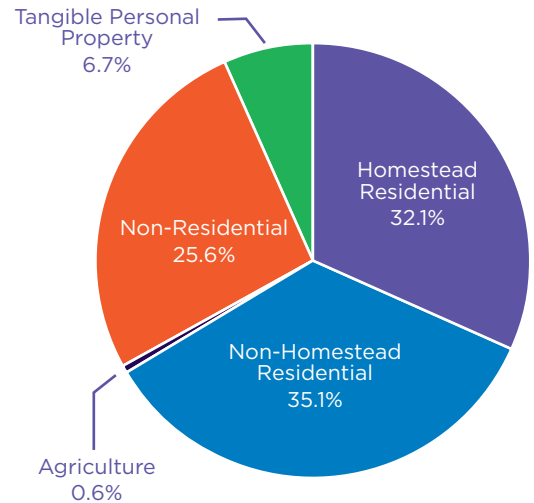
FY2018-19 // \$ IN BILLIONS



County Levies include \$1.9 billion in Dependent Special District and Municipal Service Taxing Unit (MSTU) levies. Source: Florida Department of Revenue and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

PERCENT OF TAXABLE VALUE

FY2018-19



Source: Florida Ad Valorem Estimating Conference and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

LOCAL OPTION SALES TAX RATES

AS OF JANUARY 1, 2019

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2.5%	Hillsborough
2.0%	Liberty
1.5%	Calhoun, DeSoto, Escambia, Gadsden, Highlands, Jackson, Leon, Madison, Monroe, Osceola, Washington
1.0%	Alachua, Baker, Bay, Bradford, Brevard, Broward, Charlotte, Clay, Collier, Columbia, Dixie, Duval, Flagler, Franklin, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Holmes, Indian River, Jefferson, Lafayette, Lake, Levy, Manatee, Marion, Miami-Dade, Nassau, Okeechobee, Palm Beach, Pasco, Pinellas, Polk, Putnam, Saint Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Wakulla, Walton
0.5%	Hernando, Lee, Martin, Okaloosa, Orange, Saint Johns, Volusia
No Tax	Citrus

Includes school district levies.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019.

PER CAPITA LOCAL OPTION SALES TAX REVENUE

FY2017-18

1	Monroe	\$763.18	34	Taylor	\$116.59
2	Walton	\$397.39	35	DeSoto	\$115.78
3	Osceola	\$279.00	36	Gadsden	\$112.04
4	Escambia	\$274.72	37	Santa Rosa	\$108.89
5	Bay	\$262.99	38	Suwannee	\$105.47
6	Leon	\$241.77	39	Levy	\$102.24
7	Orange	\$213.95	40	Hendry	\$101.09
8	Miami-Dade	\$210.03	41	Putnam	\$100.94
9	Palm Beach	\$208.69	42	Madison	\$97.14
10	Duval	\$207.06	43	Calhoun	\$96.12
11	Sarasota	\$206.15	44	Jefferson	\$90.30
12	Franklin	\$201.77	45	Alachua	\$89.08
13	Hillsborough	\$199.50	46	St. Johns	\$88.83
14	Pinellas	\$184.53	47	Volusia	\$86.34
15	Highlands	\$183.02	48	Baker	\$86.22
16	Indian River	\$180.01	49	Hamilton	\$85.24
17	Charlotte	\$176.05	50	Washington	\$81.58
18	Seminole	\$174.17	51	Wakulla	\$80.54
19	Manatee	\$172.69	52	Hardee	\$79.23
20	Brevard	\$167.17	53	Liberty	\$75.63
21	Nassau	\$161.89	54	St. Lucie	\$66.00
22	Jackson	\$153.67	55	Dixie	\$63.40
	Statewide	\$152.63	56	Hernando	\$61.84
23	Okeechobee	\$152.27	57	Gilchrist	\$59.78
24	Lake	\$147.95	58	Holmes	\$55.40
25	Columbia	\$147.72	59	Glades	\$53.84
26	Marion	\$146.07	60	Lafayette	\$50.19
27	Polk	\$141.46	61	Union	\$49.29
28	Gulf	\$132.52	62	Broward	No Tax
29	Pasco	\$128.46	63	Citrus	No Tax
30	Sumter	\$126.23	64	Collier	No Tax
31	Clay	\$118.87	65	Lee	No Tax
32	Bradford	\$118.49	66	Martin	No Tax
33	Flagler	\$117.91	67	Okaloosa	No Tax

Note: Of the six counties with no tax in 2018, all but Citrus County have imposed one for 2019. The majority of local option sales tax revenues are distributed to county governments, but some money goes to municipalities and school boards as well.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PERCENT OF AVAILABLE LOCAL OPTION SALES TAX BEING LEVIED

FY2018-19

1	Madison	75.0%	34	Lafayette	33.3%
2	Hillsborough	71.4%	35	Levy	33.3%
3	Liberty	66.7%	36	Okeechobee	33.3%
4	Highlands	60.0%	37	Suwannee	33.3%
5	Jackson	60.0%	38	Taylor	33.3%
6	Monroe	60.0%	39	Union	33.3%
7	Calhoun	50.0%	40	Bay	28.6%
8	DeSoto	50.0%	41	Brevard	28.6%
9	Gadsden	50.0%	42	Broward	28.6%
10	Washington	50.0%	43	Charlotte	28.6%
11	Escambia	42.9%	44	Clay	28.6%
12	Osceola	42.9%	45	Columbia	28.6%
13	Collier	40.0%	46	Duval	28.6%
14	Flagler	40.0%	47	Manatee	28.6%
15	Indian River	40.0%	48	Palm Beach	28.6%
16	Lake	40.0%	49	Pasco	28.6%
17	Marion	40.0%	50	Pinellas	28.6%
18	Miami-Dade	40.0%	51	Polk	28.6%
19	Nassau	40.0%	52	Santa Rosa	28.6%
20	Putnam	40.0%	53	Sarasota	28.6%
21	St. Lucie	40.0%	54	Seminole	28.6%
22	Sumter	40.0%	55	Walton	28.6%
23	Leon	37.5%	56	Alachua	25.0%
	Statewide	33.6%	57	Franklin	25.0%
24	Baker	33.3%	58	Gulf	25.0%
25	Bradford	33.3%	59	Wakulla	25.0%
26	Dixie	33.3%	60	Martin	20.0%
27	Gilchrist	33.3%	61	St. Johns	20.0%
28	Glades	33.3%	62	Hernando	14.3%
29	Hamilton	33.3%	63	Lee	14.3%
30	Hardee	33.3%	64	Okaloosa	14.3%
31	Hendry	33.3%	65	Orange	14.3%
32	Holmes	33.3%	66	Volusia	14.3%
33	Jefferson	33.3%	67	Citrus	No Tax

The majority of local option sales tax revenues are distributed to county governments, but some money goes to municipalities and school boards as well.

Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

LOCAL OPTION MOTOR FUEL TAX RATES
AS OF JANUARY 1, 2019 // CENTS PER GALLON

**PER CAPITA LOCAL OPTION
MOTOR FUEL TAX REVENUE**
FY2017-18

12	Alachua, Bradford, Broward, Charlotte, Citrus, Clay, Collier, DeSoto, Hardee, Hernando, Highlands, Jefferson, Lee, Leon, Madison, Manatee, Marion, Martin, Nassau, Okeechobee, Osceola, Palm Beach, Pasco, Polk, Putnam, Santa Rosa, Sarasota, St. Lucie, Suwannee, Volusia
11	Escambia, Levy
10	Miami-Dade, Monroe, Okaloosa
9	Hendry
7	Baker, Bay, Columbia, Flagler, Gilchrist, Glades, Gulf, Hillsborough, Holmes, Jackson, Lake, Liberty, Pinellas, Seminole, Sumter, Union, Wakulla, Walton, Washington
6	Brevard, Calhoun, Dixie, Duval, Franklin, Gadsden, Hamilton, Indian River, Lafayette, Orange, St. Johns, Taylor

Includes the 9th cent tax (1 cent), the local option tax (up to 6 cents), and the additional local option tax (up to 5 cents). Florida motorists also pay a 25.9 cents/gallon state tax and a 18.4 cents/gallon federal tax. The maximum tax rate (all levies) in Florida is 56.3 cents/gallon.

Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, October 2019.

1	Hamilton	\$220.01	35	Santa Rosa	\$49.33
2	Madison	\$134.59	36	Pasco	\$49.26
3	Okeechobee	\$86.46	37	Escambia	\$48.68
4	Suwannee	\$74.69	38	Sarasota	\$46.64
5	Jackson	\$71.35	39	Citrus	\$46.10
6	Jefferson	\$68.94		Statewide	\$44.70
7	Monroe	\$65.87	40	Levy	\$44.64
8	Marion	\$63.85	41	DeSoto	\$43.74
9	Columbia	\$61.91	42	Liberty	\$40.51
10	Charlotte	\$61.54	43	Brevard	\$39.99
11	Osceola	\$61.45	44	Holmes	\$39.84
12	Martin	\$60.49	45	Nassau	\$39.76
13	Walton	\$59.98	46	Bay	\$39.33
14	Gadsden	\$59.01	47	Miami-Dade	\$37.91
15	Hardee	\$57.87	48	Bradford	\$36.65
16	Glades	\$57.39	49	Washington	\$35.85
17	Lee	\$56.01	50	Duval	\$35.71
18	Alachua	\$55.74	51	Indian River	\$35.65
19	Putnam	\$55.69	52	St. Johns	\$35.05
20	St. Lucie	\$54.94	53	Union	\$34.50
21	Highlands	\$54.14	54	Dixie	\$34.48
22	Baker	\$53.79	55	Hillsborough	\$34.40
23	Polk	\$53.53	56	Clay	\$34.24
24	Hendry	\$53.45	57	Orange	\$34.09
25	Manatee	\$53.18	58	Franklin	\$33.97
26	Leon	\$53.00	59	Seminole	\$32.20
27	Broward	\$52.90	60	Gilchrist	\$31.90
28	Volusia	\$52.57	61	Lake	\$31.36
29	Sumter	\$52.34	62	Flagler	\$29.74
30	Taylor	\$51.60	63	Wakulla	\$28.56
31	Hernando	\$49.93	64	Pinellas	\$28.01
32	Collier	\$49.88	65	Calhoun	\$26.41
33	Okaloosa	\$49.82	66	Gulf	\$26.35
34	Palm Beach	\$49.35	67	Lafayette	\$24.26

Local option motor fuel tax revenues are distributed to county and municipal governments and are generally used for transportation purposes.

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PERCENT OF AVAILABLE LOCAL OPTION
MOTOR FUEL TAX BEING LEVIED**

FY2018-19

LOCAL OPTION TOURIST DEVELOPMENT TAX RATES

AS OF JANUARY 1, 2019

1	Alachua	100%	33	Okaloosa	83%
1	Bradford	100%		Statewide	83%
1	Broward	100%	36	Hendry	75%
1	Charlotte	100%	37	Baker	58%
1	Citrus	100%	37	Bay	58%
1	Clay	100%	37	Columbia	58%
1	Collier	100%	37	Flagler	58%
1	DeSoto	100%	37	Gilchrist	58%
1	Hardee	100%	37	Glades	58%
1	Hernando	100%	37	Gulf	58%
1	Highlands	100%	37	Hillsborough	58%
1	Jefferson	100%	37	Holmes	58%
1	Lee	100%	37	Jackson	58%
1	Leon	100%	37	Lake	58%
1	Madison	100%	37	Liberty	58%
1	Manatee	100%	37	Pinellas	58%
1	Marion	100%	37	Seminole	58%
1	Martin	100%	37	Sumter	58%
1	Nassau	100%	37	Union	58%
1	Okeechobee	100%	37	Wakulla	58%
1	Osceola	100%	37	Walton	58%
1	Palm Beach	100%	37	Washington	58%
1	Pasco	100%	56	Brevard	50%
1	Polk	100%	56	Calhoun	50%
1	Putnam	100%	56	Dixie	50%
1	Santa Rosa	100%	56	Duval	50%
1	Sarasota	100%	56	Franklin	50%
1	St. Lucie	100%	56	Gadsden	50%
1	Suwannee	100%	56	Hamilton	50%
1	Volusia	100%	56	Indian River	50%
31	Escambia	92%	56	Lafayette	50%
31	Levy	92%	56	Orange	50%
33	Miami-Dade	83%	56	St. Johns	50%
33	Monroe	83%	56	Taylor	50%

6.0%	Broward, Duval, Hillsborough, Miami-Dade, Orange, Osceola, Palm Beach, Pinellas, Volusia
5.0%	Alachua, Bay, Brevard, Charlotte, Citrus, Clay, Collier, Columbia, Flagler, Gulf, Hernando, Lee, Leon, Manatee, Martin, Monroe, Nassau, Okaloosa, Polk, Santa Rosa, Sarasota, Seminole, St. Lucie, Taylor
4.0%	Bradford, Escambia, Highlands, Indian River, Jackson, Lake, Marion, Pasco, Putnam, St. Johns, Wakulla, Walton
3.0%	Baker, DeSoto, Dixie, Hamilton, Hendry, Holmes, Jefferson, Madison, Okeechobee, Suwannee, Washington
2.0%	Franklin, Gadsden, Gilchrist, Glades, Hardee, Levy, Sumter
No Tax	Calhoun, Lafayette, Liberty, Union

Includes tourist development taxes, tourist impact taxes, professional sport franchise taxes and Convention Development taxes. There are 10 separate taxes, two are available to all 67 counties. Miami-Dade also has a food and beverage tax of 2 percent in hotels and 1 percent in other establishments.

Source: Florida Department of Revenue and Florida TaxWatch, October 2019.

Local option motor fuel tax revenues are distributed to county and municipal governments and are generally used for transportation purposes.

Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA LOCAL OPTION
TOURIST DEVELOPMENT TAX REVENUE**

FY2017-18

1	Monroe	\$564.52	34	St. Lucie	\$13.76
2	Walton	\$368.97	35	Citrus	\$12.91
3	Orange	\$201.77	36	Seminole	\$12.44
4	Osceola	\$162.37	37	Lake	\$10.19
5	Bay	\$134.84	38	Okeechobee	\$8.76
6	Gulf	\$132.75	39	Marion	\$8.65
7	Franklin	\$107.42	40	Hendry	\$6.93
8	Okaloosa	\$102.26	41	Jackson	\$6.90
9	Collier	\$74.09	42	Putnam	\$6.68
10	Nassau	\$71.32	43	Madison	\$6.37
11	Pinellas	\$60.26	44	Suwannee	\$6.29
12	Lee	\$59.37	45	Bradford	\$6.12
13	Sarasota	\$55.99	46	Sumter	\$6.10
	Statewide	\$51.51	47	Levy	\$5.36
14	Miami-Dade	\$49.12	48	Hernando	\$5.18
15	St. Johns	\$45.78	49	Wakulla	\$5.12
16	Volusia	\$42.48	50	Pasco	\$4.48
17	Broward	\$41.94	51	Clay	\$4.18
18	Manatee	\$38.78	52	Dixie	\$3.87
19	Palm Beach	\$37.31	53	Washington	\$3.58
20	Escambia	\$34.10	54	Highlands	\$3.58
21	Duval	\$26.91	55	Jefferson	\$3.51
22	Brevard	\$25.33	56	Gilchrist	\$2.86
23	Flagler	\$25.13	57	Gadsden	\$2.70
24	Hillsborough	\$23.79	58	Holmes	\$2.61
25	Charlotte	\$23.33	59	DeSoto	\$2.36
26	Taylor	\$22.38	60	Hamilton	\$2.10
27	Columbia	\$22.34	61	Baker	\$1.95
28	Alachua	\$20.64	62	Hardee	\$1.74
29	Polk	\$20.12	63	Glades	\$1.34
30	Indian River	\$20.12	64	Calhoun	No Tax
31	Leon	\$20.07	64	Lafayette	No Tax
32	Santa Rosa	\$17.53	64	Liberty	No Tax
33	Martin	\$16.01	64	Union	No Tax

Includes tourist development taxes, tourist impact taxes, professional sport franchise taxes and Convention Development taxes. Miami-Dade also has a food and beverage tax of 2 percent in hotels and 1 percent in other establishments, which produces another \$35 million (\$12.50 per capita).

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, October 2019.

**PER CAPITA LOCAL COMMUNICATIONS
SERVICES TAX REVENUE**

FY2017-18

1	Palm Beach	\$43.70	34	Citrus	\$16.14
2	Sarasota	\$42.12	35	Taylor	\$15.98
3	Monroe	\$39.57	36	Marion	\$15.80
4	Pinellas	\$39.07	37	Highlands	\$15.49
5	Broward	\$39.00	38	St. Johns	\$15.24
6	Duval	\$38.33	39	Sumter	\$14.89
7	Leon	\$38.16	40	Baker	\$14.68
8	Alachua	\$35.86	41	Franklin	\$13.88
9	Seminole	\$35.49	42	Gadsden	\$13.46
10	Brevard	\$34.87	43	Pasco	\$13.21
11	Charlotte	\$34.48	44	Putnam	\$13.04
12	Miami-Dade	\$34.39	45	Jackson	\$12.90
13	Clay	\$33.30	46	Suwannee	\$12.78
14	Orange	\$32.80	47	Hernando	\$11.89
15	Volusia	\$32.55	48	Santa Rosa	\$10.94
16	Hillsborough	\$32.08	49	Levy	\$10.35
	Statewide	\$31.19	50	Calhoun	\$10.25
17	Okaloosa	\$30.78	51	Madison	\$10.25
18	Polk	\$30.25	52	Hendry	\$10.05
19	Flagler	\$28.46	53	DeSoto	\$9.78
20	Bay	\$28.31	54	Washington	\$9.72
21	Lee	\$27.00	55	Gilchrist	\$9.44
22	Columbia	\$26.58	56	Holmes	\$9.34
23	St. Lucie	\$25.69	57	Union	\$9.20
24	Osceola	\$25.52	58	Walton	\$8.80
25	Indian River	\$25.31	59	Okeechobee	\$8.74
26	Wakulla	\$23.76	60	Hardee	\$8.72
27	Collier	\$22.80	61	Bradford	\$8.55
28	Lake	\$22.43	62	Jefferson	\$7.43
29	Martin	\$20.29	63	Hamilton	\$6.76
30	Gulf	\$19.75	64	Glades	\$6.32
31	Nassau	\$19.59	65	Lafayette	\$6.26
32	Manatee	\$19.36	66	Dixie	\$5.48
33	Escambia	\$19.04	67	Liberty	\$4.92

Counties and cities may levy the tax on telecommunications and cable services. There are separate rates for each city and unincorporated area. Rates range from .3 percent to 7.6 percent.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, 2019. Some data may appear to be equal due to rounding.

**PER CAPITA LOCAL
PUBLIC SERVICES TAX REVENUE**

FY2016-17

1	Broward	\$97.56	34	Madison	\$21.67
2	Alachua	\$96.67	35	Sumter	\$21.30
3	Duval	\$96.36	36	Holmes	\$20.45
4	Orange	\$94.33	37	Hendry	\$20.31
5	Volusia	\$90.09	38	Suwannee	\$20.03
6	Palm Beach	\$89.89	39	Columbia	\$19.88
7	Miami-Dade	\$87.47	40	Hardee	\$19.81
8	Polk	\$86.98	41	Martin	\$17.92
9	Jackson	\$79.35	42	DeSoto	\$15.59
10	Leon	\$78.54	43	Jefferson	\$15.09
11	Pinellas	\$77.98	44	Gilchrist	\$14.95
12	Bay	\$62.86	45	Washington	\$14.63
13	Seminole	\$62.66	46	Okeechobee	\$14.50
14	Osceola	\$62.54	47	Hamilton	\$14.17
	Statewide	\$61.52	48	Charlotte	\$13.87
15	Brevard	\$55.90	49	Calhoun	\$10.65
16	Gulf	\$52.60	50	St. Lucie	\$10.59
17	Wakulla	\$44.53	51	Dixie	\$9.61
18	Taylor	\$39.32	52	Flagler	\$9.43
19	Okaloosa	\$38.52	53	Collier	\$9.34
20	Lake	\$37.36	54	St. Johns	\$9.34
21	Hillsborough	\$35.02	55	Santa Rosa	\$8.85
22	Indian River	\$30.69	56	Citrus	\$8.83
23	Marion	\$27.35	57	Gadsden	\$4.77
24	Sarasota	\$26.65	58	Franklin	\$4.69
25	Escambia	\$25.12	59	Hernando	\$4.47
26	Clay	\$24.60	60	Lafayette	\$4.16
27	Lee	\$24.28	61	Union	\$2.27
28	Nassau	\$23.80	62	Glades	\$2.16
29	Putnam	\$23.42	63	Pasco	\$2.11
30	Baker	\$23.18	64	Bradford	\$0.38
31	Highlands	\$23.05	65	Walton	\$0.23
32	Manatee	\$23.03	66	Liberty	\$0.19
33	Levy	\$22.41		Monroe	N/A

Municipalities and charter counties may impose a tax on purchases of electricity, gas, and water service. Most jurisdictions levy the maximum rate of 10 percent.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY &
MUNICIPAL BUILDING PERMIT FEES**

FY2016-17

1	Monroe	\$146.12	34	Marion	\$16.00
2	Collier	\$76.35	35	Santa Rosa	\$15.86
3	Miami-Dade	\$61.88	36	Clay	\$15.08
4	Palm Beach	\$55.12	37	Hardee	\$14.43
5	Broward	\$54.85	38	Hendry	\$12.65
6	Sarasota	\$43.58	39	Franklin	\$12.61
7	Martin	\$41.94	40	Bay	\$12.41
8	Orange	\$41.78	41	Glades	\$12.21
9	St. Johns	\$40.21	42	Sumter	\$12.07
10	Lake	\$40.05	43	Levy	\$11.86
11	Walton	\$37.78	44	Flagler	\$10.57
12	Lee	\$37.04	45	Gilchrist	\$10.27
13	Osceola	\$36.82	46	DeSoto	\$9.40
	Statewide	\$36.29	47	Gadsden	\$9.37
14	Indian River	\$36.01	48	Madison	\$9.14
15	Nassau	\$34.87	49	Taylor	\$8.86
16	St. Lucie	\$32.92	50	Baker	\$8.54
17	Manatee	\$32.40	51	Highlands	\$8.27
18	Charlotte	\$29.30	52	Putnam	\$8.24
19	Seminole	\$29.29	53	Suwannee	\$6.27
20	Pinellas	\$27.09	54	Columbia	\$5.41
21	Volusia	\$26.99	55	Jackson	\$4.92
22	Brevard	\$24.86	56	Lafayette	\$4.74
23	Citrus	\$23.64	57	Washington	\$4.59
24	Gulf	\$22.19	58	Hamilton	\$4.54
25	Leon	\$20.88	59	Calhoun	\$3.92
26	Hernando	\$19.25	60	Holmes	\$3.88
27	Pasco	\$18.37	61	Union	\$3.84
28	Polk	\$18.37	62	Escambia	\$3.55
29	Duval	\$18.32	63	Bradford	\$3.14
30	Hillsborough	\$18.24	64	Liberty	\$2.43
31	Okaloosa	\$17.92	65	Dixie	\$0.01
32	Alachua	\$17.83		Jefferson	N/A
33	Okeechobee	\$16.26		Wakulla	N/A

These fees are regulatory fees imposed by both cities and counties. Such fees should not exceed the regulated activity's cost and are generally required to be applied solely to the regulated activity's cost for which the fee is imposed.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY, MUNICIPAL
& SCHOOL IMPACT FEES

FY2016-17

1	Orange	\$237.05	34	Santa Rosa	\$6.70
2	Osceola	\$198.59	35	Citrus	\$6.54
3	Collier	\$142.71	36	Pinellas	\$6.46
4	St. Johns	\$118.38	37	Duval	\$6.39
5	Sarasota	\$116.00	38	Alachua	\$5.79
6	Flagler	\$107.82	39	Marion	\$5.25
7	Pasco	\$102.81	40	Columbia	\$4.76
8	Lake	\$98.77	41	Highlands	\$1.72
9	Manatee	\$89.41	42	Suwannee	\$0.88
10	Nassau	\$86.40	43	Putnam	\$0.49
11	St. Lucie	\$79.72	44	Washington	\$0.07
12	Lee	\$69.96	45	Dixie	\$0.06
13	Miami-Dade	\$64.15		Bradford	N/A
	Statewide	\$60.46		Calhoun	N/A
14	Brevard	\$58.43		DeSoto	N/A
15	Polk	\$54.91		Escambia	N/A
16	Hillsborough	\$51.81		Franklin	N/A
17	Indian River	\$49.75		Gilchrist	N/A
18	Volusia	\$47.00		Glades	N/A
19	Palm Beach	\$43.28		Gulf	N/A
20	Seminole	\$40.75		Hamilton	N/A
21	Bay	\$34.76		Hardee	N/A
22	Charlotte	\$34.32		Hendry	N/A
23	Clay	\$29.83		Holmes	N/A
24	Sumter	\$27.76		Jackson	N/A
25	Monroe	\$27.56		Jefferson	N/A
26	Hernando	\$24.71		Lafayette	N/A
27	Martin	\$23.20		Leon	N/A
28	Broward	\$22.87		Liberty	N/A
29	Walton	\$11.38		Madison	N/A
30	Okaloosa	\$10.97		Okeechobee	N/A
31	Levy	\$9.06		Taylor	N/A
32	Gadsden	\$8.56		Union	N/A
33	Baker	\$8.23		Wakulla	N/A

Includes school district, city and county fees. Impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by population growth.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services, Florida Department of Education, and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL
SPECIAL ASSESSMENT REVENUE

FY2016-17

1	Sumter	\$546.20	35	Taylor	\$56.90
2	Charlotte	\$379.11	36	Lafayette	\$54.58
3	Osceola	\$256.01		Statewide	\$53.67
4	Sarasota	\$246.08	37	Citrus	\$45.41
5	Manatee	\$212.98	38	Volusia	\$43.20
6	Palm Beach	\$209.69	39	Leon	\$41.05
7	Hendry	\$197.29	40	Seminole	\$40.83
8	St. Johns	\$185.68	41	Miami-Dade	\$40.35
9	Lee	\$182.25	42	Union	\$37.59
10	St. Lucie	\$181.90	43	Wakulla	\$36.28
11	Broward	\$175.33	44	Putnam	\$33.01
12	Hernando	\$170.70	45	Orange	\$32.25
13	Marion	\$154.08	46	Alachua	\$31.63
14	Levy	\$132.91	47	Santa Rosa	\$27.83
15	Pasco	\$125.56	48	Walton	\$25.78
16	DeSoto	\$121.17	49	Bradford	\$24.78
17	Columbia	\$120.43	50	Okeechobee	\$23.87
18	Clay	\$119.59	51	Pinellas	\$23.55
19	Indian River	\$110.31	52	Baker	\$20.99
20	Collier	\$109.32	53	Duval	\$17.33
21	Monroe	\$107.84	54	Okaloosa	\$12.95
22	Dixie	\$106.43	55	Martin	\$11.97
23	Hardee	\$104.70	56	Nassau	\$9.39
24	Highlands	\$102.21	57	Bay	\$8.62
25	Suwannee	\$98.03	58	Calhoun	\$8.03
26	Lake	\$95.49		Gadsden	N/A
27	Hillsborough	\$91.08		Gilchrist	N/A
28	Polk	\$90.95		Gulf	N/A
29	Brevard	\$76.91		Hamilton	N/A
30	Madison	\$76.15		Holmes	N/A
31	Franklin	\$71.50		Jackson	N/A
32	Flagler	\$65.41		Jefferson	N/A
33	Glades	\$63.51		Liberty	N/A
34	Escambia	\$60.15		Washington	N/A

Reflects total county and municipal assessments divided by total county population. Special assessments can fund items such as garbage disposal, sewer improvements, fire protection, street improvements, and downtown redevelopment.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services, Florida Department of Revenue, and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA TOTAL COUNTY & MUNICIPAL
GOVERNMENT REVENUE**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

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1	Monroe	\$6,973	34	Nassau	\$2,179
2	Duval	\$5,930	35	Marion	\$2,145
3	Miami-Dade	\$5,110	36	Seminole	\$2,047
4	Glades	\$4,957	37	Hamilton	\$2,020
5	Leon	\$4,626	38	Okaloosa	\$2,006
6	Alachua	\$4,539	39	Calhoun	\$2,003
7	Broward	\$4,224	40	Jackson	\$1,963
8	Franklin	\$3,894	41	Madison	\$1,961
9	St. Lucie	\$3,856	42	Pasco	\$1,838
10	Palm Beach	\$3,763	43	Gadsden	\$1,762
11	Pinellas	\$3,563	44	Bradford	\$1,740
	Statewide	\$3,515	45	Dixie	\$1,729
12	Sarasota	\$3,373	46	Taylor	\$1,712
13	Indian River	\$3,255	47	Putnam	\$1,690
14	Orange	\$3,206	48	DeSoto	\$1,680
15	Charlotte	\$3,158	49	Suwannee	\$1,677
16	Collier	\$3,069	50	Columbia	\$1,661
17	Lee	\$3,064	51	Jefferson	\$1,650
18	Martin	\$3,042	52	Levy	\$1,645
19	Volusia	\$2,902	53	Liberty	\$1,621
20	Polk	\$2,887	54	Highlands	\$1,619
21	Bay	\$2,875	55	Washington	\$1,596
22	Walton	\$2,787	56	Gilchrist	\$1,579
23	Manatee	\$2,773	57	Holmes	\$1,481
24	Hillsborough	\$2,745	58	Wakulla	\$1,457
25	Gulf	\$2,708	59	Citrus	\$1,444
26	Osceola	\$2,686	60	Okeechobee	\$1,440
27	Brevard	\$2,648	61	Hernando	\$1,421
28	Flagler	\$2,546	62	Baker	\$1,346
29	Escambia	\$2,366	63	Sumter	\$1,244
30	St. Johns	\$2,313	64	Clay	\$1,180
31	Hardee	\$2,303	65	Lafayette	\$1,169
32	Hendry	\$2,239	66	Santa Rosa	\$1,148
33	Lake	\$2,186	67	Union	\$907

Includes all reported county and city government expenditures (excludes inter-fund transfers) and uses total county population to calculate per capita amounts.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL REVENUE
TOTAL COUNTY POPULATION // FY2015-16

1	Duval	\$5,929.82	34	Gulf	\$729.83
2	Leon	\$3,699.25	35	Nassau	\$696.82
3	Alachua	\$3,372.56	36	Columbia	\$661.67
4	Glades	\$3,026.61	37	Manatee	\$608.39
5	Broward	\$2,719.81	38	Collier	\$595.65
6	Monroe	\$2,709.33	39	Martin	\$553.30
7	St. Lucie	\$2,613.64	40	Levy	\$513.17
8	Pinellas	\$1,993.81	41	Suwannee	\$484.95
9	Palm Beach	\$1,835.03	42	Taylor	\$481.20
10	Miami-Dade	\$1,734.80	43	Madison	\$468.05
11	Polk	\$1,730.88	44	Hamilton	\$467.30
	Statewide	\$1,681.46	45	Highlands	\$454.37
12	Volusia	\$1,654.96	46	Putnam	\$446.28
13	Bay	\$1,426.56	47	Holmes	\$395.89
14	Indian River	\$1,376.61	48	Walton	\$389.19
15	Orange	\$1,364.43	49	St. Johns	\$384.61
16	Brevard	\$1,346.67	50	DeSoto	\$365.55
17	Lee	\$1,326.76	51	Charlotte	\$364.97
18	Flagler	\$1,299.85	52	Washington	\$339.95
19	Lake	\$1,296.15	53	Santa Rosa	\$339.80
20	Sarasota	\$1,226.69	54	Baker	\$296.30
21	Franklin	\$1,166.56	55	Gilchrist	\$280.41
22	Hillsborough	\$1,073.14	56	Jefferson	\$259.66
23	Marion	\$1,021.33	57	Sumter	\$251.80
24	Gadsden	\$936.35	58	Clay	\$241.58
25	Osceola	\$911.48	59	Okeechobee	\$232.26
26	Jackson	\$891.97	60	Liberty	\$214.25
27	Seminole	\$888.18	61	Pasco	\$212.06
28	Hendry	\$875.24	62	Citrus	\$168.62
29	Escambia	\$839.43	63	Dixie	\$161.45
30	Hardee	\$819.85	64	Union	\$136.42
31	Bradford	\$794.87	65	Hernando	\$100.94
32	Okaloosa	\$746.73	66	Lafayette	\$97.63
33	Calhoun	\$738.84	67	Wakulla	\$82.39

Includes all reported city government expenditures (excludes inter-fund transfers) and uses total county population to calculate per capita amounts.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL REVENUE
INCORPORATED POPULATION // FY2015-16

1	Glades	\$23,225	34	Clay	\$2,554
2	Collier	\$5,789	35	Pinellas	\$2,547
3	Duval	\$5,493	36	Miami-Dade	\$2,454
4	Marion	\$5,440	37	Hernando	\$2,439
5	Alachua	\$5,314	38	Hendry	\$2,415
6	Leon	\$5,286	39	Suwanee	\$2,394
7	Monroe	\$5,187	40	Gulf	\$2,330
8	Wakulla	\$4,779	41	Saint Lucie	\$2,293
9	Polk	\$4,572	42	Osceola	\$2,281
10	Escambia	\$4,390	43	Citrus	\$2,271
11	Indian River	\$3,986	44	Sumter	\$2,200
12	Saint Johns	\$3,659	45	Madison	\$2,154
13	Orange	\$3,587	46	Manatee	\$2,131
14	Calhoun	\$3,583	47	Hardee	\$2,112
15	Sarasota	\$3,506	48	Highlands	\$1,968
16	Martin	\$3,494	49	Volusia	\$1,953
17	Columbia	\$3,352	50	Brevard	\$1,926
18	Nassau	\$3,281	51	Seminole	\$1,920
19	Charlotte	\$3,269	52	Putnam	\$1,917
20	Santa Rosa	\$3,254	53	Jefferson	\$1,883
21	Franklin	\$3,207	54	Taylor	\$1,789
22	Palm Beach	\$3,100	55	Desoto	\$1,642
23	Washington	\$3,051	56	Dixie	\$1,586
	Statewide	\$3,045	57	Okaloosa	\$1,577
24	Walton	\$3,035	58	Holmes	\$1,553
25	Bay	\$2,813	59	Flagler	\$1,546
26	Bradford	\$2,751	60	Pasco	\$1,450
27	Jackson	\$2,696	61	Okeechobee	\$1,386
28	Gadsden	\$2,690	62	Hamilton	\$1,314
29	Broward	\$2,668	63	Baker	\$1,227
30	Levy	\$2,613	64	Liberty	\$1,137
31	Lee	\$2,606	65	Gilchrist	\$1,088
32	Hillsborough	\$2,594	66	Union	\$981
33	Lake	\$2,593	67	Lafayette	\$752

Includes all reported city government expenditures (excludes inter-fund transfers) and uses incorporated county population to calculate per capita amounts.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL COUNTY REVENUE

FY2016-17

1	Monroe	\$4,264	34	DeSoto	\$1,314.5
2	Miami-Dade	\$3,375	35	Brevard	\$1,301.3
3	Charlotte	\$2,793	36	Gilchrist	\$1,298.9
4	Franklin	\$2,727	37	Citrus	\$1,275.7
5	Martin	\$2,488	38	Calhoun	\$1,264.1
6	Collier	\$2,474	39	Okaloosa	\$1,259.0
7	Walton	\$2,397	40	Washington	\$1,256.5
8	Manatee	\$2,164	41	Volusia	\$1,246.9
9	Sarasota	\$2,147	42	Flagler	\$1,245.8
10	Gulf	\$1,978	43	Putnam	\$1,244.0
11	Glades	\$1,930	44	St. Lucie	\$1,242.7
12	St. Johns	\$1,928	45	Taylor	\$1,231.1
13	Palm Beach	\$1,928	46	Okeechobee	\$1,207.9
14	Indian River	\$1,878	47	Suwannee	\$1,192.1
15	Orange	\$1,842	48	Alachua	\$1,166.4
	Statewide	\$1,833	49	Highlands	\$1,164.8
16	Osceola	\$1,775	50	Seminole	\$1,159.1
17	Lee	\$1,737	51	Polk	\$1,156.2
18	Hillsborough	\$1,672	52	Levy	\$1,132.3
19	Pasco	\$1,626	53	Marion	\$1,123.8
20	Pinellas	\$1,569	54	Holmes	\$1,084.7
21	Dixie	\$1,568	55	Lafayette	\$1,071.7
22	Hamilton	\$1,553	56	Jackson	\$1,070.8
23	Escambia	\$1,526	57	Baker	\$1,049.9
24	Broward	\$1,505	58	Columbia	\$998.9
25	Madison	\$1,493	59	Sumter	\$992.3
26	Hardee	\$1,483	60	Bradford	\$945.1
27	Nassau	\$1,483	61	Clay	\$938.0
28	Bay	\$1,449	62	Leon	\$926.8
29	Liberty	\$1,407	63	Lake	\$889.8
30	Jefferson	\$1,391	64	Gadsden	\$826.0
31	Wakulla	\$1,375	65	Santa Rosa	\$808.2
32	Hendry	\$1,364	66	Union	\$770.8
33	Hernando	\$1,320		Duval*	-

Includes county government revenue only and uses total county population. Excludes inter-fund transfers.*Duval county data is included in the municipal tables and total county and municipal tables.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL TAX REVENUE

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Monroe	\$2,483.31	34	Sumter	\$710.14
2	Walton	\$1,664.56	35	Hardee	\$695.90
3	Miami-Dade	\$1,453.10	36	Escambia	\$687.32
4	Franklin	\$1,397.12	37	Putnam	\$686.41
5	Palm Beach	\$1,385.82	38	Polk	\$669.22
6	Martin	\$1,307.28	39	Glades	\$660.34
7	Broward	\$1,177.62	40	Madison	\$658.57
8	Gulf	\$1,163.73	41	Lake	\$651.55
9	Collier	\$1,139.48	42	Okaloosa	\$631.43
10	Nassau	\$1,109.95	43	DeSoto	\$627.34
11	Duval	\$1,095.77	44	Highlands	\$617.85
12	Orange	\$1,078.76	45	Jefferson	\$616.18
13	Pinellas	\$1,075.91	46	Levy	\$595.97
	Statewide	\$1,050.51	47	Washington	\$589.55
14	Charlotte	\$1,039.90	48	Marion	\$577.67
15	Osceola	\$980.15	49	Citrus	\$572.97
16	Indian River	\$979.56	50	Pasco	\$569.37
17	Bay	\$972.88	51	Suwannee	\$567.21
18	Hillsborough	\$962.29	52	Columbia	\$559.49
19	Flagler	\$937.18	53	Clay	\$545.69
20	Volusia	\$923.07	54	Jackson	\$539.20
21	Sarasota	\$917.91	55	Dixie	\$511.06
22	Hamilton	\$886.26	56	Gilchrist	\$505.17
23	Alachua	\$879.17	57	Bradford	\$497.50
24	St. Lucie	\$872.69	58	Wakulla	\$484.64
25	Manatee	\$871.10	59	Gadsden	\$454.92
26	Lee	\$861.10	60	Hernando	\$430.97
27	St. Johns	\$838.58	61	Santa Rosa	\$423.89
28	Okeechobee	\$818.81	62	Baker	\$398.81
29	Seminole	\$804.78	63	Calhoun	\$379.17
30	Brevard	\$790.71	64	Lafayette	\$360.56
31	Leon	\$775.87	65	Liberty	\$335.04
32	Taylor	\$774.35	66	Holmes	\$306.53
33	Hendry	\$717.93	67	Union	\$241.01

Major tax sources include property taxes, public services tax, communications services tax, and local option sales and fuel taxes. Special assessments and impact fees are included in the next table.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL PERMITS,
FEES & SPECIAL ASSESSMENT REVENUE**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Charlotte	\$459.51	34	Suwannee	\$113.88
2	Sarasota	\$431.96	35	Bay	\$110.83
3	Broward	\$320.11	36	Hillsborough	\$109.23
4	Monroe	\$300.39	37	Gilchrist	\$103.28
5	Osceola	\$293.49	38	Madison	\$100.16
6	Orange	\$274.14	39	Santa Rosa	\$99.55
7	St. Lucie	\$272.53	40	Sumter	\$91.99
8	Indian River	\$233.94	41	Taylor	\$90.53
9	Miami-Dade	\$217.03	42	Citrus	\$89.79
10	Lee	\$213.94	43	Alachua	\$81.47
11	Collier	\$210.90	44	Duval	\$81.18
12	Palm Beach	\$202.89	45	Franklin	\$78.66
13	Lake	\$199.75	46	Baker	\$70.32
14	Pasco	\$195.89	47	Okaloosa	\$68.34
	Statewide	\$193.62	48	Jackson	\$67.34
15	Brevard	\$191.78	49	Lafayette	\$65.33
16	Hernando	\$187.26	50	Leon	\$64.59
17	Levy	\$168.06	51	Walton	\$58.79
18	Volusia	\$166.14	52	Union	\$52.84
19	Marion	\$165.76	53	Hendry	\$51.54
20	DeSoto	\$157.27	54	Putnam	\$48.84
21	Martin	\$155.64	55	Bradford	\$47.41
22	Columbia	\$153.42	56	Okeechobee	\$42.37
23	Polk	\$151.17	57	Wakulla	\$39.20
24	Escambia	\$139.55	58	Gulf	\$29.22
25	Manatee	\$135.82	59	Clay	\$27.74
26	Seminole	\$135.54	60	Jefferson	\$23.80
27	Hardee	\$124.80	61	Glades	\$22.25
28	St. Johns	\$122.38	62	Washington	\$20.11
29	Dixie	\$120.31	63	Gadsden	\$19.97
30	Highlands	\$119.34	64	Holmes	\$18.36
31	Nassau	\$118.75	65	Hamilton	\$16.88
32	Flagler	\$115.09	66	Calhoun	\$15.68
33	Pinellas	\$114.65	67	Liberty	\$8.85

Includes special assessments, impact fees, building and other permits, franchise fees and license fees.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
INTERGOVERNMENTAL REVENUE**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Monroe	\$1,133.56	34	Broward	\$333.83
2	Calhoun	\$1,064.52	35	Columbia	\$333.66
3	Franklin	\$996.03	36	Escambia	\$323.00
4	Liberty	\$825.13	37	Leon	\$320.04
5	Dixie	\$762.02	38	Palm Beach	\$316.49
6	Glades	\$704.57	39	Lee	\$307.84
7	Holmes	\$651.66	40	Volusia	\$304.99
8	Hamilton	\$648.25	41	Collier	\$293.48
9	Suwannee	\$637.54	42	Pinellas	\$292.16
10	Gilchrist	\$616.39	43	Manatee	\$285.42
11	Madison	\$612.56	44	Hillsborough	\$280.58
12	Jefferson	\$568.25	45	Alachua	\$280.40
13	Hardee	\$553.27	46	Charlotte	\$277.33
14	Lafayette	\$533.98	47	Indian River	\$276.85
15	Duval	\$524.44	48	Brevard	\$275.89
16	Walton	\$499.82	49	Putnam	\$273.79
17	Washington	\$493.77	50	Okaloosa	\$272.45
18	Jackson	\$479.14	51	DeSoto	\$267.65
19	Miami-Dade	\$474.46	52	Sarasota	\$267.04
20	Hendry	\$458.68	53	Okeechobee	\$261.64
21	Wakulla	\$438.71	54	Highlands	\$253.88
22	Bradford	\$432.61	55	St. Lucie	\$247.00
23	Orange	\$421.84	56	Lake	\$233.98
24	Osceola	\$420.20	57	Seminole	\$226.37
25	Gulf	\$418.09	58	St. Johns	\$224.77
26	Union	\$410.15	59	Citrus	\$224.19
27	Flagler	\$405.03	60	Pasco	\$223.96
28	Taylor	\$399.66	61	Marion	\$221.21
29	Baker	\$395.53	62	Polk	\$204.62
30	Bay	\$383.72	63	Nassau	\$198.39
31	Martin	\$371.36	64	Sumter	\$165.84
32	Gadsden	\$362.82	65	Hernando	\$155.46
33	Levy	\$354.35	66	Santa Rosa	\$148.65
	Statewide	\$349.59	67	Clay	\$143.40

Intergovernmental revenue 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.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA MUNICIPAL & COUNTY REVENUE
FROM FLORIDA'S STATE GOVERNMENT

FY2016-17

1	Calhoun	\$777.51	35	Lee	\$233.99
2	Liberty	\$762.73	36	Flagler	\$233.08
3	Franklin	\$749.08		Statewide	\$225.44
4	Dixie	\$644.55	37	Osceola	\$221.10
5	Monroe	\$585.13	38	Okaloosa	\$219.59
6	Suwannee	\$577.11	39	DeSoto	\$219.03
7	Hamilton	\$572.07	40	Putnam	\$218.88
8	Jefferson	\$558.30	41	Miami-Dade	\$216.28
9	Gilchrist	\$551.86	42	Highlands	\$216.09
10	Lafayette	\$524.81	43	Leon	\$214.44
11	Holmes	\$507.72	44	Indian River	\$211.50
12	Madison	\$495.92	45	Manatee	\$206.48
13	Glades	\$495.90	46	Charlotte	\$204.23
14	Hardee	\$465.66	47	Duval	\$203.72
15	Washington	\$442.40	48	Hillsborough	\$202.22
16	Hendry	\$433.19	49	Brevard	\$197.96
17	Gulf	\$400.67	50	Alachua	\$194.36
18	Walton	\$399.97	51	St. Lucie	\$193.73
19	Jackson	\$370.47	52	Sarasota	\$190.57
20	Baker	\$356.84	53	St. Johns	\$187.67
21	Union	\$354.38	54	Seminole	\$185.84
22	Wakulla	\$347.13	55	Escambia	\$184.67
23	Bradford	\$327.67	56	Pinellas	\$183.17
24	Gadsden	\$327.08	57	Volusia	\$181.00
25	Taylor	\$317.06	58	Pasco	\$172.10
26	Levy	\$305.04	59	Marion	\$169.03
27	Orange	\$279.96	60	Lake	\$168.96
28	Bay	\$265.73	61	Citrus	\$166.69
29	Columbia	\$257.72	62	Nassau	\$165.02
30	Martin	\$255.93	63	Polk	\$158.94
31	Okeechobee	\$246.40	64	Sumter	\$154.15
32	Collier	\$238.06	65	Clay	\$120.44
33	Broward	\$236.69	66	Santa Rosa	\$116.82
34	Palm Beach	\$236.08	67	Hernando	\$115.01

Includes state grants, state revenue sharing, and payments in lieu of taxes.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL
CHARGES FOR SERVICES

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

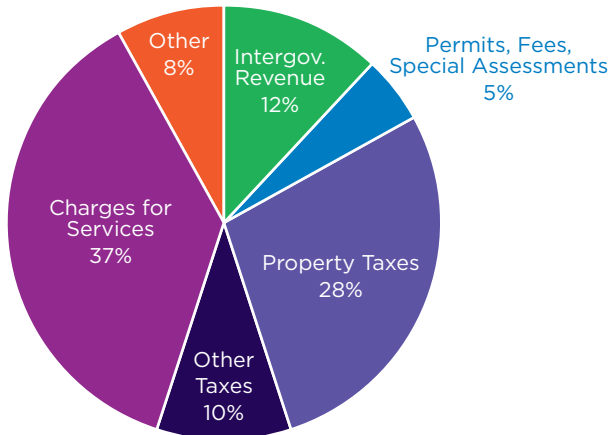
1	Glades	\$3,480.08	34	Escambia	\$636.75
2	Duval	\$2,693.66	35	Hardee	\$634.40
3	Leon	\$2,526.64	36	Bradford	\$600.43
4	Alachua	\$2,432.75	37	Pasco	\$591.39
5	Miami-Dade	\$2,018.13	38	Gulf	\$544.81
6	Monroe	\$1,984.20	39	Hernando	\$539.26
7	Pinellas	\$1,500.44	40	Putnam	\$536.14
8	Broward	\$1,441.59	41	Osceola	\$489.26
9	Indian River	\$1,363.26	42	Calhoun	\$486.74
10	Polk	\$1,358.64	43	Columbia	\$475.82
	Statewide	\$1,298.08	44	Citrus	\$472.30
11	Palm Beach	\$1,240.28	45	DeSoto	\$471.73
12	Sarasota	\$1,228.70	46	Madison	\$435.97
13	Lee	\$1,199.45	47	Wakulla	\$430.13
14	Collier	\$1,191.69	48	Levy	\$427.23
15	Bay	\$1,158.66	49	Nassau	\$396.64
16	Volusia	\$1,070.31	50	Walton	\$392.83
17	Charlotte	\$1,060.72	51	Highlands	\$371.12
18	St. Lucie	\$1,043.61	52	Hamilton	\$363.92
19	Flagler	\$1,009.25	53	Jefferson	\$361.16
20	Orange	\$986.67	54	Santa Rosa	\$339.23
21	Manatee	\$980.74	55	Taylor	\$307.58
22	Martin	\$944.15	56	Clay	\$307.48
23	Franklin	\$925.97	57	Washington	\$285.12
24	Brevard	\$923.35	58	Gilchrist	\$276.61
25	Marion	\$906.23	59	Liberty	\$276.50
26	Hillsborough	\$853.42	60	Suwannee	\$240.15
27	Lake	\$837.15	61	Dixie	\$239.34
28	Hendry	\$825.45	62	Sumter	\$232.45
29	Okaloosa	\$806.22	63	Baker	\$227.19
30	St. Johns	\$789.74	64	Holmes	\$223.47
31	Gadsden	\$705.12	65	Union	\$169.21
32	Seminole	\$681.53	66	Lafayette	\$126.67
33	Jackson	\$658.21	67	Okeechobee	\$122.89

Charges for services are direct payments by private individuals or other governments for services provided. This includes such services as government owned utilities or waste collection.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

COUNTY GOVERNMENT REVENUE BY SOURCE

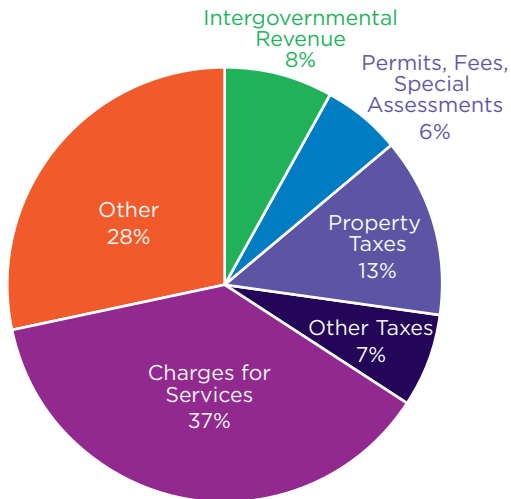
FY2016-17



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

CITY GOVERNMENT REVENUE BY SOURCE

FY2016-17



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

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**PER CAPITA TOTAL COUNTY & MUNICIPAL
GOVERNMENT EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Monroe	\$6,802	34	Escambia	\$1,972
2	Duval	\$5,232	35	Lake	\$1,968
3	Glades	\$4,886	36	Madison	\$1,959
4	Miami-Dade	\$4,654	37	Seminole	\$1,957
5	Leon	\$4,214	38	Okaloosa	\$1,870
6	Alachua	\$4,187	39	Dixie	\$1,841
7	Broward	\$3,778	40	Jackson	\$1,832
8	Franklin	\$3,720	41	Nassau	\$1,828
9	St. Lucie	\$3,645	42	Putnam	\$1,742
10	Palm Beach	\$3,438	43	Taylor	\$1,715
11	Pinellas	\$3,212	44	Jefferson	\$1,712
	Statewide	\$3,207	45	Calhoun	\$1,698
12	Orange	\$3,109	46	Gadsden	\$1,637
13	Sarasota	\$3,050	47	Highlands	\$1,636
14	Indian River	\$2,990	48	Bradford	\$1,635
15	Martin	\$2,923	49	Pasco	\$1,594
16	Charlotte	\$2,919	50	Levy	\$1,592
17	Collier	\$2,917	51	DeSoto	\$1,577
18	Lee	\$2,829	52	Columbia	\$1,528
19	Walton	\$2,758	53	Washington	\$1,466
20	Osceola	\$2,703	54	Suwannee	\$1,465
21	Bay	\$2,642	55	Liberty	\$1,459
22	Polk	\$2,577	56	Okeechobee	\$1,434
23	Volusia	\$2,557	57	Gilchrist	\$1,414
24	Manatee	\$2,492	58	Sumter	\$1,383
25	Hillsborough	\$2,379	59	Hernando	\$1,370
26	Gulf	\$2,376	60	Citrus	\$1,363
27	Brevard	\$2,340	61	Holmes	\$1,316
28	Flagler	\$2,282	62	Wakulla	\$1,291
29	Hardee	\$2,278	63	Baker	\$1,229
30	Hendry	\$2,247	64	Lafayette	\$1,141
31	St. Johns	\$2,174	65	Clay	\$1,140
32	Marion	\$1,984	66	Santa Rosa	\$1,001
33	Hamilton	\$1,974	67	Union	\$871

Includes all reported county and city government expenditures (excludes inter-fund transfers) and uses total county population to calculate per capita amounts. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL EXPENDITURES

TOTAL COUNTY POPULATION // FY2015-16

1	Duval	\$5,232	34	Nassau	\$596.83
2	Leon	\$3,278	35	Columbia	\$554.65
3	Glades	\$3,049	36	Collier	\$544.49
4	Alachua	\$3,045	37	Manatee	\$535.32
5	St. Lucie	\$2,479	38	Martin	\$534.16
6	Monroe	\$2,473	39	Calhoun	\$529.50
7	Broward	\$2,332	40	Levy	\$506.82
8	Pinellas	\$1,698	41	Taylor	\$486.99
9	Palm Beach	\$1,579	42	Hamilton	\$467.46
10	Polk	\$1,500	43	Madison	\$456.63
	Statewide	\$1,442	44	Putnam	\$392.26
11	Miami-Dade	\$1,437	45	Highlands	\$383.35
12	Volusia	\$1,374	46	Washington	\$360.58
13	Indian River	\$1,197	47	Walton	\$345.02
14	Bay	\$1,197	48	Suwannee	\$335.78
15	Orange	\$1,154	49	DeSoto	\$332.72
16	Brevard	\$1,139	50	St. Johns	\$317.15
17	Flagler	\$1,131	51	Charlotte	\$286.57
18	Lee	\$1,096	52	Holmes	\$271.71
19	Lake	\$1,066	53	Santa Rosa	\$271.63
20	Franklin	\$1,047	54	Jefferson	\$251.20
21	Sarasota	\$1,036	55	Baker	\$251.15
22	Marion	\$965.01	56	Clay	\$210.87
23	Hillsborough	\$818.62	57	Sumter	\$204.66
24	Hendry	\$815.97	58	Gilchrist	\$204.24
25	Gadsden	\$809.50	59	Pasco	\$196.80
26	Seminole	\$804.55	60	Okeechobee	\$195.81
27	Jackson	\$793.61	61	Dixie	\$181.17
28	Gulf	\$777.79	62	Citrus	\$153.66
29	Osceola	\$773.94	63	Liberty	\$149.52
30	Escambia	\$710.48	64	Union	\$136.99
31	Hardee	\$684.58	65	Lafayette	\$103.53
32	Bradford	\$664.57	66	Hernando	\$99.86
33	Okaloosa	\$657.94	67	Wakulla	\$78.27

Includes all reported city government expenditures (excludes inter-fund transfers) and uses total population to calculate per capita amounts. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL COUNTY EXPENDITURES

FY2016-17

1	Monroe	\$4,330	34	DeSoto	\$1,244
2	Miami-Dade	\$3,217	35	Okeechobee	\$1,239
3	Franklin	\$2,673	36	Nassau	\$1,231
4	Charlotte	\$2,633	37	Taylor	\$1,228
5	Walton	\$2,413	38	Wakulla	\$1,213
6	Martin	\$2,389	39	Okaloosa	\$1,213
7	Collier	\$2,372	40	Gilchrist	\$1,210
8	Sarasota	\$2,014	41	Citrus	\$1,209
9	Manatee	\$1,957	42	Brevard	\$1,201
10	Orange	\$1,955	43	Volusia	\$1,183
11	Osceola	\$1,929	44	Sumter	\$1,178
12	Palm Beach	\$1,859	45	Calhoun	\$1,169
13	St. Johns	\$1,857	46	St. Lucie	\$1,166
14	Glades	\$1,837	47	Seminole	\$1,153
15	Indian River	\$1,793	48	Flagler	\$1,151
	Statewide	\$1,765	49	Alachua	\$1,142
16	Lee	\$1,733	50	Suwannee	\$1,129
17	Dixie	\$1,660	51	Washington	\$1,106
18	Gulf	\$1,598	52	Levy	\$1,085
19	Hardee	\$1,593	53	Polk	\$1,077
20	Hillsborough	\$1,560	54	Holmes	\$1,044
21	Pinellas	\$1,514	55	Jackson	\$1,038
22	Hamilton	\$1,506	56	Lafayette	\$1,037
23	Madison	\$1,502	57	Marion	\$1,019
24	Jefferson	\$1,460	58	Baker	\$978
25	Broward	\$1,447	59	Columbia	\$974
26	Bay	\$1,445	60	Bradford	\$971
27	Hendry	\$1,431	61	Leon	\$936
28	Pasco	\$1,397	62	Clay	\$929
29	Putnam	\$1,350	63	Lake	\$902
30	Liberty	\$1,310	64	Gadsden	\$828
31	Hernando	\$1,270	65	Union	\$734
32	Escambia	\$1,262	66	Santa Rosa	\$730
33	Highlands	\$1,253		Duval*	-

Includes county government expenditures only and uses total county population. Excludes inter-fund transfers. *Duval County data are included in the municipal tables and total county and municipal tables.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
GENERAL GOVERNMENT EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Duval	\$1,525	34	St. Johns	\$395.58
2	Monroe	\$1,397	35	Madison	\$394.79
3	Leon	\$1,369	36	Highlands	\$392.26
4	Broward	\$932.46	37	Hendry	\$391.96
5	Martin	\$925.61	38	Washington	\$382.61
6	Miami-Dade	\$921.38	39	Seminole	\$375.74
7	Palm Beach	\$907.00	40	Glades	\$375.61
8	Osceola	\$906.04	41	Taylor	\$357.70
9	Pinellas	\$771.18	42	Bay	\$356.19
10	Lee	\$768.17	43	DeSoto	\$348.93
	Statewide	\$743.92	44	Marion	\$335.73
11	Alachua	\$739.25	45	Hernando	\$325.95
12	Collier	\$701.27	46	Liberty	\$320.34
13	Hardee	\$682.25	47	Jefferson	\$307.38
14	Sarasota	\$670.87	48	Gadsden	\$298.49
15	St. Lucie	\$642.52	49	Jackson	\$291.87
16	Hillsborough	\$619.72	50	Lafayette	\$285.72
17	Indian River	\$618.44	51	Dixie	\$284.21
18	Polk	\$617.16	52	Bradford	\$282.64
19	Volusia	\$614.10	53	Gilchrist	\$280.73
20	Franklin	\$605.02	54	Citrus	\$278.70
21	Brevard	\$596.55	55	Levy	\$278.26
22	Manatee	\$592.59	56	Sumter	\$276.65
23	Escambia	\$567.36	57	Hamilton	\$276.21
24	Walton	\$566.90	58	Okeechobee	\$271.02
25	Orange	\$541.92	59	Clay	\$266.75
26	Charlotte	\$532.74	60	Suwannee	\$259.57
27	Gulf	\$500.30	61	Columbia	\$232.25
28	Okaloosa	\$490.85	62	Calhoun	\$230.78
29	Pasco	\$490.69	63	Santa Rosa	\$229.70
30	Flagler	\$487.58	64	Wakulla	\$219.68
31	Nassau	\$445.27	65	Baker	\$172.49
32	Putnam	\$425.62	66	Union	\$160.99
33	Lake	\$417.41	67	Holmes	\$157.00

General government expenditures are those for basic governmental administration, including legislative, executive, financial, legal counsel, information technology (non-court related), and comprehensive planning. Also includes debt service and pension benefits. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
PUBLIC SAFETY EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Monroe	\$2,159	34	Escambia	\$613.80
2	Broward	\$1,192	35	Lee	\$613.66
3	Palm Beach	\$1,071	36	Levy	\$606.08
4	Glades	\$1,018	37	Brevard	\$589.48
5	Pinellas	\$983.01	38	Manatee	\$586.98
6	Miami-Dade	\$973.02	39	Marion	\$583.07
7	Martin	\$885.22	40	Polk	\$582.30
8	Charlotte	\$817.42	41	Flagler	\$579.38
9	Walton	\$817.29	42	Taylor	\$570.43
	Statewide	\$811.83	43	St. Lucie	\$558.16
10	Collier	\$789.78	44	Highlands	\$551.45
11	Orange	\$772.33	45	Gulf	\$547.50
12	Sarasota	\$750.75	46	Bradford	\$541.68
13	Leon	\$742.35	47	DeSoto	\$539.58
14	Indian River	\$741.02	48	Putnam	\$533.36
15	Osceola	\$739.44	49	Wakulla	\$531.39
16	Duval	\$726.41	50	Okaloosa	\$523.99
17	Alachua	\$718.74	51	Gilchrist	\$515.44
18	Jefferson	\$712.39	52	Hernando	\$512.65
19	St. Johns	\$710.37	53	Citrus	\$512.08
20	Bay	\$694.10	54	Columbia	\$509.21
21	Okeechobee	\$683.94	55	Pasco	\$469.23
22	Sumter	\$681.88	56	Suwannee	\$425.28
23	Franklin	\$678.40	57	Jackson	\$401.75
24	Nassau	\$674.97	58	Liberty	\$395.80
25	Lake	\$673.51	59	Gadsden	\$395.52
26	Hardee	\$672.41	60	Lafayette	\$387.04
27	Hamilton	\$670.05	61	Clay	\$386.98
28	Hendry	\$659.91	62	Washington	\$352.09
29	Seminole	\$638.67	63	Holmes	\$350.77
30	Dixie	\$636.95	64	Santa Rosa	\$331.75
31	Volusia	\$635.40	65	Calhoun	\$316.25
32	Hillsborough	\$633.08	66	Union	\$294.17
33	Baker	\$615.38	67	Madison	\$261.98

Public safety expenditures include law enforcement, fire control, protective inspections, emergency and disaster relief, ambulance and rescue services, medical examiners, and consumer affairs. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
PHYSICAL ENVIRONMENT EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Duval	\$1,921	34	St. Johns	\$387.64
2	Alachua	\$1,895	35	Seminole	\$386.45
3	Leon	\$1,463	36	DeSoto	\$368.36
4	Monroe	\$1,114	37	Walton	\$363.19
5	Indian River	\$1,066	38	Putnam	\$362.93
6	St. Lucie	\$856.55	39	Glades	\$334.17
7	Polk	\$759.01	40	Columbia	\$327.38
8	Pinellas	\$746.88	41	Madison	\$317.45
9	Franklin	\$708.03	42	Highlands	\$307.27
10	Marion	\$691.77	43	Pasco	\$305.27
11	Collier	\$672.24	44	Hamilton	\$299.93
12	Palm Beach	\$671.63	45	Levy	\$290.52
13	Sarasota	\$667.95	46	Jackson	\$256.56
14	Bay	\$667.88	47	Hernando	\$254.80
15	Charlotte	\$662.13	48	Taylor	\$253.91
	Statewide	\$643.85	49	Dixie	\$251.31
16	Martin	\$631.53	50	Citrus	\$234.92
17	Hendry	\$621.37	51	Suwannee	\$230.64
18	Hardee	\$608.72	52	Nassau	\$229.91
19	Gulf	\$591.91	53	Jefferson	\$222.37
20	Broward	\$571.42	54	Liberty	\$222.01
21	Volusia	\$559.94	55	Escambia	\$205.33
22	Lee	\$559.12	56	Washington	\$204.11
23	Manatee	\$556.01	57	Osceola	\$192.90
24	Miami-Dade	\$555.02	58	Holmes	\$191.82
25	Flagler	\$553.49	59	Wakulla	\$188.63
26	Orange	\$523.63	60	Santa Rosa	\$186.07
27	Lake	\$508.40	61	Clay	\$182.48
28	Hillsborough	\$498.22	62	Gilchrist	\$163.64
29	Gadsden	\$485.49	63	Lafayette	\$154.71
30	Brevard	\$484.85	64	Baker	\$151.43
31	Bradford	\$465.34	65	Union	\$141.65
32	Okaloosa	\$413.24	66	Sumter	\$112.97
33	Calhoun	\$390.26	67	Okeechobee	\$74.36

Physical environment expenditures include electric utility, gas and water utility services, garbage/solid waste control, sewer/wastewater services, conservation management, and flood control/storm water management. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
TRANSPORTATION EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	St. Lucie	\$1,071	34	Suwannee	\$262.26
2	Miami-Dade	\$668.37	35	Gadsden	\$253.93
3	Calhoun	\$590.97	36	Putnam	\$252.13
4	Charlotte	\$528.46	37	Levy	\$243.64
5	Monroe	\$526.59	38	Palm Beach	\$243.15
6	Hamilton	\$513.82	39	Brevard	\$237.43
7	Franklin	\$491.40	40	Alachua	\$214.34
8	Holmes	\$487.55	41	Okaloosa	\$213.05
9	Dixie	\$473.85	42	Martin	\$212.91
10	Jackson	\$449.86	43	Highlands	\$205.81
11	Madison	\$440.37	44	Jefferson	\$204.06
12	Lee	\$426.92	45	Okeechobee	\$203.21
13	Duval	\$422.93	46	Wakulla	\$201.94
14	Broward	\$410.76	47	Pinellas	\$201.25
15	Walton	\$406.26	48	Orange	\$200.92
16	Gulf	\$399.12	49	Clay	\$199.94
17	Liberty	\$368.39	50	Hardee	\$199.24
18	Bay	\$364.41	51	Lafayette	\$179.36
19	Washington	\$361.40	52	Sumter	\$177.25
20	Hendry	\$343.91	53	Nassau	\$169.65
	Statewide	\$342.89	54	Citrus	\$168.48
21	Collier	\$315.46	55	Baker	\$167.32
22	Leon	\$315.30	56	Taylor	\$166.64
23	Gilchrist	\$309.98	57	Marion	\$159.73
24	Escambia	\$301.43	58	Polk	\$158.77
25	Sarasota	\$298.68	59	Bradford	\$155.26
26	Flagler	\$296.22	60	Hernando	\$153.79
27	Columbia	\$295.61	61	Lake	\$152.44
28	Osceola	\$293.17	62	Hillsborough	\$141.70
29	Seminole	\$288.13	63	Union	\$140.57
30	Volusia	\$282.71	64	DeSoto	\$139.27
31	Indian River	\$278.09	65	Glades	\$126.83
32	Manatee	\$267.23	66	Santa Rosa	\$112.22
33	St. Johns	\$262.44	67	Pasco	\$107.54

Includes spending on road and street facilities, airports, water transportation systems, and transit and parking facilities. This expenditure category does not include traffic control, law enforcement, and highway safety projects (in public safety). Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
ECONOMIC ENVIRONMENT EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Glades	\$2,912	34	Sarasota	\$44.56
2	Monroe	\$677.25	35	Madison	\$44.42
3	Walton	\$499.92	36	Liberty	\$44.31
4	Bay	\$329.04	37	Polk	\$42.27
5	Osceola	\$315.80	38	Highlands	\$41.73
6	Orange	\$314.84	39	Hamilton	\$39.86
7	Miami-Dade	\$202.09	40	Jackson	\$39.72
8	Alachua	\$167.74	41	Gadsden	\$38.78
9	Escambia	\$136.94	42	Martin	\$38.32
10	Gulf	\$132.60	43	Columbia	\$38.12
11	Franklin	\$132.53	44	Santa Rosa	\$37.87
12	Volusia	\$117.69	45	Lake	\$35.78
13	Palm Beach	\$117.14	46	Seminole	\$34.57
	Statewide	\$116.18	47	Pasco	\$29.76
14	Pinellas	\$112.98	48	Okeechobee	\$29.65
15	Suwannee	\$90.10	49	Flagler	\$29.52
16	St. Lucie	\$78.91	50	Collier	\$29.24
17	Hillsborough	\$78.21	51	Marion	\$28.56
18	Manatee	\$74.54	52	Union	\$26.61
19	Lee	\$72.22	53	Gilchrist	\$26.50
20	Dixie	\$69.87	54	Citrus	\$26.15
21	Nassau	\$69.75	55	Holmes	\$25.74
22	Jefferson	\$62.85	56	DeSoto	\$22.55
23	Okaloosa	\$61.86	57	Hendry	\$22.36
24	Brevard	\$60.92	58	Putnam	\$21.59
25	Lafayette	\$60.76	59	Hardee	\$20.87
26	Duval	\$58.26	60	Charlotte	\$20.38
27	Broward	\$57.67	61	Wakulla	\$19.74
28	Leon	\$54.33	62	St. Johns	\$19.59
29	Calhoun	\$53.93	63	Hernando	\$18.78
30	Taylor	\$52.23	64	Baker	\$16.79
31	Levy	\$48.98	65	Sumter	\$14.33
32	Bradford	\$48.11	66	Clay	\$7.62
33	Washington	\$47.18	67	Indian River	\$5.30

Economic environment includes spending on employment opportunity and development, industry development, veteran's services and housing, and urban development. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
HUMAN SERVICES EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Miami-Dade	\$795.42	34	Hardee	\$43.20
2	Franklin	\$755.78	35	Flagler	\$42.65
3	Monroe	\$404.37	36	Collier	\$42.32
4	Jackson	\$302.43	37	Osceola	\$41.55
	Statewide	\$188.32	38	Volusia	\$41.18
5	Taylor	\$186.70	39	Columbia	\$41.04
6	Hillsborough	\$162.84	40	Pasco	\$40.37
7	Orange	\$152.98	41	Lake	\$38.78
8	Broward	\$135.80	42	Bay	\$38.11
9	Duval	\$121.48	43	Hendry	\$37.74
10	Manatee	\$113.23	44	Gilchrist	\$37.52
11	Polk	\$98.10	45	Putnam	\$36.93
12	Charlotte	\$90.19	46	Highlands	\$36.50
13	Gulf	\$84.50	47	Sumter	\$36.00
14	Gadsden	\$77.45	48	Baker	\$34.61
15	Seminole	\$72.40	49	Bradford	\$33.75
16	Pinellas	\$71.17	50	Liberty	\$32.43
17	Brevard	\$71.07	51	Hernando	\$31.62
18	Alachua	\$68.03	52	Madison	\$31.36
19	Citrus	\$66.70	53	Walton	\$30.41
20	Palm Beach	\$61.81	54	Lee	\$30.34
21	Okeechobee	\$56.09	55	Santa Rosa	\$29.54
22	St. Johns	\$56.02	56	Clay	\$29.51
23	Indian River	\$54.49	57	Suwannee	\$29.40
24	Sarasota	\$54.04	58	Wakulla	\$28.57
25	Dixie	\$52.66	59	Glades	\$27.24
26	Hamilton	\$51.27	60	Okaloosa	\$25.99
27	Levy	\$51.21	61	Jefferson	\$25.87
28	St. Lucie	\$50.75	62	Calhoun	\$25.53
29	Nassau	\$47.20	63	Holmes	\$25.19
30	Leon	\$46.85	64	Washington	\$25.00
31	DeSoto	\$45.59	65	Union	\$20.65
32	Marion	\$44.33	66	Lafayette	\$17.19
33	Martin	\$44.21	67	Escambia	\$7.91

Human services include hospitals, health, mental health, public assistance, developmental disabilities, and other human services. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
CULTURE & RECREATION EXPENDITURES**

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

1	Monroe	\$407.93	34	Putnam	\$78.65
2	Miami-Dade	\$301.14	35	Manatee	\$77.56
3	Broward	\$259.03	36	Wakulla	\$75.57
4	Franklin	\$226.46	37	Taylor	\$70.43
5	Pinellas	\$223.91	38	Madison	\$68.62
6	Sarasota	\$220.21	39	DeSoto	\$66.21
7	Volusia	\$216.95	40	Citrus	\$64.24
8	Palm Beach	\$216.71	41	Alachua	\$63.09
9	St. Lucie	\$205.74	42	Glades	\$60.95
10	Lee	\$195.00	43	Gilchrist	\$60.33
11	Charlotte	\$191.54	44	Seminole	\$60.04
12	St. Johns	\$183.03	45	Marion	\$58.67
	Statewide	\$182.87	46	Hardee	\$57.84
13	Orange	\$180.01	47	Liberty	\$55.22
14	Collier	\$177.93	48	Columbia	\$55.04
15	Polk	\$170.43	49	Calhoun	\$50.17
16	Indian River	\$166.71	50	Highlands	\$50.12
17	Duval	\$165.70	51	Jackson	\$47.84
18	Osceola	\$150.98	52	Gadsden	\$47.61
19	Leon	\$140.20	53	Pasco	\$47.57
20	Brevard	\$134.94	54	Washington	\$46.80
21	Martin	\$128.98	55	Gulf	\$46.49
22	Hillsborough	\$128.28	56	Okeechobee	\$44.34
23	Bay	\$126.66	57	Jefferson	\$42.09
24	Suwannee	\$126.54	58	Sumter	\$42.03
25	Nassau	\$121.70	59	Bradford	\$37.78
26	Flagler	\$118.86	60	Union	\$34.90
27	Jefferson	\$118.48	61	Hernando	\$31.98
28	Okaloosa	\$109.33	62	Levy	\$29.03
29	Hendry	\$105.28	63	Lafayette	\$27.65
30	Seminole	\$103.57	64	Dixie	\$27.19
31	Lake	\$101.09	65	Clay	\$24.34
32	Alachua	\$95.57	66	Holmes	\$19.19
33	Taylor	\$92.32	67	Baker	\$18.83

Cultural and recreational expenditures include libraries, parks and recreation, cultural services, special events, and special recreational facilities. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL COURT-RELATED EXPENDITURES

FY2016-17 (MUNICIPAL DATA ARE FY2015-16)

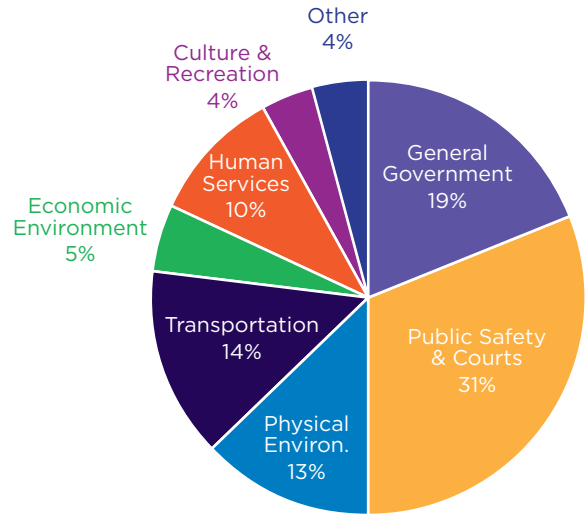
1	Madison	\$368.43	34	Wakulla	\$41.04
2	Franklin	\$112.40	35	Highlands	\$40.99
3	Monroe	\$111.28	36	Suwannee	\$40.95
4	Volusia	\$73.36	37	Okaloosa	\$40.29
5	Bradford	\$69.81	38	Miami-Dade	\$40.04
6	Alachua	\$67.84	39	Calhoun	\$39.56
7	Pinellas	\$66.95	40	Seminole	\$39.55
8	Lee	\$65.71	41	Dixie	\$39.24
9	Osceola	\$60.21	42	Hernando	\$38.75
10	Sarasota	\$59.19	43	Levy	\$38.51
11	Leon	\$58.59	44	Flagler	\$38.03
12	St. Lucie	\$56.70	45	Gulf	\$36.38
13	Hillsborough	\$56.19	46	Liberty	\$36.01
14	Holmes	\$55.04	47	Sumter	\$35.86
15	Martin	\$55.04	48	Hendry	\$35.40
16	Okeechobee	\$53.93	49	Santa Rosa	\$35.30
17	Union	\$53.84	50	Duval	\$34.92
18	Palm Beach	\$52.79	51	Taylor	\$34.76
19	Washington	\$50.68	52	Manatee	\$34.31
20	Nassau	\$50.62	53	Broward	\$33.87
21	Hamilton	\$49.91	54	Pasco	\$33.71
22	Polk	\$48.97	55	Gadsden	\$33.48
	Statewide	\$47.96	56	Columbia	\$32.33
23	Escambia	\$47.49	57	DeSoto	\$31.27
24	Indian River	\$45.35	58	Clay	\$28.65
25	Bay	\$45.18	59	Marion	\$27.73
26	Jefferson	\$44.30	60	Lake	\$26.45
27	Brevard	\$43.15	61	Collier	\$25.60
28	St. Johns	\$43.10	62	Jackson	\$23.03
29	Gilchrist	\$42.28	63	Citrus	\$21.44
30	Orange	\$42.21	64	Lafayette	\$8.67
31	Putnam	\$42.10	65	Glades	\$7.98
32	Baker	\$41.19	66	Walton	\$7.37
33	Charlotte	\$41.15	67	Hardee	\$0.39

Includes general court and circuit court administration, state attorney, public defender and clerks of the court administration, guardian ad litem, hearing officers, dispute resolution, misdemeanor probation, legal aid and other court related expenditures. Latest available municipal data are for FY2015-16.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, October 2019. Some data may appear to be equal due to rounding.

COUNTY GOVERNMENT EXPENDITURES BY CATEGORY

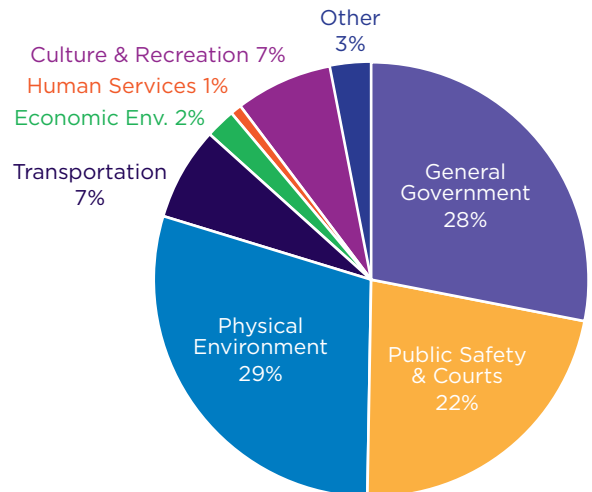
FY2016-17



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

CITY GOVERNMENT EXPENDITURES BY CATEGORY

FY2016-17



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, October 2019. Figures may not equal 100 percent due to rounding.

TOTAL COUNTY POPULATION

APRIL 1, 2018

PROPERTY TAXES	4
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UNEMPLOYMENT RATE BY COUNTY	64

1	Miami-Dade	2,779,322	35	Flagler	107,511
2	Broward	1,897,976	36	Highlands	102,525
3	PalmBeach	1,433,417	37	Nassau	82,748
4	Hillsborough	1,408,864	38	Monroe	73,940
5	Orange	1,349,597	39	Putnam	72,981
6	Pinellas	970,532	40	Columbia	69,721
7	Duval	952,861	41	Walton	67,656
8	Lee	713,903	42	Jackson	50,435
9	Polk	673,028	43	Gadsden	47,828
10	Brevard	583,563	44	Suwannee	44,879
11	Volusia	531,062	45	Okeechobee	41,120
12	Pasco	515,077	46	Levy	41,054
13	Seminole	463,560	47	Hendry	39,586
14	Sarasota	417,442	48	DeSoto	35,520
15	Manatee	377,826	49	Wakulla	31,943
16	Collier	367,347	50	Bradford	28,057
17	Marion	353,898	51	Baker	27,652
18	Osceola	352,496	52	Hardee	27,296
19	Lake	342,917	53	Washington	25,129
20	Escambia	318,560	54	Taylor	22,283
21	St.Lucie	302,432	55	Holmes	20,133
22	Leon	292,332	56	Madison	19,473
23	Alachua	263,291	57	Gilchrist	17,424
24	St.Johns	238,742	58	Gulf	16,499
25	Clay	212,034	59	Dixie	16,489
26	Okaloosa	198,152	60	Union	15,867
27	Hernando	185,604	61	Calhoun	15,093
28	Bay	181,199	62	Jefferson	14,733
29	Charlotte	177,987	63	Hamilton	14,621
30	SantaRosa	174,887	64	Glades	13,002
31	Martin	155,556	65	Franklin	12,009
32	IndianRiver	151,825	66	Liberty	8,915
33	Citrus	145,721	67	Lafayette	8,501
34	Sumter	124,935	Florida Total—20,840,568		

These population figures are the latest available. To calculate per capita data, this report uses population data from the same year as the other data used.

Source: Bureau of Economic and Business Research, University of Florida, October 2018.

PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS

APRIL 1, 2018

1	Wakulla	97.7%	35	Bradford	75.6%
2	Hernando	95.5%	36	Baker	74.0%
3	Citrus	92.6%	37	Hamilton	69.5%
4	Pasco	91.4%	38	Hillsborough	68.5%
5	St. Johns	91.3%	39	Taylor	68.5%
6	Clay	91.2%	40	Hendry	67.2%
7	Santa Rosa	90.5%	41	Indian River	66.3%
8	Collier	89.7%	42	Osceola	66.3%
9	Liberty	89.3%	43	Jackson	65.2%
10	Charlotte	89.1%	44	Gulf	65.1%
11	Dixie	88.7%	45	Hardee	64.1%
12	Sumter	88.3%	46	Orange	63.4%
13	Glades	86.6%	47	Sarasota	63.2%
14	Okeechobee	86.5%	48	Polk	61.4%
15	Lafayette	85.8%	49	Gadsden	61.1%
16	Walton	85.3%	50	Franklin	58.3%
17	Union	84.8%	51	Okaloosa	57.3%
18	Jefferson	83.6%	52	Lee	49.8%
19	Gilchrist	83.4%		Statewide	49.3%
20	Suwannee	83.2%	53	Seminole	47.5%
21	Martin	83.2%	54	Lake	46.6%
22	Escambia	82.3%	55	Monroe	46.3%
23	Columbia	81.5%	56	Palm Beach	43.6%
24	Marion	80.8%	57	Miami-Dade	43.3%
25	Calhoun	79.7%	58	Bay	43.3%
26	Holmes	79.7%	59	Alachua	39.8%
27	Washington	79.5%	60	Brevard	37.3%
28	Nassau	79.4%	61	Leon	34.2%
29	Putnam	79.3%	62	Pinellas	28.5%
30	Manatee	79.2%	63	St. Lucie	24.0%
31	DeSoto	78.4%	64	Volusia	22.0%
32	Madison	78.3%	65	Flagler	13.8%
33	Levy	77.0%	66	Broward	0.8%
34	Highlands	75.7%	67	Duval	0.0%

POPULATION OF FLORIDA'S 50 LARGEST CITIES

APRIL 1, 2018

1	Jacksonville	907,093	26	Deltona	91,007
2	Miami	481,333	27	Plantation	89,595
3	Tampa	378,531	28	Palm Coast	84,575
4	Orlando	285,099	29	Largo	83,526
5	St. Petersburg	266,076	30	Melbourne	82,040
6	Hiialeah	238,906	31	Fort Myers	81,868
7	Tallahassee	192,381	32	Deerfield Beach	78,573
8	Port St. Lucie	185,843	33	Boynton Beach	76,756
9	Fort Lauderdale	182,827	34	Homestead	73,863
10	Cape Coral	180,204	35	Kissimmee	72,369
11	Pembroke Pines	165,352	36	Lauderhill	71,751
12	Hollywood	149,028	37	North Port	70,631
13	Miramar	137,107	38	Doral	68,244
14	Gainesville	131,217	39	Weston	66,972
15	Coral Springs	128,757	40	Delray Beach	66,580
16	Clearwater	115,589	41	Daytona Beach	66,267
17	Miami Gardens	113,628	42	Tamarac	64,663
18	W. Palm Beach	112,906	43	North Miami	63,517
19	Palm Bay	112,703	44	Wellington	62,304
20	Pompano Beach	110,371	45	Jupiter	62,100
21	Lakeland	105,586	46	Port Orange	61,009
22	Davie	103,171	47	Ocala	60,042
23	Boca Raton	93,417	48	Sanford	59,033
24	Sunrise	92,663	49	Coconut Creek	58,344
25	Miami Beach	92,502	50	Margate	58,329

Source: Bureau of Economic and Business Research, University of Florida, October 2018.

These population figures are the latest available. To calculate per capita data, this report uses population data from the same year as the other data used.

Source: Bureau of Economic and Business Research, University of Florida, October 2018.

COUNTY POPULATION DENSITY

APRIL 1, 2018 // PERSONS PER SQUARE MILE

1	Pinellas	3,545.3	34	Collier	184.0
2	Broward	1,577.6	35	Santa Rosa	172.7
3	Seminole	1,498.3	36	Nassau	127.6
4	Orange	1,495.3	37	Highlands	100.8
5	Miami-Dade	1,463.8	38	Putnam	100.3
6	Hillsborough	1,378.7	39	Bradford	95.4
7	Duval	1,248.9	40	Gadsden	92.6
8	Lee	912.9	41	Columbia	87.4
9	Sarasota	749.6	42	Monroe	75.2
10	Palm Beach	729.2	43	Suwannee	65.2
11	Pasco	689.8	43	Walton	65.2
12	Brevard	574.8	45	Union	65.1
13	St. Lucie	529.0	46	DeSoto	55.8
14	Manatee	508.4	47	Jackson	54.9
15	Escambia	484.9	48	Okeechobee	53.5
16	Volusia	482.2	49	Wakulla	52.7
17	Leon	438.4	50	Gilchrist	49.8
18	St. Johns	397.4	51	Baker	47.2
	Statewide	392.7	52	Washington	43.0
19	Hernando	392.6	53	Hardee	42.8
20	Polk	374.5	54	Holmes	42.0
21	Lake	360.7	55	Levy	36.7
22	Clay	350.6	56	Hendry	34.2
23	Indian River	302.0	57	Gulf	29.8
24	Alachua	300.9	58	Hamilton	28.5
25	Martin	286.1	59	Madison	28.0
26	Osceola	265.5	60	Calhoun	26.6
27	Charlotte	261.3	61	Jefferson	24.6
28	Citrus	250.4	62	Dixie	23.4
29	Bay	238.9	63	Franklin	22.0
30	Sumter	224.3	64	Taylor	21.4
31	Marion	222.8	65	Glades	16.1
32	Flagler	221.6	66	Lafayette	15.6
33	Okaloosa	213.0	67	Liberty	10.7

Land area used to compute density is not adjusted for lands which cannot be developed (government-owned parks or reserves), or are uninhabitable (swamps or marshes).

Source: Florida Legislature, Office of Economic and Demographic Research, County Profiles, October 2019.

PER CAPITA COUNTY PERSONAL INCOME

CALENDAR YEAR 2017

1	Collier	\$87,829	34	St. Lucie	\$38,835
2	Monroe	\$83,328	35	Citrus	\$37,379
3	Martin	\$79,104	36	Hernando	\$36,161
4	Palm Beach	\$74,754	37	Marion	\$35,864
5	Indian River	\$73,274	38	Wakulla	\$35,129
6	St. Johns	\$64,177	39	Levy	\$34,614
7	Sarasota	\$61,523	40	Franklin	\$34,447
8	Walton	\$56,076	41	Polk	\$34,213
9	Nassau	\$55,594	42	Columbia	\$33,973
10	Pinellas	\$50,630	43	Gulf	\$33,665
11	Lee	\$49,764	44	Highlands	\$33,446
12	Broward	\$48,680	45	Gadsden	\$33,383
	Statewide	\$47,684	46	Gilchrist	\$33,266
13	Okaloosa	\$47,433	47	Bradford	\$32,685
14	Seminole	\$46,231	48	Suwannee	\$32,644
15	Miami-Dade	\$46,048	49	Osceola	\$32,096
16	Manatee	\$45,880	50	Putnam	\$31,057
17	Hillsborough	\$44,709	51	Baker	\$30,804
18	Duval	\$44,347	52	Jackson	\$30,660
19	Brevard	\$43,592	53	Madison	\$30,470
20	Sumter	\$43,464	54	Okeechobee	\$30,203
21	Flagler	\$43,444	55	Hendry	\$30,190
22	Santa Rosa	\$42,909	56	Taylor	\$29,298
23	Leon	\$42,862	57	Holmes	\$29,242
24	Orange	\$42,541	58	Washington	\$28,676
25	Bay	\$42,476	59	Hardee	\$27,559
26	Clay	\$42,386	60	Dixie	\$26,467
27	Alachua	\$42,280	61	Calhoun	\$26,108
28	Escambia	\$40,855	62	Hamilton	\$25,192
29	Jefferson	\$40,762	63	Lafayette	\$24,767
30	Volusia	\$40,658	64	DeSoto	\$24,040
31	Charlotte	\$40,557	65	Liberty	\$23,311
32	Lake	\$40,541	66	Glades	\$22,617
33	Pasco	\$38,911	67	Union	\$20,396

Source: U.S. Department of Commerce, Bureau of Economic Analysis, October 2019. Some data may appear to be equal due to rounding.

ABOUT TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs.

Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible memberships and private grants, and does not accept government funding. Memberships provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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Kurt Wenner, Vice President of Research, is a mainstay on the Tallahassee state budget watchdog scene and is the second-longest serving staff member of Florida TaxWatch

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