



2018  
**HOW  
FLORIDA  
COUNTIES  
COMPARE**

FEBRUARY 2018

## ABOUT TAXWATCH

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

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

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

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

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

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

Sincerely,



Dominic M. Calabro

*President and CEO*

*Florida TaxWatch*

# HOW DOES YOUR COUNTY COMPARE?

## A GUIDE TO THIS GUIDE

Local taxing and spending is a major part of Florida government operations. More than half of all Florida government revenue (53.1 percent) is raised at the local level, the second highest share in the nation. Florida's 66 county governments (plus Jacksonville's consolidated government), more than 400 municipal governments, and approximately 1,000 independent special districts spend \$80 billion annually.

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

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

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

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

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

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

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FY2017-18

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1	Monroe	\$3,038.64	34	Citrus	\$1,006.87
2	Walton	\$2,715.35	35	Lake	\$1,004.44
3	Collier	\$2,666.98	36	Hardee	\$977.43
4	Palm Beach	\$2,422.36	37	Hamilton	\$939.92
5	Martin	\$2,393.18	38	Putnam	\$921.63
6	Franklin	\$2,124.68	39	Glades	\$904.86
7	Miami-Dade	\$1,971.73	40	Pasco	\$858.81
8	Sarasota	\$1,945.61	41	Marion	\$834.20
9	Broward	\$1,920.30	42	Polk	\$828.54
10	Lee	\$1,824.16	43	DeSoto	\$824.84
11	Indian River	\$1,791.91	44	Escambia	\$815.64
12	Nassau	\$1,651.45	45	Highlands	\$785.77
13	Orange	\$1,634.98	46	Hernando	\$774.47
14	Saint Johns	\$1,612.97	47	Levy	\$766.97
15	Gulf	\$1,590.54	48	Clay	\$754.97
16	Pinellas	\$1,589.33	49	Santa Rosa	\$732.82
17	Charlotte	\$1,541.35	50	Okeechobee	\$732.38
	<b>Statewide</b>	<b>\$1,533.14</b>	51	Gilchrist	\$691.04
18	Saint Lucie	\$1,523.67	52	Suwannee	\$666.64
19	Flagler	\$1,494.13	53	Jefferson	\$664.43
20	Manatee	\$1,452.91	54	Madison	\$656.65
21	Volusia	\$1,305.79	55	Columbia	\$645.12
22	Hillsborough	\$1,256.13	56	Dixie	\$627.46
23	Alachua	\$1,208.48	57	Washington	\$596.95
24	Duval	\$1,189.51	58	Bradford	\$573.37
25	Okaloosa	\$1,170.49	59	Wakulla	\$556.78
26	Bay	\$1,152.46	60	Lafayette	\$548.03
27	Osceola	\$1,130.35	61	Baker	\$525.90
28	Sumter	\$1,119.58	62	Gadsden	\$502.29
29	Seminole	\$1,116.25	63	Liberty	\$477.59
30	Brevard	\$1,086.65	64	Calhoun	\$471.10
31	Hendry	\$1,025.24	65	Jackson	\$469.87
32	Leon	\$1,015.19	66	Holmes	\$378.99
33	Taylor	\$1,007.77	67	Union	\$271.32

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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY GOVERNMENT  
PROPERTY TAX LEVIES

FY2017-18

1	Martin	\$1,204.50	34	Seminole	\$466.15
2	Monroe	\$1,110.14	35	Pasco	\$453.38
3	Collier	\$978.90	36	DeSoto	\$446.83
4	Walton	\$961.42	37	Bay	\$441.91
5	Franklin	\$947.52	38	Hendry	\$415.76
6	Palm Beach	\$841.15	39	Hernando	\$403.90
7	Charlotte	\$791.55	40	Brevard	\$401.54
8	Gulf	\$778.25	41	Highlands	\$398.62
9	Nassau	\$754.11	42	Gilchrist	\$394.02
10	Saint Johns	\$753.62	43	Dixie	\$391.04
11	Miami-Dade	\$714.12	44	Escambia	\$384.63
12	Duval	\$700.69	45	Levy	\$374.43
13	Indian River	\$686.89	46	Clay	\$373.84
14	Flagler	\$645.39	47	Lake	\$351.70
15	Manatee	\$622.28	48	Madison	\$351.26
16	Orange	\$607.45	49	Polk	\$347.10
	<b>Statewide</b>	<b>\$581.92</b>	50	Suwannee	\$340.94
17	Saint Lucie	\$564.69	51	Okeechobee	\$340.19
18	Hillsborough	\$562.91	52	Marion	\$336.50
19	Osceola	\$549.01	53	Okaloosa	\$333.49
20	Pinellas	\$543.63	54	Jefferson	\$321.90
21	Glades	\$543.26	55	Santa Rosa	\$313.68
22	Broward	\$538.75	56	Washington	\$308.94
23	Lee	\$535.23	57	Lafayette	\$300.46
24	Sarasota	\$533.25	58	Bradford	\$295.02
25	Alachua	\$523.90	59	Wakulla	\$284.23
26	Putnam	\$520.88	60	Columbia	\$280.17
27	Hamilton	\$518.10	61	Calhoun	\$269.13
28	Volusia	\$512.03	62	Liberty	\$266.92
29	Hardee	\$506.68	63	Gadsden	\$254.94
30	Sumter	\$496.24	64	Jackson	\$240.64
31	Taylor	\$492.93	65	Baker	\$225.32
32	Citrus	\$482.72	66	Holmes	\$211.22
33	Leon	\$477.27	67	Union	\$143.56

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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA MUNICIPAL GOVERNMENT  
PROPERTY TAX LEVIES

FY2017-18

1	Broward	\$538.56	34	Hendry	\$55.00
2	Monroe	\$431.27	35	Columbia	\$54.53
3	Palm Beach	\$428.77	36	Charlotte	\$53.49
4	Miami-Dade	\$395.65	37	Okeechobee	\$52.63
5	Pinellas	\$292.28	38	Escambia	\$49.61
6	Volusia	\$271.74	39	DeSoto	\$46.51
7	Flagler	\$246.36	40	Suwannee	\$45.41
8	Lee	\$242.87	41	Jefferson	\$43.63
9	Saint Lucie	\$241.69	42	Washington	\$42.31
	<b>Statewide</b>	<b>\$232.93</b>	43	Hardee	\$40.41
10	Orange	\$221.58	44	Gadsden	\$40.26
11	Brevard	\$219.94	45	Madison	\$40.20
12	Franklin	\$190.07	46	Citrus	\$39.84
13	Sarasota	\$182.68	47	Highlands	\$37.20
14	Nassau	\$163.90	48	Walton	\$34.01
15	Hillsborough	\$154.34	49	Sumter	\$33.75
16	Alachua	\$154.07	50	Hamilton	\$32.72
17	Lake	\$152.73	51	Baker	\$31.09
18	Leon	\$149.89	52	Bradford	\$31.08
19	Seminole	\$147.16	53	Pasco	\$25.16
20	Okaloosa	\$146.51	54	Clay	\$23.80
21	Martin	\$133.87	55	Jackson	\$23.58
22	Collier	\$129.28	56	Duval	\$22.93
23	Polk	\$111.83	57	Dixie	\$18.41
24	Indian River	\$108.68	58	Lafayette	\$16.60
25	Manatee	\$99.50	59	Liberty	\$16.03
26	Bay	\$96.75	60	Hernando	\$16.02
27	Marion	\$88.47	61	Santa Rosa	\$15.55
28	Gulf	\$83.71	62	Glades	\$14.72
29	Levy	\$71.28	63	Gilchrist	\$12.83
30	Osceola	\$68.02	64	Calhoun	\$6.46
31	Saint Johns	\$63.69	65	Union	\$6.37
32	Taylor	\$62.44	66	Wakulla	\$4.56
33	Putnam	\$55.69	67	Holmes	\$0.55

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, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA SCHOOL DISTRICT  
PROPERTY TAX LEVIES**

FY2017-18

1	Walton	\$1,441.30	34	Marion	\$394.68
2	Collier	\$1,269.39	35	Hardee	\$392.17
3	Monroe	\$1,204.08	36	Leon	\$386.11
4	Sarasota	\$1,042.69	37	Santa Rosa	\$379.60
5	Martin	\$958.96	38	Escambia	\$379.54
6	Franklin	\$936.50	39	Hamilton	\$368.12
7	Palm Beach	\$909.44	40	Pasco	\$354.48
8	Indian River	\$835.22	41	Polk	\$345.27
9	Lee	\$781.72	42	Clay	\$344.26
10	Miami-Dade	\$777.75	43	Hernando	\$340.15
11	Orange	\$747.36	44	Hendry	\$335.38
12	Saint Johns	\$736.28	45	Highlands	\$335.28
13	Gulf	\$725.09	46	Putnam	\$331.81
14	Nassau	\$694.74	47	DeSoto	\$317.17
15	Broward	\$674.71	48	Glades	\$313.29
16	Charlotte	\$660.42	49	Okeechobee	\$308.71
17	Manatee	\$645.74	50	Levy	\$301.02
	<b>Statewide</b>	<b>\$617.45</b>	51	Jefferson	\$292.41
18	Bay	\$592.22	52	Gilchrist	\$269.03
19	Okaloosa	\$591.25	53	Wakulla	\$266.73
20	Pinellas	\$586.33	54	Suwannee	\$264.95
21	Flagler	\$561.96	55	Columbia	\$260.82
22	Sumter	\$561.36	56	Madison	\$250.88
23	Osceola	\$492.15	57	Washington	\$244.50
24	Seminole	\$484.45	58	Bradford	\$234.41
25	Saint Lucie	\$472.56	59	Baker	\$224.79
26	Hillsborough	\$451.39	60	Lafayette	\$218.47
27	Alachua	\$447.57	61	Gadsden	\$206.07
28	Duval	\$446.65	62	Dixie	\$205.90
29	Brevard	\$443.26	63	Jackson	\$197.86
30	Volusia	\$435.76	64	Calhoun	\$194.53
31	Citrus	\$434.07	65	Liberty	\$193.65
32	Taylor	\$428.22	66	Holmes	\$166.41
33	Lake	\$420.08	67	Union	\$108.36

Includes both district school board operating and debt service levies.

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

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

FY2017-18

1	Monroe	\$293.16	34	Polk	\$24.34
2	Collier	\$289.40	35	Taylor	\$24.17
3	Walton	\$278.62	36	Santa Rosa	\$23.99
4	Lee	\$264.35	37	Brevard	\$21.91
5	Saint Lucie	\$244.73	38	Bay	\$21.57
6	Palm Beach	\$243.00	39	Osceola	\$21.17
7	Hendry	\$219.11	40	Hamilton	\$20.99
8	Sarasota	\$186.98	41	Levy	\$20.25
9	Broward	\$168.28	42	Duval	\$19.25
10	Pinellas	\$167.10	43	Seminole	\$18.48
11	Indian River	\$161.11	44	Suwannee	\$15.35
	<b>Statewide</b>	<b>\$100.84</b>	45	Gilchrist	\$15.16
12	Okaloosa	\$99.25	46	Highlands	\$14.67
13	Martin	\$95.85	47	Marion	\$14.55
14	Hillsborough	\$87.49	48	Hernando	\$14.40
15	Volusia	\$86.25	49	DeSoto	\$14.34
16	Manatee	\$85.39	50	Madison	\$14.31
17	Miami-Dade	\$84.21	51	Putnam	\$13.25
18	Alachua	\$82.94	52	Clay	\$13.06
19	Lake	\$79.92	53	Union	\$13.04
20	Saint Johns	\$59.38	54	Bradford	\$12.86
21	Orange	\$58.59	55	Lafayette	\$12.50
22	Franklin	\$50.59	56	Dixie	\$12.11
23	Citrus	\$50.25	57	Jackson	\$7.79
24	Columbia	\$49.61	58	Jefferson	\$6.50
25	Baker	\$44.71	59	Gulf	\$3.48
26	Flagler	\$40.42	60	Leon	\$1.92
27	Nassau	\$38.69	61	Escambia	\$1.86
28	Hardee	\$38.16	62	Wakulla	\$1.26
29	Charlotte	\$35.89	63	Washington	\$1.20
30	Glades	\$33.58	64	Gadsden	\$1.01
31	Okeechobee	\$30.85	65	Liberty	\$0.99
32	Sumter	\$28.23	66	Calhoun	\$0.98
33	Pasco	\$25.78	67	Holmes	\$0.81

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

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**AVERAGE TOTAL PROPERTY TAX MILLAGE RATES**

FY2017-18

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

FY2017-18

1	Saint Lucie	23.114	34	Marion	16.858
2	Alachua	22.135	35	Polk	16.694
3	Volusia	21.153	36	Charlotte	16.662
4	Hendry	20.542	37	Calhoun	16.651
5	Dixie	20.538	38	Liberty	16.591
6	Pinellas	20.129	39	Lee	16.508
7	Broward	19.716	40	Nassau	16.450
8	Hillsborough	19.449	41	Taylor	16.442
9	Glades	19.344	42	Okeechobee	16.402
10	Flagler	19.071	43	Hernando	16.257
11	Miami-Dade	19.013	44	Highlands	16.205
12	Palm Beach	18.877	45	Baker	16.136
13	Putnam	18.649	46	Osceola	16.131
14	Duval	18.272	47	Holmes	16.093
15	Leon	18.191	48	Citrus	16.091
16	Madison	18.138	49	Seminole	15.953
	<b>Statewide</b>	<b>18.097</b>	50	Jefferson	15.854
17	Union	17.977	51	Indian River	15.809
18	Hamilton	17.845	52	Manatee	15.528
19	Gilchrist	17.838	53	Gulf	15.333
20	Levy	17.765	54	Escambia	15.080
21	DeSoto	17.723	55	Clay	15.062
22	Columbia	17.508	56	Saint Johns	14.977
23	Brevard	17.258	57	Jackson	14.858
24	Orange	17.225	58	Wakulla	14.775
25	Washington	17.185	59	Sarasota	13.947
26	Martin	17.115	60	Franklin	13.765
27	Lafayette	17.113	61	Okaloosa	13.486
28	Suwannee	17.012	62	Santa Rosa	13.446
29	Bradford	17.009	63	Bay	12.756
30	Lake	16.927	64	Sumter	11.902
31	Pasco	16.904	65	Collier	11.097
32	Gadsden	16.885	66	Walton	9.957
33	Hardee	16.885	67	Monroe	8.996

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, January 2018. Some data may appear to be equal due to rounding.

1	Palm Beach	\$404.16	34	Okaloosa	\$83.34
2	Broward	\$363.17	35	Citrus	\$82.87
3	Collier	\$357.42	36	Marion	\$76.86
4	Monroe	\$348.59	37	Leon	\$73.95
5	Martin	\$345.70	38	Escambia	\$72.48
6	Miami-Dade	\$343.39	39	Highlands	\$68.70
7	Indian River	\$320.86	40	Hendry	\$66.47
8	Pinellas	\$312.52	41	Putnam	\$61.31
9	Sarasota	\$267.23	42	Wakulla	\$59.60
10	Saint Lucie	\$265.45	43	Okeechobee	\$58.85
11	Lee	\$255.32	44	DeSoto	\$58.57
12	Brevard	\$247.76	45	Levy	\$54.46
13	Volusia	\$238.90	46	Baker	\$52.01
14	Charlotte	\$238.24	47	Santa Rosa	\$50.76
	<b>Statewide</b>	<b>\$228.75</b>	48	Dixie	\$50.38
15	Saint Johns	\$195.37	49	Liberty	\$37.76
16	Manatee	\$184.26	50	Jefferson	\$36.25
17	Hillsborough	\$182.34	51	Bay	\$36.21
18	Flagler	\$163.16	52	Gilchrist	\$29.59
19	Nassau	\$161.69	53	Hardee	\$29.46
20	Orange	\$152.07	54	Suwannee	\$28.60
21	Seminole	\$144.36	55	Bradford	\$26.67
22	Duval	\$129.68	56	Taylor	\$24.43
23	Pasco	\$112.98	57	Lafayette	\$20.69
24	Alachua	\$111.70	58	Glades	\$18.71
25	Sumter	\$107.43	59	Holmes	\$16.56
26	Walton	\$107.17	60	Columbia	\$14.85
27	Clay	\$104.72	61	Calhoun	\$14.23
28	Polk	\$101.97	62	Madison	\$13.17
29	Gulf	\$101.38	63	Gadsden	\$11.65
30	Franklin	\$89.85	64	Jackson	\$10.38
31	Hernando	\$89.52	65	Union	\$8.52
32	Lake	\$89.17	66	Washington	\$6.67
33	Osceola	\$85.46	67	Hamilton	\$4.74

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, January 2018. Some data may appear to be equal due to rounding.

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

FY2017-18

1	Monroe	\$207.47	34	Sumter	\$59.41
2	Dade	\$156.86	35	Hernando	\$59.38
3	Saint Lucie	\$153.22	36	Highlands	\$58.83
4	Lee	\$149.18	37	Polk	\$57.81
5	Martin	\$145.27	38	Marion	\$57.39
6	Palm Beach	\$130.08	39	Jefferson	\$57.09
7	Gulf	\$126.19	40	Clay	\$55.13
8	Broward	\$124.80	41	Putnam	\$53.85
9	Walton	\$122.64	42	Osceola	\$52.19
10	Charlotte	\$117.89	43	Escambia	\$52.05
11	Flagler	\$114.39	44	Levy	\$51.95
12	Volusia	\$111.99	45	Gilchrist	\$46.98
13	Alachua	\$109.05	46	Liberty	\$46.40
14	Pinellas	\$108.51	47	DeSoto	\$46.28
	<b>Statewide</b>	<b>\$101.48</b>	48	Okaloosa	\$45.85
15	Orange	\$100.31	49	Columbia	\$44.28
16	Collier	\$98.41	50	Hendry	\$44.18
17	Nassau	\$97.88	51	Santa Rosa	\$43.59
18	Wakulla	\$97.05	52	Taylor	\$43.02
19	Franklin	\$93.22	53	Bay	\$43.02
20	Sarasota	\$92.89	54	Baker	\$41.39
21	Indian River	\$92.86	55	Madison	\$40.91
22	Brevard	\$89.75	56	Suwannee	\$40.71
23	Hillsborough	\$85.42	57	Bradford	\$39.48
24	Saint Johns	\$81.93	58	Hardee	\$38.31
25	Duval	\$81.33	59	Lafayette	\$37.67
26	Manatee	\$76.88	60	Washington	\$36.02
27	Seminole	\$74.66	61	Hamilton	\$35.10
28	Lake	\$73.60	62	Gadsden	\$35.06
29	Leon	\$69.64	63	Holmes	\$34.94
30	Glades	\$69.46	64	Calhoun	\$29.39
31	Citrus	\$69.23	65	Dixie	\$28.45
32	Okeechobee	\$68.29	66	Jackson	\$28.15
33	Pasco	\$63.04	67	Union	\$26.56

The Amendment 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 non-homestead properties to no more than 10 percent.

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**GROWTH IN TOTAL PROPERTY TAX LEVIES**

FY 2012-13 to FY 2017-18

1	Walton	63.9%	34	Bay	17.6%
2	Orange	42.6%	35	Liberty	16.9%
3	Manatee	36.8%	36	Alachua	15.0%
4	Miami-Dade	36.8%	37	Clay	14.6%
5	Collier	35.7%	38	Holmes	14.1%
6	Sumter	35.4%	39	Hendry	12.5%
7	Osceola	34.3%	40	Santa Rosa	12.1%
8	Sarasota	34.2%	41	Hernando	11.9%
9	Saint Lucie	34.1%	42	Escambia	11.1%
10	Hillsborough	33.3%	43	Suwannee	10.8%
11	Lee	32.6%	44	Leon	10.5%
12	Broward	31.2%	45	Jackson	10.5%
13	Saint Johns	30.5%	46	Glades	9.1%
	<b>Statewide</b>	<b>29.9%</b>	47	Levy	8.2%
14	Palm Beach	29.9%	48	Lafayette	8.0%
15	Pinellas	29.4%	49	Gilchrist	7.2%
16	Polk	29.1%	50	Putnam	7.1%
17	Pasco	28.5%	51	Taylor	5.5%
18	Lake	27.7%	52	Highlands	4.9%
19	Nassau	26.0%	53	Baker	4.6%
20	DeSoto	25.8%	54	Okeechobee	4.4%
21	Charlotte	25.7%	55	Columbia	4.2%
22	Flagler	25.7%	56	Madison	3.7%
23	Gulf	25.5%	57	Bradford	1.0%
24	Martin	25.4%	58	Jefferson	-0.4%
25	Indian River	25.1%	59	Dixie	-1.7%
26	Duval	23.7%	60	Union	-2.3%
27	Marion	22.4%	61	Hardee	-2.4%
28	Seminole	21.9%	62	Calhoun	-3.3%
29	Brevard	21.4%	63	Gadsden	-3.6%
30	Monroe	21.0%	64	Citrus	-4.6%
31	Okaloosa	20.8%	65	Hamilton	-5.1%
32	Franklin	20.2%	66	Washington	-7.6%
33	Volusia	19.7%	67	Wakulla	-9.5%

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

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

## GROWTH IN TOTAL PROPERTY TAX LEVIES

FY2007-08 TO FY2017-18

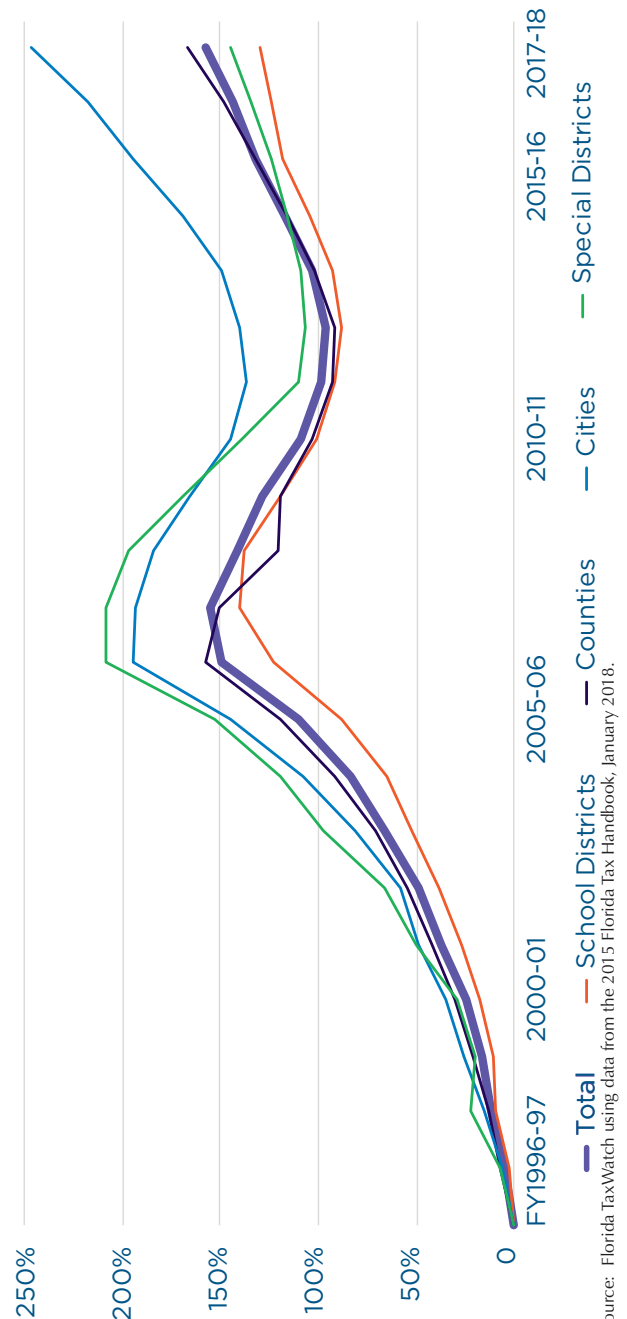
1	Sumter	66.8%	34	Jefferson	-4.8%
2	Walton	22.8%	35	Taylor	-4.9%
3	Orange	20.7%	36	Hillsborough	-5.1%
4	Jackson	19.3%	37	Manatee	-5.2%
5	Holmes	18.7%	38	Seminole	-5.4%
6	Miami-Dade	13.3%	39	Indian River	-5.5%
7	Lafayette	13.1%	40	Osceola	-6.0%
8	Madison	11.9%	41	Escambia	-7.1%
9	Alachua	11.7%	42	Brevard	-7.5%
10	Palm Beach	10.0%	43	Sarasota	-7.6%
11	Duval	8.9%	44	Hardee	-8.9%
12	Calhoun	8.4%	45	Okaloosa	-9.1%
13	Martin	6.1%	46	Columbia	-10.7%
14	Monroe	4.3%	47	Polk	-10.8%
15	Collier	4.2%	48	Lake	-11.3%
16	Nassau	2.5%	49	Volusia	-12.1%
17	Hamilton	2.3%	50	Flagler	-12.1%
18	Broward	2.2%	51	Putnam	-12.6%
	<b>Statewide</b>	<b>1.2%</b>	52	Charlotte	-14.7%
19	Suwannee	0.1%	53	Marion	-14.7%
20	Leon	-0.2%	54	Gulf	-15.4%
21	Saint Johns	-0.4%	55	Saint Lucie	-15.5%
22	Pasco	-1.5%	56	Washington	-15.6%
23	Baker	-2.0%	57	Glades	-17.0%
24	Pinellas	-2.0%	58	Lee	-17.6%
25	DeSoto	-2.2%	59	Okeechobee	-19.4%
26	Gadsden	-2.3%	60	Dixie	-19.9%
27	Gilchrist	-2.5%	61	Hendry	-21.8%
28	Clay	-2.8%	62	Levy	-22.6%
29	Santa Rosa	-3.4%	63	Franklin	-23.2%
30	Bradford	-3.5%	64	Hernando	-26.1%
31	Union	-4.0%	65	Citrus	-27.2%
32	Liberty	-4.3%	66	Wakulla	-28.8%
33	Bay	-4.3%	67	Highlands	-29.5%

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. Most counties have still not returned to that high water mark.

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

## STATEWIDE GROWTH IN PROPERTY TAX LEVIES

FY1996-97 THROUGH FY2017-18



**PERCENT OF TOTAL JUST VALUE THAT IS TAXABLE**

FY2017-18

1	Walton	80.8%	34	Taylor	60.6%
2	Collier	76.8%	35	Hamilton	60.4%
3	Okaloosa	72.4%	36	Saint Lucie	60.3%
4	Manatee	72.3%	37	Hernando	58.1%
5	Bay	72.2%	38	Escambia	58.1%
6	Saint Johns	71.1%	39	Leon	58.0%
7	Seminole	70.9%	40	Citrus	57.9%
8	Sarasota	70.7%	41	Suwannee	57.4%
9	Palm Beach	70.2%	42	Washington	56.5%
10	Sumter	70.1%	43	Gulf	56.3%
11	Lee	70.0%	44	Columbia	56.0%
12	Orange	69.7%	45	Brevard	54.2%
13	Monroe	68.9%	46	Bradford	54.1%
14	Martin	68.6%	47	Putnam	51.8%
15	Lake	68.3%	48	Jackson	50.7%
16	Broward	67.7%	49	Alachua	49.5%
17	Miami-Dade	67.2%	50	Levy	49.1%
18	Indian River	66.8%	51	Baker	48.5%
19	Nassau	66.7%	52	Madison	48.0%
	<b>Statewide</b>	<b>66.7%</b>	53	Gadsden	48.0%
20	Hillsborough	66.5%	54	Gilchrist	47.7%
21	Franklin	66.2%	55	Hardee	47.6%
22	Pinellas	66.1%	56	Wakulla	45.8%
23	Charlotte	66.0%	57	DeSoto	45.5%
24	Flagler	65.6%	58	Okeechobee	45.4%
25	Polk	64.9%	59	Calhoun	44.7%
26	Osceola	64.8%	60	Jefferson	40.0%
27	Santa Rosa	63.8%	61	Holmes	39.0%
28	Pasco	63.1%	62	Dixie	37.3%
29	Highlands	62.9%	63	Lafayette	35.6%
30	Volusia	62.5%	64	Hendry	34.3%
31	Clay	61.7%	65	Union	27.8%
32	Duval	60.8%	66	Liberty	24.5%
33	Marion	60.6%	67	Glades	17.3%

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

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA TAXABLE VALUE**

FY2017-18

1	Monroe	\$323,456	34	Leon	\$54,171
2	Walton	\$262,045	35	Alachua	\$52,389
3	Collier	\$233,862	36	Santa Rosa	\$51,545
4	Franklin	\$150,124	37	Escambia	\$51,486
5	Martin	\$135,861	38	Hamilton	\$50,598
6	Sarasota	\$133,980	39	Hendry	\$48,921
7	Palm Beach	\$125,056	40	Pasco	\$48,796
8	Indian River	\$109,434	41	Putnam	\$47,718
9	Lee	\$105,886	42	Clay	\$47,613
10	Saint Johns	\$103,860	43	Polk	\$47,493
11	Gulf	\$99,356	44	Marion	\$47,351
12	Miami-Dade	\$99,315	45	Highlands	\$46,022
13	Nassau	\$97,198	46	Glades	\$45,715
14	Broward	\$94,613	47	Hernando	\$44,983
15	Orange	\$91,533	48	DeSoto	\$44,014
16	Manatee	\$89,966	49	Okeechobee	\$42,188
17	Sumter	\$89,811	50	Levy	\$41,453
18	Charlotte	\$87,998	51	Jefferson	\$39,147
19	Bay	\$87,264	52	Suwannee	\$37,330
	<b>Statewide</b>	<b>\$84,719</b>	53	Gilchrist	\$37,302
20	Okaloosa	\$83,923	54	Wakulla	\$35,266
21	Pinellas	\$76,512	55	Madison	\$35,169
22	Flagler	\$75,027	56	Columbia	\$34,887
23	Osceola	\$67,980	57	Washington	\$33,496
24	Seminole	\$67,463	58	Bradford	\$32,043
25	Saint Lucie	\$63,214	59	Lafayette	\$30,788
26	Duval	\$62,854	60	Jackson	\$30,489
27	Hillsborough	\$62,501	61	Baker	\$30,427
28	Citrus	\$60,274	62	Dixie	\$30,115
29	Brevard	\$59,941	63	Gadsden	\$28,614
30	Volusia	\$59,557	64	Calhoun	\$27,217
31	Taylor	\$59,530	65	Liberty	\$26,343
32	Lake	\$56,628	66	Holmes	\$22,339
33	Hardee	\$56,365	67	Union	\$14,375

Taxable value is just value of all property in each county, less exclusions, differentials, exemptions, and credits. Uses county taxable value, school taxable value is 10 percent higher statewide.

Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

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

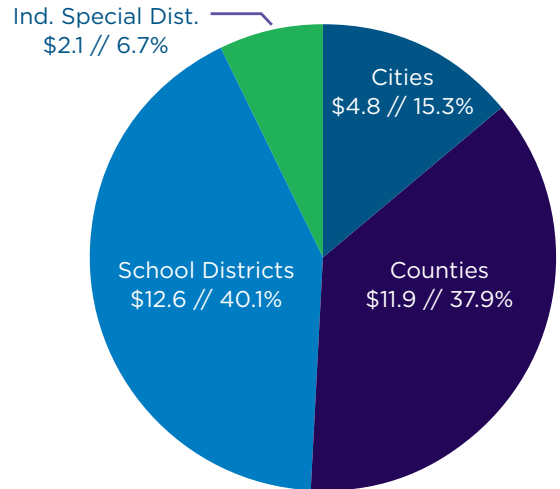
FY2015-16

1	Franklin	\$59.00	34	Dixie	\$25.29
2	Gulf	\$49.20	35	Brevard	\$24.90
3	Walton	\$46.98	36	Okeechobee	\$24.75
4	Miami-Dade	\$41.54	37	Highlands	\$24.62
5	Hamilton	\$38.60	38	Seminole	\$24.38
6	Hardee	\$38.44	39	Indian River	\$24.32
7	Monroe	\$38.27	40	Saint Johns	\$24.32
8	Saint Lucie	\$38.14	41	Lake	\$24.18
9	Broward	\$37.74	42	Leon	\$24.17
10	Orange	\$36.77	43	Lafayette	\$23.58
11	Charlotte	\$36.33	44	Levy	\$23.37
12	Lee	\$36.12	45	Madison	\$23.31
13	Glades	\$36.07	46	Okaloosa	\$23.10
14	Osceola	\$34.24	47	Marion	\$23.05
15	Flagler	\$34.03	48	Suwannee	\$22.56
16	Hendry	\$33.84	49	Polk	\$22.22
17	Taylor	\$33.36	50	Washington	\$22.07
18	DeSoto	\$32.49	51	Pasco	\$21.54
19	Volusia	\$31.83	52	Gilchrist	\$21.15
20	Palm Beach	\$31.69	53	Hernando	\$20.87
	<b>Statewide</b>	<b>\$31.38</b>	54	Bradford	\$20.64
21	Sarasota	\$30.72	55	Calhoun	\$20.02
22	Pinellas	\$30.43	56	Escambia	\$19.82
23	Manatee	\$30.29	57	Columbia	\$19.29
24	Putnam	\$30.23	58	Liberty	\$18.69
25	Martin	\$30.02	59	Jefferson	\$18.14
26	Nassau	\$29.62	60	Clay	\$18.12
27	Collier	\$28.87	61	Baker	\$17.55
28	Alachua	\$28.31	62	Santa Rosa	\$17.52
29	Citrus	\$27.73	63	Wakulla	\$17.43
30	Bay	\$27.08	64	Gadsden	\$16.63
31	Duval	\$26.99	65	Jackson	\$15.57
32	Sumter	\$26.95	66	Union	\$14.77
33	Hillsborough	\$26.67	67	Holmes	\$14.22

Includes all taxing jurisdictions in each county. Calculated using FY2016-17 levies and personal income (latest available county-level income data.) Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis, January 2018. Some data may appear to be equal due to rounding.

## PERCENT OF TOTAL LEVIES

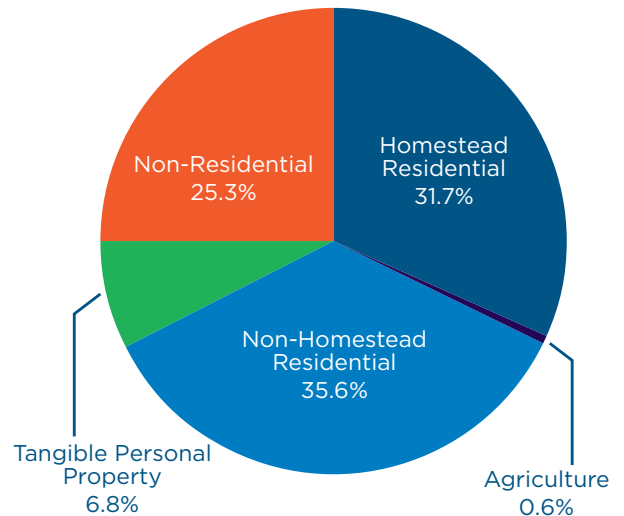
FY2017-18 // \$ IN BILLIONS



County Levies include \$1.9 billion in Dependent Special District and Municipal Service Taxing Unit (MSTU) levies. Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Figures may not equal 100 percent due to rounding.

## PERCENT OF TAXABLE VALUE

FY2017-18



Source: Florida Department of Revenue and Florida TaxWatch, January 2018. Figures may not equal 100 percent due to rounding.

## LOCAL OPTION SALES TAX RATES

AS OF JANUARY 1, 2018

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

Source: Florida Department of Revenue and Florida TaxWatch, January 2018.

PER CAPITA LOCAL OPTION SALES TAX REVENUE

FY2016-17

1	Monroe	\$689.04	34	Brevard	\$101.63
2	Walton	\$336.46	35	Suwannee	\$99.29
3	Escambia	\$238.38	36	Hendry	\$96.09
4	Leon	\$220.80	37	Madison	\$95.34
5	Osceola	\$189.60	38	Calhoun	\$93.27
6	Sarasota	\$184.75	39	Levy	\$93.16
7	Miami-Dade	\$184.64	40	Putnam	\$92.46
8	Duval	\$181.87	41	Baker	\$81.86
9	Hillsborough	\$177.51	42	Jefferson	\$80.02
10	Orange	\$176.16	43	St. Johns	\$79.97
11	Franklin	\$166.94	44	Washington	\$77.56
12	Pinellas	\$165.11	45	Volusia	\$77.43
13	Charlotte	\$164.07	46	Hardee	\$74.08
14	Indian River	\$160.56	47	Wakulla	\$73.27
15	Seminole	\$156.02	48	Hamilton	\$72.49
16	Bay	\$152.96	49	Liberty	\$66.87
17	Nassau	\$144.84	50	Santa Rosa	\$66.70
18	Lake	\$132.66	51	Palm Beach	\$61.73
19	Okeechobee	\$131.76	52	Dixie	\$59.54
20	Jackson	\$131.62	53	Gilchrist	\$57.98
21	Columbia	\$129.82	54	St. Lucie	\$57.51
22	Highlands	\$129.81	55	Holmes	\$57.13
23	Polk	\$128.71	56	Hernando	\$56.87
	<b>Statewide</b>	<b>\$120.03</b>	57	Glades	\$49.83
24	Pasco	\$117.19	58	Lafayette	\$49.70
25	Sumter	\$116.24	59	Union	\$45.42
26	DeSoto	\$112.38	60	Marion	\$42.38
27	Gulf	\$111.14	61	Alachua	\$25.55
28	Bradford	\$108.53	62	Broward	No Tax
29	Clay	\$108.41	62	Citrus	No Tax
30	Manatee	\$108.00	62	Collier	No Tax
31	Gadsden	\$107.77	62	Lee	No Tax
32	Flagler	\$107.38	62	Martin	No Tax
33	Taylor	\$103.64	62	Okaloosa	No Tax

The majority of local option sales tax revenues is 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, January 2018. Some data may appear to be equal due to rounding.

PERCENT OF AVAILABLE LOCAL OPTION SALES TAX BEING LEVIED

FY2017-18

1	Madison	75.0%	35	Suwannee	33.3%
2	Liberty	66.7%	36	Taylor	33.3%
3	Monroe	60.0%	37	Bay	28.6%
4	Highlands	60.0%	38	Clay	28.6%
5	Jackson	60.0%	39	Pasco	28.6%
6	Calhoun	50.0%	40	Sarasota	28.6%
7	DeSoto	50.0%	41	Brevard	28.6%
8	Gadsden	50.0%	42	Charlotte	28.6%
9	Escambia	42.9%	43	Columbia	28.6%
10	Osceola	42.9%	44	Duval	28.6%
11	Lake	40.0%	45	Hillsborough	28.6%
12	Marion	40.0%	46	Manatee	28.6%
13	Miami-Dade	40.0%	47	Palm Beach	28.6%
14	Nassau	40.0%	48	Pinellas	28.6%
15	Putnam	40.0%	49	Polk	28.6%
16	Sumter	40.0%	50	Santa Rosa	28.6%
17	Flagler	40.0%	51	Seminole	28.6%
18	Indian River	40.0%	52	Walton	28.6%
19	Leon	37.5%	53	Franklin	25.0%
20	Hardee	33.3%	54	Gulf	25.0%
21	Holmes	33.3%	55	Wakulla	25.0%
22	Jefferson	33.3%		<b>Statewide</b>	<b>23.5%</b>
23	Union	33.3%	56	St. Johns	20.0%
24	Washington	33.3%	57	St. Lucie	20.0%
25	Baker	33.3%	58	Hernando	14.3%
26	Bradford	33.3%	59	Orange	14.3%
27	Dixie	33.3%	60	Volusia	14.3%
28	Gilchrist	33.3%	61	Alachua	12.5%
29	Glades	33.3%	62	Broward	0.0%
30	Hamilton	33.3%	62	Citrus	0.0%
31	Hendry	33.3%	62	Collier	0.0%
32	Lafayette	33.3%	62	Lee	0.0%
33	Levy	33.3%	62	Martin	0.0%
34	Okeechobee	33.3%	62	Okaloosa	0.0%

The majority of local option sales tax revenues is 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, January 2018. Some data may appear to be equal due to rounding.

**LOCAL OPTION MOTOR FUEL TAX RATES**  
AS OF JANUARY 2018 //CENTS PER GALLON

**PER CAPITA LOCAL OPTION  
MOTOR FUEL TAX REVENUE**  
FY2015-16

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

Includes the the 9th cents tax (1%), the local option tax (up to 6%), the additional local option tax (up to 5%) and the State Comprehensive Enhanced Transportation System (SCETS) tax (currently 7.6% and indexed to inflation).

Source: Florida Department of Revenue and Florida TaxWatch, January 2018.

1	Hamilton	\$246.60	35	Citrus	\$45.26
2	Madison	\$129.53	36	Baker	\$44.78
3	Okeechobee	\$84.43		<b>Statewide</b>	<b>\$43.89</b>
4	Jackson	\$75.35	37	DeSoto	\$43.37
5	Suwannee	\$67.20	38	Hernando	\$42.50
6	Monroe	\$67.06	39	Brevard	\$41.47
7	Charlotte	\$62.84	40	Bay	\$41.10
8	Marion	\$62.47	41	Miami-Dade	\$38.06
9	Walton	\$60.76	42	Liberty	\$38.02
10	Jefferson	\$58.36	43	Nassau	\$37.65
11	Martin	\$58.17	44	Santa Rosa	\$37.42
12	Columbia	\$58.08	45	Washington	\$36.09
13	Gadsden	\$57.19	46	Dixie	\$35.61
14	Lee	\$56.50	47	Duval	\$35.42
15	Alachua	\$56.32	48	Bradford	\$35.21
16	Hardee	\$55.57	49	Indian River	\$34.82
17	Manatee	\$54.70	50	St. Johns	\$34.39
18	Putnam	\$54.56	51	Hillsborough	\$34.38
19	St. Lucie	\$54.32	52	Holmes	\$34.29
20	Leon	\$53.40	53	Orange	\$33.92
21	Highlands	\$53.24	54	Levy	\$33.89
22	Broward	\$51.93	55	Seminole	\$31.90
23	Polk	\$51.68	56	Gilchrist	\$31.90
24	Volusia	\$51.61	57	Lake	\$31.83
25	Hendry	\$51.15	58	Franklin	\$29.07
26	Osceola	\$50.32	59	Clay	\$28.39
27	Escambia	\$48.93	60	Union	\$28.28
28	Okaloosa	\$48.90	61	Pinellas	\$28.28
29	Palm Beach	\$48.79	62	Flagler	\$28.04
30	Sumter	\$48.77	63	Glades	\$26.49
31	Taylor	\$48.40	64	Wakulla	\$25.66
32	Pasco	\$47.43	65	Gulf	\$25.40
33	Collier	\$46.57	66	Calhoun	\$24.74
34	Sarasota	\$45.67	67	Lafayette	\$24.43

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, January 2018. Some data may appear to be equal due to rounding.

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

FY2017-18

1	Alachua	100.0%	34	Hendry	82.1%
2	Broward	100.0%	35	Hamilton	78.8%
3	Charlotte	100.0%	36	Liberty	72.1%
4	Citrus	100.0%	37	Union	71.3%
5	Collier	100.0%	38	Jackson	70.8%
6	DeSoto	100.0%	39	Sumter	70.1%
7	Hardee	100.0%	40	Holmes	69.4%
8	Hernando	100.0%	41	Glades	67.1%
9	Highlands	100.0%	42	Walton	66.1%
10	Lee	100.0%	43	Columbia	65.8%
11	Leon	100.0%	44	Gadsden	65.8%
12	Madison	100.0%	45	Lafayette	65.2%
13	Manatee	100.0%	46	Wakulla	64.6%
14	Marion	100.0%	47	Dixie	64.1%
15	Martin	100.0%	48	Taylor	64.1%
16	Okeechobee	100.0%	49	Nassau	63.4%
17	Osceola	100.0%	50	Washington	63.1%
18	Palm Beach	100.0%	51	Brevard	62.9%
19	Pasco	100.0%	52	Hillsborough	62.8%
20	Polk	100.0%	53	Baker	62.6%
21	Putnam	100.0%	54	Calhoun	62.5%
22	Santa Rosa	100.0%	55	Gilchrist	62.5%
23	Sarasota	100.0%	56	Gulf	62.4%
24	St. Lucie	100.0%	57	Bay	61.9%
25	Suwannee	100.0%	58	Lake	61.5%
26	Volusia	100.0%	59	Flagler	61.5%
27	Escambia	92.7%	60	Pinellas	61.2%
28	Jefferson	92.1%	61	Seminole	60.9%
29	Clay	90.3%	62	Duval	56.2%
30	Miami-Dade	84.6%	63	Indian River	56.0%
31	Okaloosa	84.4%	64	Bradford	55.6%
32	Monroe	84.3%	65	Franklin	55.5%
33	Levy	83.4%	66	Orange	54.6%
	<b>Statewide</b>	<b>82.2%</b>	67	St. Johns	54.5%

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, January 2018. Some data may appear to be equal due to rounding.

**LOCAL OPTION TOURIST DEVELOPMENT TAX RATES**

AS OF JANUARY 1, 2018

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

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.

Source: Florida Department of Revenue and Florida TaxWatch, January 2018.

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

FY2016-17

1	Monroe	\$572.42	34	St. Lucie	\$12.86
2	Walton	\$354.60	35	Seminole	\$11.22
3	Orange	\$190.41	36	Lake	\$9.24
4	Osceola	\$148.81	37	Citrus	\$8.36
5	Bay	\$124.22	38	Marion	\$8.12
6	Gulf	\$119.86	39	Okeechobee	\$7.53
7	Franklin	\$103.02	40	Jackson	\$7.03
8	Okaloosa	\$80.96	41	Madison	\$6.47
9	Nassau	\$68.19	42	Suwannee	\$6.22
10	Collier	\$60.92	43	Hendry	\$6.06
11	Lee	\$56.50	44	Putnam	\$5.76
12	Pinellas	\$55.48	45	Sumter	\$5.67
13	Sarasota	\$51.22	46	Levy	\$5.19
	<b>Statewide</b>	<b>\$46.72</b>	47	Bradford	\$5.18
14	St. Johns	\$44.50	48	Hernando	\$5.11
15	Miami-Dade	\$42.45	49	Wakulla	\$4.99
16	Volusia	\$40.73	50	Highlands	\$4.08
17	Manatee	\$35.75	51	Washington	\$3.67
18	Palm Beach	\$34.31	52	Gilchrist	\$3.00
19	Escambia	\$33.45	53	Gadsden	\$2.87
20	Broward	\$32.39	54	Clay	\$2.84
21	Duval	\$24.98	55	Dixie	\$2.72
22	Brevard	\$22.99	56	Jefferson	\$2.53
23	Charlotte	\$22.11	57	Holmes	\$2.49
24	Columbia	\$22.10	58	DeSoto	\$2.33
25	Hillsborough	\$22.00	59	Pasco	\$2.24
26	Leon	\$19.82	60	Hamilton	\$2.09
27	Flagler	\$19.40	61	Baker	\$1.63
28	Indian River	\$18.91	62	Glades	\$1.46
29	Alachua	\$18.44	63	Hardee	\$0.63
30	Polk	\$16.86	64	Calhoun	No Tax
31	Taylor	\$15.27	64	Lafayette	No Tax
32	Santa Rosa	\$15.15	64	Liberty	No Tax
33	Martin	\$12.90	64	Union	No Tax

Includes tourist development taxes, tourist impact taxes, professional sport franchise taxes and Convention Development taxes. Miami-Dade also has a food and beverage tax of 2% in hotels and 1% in other establishments.

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA LOCAL COMMUNICATIONS  
SERVICES TAX REVENUE**

FY2016-17

1	Sarasota	\$39.99	34	Escambia	\$17.09
2	Palm Beach	\$39.35	35	Citrus	\$16.05
3	Charlotte	\$37.57	36	Highlands	\$15.91
4	Leon	\$36.91	37	Marion	\$15.84
5	Broward	\$36.79	38	Taylor	\$15.06
6	Pinellas	\$36.59	39	Sumter	\$14.81
7	Monroe	\$35.37	40	Baker	\$13.25
8	Duval	\$35.28	41	Putnam	\$12.83
9	Seminole	\$33.39	42	Gadsden	\$12.79
10	Alachua	\$32.36	43	Franklin	\$12.77
11	Miami-Dade	\$31.82	44	Jackson	\$12.75
12	Clay	\$31.43	45	Pasco	\$12.41
13	Brevard	\$31.03	46	Suwannee	\$11.23
14	Orange	\$30.31	47	Hendry	\$11.09
15	Hillsborough	\$30.27	48	Madison	\$11.08
	<b>Statewide</b>	<b>\$29.26</b>	49	DeSoto	\$11.06
16	Lee	\$29.18	50	Hernando	\$11.02
17	Volusia	\$29.17	51	Levy	\$9.92
18	Okaloosa	\$28.34	52	Santa Rosa	\$9.81
19	Polk	\$28.13	53	Calhoun	\$9.15
20	Bay	\$26.38	54	Holmes	\$9.00
21	Flagler	\$25.85	55	Bradford	\$8.70
22	Osceola	\$25.58	56	Okeechobee	\$8.59
23	Columbia	\$25.10	57	Hardee	\$8.58
24	Wakulla	\$24.35	58	Jefferson	\$8.38
25	Collier	\$23.42	59	Washington	\$8.37
26	Saint Lucie	\$23.18	60	Gilchrist	\$8.36
27	Lake	\$23.03	61	Walton	\$8.26
28	Indian River	\$22.15	62	Union	\$7.91
29	Gulf	\$18.39	63	Glades	\$7.54
30	Nassau	\$17.88	64	Hamilton	\$5.82
31	Martin	\$17.78	65	Lafayette	\$5.55
32	Manatee	\$17.29	66	Dixie	\$4.84
33	Saint Johns	\$17.26	67	Liberty	\$4.61

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 0.1 percent to 9.5 percent.

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA LOCAL PUBLIC SERVICES  
TAX REVENUE

FY2014-15

1	Alachua	\$98.01	34	Madison	\$21.78
2	Duval	\$97.07	35	Columbia	\$20.87
3	Broward	\$94.77	36	Hendry	\$20.26
4	Orange	\$94.75	37	Suwannee	\$20.16
5	Volusia	\$89.20	38	Hardee	\$19.88
6	Palm Beach	\$89.15	39	Holmes	\$19.16
7	Polk	\$87.14	40	Putnam	\$18.76
8	Miami-Dade	\$86.74	41	Washington	\$17.51
9	Jackson	\$85.95	42	Martin	\$17.39
10	Leon	\$76.36	43	DeSoto	\$14.98
11	Pinellas	\$75.25	44	Hamilton	\$14.60
12	Osceola	\$64.18	45	Calhoun	\$14.23
13	Bay	\$62.17	46	Gilchrist	\$13.72
14	Seminole	\$61.51	47	Okeechobee	\$13.59
	<b>Statewide</b>	<b>\$61.16</b>	48	Franklin	\$13.08
15	Gulf	\$55.36	49	Walton	\$13.06
16	Brevard	\$53.10	50	Charlotte	\$12.99
17	Lake	\$44.96	51	Sumter	\$12.89
18	Wakulla	\$40.16	52	Dixie	\$11.04
19	Okaloosa	\$38.25	53	Saint Lucie	\$10.03
20	Hillsborough	\$34.24	54	Collier	\$9.23
21	Taylor	\$33.29	55	Flagler	\$8.96
22	Indian River	\$30.68	56	Citrus	\$8.84
23	Marion	\$30.00	57	Saint Johns	\$8.64
24	Sarasota	\$26.39	58	Santa Rosa	\$7.14
25	Bradford	\$26.02	59	Jefferson	\$6.96
26	Escambia	\$25.32	60	Pasco	\$4.86
27	Lee	\$24.74	61	Lafayette	\$4.58
28	Nassau	\$24.08	62	Hernando	\$4.41
29	Manatee	\$23.54	63	Gadsden	\$4.38
30	Clay	\$23.24	64	Union	\$2.38
31	Baker	\$23.14	65	Glades	\$2.20
32	Levy	\$22.72	66	Liberty	\$0.00
33	Highlands	\$22.34	66	Monroe	\$0.00

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

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
BUILDING PERMIT FEES

FY2014-15

1	Monroe	\$129.88	34	Okeechobee	\$13.13
2	Collier	\$83.57	35	Glades	\$12.27
3	Palm Beach	\$57.50	36	Marion	\$12.02
4	Miami-Dade	\$56.61	37	Pasco	\$11.61
5	Sarasota	\$51.16	38	Santa Rosa	\$10.47
6	Broward	\$50.95	39	Franklin	\$10.09
7	Martin	\$44.81	40	Bay	\$9.32
8	Walton	\$35.83	41	Flagler	\$9.07
9	Lee	\$34.78	42	Desoto	\$8.86
10	Manatee	\$34.08	43	Levy	\$8.61
11	Saint Johns	\$33.85	44	Gilchrist	\$8.57
12	Orange	\$33.85	45	Putnam	\$7.97
	<b>Statewide</b>	<b>\$32.58</b>	46	Washington	\$7.62
13	Indian River	\$31.94	47	Taylor	\$7.49
14	Osceola	\$30.06	48	Madison	\$7.44
15	Nassau	\$27.16	49	Highlands	\$7.13
16	Lake	\$26.57	50	Gadsden	\$6.85
17	Charlotte	\$26.09	51	Hardee	\$6.64
18	Saint Lucie	\$25.48	52	Jefferson	\$5.99
19	Pinellas	\$23.58	53	Hamilton	\$5.45
20	Seminole	\$21.21	54	Suwannee	\$5.28
21	Alachua	\$20.69	55	Columbia	\$5.19
22	Gulf	\$19.18	56	Holmes	\$5.08
23	Volusia	\$19.14	57	Lafayette	\$5.02
24	Citrus	\$17.07	58	Dixie	\$4.50
25	Hernando	\$16.88	59	Bradford	\$4.34
26	Polk	\$16.00	60	Baker	\$3.55
27	Sumter	\$15.09	61	Union	\$3.54
28	Brevard	\$14.95	62	Calhoun	\$3.38
29	Leon	\$14.90	63	Hendry	\$3.28
30	Duval	\$14.67	64	Escambia	\$2.77
31	Hillsborough	\$14.19	65	Jackson	\$2.63
32	Okaloosa	\$14.10	66	Liberty	\$2.22
33	Clay	\$13.85	67	Wakulla	\$0.00

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 and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY, MUNICIPAL  
& SCHOOL IMPACT FEES

FY2014-15

1	Orange	\$195.96	34	Levy	\$4.73
2	Collier	\$140.38	35	Citrus	\$4.41
3	Osceola	\$116.35	36	Santa Rosa	\$4.13
4	St. Johns	\$89.22	37	Columbia	\$2.74
5	Miami-Dade	\$77.60	38	Duval	\$2.43
6	Sarasota	\$67.20	39	Walton	\$1.93
7	Nassau	\$66.13	40	Highlands	\$0.90
8	Lake	\$65.22	41	Marion	\$0.73
9	Flagler	\$60.81	42	Lafayette	\$0.59
10	Palm Beach	\$56.98	43	Suwannee	\$0.49
11	St. Lucie	\$56.22	44	Jefferson	\$0.27
	<b>Statewide</b>	<b>\$49.49</b>	45	Putnam	\$0.15
12	Manatee	\$47.41	46	Bradford	N/A
13	Indian River	\$47.00	46	Calhoun	N/A
14	Pasco	\$45.75	46	DeSoto	N/A
15	Sumter	\$41.32	46	Escambia	N/A
16	Lee	\$40.59	46	Franklin	N/A
17	Martin	\$39.18	46	Gadsden	N/A
18	Hillsborough	\$38.19	46	Gilchrist	N/A
19	Polk	\$34.88	46	Glades	N/A
20	Brevard	\$33.77	46	Gulf	N/A
21	Clay	\$30.26	46	Hamilton	N/A
22	Volusia	\$28.29	46	Hardee	N/A
23	Seminole	\$27.69	46	Hendry	N/A
24	Broward	\$24.36	46	Holmes	N/A
25	Bay	\$21.45	46	Jackson	N/A
26	Charlotte	\$17.20	46	Leon	N/A
27	Monroe	\$16.07	46	Liberty	N/A
28	Dixie	\$6.24	46	Madison	N/A
29	Baker	\$6.22	46	Okeechobee	N/A
30	Okaloosa	\$5.93	46	Taylor	N/A
31	Alachua	\$5.66	46	Union	N/A
32	Pinellas	\$5.24	46	Wakulla	N/A
33	Hernando	\$5.22	46	Washington	N/A

Includes school district, city and county fees. School district fee data are from FY 2014-15. 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 and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
SPECIAL ASSESSMENT REVENUE

FY2014-15

1	Charlotte	\$284.03	34	Alachua	\$34.48
2	Sarasota	\$199.57	35	Santa Rosa	\$28.24
3	Broward	\$147.29	36	Leon	\$27.18
4	Marion	\$139.90	37	Bradford	\$24.48
5	Hernando	\$137.99	38	Pinellas	\$23.13
6	Osceola	\$136.31	39	Baker	\$20.92
7	Levy	\$129.01	40	Hendry	\$19.33
8	Columbia	\$125.62	41	Hillsborough	\$16.13
9	Saint Lucie	\$120.31	42	Palm Beach	\$15.99
10	Dixie	\$108.02	43	Orange	\$15.20
11	Wakulla	\$106.26	44	Miami-Dade	\$14.76
12	Desoto	\$102.89	45	Saint Johns	\$10.94
13	Hardee	\$95.81	46	Martin	\$10.34
14	Monroe	\$92.06	47	Putnam	\$9.72
15	Suwannee	\$79.14	48	Collier	\$9.47
16	Highlands	\$76.99	49	Calhoun	\$8.24
17	Madison	\$75.46	50	Flagler	\$5.04
18	Clay	\$72.79	51	Okaloosa	\$4.71
19	Indian River	\$69.98	52	Duval	\$2.72
20	Okeechobee	\$61.92	53	Nassau	\$2.44
21	Lake	\$61.91	54	Bay	\$1.81
22	Polk	\$57.83	55	Manatee	\$0.60
23	Lafayette	\$53.50	56	Gadsden	N/A
24	Lee	\$51.43	56	Gilchrist	N/A
25	Escambia	\$51.42	56	Glades	N/A
26	Brevard	\$51.26	56	Gulf	N/A
	<b>Statewide</b>	<b>\$49.49</b>	56	Hamilton	N/A
27	Sumter	\$48.89	56	Holmes	N/A
28	Taylor	\$47.44	56	Jackson	N/A
29	Citrus	\$44.81	56	Jefferson	N/A
30	Franklin	\$42.05	56	Liberty	N/A
31	Pasco	\$40.58	56	Union	N/A
32	Seminole	\$39.67	56	Walton	N/A
33	Volusia	\$38.32	56	Washington	N/A

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

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

<b>PROPERTY TAXES</b>	<b>4</b>
<b>OTHER TAXES &amp; FEES</b>	<b>20</b>
<b>CITY &amp; COUNTY REVENUE</b>	<b>34</b>
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<b>CITY &amp; COUNTY EXPENDITURES</b>	<b>45</b>
<b>POPULATION &amp; INCOME</b>	<b>58</b>

1	Monroe	\$8,816	34	Brevard	\$2,374
2	Duval	\$5,493	35	Hardee	\$2,373
3	Glades	\$5,344	36	Jackson	\$2,350
4	Miami-Dade	\$5,191	37	Nassau	\$2,311
5	Leon	\$4,717	38	Seminole	\$2,234
6	Alachua	\$4,519	39	Baker	\$2,198
7	Broward	\$4,252	40	Marion	\$2,163
8	Franklin	\$4,103	41	Escambia	\$2,154
9	Sarasota	\$4,033	42	Bradford	\$2,107
10	Palm Beach	\$3,845	43	Jefferson	\$2,076
11	Walton	\$3,770	44	Okaloosa	\$2,059
12	Lee	\$3,550	45	Putnam	\$1,942
13	Collier	\$3,544	46	Calhoun	\$1,934
14	Charlotte	\$3,530	47	Columbia	\$1,922
	<b>Statewide</b>	<b>\$3,517</b>	48	Washington	\$1,914
15	Indian River	\$3,354	49	Hamilton	\$1,891
16	Orange	\$3,316	50	Suwanee	\$1,887
17	Flagler	\$3,301	51	Sumter	\$1,827
18	Pinellas	\$3,294	52	Highlands	\$1,803
19	Bay	\$3,239	53	Desoto	\$1,793
20	Hillsborough	\$3,234	54	Liberty	\$1,767
21	Osceola	\$3,011	55	Wakulla	\$1,712
22	Saint Lucie	\$2,955	56	Levy	\$1,695
23	Polk	\$2,942	57	Lafayette	\$1,645
24	Gulf	\$2,915	58	Pasco	\$1,590
25	Martin	\$2,893	59	Citrus	\$1,569
26	Volusia	\$2,766	60	Dixie	\$1,516
27	Saint Johns	\$2,677	61	Hernando	\$1,397
28	Manatee	\$2,666	62	Gilchrist	\$1,372
29	Madison	\$2,590	63	Okeechobee	\$1,362
30	Lake	\$2,578	64	Holmes	\$1,361
31	Taylor	\$2,488	65	Clay	\$1,242
32	Hendry	\$2,469	66	Santa Rosa	\$1,129
33	Gadsden	\$2,428	67	Union	\$879

Includes all reported county and city government revenue 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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
TAX REVENUE

FY2014-15

1	Monroe	\$2,468	34	Jefferson	\$683
2	Walton	\$1,648	35	Escambia	\$676
3	Franklin	\$1,357	36	Putnam	\$663
4	Miami-Dade	\$1,348	37	Sumter	\$654
5	Palm Beach	\$1,252	38	Hardee	\$652
6	Martin	\$1,192	39	Madison	\$639
7	Broward	\$1,094	40	Lake	\$630
8	Duval	\$1,084	41	Polk	\$628
9	Nassau	\$1,052	42	Glades	\$619
10	Collier	\$1,012	43	Highlands	\$605
11	Orange	\$985	44	Okaloosa	\$587
12	Pinellas	\$982	45	Citrus	\$582
13	Gulf	\$982	46	Washington	\$567
14	Charlotte	\$962	47	Desoto	\$562
	<b>Statewide</b>	<b>\$943</b>	48	Levy	\$553
15	Osceola	\$923	49	Columbia	\$536
16	Hillsborough	\$895	50	Clay	\$526
17	Indian River	\$891	51	Suwanee	\$525
18	Bay	\$883	52	Jackson	\$524
19	Sarasota	\$881	53	Dixie	\$499
20	Volusia	\$874	54	Pasco	\$494
21	Flagler	\$873	55	Marion	\$475
22	Hamilton	\$828	56	Bradford	\$474
23	Lee	\$820	57	Gilchrist	\$454
24	Alachua	\$817	58	Wakulla	\$449
25	Saint Lucie	\$783	59	Gadsden	\$437
26	Saint Johns	\$766	60	Hernando	\$404
27	Manatee	\$743	61	Baker	\$387
28	Okeechobee	\$740	62	Calhoun	\$376
29	Seminole	\$730	63	Santa Rosa	\$366
30	Leon	\$726	64	Lafayette	\$345
31	Taylor	\$719	65	Liberty	\$338
32	Hendry	\$707	66	Holmes	\$301
33	Brevard	\$703	67	Union	\$264

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 not included.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

1	Glades	\$1,124.86	35	Indian River	\$231.22
2	Franklin	\$1,051.61	36	Broward	\$230.79
3	Calhoun	\$719.74	37	Desoto	\$230.05
4	Lafayette	\$640.59	38	Lee	\$219.75
5	Liberty	\$630.44	39	Miami-Dade	\$214.91
6	Monroe	\$608.76	40	Charlotte	\$212.34
7	Holmes	\$578.23	41	Highlands	\$210.18
8	Gulf	\$556.34		<b>Statewide</b>	<b>\$209.39</b>
9	Walton	\$542.17	42	Okeechobee	\$208.65
10	Hardee	\$477.54	43	Seminole	\$206.31
11	Hamilton	\$467.01	44	Okaloosa	\$201.10
12	Jefferson	\$447.65	45	Duval	\$195.53
13	Hendry	\$376.62	46	Sarasota	\$195.16
14	Suwanee	\$360.25	47	Martin	\$192.85
15	Levy	\$354.22	48	Leon	\$190.11
16	Dixie	\$350.76	49	Alachua	\$189.76
17	Baker	\$346.62	50	Manatee	\$187.00
18	Washington	\$338.25	51	Brevard	\$186.02
19	Madison	\$334.40	52	Hillsborough	\$185.85
20	Gilchrist	\$332.35	53	Palm Beach	\$185.53
21	Wakulla	\$327.86	54	Saint Johns	\$184.24
22	Flagler	\$324.40	55	Escambia	\$183.90
23	Bradford	\$320.34	56	Pinellas	\$173.00
24	Jackson	\$294.65	57	Volusia	\$171.69
25	Osceola	\$287.57	58	Polk	\$163.05
26	Taylor	\$267.89	59	Lake	\$160.39
27	Union	\$267.70	60	Marion	\$157.86
28	Orange	\$265.65	61	Citrus	\$157.22
29	Bay	\$259.37	62	Sumter	\$153.55
30	Nassau	\$256.59	63	Pasco	\$152.99
31	Gadsden	\$253.87	64	Saint Lucie	\$137.04
32	Collier	\$252.19	65	Santa Rosa	\$116.25
33	Columbia	\$247.08	66	Clay	\$108.51
34	Putnam	\$232.19	67	Hernando	\$104.44

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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
INTERGOVERNMENTAL REVENUE

FY2014-15

1	Franklin	\$1,310.58	34	Columbia	\$315.87
2	Monroe	\$1,285.14	35	Putnam	\$308.00
3	Glades	\$1,152.11	36	Pinellas	\$304.94
4	Calhoun	\$850.56	37	Desoto	\$301.34
5	Liberty	\$734.38	38	Taylor	\$298.70
6	Washington	\$711.83	39	Alachua	\$296.02
7	Lafayette	\$660.56	40	Lee	\$293.71
8	Walton	\$655.68	41	Indian River	\$290.19
9	Hardee	\$612.89	42	Manatee	\$289.26
10	Gulf	\$603.32	43	Gadsden	\$273.79
11	Holmes	\$596.12	44	Hillsborough	\$273.42
12	Dixie	\$537.08	45	Nassau	\$271.63
13	Hamilton	\$535.92	46	Sarasota	\$271.18
14	Flagler	\$523.18	47	Palm Beach	\$269.36
15	Duval	\$512.58	48	Seminole	\$265.10
16	Jefferson	\$455.44	49	Martin	\$260.20
17	Miami-Dade	\$442.51	50	Volusia	\$250.87
18	Osceola	\$439.88	51	Highlands	\$248.77
19	Suwanee	\$433.86	52	Okeechobee	\$247.88
20	Hendry	\$423.04	53	Leon	\$247.31
21	Baker	\$421.18	54	Charlotte	\$246.67
22	Orange	\$404.40	55	Lake	\$246.37
23	Wakulla	\$403.14	56	Okaloosa	\$244.20
24	Jackson	\$394.60	57	Saint Johns	\$241.92
25	Gilchrist	\$393.11	58	Brevard	\$239.00
26	Bay	\$389.52	59	Polk	\$222.31
27	Levy	\$386.24	60	Citrus	\$217.67
28	Madison	\$377.89	61	Saint Lucie	\$206.36
29	Broward	\$355.95	62	Pasco	\$202.92
30	Bradford	\$334.62	63	Marion	\$200.96
	<b>Statewide</b>	<b>\$329.52</b>	64	Sumter	\$160.92
31	Union	\$327.75	65	Santa Rosa	\$151.88
32	Collier	\$327.30	66	Hernando	\$139.81
33	Escambia	\$326.37	67	Clay	\$133.23

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, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

1	Sarasota	\$398.26	34	Okeechobee	\$99.90
2	Charlotte	\$397.00	35	Suwanee	\$98.58
3	Broward	\$316.78	36	Madison	\$98.54
4	Monroe	\$297.58	37	Clay	\$97.39
5	Orange	\$240.93	38	Gilchrist	\$95.77
6	Osceola	\$239.86	39	Nassau	\$92.61
7	Saint Lucie	\$236.91	40	Santa Rosa	\$92.14
8	Collier	\$229.36	41	Bay	\$91.97
9	Indian River	\$219.46	42	Taylor	\$86.97
10	Miami-Dade	\$216.14	43	Hillsborough	\$85.19
11	Palm Beach	\$203.05	44	Alachua	\$82.02
12	Lee	\$185.57	45	Franklin	\$78.49
	<b>Statewide</b>	<b>\$176.10</b>	46	Citrus	\$77.69
13	Lake	\$172.54	47	Duval	\$77.22
14	Brevard	\$168.73	48	Flagler	\$73.06
15	Hernando	\$166.51	49	Okaloosa	\$67.20
16	Desoto	\$162.32	50	Lafayette	\$66.24
17	Levy	\$160.69	51	Baker	\$64.59
18	Columbia	\$159.96	52	Jackson	\$59.89
19	Marion	\$158.06	53	Leon	\$57.70
20	Pasco	\$151.02	54	Walton	\$51.52
21	Volusia	\$144.98	55	Union	\$45.04
22	Escambia	\$133.88	56	Hendry	\$40.23
23	Seminole	\$128.36	57	Bradford	\$39.26
24	Dixie	\$126.57	58	Putnam	\$36.13
25	Wakulla	\$123.13	59	Jefferson	\$23.99
26	Polk	\$118.67	60	Gulf	\$23.43
27	Sumter	\$115.72	61	Glades	\$21.56
28	Pinellas	\$113.90	62	Washington	\$21.41
29	Manatee	\$113.39	63	Holmes	\$19.37
30	Hardee	\$108.37	64	Hamilton	\$18.96
31	Martin	\$103.79	65	Calhoun	\$14.78
32	Highlands	\$103.51	66	Gadsden	\$9.63
33	Saint Johns	\$100.04	67	Liberty	\$8.19

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, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL  
CHARGES FOR SERVICES**

FY2014-15

1	Glades	\$3,357.38	34	Jackson	\$640.52
2	Duval	\$2,684.18	35	Hardee	\$637.92
3	Leon	\$2,607.55	36	Seminole	\$602.06
4	Alachua	\$2,387.29	37	Bradford	\$579.19
5	Monroe	\$1,937.44	38	Putnam	\$566.41
6	Miami-Dade	\$1,910.78	39	Pasco	\$539.37
7	Pinellas	\$1,426.25	40	Gulf	\$527.63
8	Broward	\$1,411.50	41	Hernando	\$522.21
9	Indian River	\$1,379.60	42	Osceola	\$520.07
10	Polk	\$1,372.93	43	Calhoun	\$496.33
	<b>Statewide</b>	<b>\$1,226.65</b>	44	Desoto	\$480.92
11	Palm Beach	\$1,208.23	45	Madison	\$456.86
12	Sarasota	\$1,206.49	46	Columbia	\$453.80
13	Lee	\$1,175.52	47	Citrus	\$448.96
14	Bay	\$1,121.67	48	Levy	\$404.16
15	Collier	\$1,119.48	49	Nassau	\$394.86
16	Volusia	\$1,033.69	50	Jefferson	\$370.31
17	Saint Lucie	\$996.36	51	Highlands	\$365.58
18	Charlotte	\$993.06	52	Hamilton	\$336.67
19	Flagler	\$943.29	53	Walton	\$330.74
20	Orange	\$940.03	54	Santa Rosa	\$325.53
21	Manatee	\$931.60	55	Taylor	\$316.35
22	Franklin	\$925.13	56	Gilchrist	\$306.71
23	Marion	\$904.95	57	Suwanee	\$281.92
24	Brevard	\$896.38	58	Wakulla	\$269.15
25	Martin	\$887.74	59	Liberty	\$246.12
26	Baker	\$882.44	60	Washington	\$245.35
27	Lake	\$825.77	61	Dixie	\$215.58
28	Hillsborough	\$795.41	62	Holmes	\$213.47
29	Gadsden	\$790.02	63	Clay	\$205.08
30	Hendry	\$764.26	64	Sumter	\$203.83
31	Okaloosa	\$749.45	65	Union	\$171.74
32	Saint Johns	\$743.53	66	Lafayette	\$127.41
33	Escambia	\$695.11	67	Okeechobee	\$118.98

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, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA TOTAL MUNICIPAL REVENUE  
INCORPORATED POPULATION // FY2014-15**

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

Includes all reported city government revenue and uses incorporated population to calculate per capita amounts.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA TOTAL MUNICIPAL REVENUE**  
TOTAL COUNTY POPULATION // FY2014-15

1	Duval	\$5,493	34	Nassau	\$694
2	Leon	\$3,494	35	Okaloosa	\$671
3	Alachua	\$3,196	36	Washington	\$622
4	Glades	\$2,978	37	Columbia	\$618
5	Monroe	\$2,816	38	Collier	\$618
6	Broward	\$2,647	39	Levy	\$597
7	Pinellas	\$1,807	40	Taylor	\$550
8	Polk	\$1,746	41	Highlands	\$470
9	Palm Beach	\$1,736	42	Madison	\$466
10	Saint Lucie	\$1,728	43	Manatee	\$455
11	Bay	\$1,573	44	Martin	\$443
	<b>Statewide</b>	<b>\$1,540</b>	45	Walton	\$436
12	Volusia	\$1,510	46	Hamilton	\$424
13	Miami-Dade	\$1,381	47	Suwanee	\$406
14	Franklin	\$1,372	48	Putnam	\$392
15	Indian River	\$1,349	49	Desoto	\$359
16	Flagler	\$1,335	50	Saint Johns	\$354
17	Orange	\$1,296	51	Charlotte	\$346
18	Lee	\$1,285	52	Jefferson	\$319
19	Lake	\$1,279	53	Holmes	\$317
20	Sarasota	\$1,261	54	Santa Rosa	\$316
21	Brevard	\$1,205	55	Baker	\$312
22	Marion	\$1,049	56	Sumter	\$235
23	Gadsden	\$1,020	57	Clay	\$224
24	Seminole	\$995	58	Okeechobee	\$192
25	Jackson	\$949	59	Gilchrist	\$189
26	Hillsborough	\$823	60	Dixie	\$182
27	Gulf	\$806	61	Citrus	\$166
28	Osceola	\$798	62	Union	\$152
29	Escambia	\$781	63	Pasco	\$126
30	Hendry	\$776	64	Liberty	\$125
31	Calhoun	\$748	65	Wakulla	\$113
32	Hardee	\$741	66	Hernando	\$107
33	Bradford	\$700	67	Lafayette	\$104

Includes all reported city government revenue 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, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA TOTAL COUNTY REVENUE**  
FY2014-15

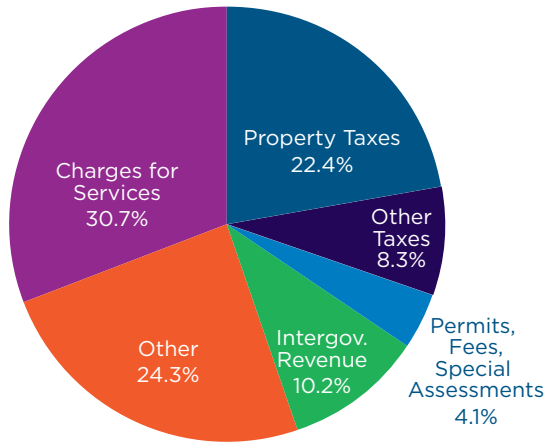
1	Monroe	\$6,000	34	Pinellas	\$1,487
2	Miami-Dade	\$3,810	35	Suwanee	\$1,481
3	Walton	\$3,334	36	Hamilton	\$1,467
4	Charlotte	\$3,184	37	Pasco	\$1,464
5	Collier	\$2,927	38	Desoto	\$1,433
6	Sarasota	\$2,772	39	Gadsden	\$1,408
7	Franklin	\$2,731	40	Bradford	\$1,406
8	Martin	\$2,450	41	Citrus	\$1,403
9	Hillsborough	\$2,411	42	Jackson	\$1,401
10	Glades	\$2,367	43	Okaloosa	\$1,389
11	Saint Johns	\$2,322	44	Escambia	\$1,373
12	Lee	\$2,265	45	Dixie	\$1,334
13	Osceola	\$2,212	46	Highlands	\$1,333
14	Manatee	\$2,212	47	Alachua	\$1,323
15	Madison	\$2,124	48	Columbia	\$1,304
16	Gulf	\$2,110	49	Lake	\$1,299
17	Palm Beach	\$2,109	50	Washington	\$1,292
	<b>Statewide</b>	<b>\$2,072</b>	51	Hernando	\$1,290
18	Orange	\$2,020	52	Volusia	\$1,256
19	Indian River	\$2,005	53	Seminole	\$1,239
20	Flagler	\$1,966	54	Saint Lucie	\$1,227
21	Taylor	\$1,938	55	Leon	\$1,223
22	Baker	\$1,887	56	Polk	\$1,196
23	Jefferson	\$1,757	57	Calhoun	\$1,186
24	Hendry	\$1,693	58	Gilchrist	\$1,183
25	Bay	\$1,666	59	Okeechobee	\$1,170
26	Liberty	\$1,642	60	Brevard	\$1,170
27	Hardee	\$1,632	61	Marion	\$1,113
28	Nassau	\$1,618	62	Levy	\$1,098
29	Broward	\$1,605	63	Holmes	\$1,043
30	Wakulla	\$1,598	64	Clay	\$1,018
31	Sumter	\$1,592	65	Santa Rosa	\$813
32	Putnam	\$1,550	66	Union	\$726
33	Lafayette	\$1,541		*Duval	-

Includes county government revenue only and uses total county population. \* Jacksonville's consolidated government (Duval County) data are included in the municipal tables and total county and municipal tables.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

## COUNTY GOVERNMENT REVENUE BY SOURCE

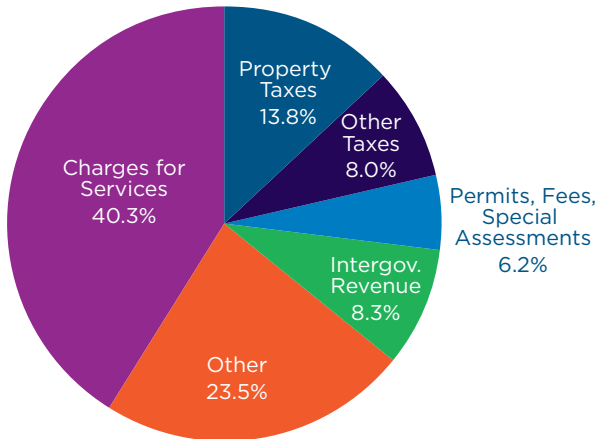
FY2014-15



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Figures may not equal 100% due to rounding.

## CITY GOVERNMENT REVENUE BY SOURCE

FY2014-15



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Figures may not equal 100% due to rounding.

<b>PROPERTY TAXES</b>	<b>4</b>
<b>OTHER TAXES &amp; FEES</b>	<b>20</b>
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PER CAPITA TOTAL COUNTY & MUNICIPAL  
GOVERNMENT EXPENDITURES

FY2014-15

1	Monroe	\$6,677	34	Escambia	\$1,913
2	Glades	\$5,606	35	Baker	\$1,892
3	Duval	\$4,748	36	Marion	\$1,891
4	Miami-Dade	\$4,579	37	Nassau	\$1,863
5	Leon	\$4,165	38	Putnam	\$1,856
6	Alachua	\$3,848	39	St. Lucie	\$1,832
7	Broward	\$3,638	40	Okaloosa	\$1,786
8	Franklin	\$3,543	41	Jackson	\$1,775
9	St. Johns	\$3,485	42	Hamilton	\$1,747
10	Palm Beach	\$3,270	43	Jefferson	\$1,735
11	Walton	\$3,185	44	Madison	\$1,702
12	Pinellas	\$3,042	45	Levy	\$1,638
13	Indian River	\$3,014	46	Calhoun	\$1,610
	<b>Statewide</b>	<b>\$2,996</b>	47	Bradford	\$1,582
14	Lee	\$2,983	48	DeSoto	\$1,579
15	Flagler	\$2,947	49	Gadsden	\$1,576
16	Charlotte	\$2,797	50	Columbia	\$1,550
17	Orange	\$2,729	51	Sumter	\$1,524
18	Bay	\$2,683	52	Dixie	\$1,517
19	Martin	\$2,652	53	Highlands	\$1,503
20	Collier	\$2,652	54	Washington	\$1,458
21	Sarasota	\$2,643	55	Liberty	\$1,393
22	Volusia	\$2,444	56	Pasco	\$1,389
23	Polk	\$2,403	57	Lafayette	\$1,371
24	Santa Rosa	\$2,385	58	Citrus	\$1,363
25	Hillsborough	\$2,384	59	Gilchrist	\$1,349
26	Hardee	\$2,293	60	Suwannee	\$1,334
27	Osceola	\$2,290	61	Hernando	\$1,293
28	Manatee	\$2,289	62	Okeechobee	\$1,283
29	Lake	\$2,241	63	Wakulla	\$1,257
30	Gulf	\$2,204	64	Holmes	\$1,174
31	Brevard	\$2,111	65	Clay	\$1,030
32	Hendry	\$2,014	66	Seminole	\$979
33	Taylor	\$2,000	67	Union	\$790

Includes all reported city government operating expenditures 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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL EXPENDITURES

FY2014-15

1	Duval	\$4,748	34	Columbia	\$583
2	Glades	\$3,286	35	Nassau	\$563
3	Leon	\$3,246	36	Calhoun	\$545
4	Alachua	\$2,724	37	Levy	\$540
5	Monroe	\$2,340	38	Collier	\$532
6	Broward	\$2,272	39	Taylor	\$465
7	Pinellas	\$1,660	40	Madison	\$442
8	Sarasota	\$1,605	41	Hamilton	\$410
9	Palm Beach	\$1,425	42	Putnam	\$395
10	Polk	\$1,356	43	Martin	\$394
	<b>Statewide</b>	<b>\$1,338</b>	44	Manatee	\$391
11	Volusia	\$1,325	45	Highlands	\$388
12	Miami-Dade	\$1,274	46	Walton	\$359
13	Indian River	\$1,179	47	Suwannee	\$334
14	Flagler	\$1,136	48	Washington	\$327
15	Orange	\$1,132	49	DeSoto	\$308
16	Bay	\$1,108	50	Baker	\$296
17	Franklin	\$1,076	51	Santa Rosa	\$292
18	Lee	\$1,060	52	Seminole	\$276
19	St. Johns	\$1,040	53	Charlotte	\$257
20	Brevard	\$1,040	54	Holmes	\$246
21	Lake	\$1,017	55	Jefferson	\$222
22	Marion	\$937	56	Sumter	\$197
23	Gadsden	\$819	57	Clay	\$190
24	Hillsborough	\$801	58	Dixie	\$188
25	St. Lucie	\$782	59	Gilchrist	\$182
26	Jackson	\$776	60	Okeechobee	\$173
27	Gulf	\$762	61	Union	\$149
28	Hendry	\$736	62	Citrus	\$141
29	Hardee	\$722	63	Liberty	\$136
30	Escambia	\$689	64	Pasco	\$120
31	Bradford	\$636	65	Lafayette	\$109
32	Osceola	\$635	66	Wakulla	\$101
33	Okaloosa	\$635	67	Hernando	\$92

Includes all reported city government operating expenditures 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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL COUNTY EXPENDITURES

FY2014-15

1	Monroe	\$4,338	34	Pasco	\$1,270
2	Miami-Dade	\$3,305	35	Lafayette	\$1,263
3	Walton	\$2,827	36	Madison	\$1,259
4	Charlotte	\$2,540	37	Liberty	\$1,258
5	Franklin	\$2,467	38	Escambia	\$1,224
6	St. Johns	\$2,445	39	Lake	\$1,224
7	Glades	\$2,320	40	Citrus	\$1,222
8	Martin	\$2,258	41	Hernando	\$1,201
9	Collier	\$2,119	42	Gilchrist	\$1,166
10	Santa Rosa	\$2,093	43	Wakulla	\$1,156
11	Lee	\$1,923	44	Okaloosa	\$1,151
12	Manatee	\$1,898	45	Washington	\$1,131
13	Palm Beach	\$1,845	46	Alachua	\$1,124
14	Indian River	\$1,835	47	Volusia	\$1,118
15	Flagler	\$1,810	48	Highlands	\$1,115
	<b>Statewide</b>	<b>\$1,657</b>	49	Okeechobee	\$1,110
16	Osceola	\$1,655	50	Levy	\$1,098
17	Orange	\$1,597	51	Brevard	\$1,071
18	Baker	\$1,596	52	Calhoun	\$1,065
19	Hillsborough	\$1,584	53	St. Lucie	\$1,050
20	Bay	\$1,575	54	Polk	\$1,047
21	Hardee	\$1,572	55	Sarasota	\$1,038
22	Taylor	\$1,535	56	Suwannee	\$1,000
23	Jefferson	\$1,512	57	Jackson	\$998
24	Putnam	\$1,461	58	Columbia	\$967
25	Gulf	\$1,443	59	Marion	\$954
26	Pinellas	\$1,382	60	Bradford	\$946
27	Broward	\$1,366	61	Holmes	\$928
28	Hamilton	\$1,337	62	Leon	\$919
29	Dixie	\$1,329	63	Clay	\$840
30	Sumter	\$1,327	64	Gadsden	\$757
31	Nassau	\$1,300	65	Seminole	\$703
32	Hendry	\$1,278	66	Union	\$641
33	DeSoto	\$1,270		Duval*	-

Includes county government operating expenditures only and uses total county population. \*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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
GENERAL GOVERNMENT EXPENDITURES

FY2014-15

1	Monroe	\$1,406.42	34	Lake	\$397.69
2	Leon	\$1,344.45	35	St. Lucie	\$396.71
3	Duval	\$1,150.91	36	Hendry	\$366.82
4	Miami-Dade	\$1,074.38	37	Highlands	\$357.04
5	Flagler	\$1,023.74	38	Baker	\$353.92
6	Broward	\$996.71	39	Washington	\$348.20
7	Palm Beach	\$847.73	40	Sumter	\$344.19
8	Lee	\$806.87	41	Lafayette	\$341.99
9	Pinellas	\$781.57	42	DeSoto	\$339.46
10	Santa Rosa	\$775.53	43	Bay	\$339.09
11	Osceola	\$760.46	44	Pasco	\$337.71
12	Alachua	\$752.91	45	Gilchrist	\$337.63
13	Walton	\$743.86	46	Glades	\$336.20
14	Franklin	\$734.15	47	Jefferson	\$324.62
	<b>Statewide</b>	<b>\$733.05</b>	48	Citrus	\$322.56
15	Hillsborough	\$721.54	49	Gadsden	\$300.51
16	Martin	\$665.56	50	Taylor	\$298.30
17	St. Johns	\$662.18	51	Liberty	\$296.58
18	Hardee	\$660.39	52	Madison	\$291.77
19	Volusia	\$627.83	53	Hernando	\$289.82
20	Collier	\$593.11	54	Hamilton	\$285.76
21	Indian River	\$584.27	55	Bradford	\$268.64
22	Brevard	\$568.12	56	Jackson	\$263.84
23	Escambia	\$561.11	57	Levy	\$263.52
24	Polk	\$548.13	58	Okeechobee	\$248.15
25	Manatee	\$542.15	59	Dixie	\$240.65
26	Orange	\$526.72	60	Suwannee	\$225.33
27	Okaloosa	\$516.55	61	Columbia	\$224.82
28	Sarasota	\$514.65	62	Calhoun	\$216.71
29	Charlotte	\$514.13	63	Clay	\$214.13
30	Nassau	\$435.52	64	Wakulla	\$207.49
31	Gulf	\$427.57	65	Seminole	\$204.81
32	Putnam	\$419.89	66	Holmes	\$162.88
33	Marion	\$412.04	67	Union	\$155.63

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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
PUBLIC SAFETY EXPENDITURES

FY2014-15

1	Monroe	\$1,847.12	34	Santa Rosa	\$582.76
2	Broward	\$1,145.36	35	Escambia	\$579.70
3	Glades	\$1,141.13	36	Brevard	\$579.31
4	Baker	\$1,039.11	37	Lee	\$574.97
5	Palm Beach	\$1,000.87	38	Hamilton	\$561.64
6	Pinellas	\$899.51	39	Manatee	\$549.88
7	Miami-Dade	\$899.16	40	Polk	\$541.24
8	Martin	\$865.42	41	Marion	\$532.00
9	Collier	\$779.51	42	Madison	\$526.20
10	Jefferson	\$777.32	43	Taylor	\$517.17
11	St. Johns	\$776.54	44	Bradford	\$513.66
12	Putnam	\$750.25	45	Sarasota	\$509.02
	<b>Statewide</b>	<b>\$745.10</b>	46	DeSoto	\$507.81
13	Orange	\$730.97	47	Citrus	\$506.31
14	Duval	\$716.12	48	Gulf	\$506.08
15	Walton	\$711.66	49	Highlands	\$505.11
16	Charlotte	\$692.58	50	Hernando	\$491.09
17	Leon	\$690.30	51	Gilchrist	\$483.29
18	Alachua	\$686.78	52	Wakulla	\$483.25
19	Nassau	\$670.99	53	Okaloosa	\$467.59
20	Osceola	\$659.22	54	Columbia	\$454.26
21	Bay	\$655.01	55	Sumter	\$438.14
22	Indian River	\$652.19	56	Pasco	\$406.36
23	Volusia	\$630.78	57	Calhoun	\$396.74
24	Hillsborough	\$630.42	58	Washington	\$392.15
25	Hendry	\$625.88	59	Suwannee	\$390.30
26	Flagler	\$618.66	60	Clay	\$389.81
27	Lake	\$615.83	61	Gadsden	\$379.51
28	St. Lucie	\$606.66	62	Liberty	\$353.22
29	Okeechobee	\$602.00	63	Jackson	\$350.54
30	Levy	\$600.79	64	Lafayette	\$343.01
31	Franklin	\$592.29	65	Seminole	\$325.21
32	Hardee	\$587.98	66	Holmes	\$308.02
33	Dixie	\$585.27	67	Union	\$263.80

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, January 2018. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL  
PHYSICAL ENVIRONMENT EXPENDITURES

FY2014-15

1	Duval	\$2,084.10	34	Okaloosa	\$378.94
2	Alachua	\$1,843.70	35	Glades	\$377.54
3	Monroe	\$1,613.70	36	Walton	\$362.56
4	Leon	\$1,427.15	37	DeSoto	\$356.42
5	Indian River	\$1,045.24	38	St. Lucie	\$355.47
6	Sarasota	\$834.51	39	Columbia	\$346.36
7	Polk	\$825.28	40	Pasco	\$339.79
8	Pinellas	\$768.16	41	Madison	\$325.31
9	St. Johns	\$654.14	42	Hamilton	\$298.22
10	Franklin	\$651.14	43	Levy	\$293.27
11	Marion	\$644.68	44	Putnam	\$278.96
12	Bay	\$642.76	45	Taylor	\$266.62
13	Palm Beach	\$630.42	46	Highlands	\$263.85
	<b>Statewide</b>	<b>\$625.16</b>	47	Jackson	\$258.68
14	Gulf	\$621.75	48	Jefferson	\$250.91
15	Collier	\$615.11	49	Nassau	\$244.18
16	Charlotte	\$600.56	50	Citrus	\$241.94
17	Martin	\$583.41	51	Dixie	\$237.52
18	Hardee	\$575.39	52	Suwannee	\$233.29
19	Volusia	\$556.93	53	Liberty	\$221.77
20	Broward	\$552.44	54	Wakulla	\$220.13
21	Hendry	\$545.91	55	Washington	\$209.72
22	Manatee	\$544.26	56	Hernando	\$204.18
23	Miami-Dade	\$526.38	57	Osceola	\$198.01
24	Lake	\$520.57	58	Escambia	\$195.58
25	Gadsden	\$501.36	59	Clay	\$185.63
26	Flagler	\$501.20	60	Seminole	\$181.90
27	Orange	\$492.72	61	Holmes	\$174.52
28	Lee	\$490.42	62	Lafayette	\$154.26
29	Hillsborough	\$483.62	63	Gilchrist	\$150.69
30	Brevard	\$468.26	64	Union	\$148.40
31	Bradford	\$454.55	65	Baker	\$131.15
32	Calhoun	\$438.87	66	Sumter	\$116.20
33	Santa Rosa	\$386.12	67	Okeechobee	\$72.06

Physical environment expenditures include electric utility, gas and water utility services, garbage/solid waste control, sewer/wastewater services, conservation management, and flood control/stormwater management.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL  
TRANSPORTATION EXPENDITURES**

FY2014-15

1	Walton	\$946.38	34	Collier	\$259.73
2	Miami-Dade	\$653.41	35	Manatee	\$245.10
3	Jackson	\$505.20	36	Baker	\$238.76
4	Flagler	\$502.87	37	Palm Beach	\$234.52
5	Charlotte	\$487.57	38	Jefferson	\$230.58
6	Sarasota	\$420.56	39	Suwannee	\$229.19
7	Monroe	\$420.36	40	St. Lucie	\$226.93
8	Lafayette	\$416.42	41	Brevard	\$222.38
9	Calhoun	\$416.36	42	Santa Rosa	\$216.52
10	Holmes	\$412.63	43	Putnam	\$214.63
11	Broward	\$398.81	44	Nassau	\$209.99
12	Duval	\$384.46	45	Gadsden	\$206.10
13	Glades	\$373.49	46	Gilchrist	\$204.96
14	Franklin	\$372.84	47	Orange	\$203.61
15	St. Johns	\$370.75	48	Bradford	\$197.64
16	Liberty	\$366.97	49	Polk	\$195.96
17	Lee	\$358.63	50	Alachua	\$188.88
18	Washington	\$357.07	51	Okaloosa	\$186.08
19	Columbia	\$355.08	52	Highlands	\$185.06
20	Hamilton	\$345.09	53	Hernando	\$184.19
21	Hardee	\$343.63	54	Lake	\$181.43
22	Gulf	\$338.52	55	DeSoto	\$176.16
23	Leon	\$333.28	56	Pasco	\$174.62
24	Levy	\$322.40	57	Okeechobee	\$169.91
25	Osceola	\$320.42	58	Pinellas	\$162.52
26	Bay	\$318.67	59	Taylor	\$162.15
27	Madison	\$316.16	60	Marion	\$149.12
	<b>Statewide</b>	<b>\$313.91</b>	61	Clay	\$148.28
28	Dixie	\$305.58	62	Hillsborough	\$142.07
29	Hendry	\$289.23	63	Wakulla	\$133.04
30	Escambia	\$288.14	64	Martin	\$129.32
31	Indian River	\$286.98	65	Citrus	\$126.80
32	Sumter	\$269.88	66	Seminole	\$99.53
33	Volusia	\$262.20	67	Union	\$81.64

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, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

1	Glades	\$3,277.53	34	Lake	\$43.00
2	Monroe	\$617.50	35	Levy	\$41.49
3	Bay	\$289.44	36	DeSoto	\$40.81
4	Walton	\$286.00	37	Dixie	\$40.26
5	Orange	\$238.88	38	Union	\$39.93
6	Miami-Dade	\$204.95	39	Columbia	\$39.82
7	Escambia	\$131.98	40	Madison	\$39.55
8	Alachua	\$127.90	41	St. Johns	\$39.44
9	Gulf	\$120.27	42	Baker	\$37.51
10	Osceola	\$115.86	43	Jefferson	\$36.68
11	Franklin	\$114.78	44	Polk	\$34.52
12	Duval	\$103.67	45	Liberty	\$33.74
13	Palm Beach	\$99.93	46	Seminole	\$33.28
	<b>Statewide</b>	<b>\$99.49</b>	47	Gadsden	\$28.54
14	Pinellas	\$89.62	48	Calhoun	\$27.52
15	Broward	\$78.58	49	Flagler	\$27.30
16	Hamilton	\$77.84	50	Gilchrist	\$27.22
17	Wakulla	\$76.62	51	Martin	\$26.76
18	Suwannee	\$70.16	52	Charlotte	\$25.84
19	Hillsborough	\$67.66	53	Santa Rosa	\$25.43
20	Lafayette	\$67.63	54	St. Lucie	\$23.73
21	Nassau	\$65.43	55	Hardee	\$22.12
22	Manatee	\$64.15	56	Pasco	\$21.85
23	Lee	\$56.00	57	Holmes	\$21.54
24	Sarasota	\$51.59	58	Putnam	\$20.12
25	Okaloosa	\$51.56	59	Jackson	\$19.53
26	Highlands	\$51.03	60	Marion	\$19.08
27	Washington	\$49.41	61	Hendry	\$19.02
28	Volusia	\$49.29	62	Bradford	\$18.66
29	Leon	\$47.38	63	Citrus	\$15.16
30	Brevard	\$46.88	64	Hernando	\$13.00
31	Okeechobee	\$45.60	65	Sumter	\$10.70
32	Taylor	\$44.60	66	Clay	\$7.96
33	Collier	\$44.09	67	Indian River	\$4.35

Economic environment includes 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, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

1	Franklin	\$768.96	34	Leon	\$44.41
2	Miami-Dade	\$726.16	35	Marion	\$43.69
3	Taylor	\$607.55	36	Flagler	\$42.07
4	Monroe	\$391.10	37	Martin	\$40.49
5	Jackson	\$294.14	38	Columbia	\$40.39
6	Hillsborough	\$155.86	39	Hernando	\$39.84
	<b>Statewide</b>	<b>\$153.73</b>	40	Sarasota	\$39.03
7	Orange	\$134.85	41	Collier	\$38.42
8	Seminole	\$123.74	42	Osceola	\$37.53
9	Duval	\$118.51	43	Gilchrist	\$36.51
10	Broward	\$117.86	44	Hamilton	\$36.46
11	Manatee	\$115.69	45	Lake	\$35.57
12	Charlotte	\$85.94	46	Putnam	\$35.00
13	Gulf	\$85.02	47	Bay	\$34.83
14	Polk	\$81.76	48	Dixie	\$32.57
15	Santa Rosa	\$80.90	49	Bradford	\$31.92
16	Madison	\$72.39	50	Pasco	\$31.63
17	Gadsden	\$69.01	51	Glades	\$31.05
18	Alachua	\$67.73	52	Hendry	\$30.78
19	Pinellas	\$64.83	53	Baker	\$30.65
20	Citrus	\$64.18	54	Suwannee	\$30.56
21	Palm Beach	\$61.24	55	Lee	\$30.06
22	St. Johns	\$56.91	56	Liberty	\$27.93
23	DeSoto	\$54.20	57	Clay	\$27.90
24	Indian River	\$52.47	58	Sumter	\$24.94
25	Brevard	\$52.23	59	Jefferson	\$24.27
26	Volusia	\$49.37	60	Wakulla	\$24.22
27	Levy	\$48.85	61	Okaloosa	\$22.76
28	Nassau	\$47.93	62	Washington	\$22.69
29	Highlands	\$47.59	63	Calhoun	\$21.03
30	St. Lucie	\$47.41	64	Holmes	\$20.83
31	Okeechobee	\$46.97	65	Union	\$18.38
32	Walton	\$45.67	66	Lafayette	\$11.09
33	Hardee	\$44.80	67	Escambia	\$8.85

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, January 2018. Some data may appear to be equal due to rounding.

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

FY2014-15

1	Charlotte	\$313.11	34	Putnam	\$78.65
2	Monroe	\$264.67	35	Manatee	\$77.56
3	Miami-Dade	\$263.38	36	Wakulla	\$75.57
4	Pinellas	\$223.56	37	Taylor	\$70.43
5	Lee	\$218.31	38	Madison	\$68.62
6	Broward	\$212.90	39	DeSoto	\$66.21
7	Volusia	\$211.35	40	Citrus	\$64.24
8	St. Johns	\$206.42	41	Alachua	\$63.09
9	Indian River	\$200.19	42	Glades	\$60.95
10	Palm Beach	\$198.05	43	Gilchrist	\$60.33
11	Orange	\$196.55	44	Seminole	\$60.04
12	Franklin	\$177.85	45	Marion	\$58.67
13	Sarasota	\$171.25	46	Hardee	\$57.84
	<b>Statewide</b>	<b>\$166.07</b>	47	Liberty	\$55.22
14	Collier	\$156.29	48	Columbia	\$55.04
15	Duval	\$154.66	49	Calhoun	\$50.17
16	Santa Rosa	\$153.20	50	Highlands	\$50.12
17	Osceola	\$136.00	51	Jackson	\$47.84
18	Nassau	\$135.81	52	Gadsden	\$47.61
19	Leon	\$135.68	53	Pasco	\$47.57
20	Martin	\$132.92	54	Washington	\$46.80
21	Bay	\$126.54	55	Gulf	\$46.49
22	Polk	\$123.96	56	Okeechobee	\$44.34
23	Hillsborough	\$123.63	57	Jefferson	\$42.09
24	Brevard	\$122.09	58	Sumter	\$42.03
25	Okaloosa	\$117.73	59	Bradford	\$37.78
26	Flagler	\$116.54	60	Union	\$34.90
27	Suwannee	\$111.55	61	Hernando	\$31.98
28	St. Lucie	\$101.81	62	Levy	\$29.03
29	Lake	\$100.06	63	Lafayette	\$27.65
30	Hamilton	\$95.20	64	Dixie	\$27.19
31	Escambia	\$94.22	65	Clay	\$24.34
32	Hendry	\$93.94	66	Holmes	\$19.19
33	Walton	\$82.19	67	Baker	\$18.83

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, January 2018. Some data may appear to be equal due to rounding.

## PER CAPITA COUNTY & MUNICIPAL COURTS EXPENDITURES

FY2014-15

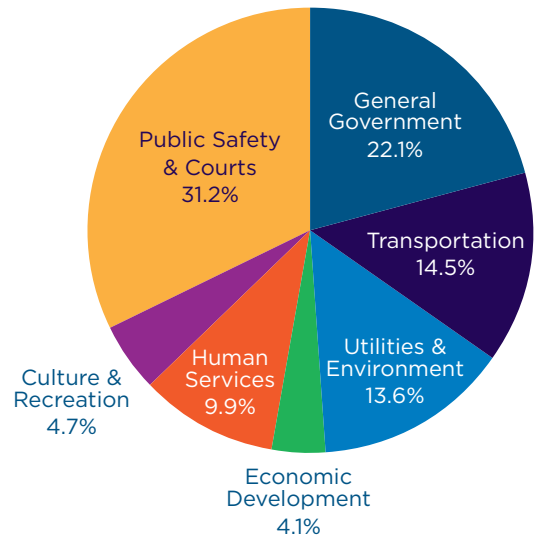
1	Franklin	\$129.91	34	Miami-Dade	\$44.57
2	Monroe	\$116.33	35	Santa Rosa	\$44.15
3	Leon	\$70.04	36	Suwannee	\$44.03
4	Lee	\$68.22	37	Gadsden	\$43.57
5	Alachua	\$67.71	38	Highlands	\$43.41
6	Osceola	\$62.63	39	Baker	\$42.25
7	Broward	\$62.01	40	Hendry	\$42.08
8	Sarasota	\$60.31	41	Charlotte	\$42.06
9	Bradford	\$59.56	42	St. Lucie	\$41.57
10	Hillsborough	\$57.59	43	Calhoun	\$40.26
11	St. Johns	\$56.64	44	Hernando	\$39.08
12	Holmes	\$54.45	45	Levy	\$38.57
13	Palm Beach	\$53.65	46	Gulf	\$38.07
14	Martin	\$53.53	47	Seminole	\$37.97
15	Manatee	\$52.49	48	Liberty	\$37.73
16	Escambia	\$52.27	49	DeSoto	\$37.46
17	Polk	\$51.75	50	Wakulla	\$36.73
18	Brevard	\$51.45	51	Flagler	\$36.51
19	Volusia	\$51.41	52	Duval	\$35.76
20	Putnam	\$50.70	53	Lake	\$34.77
21	Nassau	\$49.04	54	Columbia	\$34.19
	<b>Statewide</b>	<b>\$48.97</b>	55	Taylor	\$33.02
22	Okeechobee	\$48.20	56	Washington	\$32.19
23	Jefferson	\$48.19	57	Clay	\$31.53
24	Dixie	\$48.18	58	Marion	\$31.36
25	Gilchrist	\$48.08	59	Sumter	\$31.33
26	Union	\$47.41	60	Jackson	\$29.84
27	Indian River	\$46.59	61	Pasco	\$29.79
28	Orange	\$46.41	62	Collier	\$26.90
29	Hamilton	\$46.33	63	Citrus	\$21.51
30	Pinellas	\$45.93	64	Lafayette	\$9.05
31	Madison	\$45.18	65	Walton	\$7.15
32	Bay	\$44.71	66	Glades	\$6.78
33	Okaloosa	\$44.60	67	Hardee	\$1.26

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, January 2018. Some data may appear to be equal due to rounding.

## COUNTY GOVERNMENT EXPENDITURES BY CATEGORY

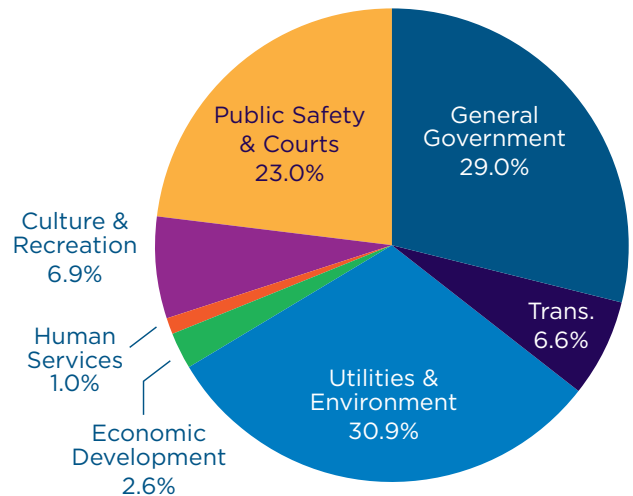
FY2014-15



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Figures may not equal 100% due to rounding.

## CITY GOVERNMENT EXPENDITURES BY CATEGORY

FY2014-15



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, January 2018. Figures may not equal 100% due to rounding.

## TOTAL COUNTY POPULATION

APRIL 1, 2017

<b>PROPERTY TAXES</b>	<b>4</b>
<b>OTHER TAXES &amp; FEES</b>	<b>20</b>
<b>CITY &amp; COUNTY REVENUE</b>	<b>34</b>
<b>CITY &amp; COUNTY EXPENDITURES</b>	<b>45</b>
<b>POPULATION &amp; INCOME</b>	<b>58</b>
TOTAL COUNTY POPULATION	59
PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS	60
POPULATION OF FLORIDA'S 50 LARGEST CITIES	61
COUNTY POPULATION DENSITY	62
PER CAPITA COUNTY PERSONAL INCOME	63
UNEMPLOYMENT RATE BY COUNTY	64

1	Miami-Dade	2,743,095	35	Flagler	105,157
2	Broward	1,873,970	36	Highlands	102,138
3	Palm Beach	1,414,144	37	Nassau	80,456
4	Hillsborough	1,379,302	38	Monroe	76,889
5	Orange	1,313,880	39	Putnam	73,176
6	Pinellas	962,003	40	Columbia	68,943
7	Duval	936,811	41	Walton	65,301
8	Lee	698,468	42	Jackson	50,418
9	Polk	661,645	43	Gadsden	48,263
10	Brevard	575,211	44	Suwannee	44,690
11	Volusia	523,405	45	Okeechobee	41,140
12	Pasco	505,709	46	Levy	41,015
13	Seminole	454,757	47	Hendry	39,057
14	Sarasota	407,260	48	DeSoto	35,621
15	Manatee	368,782	49	Wakulla	31,909
16	Collier	357,470	50	Bradford	27,642
17	Marion	349,267	51	Hardee	27,426
18	Osceola	337,614	52	Baker	27,191
19	Lake	331,724	53	Washington	24,985
20	Escambia	313,381	54	Taylor	22,295
21	St. Lucie	297,634	55	Holmes	20,210
22	Leon	287,899	56	Madison	19,377
23	Alachua	260,003	57	Gilchrist	17,224
24	St. Johns	229,715	58	Dixie	16,726
25	Clay	208,549	59	Gulf	16,297
26	Okaloosa	195,488	60	Union	15,947
27	Hernando	181,882	61	Calhoun	15,001
28	Bay	178,820	62	Hamilton	14,663
29	Charlotte	172,720	63	Jefferson	14,611
30	Santa Rosa	170,835	64	Glades	13,087
31	Martin	153,022	65	Franklin	12,161
32	Indian River	148,962	66	Liberty	8,719
33	Citrus	143,801	67	Lafayette	8,479
34	Sumter	120,700	<b>Florida Total – 20,484,142</b>		

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

Source: Florida Legislature Office of Economic and Demographic Research, results of the December 2015 Population and Demographic Estimating Conference; Florida TaxWatch, January 2018.

**PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS**

APRIL 1, 2017

1	Wakulla	97.7%	35	Bradford	74.5%
2	Hernando	95.6%	36	Baker	74.3%
3	Citrus	92.8%	37	Taylor	68.8%
4	Pasco	91.3%	38	Hillsborough	68.3%
5	Clay	91.2%	39	Hamilton	68.1%
6	St. Johns	90.8%	40	Hendry	67.7%
7	Santa Rosa	90.3%	41	Indian River	66.2%
8	Collier	89.5%	42	Osceola	65.9%
9	Charlotte	89.1%	43	Gulf	65.6%
10	Liberty	89.1%	44	Jackson	65.0%
11	Dixie	88.8%	45	Hardee	64.0%
12	Sumter	88.8%	46	Orange	63.5%
13	Martin	87.5%	47	Sarasota	63.5%
14	Glades	86.7%	48	Polk	61.7%
15	Okeechobee	86.5%	49	Gadsden	61.2%
16	Walton	85.7%	50	Franklin	57.6%
17	Lafayette	85.5%	51	Okaloosa	57.0%
18	Union	85.0%	52	Lee	50.1%
19	Gilchrist	83.6%		<b>Statewide</b>	<b>49.4%</b>
20	Jefferson	83.4%	53	Seminole	47.9%
21	Suwannee	83.1%	54	Lake	47.9%
22	Escambia	82.3%	55	Monroe	47.1%
23	Columbia	81.4%	56	Palm Beach	43.7%
24	Marion	80.7%	57	Miami-Dade	43.4%
25	Holmes	79.7%	58	Bay	43.2%
26	Calhoun	79.6%	59	Alachua	39.9%
27	Washington	79.5%	60	Brevard	37.4%
28	Putnam	79.3%	61	Leon	34.1%
29	Manatee	79.1%	62	Pinellas	28.7%
30	Nassau	79.1%	63	St. Lucie	24.3%
31	Madison	78.7%	64	Volusia	22.3%
32	DeSoto	78.4%	65	Flagler	13.8%
33	Levy	76.9%	66	Broward	0.8%
34	Highlands	75.9%	67	Duval	0.0%

**POPULATION OF FLORIDA'S 50 LARGEST CITIES**

APRIL 1, 2017

1	Jacksonville	891,207	26	Deltona	89,984
2	Miami	467,872	27	Plantation	88,619
3	Tampa	373,058	28	Palm Coast	82,760
4	Orlando	279,789	29	Largo	81,966
5	St. Petersburg	263,768	30	Melbourne	80,982
6	Hiialeah	236,114	31	Fort Myers	79,106
7	Tallahassee	189,625	32	Deerfield Beach	78,042
8	Port St. Lucie	181,284	33	Boynton Beach	73,992
9	Fort Lauderdale	179,063	34	Homestead	73,627
10	Cape Coral	175,063	35	Lauderhill	71,178
11	Pembroke Pines	163,103	36	Kissimmee	69,962
12	Hollywood	147,212	37	North Port	67,196
13	Miramar	136,246	38	Weston	66,609
14	Gainesville	129,816	39	Delray Beach	65,804
15	Coral Springs	127,381	40	Daytona Beach	65,569
16	Clearwater	113,723	41	Doral	64,167
17	Miami Gardens	113,201	42	Tamarac	63,910
18	Palm Bay	110,623	43	North Miami	63,780
19	W. Palm Beach	110,396	44	Wellington	61,775
20	Pompano Beach	109,441	45	Jupiter	61,388
21	Lakeland	104,185	46	Ocala	59,668
22	Davie	100,689	47	Port Orange	59,625
23	Miami Beach	92,588	48	Margate	57,961
24	Sunrise	91,865	49	Sanford	57,839
25	Boca Raton	91,797	50	Coconut Creek	57,395

Source: Florida TaxWatch, using data from University of Florida, Bureau of Economic and Business Research, Florida Estimates of Population, December 2017, January 2018.

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

Source: Florida TaxWatch, using data from University of Florida, Bureau of Economic and Business Research, Florida Estimates of Population, December 2017, January 2018. Some data may appear to be equal due to rounding.

## COUNTY POPULATION DENSITY

APRIL 1, 2017 // PERSONS PER SQUARE MILE

1	Pinellas	3,513.5	34	Collier	178.9
2	Broward	1,549.0	35	Santa Rosa	168.9
3	Seminole	1,470.7	36	Nassau	124.0
4	Orange	1,454.3	37	Putnam	100.6
5	Miami-Dade	1,445.5	38	Highlands	100.5
6	Hillsborough	1,352.0	39	Bradford	94.0
7	Duval	1,229.1	40	Gadsden	93.5
8	Lee	890.3	41	Columbia	86.4
9	Sarasota	732.7	42	Monroe	78.2
10	Palm Beach	717.9	43	Union	65.5
11	Pasco	677.1	44	Suwannee	64.9
12	Brevard	566.3	45	Walton	62.9
13	St. Lucie	520.4	46	DeSoto	55.9
14	Manatee	496.4	47	Jackson	54.9
15	Escambia	477.4	48	Okeechobee	53.5
16	Volusia	475.4	49	Wakulla	52.6
17	Leon	431.7	50	Gilchrist	49.3
18	Hernando	384.9	51	Baker	46.5
19	St. Johns	382.4	52	Hardee	43.0
	<b>Statewide</b>	<b>382.0</b>	53	Washington	42.9
20	Polk	368.0	54	Holmes	42.2
21	Lake	353.5	55	Levy	36.7
22	Clay	345.1	56	Hendry	33.9
23	Alachua	297.1	57	Gulf	28.9
24	Indian River	296.2	58	Hamilton	28.5
25	Martin	281.6	59	Madison	27.8
26	Osceola	254.3	60	Calhoun	26.4
27	Charlotte	253.9	61	Jefferson	24.4
28	Citrus	247.2	62	Dixie	23.7
29	Bay	235.8	63	Franklin	22.7
30	Sumter	220.7	64	Taylor	21.4
31	Marion	220.4	65	Glades	16.2
32	Flagler	216.6	66	Lafayette	15.6
33	Okaloosa	210.1	67	Liberty	10.4

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: University of Florida, Bureau of Economic and Business Research, Florida Estimates of Population, December 2017; Florida TaxWatch, January 2018. Some data may appear to be equal due to rounding.

## PER CAPITA COUNTY PERSONAL INCOME

CALENDAR YEAR 2016

1	Collier	\$84,101	34	Citrus	\$36,200
2	Monroe	\$74,230	35	St. Lucie	\$36,196
3	Martin	\$73,296	36	Franklin	\$35,334
4	Palm Beach	\$71,946	37	Marion	\$34,765
5	Indian River	\$68,491	38	Hernando	\$34,413
6	St. Johns	\$61,423	39	Polk	\$34,199
7	Sarasota	\$59,013	40	Levy	\$32,883
8	Walton	\$52,662	41	Columbia	\$32,595
9	Nassau	\$51,924	42	Wakulla	\$32,414
10	Pinellas	\$49,186	43	Highlands	\$32,135
11	Broward	\$46,906	44	Gilchrist	\$31,808
12	Okaloosa	\$46,836	45	Gadsden	\$31,480
	<b>Statewide</b>	<b>\$45,953</b>	46	Gulf	\$30,980
13	Lee	\$45,768	47	Osceola	\$30,655
14	Miami-Dade	\$45,440	48	Jackson	\$30,632
15	Seminole	\$44,703	49	Suwannee	\$29,944
16	Manatee	\$44,158	50	Taylor	\$29,775
17	Hillsborough	\$43,803	51	Madison	\$29,557
18	Duval	\$42,574	52	Hendry	\$29,556
19	Brevard	\$41,685	53	Putnam	\$29,182
20	Orange	\$41,515	54	Okeechobee	\$29,106
21	Alachua	\$41,008	55	Baker	\$28,716
22	Bay	\$40,926	56	Bradford	\$28,508
23	Leon	\$40,758	57	Washington	\$27,704
24	Santa Rosa	\$40,727	58	Holmes	\$27,421
25	Flagler	\$40,447	59	Liberty	\$26,066
26	Clay	\$40,079	60	Dixie	\$25,981
27	Escambia	\$39,582	61	Hardee	\$25,246
28	Sumter	\$39,534	62	Hamilton	\$24,805
29	Volusia	\$38,807	63	Calhoun	\$24,768
30	Charlotte	\$38,473	64	Glades	\$23,041
31	Lake	\$38,266	65	DeSoto	\$23,023
32	Jefferson	\$37,322	66	Lafayette	\$21,736
33	Pasco	\$37,083	67	Union	\$19,374

Source: U.S. Department of Commerce, Bureau of Economic Analysis, January 2018. Some data may appear to be equal due to rounding.

# UNEMPLOYMENT RATE BY COUNTY

NOVEMBER 2017

1	Hendry	7.3	30	Osceola	3.9
2	Hardee	6.1	36	Bay	3.8
3	Citrus	5.3	36	Columbia	3.8
4	Sumter	5.2	36	Duval	3.8
5	Glades	5.1	36	Escambia	3.8
5	Highlands	5.1	36	Martin	3.8
7	Putnam	4.8	36	Palm Beach	3.8
8	Gadsden	4.7		<b>Statewide</b>	<b>3.8</b>
8	Hernando	4.7	42	Baker	3.7
10	Miami-Dade	4.6	42	Lake	3.7
10	St. Lucie	4.6	42	Suwannee	3.7
12	Indian River	4.5	42	Union	3.7
13	Dixie	4.4	46	Broward	3.6
13	Holmes	4.4	46	Lee	3.6
13	Marion	4.4	46	Santa Rosa	3.6
16	Calhoun	4.3	49	Bradford	3.5
16	DeSoto	4.3	49	Clay	3.5
16	Polk	4.3	49	Hillsborough	3.5
19	Flagler	4.2	49	Lafayette	3.5
19	Madison	4.2	49	Leon	3.5
21	Hamilton	4.1	49	Manatee	3.5
21	Jackson	4.1	49	Nassau	3.5
21	Taylor	4.1	56	Alachua	3.4
24	Charlotte	4.0	56	Gulf	3.4
24	Gilchrist	4.0	56	Orange	3.4
24	Levy	4.0	56	Pinellas	3.4
24	Pasco	4.0	56	Sarasota	3.4
24	Volusia	4.0	61	Franklin	3.3
24	Washington	4.0	61	Seminole	3.3
30	Brevard	3.9	63	Monroe	3.2
30	Collier	3.9	63	Wakulla	3.2
30	Jefferson	3.9	63	Walton	3.2
30	Liberty	3.9	66	Okaloosa	3.1
30	Okeechobee	3.9	67	St. Johns	3.0

Not seasonally adjusted.

Source: Florida TaxWatch, using data from the U.S. Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics, January 2018.

## ABOUT THE AUTHOR



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

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