

2023

HOW FLORIDA COUNTIES COMPARE



May 2023

DEAR FELLOW TAXPAYER

HOW DOES YOUR COUNTY COMPARE?

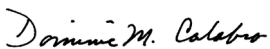
A GUIDE TO THIS GUIDE

Florida relies 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 of 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.

Florida 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.

Respectfully,



Dominic M. Calabro

President and CEO

Florida TaxWatch

Local taxing and spending is a major part of Florida government operations. More than half of all Florida government revenue (54.6 percent) is raised at the local level, the largest share in the nation. Florida's 67 county governments (including Jacksonville's consolidated government), more than 400 municipal governments, and approximately 1,300 independent special districts spend more than \$137 billion annually.

This guide 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. Per capita figures are determined by using population figures for the year for which the data are used.

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

Property tax data comes from the Florida Department of Revenue. Most of the Other Tax and Fees data are compiled by the Florida Legislature's Office of Economic and Demographic Research. Based on the system developed by the Florida Department of Financial Services, known as the Local Government Electronic Reporting (LOGGER) System, this report classifies local government revenues into six

IMPORTANT TERMS AND DEFINITIONS

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, physical environment, transportation, economic environment, 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.

Florida TaxWatch hopes 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.

To stay on top of the myriad issues Florida TaxWatch actively researches and follows each year, please visit floridatxwatch.org or find us on social media @floridatxwatch.

- **Fiscal Year/Property Tax Year** — Local governments' fiscal year runs from October 1 to September 30. Property tax revenue for a fiscal year is based on the assessment made the previous January 1. For example, FY 2022-23 property taxes are based on the January 1, 2022 assessment. Tax bills are sent out in November 2022, and taxes are considered delinquent on April 1, 2023.
- **Levy** — The imposition of a tax, fee, charge for service, or fine by a government.
- **Millage** — The tax rate levied on real estate or other property, expressed as dollars per \$1,000 of property taxable value. For example, a tax rate of 15.5 mills on a property with a taxable value of \$200,000 would result in a tax bill of \$3,100.
- **Just Value** — The just or market value of a property is the value that the property would likely sell for in the current market.
- **Assessed Value** — The assessed value of a property is the value of that property after any assessment caps, such as Save Our Homes, or the 10 percent non-homestead cap on non-residential properties.
- **Taxable Value** — The taxable value of a property is the assessed value minus any subsequent exemptions, such as the homestead exemption. This is the value upon which the millage is imposed and the property taxes are then collected.
- **Tangible Personal Property (TPP)** — Personal property that can be touched and physically relocated, such as furniture, machinery, equipment, computers, and signage. Household goods and most vehicles are exempt. This tax is only paid by businesses. Inventory held for sale is exempt and there is a \$25,000 exemption for all TPP taxpayers.
- **Local Option Sales Tax** — Local governments may assess up to nine types of local discretionary sales surtaxes: Charter County and Regional Transportation System; County Public Hospital; Emergency Fire Rescue Services and Facilities; Indigent Care and Trauma Center; Local Government Infrastructure; Pension Liability; School Capital Outlay; Small County; and Voter-approved Indigent Care.

PER CAPITA TOTAL PROPERTY TAX LEVIES

FY 2022-23

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1	Walton	\$4,096.06	34	Okeechobee	\$1,380.27
2	Monroe	\$3,900.61	35	Brevard	\$1,332.50
3	Collier	\$3,528.12	36	Taylor	\$1,320.03
4	Palm Beach	\$3,184.57	37	Putnam	\$1,311.15
5	Martin	\$3,056.79	38	Hardee	\$1,288.83
6	Miami-Dade	\$2,677.55	39	Leon	\$1,277.92
7	Franklin	\$2,544.14	40	Lake	\$1,266.10
8	Sarasota	\$2,532.63	41	Citrus	\$1,226.44
9	Broward	\$2,527.36	42	Pasco	\$1,165.98
10	Gulf	\$2,420.68	43	DeSoto	\$1,135.14
11	Nassau	\$2,230.57	44	Hernando	\$1,123.49
12	Pinellas	\$2,194.28	45	Polk	\$1,110.99
13	Lee	\$2,171.34	46	Escambia	\$1,097.27
14	Charlotte	\$2,126.30	47	Clay	\$1,059.23
15	Indian River	\$2,075.31	48	Highlands	\$1,003.27
16	Orange	\$2,073.81	49	Levy	\$992.34
17	Manatee	\$2,015.01	50	Santa Rosa	\$964.30
	Statewide	\$2,013.47	51	Gilchrist	\$921.36
18	Saint Lucie	\$2,006.89	52	Madison	\$861.19
19	Flagler	\$1,926.65	53	Suwannee	\$859.10
20	Saint Johns	\$1,925.41	54	Jefferson	\$823.21
21	Hillsborough	\$1,746.10	55	Bradford	\$801.85
22	Volusia	\$1,601.40	56	Dixie	\$796.99
23	Duval	\$1,547.67	57	Columbia	\$784.25
24	Bay	\$1,544.83	58	Wakulla	\$741.98
25	Hendry	\$1,519.29	59	Baker	\$734.46
26	Marion	\$1,518.23	60	Gadsden	\$702.64
27	Sumter	\$1,484.95	61	Lafayette	\$696.37
28	Okaloosa	\$1,471.88	62	Liberty	\$682.77
29	Osceola	\$1,467.59	63	Washington	\$679.99
30	Alachua	\$1,450.97	64	Calhoun	\$580.21
31	Hamilton	\$1,448.60	65	Jackson	\$548.81
32	Seminole	\$1,433.32	66	Holmes	\$429.94
33	Glades	\$1,404.29	67	Union	\$355.53

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, April 2023.

PER CAPITA COUNTY GOVERNMENT PROPERTY TAX LEVIES

FY 2022-23

1	Martin	\$1,596.96	34	Citrus	\$630.78
2	Walton	\$1,448.40	35	Leon	\$629.13
3	Monroe	\$1,416.70	36	Bay	\$621.31
4	Collier	\$1,387.25	37	Alachua	\$613.38
5	Nassau	\$1,157.09	38	Volusia	\$601.81
6	Franklin	\$1,142.08	39	Hernando	\$577.23
7	Gulf	\$1,115.75	40	Hendry	\$575.82
8	Palm Beach	\$1,101.04	41	Escambia	\$552.11
9	Charlotte	\$1,055.24	42	Clay	\$542.13
10	Miami-Dade	\$991.01	43	Gilchrist	\$537.81
11	Duval	\$963.76	44	Dixie	\$528.01
12	Saint Johns	\$939.35	45	Marion	\$519.08
13	Glades	\$874.92	46	Highlands	\$509.08
14	Indian River	\$864.95	47	Levy	\$508.91
15	Flagler	\$851.93	48	Madison	\$485.65
16	Hamilton	\$846.28	49	Polk	\$481.90
17	Manatee	\$838.13	50	Suwannee	\$461.80
18	Hillsborough	\$828.08	51	Lake	\$458.02
19	Orange	\$816.06	52	Bradford	\$457.62
	Statewide	\$784.13	53	Okaloosa	\$443.32
20	Putnam	\$763.04	54	Santa Rosa	\$440.69
21	Osceola	\$750.54	55	Brevard	\$436.71
22	Pinellas	\$735.28	56	Jefferson	\$430.22
23	Sarasota	\$724.71	57	Lafayette	\$412.11
24	Hardee	\$715.85	58	Wakulla	\$410.53
25	Broward	\$710.68	59	Liberty	\$409.12
26	Sumter	\$708.56	60	Columbia	\$391.63
27	Saint Lucie	\$705.56	61	Washington	\$367.30
28	Taylor	\$677.17	62	Gadsden	\$367.07
29	Okeechobee	\$671.90	63	Calhoun	\$350.82
30	Pasco	\$664.54	64	Baker	\$339.03
31	Lee	\$652.15	65	Jackson	\$298.02
32	DeSoto	\$651.20	66	Holmes	\$256.62
33	Seminole	\$639.81	67	Union	\$200.85

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, April 2023.

PER CAPITA MUNICIPAL GOVERNMENT PROPERTY TAX LEVIES

FY 2022-23

1	Broward	\$745.62	34	Charlotte	\$82.87
2	Monroe	\$566.84	35	Saint Johns	\$80.33
3	Palm Beach	\$562.65	36	Putnam	\$74.84
4	Miami-Dade	\$555.97	37	Gadsden	\$74.31
5	Pinellas	\$458.49	38	Highlands	\$73.38
6	Volusia	\$363.38	39	Escambia	\$70.80
7	Flagler	\$346.63	40	Okeechobee	\$69.43
8	Brevard	\$322.79	41	Walton	\$68.84
	Statewide	\$317.01	42	Columbia	\$65.41
9	Saint Lucie	\$313.24	43	Hamilton	\$63.31
10	Orange	\$306.51	44	Hardee	\$62.73
11	Lee	\$286.49	45	Suwannee	\$60.94
12	Sarasota	\$257.37	46	DeSoto	\$58.95
13	Hillsborough	\$231.60	47	Jefferson	\$55.31
14	Franklin	\$224.39	48	Citrus	\$52.57
15	Alachua	\$216.34	49	Washington	\$51.52
16	Lake	\$215.95	50	Madison	\$50.38
17	Seminole	\$212.91	51	Baker	\$46.91
18	Nassau	\$205.67	52	Bradford	\$44.76
19	Martin	\$201.83	53	Pasco	\$33.71
20	Leon	\$199.12	54	Clay	\$33.20
21	Okaloosa	\$193.71	55	Jackson	\$31.67
22	Polk	\$170.49	56	Duval	\$29.52
23	Collier	\$150.08	57	Lafayette	\$24.09
24	Bay	\$140.84	58	Liberty	\$23.46
25	Indian River	\$134.22	59	Gilchrist	\$21.48
26	Gulf	\$131.29	60	Santa Rosa	\$19.05
27	Manatee	\$128.73	61	Dixie	\$18.62
28	Marion	\$114.02	62	Glades	\$18.00
29	Sumter	\$103.59	63	Hernando	\$17.87
30	Osceola	\$97.84	64	Union	\$8.78
31	Levy	\$94.88	65	Calhoun	\$8.23
32	Taylor	\$91.16	66	Wakulla	\$5.78
33	Hendry	\$82.90	67	Holmes	\$1.93

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, April 2023.

PER CAPITA SCHOOL DISTRICT PROPERTY TAX LEVIES

FY 2022-23

1	Walton	\$2,132.24	34	Hendry	\$521.61
2	Collier	\$1,615.71	35	Hernando	\$513.56
3	Monroe	\$1,559.40	36	Hamilton	\$510.37
4	Sarasota	\$1,312.33	37	Alachua	\$504.56
5	Palm Beach	\$1,232.69	38	Hardee	\$491.81
6	Gulf	\$1,169.54	39	Citrus	\$487.25
7	Martin	\$1,148.99	40	Clay	\$471.02
8	Franklin	\$1,117.15	41	Glades	\$466.01
9	Miami-Dade	\$1,025.43	42	Santa Rosa	\$463.99
10	Charlotte	\$950.00	43	Putnam	\$458.46
11	Indian River	\$933.22	44	Escambia	\$440.10
12	Manatee	\$930.01	45	Pasco	\$434.57
13	Lee	\$922.30	46	Polk	\$431.37
14	Orange	\$881.75	47	Leon	\$420.96
15	Marion	\$870.09	48	DeSoto	\$410.27
16	Saint Johns	\$842.97	49	Highlands	\$406.52
17	Broward	\$833.34	50	Levy	\$366.05
18	Nassau	\$828.11	51	Gilchrist	\$343.31
	Statewide	\$784.63	52	Jefferson	\$330.75
19	Pinellas	\$766.60	53	Wakulla	\$324.35
20	Bay	\$764.37	54	Suwannee	\$318.97
21	Okaloosa	\$697.98	55	Columbia	\$310.07
22	Flagler	\$675.95	56	Madison	\$308.31
23	Saint Lucie	\$670.06	57	Baker	\$293.27
24	Sumter	\$644.10	58	Bradford	\$284.39
25	Okeechobee	\$588.23	59	Gadsden	\$260.19
26	Osceola	\$573.53	60	Washington	\$260.02
27	Hillsborough	\$569.87	61	Liberty	\$249.05
28	Seminole	\$562.18	62	Lafayette	\$246.25
29	Brevard	\$548.64	63	Dixie	\$237.19
30	Volusia	\$535.91	64	Calhoun	\$220.22
31	Duval	\$534.24	65	Jackson	\$218.07
32	Lake	\$533.36	66	Holmes	\$170.66
33	Taylor	\$523.74	67	Union	\$128.97

Includes both school board operating levies and district school board debt service levies.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023

PER CAPITA INDEPENDENT SPECIAL DISTRICT PROPERTY TAX LEVIES

FY 2022-23

1	Walton	\$446.57	34	Leon	\$28.72
2	Collier	\$375.08	35	Sumter	\$28.69
3	Monroe	\$357.67	36	Hamilton	\$28.64
4	Hendry	\$338.96	37	Taylor	\$27.96
5	Saint Lucie	\$318.03	38	Polk	\$27.22
6	Lee	\$310.41	39	Brevard	\$24.36
7	Palm Beach	\$288.19	40	Levy	\$22.50
8	Sarasota	\$238.22	41	Duval	\$20.14
9	Broward	\$237.71	42	Gilchrist	\$18.77
10	Pinellas	\$233.91	43	Hardee	\$18.45
11	Indian River	\$142.93	44	Seminole	\$18.42
12	Okaloosa	\$136.87	45	Bay	\$18.31
	Statewide	\$127.70	46	Suwannee	\$17.38
13	Manatee	\$118.15	47	Columbia	\$17.15
14	Alachua	\$116.69	48	Union	\$16.93
15	Hillsborough	\$116.55	49	Madison	\$16.85
16	Martin	\$109.01	50	Bradford	\$15.08
17	Miami-Dade	\$105.14	51	Marion	\$15.04
18	Volusia	\$100.30	52	Hernando	\$14.83
19	Orange	\$69.49	53	Putnam	\$14.82
20	Saint Johns	\$62.76	54	DeSoto	\$14.72
21	Franklin	\$60.52	55	Highlands	\$14.30
22	Lake	\$58.76	56	Lafayette	\$13.90
23	Citrus	\$55.84	57	Dixie	\$13.17
24	Baker	\$55.25	58	Clay	\$12.89
25	Flagler	\$52.13	59	Jefferson	\$6.93
26	Okeechobee	\$50.72	60	Gulf	\$4.10
27	Osceola	\$45.68	61	Wakulla	\$1.32
28	Glades	\$45.37	62	Liberty	\$1.15
29	Santa Rosa	\$40.57	63	Washington	\$1.15
30	Nassau	\$39.70	64	Gadsden	\$1.08
31	Charlotte	\$38.19	65	Jackson	\$1.05
32	Escambia	\$34.25	66	Calhoun	\$0.94
33	Pasco	\$33.16	67	Holmes	\$0.73

Includes independent districts only. Dependent districts are included in the county government table. Calculated using total county population. Some county ranks may appear equal due to rounding.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

AVERAGE TOTAL PROPERTY TAX MILLAGE RATES

FY 2022-23

1	Saint Lucie	22.0009	34	Calhoun	15.7433
2	Marion	21.4094	35	Polk	15.6570
3	Alachua	20.7765	36	Clay	15.4710
4	Dixie	19.7969	37	Taylor	15.4050
5	Broward	19.7256	38	Hardee	15.3091
6	Miami-Dade	18.6253	39	Liberty	15.2034
7	Pinellas	18.4945	40	Manatee	15.1747
8	Glades	18.3705	41	Citrus	15.1214
9	Hillsborough	18.2044	42	Osceola	15.0746
10	Palm Beach	18.1309	43	Holmes	15.0721
11	Volusia	17.9893	44	Highlands	15.0460
12	Flagler	17.7911	45	Columbia	15.0041
13	Hendry	17.7003	46	Baker	14.9565
14	Leon	17.4732	47	Washington	14.9464
15	Duval	17.0679	48	Okeechobee	14.8531
16	Putnam	16.9446	49	Seminole	14.8441
17	Martin	16.9348	50	Brevard	14.5923
18	Union	16.8358	51	Jefferson	14.5291
19	Bradford	16.8316	52	Lee	14.4523
20	Hamilton	16.7459	53	Escambia	14.1623
21	DeSoto	16.6847	54	Indian River	14.0775
22	Madison	16.6074	55	Wakulla	13.8926
23	Levy	16.5509	56	Gulf	13.8546
	Statewide	16.5408	57	Saint Johns	13.3486
24	Gadsden	16.3590	58	Jackson	13.1692
25	Lafayette	16.3515	59	Sarasota	12.9711
26	Charlotte	16.2885	60	Okaloosa	12.5079
27	Orange	16.1846	61	Santa Rosa	12.4798
28	Pasco	16.1144	62	Bay	11.8808
29	Suwannee	16.1105	63	Franklin	11.3423
30	Nassau	16.0050	64	Sumter	11.2177
31	Lake	15.9720	65	Collier	10.5791
32	Hernando	15.9620	66	Walton	9.3517
33	Gilchrist	15.9496	67	Monroe	8.3019

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, April 2023.

PER CAPITA IMPACT OF SAVE OUR HOMES IN TAXES

FY 2022-23

1	Palm Beach	\$915.19	34	DeSoto	\$292.50
2	Martin	\$899.24	35	Putnam	\$277.98
3	Collier	\$858.87	36	Polk	\$277.33
4	Pinellas	\$743.41	37	Hendry	\$269.83
5	Sarasota	\$692.71	38	Santa Rosa	\$257.58
6	Saint Lucie	\$676.65	39	Highlands	\$255.88
7	Broward	\$662.24	40	Alachua	\$255.64
8	Flagler	\$653.58	41	Baker	\$253.57
9	Saint Johns	\$611.85	42	Escambia	\$242.63
10	Charlotte	\$605.40	43	Osceola	\$237.77
11	Indian River	\$595.00	44	Franklin	\$229.91
12	Monroe	\$584.91	45	Okeechobee	\$226.10
13	Miami-Dade	\$579.85	46	Glades	\$209.57
14	Brevard	\$527.09	47	Leon	\$205.71
15	Lee	\$526.92	48	Madison	\$181.89
16	Hillsborough	\$526.89	49	Gilchrist	\$180.72
17	Volusia	\$522.63	50	Taylor	\$174.74
18	Manatee	\$522.30	51	Jefferson	\$157.88
19	Nassau	\$506.62	52	Wakulla	\$157.85
20	Hernando	\$504.76	53	Hardee	\$151.27
	Statewide	\$504.23	54	Hamilton	\$144.65
21	Marion	\$451.38	55	Columbia	\$136.86
22	Walton	\$405.39	56	Dixie	\$136.25
23	Sumter	\$395.57	57	Gadsden	\$124.53
24	Citrus	\$386.51	58	Washington	\$119.98
25	Seminole	\$364.04	59	Bradford	\$119.21
26	Pasco	\$361.19	60	Lafayette	\$109.61
27	Gulf	\$349.76	61	Bay	\$100.01
28	Clay	\$334.00	62	Calhoun	\$83.39
29	Duval	\$331.38	63	Suwannee	\$80.46
30	Lake	\$319.72	64	Jackson	\$71.77
31	Okaloosa	\$310.35	65	Union	\$45.75
32	Levy	\$306.10	66	Liberty	\$43.97
33	Orange	\$302.53	67	Holmes	\$20.01

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, April 2023.

PER CAPITA IMPACT OF 2008 PROPERTY TAX CONSTITUTIONAL AMENDMENT IN TAXES

FY 2022-23

GROWTH IN TOTAL PROPERTY TAX LEVIES

FY 2012-13 to FY 2022-23

1	Monroe	\$488.85	34	Highlands	\$124.97
2	Walton	\$481.45	35	Putnam	\$124.38
3	Gulf	\$372.33	36	Marion	\$122.66
4	Collier	\$330.29	37	Polk	\$117.66
5	Saint Lucie	\$298.83	38	Seminole	\$117.14
6	Franklin	\$286.33	39	Pasco	\$115.92
7	Palm Beach	\$273.36	40	Osceola	\$108.53
8	Charlotte	\$268.86	41	Lake	\$103.86
9	Lee	\$263.99	42	Okaloosa	\$103.12
10	Flagler	\$243.86	43	Taylor	\$102.53
11	Hendry	\$241.66	44	Sumter	\$101.57
12	Miami-Dade	\$240.18	45	Wakulla	\$98.74
13	Nassau	\$224.84	46	Hardee	\$97.25
14	Martin	\$220.32	47	Madison	\$96.19
15	Glades	\$219.27	48	Jefferson	\$86.20
16	Pinellas	\$216.59	49	Santa Rosa	\$83.88
17	Sarasota	\$209.86	50	Clay	\$83.48
	Statewide	\$182.18	51	Gilchrist	\$82.75
18	Alachua	\$178.82	52	Escambia	\$81.79
19	Orange	\$174.34	53	Dixie	\$80.98
20	Bay	\$170.25	54	Leon	\$79.48
21	Manatee	\$169.25	55	Hamilton	\$78.85
22	Volusia	\$168.19	56	Baker	\$77.14
23	Hillsborough	\$166.46	57	Gadsden	\$72.42
24	Broward	\$164.96	58	Suwannee	\$72.21
25	Okeechobee	\$164.47	59	Bradford	\$70.17
26	Brevard	\$155.85	60	Washington	\$67.64
27	Hernando	\$148.85	61	Columbia	\$56.76
28	Saint Johns	\$147.30	62	Lafayette	\$54.13
29	Indian River	\$135.26	63	Jackson	\$41.54
30	DeSoto	\$135.25	64	Union	\$40.88
31	Duval	\$132.93	65	Holmes	\$40.65
32	Levy	\$131.06	66	Calhoun	\$40.60
33	Citrus	\$127.51	67	Liberty	\$37.11

Represents the amount of property taxes reduced or shifted to other taxpayers by Amendment 1, which 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%.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

1	Walton	201.2%	34	Seminole	66.5%
2	Marion	149.9%	35	Brevard	62.4%
3	Osceola	119.5%	36	Bay	62.2%
4	Manatee	117.0%	37	Indian River	61.0%
5	Sumter	110.4%	38	Volusia	60.7%
6	Saint Lucie	108.0%	39	Glades	58.8%
7	Pasco	104.5%	40	Escambia	57.2%
8	Hillsborough	104.2%	41	Gilchrist	56.3%
9	Orange	104.0%	42	Putnam	54.6%
10	Nassau	102.7%	43	Alachua	52.8%
11	Polk	101.5%	44	Levy	51.1%
12	Saint Johns	101.4%	45	Franklin	50.6%
13	Charlotte	97.6%	46	Liberty	50.1%
14	Collier	96.4%	47	Baker	49.8%
15	Lake	95.9%	48	Leon	44.6%
16	Sarasota	94.1%	49	Suwannee	42.8%
17	Flagler	91.4%	50	Bradford	38.1%
18	Okeechobee	88.3%	51	Highlands	35.2%
19	Gulf	86.8%	52	Hamilton	33.6%
20	Miami-Dade	86.7%	53	Wakulla	32.9%
	Statewide	85.6%	54	Taylor	32.4%
21	Palm Beach	83.3%	55	Columbia	31.4%
22	Broward	81.5%	56	Madison	29.4%
23	Lee	81.3%	57	Citrus	27.7%
24	Pinellas	80.7%	58	Dixie	26.8%
25	Hernando	77.7%	59	Holmes	26.7%
26	Duval	77.5%	60	Lafayette	26.4%
27	Clay	73.8%	61	Jefferson	26.0%
28	Hendry	73.4%	62	Union	24.9%
29	Santa Rosa	70.0%	63	Jackson	23.8%
30	Monroe	69.6%	64	Gadsden	22.9%
31	Martin	69.2%	65	Hardee	19.8%
32	DeSoto	68.9%	66	Calhoun	9.0%
33	Okaloosa	67.6%	67	Washington	7.3%

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. Some county ranks may appear equal due to rounding.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

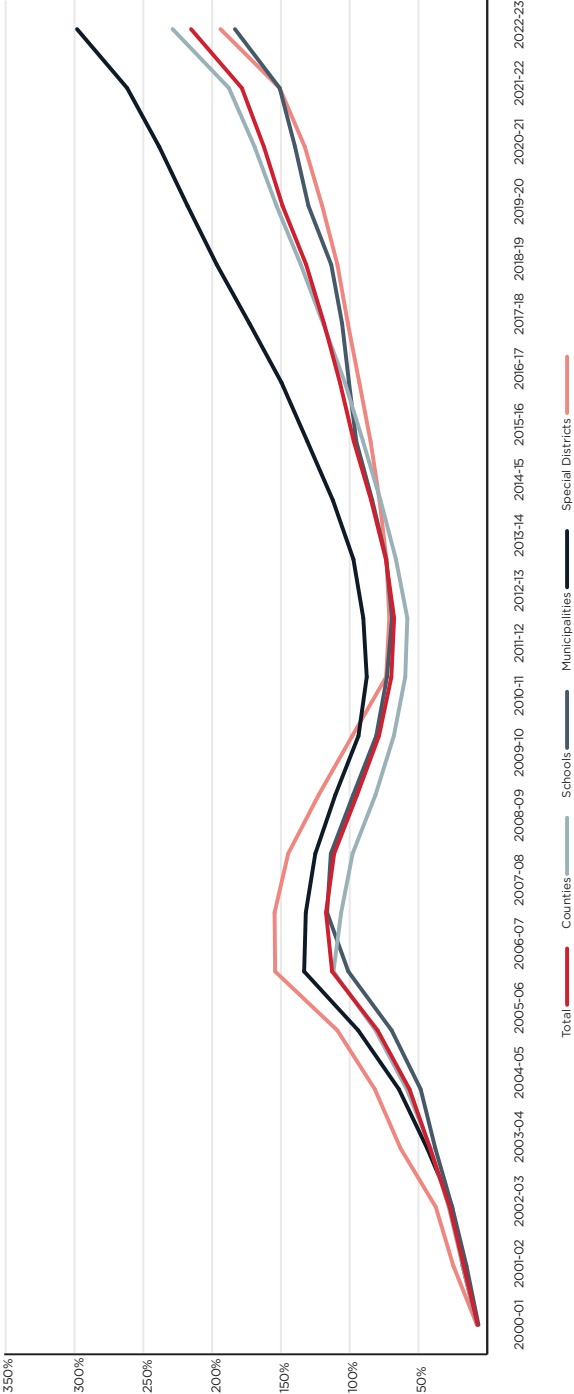
GROWTH IN TOTAL PROPERTY TAX LEVIES

FY 2007-08 to FY 2022-23

STATEWIDE GROWTH IN PROPERTY TAX LEVIES

FY 2000-01 THROUGH FY 2022-2023

1	Sumter	159.2%	34	Bay	31.9%
2	Walton	125.7%	35	Bradford	31.9%
3	Marion	74.2%	36	Holmes	31.8%
4	Orange	72.6%	37	Escambia	31.4%
5	Nassau	64.8%	38	DeSoto	31.3%
6	Pasco	56.7%	39	Saint Lucie	31.1%
7	Duval	56.3%	40	Leon	30.5%
8	Palm Beach	55.3%	41	Seminole	29.3%
9	Miami-Dade	54.6%	42	Suwannee	29.0%
10	Saint Johns	53.7%	43	Putnam	26.2%
11	Osceola	53.6%	44	Okaloosa	26.2%
12	Collier	50.7%	45	Gulf	26.0%
13	Manatee	50.3%	46	Gadsden	24.5%
14	Alachua	48.5%	47	Brevard	23.8%
15	Clay	47.5%	48	Liberty	22.9%
16	Santa Rosa	46.4%	49	Union	22.7%
17	Monroe	46.2%	50	Calhoun	22.3%
18	Hillsborough	45.4%	51	Indian River	21.7%
19	Okeechobee	45.4%	52	Glades	20.9%
	Statewide	44.6%	53	Hendry	20.6%
20	Hamilton	44.0%	54	Jefferson	20.5%
21	Martin	43.1%	55	Taylor	19.5%
22	Gilchrist	42.2%	56	Volusia	18.0%
23	Broward	41.3%	57	Hernando	17.5%
24	Baker	40.4%	58	Columbia	12.6%
25	Madison	39.6%	59	Lee	12.6%
26	Polk	39.3%	60	Hardee	11.9%
27	Pinellas	36.8%	61	Levy	8.1%
28	Lake	36.1%	62	Wakulla	4.6%
29	Charlotte	34.0%	63	Dixie	3.4%
30	Flagler	33.9%	64	Washington	-2.0%
31	Jackson	33.7%	65	Citrus	-2.5%
32	Sarasota	33.6%	66	Franklin	-3.7%
33	Lafayette	32.3%	67	Highlands	-9.1%



Includes all jurisdictions. Reflects change from when statewide property tax levies reached their all-time high in FY 2007-08 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. Four counties have still not returned to that high water mark. Some county ranks may appear equal due to rounding.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

PERCENT OF TOTAL JUST VALUE THAT IS TAXABLE

FY 2022-23

1	Walton	69.5%	34	Flagler	56.4%
2	Bay	66.8%	35	Taylor	56.3%
3	Miami-Dade	66.2%	36	Clay	56.3%
4	Orange	66.0%	37	Hamilton	56.0%
5	Collier	65.9%	38	Columbia	54.5%
6	Broward	65.8%	39	Bradford	54.1%
7	Monroe	65.7%	40	Saint Lucie	53.9%
8	Seminole	65.2%	41	Marion	53.7%
9	Okaloosa	64.7%	42	Gulf	53.0%
10	Osceola	64.3%	43	Citrus	52.3%
11	Sumter	64.3%	44	Putnam	51.1%
12	Manatee	64.2%	45	Jackson	50.8%
13	Franklin	63.5%	46	Brevard	50.5%
14	Palm Beach	63.1%	47	Alachua	50.4%
15	Martin	62.9%	48	Washington	50.1%
16	Lee	62.3%	49	Wakulla	49.2%
17	Indian River	62.2%	50	Gilchrist	48.8%
18	Sarasota	62.1%	51	Gadsden	48.7%
	Statewide	62.0%	52	Hernando	48.1%
19	Saint Johns	61.8%	53	Madison	47.1%
20	Lake	61.7%	54	Baker	46.0%
21	Duval	60.9%	55	Calhoun	45.9%
22	Nassau	60.5%	56	Hardee	42.7%
23	Hillsborough	60.0%	57	Okeechobee	41.8%
24	Polk	59.9%	58	Holmes	41.5%
25	Pinellas	59.6%	59	Jefferson	41.4%
26	Suwannee	59.0%	60	Dixie	39.4%
27	Pasco	58.4%	61	DeSoto	39.0%
28	Leon	58.4%	62	Levy	37.7%
29	Charlotte	58.0%	63	Hendry	37.3%
30	Escambia	57.7%	64	Lafayette	35.8%
31	Volusia	57.5%	65	Liberty	33.2%
32	Santa Rosa	56.7%	66	Union	31.6%
33	Highlands	56.5%	67	Glades	17.7%

Shows the effect that various exclusions, differentials, exemptions, and credits have on the ad valorem tax base of local governments. Some county ranks may appear equal due to rounding.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023

PER CAPITA TAXABLE VALUE

FY 2022-23

1	Monroe	\$438,400	34	Hendry	\$81,101
2	Walton	\$395,394	35	Citrus	\$77,012
3	Collier	\$312,475	36	Lake	\$75,331
4	Franklin	\$208,763	37	Putnam	\$74,269
5	Sarasota	\$182,145	38	Escambia	\$73,930
6	Martin	\$174,251	39	Glades	\$72,930
7	Palm Beach	\$168,043	40	Santa Rosa	\$72,303
8	Gulf	\$156,949	41	Leon	\$71,375
9	Indian River	\$141,130	42	Pasco	\$69,011
10	Lee	\$140,374	43	Polk	\$67,037
11	Saint Johns	\$137,602	44	Alachua	\$66,263
12	Miami-Dade	\$137,212	45	Marion	\$65,473
13	Nassau	\$133,537	46	Clay	\$64,976
14	Sumter	\$126,756	47	Hernando	\$64,608
15	Manatee	\$125,386	48	DeSoto	\$64,584
16	Broward	\$124,647	49	Highlands	\$62,849
17	Orange	\$122,607	50	Levy	\$56,545
18	Bay	\$122,403	51	Gilchrist	\$55,231
19	Charlotte	\$120,808	52	Jefferson	\$54,116
	Statewide	\$116,117	53	Suwannee	\$51,311
20	Pinellas	\$113,928	54	Columbia	\$50,113
21	Okaloosa	\$111,690	55	Wakulla	\$50,065
22	Flagler	\$102,184	56	Madison	\$49,556
23	Osceola	\$93,518	57	Baker	\$46,496
24	Seminole	\$92,822	58	Bradford	\$45,762
25	Hillsborough	\$92,472	59	Liberty	\$43,876
26	Duval	\$87,511	60	Washington	\$43,212
27	Brevard	\$86,103	61	Lafayette	\$41,211
28	Saint Lucie	\$85,921	62	Gadsden	\$40,785
29	Volusia	\$85,172	63	Jackson	\$40,030
30	Hamilton	\$84,628	64	Dixie	\$39,112
31	Okeechobee	\$83,987	65	Calhoun	\$35,436
32	Taylor	\$81,884	66	Holmes	\$27,036
33	Hardee	\$81,346	67	Union	\$20,085

Taxable value is just value of all property in each county, reduced by exclusions, differentials, exemptions, and credits (see p.3). This table uses county taxable value, school taxable value is 12 percent higher statewide.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

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

FY 2022-23

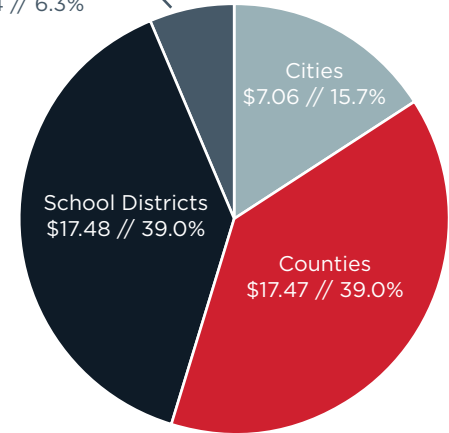
1	Franklin	\$61.51	34	Citrus	\$27.21
2	Gulf	\$54.54	35	Polk	\$26.07
3	Walton	\$51.70	36	Lake	\$25.92
4	Hamilton	\$43.17	37	Seminole	\$25.21
5	Miami-Dade	\$42.76	38	Okaloosa	\$25.08
6	Glades	\$42.18	39	Brevard	\$24.44
7	Charlotte	\$41.55	40	Saint Johns	\$24.42
8	Saint Lucie	\$40.92	41	Hernando	\$24.21
9	Broward	\$39.99	42	Highlands	\$24.09
10	Orange	\$39.27	43	Sumter	\$24.09
11	Hendry	\$38.57	44	Leon	\$24.05
12	Taylor	\$36.79	45	Pasco	\$23.44
13	Monroe	\$36.52	46	Dixie	\$23.41
14	Hardee	\$36.34	47	Levy	\$23.00
15	Osceola	\$35.67	48	Gilchrist	\$22.64
16	Lee	\$35.15	49	Madison	\$22.17
17	Flagler	\$35.12	50	Suwannee	\$22.11
18	DeSoto	\$34.87	51	Indian River	\$22.07
19	Manatee	\$34.81	52	Escambia	\$21.65
20	Marion	\$34.15	53	Lafayette	\$20.78
21	Okeechobee	\$33.97	54	Clay	\$20.71
22	Pinellas	\$33.84	55	Liberty	\$20.59
	Statewide	\$33.07	56	Bradford	\$19.09
23	Sarasota	\$32.52	57	Washington	\$18.74
24	Putnam	\$32.51	58	Columbia	\$18.46
25	Nassau	\$32.41	59	Santa Rosa	\$18.19
26	Palm Beach	\$32.07	60	Baker	\$17.51
27	Hillsborough	\$30.89	61	Jefferson	\$16.81
28	Volusia	\$30.69	62	Wakulla	\$16.47
29	Collier	\$30.29	63	Calhoun	\$16.33
30	Martin	\$30.21	64	Gadsden	\$15.76
31	Duval	\$29.43	65	Jackson	\$14.16
32	Bay	\$29.39	66	Union	\$13.38
33	Alachua	\$28.56	67	Holmes	\$11.50

Includes all taxing jurisdictions in each county. Calculated using FY 2022-23 levies and 2021 personal income (latest available county-level income data.)

Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis, April 2023.

PERCENT OF TOTAL LEVIES FY 2022-23 • \$ IN BILLIONS // PERCENT

Ind. Special Dist.
\$2.84 // 6.3%

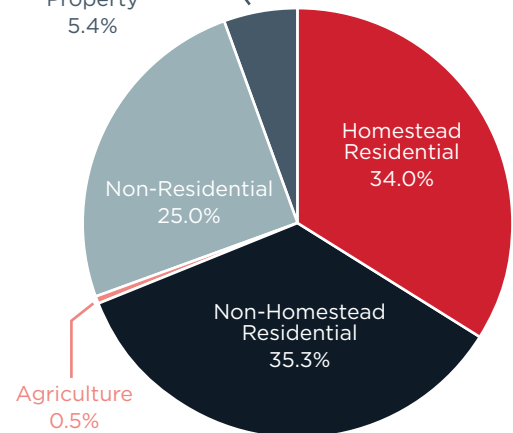


County Levies include \$3.2 billion in Dependent Special District and Municipal Service Taxing Unit (MSTU) levies.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

PERCENT OF TAXABLE VALUE FY 2022-23

Tangible Personal
Property
5.4%



Figures may not equal 100 percent due to rounding.

Source: Florida Ad Valorem Estimating Conference and Florida TaxWatch, April 2023.

LOCAL OPTION SALES TAX RATES
AS OF JANUARY 1, 2023

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

See Important Terms and Definitions on page 3.
Includes school district levies.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

PER CAPITA LOCAL OPTION SALES TAX REVENUE
FY 2021-22

1	Monroe	\$960.91	34	Lake	\$138.36
2	Walton	\$505.06	35	Martin	\$132.79
3	Bay	\$321.68	36	Pasco	\$130.21
4	Escambia	\$302.75	37	Saint Lucie	\$129.13
5	Collier	\$297.68	38	DeSoto	\$128.80
6	Hillsborough	\$297.37	39	Bradford	\$127.54
7	Duval	\$293.47	40	Lee	\$124.57
8	Okaloosa	\$265.71	41	Washington	\$124.35
9	Osceola	\$256.82	42	Taylor	\$123.03
10	Leon	\$233.80	43	Gadsden	\$122.94
11	Franklin	\$231.33	44	Flagler	\$118.60
12	Miami-Dade	\$231.06	45	Suwannee	\$116.52
13	Sarasota	\$230.96	46	Santa Rosa	\$113.85
14	Palm Beach	\$215.88	47	Hendry	\$107.38
15	Broward	\$212.63	48	Levy	\$103.90
16	Orange	\$204.82	49	Madison	\$99.70
	Statewide	\$203.09	50	Saint Johns	\$99.47
17	Pinellas	\$194.32	51	Putnam	\$98.44
18	Gulf	\$193.09	52	Jefferson	\$93.89
19	Highlands	\$184.18	53	Calhoun	\$91.92
20	Charlotte	\$182.61	54	Volusia	\$87.20
21	Manatee	\$180.57	55	Baker	\$86.71
22	Indian River	\$175.96	56	Hardee	\$84.89
23	Clay	\$165.66	57	Holmes	\$81.31
24	Jackson	\$165.53	58	Hamilton	\$80.06
25	Seminole	\$164.50	59	Wakulla	\$77.36
26	Nassau	\$164.40	60	Hernando	\$66.89
27	Columbia	\$162.43	61	Gilchrist	\$66.57
28	Okeechobee	\$160.75	62	Liberty	\$65.93
29	Brevard	\$159.64	63	Glades	\$57.60
30	Marion	\$152.71	64	Dixie	\$54.91
31	Alachua	\$152.66	65	Lafayette	\$51.56
32	Polk	\$149.02	66	Union	\$45.49
33	Sumter	\$141.86	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, Florida Department of Revenue and Florida TaxWatch, April 2023.

PERCENT OF AVAILABLE LOCAL OPTION
SALES TAX BEING LEVIED
AS OF JANUARY 1, 2023

1	Madison	75.0%	31	Gilchrist	33.3%
2	Escambia	60.0%		Glades	33.3%
	Highlands	60.0%		Gulf	33.3%
	Jackson	60.0%		Hamilton	33.3%
	Monroe	60.0%		Hardee	33.3%
6	Calhoun	50.0%		Hendry	33.3%
	DeSoto	50.0%		Jefferson	33.3%
	Gadsden	50.0%		Lafayette	33.3%
	Holmes	50.0%		Levy	33.3%
	Liberty	50.0%		Okeechobee	33.3%
	Washington	50.0%		Suwannee	33.3%
12	Hillsborough	48.6%		Taylor	33.3%
13	Clay	42.9%		Union	33.3%
	Duval	42.9%		Statewide	30.9%
15	Osceola	42.9%	49	Brevard	28.6%
16	Bay	40.0%		Broward	28.6%
	Collier	40.0%		Charlotte	28.6%
	Flagler	40.0%		Columbia	28.6%
	Indian River	40.0%		Manatee	28.6%
	Lake	40.0%		Palm Beach	28.6%
	Marion	40.0%		Pasco	28.6%
	Miami-Dade	40.0%		Pinellas	28.6%
	Nassau	40.0%		Polk	28.6%
	Okaloosa	40.0%		Sarasota	28.6%
	Putnam	40.0%		Seminole	28.6%
	Santa Rosa	40.0%	59	Alachua	25.0%
	Saint Lucie	40.0%		Wakulla	25.0%
	Sumter	40.0%	61	Martin	20.0%
	Walton	40.0%		Saint Johns	20.0%
30	Leon	37.5%	63	Hernando	14.3%
31	Baker	33.3%		Lee	14.3%
	Bradford	33.3%		Orange	14.3%
	Dixie	33.3%		Volusia	14.3%
	Franklin	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, April 2023.

LOCAL OPTION MOTOR FUEL TAX RATES

AS OF JANUARY 1, 2023

\$0.12/gal	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, Saint Lucie, Suwannee, Volusia
\$0.11/gal	Escambia, Levy
\$0.10/gal	Miami-Dade, Monroe, Okaloosa
\$0.09/gal	Hendry
\$0.07/gal	Baker, Bay, Columbia, Flagler, Gilchrist, Glades, Gulf, Hillsborough, Holmes, Jackson, Lake, Liberty, Pinellas, Seminole, Sumter, Union, Wakulla, Walton, Washington
\$0.06/gal	Brevard, Calhoun, Dixie, Duval, Franklin, Gadsden, Hamilton, Indian River, Lafayette, Orange, Saint Johns, Taylor

Includes the 9th cents 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 29.1 cents/gallon state tax and a 18.4 cents/gallon federal tax. The maximum tax rate (all levies) in Florida is 57.5 cents/gallon.

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

PER CAPITA LOCAL OPTION MOTOR FUEL TAX REVENUE

FY 2021-22

1	Hamilton	\$259.43	35	Escambia	\$50.14
2	Madison	\$159.75	36	Volusia	\$50.08
3	Okeechobee	\$97.11	37	Liberty	\$50.07
4	Jefferson	\$87.15	38	Pasco	\$49.46
5	Columbia	\$82.35	39	Hernando	\$47.98
6	Suwannee	\$82.22	40	Santa Rosa	\$47.15
7	Jackson	\$78.44	41	Palm Beach	\$46.64
8	Monroe	\$75.96	42	Sarasota	\$46.64
9	Glades	\$71.28	43	Citrus	\$45.52
10	Hardee	\$68.29	44	Brevard	\$45.41
11	Marion	\$65.59		Statewide	\$44.85
12	Gadsden	\$65.07	45	Duval	\$44.81
13	Martin	\$62.22	46	Bay	\$44.28
14	Charlotte	\$61.58	47	DeSoto	\$44.04
15	Walton	\$60.64	48	Holmes	\$40.79
16	Bradford	\$59.52	49	Clay	\$40.42
17	Levy	\$58.57	50	Miami-Dade	\$38.22
18	Hendry	\$57.76	51	Washington	\$37.49
19	Putnam	\$56.99	52	Dixie	\$36.59
20	Highlands	\$56.17	53	Franklin	\$35.17
21	Nassau	\$55.92	54	Indian River	\$33.11
22	Osceola	\$55.78	55	Gilchrist	\$32.93
23	Lee	\$54.87	56	Hillsborough	\$32.74
24	Taylor	\$54.86	57	Union	\$32.63
25	Polk	\$54.63	58	Gulf	\$31.95
26	Alachua	\$54.21	59	Orange	\$31.48
27	Okaloosa	\$54.19	60	Saint Johns	\$30.13
28	Saint Lucie	\$54.16	61	Seminole	\$28.89
29	Sumter	\$53.34	62	Lake	\$28.84
30	Manatee	\$52.23	63	Wakulla	\$28.77
31	Collier	\$51.98	64	Calhoun	\$28.52
32	Baker	\$51.89	65	Flagler	\$27.53
33	Leon	\$51.65	66	Lafayette	\$27.41
34	Broward	\$50.75	67	Pinellas	\$27.18

Local option motor fuel tax revenues are distributed to county and municipal governments and are generally used for transportation purposes. Some county ranks may appear equal due to rounding.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, April 2023.

PERCENT OF AVAILABLE LOCAL OPTION MOTOR FUEL TAX REVENUE BEING LEVIED

AS OF JANUARY 1, 2023

LOCAL OPTION TOURIST DEVELOPMENT TAX RATES

AS OF JANUARY 1, 2023

1	Alachua	100%	34	Okaloosa	83.3%
	Bradford	100%		Statewide	82.8%
	Broward	100%	36	Hendry	75.0%
	Charlotte	100%	37	Baker	58.3%
	Citrus	100%		Bay	58.3%
	Clay	100%		Columbia	58.3%
	Collier	100%		Flagler	58.3%
	DeSoto	100%		Gilchrist	58.3%
	Hardee	100%		Glades	58.3%
	Hernando	100%		Gulf	58.3%
	Highlands	100%		Hillsborough	58.3%
	Jefferson	100%		Holmes	58.3%
	Lee	100%		Jackson	58.3%
	Leon	100%		Lake	58.3%
	Madison	100%		Liberty	58.3%
	Manatee	100%		Pinellas	58.3%
	Marion	100%		Seminole	58.3%
	Martin	100%		Sumter	58.3%
	Monroe	100%		Union	58.3%
	Nassau	100%		Wakulla	58.3%
	Okeechobee	100%		Walton	58.3%
	Osceola	100%		Washington	58.3%
	Palm Beach	100%	56	Brevard	50.0%
	Pasco	100%		Calhoun	50.0%
	Polk	100%		Dixie	50.0%
	Putnam	100%		Duval	50.0%
	Santa Rosa	100%		Franklin	50.0%
	Sarasota	100%		Gadsden	50.0%
	Saint Lucie	100%		Hamilton	50.0%
	Suwannee	100%		Indian River	50.0%
	Volusia	100%		Lafayette	50.0%
32	Escambia	91.7%		Orange	50.0%
	Levy	91.7%		Saint Johns	50.0%
34	Miami-Dade	83.3%		Taylor	50.0%

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

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

Source: Florida Department of Revenue and Florida TaxWatch, April 2023.

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, April 2023.

PER CAPITA LOCAL OPTION TOURIST DEVELOPMENT TAX REVENUE

FY 2021-22

1	Monroe	\$1,124.36	34	Saint Lucie	\$22.36
2	Walton	\$833.34	35	Citrus	\$19.48
3	Gulf	\$318.65	36	Levy	\$17.36
4	Franklin	\$267.98	37	Madison	\$15.54
5	Bay	\$247.96	38	Highlands	\$14.28
6	Orange	\$207.24	39	Seminole	\$13.46
7	Osceola	\$201.71	40	Marion	\$13.40
8	Okaloosa	\$198.19	41	Okeechobee	\$12.21
9	Collier	\$129.46	42	Jackson	\$11.85
10	Sarasota	\$103.65	43	Lake	\$11.25
11	Miami-Dade	\$98.57	44	Hernando	\$11.22
12	Pinellas	\$97.08	45	Putnam	\$10.93
13	Nassau	\$95.56	46	Hendry	\$10.89
14	Saint Johns	\$88.39	47	Pasco	\$10.20
15	Lee	\$83.39	48	Suwannee	\$9.11
	Statewide	\$78.05	49	Wakulla	\$8.93
16	Manatee	\$71.61	50	Gilchrist	\$7.85
17	Escambia	\$69.61	51	Dixie	\$7.81
18	Broward	\$63.75	52	Clay	\$7.19
19	Volusia	\$60.42	53	Bradford	\$7.03
20	Palm Beach	\$52.30	54	Holmes	\$6.83
21	Charlotte	\$40.64	55	Jefferson	\$6.05
22	Flagler	\$39.13	56	Washington	\$5.21
23	Hillsborough	\$38.74	57	Baker	\$4.85
24	Santa Rosa	\$36.53	58	Hamilton	\$4.19
25	Brevard	\$35.80	59	Gadsden	\$4.18
26	Martin	\$33.85	60	DeSoto	\$3.37
27	Taylor	\$33.25	61	Hardee	\$2.97
28	Duval	\$32.28	62	Glades	\$2.00
29	Columbia	\$28.73	63	Calhoun	No Tax
30	Polk	\$28.52		Lafayette	No Tax
31	Indian River	\$28.06		Liberty	No Tax
32	Alachua	\$27.54		Sumter	No Tax
33	Leon	\$25.93		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% in hotels and 1% in other establishments, which produces another \$49 million (\$17.77 per capita).

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, April 2023.

PER CAPITA LOCAL COMMUNICATIONS SERVICES TAX REVENUE

FY 2021-22

1	Palm Beach	\$35.81	34	Taylor	\$14.91
2	Sarasota	\$34.79	35	Sumter	\$14.77
3	Pinellas	\$33.68	36	Baker	\$13.97
4	Alachua	\$33.25	37	Saint Johns	\$13.76
5	Leon	\$31.56	38	Citrus	\$13.53
6	Broward	\$31.26	39	Marion	\$13.42
7	Duval	\$30.70	40	Franklin	\$13.24
8	Brevard	\$30.53	41	Gadsden	\$13.10
9	Seminole	\$30.46	42	Highlands	\$12.65
10	Monroe	\$30.15	43	Suwannee	\$12.33
11	Clay	\$29.04	44	Jackson	\$12.29
12	Miami-Dade	\$28.95	45	Putnam	\$11.66
13	Volusia	\$28.59	46	Hernando	\$11.39
14	Charlotte	\$28.31	47	Hendry	\$10.99
15	Orange	\$26.86	48	Pasco	\$10.77
	Statewide	\$25.94	49	Madison	\$10.66
16	Flagler	\$25.61	50	Santa Rosa	\$10.57
17	Polk	\$25.47	51	Calhoun	\$10.32
18	Bay	\$25.12	52	Hardee	\$9.76
19	Hillsborough	\$25.00	53	DeSoto	\$9.49
20	Okaloosa	\$24.65	54	Hamilton	\$8.98
21	Columbia	\$24.18	55	Washington	\$8.80
22	Lee	\$23.92	56	Gilchrist	\$8.70
23	Indian River	\$22.28	57	Union	\$8.59
24	Saint Lucie	\$21.94	58	Holmes	\$8.54
25	Osceola	\$21.28	59	Levy	\$8.44
26	Gulf	\$19.82	60	Okeechobee	\$8.05
27	Collier	\$19.11	61	Walton	\$7.59
28	Lake	\$18.15	62	Bradford	\$7.22
29	Martin	\$17.79	63	Jefferson	\$6.51
30	Wakulla	\$17.44	64	Liberty	\$5.64
31	Nassau	\$17.35	65	Lafayette	\$5.55
32	Manatee	\$16.22	66	Dixie	\$4.73
33	Escambia	\$15.63	67	Glades	\$4.45

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 0.3% to 7.7%.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, April 2023.

**PER CAPITA LOCAL
PUBLIC SERVICES TAX REVENUE**

FY 2020-21

1	Alachua	\$107.14	34	Levy	\$24.40
2	Orange	\$101.12	35	Nassau	\$23.01
3	Broward	\$99.21	36	Gilchrist	\$22.84
4	Volusia	\$97.13	37	Sumter	\$21.31
5	Miami-Dade	\$96.52	38	Putnam	\$21.23
6	Duval	\$91.78	39	Hendry	\$20.74
7	Palm Beach	\$91.25	40	Bradford	\$20.37
8	Pinellas	\$90.98	41	Suwannee	\$19.79
9	Polk	\$89.83	42	Columbia	\$19.62
10	Leon	\$89.46	43	Washington	\$18.56
11	Bay	\$67.64	44	Martin	\$18.27
12	Gulf	\$67.10	45	DeSoto	\$18.04
13	Seminole	\$66.80	46	Manatee	\$17.88
	Statewide	\$64.40	47	Okeechobee	\$15.78
14	Wakulla	\$62.26	48	Walton	\$15.08
15	Osceola	\$61.80	49	Calhoun	\$14.66
16	Brevard	\$57.52	50	Charlotte	\$13.61
17	Saint Lucie	\$50.86	51	Dixie	\$12.09
18	Taylor	\$44.80	52	Flagler	\$11.59
19	Okaloosa	\$39.47	53	Hamilton	\$11.43
20	Lake	\$37.20	54	Santa Rosa	\$10.50
21	Hillsborough	\$33.32	55	Citrus	\$9.97
22	Indian River	\$32.83	56	Collier	\$9.34
23	Jefferson	\$32.31	57	Pasco	\$8.43
24	Madison	\$30.20	58	Saint Johns	\$7.88
25	Jackson	\$29.26	59	Lafayette	\$6.99
26	Highlands	\$27.98	60	Franklin	\$6.23
27	Hardee	\$27.75	61	Hernando	\$5.21
28	Marion	\$27.38	62	Gadsden	\$3.89
29	Escambia	\$26.60	63	Union	\$2.50
30	Sarasota	\$26.53	64	Holmes	\$0.75
31	Baker	\$25.66	65	Glades	No Tax
32	Lee	\$25.16		Liberty	No Tax
33	Clay	\$24.61		Monroe	No Tax

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

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

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

FY 2020-21

1	Monroe	\$148.02	34	Okaloosa	\$25.61
2	Collier	\$103.34	35	Pasco	\$25.58
3	Palm Beach	\$84.39	36	Hernando	\$25.39
4	Sarasota	\$68.34	37	Marion	\$24.24
5	Saint Lucie	\$68.13	38	Hillsborough	\$23.57
6	Miami-Dade	\$66.91	39	Alachua	\$21.98
7	Martin	\$64.50	40	Wakulla	\$21.42
8	Broward	\$60.65	41	Levy	\$20.82
9	Walton	\$54.96	42	Clay	\$20.04
10	Charlotte	\$54.94	43	Hardee	\$19.31
11	Gulf	\$50.80	44	Leon	\$19.03
12	Franklin	\$49.09	45	Flagler	\$18.76
13	Saint Johns	\$44.81	46	Duval	\$17.77
	Statewide	\$44.61	47	Gilchrist	\$16.85
14	Orange	\$43.47	48	Highlands	\$15.80
15	Volusia	\$42.62	49	Jefferson	\$15.59
16	Nassau	\$42.53	50	Gadsden	\$15.53
17	Indian River	\$42.05	51	Calhoun	\$14.35
18	Hendry	\$38.61	52	Bradford	\$13.94
19	Polk	\$38.46	53	DeSoto	\$12.84
20	Osceola	\$36.03	54	Putnam	\$11.25
21	Lake	\$35.87	55	Suwannee	\$11.12
22	Lee	\$35.12	56	Taylor	\$10.79
23	Manatee	\$34.55	57	Washington	\$10.75
24	Seminole	\$34.04	58	Hamilton	\$10.34
25	Sumter	\$33.55	59	Lafayette	\$10.16
26	Citrus	\$32.82	60	Columbia	\$9.85
27	Brevard	\$32.73	61	Holmes	\$9.41
28	Bay	\$30.59	62	Baker	\$8.31
29	Pinellas	\$30.40	63	Jackson	\$7.86
30	Glades	\$29.65	64	Escambia	\$7.25
31	Okeechobee	\$29.41	65	Union	\$6.35
32	Madison	\$28.28	66	Dixie	\$6.15
33	Santa Rosa	\$26.89	67	Liberty	\$4.94

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, April 2023.

**PER CAPITA COUNTY, MUNICIPAL,
& SCHOOL IMPACT FEES**

FY 2020-21

1	Osceola	\$774.01	34	Escambia	\$18.40
2	Nassau	\$325.65	35	Suwannee	\$14.59
3	Flagler	\$322.86	36	Alachua	\$12.71
4	Saint Lucie	\$281.75	37	Duval	\$11.35
5	Lake	\$279.66	38	Okaloosa	\$10.40
6	Pasco	\$276.23	39	Dixie	\$10.23
7	Collier	\$256.01	40	Pinellas	\$8.16
8	Polk	\$253.35	41	Santa Rosa	\$7.43
9	Saint Johns	\$203.60	42	Gadsden	\$3.84
10	Lee	\$191.32	43	Highlands	\$2.97
11	Sarasota	\$181.53	44	Union	\$2.37
12	Manatee	\$180.98	45	Washington	\$1.53
13	Orange	\$157.13	46	Hendry	\$0.13
14	Brevard	\$143.69	47	Columbia	\$0.01
	Statewide	\$115.11	48	Bradford	No Tax
15	Hillsborough	\$113.99		Calhoun	No Tax
16	Volusia	\$108.89		DeSoto	No Tax
17	Hernando	\$105.33		Franklin	No Tax
18	Bay	\$95.06		Gilchrist	No Tax
19	Martin	\$89.59		Glades	No Tax
20	Indian River	\$85.30		Gulf	No Tax
21	Clay	\$83.88		Hamilton	No Tax
22	Miami-Dade	\$74.38		Hardee	No Tax
23	Charlotte	\$72.07		Holmes	No Tax
24	Sumter	\$71.83		Jackson	No Tax
25	Seminole	\$70.67		Jefferson	No Tax
26	Citrus	\$54.17		Lafayette	No Tax
27	Palm Beach	\$52.55		Leon	No Tax
28	Broward	\$37.08		Liberty	No Tax
29	Marion	\$30.02		Madison	No Tax
30	Walton	\$26.42		Okeechobee	No Tax
31	Levy	\$19.47		Putnam	No Tax
32	Baker	\$19.43		Taylor	No Tax
33	Monroe	\$19.19		Wakulla	No Tax

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, April 2023.

**PER CAPITA COUNTY, MUNICIPAL & INDEPENDENT
SPECIAL DISTRICT SPECIAL ASSESSMENT REVENUE**

FY 2020-21

1	Sumter	\$514.16	34	Columbia	\$81.10
2	Charlotte	\$397.96	35	Orange	\$77.01
3	Sarasota	\$281.88	36	Franklin	\$71.63
4	Osceola	\$275.85	37	Glades	\$63.83
5	Manatee	\$254.84	38	Miami-Dade	\$62.89
6	Okeechobee	\$246.21	39	Citrus	\$60.56
7	Hernando	\$240.21	40	Escambia	\$60.32
8	Broward	\$221.81	41	Taylor	\$59.61
9	Palm Beach	\$221.40	42	Lafayette	\$59.42
10	Saint Johns	\$202.81	43	Leon	\$51.95
11	Levy	\$201.00	44	Volusia	\$51.10
12	Clay	\$200.88	45	Wakulla	\$50.66
13	Hendry	\$197.44	46	Bay	\$46.66
14	Lee	\$188.59	47	Seminole	\$43.84
15	Marion	\$173.98	48	Baker	\$42.52
16	Putnam	\$153.19	49	Union	\$41.72
17	Highlands	\$144.43	50	Bradford	\$25.48
18	Pasco	\$144.39	51	Walton	\$25.48
19	DeSoto	\$143.48	52	Pinellas	\$23.37
20	Collier	\$131.83	53	Santa Rosa	\$23.22
21	Hardee	\$126.30	54	Okaloosa	\$18.45
22	Martin	\$125.77	55	Duval	\$17.12
	Statewide	\$125.09	56	Flagler	\$12.91
23	Indian River	\$123.14	57	Gadsden	\$10.62
24	Hillsborough	\$116.89	58	Calhoun	\$8.82
25	Saint Lucie	\$116.75	59	Nassau	\$5.58
26	Dixie	\$105.76	60	Gilchrist	\$3.38
27	Madison	\$105.55	61	Jefferson	\$1.97
28	Brevard	\$104.19	62	Gulf	No Tax
29	Suwannee	\$103.13		Hamilton	No Tax
30	Lake	\$98.80		Holmes	No Tax
31	Monroe	\$94.80		Jackson	No Tax
32	Alachua	\$94.03		Liberty	No Tax
33	Polk	\$93.89		Washington	No Tax

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, April 2023.

PER CAPITA TOTAL COUNTY & MUNICIPAL GOVERNMENT REVENUE

FY 2020-21

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1	Monroe	\$8,263.37	34	Pasco	\$2,715.62
2	Leon	\$6,603.42	35	Nassau	\$2,712.66
3	Miami-Dade	\$6,584.65	36	Marion	\$2,708.23
4	Duval	\$6,271.28	37	Jackson	\$2,669.07
5	Glades	\$5,692.34	38	Seminole	\$2,655.94
6	Broward	\$5,545.29	39	Escambia	\$2,642.10
7	Alachua	\$5,175.16	40	Lake	\$2,621.54
8	Gulf	\$4,892.79	41	DeSoto	\$2,605.35
9	Bay	\$4,857.78	42	Taylor	\$2,562.71
10	Pinellas	\$4,744.36	43	Saint Johns	\$2,554.65
11	Palm Beach	\$4,704.72	44	Liberty	\$2,541.15
12	Franklin	\$4,697.36	45	Hamilton	\$2,540.07
13	Collier	\$4,430.78	46	Baker	\$2,473.63
	Statewide	\$4,248.06	47	Calhoun	\$2,421.20
14	Sarasota	\$4,079.59	48	Madison	\$2,364.18
15	Charlotte	\$4,058.45	49	Highlands	\$2,239.84
16	Walton	\$3,959.52	50	Bradford	\$2,208.24
17	Orange	\$3,907.33	51	Putnam	\$2,183.67
18	Lee	\$3,811.94	52	Levy	\$2,136.04
19	Martin	\$3,778.50	53	Okeechobee	\$2,073.65
20	Saint Lucie	\$3,713.76	54	Jefferson	\$2,032.72
21	Hillsborough	\$3,630.42	55	Columbia	\$2,019.77
22	Polk	\$3,460.15	56	Lafayette	\$1,994.67
23	Manatee	\$3,334.86	57	Suwannee	\$1,904.79
24	Hardee	\$3,299.56	58	Hernando	\$1,854.28
25	Volusia	\$3,229.14	59	Citrus	\$1,831.93
26	Indian River	\$3,199.91	60	Dixie	\$1,760.75
27	Brevard	\$3,170.76	61	Holmes	\$1,742.56
28	Flagler	\$3,062.35	62	Santa Rosa	\$1,741.24
29	Hendry	\$3,003.02	63	Sumter	\$1,642.26
30	Washington	\$2,920.90	64	Gilchrist	\$1,608.15
31	Osceola	\$2,899.64	65	Wakulla	\$1,550.41
32	Gadsden	\$2,802.88	66	Clay	\$1,524.36
33	Okaloosa	\$2,779.58	67	Union	\$1,114.24

Includes all reported county and city government revenues (excludes custodial funds and 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, April 2023

PER CAPITA TOTAL MUNICIPAL REVENUE
TOTAL COUNTY POPULATION • FY 2020-21

1	Duval	\$6,271.28	34	Nassau	\$812.61
2	Leon	\$5,241.50	35	Columbia	\$775.49
3	Broward	\$3,639.47	36	Collier	\$772.88
4	Alachua	\$3,606.55	37	Madison	\$746.62
5	Glades	\$3,371.87	38	Taylor	\$720.70
6	Monroe	\$3,249.30	39	Calhoun	\$716.95
7	Pinellas	\$2,753.98	40	Martin	\$692.94
8	Bay	\$2,592.55	41	Hamilton	\$607.00
9	Saint Lucie	\$2,316.19	42	Highlands	\$606.50
10	Palm Beach	\$2,240.04	43	Levy	\$604.20
11	Miami-Dade	\$2,136.75	44	Manatee	\$599.14
12	Polk	\$2,034.85	45	Washington	\$575.29
	Statewide	\$2,024.86	46	DeSoto	\$538.41
13	Volusia	\$1,838.89	47	Walton	\$533.38
14	Brevard	\$1,740.16	48	Putnam	\$510.15
15	Sarasota	\$1,726.86	49	Suwannee	\$438.74
16	Lee	\$1,659.99	50	Charlotte	\$436.36
17	Flagler	\$1,657.07	51	Santa Rosa	\$434.55
18	Orange	\$1,615.22	52	Baker	\$430.53
19	Gadsden	\$1,499.23	53	Holmes	\$402.78
20	Lake	\$1,442.37	54	Saint Johns	\$384.98
21	Hillsborough	\$1,379.39	55	Jefferson	\$384.04
22	Gulf	\$1,256.95	56	Sumter	\$356.39
23	Seminole	\$1,231.24	57	Gilchrist	\$350.16
24	Marion	\$1,146.42	58	Okeechobee	\$313.95
25	Jackson	\$1,116.26	59	Clay	\$310.00
26	Hardee	\$1,086.69	60	Union	\$292.40
27	Escambia	\$1,041.22	61	Liberty	\$267.70
28	Okaloosa	\$1,026.62	62	Pasco	\$246.67
29	Osceola	\$1,019.86	63	Citrus	\$213.69
30	Franklin	\$1,006.27	64	Dixie	\$185.18
31	Hendry	\$963.25	65	Lafayette	\$127.24
32	Bradford	\$943.58	66	Hernando	\$100.29
33	Indian River	\$905.64	67	Wakulla	\$91.52

Includes all reported city government revenues (excludes custodial funds and 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, April 2023.

PER CAPITA TOTAL MUNICIPAL REVENUE
INCORPORATED POPULATION • FY 2020-21

1	Glades	\$27,047.72	34	Hendry	\$3,159.75
2	Collier	\$8,478.36	35	Saint Lucie	\$3,085.03
3	Leon	\$7,903.82	36	Hardee	\$3,083.93
4	Duval	\$6,374.42	37	Walton	\$3,070.87
5	Marion	\$6,182.03	38	Osceola	\$3,051.32
6	Escambia	\$6,103.80	39	Citrus	\$3,016.33
7	Monroe	\$6,100.24	40	Pasco	\$2,984.38
8	Alachua	\$5,993.77	41	Indian River	\$2,913.55
9	Polk	\$5,353.18	42	Brevard	\$2,795.42
10	Saint Johns	\$5,227.41	43	Lake	\$2,787.24
11	Santa Rosa	\$5,012.00	44	Washington	\$2,761.56
12	Bay	\$4,840.78	45	Highlands	\$2,720.90
13	Sarasota	\$4,752.36	46	Levy	\$2,655.15
14	Hillsborough	\$4,569.64	47	Suwannee	\$2,607.95
15	Wakulla	\$4,514.49	48	Franklin	\$2,604.47
16	Orange	\$4,467.87	49	Putnam	\$2,512.97
17	Nassau	\$4,396.87	50	DeSoto	\$2,501.51
18	Charlotte	\$4,371.88	51	Okaloosa	\$2,482.15
19	Columbia	\$4,256.53	52	Seminole	\$2,388.20
	Statewide	\$4,094.82	53	Volusia	\$2,357.52
20	Martin	\$4,090.33	54	Okeechobee	\$2,340.07
21	Palm Beach	\$4,004.05	55	Taylor	\$2,229.37
22	Pinellas	\$3,891.36	56	Liberty	\$2,197.43
23	Miami-Dade	\$3,840.73	57	Jefferson	\$2,184.92
24	Broward	\$3,697.31	58	Hernando	\$2,179.78
25	Gadsden	\$3,691.36	59	Gilchrist	\$2,127.48
26	Jackson	\$3,623.64	60	Flagler	\$2,018.05
27	Calhoun	\$3,560.12	61	Holmes	\$1,930.38
28	Bradford	\$3,537.18	62	Sumter	\$1,905.75
29	Gulf	\$3,532.59	63	Union	\$1,713.82
30	Lee	\$3,353.47	64	Dixie	\$1,676.87
31	Madison	\$3,342.92	65	Hamilton	\$1,593.34
32	Clay	\$3,272.67	66	Baker	\$1,500.84
33	Manatee	\$3,263.16	67	Lafayette	\$933.75

Includes all reported city government revenues (excludes custodial funds and 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, April 2023.

PER CAPITA TOTAL COUNTY REVENUE

FY 2020-21

1	Monroe	\$5,014.06	34	Hernando	\$1,754.00
2	Miami-Dade	\$4,447.90	35	Okaloosa	\$1,752.95
3	Franklin	\$3,691.09	36	Calhoun	\$1,704.25
4	Collier	\$3,657.90	37	Putnam	\$1,673.52
5	Gulf	\$3,635.84	38	Jefferson	\$1,648.68
6	Charlotte	\$3,622.09	39	Highlands	\$1,633.34
7	Walton	\$3,426.14	40	Citrus	\$1,618.24
8	Martin	\$3,085.56	41	Madison	\$1,617.56
9	Manatee	\$2,735.71	42	Escambia	\$1,600.88
10	Pasco	\$2,468.95	43	Dixie	\$1,575.57
11	Palm Beach	\$2,464.68	44	Alachua	\$1,568.61
12	Sarasota	\$2,352.74	45	Marion	\$1,561.81
13	Washington	\$2,345.62	46	Jackson	\$1,552.81
14	Glades	\$2,320.47	47	Levy	\$1,531.84
15	Indian River	\$2,294.27	48	Suwannee	\$1,466.04
16	Orange	\$2,292.11	49	Wakulla	\$1,458.88
17	Liberty	\$2,273.45	50	Brevard	\$1,430.60
18	Bay	\$2,265.23	51	Polk	\$1,425.30
19	Hillsborough	\$2,251.03	52	Seminole	\$1,424.70
	Statewide	\$2,223.20	53	Flagler	\$1,405.29
20	Hardee	\$2,212.87	54	Saint Lucie	\$1,397.57
21	Saint Johns	\$2,169.67	55	Volusia	\$1,390.25
22	Lee	\$2,151.95	56	Leon	\$1,361.92
23	DeSoto	\$2,066.94	57	Holmes	\$1,339.78
24	Baker	\$2,043.09	58	Santa Rosa	\$1,306.69
25	Hendry	\$2,039.77	59	Gadsden	\$1,303.65
26	Pinellas	\$1,990.38	60	Sumter	\$1,285.87
27	Hamilton	\$1,933.06	61	Bradford	\$1,264.66
28	Broward	\$1,905.81	62	Gilchrist	\$1,257.99
29	Nassau	\$1,900.05	63	Columbia	\$1,244.28
30	Osceola	\$1,879.78	64	Clay	\$1,214.37
31	Lafayette	\$1,867.43	65	Lake	\$1,179.17
32	Taylor	\$1,842.01	66	Union	\$821.84
33	Okeechobee	\$1,759.70		Duval*	—

Includes county government revenue only and uses total county population. Excludes custodial funds and 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, April 2023.

PER CAPITA COUNTY & MUNICIPAL TAX REVENUE

FY 2020-21

1	Monroe	\$3,114.51	34	DeSoto	\$896.44
2	Walton	\$2,336.82	35	Okaloosa	\$880.01
3	Miami-Dade	\$1,851.78	36	Saint Johns	\$876.86
4	Broward	\$1,680.86	37	Hardee	\$869.97
5	Franklin	\$1,649.94	38	Hendry	\$869.72
6	Martin	\$1,630.50	39	Taylor	\$837.19
7	Palm Beach	\$1,625.88	40	Escambia	\$816.93
8	Collier	\$1,580.65	41	Madison	\$802.16
9	Gulf	\$1,471.38	42	Polk	\$778.38
10	Nassau	\$1,427.52	43	Marion	\$772.11
11	Pinellas	\$1,419.73	44	Levy	\$726.94
	Statewide	\$1,238.90	45	Lake	\$718.79
12	Bay	\$1,221.18	46	Columbia	\$716.19
13	Orange	\$1,212.13	47	Highlands	\$713.88
14	Hillsborough	\$1,205.64	48	Suwannee	\$703.28
15	Duval	\$1,198.11	49	Pasco	\$668.50
16	Charlotte	\$1,193.31	50	Clay	\$668.01
17	Hamilton	\$1,176.82	51	Jefferson	\$649.33
18	Sarasota	\$1,112.50	52	Gilchrist	\$635.82
19	Indian River	\$1,083.54	53	Citrus	\$632.01
20	Flagler	\$1,077.37	54	Bradford	\$630.71
21	Volusia	\$1,039.78	55	Washington	\$617.33
22	Saint Lucie	\$1,016.10	56	Jackson	\$576.46
23	Manatee	\$1,013.97	57	Gadsden	\$572.85
24	Osceola	\$1,011.86	58	Wakulla	\$554.40
25	Alachua	\$979.79	59	Hernando	\$543.25
26	Seminole	\$967.03	60	Dixie	\$513.16
27	Lee	\$958.80	61	Santa Rosa	\$510.90
28	Okeechobee	\$924.79	62	Baker	\$490.00
29	Glades	\$922.65	63	Lafayette	\$474.18
30	Putnam	\$913.45	64	Liberty	\$466.63
31	Brevard	\$910.32	65	Calhoun	\$446.52
32	Leon	\$900.00	66	Holmes	\$357.95
33	Sumter	\$898.89	67	Union	\$280.50

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, April 2023.

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

FY 2020-21

1	Charlotte	\$558.33	34	Walton	\$162.53
2	Sarasota	\$524.50	35	Citrus	\$157.15
3	Osceola	\$521.49	36	Madison	\$154.64
4	Orange	\$396.43	37	Hardee	\$153.55
5	Saint Lucie	\$372.58	38	Seminole	\$149.48
6	Broward	\$364.00	39	Escambia	\$148.09
7	Lake	\$340.09	40	Clay	\$132.00
8	Lee	\$332.66	41	Suwannee	\$130.35
9	Monroe	\$332.62	42	Dixie	\$129.75
10	Pasco	\$322.35	43	Pinellas	\$124.91
11	Collier	\$304.89	44	Franklin	\$124.27
12	Flagler	\$291.80	45	Columbia	\$113.74
13	Indian River	\$291.48	46	Leon	\$110.51
14	Brevard	\$277.53	47	Santa Rosa	\$107.59
15	Okeechobee	\$275.58	48	Gilchrist	\$102.24
16	Hernando	\$272.83	49	Wakulla	\$99.83
17	DeSoto	\$260.31	50	Taylor	\$98.51
18	Palm Beach	\$258.75	51	Baker	\$90.56
19	Bay	\$257.70	52	Duval	\$84.25
	Statewide	\$254.92	53	Washington	\$81.90
20	Polk	\$254.54	54	Hendry	\$81.38
21	Levy	\$252.36	55	Lafayette	\$78.48
22	Volusia	\$249.21	56	Jackson	\$76.94
23	Miami-Dade	\$238.12	57	Gulf	\$71.53
24	Marion	\$221.66	58	Union	\$59.92
25	Martin	\$209.05	59	Bradford	\$48.08
26	Nassau	\$190.28	60	Okaloosa	\$47.67
27	Sumter	\$188.36	61	Gadsden	\$33.63
28	Saint Johns	\$182.27	62	Glades	\$33.13
29	Putnam	\$181.23	63	Holmes	\$30.61
30	Alachua	\$180.44	64	Calhoun	\$27.48
31	Hillsborough	\$173.90	65	Hamilton	\$27.06
32	Manatee	\$173.11	66	Jefferson	\$22.07
33	Highlands	\$169.65	67	Liberty	\$10.92

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, April 2023.

PER CAPITA COUNTY & MUNICIPAL INTERGOVERNMENTAL REVENUE

FY 2020-21

1	Gulf	\$1,983.78	34	Gilchrist	\$530.75
2	Washington	\$1,734.67	35	Manatee	\$527.43
3	Monroe	\$1,698.95	36	Broward	\$524.51
4	Liberty	\$1,597.87	37	Indian River	\$521.61
5	Franklin	\$1,382.53	38	Union	\$519.45
6	Calhoun	\$1,261.99	39	Putnam	\$509.63
7	Lafayette	\$1,237.32	40	Escambia	\$501.70
8	Bay	\$1,010.16	41	Pinellas	\$501.24
9	Taylor	\$992.93	42	Hillsborough	\$492.74
10	Hardee	\$977.69	43	Saint Lucie	\$480.41
11	Holmes	\$881.07	44	Alachua	\$464.76
12	Miami-Dade	\$877.93	45	Lake	\$458.88
13	Gadsden	\$821.81	46	Highlands	\$456.00
14	Jackson	\$818.13	47	Columbia	\$453.74
15	Jefferson	\$755.20	48	Wakulla	\$447.36
16	Walton	\$753.22	49	Osceola	\$441.80
17	Baker	\$744.82	50	Nassau	\$429.02
18	Hamilton	\$725.48	51	Citrus	\$422.85
19	Glades	\$719.97	52	Lee	\$420.58
20	Madison	\$716.72	53	Marion	\$419.32
21	Dixie	\$710.17	54	Flagler	\$409.31
22	Duval	\$649.74	55	Brevard	\$408.87
23	Suwannee	\$635.89	56	Okeechobee	\$405.71
24	Collier	\$613.28	57	Volusia	\$379.25
25	Palm Beach	\$605.03	58	Charlotte	\$377.27
26	Martin	\$602.36	59	Sarasota	\$360.92
27	Okaloosa	\$589.16	60	Seminole	\$339.78
28	Leon	\$586.46	61	Santa Rosa	\$327.07
29	Levy	\$564.66	62	Saint Johns	\$319.21
30	Hendry	\$563.26	63	Clay	\$311.06
31	DeSoto	\$558.84	64	Polk	\$309.38
32	Orange	\$550.39	65	Pasco	\$278.56
	Statewide	\$544.99	66	Sumter	\$213.98
33	Bradford	\$533.11	67	Hernando	\$212.07

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, April 2023.

PER CAPITA COUNTY & MUNICIPAL
REVENUE FROM FLORIDA STATE GOVERNMENT

FY 2020-21

1	Gulf	\$1,420.87		Statewide	\$288.10
2	Liberty	\$1,196.70	35	Indian River	\$271.59
3	Lafayette	\$995.12	36	Martin	\$270.67
4	Calhoun	\$958.20	37	Orange	\$260.53
5	Franklin	\$871.32	38	Highlands	\$258.24
6	Taylor	\$743.22	39	Nassau	\$258.19
7	Monroe	\$728.65	40	Lee	\$256.37
8	Miami-Dade	\$642.99	41	Broward	\$250.22
9	Hamilton	\$612.71	42	Manatee	\$241.01
10	Walton	\$591.94	43	Escambia	\$233.51
11	Holmes	\$577.92	44	Duval	\$232.03
12	Dixie	\$549.76	45	Putnam	\$231.20
13	Hardee	\$549.36	46	Alachua	\$213.08
14	Gadsden	\$543.55	47	Pinellas	\$211.13
15	Madison	\$540.21	48	Sarasota	\$207.38
16	Jackson	\$537.20	49	Hillsborough	\$207.07
17	Bay	\$493.45	50	Osceola	\$205.91
18	Baker	\$491.32	51	Flagler	\$203.29
19	Glades	\$490.61	52	Seminole	\$203.29
20	Washington	\$463.49	53	Brevard	\$201.96
21	Union	\$436.15	54	Saint Lucie	\$194.79
22	Jefferson	\$417.43	55	Volusia	\$194.12
23	Hendry	\$414.96	56	Marion	\$188.79
24	Gilchrist	\$391.99	57	Polk	\$185.33
25	Bradford	\$375.71	58	Pasco	\$182.83
26	Columbia	\$368.84	59	Saint Johns	\$177.58
27	Wakulla	\$356.68	60	Sumter	\$176.05
28	Suwannee	\$354.02	61	Charlotte	\$168.49
29	Levy	\$344.60	62	Santa Rosa	\$167.55
30	Okeechobee	\$341.91	63	Lake	\$161.65
31	Citrus	\$322.51	64	Clay	\$155.54
32	DeSoto	\$305.87	65	Leon	\$121.76
33	Palm Beach	\$299.12	66	Hernando	\$120.04
34	Okaloosa	\$296.57	67	Collier	\$98.38

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, April 2023.

PER CAPITA COUNTY & MUNICIPAL
CHARGES FOR SERVICES

FY 2020-21

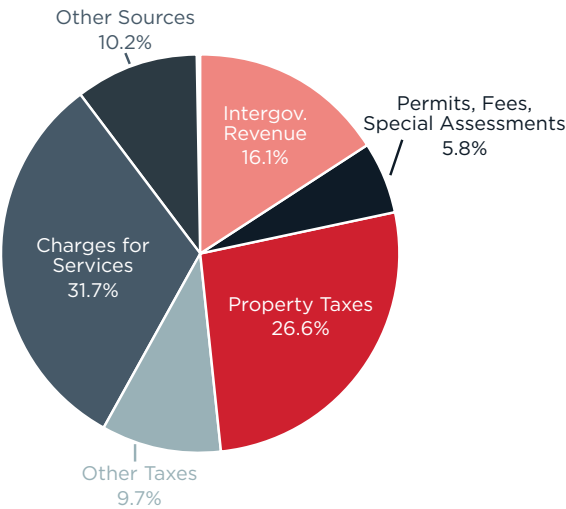
1	Glades	\$3,951.36	34	Pasco	\$800.56
2	Okaloosa	\$2,981.28	35	Seminole	\$739.86
3	Leon	\$2,661.33	36	Bradford	\$735.51
4	Duval	\$2,482.25	37	Saint Johns	\$713.54
5	Alachua	\$2,218.64	38	DeSoto	\$706.61
6	Miami-Dade	\$2,181.49	39	Jackson	\$699.91
7	Monroe	\$2,032.45	40	Escambia	\$672.69
8	Lake	\$1,995.96	41	Hernando	\$633.28
9	Pinellas	\$1,772.78	42	Madison	\$535.08
10	Broward	\$1,597.88	43	Calhoun	\$521.45
11	Charlotte	\$1,504.43	44	Osceola	\$511.75
12	Polk	\$1,405.88	45	Citrus	\$510.89
	Statewide	\$1,374.04	46	Columbia	\$502.37
13	Sarasota	\$1,344.42	47	Jefferson	\$480.63
14	Palm Beach	\$1,341.10	48	Putnam	\$479.74
15	Collier	\$1,323.78	49	Levy	\$475.98
16	Lee	\$1,233.84	50	Highlands	\$462.49
17	Bay	\$1,218.06	51	Walton	\$439.72
18	Orange	\$1,181.42	52	Taylor	\$423.04
19	Franklin	\$1,179.68	53	Hamilton	\$418.86
20	Hendry	\$1,112.05	54	Wakulla	\$404.24
21	Flagler	\$1,106.90	55	Nassau	\$361.64
22	Baker	\$1,072.47	56	Santa Rosa	\$360.95
23	Martin	\$1,051.83	57	Liberty	\$350.05
24	Gulf	\$1,041.33	58	Dixie	\$332.11
25	Manatee	\$1,018.18	59	Washington	\$327.32
26	Volusia	\$997.60	60	Suwannee	\$298.95
27	Saint Lucie	\$992.69	61	Gilchrist	\$291.17
28	Brevard	\$967.29	62	Sumter	\$288.83
29	Marion	\$952.30	63	Holmes	\$260.72
30	Hillsborough	\$895.92	64	Clay	\$233.96
31	Gadsden	\$879.03	65	Union	\$199.09
32	Indian River	\$817.70	66	Okeechobee	\$182.74
33	Hardee	\$802.36	67	Lafayette	\$127.82

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, April 2023.

COUNTY GOVERNMENT REVENUE BY SOURCE

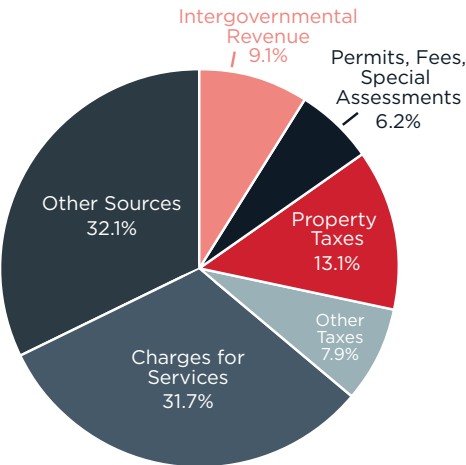
FY 2020-21



Figures may not equal 100 percent due to rounding.
Source: Florida Dept. of Financial Services and Florida TaxWatch, April 2023.

MUNICIPAL GOVERNMENT REVENUE BY SOURCE

FY 2020-21



Figures may not equal 100 percent due to rounding.
Source: Florida Dept. of Financial Services and Florida TaxWatch, April 2023.

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PER CAPITA TOTAL COUNTY & MUNICIPAL GOVERNMENT EXPENDITURES

FY 2020-21

1	Monroe	\$6,941.18	34	Flagler	\$2,767.12
2	Miami-Dade	\$5,910.17	35	Brevard	\$2,719.97
3	Glades	\$5,664.74	36	Bradford	\$2,711.53
4	Duval	\$5,079.99	37	Calhoun	\$2,632.78
5	Leon	\$4,976.71	38	DeSoto	\$2,578.25
6	Broward	\$4,415.96	39	Jefferson	\$2,573.56
7	Franklin	\$4,400.76	40	Escambia	\$2,569.91
8	Alachua	\$4,177.06	41	Liberty	\$2,555.35
9	Gulf	\$4,159.26	42	Okaloosa	\$2,518.94
10	Bay	\$3,932.68	43	Hamilton	\$2,511.33
11	Palm Beach	\$3,904.80	44	Lake	\$2,483.87
12	Pinellas	\$3,824.70	45	Columbia	\$2,483.64
	Statewide	\$3,555.89	46	Marion	\$2,476.39
13	Martin	\$3,519.90	47	Baker	\$2,469.93
14	Collier	\$3,507.51	48	Nassau	\$2,450.58
15	Sarasota	\$3,486.83	49	Seminole	\$2,425.20
16	Orange	\$3,433.67	50	Pasco	\$2,420.89
17	Charlotte	\$3,383.16	51	Saint Johns	\$2,329.66
18	Lee	\$3,257.70	52	Lafayette	\$2,285.79
19	Walton	\$3,119.34	53	Hernando	\$2,170.76
20	Hardee	\$3,105.20	54	Wakulla	\$2,138.77
21	Hillsborough	\$2,967.07	55	Putnam	\$2,113.71
22	Manatee	\$2,848.38	56	Levy	\$2,112.99
23	Indian River	\$2,797.54	57	Suwannee	\$2,099.86
24	Saint Lucie	\$2,750.13	58	Okeechobee	\$2,099.54
25	Washington	\$2,687.03	59	Dixie	\$2,092.14
26	Hendry	\$2,672.71	60	Highlands	\$2,059.49
27	Volusia	\$2,647.96	61	Citrus	\$1,858.09
28	Polk	\$2,633.50	62	Holmes	\$1,784.79
29	Flagler	\$2,601.67	63	Clay	\$1,647.11
30	Brevard	\$2,496.90	64	Santa Rosa	\$1,603.33
31	Gadsden	\$2,476.15	65	Sumter	\$1,584.95
32	Jackson	\$2,470.49	66	Gilchrist	\$1,420.32
33	Liberty	\$2,454.39	67	Union	\$1,081.91

Includes all reported county and city government expenditures (excludes custodial funds and 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, April 2023.

PER CAPITA TOTAL MUNICIPAL EXPENDITURES

TOTAL COUNTY POPULATION • FY 2020-21

1	Duval	\$5,079.99	34	Indian River	\$679.21
2	Leon	\$3,662.88	35	Madison	\$652.01
3	Glades	\$3,480.76	36	Taylor	\$622.92
4	Alachua	\$2,765.30	37	Martin	\$598.68
5	Broward	\$2,666.76	38	Nassau	\$582.28
6	Monroe	\$2,496.38	39	Columbia	\$568.80
7	Pinellas	\$2,060.31	40	Hamilton	\$560.07
8	Bay	\$1,752.42	41	Collier	\$557.19
9	Palm Beach	\$1,704.23	42	Levy	\$521.87
10	Miami-Dade	\$1,615.55	43	Washington	\$518.08
11	Saint Lucie	\$1,599.97	44	Manatee	\$468.38
	Statewide	\$1,520.28	45	Highlands	\$434.58
12	Polk	\$1,469.88	46	DeSoto	\$384.30
13	Volusia	\$1,395.54	47	Putnam	\$368.87
14	Flagler	\$1,310.61	48	Walton	\$364.74
15	Orange	\$1,297.46	49	Holmes	\$352.13
16	Sarasota	\$1,241.26	50	Suwannee	\$348.03
17	Brevard	\$1,232.83	51	Jefferson	\$318.01
18	Gadsden	\$1,222.32	52	Gilchrist	\$313.94
19	Lee	\$1,150.57	53	Charlotte	\$311.83
20	Lake	\$1,131.21	54	Santa Rosa	\$297.74
21	Jackson	\$1,065.72	55	Sumter	\$280.21
22	Gulf	\$1,008.15	56	Baker	\$278.44
23	Franklin	\$958.01	57	Saint Johns	\$263.79
24	Marion	\$943.87	58	Okeechobee	\$245.11
25	Hillsborough	\$939.98	59	Liberty	\$239.13
26	Hardee	\$865.12	60	Clay	\$226.81
27	Hendry	\$834.92	61	Union	\$203.29
28	Seminole	\$830.63	62	Dixie	\$201.50
29	Okaloosa	\$790.38	63	Pasco	\$189.37
30	Escambia	\$774.39	64	Citrus	\$171.70
31	Bradford	\$741.90	65	Lafayette	\$131.75
32	Osceola	\$708.27	66	Hernando	\$82.20
33	Calhoun	\$683.91	67	Wakulla	\$78.84

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

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA TOTAL COUNTY EXPENDITURES

FY 2020-21

1	Monroe	\$4,444.80	34	Calhoun	\$1,635.54
2	Miami-Dade	\$4,294.61	35	Jefferson	\$1,590.36
3	Franklin	\$3,442.75	36	Escambia	\$1,584.12
4	Gulf	\$3,151.12	37	Highlands	\$1,574.30
5	Charlotte	\$3,071.33	38	Nassau	\$1,573.94
6	Collier	\$2,950.31	39	Madison	\$1,559.91
7	Martin	\$2,921.21	40	Putnam	\$1,542.55
8	Walton	\$2,754.60	41	Okaloosa	\$1,459.98
9	Manatee	\$2,380.00	42	Alachua	\$1,411.76
10	Sarasota	\$2,245.57	43	Dixie	\$1,405.72
11	Hardee	\$2,240.08	44	Jackson	\$1,404.76
12	Liberty	\$2,215.26	45	Seminole	\$1,399.27
13	Palm Beach	\$2,200.57	46	Citrus	\$1,376.69
14	Glades	\$2,183.98	47	Holmes	\$1,348.75
15	Bay	\$2,180.25	48	Wakulla	\$1,326.50
16	Washington	\$2,168.95	49	Columbia	\$1,325.57
17	Orange	\$2,136.21	50	Leon	\$1,313.83
18	Indian River	\$2,118.33	51	Flagler	\$1,291.06
19	Lee	\$2,107.13	52	Bradford	\$1,268.91
	Statewide	\$2,035.61	53	Marion	\$1,264.63
20	Hillsborough	\$2,027.09	54	Brevard	\$1,264.06
21	Hernando	\$1,969.13	55	Levy	\$1,253.86
22	Baker	\$1,934.96	56	Gadsden	\$1,253.83
23	Pasco	\$1,930.34	57	Volusia	\$1,252.42
24	Saint Johns	\$1,893.90	58	Suwannee	\$1,215.74
25	Hamilton	\$1,868.01	59	Sumter	\$1,183.55
26	Hendry	\$1,837.79	60	Polk	\$1,163.62
27	DeSoto	\$1,819.91	61	Saint Lucie	\$1,150.16
28	Pinellas	\$1,764.39	62	Clay	\$1,128.90
29	Broward	\$1,749.19	63	Santa Rosa	\$1,095.14
30	Okeechobee	\$1,744.57	64	Lake	\$1,093.83
31	Osceola	\$1,683.32	65	Gilchrist	\$1,074.99
32	Lafayette	\$1,682.07	66	Union	\$847.73
33	Taylor	\$1,650.71	67	Duval*	—

Includes county government expenditures only and uses total county population. Excludes custodial funds and 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, April 2023

PER CAPITA COUNTY & MUNICIPAL GENERAL GOVERNMENT EXPENDITURES

FY 2020-21

1	Monroe	\$1,482.70	34	Walton	\$549.91
2	Duval	\$1,433.77	35	Hendry	\$501.64
3	Miami-Dade	\$1,315.33	36	Nassau	\$487.94
4	Broward	\$1,313.43	37	Okaloosa	\$481.64
5	Martin	\$1,021.76	38	Santa Rosa	\$478.32
6	Leon	\$983.71	39	Seminole	\$473.35
7	Bay	\$929.70	40	Highlands	\$472.08
8	Pinellas	\$919.33	41	Okeechobee	\$467.66
9	Hardee	\$895.71	42	Glades	\$454.75
10	Palm Beach	\$884.63	43	Jackson	\$454.48
	Statewide	\$870.87	44	Marion	\$443.60
11	Lee	\$853.04	45	Putnam	\$440.20
12	Orange	\$845.45	46	Washington	\$436.77
13	Charlotte	\$840.34	47	Madison	\$413.32
14	Sarasota	\$839.62	48	Hamilton	\$407.92
15	Alachua	\$830.70	49	Taylor	\$393.64
16	Collier	\$816.24	50	Citrus	\$390.83
17	Hernando	\$789.95	51	Gadsden	\$388.16
18	Hillsborough	\$772.10	52	Lafayette	\$368.15
19	Indian River	\$753.01	53	Calhoun	\$356.83
20	Osceola	\$729.94	54	Gilchrist	\$347.09
21	Gulf	\$695.30	55	Levy	\$343.21
22	Liberty	\$681.19	56	Sumter	\$318.52
23	Franklin	\$675.91	57	Jefferson	\$313.89
24	Manatee	\$664.54	58	Bradford	\$312.93
25	Volusia	\$638.50	59	Saint Johns	\$297.23
26	Pasco	\$638.02	60	Columbia	\$295.63
27	Polk	\$621.68	61	Suwannee	\$291.92
28	Brevard	\$620.06	62	Clay	\$264.83
29	Flagler	\$612.46	63	Wakulla	\$260.04
30	DeSoto	\$600.86	64	Dixie	\$253.75
31	Escambia	\$592.06	65	Holmes	\$245.66
32	Lake	\$565.35	66	Union	\$201.50
33	Saint Lucie	\$564.63	67	Baker	\$199.51

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.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL PUBLIC SAFETY EXPENDITURES

FY 2020-21

1	Monroe	\$2,400.72	34	Franklin	\$749.39
2	Miami-Dade	\$1,440.66	35	Bradford	\$744.50
3	Washington	\$1,440.50	36	Levy	\$724.29
4	Broward	\$1,374.28	37	Okaloosa	\$721.26
5	Baker	\$1,372.58	38	Dixie	\$714.58
6	Palm Beach	\$1,348.28	39	Marion	\$714.41
7	Glades	\$1,259.88	40	DeSoto	\$701.64
8	Pinellas	\$1,233.18	41	Saint Johns	\$697.46
9	Martin	\$1,148.64	42	Polk	\$684.55
10	Sarasota	\$1,090.26	43	Columbia	\$673.90
11	Bay	\$1,006.84	44	Lee	\$663.43
	Statewide	\$977.81	45	Highlands	\$650.09
12	Collier	\$935.88	46	Flagler	\$640.83
13	Walton	\$920.48	47	Saint Lucie	\$633.08
14	Hillsborough	\$909.11	48	Brevard	\$631.15
15	Alachua	\$901.31	49	Gadsden	\$629.94
16	Duval	\$896.23	50	Manatee	\$629.36
17	Hardee	\$895.81	51	Sumter	\$629.34
18	Charlotte	\$886.95	52	Putnam	\$619.36
19	Orange	\$881.94	53	Liberty	\$595.00
20	Okeechobee	\$880.13	54	Calhoun	\$583.86
21	Leon	\$879.78	55	Wakulla	\$576.51
22	Hamilton	\$847.71	56	Hernando	\$574.70
23	Escambia	\$831.27	57	Pasco	\$537.65
24	Gulf	\$827.50	58	Gilchrist	\$523.70
25	Indian River	\$820.41	59	Citrus	\$516.05
26	Nassau	\$818.24	60	Suwannee	\$511.18
27	Lake	\$798.71	61	Jackson	\$510.15
28	Madison	\$797.80	62	Lafayette	\$487.73
29	Seminole	\$779.25	63	Clay	\$470.88
30	Taylor	\$768.33	64	Santa Rosa	\$451.96
31	Hendry	\$763.79	65	Holmes	\$432.19
32	Volusia	\$754.82	66	Union	\$357.41
33	Osceola	\$753.19	67	Jefferson	\$333.14

Public safety expenditures include law enforcement, fire control, protective inspections, emergency and disaster relief, ambulance and rescue services, medical examiners, and consumer affairs.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL PHYSICAL ENVIRONMENT EXPENDITURES

FY 2020-21

1	Duval	\$1,845.62	34	Seminole	\$422.76
2	Alachua	\$1,659.28	35	DeSoto	\$406.02
3	Leon	\$1,457.96	36	Calhoun	\$398.45
4	Gulf	\$1,033.06	37	Walton	\$392.65
5	Monroe	\$901.18	38	Hamilton	\$381.70
6	Saint Lucie	\$857.25	39	Columbia	\$369.46
7	Pinellas	\$842.73	40	Taylor	\$355.63
8	Collier	\$839.15	41	Jackson	\$347.34
9	Franklin	\$783.61	42	Saint Johns	\$346.34
10	Bay	\$753.84	43	Glades	\$335.91
11	Charlotte	\$753.36	44	Pasco	\$328.75
12	Polk	\$747.68	45	Jefferson	\$317.10
13	Sarasota	\$732.50	46	Putnam	\$301.76
14	Gadsden	\$714.98	47	Nassau	\$300.24
15	Palm Beach	\$709.55	48	Levy	\$292.34
16	Martin	\$700.80	49	Hernando	\$289.48
17	Hardee	\$692.90	50	Suwannee	\$280.15
18	Hendry	\$682.59	51	Highlands	\$279.93
19	Manatee	\$661.20	52	Liberty	\$279.50
	Statewide	\$657.29	53	Wakulla	\$250.38
20	Marion	\$642.33	54	Dixie	\$248.78
21	Broward	\$632.85	55	Citrus	\$242.83
22	Miami-Dade	\$613.64	56	Washington	\$235.78
23	Flagler	\$592.63	57	Escambia	\$228.47
24	Lee	\$573.73	58	Clay	\$193.40
25	Hillsborough	\$566.55	59	Union	\$191.52
26	Brevard	\$543.03	60	Osceola	\$186.33
27	Orange	\$540.41	61	Santa Rosa	\$185.84
28	Volusia	\$521.00	62	Holmes	\$176.45
29	Bradford	\$513.24	63	Gilchrist	\$174.54
30	Indian River	\$506.85	64	Baker	\$172.32
31	Madison	\$493.54	65	Lafayette	\$148.15
32	Lake	\$470.30	66	Sumter	\$144.73
33	Okaloosa	\$432.02	67	Okeechobee	\$78.41

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.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL TRANSPORTATION EXPENDITURES

FY 2020-21

1	Gulf	\$840.76	34	Volusia	\$269.92
2	Miami-Dade	\$728.22	35	Gadsden	\$269.35
3	Franklin	\$699.75	36	Sarasota	\$268.11
4	Liberty	\$695.34	37	Martin	\$264.23
5	Calhoun	\$670.61	38	Dixie	\$263.98
6	Bay	\$649.45	39	Columbia	\$262.58
7	Jackson	\$644.27	40	Baker	\$258.78
8	Jefferson	\$622.25	41	Flagler	\$253.91
9	Holmes	\$578.83	42	Saint Lucie	\$248.77
10	Monroe	\$573.48	43	Seminole	\$246.67
11	Walton	\$552.44	44	Okaloosa	\$241.38
12	Hamilton	\$501.91	45	Putnam	\$241.22
13	Lafayette	\$489.13	46	Levy	\$234.72
14	Duval	\$468.15	47	Orange	\$232.46
15	Lee	\$462.44	48	Suwannee	\$230.45
16	Broward	\$434.33	49	Pinellas	\$229.73
17	Charlotte	\$431.64	50	Clay	\$229.13
18	Taylor	\$393.78	51	Hillsborough	\$225.23
19	Hardee	\$366.03	52	DeSoto	\$203.60
	Statewide	\$350.03	53	Madison	\$192.08
20	Hendry	\$338.56	54	Polk	\$190.90
21	Collier	\$336.72	55	Sumter	\$189.38
22	Pasco	\$324.98	56	Saint Johns	\$186.60
23	Washington	\$320.54	57	Wakulla	\$184.90
24	Leon	\$314.18	58	Bradford	\$178.33
25	Osceola	\$310.88	59	Glades	\$176.50
26	Okeechobee	\$305.29	60	Alachua	\$175.62
27	Indian River	\$296.42	61	Hernando	\$170.30
28	Manatee	\$295.25	62	Gilchrist	\$169.60
29	Escambia	\$292.19	63	Union	\$158.58
30	Brevard	\$288.96	64	Lake	\$141.77
31	Highlands	\$279.99	65	Marion	\$140.04
32	Palm Beach	\$279.58	66	Citrus	\$134.32
33	Nassau	\$275.33	67	Santa Rosa	\$110.30

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).

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL ECONOMIC ENVIRONMENT EXPENDITURES

FY 2020-21

1	Glades	\$3,221.90	34	Saint Johns	\$82.13
2	Monroe	\$656.23	35	Holmes	\$80.49
3	Walton	\$499.51	36	Jefferson	\$78.76
4	Bay	\$357.22	37	Gadsden	\$74.37
5	Leon	\$294.85	38	Lake	\$66.94
6	Miami-Dade	\$269.09	39	Flagler	\$66.19
7	Gulf	\$262.04	40	Lafayette	\$66.10
8	Orange	\$253.17	41	Lee	\$62.46
9	Taylor	\$193.66	42	Polk	\$61.63
10	Alachua	\$190.14	43	Nassau	\$58.61
11	Franklin	\$177.88	44	Okeechobee	\$57.80
12	Putnam	\$171.23	45	Collier	\$53.93
13	Palm Beach	\$167.35	46	Columbia	\$50.72
14	Calhoun	\$155.63	47	Santa Rosa	\$49.59
15	Manatee	\$153.47	48	Highlands	\$40.95
	Statewide	\$133.82	49	Madison	\$39.45
16	Pinellas	\$133.00	50	Sumter	\$38.60
17	Osceola	\$132.57	51	Suwannee	\$38.13
18	Escambia	\$132.07	52	Marion	\$37.28
19	Liberty	\$128.56	53	Levy	\$37.00
20	Hardee	\$127.50	54	Hendry	\$35.66
21	Bradford	\$127.36	55	Sarasota	\$35.44
22	Citrus	\$116.60	56	Pasco	\$32.91
23	Jackson	\$111.73	57	Gilchrist	\$30.38
24	Washington	\$111.34	58	Hernando	\$29.90
25	Brevard	\$106.12	59	DeSoto	\$28.99
26	Saint Lucie	\$103.00	60	Dixie	\$28.40
27	Volusia	\$102.79	61	Union	\$28.35
28	Okaloosa	\$101.63	62	Indian River	\$25.11
29	Hamilton	\$97.35	63	Seminole	\$24.52
30	Duval	\$97.08	64	Charlotte	\$23.40
31	Hillsborough	\$91.98	65	Baker	\$19.28
32	Broward	\$86.30	66	Wakulla	\$16.50
33	Martin	\$82.21	67	Clay	\$13.92

Economic environment includes government spending on employment opportunity and development, industry development, veteran's services and housing, and urban development.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL HUMAN SERVICES EXPENDITURES

FY 2020-21

1	Miami-Dade	\$981.84	34	Marion	\$70.11
2	Franklin	\$888.30	35	Pinellas	\$68.91
3	Monroe	\$410.23	36	Citrus	\$67.84
4	Jackson	\$301.66	37	Okeechobee	\$66.35
5	Orange	\$295.70	38	Volusia	\$62.75
	Statewide	\$224.27	39	Pasco	\$62.53
6	Gadsden	\$203.59	40	Hamilton	\$57.19
7	Collier	\$200.95	41	Bay	\$55.81
8	Highlands	\$180.72	42	Taylor	\$55.04
9	Columbia	\$173.89	43	Sumter	\$53.98
10	Broward	\$159.69	44	Sarasota	\$52.43
11	Charlotte	\$151.92	45	Saint Johns	\$52.40
12	Hillsborough	\$149.78	46	Nassau	\$51.54
13	Lafayette	\$134.58	47	Hardee	\$50.07
14	Brevard	\$130.73	48	Osceola	\$47.15
15	Escambia	\$129.49	49	Levy	\$46.85
16	Baker	\$127.51	50	Putnam	\$43.04
17	Duval	\$124.98	51	Martin	\$42.48
18	Madison	\$121.96	52	Hendry	\$42.36
19	Walton	\$116.13	53	Hernando	\$38.54
20	Indian River	\$114.41	54	Santa Rosa	\$37.05
21	Jefferson	\$113.39	55	Gilchrist	\$35.94
22	Clay	\$112.15	56	Liberty	\$33.85
23	Leon	\$111.00	57	Dixie	\$31.46
24	Seminole	\$107.09	58	Holmes	\$30.22
25	DeSoto	\$106.83	59	Washington	\$29.83
26	Manatee	\$105.08	60	Calhoun	\$29.80
27	Lee	\$101.04	61	Bradford	\$28.82
28	Gulf	\$100.34	62	Suwannee	\$28.45
29	Flagler	\$93.42	63	Lake	\$26.89
30	Polk	\$92.27	64	Okaloosa	\$26.88
31	Saint Lucie	\$86.91	65	Wakulla	\$25.56
32	Palm Beach	\$75.73	66	Union	\$24.69
33	Alachua	\$72.87	67	Glades	\$24.14

Human services include hospitals, health, mental health, public assistance, developmental disabilities, and other human services.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL CULTURAL & RECREATIONAL EXPENDITURES

FY 2020-21

1	Monroe	\$371.88	34	Escambia	\$105.52
2	Gulf	\$353.72	35	Madison	\$97.57
3	Miami-Dade	\$303.95	36	Hendry	\$91.53
4	Pinellas	\$280.30	37	Hernando	\$87.78
5	Collier	\$269.81	38	Alachua	\$83.03
6	Broward	\$255.86	39	Walton	\$80.54
7	Palm Beach	\$235.22	40	Gadsden	\$78.08
8	Indian River	\$233.72	41	Hardee	\$76.46
9	Okaloosa	\$203.36	42	Calhoun	\$74.65
10	Lee	\$201.59	43	Taylor	\$72.44
11	Sarasota	\$196.56	44	Hamilton	\$71.91
12	Martin	\$195.58	45	DeSoto	\$71.80
13	Volusia	\$193.37	46	Wakulla	\$66.53
14	Saint Lucie	\$189.83	47	Pasco	\$66.28
15	Charlotte	\$185.39	48	Washington	\$66.11
	Statewide	\$182.06	49	Jackson	\$63.69
16	Duval	\$169.27	50	Okeechobee	\$63.58
17	Orange	\$155.90	51	Jefferson	\$61.79
18	Franklin	\$151.92	52	Marion	\$58.68
19	Hillsborough	\$145.83	53	Citrus	\$56.08
20	Bay	\$144.45	54	Highlands	\$53.31
21	Suwannee	\$138.56	55	Sumter	\$51.71
22	Saint Johns	\$137.81	56	Holmes	\$48.78
23	Glades	\$136.96	57	Bradford	\$48.53
24	Leon	\$133.09	58	Santa Rosa	\$46.29
25	Polk	\$128.55	59	Gilchrist	\$44.22
26	Brevard	\$125.79	60	Liberty	\$40.96
27	Osceola	\$116.50	61	Putnam	\$39.09
28	Nassau	\$115.57	62	Union	\$37.27
29	Flagler	\$113.90	63	Columbia	\$35.51
30	Lake	\$110.06	64	Clay	\$34.14
31	Lafayette	\$109.48	65	Dixie	\$29.04
32	Seminole	\$108.76	66	Levy	\$25.47
33	Manatee	\$106.46	67	Baker	\$25.22

Cultural and recreational expenditures include libraries, parks and recreation, cultural services, special events, and special recreational facilities.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

PER CAPITA COUNTY & MUNICIPAL COURT RELATED EXPENDITURES

FY 2020-21

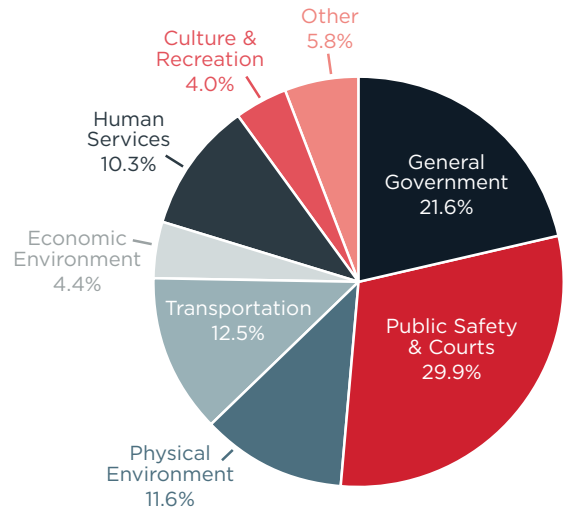
1	Wakulla	\$361.04	35	Washington	\$45.69
2	Hendry	\$201.48		Statewide	\$44.84
3	Franklin	\$141.91	36	Suwannee	\$44.83
4	Monroe	\$122.83	37	Okaloosa	\$43.70
5	Hernando	\$74.88	38	Gulf	\$43.12
6	Volusia	\$70.53	39	Calhoun	\$42.57
7	Levy	\$70.26	40	Seminole	\$42.25
8	Holmes	\$69.86	41	Charlotte	\$39.46
9	Jefferson	\$68.06	42	Flagler	\$39.27
10	Pinellas	\$67.33	43	Sarasota	\$39.00
11	Alachua	\$64.44	44	Gadsden	\$37.93
12	Okeechobee	\$64.27	45	Brevard	\$37.53
13	DeSoto	\$63.71	46	Dixie	\$37.22
14	Martin	\$63.37	47	Clay	\$37.17
15	Hamilton	\$61.63	48	Taylor	\$37.05
16	Bradford	\$57.09	49	Manatee	\$36.57
17	Leon	\$56.84	50	Baker	\$34.88
18	Osceola	\$55.22	51	Sumter	\$34.36
19	Lee	\$54.83	52	Santa Rosa	\$33.54
20	Glades	\$54.69	53	Marion	\$33.46
21	Saint Lucie	\$53.40	54	Duval	\$32.76
22	Hillsborough	\$51.74	55	Columbia	\$32.68
23	Union	\$51.70	56	Bay	\$30.15
24	Orange	\$50.01	57	Saint Johns	\$29.93
25	Highlands	\$49.70	58	Collier	\$27.62
26	Palm Beach	\$48.67	59	Jackson	\$24.46
27	Gilchrist	\$47.83	60	Lake	\$24.42
28	Escambia	\$47.44	61	Broward	\$23.85
29	Polk	\$47.24	62	Citrus	\$23.57
30	Madison	\$47.14	63	Lafayette	\$10.50
31	Miami-Dade	\$46.98	64	Walton	\$7.20
32	Indian River	\$46.83	65	Pasco	\$6.44
33	Putnam	\$46.65	66	Hardee	\$0.73
34	Nassau	\$45.71	67	Liberty	\$0.00

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.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, April 2023.

COUNTY GOVERNMENT EXPENDITURES BY SOURCE

FY 2020-21

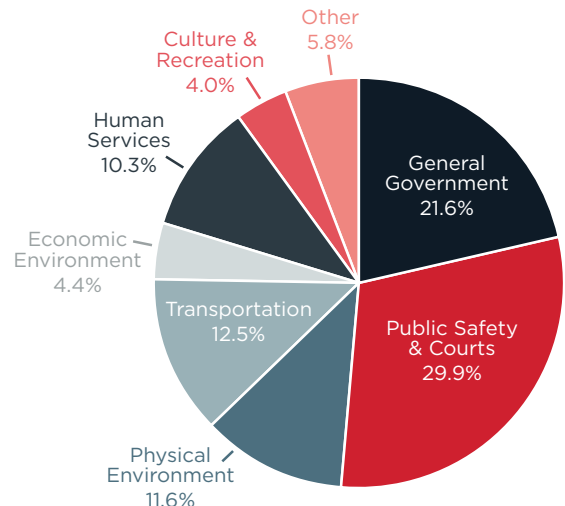


Figures may not equal 100 percent due to rounding.

Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, April 2023.

MUNICIPAL GOVERNMENT EXPENDITURES BY SOURCE

FY 2020-21



Figures may not equal 100 percent due to rounding.

Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, April 2023.

TOTAL COUNTY POPULATION

APRIL 1, 2022

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UNEMPLOYMENT RATE BY COUNTY	64

1	Miami-Dade	2,757,592	35	Flagler	124,202
2	Broward	1,969,099	36	Highlands	103,102
3	Hillsborough	1,520,529	37	Nassau	95,809
4	Palm Beach	1,518,152	38	Monroe	83,961
5	Orange	1,481,321	39	Walton	79,544
6	Duval	1,033,533	40	Putnam	74,249
7	Pinellas	972,852	41	Columbia	71,525
8	Lee	802,178	42	Jackson	48,395
9	Polk	770,019	43	Suwannee	44,688
10	Brevard	627,544	44	Levy	44,288
11	Pasco	592,669	45	Gadsden	43,967
12	Volusia	572,815	46	Hendry	40,633
13	Seminole	484,054	47	Okeechobee	39,385
14	Sarasota	452,378	48	Wakulla	35,169
15	Osceola	424,946	49	DeSoto	34,748
16	Manatee	421,768	50	Baker	27,881
17	Lake	403,857	51	Bradford	27,013
18	Marion	391,983	52	Hardee	25,544
19	Collier	390,912	53	Washington	25,461
20	Saint Lucie	350,518	54	Taylor	21,375
21	Escambia	329,583	55	Holmes	19,784
22	Leon	299,130	56	Gilchrist	18,841
23	Saint Johns	296,919	57	Madison	18,438
24	Alachua	287,872	58	Dixie	16,988
25	Clay	225,553	59	Gulf	15,938
26	Okaloosa	215,751	60	Union	15,550
27	Hernando	199,207	61	Jefferson	14,923
28	Santa Rosa	196,834	62	Calhoun	13,740
29	Charlotte	196,742	63	Hamilton	13,395
30	Bay	184,002	64	Franklin	12,729
31	Indian River	165,559	65	Glades	12,273
32	Martin	161,655	66	Liberty	7,831
33	Citrus	158,009	67	Lafayette	7,808
34	Sumter	141,420	Florida Total – 22,276,132		

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: Florida Legislature, Office of Economic and Demographic Research, April 2023.

PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS

APRIL 1, 2022

1	Wakulla	97.8%	35	Bradford	72.8%
2	Hernando	95.2%	36	Baker	71.1%
3	Citrus	92.9%	37	Hendry	69.6%
4	Saint Johns	92.5%	38	Hillsborough	69.1%
5	Pasco	91.5%	39	Indian River	68.4%
6	Santa Rosa	91.3%	40	Jackson	67.6%
7	Collier	90.8%	41	Taylor	67.2%
8	Clay	90.4%	42	Osceola	66.2%
9	Charlotte	89.9%	43	Hardee	64.6%
10	Dixie	88.9%	44	Orange	62.9%
11	Glades	88.0%	45	Gulf	62.7%
12	Liberty	87.9%	46	Sarasota	62.5%
13	Okeechobee	86.4%	47	Hamilton	60.8%
14	Lafayette	86.2%	48	Polk	60.5%
15	Gilchrist	83.2%	49	Gadsden	59.2%
16	Suwannee	82.9%	50	Franklin	59.2%
17	Escambia	82.9%	51	Okaloosa	58.1%
18	Union	82.7%		Statewide	49.7%
19	Martin	82.3%	52	Lee	48.9%
20	Jefferson	82.3%	53	Seminole	47.7%
21	Walton	81.7%	54	Lake	46.5%
22	Columbia	81.7%	55	Monroe	46.1%
23	Manatee	81.5%	56	Bay	44.9%
24	Nassau	81.4%	57	Miami-Dade	43.6%
25	Marion	81.2%	58	Palm Beach	43.6%
26	Calhoun	79.8%	59	Alachua	38.9%
27	Putnam	79.5%	60	Brevard	36.6%
28	Washington	79.3%	61	Leon	33.0%
29	Holmes	79.2%	62	Pinellas	28.4%
30	Sumter	78.7%	63	Saint Lucie	22.0%
31	DeSoto	78.1%	64	Volusia	20.4%
32	Madison	77.5%	65	Flagler	14.7%
33	Highlands	77.2%	66	Broward	0.9%
34	Levy	77.2%	67	Duval	0.0%

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: Florida Legislature, Office of Economic and Demographic Research, April 2023.

POPULATION OF FLORIDA'S 70 LARGEST CITIES

APRIL 1, 2022

1	Jacksonville	987,247	36	Boynton Beach	81,748
2	Miami	459,224	37	Doral	81,182
3	Tampa	401,512	38	Daytona Beach	77,633
4	Orlando	321,904	39	Lauderhill	74,887
5	St. Petersburg	264,220	40	Tamarac	72,740
6	Hialeah	228,206	41	Weston	68,318
7	Port St. Lucie	224,916	42	Delray Beach	67,073
8	Cape Coral	208,053	43	Ocala	64,951
9	Tallahassee	200,289	44	Port Orange	64,230
10	Fort Lauderdale	189,019	45	Sanford	63,172
11	Pembroke Pines	171,309	46	Wellington	61,807
12	Hollywood	154,909	47	Jupiter	61,341
13	Gainesville	145,879	48	St. Cloud	61,331
14	Miramar	138,237	49	Palm Beach Gdns	60,675
15	Coral Springs	134,816	50	North Miami	60,337
16	Palm Bay	126,748	51	Margate	58,760
17	Lakeland	120,279	52	Coconut Creek	57,937
18	West Palm Beach	119,971	53	Apopka	57,390
19	Clearwater	119,208	54	Bradenton	56,957
20	Miami Gardens	115,053	55	Sarasota	56,494
21	Pompano Beach	113,789	56	Bonita Springs	55,502
22	Davie	106,984	57	Pinellas Park	55,092
23	Boca Raton	99,542	58	Pensacola	54,772
24	Sunrise	97,479	59	Winter Haven	53,331
25	Fort Myers	96,755	60	Coral Gables	52,014
26	Palm Coast	96,504	61	Winter Garden	50,318
27	Deltona	95,918	62	Titusville	49,493
28	Plantation	94,048	63	Ocoee	49,221
29	Deerfield Beach	87,414	64	Fort Pierce	47,841
30	Melbourne	87,007	65	Altamonte Springs	47,413
31	Largo	84,286	66	Clermont	45,812
32	Miami Beach	83,618	67	Cutler Bay	45,545
33	Homestead	83,012	68	North Lauderdale	45,077
34	Kissimmee	82,168	69	Greenacres	44,797
35	North Port	81,823	70	Ormond Beach	44,677

Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, April 2023.

POPULATION DENSITY BY COUNTY

APRIL 1, 2022 • PERSONS PER SQUARE MILE

1	Pinellas	3,550.6	34	Collier	195.3
2	Orange	1,640.4	35	Santa Rosa	194.7
3	Broward	1,631.4	36	Nassau	147.9
4	Seminole	1,566.5	37	Putnam	102.1
5	Hillsborough	1,492.2	38	Highlands	101.4
6	Miami-Dade	1,456.7	39	Bradford	91.9
7	Duval	1,356.3	40	Columbia	89.6
8	Lee	1,021.9	41	Monroe	85.8
9	Sarasota	813.6	42	Gadsden	85.2
10	Pasco	793.4	43	Walton	76.6
11	Palm Beach	769.9	44	Suwannee	64.9
12	Brevard	617.7	45	Union	63.7
13	Saint Lucie	612.8	46	Wakulla	58.0
14	Manatee	567.7	47	DeSoto	54.5
15	Volusia	519.8	48	Gilchrist	53.8
16	Escambia	502.4	49	Jackson	52.7
17	Saint Johns	494.0	50	Okeechobee	51.2
18	Leon	448.5	51	Baker	47.7
19	Lake	430.6	52	Washington	43.7
20	Polk	428.3	53	Holmes	41.4
21	Hernando	421.2	54	Hardee	40.0
	Statewide	415.5	55	Levy	39.6
22	Clay	373.4	56	Hendry	35.2
23	Indian River	329.1	57	Gulf	28.3
24	Alachua	329.0	58	Madison	26.5
25	Osceola	320.0	59	Hamilton	26.1
26	Martin	297.7	60	Jefferson	25.0
27	Charlotte	289.3	61	Calhoun	24.2
28	Citrus	271.5	62	Dixie	24.1
29	Sumter	258.5	63	Franklin	23.8
30	Flagler	256.1	64	Taylor	20.5
31	Marion	247.5	65	Glades	15.2
32	Bay	242.7	66	Lafayette	14.4
33	Okaloosa	232.0	67	Liberty	9.4

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 Department of Transportation, FDOT District by Population Density and Florida TaxWatch, April 2023.

PER CAPITA COUNTY PERSONAL INCOME

2021

1	Collier	\$117,984	34	Lake	\$49,831
2	Monroe	\$109,136	35	Gulf	\$49,250
3	Martin	\$102,273	36	Hernando	\$46,080
4	Palm Beach	\$100,627	37	Wakulla	\$45,669
5	Indian River	\$95,109	38	Marion	\$45,152
6	Saint Johns	\$80,062	39	Citrus	\$45,050
7	Sarasota	\$78,815	40	Gadsden	\$44,832
8	Walton	\$78,714	41	Polk	\$43,556
9	Nassau	\$70,010	42	Osceola	\$43,354
10	Pinellas	\$65,936	43	Levy	\$43,272
11	Miami-Dade	\$64,849	44	Columbia	\$43,184
12	Broward	\$64,453	45	Franklin	\$41,878
13	Sumter	\$64,282	46	Gilchrist	\$41,769
14	Lee	\$62,885	47	Highlands	\$41,568
	Statewide	\$62,270	48	Baker	\$40,735
15	Okaloosa	\$59,384	49	Putnam	\$40,376
16	Manatee	\$59,152	50	Bradford	\$39,748
17	Seminole	\$58,539	51	Okeechobee	\$39,747
18	Hillsborough	\$58,140	52	Hendry	\$39,699
19	Flagler	\$56,336	53	Jackson	\$39,322
20	Brevard	\$55,477	54	Madison	\$39,165
21	Orange	\$54,979	55	Suwannee	\$39,039
22	Duval	\$54,354	56	Holmes	\$37,381
23	Leon	\$54,277	57	Washington	\$36,331
24	Bay	\$53,980	58	Calhoun	\$35,792
25	Santa Rosa	\$53,778	59	Hardee	\$35,636
26	Volusia	\$52,964	60	Taylor	\$35,156
27	Alachua	\$52,367	61	Dixie	\$33,813
28	Clay	\$51,885	62	Glades	\$33,401
29	Escambia	\$51,808	63	DeSoto	\$32,873
30	Charlotte	\$51,677	64	Liberty	\$32,872
31	Pasco	\$50,479	65	Hamilton	\$32,123
32	Jefferson	\$50,197	66	Lafayette	\$31,218
33	Saint Lucie	\$50,038	67	Union	\$25,293

Source: U.S. Department of Commerce, Bureau of Economic Analysis, November 2022 County Personal Income release.

UNEMPLOYMENT RATE BY COUNTY

FEBRUARY 2023

1	Monroe	1.6%	34	Union	2.7%
2	Miami-Dade	1.7%	35	Columbia	2.8%
3	Gulf	2.2%	36	Lafayette	2.8%
4	Saint Johns	2.2%	37	Lee	2.8%
5	Okaloosa	2.3%	38	Liberty	2.8%
6	Wakulla	2.3%	39	Pasco	2.8%
7	Baker	2.4%	40	Volusia	2.8%
8	Clay	2.4%	41	Washington	2.8%
9	Nassau	2.4%	42	Glades	2.9%
10	Pinellas	2.4%	43	Holmes	2.9%
11	Seminole	2.4%	44	Osceola	2.9%
12	Bay	2.5%	45	Suwannee	2.9%
13	Broward	2.5%	46	Calhoun	3.0%
14	Collier	2.5%	47	Indian River	3.0%
15	Franklin	2.5%	48	Jackson	3.0%
16	Hillsborough	2.5%	49	Levy	3.0%
17	Martin	2.5%	50	Madison	3.0%
18	Orange	2.5%	51	Saint Lucie	3.0%
19	Santa Rosa	2.5%	52	Taylor	3.0%
	Statewide	2.5%	53	Charlotte	3.1%
20	Walton	2.5%	54	DeSoto	3.1%
21	Alachua	2.6%	55	Dixie	3.1%
22	Bradford	2.6%	56	Marion	3.1%
23	Brevard	2.6%	57	Polk	3.1%
24	Duval	2.6%	58	Flagler	3.2%
25	Leon	2.6%	59	Hernando	3.2%
26	Manatee	2.6%	60	Hardee	3.3%
27	Palm Beach	2.6%	61	Gadsden	3.4%
28	Sarasota	2.6%	62	Hamilton	3.6%
29	Escambia	2.7%	63	Putnam	3.6%
30	Gilchrist	2.7%	64	Hendry	3.7%
31	Jefferson	2.7%	65	Citrus	3.8%
32	Lake	2.7%	66	Highlands	3.8%
33	Okeechobee	2.7%	67	Sumter	3.8%

Not seasonally adjusted.

Source: U.S. Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics Program, in cooperation with the Florida Department of Economic Opportunity, Bureau of Workforce Statistics and Economic Research, April 2023.

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.

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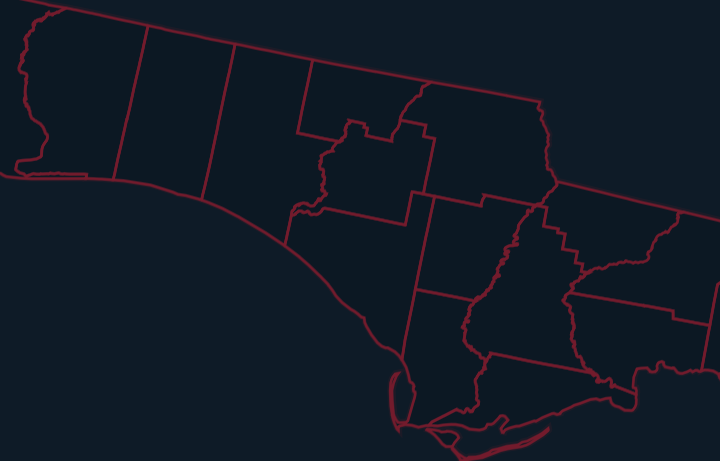
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