

2016
**HOW
FLORIDA
COUNTIES
COMPARE**

JULY 2016

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.

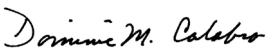
DEAR FELLOW TAXPAYER

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 only provide about one-fifth of city and county revenue. The approximately 60 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 (53.6 percent) is raised at the local level, one of the highest shares in the nation. Florida's 66 county governments (plus Jacksonville's consolidated government), more than 400 municipal governments, and approximately 1,000 independent special districts spend nearly \$80 billion annually.

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

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

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

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

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

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

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PER CAPITA TOTAL PROPERTY TAX LEVIES

FY2015-16

1	Monroe	\$2,891	34	Leon	\$988
2	Walton	\$2,453	35	Hardee	\$982
3	Collier	\$2,386	36	Lake	\$956
4	Palm Beach	\$2,283	37	Hamilton	\$937
5	Martin	\$2,247	38	Putnam	\$880
6	Franklin	\$2,008	39	Glades	\$879
7	Miami-Dade	\$1,807	40	Pasco	\$803
8	Sarasota	\$1,796	41	Marion	\$800
9	Broward	\$1,756	42	Escambia	\$787
10	Indian River	\$1,727	43	DeSoto	\$787
11	Lee	\$1,687	44	Highlands	\$780
12	Nassau	\$1,565	45	Polk	\$770
13	St. Johns	\$1,546	46	Santa Rosa	\$738
14	Orange	\$1,521	47	Clay	\$732
15	Pinellas	\$1,454	48	Hernando	\$731
	Statewide	\$1,429	49	Levy	\$731
16	Charlotte	\$1,423	50	Okeechobee	\$721
17	Gulf	\$1,416	51	Gilchrist	\$691
18	Flagler	\$1,401	52	Jefferson	\$681
19	St. Lucie	\$1,388	53	Madison	\$662
20	Manatee	\$1,362	54	Suwannee	\$640
21	Volusia	\$1,246	55	Dixie	\$638
22	Bay	\$1,178	56	Columbia	\$635
23	Alachua	\$1,168	57	Washington	\$615
24	Hillsborough	\$1,148	58	Wakulla	\$592
25	Duval	\$1,140	59	Bradford	\$579
26	Okaloosa	\$1,115	60	Baker	\$515
27	Osceola	\$1,095	61	Lafayette	\$511
28	Sumter	\$1,090	62	Gadsden	\$506
29	Seminole	\$1,087	63	Calhoun	\$498
30	Brevard	\$1,028	64	Jackson	\$461
31	Hendry	\$1,025	65	Liberty	\$452
32	Citrus	\$1,011	66	Holmes	\$381
33	Taylor	\$993	67	Union	\$272

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY GOVERNMENT PROPERTY TAX LEVIES

FY2015-16

1	Monroe	\$1,083	34	Bay	\$445
2	Martin	\$1,074	35	DeSoto	\$424
3	Franklin	\$902	36	Pasco	\$408
4	Collier	\$847	37	Seminole	\$405
5	Walton	\$845	38	Hendry	\$404
6	Palm Beach	\$749	39	Dixie	\$389
7	Charlotte	\$706	40	Brevard	\$383
8	Nassau	\$694	41	Highlands	\$383
9	St. Johns	\$688	42	Gilchrist	\$378
10	Gulf	\$657	43	Escambia	\$359
11	Duval	\$646	44	Hernando	\$359
12	Miami-Dade	\$631	45	Clay	\$344
13	Indian River	\$612	46	Madison	\$339
14	Flagler	\$584	47	Okeechobee	\$334
15	Manatee	\$556	48	Lake	\$331
16	Orange	\$538	49	Levy	\$328
	Statewide	\$523	50	Jefferson	\$325
17	Alachua	\$517	51	Suwannee	\$320
18	Osceola	\$512	52	Polk	\$310
19	Glades	\$506	53	Washington	\$308
20	Hamilton	\$501	54	Marion	\$307
21	Hillsborough	\$500	55	Santa Rosa	\$302
22	Hardee	\$496	56	Bradford	\$285
23	St. Lucie	\$492	57	Wakulla	\$285
24	Sumter	\$484	58	Okaloosa	\$280
25	Lee	\$482	59	Calhoun	\$275
26	Citrus	\$480	60	Columbia	\$271
27	Pinellas	\$479	61	Lafayette	\$259
28	Broward	\$474	62	Liberty	\$250
29	Sarasota	\$473	63	Gadsden	\$248
30	Volusia	\$472	64	Jackson	\$235
31	Putnam	\$464	65	Baker	\$210
32	Taylor	\$462	66	Holmes	\$203
33	Leon	\$446	67	Union	\$140

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA MUNICIPAL GOVERNMENT PROPERTY TAX LEVIES

FY2015-16

1	Broward	\$464	34	Hendry	\$49
2	Monroe	\$397	35	Okeechobee	\$48
3	Palm Beach	\$382	36	Charlotte	\$48
4	Miami-Dade	\$345	37	Escambia	\$46
5	Pinellas	\$254	38	DeSoto	\$45
6	Volusia	\$244	39	Columbia	\$42
7	Lee	\$218	40	Jefferson	\$41
8	St. Lucie	\$214	41	Washington	\$41
9	Flagler	\$210	42	Gadsden	\$39
	Statewide	\$204	43	Madison	\$39
10	Brevard	\$193	44	Hardee	\$36
11	Orange	\$186	45	Suwannee	\$35
12	Franklin	\$176	46	Citrus	\$35
13	Sarasota	\$155	47	Highlands	\$33
14	Nassau	\$144	48	Walton	\$31
15	Leon	\$143	49	Bradford	\$31
16	Lake	\$135	50	Hamilton	\$31
17	Seminole	\$134	51	Baker	\$30
18	Okaloosa	\$134	52	Sumter	\$29
19	Alachua	\$132	53	Pasco	\$24
20	Martin	\$126	54	Jackson	\$23
21	Hillsborough	\$126	55	Clay	\$22
22	Collier	\$120	56	Duval	\$20
23	Indian River	\$101	57	Dixie	\$19
24	Polk	\$100	58	Lafayette	\$16
25	Bay	\$95	59	Santa Rosa	\$16
26	Manatee	\$90	60	Glades	\$15
27	Marion	\$82	61	Hernando	\$15
28	Gulf	\$82	62	Gilchrist	\$12
29	Levy	\$68	63	Liberty	\$12
30	Osceola	\$63	64	Calhoun	\$6
31	St. Johns	\$59	65	Union	\$6
32	Taylor	\$57	66	Wakulla	\$5
33	Putnam	\$56	67	Holmes	\$0

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA SCHOOL DISTRICT PROPERTY TAX LEVIES

FY2015-16

1	Walton	\$1,335	34	Hardee	\$411
2	Collier	\$1,187	35	Santa Rosa	\$400
3	Monroe	\$1,132	36	Leon	\$398
4	Sarasota	\$997	37	Marion	\$396
5	Martin	\$953	38	Hamilton	\$385
6	Palm Beach	\$900	39	Escambia	\$380
7	Franklin	\$883	40	Hendry	\$359
8	Indian River	\$852	41	Clay	\$352
9	Lee	\$755	42	Highlands	\$348
10	Miami-Dade	\$751	43	Putnam	\$346
11	St. Johns	\$746	44	Pasco	\$345
12	Orange	\$742	45	Hernando	\$342
13	Nassau	\$689	46	Polk	\$336
14	Gulf	\$674	47	Glades	\$327
15	Broward	\$656	48	Levy	\$315
16	Manatee	\$638	49	Okeechobee	\$308
17	Charlotte	\$634	50	Jefferson	\$308
18	Bay	\$625	51	DeSoto	\$303
19	Okaloosa	\$612	52	Wakulla	\$300
	Statewide	\$607	53	Gilchrist	\$287
20	Pinellas	\$574	54	Columbia	\$273
21	Flagler	\$568	55	Suwannee	\$270
22	Sumter	\$547	56	Madison	\$269
23	Seminole	\$530	57	Washington	\$265
24	Osceola	\$497	58	Bradford	\$250
25	St. Lucie	\$460	59	Baker	\$231
26	Duval	\$454	60	Lafayette	\$224
27	Taylor	\$450	61	Dixie	\$218
28	Citrus	\$448	62	Gadsden	\$217
29	Hillsborough	\$441	63	Calhoun	\$215
30	Alachua	\$433	64	Jackson	\$195
31	Volusia	\$431	65	Liberty	\$190
32	Brevard	\$430	66	Holmes	\$177
33	Lake	\$414	67	Union	\$114

Includes both district school board operating and debt service levies.

Source: Florida Department of Revenue and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA INDEPENDENT SPECIAL DISTRICT PROPERTY TAX LEVIES

FY2015-16

1	Monroe	\$279	34	Taylor	\$24
2	Palm Beach	\$251	35	Polk	\$23
3	Walton	\$242	36	Osceola	\$23
4	Lee	\$232	37	Brevard	\$21
5	Collier	\$231	38	Santa Rosa	\$21
6	St. Lucie	\$222	39	Hamilton	\$21
7	Hendry	\$213	40	Levy	\$20
8	Sarasota	\$171	41	Duval	\$19
9	Broward	\$162	42	Seminole	\$19
10	Indian River	\$162	43	Highlands	\$16
11	Pinellas	\$147	44	Hernando	\$15
12	Volusia	\$100	45	Marion	\$15
	Statewide	\$96	46	Gilchrist	\$15
13	Martin	\$93	47	Suwannee	\$15
14	Okaloosa	\$90	48	Putnam	\$14
15	Alachua	\$85	49	Madison	\$14
16	Hillsborough	\$81	50	DeSoto	\$14
17	Miami-Dade	\$80	51	Clay	\$13
18	Manatee	\$79	52	Union	\$13
19	Lake	\$76	53	Bradford	\$13
20	Orange	\$55	54	Bay	\$13
21	St. Johns	\$54	55	Dixie	\$12
22	Citrus	\$48	56	Lafayette	\$12
23	Columbia	\$48	57	Jackson	\$8
24	Franklin	\$47	58	Jefferson	\$6
25	Baker	\$44	59	Gulf	\$3
26	Hardee	\$39	60	Leon	\$2
27	Flagler	\$39	61	Escambia	\$2
28	Nassau	\$38	62	Wakulla	\$1
29	Charlotte	\$34	63	Washington	\$1
30	Glades	\$32	64	Calhoun	\$1
31	Okeechobee	\$30	65	Gadsden	\$1
32	Sumter	\$30	66	Liberty	\$1
33	Pasco	\$26	67	Holmes	\$1

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, June 2016. Some data may appear to be equal due to rounding.

AVERAGE TOTAL PROPERTY TAX MILLAGE RATES

FY2015-16

1	Alachua	23.801	34	Polk	17.367
2	Seminole	23.597	35	Suwannee	17.360
3	Volusia	22.548	36	Hardee	17.339
4	Hendry	21.154	37	Charlotte	17.235
5	Dixie	20.978	38	Lee	17.185
6	Pinellas	20.840	39	Calhoun	17.172
7	Broward	20.626	40	Citrus	17.036
8	Palm Beach	20.001	41	Nassau	16.974
9	Hillsborough	19.968	42	Santa Rosa	16.957
10	Miami-Dade	19.786	43	Baker	16.932
11	Glades	19.697	44	Lafayette	16.926
12	Flagler	19.334	45	Highlands	16.828
13	DeSoto	19.255	46	Taylor	16.757
14	Duval	18.930	47	Holmes	16.729
15	Madison	18.868	48	Indian River	16.725
16	Leon	18.866	49	Jefferson	16.709
17	Gilchrist	18.593	50	Osceola	16.708
18	Brevard	18.578	51	Wakulla	16.551
19	Union	18.487	52	Hernando	16.492
20	Putnam	18.483	53	Manatee	16.230
21	Hamilton	18.378	54	Gulf	16.071
	Statewide	18.197	55	Clay	15.792
22	Orange	17.893	56	Sarasota	15.666
23	Washington	17.795	57	Escambia	15.556
24	Columbia	17.740	58	Jackson	14.955
25	Bradford	17.729	59	St. Lucie	14.488
26	Levy	17.728	60	St. Johns	14.033
27	Lake	17.723	61	Okaloosa	13.701
28	Okeechobee	17.660	62	Franklin	13.667
29	Liberty	17.554	63	Bay	13.458
30	Pasco	17.535	64	Sumter	12.262
31	Martin	17.515	65	Collier	11.361
32	Gadsden	17.412	66	Walton	10.207
33	Marion	17.385	67	Monroe	9.594

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA IMPACT OF SAVE OUR HOMES IN TAXES

FY2015-16

1	Palm Beach	\$342.31	34	Leon	\$58.34
2	Broward	\$296.89	35	Escambia	\$58.19
3	Monroe	\$292.75	36	Marion	\$48.20
4	Collier	\$276.42	37	Jefferson	\$47.61
5	Miami-Dade	\$274.19	38	Bay	\$45.65
6	Pinellas	\$231.00	39	Liberty	\$40.92
7	Martin	\$222.72	40	Citrus	\$38.59
8	Sarasota	\$216.41	41	Putnam	\$37.97
9	Indian River	\$197.10	42	Gulf	\$37.66
10	Lee	\$193.68	43	Wakulla	\$37.66
	Statewide	\$169.56	44	Hernando	\$37.66
11	St. Johns	\$164.98	45	Suwannee	\$33.75
12	Volusia	\$164.09	46	Baker	\$33.36
13	Brevard	\$162.93	47	Santa Rosa	\$30.03
14	Charlotte	\$161.18	48	Taylor	\$29.08
15	Manatee	\$145.06	49	Okeechobee	\$26.69
16	Nassau	\$139.95	50	Bradford	\$25.05
17	Hillsborough	\$128.75	51	Hendry	\$23.34
18	Orange	\$124.04	52	Gilchrist	\$20.54
19	Sumter	\$124.02	53	Lafayette	\$19.95
20	Flagler	\$115.09	54	DeSoto	\$19.41
21	Seminole	\$105.40	55	Calhoun	\$19.18
22	Duval	\$102.10	56	Levy	\$17.85
23	St. Lucie	\$101.06	57	Gadsden	\$17.73
24	Walton	\$83.23	58	Madison	\$17.05
25	Franklin	\$83.18	59	Highlands	\$16.99
26	Polk	\$77.59	60	Columbia	\$16.60
27	Osceola	\$71.64	61	Hardee	\$14.47
28	Pasco	\$68.20	62	Jackson	\$13.17
29	Clay	\$65.32	63	Union	\$11.38
30	Okaloosa	\$63.82	64	Holmes	\$11.29
31	Alachua	\$62.06	65	Washington	\$7.54
32	Dixie	\$61.82	66	Glades	\$5.39
33	Lake	\$58.38	67	Hamilton	\$4.81

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA IMPACT OF 2008 PROERTY TAX CONSTITUTIONAL AMENDMENT IN TAXES

FY2015-16

1	Monroe	\$189.56	34	Okeechobee	\$53.60
2	Miami-Dade	\$156.11	35	Marion	\$52.90
3	Palm Beach	\$128.46	36	Escambia	\$51.84
4	Martin	\$121.03	37	Polk	\$51.36
5	Lee	\$120.17	38	Hernando	\$51.03
6	Broward	\$115.00	39	Clay	\$50.36
7	St. Lucie	\$114.31	40	Highlands	\$49.91
8	Wakulla	\$108.87	41	Gulf	\$49.82
9	Orange	\$106.65	42	Jefferson	\$49.39
10	Flagler	\$106.27	43	Gilchrist	\$46.33
11	Charlotte	\$105.19	44	Levy	\$44.97
12	Walton	\$105.05	45	Santa Rosa	\$43.59
13	Volusia	\$104.90	46	Putnam	\$43.55
14	Pinellas	\$95.80	47	Hardee	\$43.20
	Statewide	\$94.37	48	Bay	\$43.17
15	Franklin	\$88.02	49	DeSoto	\$43.04
16	Collier	\$86.05	50	Okaloosa	\$42.45
17	Nassau	\$83.98	51	Columbia	\$41.98
18	St. Johns	\$81.31	52	Madison	\$41.01
19	Sarasota	\$80.69	53	Hendry	\$39.14
20	Duval	\$80.61	54	Baker	\$38.63
21	Hillsborough	\$76.66	55	Liberty	\$37.54
22	Alachua	\$73.68	56	Bradford	\$37.54
23	Manatee	\$73.37	57	Taylor	\$37.47
24	Seminole	\$72.85	58	Suwannee	\$36.26
25	Brevard	\$72.60	59	Hamilton	\$36.07
26	Indian River	\$72.33	60	Gadsden	\$35.42
27	Leon	\$70.61	61	Holmes	\$34.66
28	Lake	\$65.68	62	Washington	\$34.50
29	Citrus	\$62.48	63	Lafayette	\$32.07
30	Glades	\$62.43	64	Calhoun	\$29.81
31	Sumter	\$58.07	65	Dixie	\$28.70
32	Osceola	\$56.01	66	Jackson	\$26.84
33	Pasco	\$54.30	67	Union	\$25.96

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, June 2016. Some data may appear to be equal due to rounding.

GROWTH IN TOTAL PROPERTY TAX LEVIES

FY2012-13 TO FY2015-16

1	Walton	37.63%	34	Monroe	11.13%
2	Orange	26.51%	35	Franklin	10.56%
3	Sumter	26.36%	36	Liberty	10.37%
4	Manatee	21.53%	37	Hendry	9.71%
5	Miami-Dade	21.28%	38	Alachua	8.90%
6	Palm Beach	19.30%	39	Jackson	8.36%
7	Sarasota	19.28%	40	Santa Rosa	7.68%
8	Osceola	18.83%	41	Clay	7.13%
9	St. Lucie	18.10%	42	Taylor	6.35%
	Statewide	17.18%	43	Leon	6.31%
10	DeSoto	17.15%	44	Suwannee	5.79%
11	Hillsborough	17.08%	45	Escambia	5.03%
12	Broward	17.02%	46	Gilchrist	4.82%
13	Lee	16.97%	47	Glades	4.09%
14	Collier	16.78%	48	Madison	3.56%
15	Bay	16.46%	49	Lafayette	3.02%
16	St. Johns	16.34%	50	Highlands	2.69%
17	Pinellas	16.29%	51	Hernando	2.61%
18	Indian River	16.05%	52	Baker	1.75%
19	Lake	15.89%	53	Putnam	1.72%
20	Pasco	15.84%	54	Levy	1.63%
21	Seminole	15.60%	55	Columbia	1.48%
22	Martin	15.45%	56	Jefferson	1.32%
23	Polk	14.80%	57	Bradford	0.88%
24	Marion	14.64%	58	Okeechobee	0.04%
25	Duval	14.57%	59	Calhoun	-0.95%
26	Flagler	13.63%	60	Hardee	-1.16%
27	Nassau	13.60%	61	Dixie	-1.52%
28	Okaloosa	12.96%	62	Union	-2.05%
29	Holmes	12.84%	63	Gadsden	-2.83%
30	Charlotte	12.29%	64	Washington	-4.86%
31	Gulf	12.12%	65	Hamilton	-5.56%
32	Brevard	12.12%	66	Wakulla	-5.70%
33	Volusia	11.44%	67	Citrus	-5.76%

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, June 2016. Some data may appear to be equal due to rounding.

GROWTH IN TOTAL PROPERTY TAX LEVIES

FY2007-08 TO FY2015-16

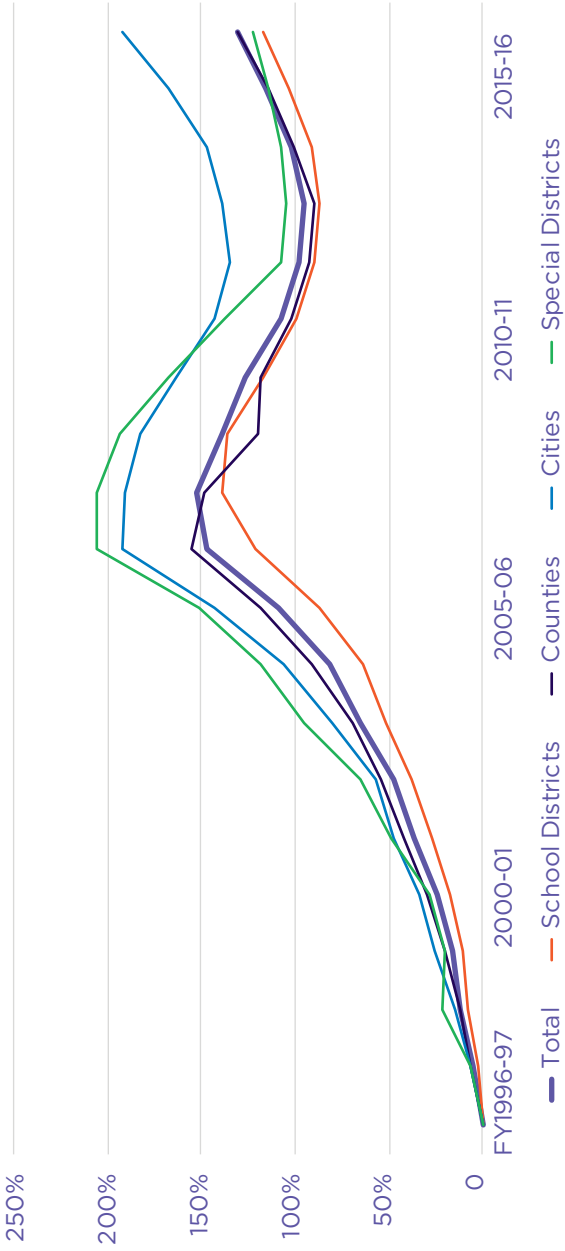
1	Sumter	55.64%	34	Collier	-10.38%
2	Holmes	17.38%	35	Pasco	-11.20%
3	Jackson	17.01%	36	St. Johns	-11.22%
4	Madison	11.68%	37	Pinellas	-11.93%
5	Calhoun	11.06%	38	Escambia	-12.22%
6	Lafayette	7.83%	39	Indian River	-12.32%
7	Orange	7.04%	40	Columbia	-13.05%
8	Alachua	5.80%	41	Washington	-13.08%
9	Walton	3.14%	42	Brevard	-14.55%
10	Hamilton	1.78%	43	Okaloosa	-14.98%
11	Palm Beach	1.09%	44	Manatee	-15.82%
12	Duval	0.87%	45	Hillsborough	-16.64%
13	Miami-Dade	0.43%	46	Osceola	-16.87%
14	Gadsden	-1.50%	47	Putnam	-16.97%
15	Martin	-2.34%	48	Sarasota	-17.88%
16	Jefferson	-3.12%	49	Volusia	-18.15%
17	Bradford	-3.68%	50	Lake	-19.48%
18	Union	-3.77%	51	Dixie	-19.75%
19	Leon	-4.02%	52	Marion	-20.11%
20	Taylor	-4.04%	53	Flagler	-20.54%
21	Monroe	-4.23%	54	Polk	-20.66%
22	Suwannee	-4.40%	55	Glades	-20.76%
23	Gilchrist	-4.62%	56	Okeechobee	-22.75%
24	Baker	-4.66%	57	Hendry	-23.72%
25	Bay	-5.25%	58	Charlotte	-23.84%
26	Santa Rosa	-7.23%	59	Gulf	-24.40%
27	Nassau	-7.61%	60	St. Lucie	-25.53%
28	Hardee	-7.69%	61	Wakulla	-25.83%
	Statewide	-8.70%	62	Levy	-27.33%
29	Broward	-8.85%	63	Lee	-27.36%
30	DeSoto	-8.94%	64	Citrus	-28.07%
31	Clay	-9.08%	65	Franklin	-29.30%
32	Liberty	-9.68%	66	Highlands	-30.95%
33	Seminole	-10.23%	67	Hernando	-32.17%

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, June 2016.
Some data may appear to be equal due to rounding.

STATEWIDE GROWTH IN PROPERTY TAX LEVIES

FY1996-97 THROUGH FY2015-16



Source: Florida TaxWatch using data from the 2015 Florida Tax Handbook, June 2016.

PERCENT OF TOTAL TAXABLE JUST VALUE

FY2015-16

1	Walton	80.63%	34	Taylor	60.61%
2	Collier	77.02%	35	Hernando	59.58%
3	Manatee	72.24%	36	Gulf	59.29%
4	Okaloosa	72.18%	37	Duval	58.95%
5	Lee	71.77%	38	Citrus	58.63%
6	Sarasota	71.05%	39	Hamilton	58.37%
7	Seminole	70.97%	40	Leon	57.30%
8	Martin	70.61%	41	Washington	56.61%
9	Bay	70.49%	42	Suwannee	55.61%
10	St. Johns	70.30%	43	Brevard	55.56%
11	Palm Beach	70.11%	44	Escambia	55.44%
12	Indian River	69.29%	45	Columbia	55.11%
13	Sumter	68.86%	46	Bradford	53.84%
14	Monroe	68.65%	47	Okeechobee	53.58%
15	Lake	68.64%	48	Putnam	51.82%
16	Orange	68.31%	49	Jackson	50.18%
17	Broward	67.22%	50	Levy	50.13%
18	Charlotte	67.15%	51	Alachua	49.63%
19	Hillsborough	66.99%	52	Baker	48.28%
20	Miami-Dade	66.61%	53	Hardee	46.98%
21	Pinellas	66.55%	54	Madison	46.50%
	Statewide	66.48%	55	Wakulla	45.49%
22	Highlands	65.93%	56	Gadsden	45.21%
23	Flagler	65.83%	57	Gilchrist	45.07%
24	Nassau	65.58%	58	Calhoun	44.47%
25	Polk	65.04%	59	DeSoto	43.68%
26	Franklin	64.73%	60	Holmes	37.86%
27	Pasco	64.20%	61	Jefferson	37.46%
28	Santa Rosa	63.85%	62	Lafayette	35.99%
29	St. Lucie	63.60%	63	Hendry	33.80%
30	Volusia	63.58%	64	Dixie	32.59%
31	Osceola	63.18%	65	Union	26.97%
32	Clay	62.99%	66	Liberty	24.96%
33	Marion	61.13%	67	Glades	17.35%

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA TAXABLE VALUE

FY2015-16

1	Monroe	\$291,031	34	Leon	\$50,604
2	Walton	\$230,213	35	Hamilton	\$50,082
3	Collier	\$203,864	36	Santa Rosa	\$49,470
4	Franklin	\$142,989	37	Escambia	\$48,184
5	Martin	\$124,171	38	Hendry	\$47,566
6	Sarasota	\$118,703	39	Alachua	\$47,533
7	Palm Beach	\$110,680	40	Putnam	\$46,201
8	Indian River	\$99,782	41	Highlands	\$44,750
9	St. Johns	\$94,879	42	Pasco	\$43,969
10	Lee	\$94,145	43	Marion	\$43,861
11	Nassau	\$89,219	44	Clay	\$43,797
12	Miami-Dade	\$86,678	45	Glades	\$43,648
13	Gulf	\$86,150	46	Polk	\$42,486
14	Sumter	\$84,934	47	Hernando	\$41,762
15	Bay	\$84,461	48	DeSoto	\$39,889
16	Broward	\$82,426	49	Levy	\$39,612
17	Manatee	\$80,846	50	Okeechobee	\$39,441
18	Orange	\$80,577	51	Jefferson	\$39,070
19	Charlotte	\$78,702	52	Gilchrist	\$35,649
20	Okaloosa	\$78,346	53	Suwannee	\$35,595
	Statewide	\$75,467	54	Madison	\$33,914
21	Flagler	\$68,943	55	Columbia	\$33,864
22	Pinellas	\$67,346	56	Wakulla	\$33,582
23	Osceola	\$63,299	57	Washington	\$33,286
24	Seminole	\$61,205	58	Bradford	\$31,337
25	Taylor	\$58,129	59	Dixie	\$29,932
26	Duval	\$58,084	60	Jackson	\$29,794
27	Citrus	\$57,202	61	Lafayette	\$29,160
28	St. Lucie	\$56,724	62	Baker	\$28,767
29	Hardee	\$55,740	63	Gadsden	\$27,865
30	Hillsborough	\$55,565	64	Calhoun	\$27,819
31	Volusia	\$53,121	65	Liberty	\$24,966
32	Brevard	\$52,846	66	Holmes	\$21,382
33	Lake	\$51,404	67	Union	\$13,987

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, June 2016. Some data may appear to be equal due to rounding.

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

FY2014-15

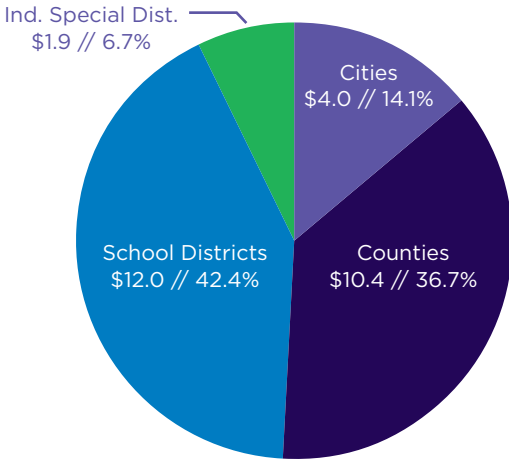
1	Franklin	\$60.97	34	Highlands	\$26.04
2	Gulf	\$48.68	35	Hillsborough	\$25.79
3	Walton	\$47.67	36	Okeechobee	\$25.58
4	Hamilton	\$42.28	37	Lake	\$25.55
5	Miami-Dade	\$39.88	38	Brevard	\$25.43
6	Glades	\$39.31	39	Indian River	\$24.97
7	Hardee	\$38.80	40	Leon	\$24.95
8	Monroe	\$38.63	41	Seminole	\$24.64
9	Broward	\$37.51	42	Washington	\$24.31
10	Lee	\$37.25	43	Levy	\$24.16
11	Charlotte	\$37.10	44	St. Johns	\$24.04
12	St. Lucie	\$37.03	45	Madison	\$23.75
13	Osceola	\$36.32	46	Okaloosa	\$23.40
14	Flagler	\$35.92	47	Marion	\$22.30
15	Hendry	\$35.78	48	Pasco	\$22.28
16	Orange	\$35.56	49	Polk	\$22.09
17	Taylor	\$34.89	50	Lafayette	\$21.98
18	DeSoto	\$33.59	51	Hernando	\$21.95
19	Putnam	\$33.31	52	Suwannee	\$21.64
20	Volusia	\$33.22	53	Bradford	\$21.06
21	Nassau	\$31.68	54	Calhoun	\$20.99
22	Martin	\$31.54	55	Escambia	\$20.77
	Statewide	\$31.20	56	Columbia	\$20.76
23	Palm Beach	\$31.02	57	Jefferson	\$20.47
24	Sarasota	\$30.73	58	Gilchrist	\$20.24
25	Manatee	\$30.52	59	Wakulla	\$20.19
26	Citrus	\$30.06	60	Clay	\$19.14
27	Pinellas	\$29.93	61	Santa Rosa	\$19.04
28	Collier	\$29.52	62	Baker	\$18.97
29	Alachua	\$29.11	63	Liberty	\$18.87
30	Bay	\$28.77	64	Gadsden	\$18.06
31	Sumter	\$27.47	65	Union	\$16.41
32	Dixie	\$26.78	66	Jackson	\$16.34
33	Duval	\$26.77	67	Holmes	\$14.25

Includes all taxing jurisdictions in each county.

Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis (September 2013), June 2016. Some data may appear to be equal due to rounding.

PERCENT OF TOTAL LEVIES

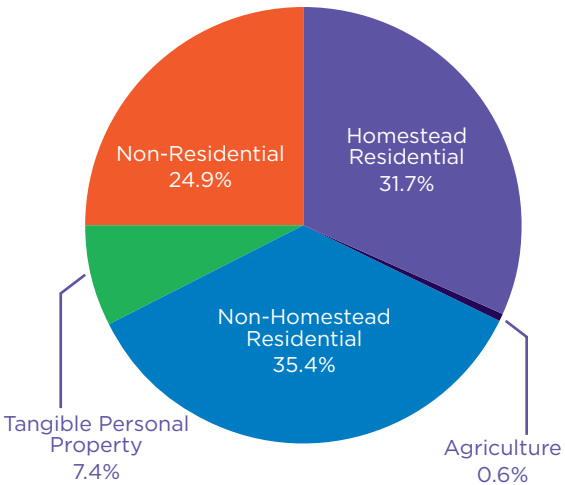
FY2015-16 // \$ IN BILLIONS



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, June 2016. Figures may not equal 100 percent due to rounding.

PERCENT OF TAXABLE VALUE

FY2015-16



Source: Florida Department of Revenue and Florida TaxWatch, June 2016. Figures may not equal 100 percent due to rounding.

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LOCAL OPTION SALES TAX RATES

CALENDAR YEAR 2016

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

* Jackson rate effective 7-1-2016. 0.5 percent expired for six months (January-June 2016).

Source: Florida Department of Revenue and Florida TaxWatch, June 2016.

PER CAPITA LOCAL OPTION SALES TAX REVENUE

FY2014-15

1	Monroe	\$663.16	34	Levy	\$85.94
2	Walton	\$453.90	35	Hendry	\$83.51
3	Escambia	\$228.48	36	Putnam	\$83.41
4	Leon	\$210.02	37	DeSoto	\$80.96
5	Miami-Dade	\$178.40	38	Manatee	\$80.51
6	Sarasota	\$176.43	39	Baker	\$74.69
7	Duval	\$171.59	40	Washington	\$71.43
8	Orange	\$165.97	41	Volusia	\$70.13
9	Hillsborough	\$165.74	42	Hardee	\$68.76
10	Osceola	\$157.15	43	Wakulla	\$68.11
11	Pinellas	\$156.08	44	Jefferson	\$66.30
12	Franklin	\$155.06	45	Hamilton	\$63.16
13	Indian River	\$153.23	46	Liberty	\$59.53
14	Charlotte	\$142.79	47	Holmes	\$55.88
15	Nassau	\$134.35	48	Dixie	\$54.74
16	Jackson	\$132.35	49	St. Lucie	\$52.36
17	Lake	\$123.73	50	Gilchrist	\$52.33
18	Okeechobee	\$120.27	51	Santa Rosa	\$48.15
19	Polk	\$119.30	52	Seminole	\$47.04
20	Columbia	\$117.73	53	Lafayette	\$44.78
21	Bay	\$109.93	54	Union	\$41.48
22	Pasco	\$107.25	55	Glades	\$41.28
23	Highlands	\$104.78	56	Hernando	\$34.39
24	Sumter	\$104.15	57	Brevard	\$22.60
	Statewide	\$101.93		Alachua	N/A
25	Clay	\$100.97		Broward	N/A
26	Taylor	\$100.64		Citrus	N/A
27	Gadsden	\$99.86		Collier	N/A
28	Flagler	\$98.98		Lee	N/A
29	Bradford	\$98.11		Marion	N/A
30	Gulf	\$95.68		Martin	N/A
31	Madison	\$92.68		Okaloosa	N/A
32	Calhoun	\$88.95		Palm Beach	N/A
33	Suwannee	\$88.30		St. Johns	N/A

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, June 2016. Some data may appear to be equal due to rounding.

LOCAL OPTION MOTOR FUEL TAX RATES
CALENDAR YEAR 2016 // CENTS PER GALLON

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

Includes the 9th cents tax (up to 1 cent), the local option tax (up to 6 cents), the additional local option tax (up to 5 cents), and the State Comprehensive Enhanced Transportation System (SCETS) tax (up to 7.4 cents and indexed to inflation).

Source: Florida Department of Revenue and Florida TaxWatch, June 2016.

PER CAPITA LOCAL OPTION MOTOR FUEL TAX REVENUE

FY2014-15

1	Hamilton	\$187.22		Statewide	\$45.43
2	Madison	\$133.95	35	DeSoto	\$44.64
3	Okeechobee	\$90.81	36	Bay	\$42.79
4	Monroe	\$71.04	37	Osceola	\$41.64
5	Suwannee	\$70.82	38	Miami-Dade	\$41.40
6	Jackson	\$70.45	39	Brevard	\$40.80
7	Charlotte	\$67.16	40	Liberty	\$40.42
8	Marion	\$65.27	41	Pasco	\$39.68
9	Martin	\$62.82	42	Holmes	\$39.45
10	Columbia	\$61.86	43	Nassau	\$39.37
11	Gadsden	\$59.00	44	Hernando	\$39.13
12	Lee	\$58.33	45	Duval	\$37.17
13	Jefferson	\$58.13	46	Bradford	\$36.78
14	Hardee	\$57.22	47	Indian River	\$36.74
15	Walton	\$57.09	48	St. Johns	\$36.22
16	Manatee	\$56.94	49	Levy	\$35.88
17	Highlands	\$56.78	50	Hillsborough	\$35.81
18	Leon	\$56.72	51	Washington	\$35.74
19	Alachua	\$55.99	52	Orange	\$35.52
20	St. Lucie	\$55.35	53	Dixie	\$34.63
21	Broward	\$55.00	54	Seminole	\$33.25
22	Putnam	\$53.74	55	Lake	\$32.99
23	Polk	\$53.60	56	Franklin	\$30.36
24	Hendry	\$52.84	57	Clay	\$29.90
25	Volusia	\$52.78	58	Gilchrist	\$29.51
26	Sumter	\$51.99	59	Pinellas	\$29.49
27	Escambia	\$51.75	60	Gulf	\$29.19
28	Okaloosa	\$51.53	61	Union	\$29.11
29	Palm Beach	\$51.39	62	Santa Rosa	\$29.11
30	Baker	\$50.94	63	Flagler	\$28.61
31	Taylor	\$49.90	64	Wakulla	\$26.37
32	Sarasota	\$48.53	65	Calhoun	\$25.36
33	Collier	\$48.46	66	Glades	\$24.89
34	Citrus	\$46.95	67	Lafayette	\$24.04

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, June 2016. Some data may appear to be equal due to rounding.

LOCAL OPTION TOURIST DEVELOPMENT TAX RATES CALENDAR YEAR 2016

6.0%	Duval, Miami-Dade, Orange, Osceola, Palm Beach, Volusia
5.0%	Alachua, Bay, Brevard, Broward, Charlotte, Columbia, Gulf, Hernando, Hillsborough, Lee, Leon, Manatee, Martin, Monroe, Okaloosa, Pinellas, Polk, St. Lucie, Santa Rosa, Sarasota, Seminole
4.0%	Bradford, Collier, Escambia, Flagler, Indian River, Jackson, Lake, Marion, Nassau, Putnam, St. Johns, Wakulla, Walton
3.0%	Baker, Citrus, Clay, DeSoto, Hamilton, Hendry, Madison, Okeechobee, Suwannee, Taylor, Washington
2.0%	Dixie, Franklin, Gadsden, Gilchrist, Glades, Highlands, Holmes, Jefferson, Levy, Pasco, Sumter
No Tax	Calhoun, Hardee, 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, June 2016.

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

FY2014-15

1	Monroe	\$576.41	34	Seminole	\$10.08
2	Walton	\$324.48	35	Taylor	\$10.04
3	Orange	\$174.53	36	Lake	\$8.20
4	Osceola	\$140.60	37	Okeechobee	\$6.09
5	Bay	\$111.16	38	Madison	\$6.00
6	Franklin	\$91.72	39	Citrus	\$5.92
7	Gulf	\$88.28	40	Hendry	\$5.43
8	Okaloosa	\$83.19	41	Jackson	\$5.40
9	Nassau	\$62.38	42	Sumter	\$5.20
10	Collier	\$62.01	43	Suwannee	\$4.94
11	Lee	\$55.53	44	Levy	\$4.68
12	Sarasota	\$47.59	45	Wakulla	\$4.47
	Statewide	\$42.57	46	Putnam	\$4.30
13	St. Johns	\$42.44	47	Hernando	\$3.90
14	Miami-Dade	\$41.74	48	Highlands	\$3.87
15	Pinellas	\$40.44	49	Bradford	\$3.66
16	Volusia	\$36.88	50	Marion	\$3.33
17	Manatee	\$32.63	51	Washington	\$3.13
18	Broward	\$31.01	52	Clay	\$2.87
19	Palm Beach	\$30.19	53	Gadsden	\$2.61
20	Escambia	\$29.12	54	Gilchrist	\$2.37
21	Duval	\$21.56	55	Jefferson	\$2.08
22	Charlotte	\$20.25	56	Hamilton	\$2.07
23	Hillsborough	\$20.13	57	Pasco	\$1.94
24	Flagler	\$19.80	58	Dixie	\$1.81
25	Brevard	\$19.36	59	Holmes	\$1.75
26	Leon	\$17.50	60	Glades	\$1.68
27	Alachua	\$16.58	61	DeSoto	\$1.40
28	Columbia	\$14.48	62	Baker	\$1.20
29	Indian River	\$13.85		Calhoun	N/A
30	Santa Rosa	\$12.83		Hardee	N/A
31	Polk	\$12.40		Lafayette	N/A
32	St. Lucie	\$11.54		Liberty	N/A
33	Martin	\$10.15		Union	N/A

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

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA LOCAL COMMUNICATIONS SERVICES TAX REVENUE

FY2014-15

1	Palm Beach	\$44.51	34	Marion	\$16.75
2	Broward	\$42.68	35	St. Johns	\$16.19
3	Duval	\$42.00	36	Citrus	\$15.43
4	Sarasota	\$41.75	37	Sumter	\$14.89
5	Monroe	\$41.54	38	Gadsden	\$14.69
6	Pinellas	\$40.62	39	Highlands	\$14.54
7	Leon	\$40.50	40	Baker	\$14.35
8	Seminole	\$39.39	41	Pasco	\$13.68
9	Miami-Dade	\$37.80	42	Columbia	\$13.47
10	Alachua	\$36.94	43	Jackson	\$13.36
11	Charlotte	\$36.90	44	Franklin	\$13.14
12	Clay	\$36.46	45	Calhoun	\$12.15
13	Brevard	\$36.39	46	DeSoto	\$12.06
14	Orange	\$35.76	47	Suwannee	\$12.01
15	Volusia	\$34.19	48	Hernando	\$11.98
16	Hillsborough	\$33.77	49	Madison	\$11.68
	Statewide	\$33.09	50	Santa Rosa	\$11.59
17	Polk	\$30.61	51	Hendry	\$11.32
18	Okaloosa	\$30.39	52	Levy	\$11.22
19	Flagler	\$30.21	53	Union	\$11.09
20	Lee	\$29.45	54	Washington	\$10.62
21	Osceola	\$29.01	55	Holmes	\$10.56
22	Bay	\$28.48	56	Gilchrist	\$10.35
23	St. Lucie	\$26.48	57	Putnam	\$10.28
24	Wakulla	\$26.12	58	Jefferson	\$9.35
25	Indian River	\$24.53	59	Bradford	\$9.13
26	Lake	\$23.87	60	Hardee	\$8.82
27	Collier	\$23.29	61	Walton	\$8.73
28	Gulf	\$21.58	62	Okeechobee	\$8.24
29	Martin	\$20.07	63	Lafayette	\$6.68
30	Nassau	\$19.68	64	Dixie	\$6.63
31	Manatee	\$19.46	65	Hamilton	\$5.96
32	Escambia	\$18.85	66	Glades	\$5.92
33	Taylor	\$17.77	67	Liberty	\$5.04

Counties and cities may levy the tax on telecommunications and cable services. There are separate rates for each city and unincorporated area. Rates range from 0.3 percent to 7.6 percent.

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA LOCAL PUBLIC SERVICES TAX REVENUE

FY2013-14

1	Alachua	\$100.46	34	Baker	\$20.80
2	Broward	\$100.05	35	Washington	\$20.49
3	Duval	\$98.21	36	Clay	\$20.26
4	Orange	\$96.40	37	Suwannee	\$20.09
5	Miami-Dade	\$89.72	38	Holmes	\$19.24
6	Volusia	\$88.95	39	Columbia	\$18.42
7	Palm Beach	\$88.61	40	Putnam	\$18.01
8	Polk	\$85.31	41	Hardee	\$17.64
9	Jackson	\$84.25	42	Gilchrist/Levy	\$15.18
10	Pinellas	\$78.58	43	DeSoto	\$14.70
11	Leon	\$73.51	44	Calhoun	\$13.88
12	Seminole	\$61.99	45	Hamilton	\$13.43
	Statewide	\$61.83	46	Okeechobee	\$13.35
13	Bay	\$58.31	47	Franklin	\$13.00
14	Gulf	\$52.43	48	Charlotte	\$12.88
15	Brevard	\$52.14	49	Sumter	\$12.76
16	Osceola	\$49.58	50	Dixie	\$11.57
17	Lake	\$44.50	51	Collier	\$10.47
18	Wakulla	\$40.24	52	St. Lucie	\$10.05
19	Taylor	\$37.12	53	Citrus	\$9.16
20	Okaloosa	\$36.54	54	Flagler/Volusia	\$9.08
21	Hillsborough	\$34.71	55	St. Johns	\$8.84
22	Indian River	\$30.54	56	Pasco	\$8.48
23	Bradford	\$30.03	57	Jefferson	\$7.52
24	Madison	\$27.69	58	Santa Rosa	\$6.89
25	Marion	\$27.06	59	Lafayette	\$4.67
26	Sarasota	\$25.96	60	Hernando	\$4.52
27	Lee	\$24.93	61	Gadsden	\$3.23
28	Escambia	\$24.43	62	Union	\$2.47
29	Manatee/Sarasota	\$23.86	63	Glades	\$2.23
30	Nassau	\$23.26	64	Walton	\$0.39
31	Highlands	\$22.55		Liberty	N/A
32	Levy	\$21.67		Martin	N/A
33	Hendry	\$21.14		Monroe	N/A

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

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL BUILDING PERMIT FEES

FY2013-14

1	Monroe	\$94.55	34	Marion	\$10.98
2	Collier	\$68.73	35	Okeechobee	\$10.95
3	Miami-Dade	\$51.06	36	Hillsborough	\$10.93
4	Palm Beach	\$50.96	37	Franklin	\$10.24
5	Broward	\$44.40	38	Pasco	\$10.08
6	Sarasota	\$40.97	39	Bay	\$10.04
7	DeSoto	\$40.36	40	Clay	\$10.03
8	Martin	\$40.22	41	Santa Rosa	\$9.31
9	Manatee	\$34.18	42	Hendry	\$8.54
10	Walton	\$33.47	43	Gilchrist	\$7.76
11	St. Johns	\$32.63	44	Taylor	\$7.70
12	Orange	\$31.55	45	Flagler	\$7.41
13	Lee	\$28.96	46	Levy	\$7.24
	Statewide	\$28.57	47	Madison	\$6.35
14	Indian River	\$26.73	48	Highlands	\$6.26
15	St. Lucie	\$22.71	49	Putnam	\$6.00
16	Lake	\$22.66	50	Jefferson	\$5.93
17	Pinellas	\$21.58	51	Hardee	\$5.89
18	Nassau	\$21.24	52	Hamilton	\$5.86
19	Sumter	\$20.72	53	Holmes	\$5.36
20	Charlotte	\$20.12	54	Gadsden	\$5.31
21	Volusia	\$18.00	55	Suwannee	\$4.96
22	Seminole	\$15.81	56	Washington	\$4.83
23	Leon	\$15.66	57	Lafayette	\$4.78
24	Gulf	\$15.51	58	Dixie	\$4.31
25	Duval	\$15.13	59	Bradford	\$3.80
26	Alachua	\$14.38	60	Baker	\$3.60
27	Polk	\$14.16	61	Calhoun	\$3.45
28	Citrus	\$14.06	62	Union	\$3.36
29	Hernando	\$13.38	63	Columbia	\$3.15
30	Okaloosa	\$13.26	64	Jackson	\$2.92
31	Brevard	\$13.18	65	Escambia	\$2.78
32	Osceola	\$12.33	66	Liberty	\$1.93
33	Glades	\$11.31		Wakulla	N/A

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

Source: Florida Legislature Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY, MUNICIPAL & SCHOOL IMPACT FEES

FY2013-14

1	Orange	\$173.21	34	Levy	\$4.39
2	Sumter	\$142.94	35	Santa Rosa	\$4.35
3	Collier	\$120.29	36	Pinellas	\$3.63
4	Osceola	\$107.23	37	Okaloosa	\$3.46
5	St. Johns	\$97.06	38	Hernando	\$2.64
6	Sarasota	\$74.12	39	Walton	\$1.52
7	Flagler	\$66.03	40	Washington	\$1.39
8	Miami-Dade	\$60.10	41	Highlands	\$0.99
9	Lake	\$57.92	42	Lafayette	\$0.83
10	Manatee	\$55.68	43	Putnam	\$0.75
11	Nassau	\$51.61	44	Jefferson	\$0.50
12	Palm Beach	\$44.36	45	Gadsden	\$0.26
	Statewide	\$43.07	46	Suwannee	\$0.20
13	St. Lucie	\$43.00	47	Hardee	\$0.05
14	Pasco	\$42.65		Bradford	N/A
15	Indian River	\$39.55		Calhoun	N/A
16	Hillsborough	\$34.91		Columbia	N/A
17	Lee	\$34.00		DeSoto	N/A
18	Brevard	\$32.48		Duval	N/A
19	Dixie	\$31.00		Escambia	N/A
20	Clay	\$30.43		Franklin	N/A
21	Polk	\$27.20		Gilchrist	N/A
22	Martin	\$26.67		Glades	N/A
23	Volusia	\$24.75		Gulf	N/A
24	Bay	\$23.86		Hamilton	N/A
25	Seminole	\$19.79		Hendry	N/A
26	Broward	\$19.65		Holmes	N/A
27	Citrus	\$12.77		Jackson	N/A
28	Charlotte	\$11.07		Leon	N/A
29	Monroe	\$8.66		Liberty	N/A
30	Baker	\$7.14		Madison	N/A
31	Alachua	\$6.85		Okeechobee	N/A
32	Marion	\$6.03		Union	N/A
33	Taylor	\$5.85		Wakulla	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, June 2016. Some data may appear to be equal due to rounding.

**PER CAPITA COUNTY & MUNICIPAL
SPECIAL ASSESSMENT REVENUE**

FY2013-14

1	Charlotte	\$288.66	34	Santa Rosa	\$32.67
2	Liberty	\$160.27	35	Leon	\$27.50
3	Sarasota	\$157.06	36	Bradford	\$24.51
4	Marion	\$144.34	37	Orange	\$23.15
5	Hernando	\$139.66	38	Pinellas	\$22.53
6	Broward	\$138.30	39	Hendry	\$19.60
7	Osceola	\$133.12	40	Hillsborough	\$15.56
8	Columbia	\$129.18	41	Miami-Dade	\$11.78
9	St. Lucie	\$127.54	42	Palm Beach	\$11.39
10	Levy	\$126.97	43	Putnam	\$10.52
11	Hardee	\$95.52	44	Collier	\$8.81
12	De Soto	\$84.41	45	Calhoun	\$8.47
13	Dixie	\$79.55	46	St. Johns	\$8.16
14	Suwannee	\$79.01	47	Flagler	\$5.72
15	Highlands	\$77.29	48	Okaloosa	\$4.27
16	Monroe	\$74.07	49	Duval	\$2.59
17	Okeechobee	\$72.11	50	Martin	\$2.57
18	Lake	\$62.88	51	Nassau	\$2.48
19	Indian River	\$61.71	52	Bay	\$1.18
20	Polk	\$59.73	53	Manatee	\$0.63
21	Lee	\$56.45	54	Clay	\$0.44
22	Lafayette	\$52.29		Baker	N/A
23	Brevard	\$48.28		Gadsden	N/A
24	Taylor	\$47.36		Gilchrist	N/A
	Statewide	\$46.70		Glades	N/A
25	Sumter	\$45.68		Gulf	N/A
26	Escambia	\$45.13		Hamilton	N/A
27	Citrus	\$45.10		Holmes	N/A
28	Franklin	\$43.17		Jackson	N/A
29	Volusia	\$41.04		Jefferson	N/A
30	Seminole	\$39.47		Madison	N/A
31	Pasco	\$38.77		Union	N/A
32	Alachua	\$34.06		Walton	N/A
33	Wakulla	\$32.93		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, June 2016. Some data may appear to be equal due to rounding.

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PER CAPITA TOTAL COUNTY & MUNICIPAL GOVERNMENT REVENUE

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$8,278	34	Flagler	\$2,213
2	Duval	\$5,940	35	Lake	\$2,212
3	Leon	\$5,311	36	Marion	\$2,164
4	Miami-Dade	\$5,018	37	Okaloosa	\$2,119
5	Glades	\$4,675	38	Jefferson	\$2,107
6	Broward	\$4,511	39	Jackson	\$2,075
7	Alachua	\$4,462	40	Baker	\$2,060
8	Franklin	\$4,307	41	Hamilton	\$2,058
9	Sarasota	\$3,657	42	Bradford	\$2,052
10	Palm Beach	\$3,629	43	Gulf	\$2,027
11	Collier	\$3,489	44	Nassau	\$2,003
	Statewide	\$3,446	45	Seminole	\$1,998
12	Charlotte	\$3,405	46	Liberty	\$1,996
13	Pinellas	\$3,393	47	Columbia	\$1,965
14	Hillsborough	\$3,204	48	Wakulla	\$1,917
15	Orange	\$3,195	49	Suwannee	\$1,894
16	Indian River	\$3,185	50	DeSoto	\$1,740
17	Walton	\$3,014	51	Levy	\$1,722
18	Lee	\$2,954	52	Calhoun	\$1,720
19	St. Lucie	\$2,910	53	Putnam	\$1,691
20	Bay	\$2,849	54	Citrus	\$1,617
21	Volusia	\$2,827	55	Pasco	\$1,583
22	Polk	\$2,793	56	Lafayette	\$1,524
23	Gadsden	\$2,675	57	Gilchrist	\$1,512
24	Manatee	\$2,627	58	Dixie	\$1,489
25	Madison	\$2,597	59	Highlands	\$1,467
26	Martin	\$2,568	60	Sumter	\$1,407
27	Osceola	\$2,535	61	Okeechobee	\$1,402
28	Hendry	\$2,533	62	Washington	\$1,373
29	Brevard	\$2,426	63	Hernando	\$1,290
30	Hardee	\$2,424	64	Clay	\$1,231
31	Taylor	\$2,244	65	Holmes	\$1,203
32	Escambia	\$2,242	66	Santa Rosa	\$1,134
33	St. Johns	\$2,219	67	Union	\$934

Includes all reported county and city government revenue and uses total county population to calculate per capita amounts. Latest available municipal data are FY2012-13.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL TAX REVENUE

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$2,365	34	Putnam	\$659
2	Walton	\$1,542	35	Hardee	\$642
3	Franklin	\$1,336	36	Escambia	\$638
4	Miami-Dade	\$1,259	37	Seminole	\$629
5	Palm Beach	\$1,170	38	Sumter	\$620
6	Martin	\$1,160	39	Madison	\$619
7	Broward	\$1,037	40	Citrus	\$616
8	Duval	\$976	41	Polk	\$602
9	Collier	\$972	42	Glades	\$595
10	Charlotte	\$938	43	DeSoto	\$568
11	Pinellas	\$935	44	Lake	\$563
12	Nassau	\$931	45	Washington	\$551
13	Orange	\$923	46	Okaloosa	\$546
14	Osceola	\$903	47	Highlands	\$545
	Statewide	\$889	48	Levy	\$532
15	Gulf	\$868	49	Columbia	\$518
16	Hillsborough	\$867	50	Suwannee	\$509
17	Indian River	\$852	51	Clay	\$505
18	Flagler	\$852	52	Jackson	\$497
19	Volusia	\$833	53	Dixie	\$493
20	Sarasota	\$808	54	Pasco	\$478
21	Hamilton	\$803	55	Wakulla	\$465
22	Alachua	\$792	56	Marion	\$462
23	Lee	\$762	57	Bradford	\$457
24	St. Lucie	\$760	58	Gadsden	\$444
25	Bay	\$742	59	Gilchrist	\$435
26	St. Johns	\$742	60	Hernando	\$405
27	Manatee	\$718	61	Santa Rosa	\$380
28	Okeechobee	\$715	62	Baker	\$368
29	Leon	\$704	63	Liberty	\$368
30	Taylor	\$690	64	Calhoun	\$367
31	Jefferson	\$662	65	Lafayette	\$324
32	Hendry	\$662	66	Holmes	\$296
33	Brevard	\$662	67	Union	\$255

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, June 2016. Some data may appear to be equal due to rounding.

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

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$526	34	St. Johns	\$97
2	Charlotte	\$383	35	Gilchrist	\$96
3	Sarasota	\$328	36	Madison	\$93
4	Broward	\$265	37	Santa Rosa	\$91
5	Orange	\$232	38	Taylor	\$87
6	Collier	\$224	39	Citrus	\$86
7	St. Lucie	\$219	40	Franklin	\$77
8	Sumter	\$218	41	Hillsborough	\$77
9	Osceola	\$200	42	Martin	\$77
10	Indian River	\$197	43	Alachua	\$74
11	Palm Beach	\$181	44	Duval	\$73
12	Miami-Dade	\$171	45	Nassau	\$69
13	Marion	\$163	46	Lafayette	\$64
14	Hernando	\$158	47	Baker	\$63
15	Levy	\$156	48	Leon	\$58
16	Columbia	\$156	49	Okaloosa	\$57
	Statewide	\$155	50	Jackson	\$56
17	Lake	\$154	51	Flagler	\$55
18	Brevard	\$153	52	Walton	\$48
19	DeSoto	\$141	53	Union	\$45
20	Pasco	\$140	54	Wakulla	\$38
21	Volusia	\$128	55	Hendry	\$38
22	Seminole	\$125	56	Bradford	\$38
23	Escambia	\$122	57	Putnam	\$35
24	Dixie	\$122	58	Jefferson	\$24
25	Lee	\$121	59	Gulf	\$21
26	Manatee	\$113	60	Clay	\$21
27	Hardee	\$107	61	Glades	\$20
28	Okeechobee	\$107	62	Hamilton	\$18
29	Suwannee	\$103	63	Washington	\$18
30	Polk	\$103	64	Calhoun	\$15
31	Pinellas	\$103	65	Holmes	\$12
32	Bay	\$102	66	Liberty	\$10
33	Highlands	\$100	67	Gadsden	\$8

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL INTERGOVERNMENTAL REVENUE

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$1,299	34	Escambia	\$304
2	Franklin	\$1,106	35	Jefferson	\$299
3	Liberty	\$1,035	36	Lee	\$295
4	Hardee	\$651	37	Putnam	\$293
5	Hamilton	\$619	38	Pinellas	\$293
6	Calhoun	\$603	39	Jackson	\$289
7	Lafayette	\$597	40	Volusia	\$287
8	Glades	\$589	41	Hillsborough	\$286
9	Gulf	\$543	42	Manatee	\$285
10	Madison	\$509	43	Okeechobee	\$276
11	Duval	\$489	44	Palm Beach	\$276
12	Gadsden	\$480	45	Okaloosa	\$270
13	Walton	\$469	46	Indian River	\$270
14	Miami-Dade	\$465	47	Sarasota	\$268
15	Dixie	\$463	48	St. Lucie	\$267
16	Taylor	\$432	49	DeSoto	\$263
17	Gilchrist	\$429	50	Columbia	\$256
18	Wakulla	\$429	51	Martin	\$252
19	Holmes	\$411	52	St. Johns	\$247
20	Suwannee	\$389	53	Brevard	\$247
21	Levy	\$388	54	Leon	\$243
22	Washington	\$386	55	Highlands	\$242
23	Bay	\$370	56	Charlotte	\$239
24	Orange	\$370	57	Seminole	\$228
25	Bradford	\$365	58	Lake	\$222
26	Osceola	\$360	59	Polk	\$210
27	Baker	\$348	60	Pasco	\$201
28	Collier	\$343	61	Citrus	\$201
29	Broward	\$343	62	Marion	\$190
30	Alachua	\$336	63	Santa Rosa	\$179
	Statewide	\$324	64	Nassau	\$179
31	Flagler	\$317	65	Sumter	\$137
32	Hendry	\$316	66	Clay	\$131
33	Union	\$313	67	Hernando	\$124

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL CHARGES FOR SERVICES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Glades	\$3,147	34	Jackson	\$595
2	Duval	\$2,755	35	Hardee	\$591
3	Leon	\$2,477	36	Bradford	\$572
4	Alachua	\$2,084	37	Seminole	\$571
5	Miami-Dade	\$1,899	38	Pasco	\$530
6	Monroe	\$1,782	39	Osceola	\$502
7	Indian River	\$1,382	40	Calhoun	\$491
8	Pinellas	\$1,376	41	Putnam	\$487
9	Broward	\$1,342	42	Gulf	\$478
10	Polk	\$1,316	43	DeSoto	\$459
	Statewide	\$1,195	44	Citrus	\$445
11	Sarasota	\$1,183	45	Columbia	\$409
12	Palm Beach	\$1,167	46	Hernando	\$403
13	Lee	\$1,152	47	Levy	\$396
14	Bay	\$1,080	48	Wakulla	\$392
15	Collier	\$1,074	49	Madison	\$387
16	Volusia	\$987	50	Nassau	\$375
17	Charlotte	\$963	51	Clay	\$356
18	Marion	\$931	52	Highlands	\$353
19	St. Lucie	\$926	53	Jefferson	\$344
20	Manatee	\$918	54	Hamilton	\$329
21	Franklin	\$908	55	Suwannee	\$304
22	Baker	\$900	56	Walton	\$300
23	Orange	\$896	57	Taylor	\$275
24	Flagler	\$877	58	Santa Rosa	\$268
25	Martin	\$843	59	Washington	\$239
26	Lake	\$834	60	Gilchrist	\$238
27	Brevard	\$831	61	Liberty	\$221
28	Hendry	\$809	62	Dixie	\$210
29	Hillsborough	\$783	63	Holmes	\$208
30	Gadsden	\$768	64	Sumter	\$198
31	Okaloosa	\$735	65	Union	\$180
32	St. Johns	\$704	66	Lafayette	\$119
33	Escambia	\$673	67	Okeechobee	\$114

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL REVENUE

FY2012-13

1	Glades	\$21,934	34	Levy	\$2,706
2	Leon	\$6,253	35	Lake	\$2,692
3	Collier	\$6,217	36	Miami-Dade	\$2,691
4	Duval	\$6,035	37	Lee	\$2,599
5	Monroe	\$5,838	38	Hernando	\$2,502
6	Marion	\$5,709	39	St. Lucie	\$2,413
7	Alachua	\$5,380	40	Madison	\$2,380
8	Escambia	\$4,924	41	Suwannee	\$2,374
9	Charlotte	\$4,787	42	Osceola	\$2,356
10	Polk	\$4,489	43	Putnam	\$2,280
11	St. Johns	\$4,416	44	Hardee	\$2,271
12	Indian River	\$4,206	45	Manatee	\$2,263
13	Wakulla	\$4,110	46	Taylor	\$2,220
14	Gadsden	\$3,758	47	Holmes	\$2,215
15	Hillsborough	\$3,687	48	Gilchrist	\$2,194
16	Orange	\$3,683	49	Pasco	\$2,183
17	Columbia	\$3,570	50	Gulf	\$2,136
18	Sarasota	\$3,487	51	Sumter	\$2,058
19	Calhoun	\$3,454	52	Volusia	\$2,000
20	Martin	\$3,380	53	Highlands	\$1,977
21	Santa Rosa	\$3,351	54	Okaloosa	\$1,960
	Statewide	\$3,318	55	Brevard	\$1,953
22	Nassau	\$3,280	56	Seminole	\$1,847
23	Broward	\$3,087	57	DeSoto	\$1,810
24	Palm Beach	\$3,023	58	Washington	\$1,692
25	Citrus	\$2,988	59	Hamilton	\$1,669
26	Franklin	\$2,973	60	Jefferson	\$1,606
27	Bradford	\$2,956	61	Okeechobee	\$1,598
28	Hendry	\$2,937	62	Dixie	\$1,588
29	Walton	\$2,864	63	Flagler	\$1,386
30	Pinellas	\$2,828	64	Union	\$1,191
31	Bay	\$2,813	65	Baker	\$1,116
32	Jackson	\$2,810	66	Liberty	\$983
33	Clay	\$2,710	67	Lafayette	\$651

Includes all reported city government revenue and uses incorporated population to calculate per capita amounts. Latest available municipal data are FY2012-13.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL COUNTY REVENUE

FY2013-14

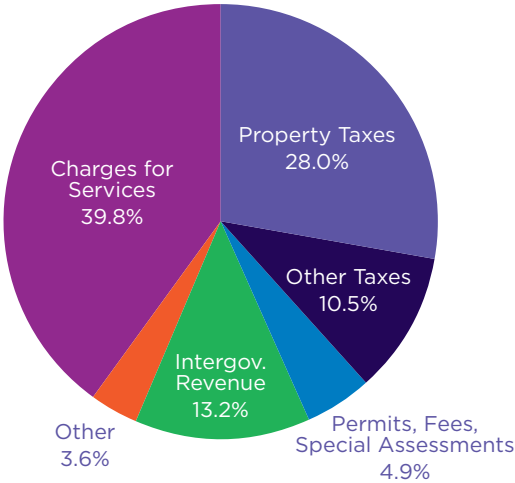
1	Monroe	\$5,110	34	DeSoto	\$1,343
2	Miami-Dade	\$3,530	35	Gulf	\$1,319
3	Franklin	\$3,031	36	Columbia	\$1,308
4	Charlotte	\$2,908	37	Dixie	\$1,307
5	Collier	\$2,814	38	Nassau	\$1,305
6	Walton	\$2,619	39	Volusia	\$1,305
7	Sarasota	\$2,459	40	Okaloosa	\$1,299
8	Martin	\$2,137	41	Bradford	\$1,286
9	Manatee	\$2,116	42	Bay	\$1,279
10	Madison	\$2,073	43	Alachua	\$1,270
11	Hillsborough	\$2,051	44	Gadsden	\$1,259
12	Palm Beach	\$1,963	45	Putnam	\$1,229
13	Orange	\$1,905	46	Leon	\$1,227
14	Liberty	\$1,883	47	Brevard	\$1,217
15	Jefferson	\$1,836	48	Sumter	\$1,185
16	Wakulla	\$1,821	49	Hernando	\$1,181
17	Lee	\$1,815	50	Okeechobee	\$1,179
	Statewide	\$1,798	51	Levy	\$1,133
18	Glades	\$1,789	52	Polk	\$1,118
19	St. Johns	\$1,788	53	St. Lucie	\$1,116
20	Baker	\$1,779	54	Gilchrist	\$1,105
21	Indian River	\$1,776	55	Marion	\$1,070
22	Osceola	\$1,718	56	Seminole	\$1,065
23	Hardee	\$1,626	57	Jackson	\$1,063
24	Hendry	\$1,609	58	Highlands	\$1,030
25	Taylor	\$1,563	59	Flagler	\$1,029
26	Hamilton	\$1,518	60	Washington	\$1,024
27	Suwannee	\$1,492	61	Calhoun	\$994
28	Broward	\$1,482	62	Clay	\$991
29	Lafayette	\$1,433	63	Lake	\$931
30	Pinellas	\$1,407	64	Santa Rosa	\$808
31	Citrus	\$1,399	65	Holmes	\$749
32	Pasco	\$1,397	66	Union	\$743
33	Escambia	\$1,370		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, June 2016.
 Some data may appear to be equal due to rounding.

COUNTY GOVERNMENT REVENUE BY SOURCE

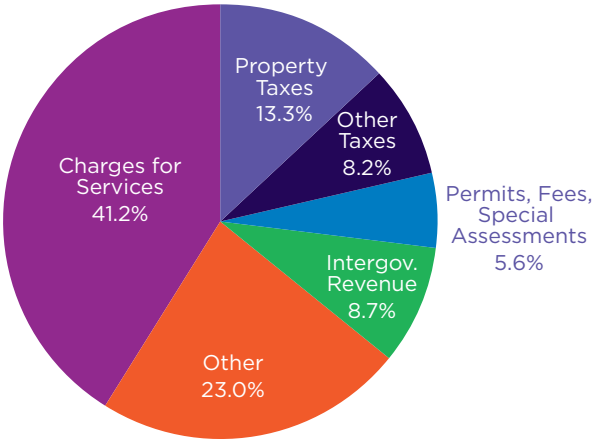
FY2013-14



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Figures may not equal 100% due to rounding.

CITY GOVERNMENT REVENUE BY SOURCE

FY2012-13



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Figures may not equal 100% due to rounding.

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PER CAPITA TOTAL COUNTY & MUNICIPAL GOVERNMENT EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$7,571	34	Marion	\$2,117
2	Duval	\$5,415	35	Flagler	\$2,090
3	Glades	\$5,288	36	Taylor	\$2,088
4	Leon	\$4,910	37	Nassau	\$2,033
5	Miami-Dade	\$4,884	38	Baker	\$2,030
6	Alachua	\$4,107	39	Liberty	\$2,020
7	Broward	\$3,874	40	Gulf	\$2,020
8	Franklin	\$3,829	41	Escambia	\$2,017
9	Palm Beach	\$3,314	42	Columbia	\$2,016
10	Charlotte	\$3,313	43	Bradford	\$1,985
11	Collier	\$3,287	44	Jackson	\$1,956
12	Sarasota	\$3,280	45	Okaloosa	\$1,947
	Statewide	\$3,217	46	Hamilton	\$1,928
13	Pinellas	\$3,126	47	Wakulla	\$1,875
14	Indian River	\$3,037	48	Seminole	\$1,810
15	Orange	\$3,014	49	Levy	\$1,770
16	Hillsborough	\$2,998	50	Suwannee	\$1,760
17	St. Lucie	\$2,894	51	DeSoto	\$1,708
18	Lee	\$2,833	52	Putnam	\$1,574
19	Gadsden	\$2,721	53	Lafayette	\$1,546
20	Madison	\$2,676	54	Calhoun	\$1,533
21	Volusia	\$2,663	55	Citrus	\$1,527
22	Walton	\$2,628	56	Washington	\$1,488
23	Polk	\$2,621	57	Pasco	\$1,476
24	Martin	\$2,553	58	Dixie	\$1,447
25	Manatee	\$2,537	59	Highlands	\$1,444
26	Bay	\$2,505	60	Sumter	\$1,407
27	Hendry	\$2,485	61	Gilchrist	\$1,350
28	Osceola	\$2,466	62	Hernando	\$1,285
29	Hardee	\$2,300	63	Okeechobee	\$1,241
30	Brevard	\$2,293	64	Clay	\$1,192
31	Jefferson	\$2,237	65	Santa Rosa	\$1,101
32	St. Johns	\$2,149	66	Holmes	\$974
33	Lake	\$2,143	67	Union	\$958

Includes all reported county and city government expenditures and uses total county population to calculate per capita amounts. Latest available municipal data are FY2012-13.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL MUNICIPAL EXPENDITURES

FY2012-13

1	Glades	\$26,552	34	Jackson	\$2,458
2	Leon	\$5,579	35	Lake	\$2,447
3	Duval	\$5,501	36	Clay	\$2,436
4	Collier	\$5,450	37	Miami-Dade	\$2,415
5	Marion	\$5,396	38	Lee	\$2,392
6	Alachua	\$4,829	39	Franklin	\$2,337
7	Monroe	\$4,490	40	St. Lucie	\$2,317
8	Escambia	\$4,331	41	Bay	\$2,290
9	Charlotte	\$4,261	42	Hardee	\$2,110
10	Polk	\$4,090	43	Gulf	\$2,086
11	Gadsden	\$3,902	44	Manatee	\$2,082
12	St. Johns	\$3,902	45	Osceola	\$2,059
13	Indian River	\$3,793	46	Putnam	\$2,042
14	Wakulla	\$3,347	47	Sumter	\$1,926
15	Orange	\$3,309	48	Pasco	\$1,875
16	Santa Rosa	\$3,299	49	Volusia	\$1,803
17	Martin	\$3,202	50	Taylor	\$1,748
18	Citrus	\$3,133	51	Washington	\$1,745
19	Columbia	\$3,132	52	Highlands	\$1,725
20	Hillsborough	\$3,091	53	Brevard	\$1,723
21	Calhoun	\$3,039	54	Okaloosa	\$1,687
22	Nassau	\$3,033	55	Seminole	\$1,585
	Statewide	\$2,909	56	Dixie	\$1,555
23	Walton	\$2,905	57	Hamilton	\$1,444
24	Sarasota	\$2,760	58	Jefferson	\$1,380
25	Levy	\$2,730	59	DeSoto	\$1,311
26	Madison	\$2,625	60	Okeechobee	\$1,298
27	Palm Beach	\$2,595	61	Flagler	\$1,284
28	Hernando	\$2,562	62	Liberty	\$1,225
29	Hendry	\$2,558	63	Union	\$1,217
30	Bradford	\$2,539	64	Holmes	\$1,143
31	Broward	\$2,496	65	Baker	\$1,100
32	Suwannee	\$2,481	66	Gilchrist	\$1,056
33	Pinellas	\$2,465	67	Lafayette	\$661

Includes all reported city government expenditures and uses incorporated population to calculate per capita amounts. Latest available municipal data are FY2012-13.

Source: Florida Legislature Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA TOTAL COUNTY EXPENDITURES

FY2013-14

1	Monroe	\$5,134	34	Gulf	\$1,328
2	Miami-Dade	\$3,549	35	Bradford	\$1,326
3	Charlotte	\$2,870	36	Pasco	\$1,317
4	Franklin	\$2,827	37	Citrus	\$1,299
5	Collier	\$2,695	38	Volusia	\$1,291
6	Sarasota	\$2,332	39	Dixie	\$1,269
7	Walton	\$2,227	40	Leon	\$1,266
8	Martin	\$2,145	41	Gadsden	\$1,251
9	Madison	\$2,098	42	Escambia	\$1,250
10	Manatee	\$2,067	43	Alachua	\$1,242
11	Hillsborough	\$2,031	44	Okaloosa	\$1,241
12	Jefferson	\$2,003	45	Bay	\$1,226
13	Palm Beach	\$1,884	46	Brevard	\$1,226
14	Liberty	\$1,879	47	Sumter	\$1,199
15	Orange	\$1,854	48	Levy	\$1,176
16	Wakulla	\$1,796	49	Hernando	\$1,173
17	Glades	\$1,794	50	St. Lucie	\$1,172
18	Lee	\$1,785	51	Putnam	\$1,160
	Statewide	\$1,771	52	Gilchrist	\$1,154
19	St. Johns	\$1,769	53	Washington	\$1,128
20	Indian River	\$1,767	54	Polk	\$1,095
21	Baker	\$1,753	55	Marion	\$1,083
22	Osceola	\$1,752	56	Jackson	\$1,071
23	Hendry	\$1,681	57	Highlands	\$1,063
24	Hardee	\$1,558	58	Okeechobee	\$1,060
25	Taylor	\$1,552	59	Seminole	\$1,009
26	Hamilton	\$1,461	60	Flagler	\$994
27	Lafayette	\$1,453	61	Lake	\$979
28	Columbia	\$1,439	62	Clay	\$977
29	Broward	\$1,426	63	Calhoun	\$894
30	DeSoto	\$1,420	64	Santa Rosa	\$780
31	Pinellas	\$1,395	65	Union	\$763
32	Nassau	\$1,387	66	Holmes	\$739
33	Suwannee	\$1,339		Duval*	-

Includes county government expenditures 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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL GENERAL GOVERNMENT EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Duval	\$1,421	34	Jefferson	\$393
2	Leon	\$1,303	35	Hendry	\$377
3	Monroe	\$1,169	36	Pasco	\$368
4	Miami-Dade	\$958	37	Marion	\$353
5	Broward	\$937	38	DeSoto	\$350
6	Palm Beach	\$737	39	St. Johns	\$347
7	Sarasota	\$727	40	Citrus	\$347
8	Pinellas	\$724	41	Bay	\$345
9	Alachua	\$711	42	Glades	\$330
10	Lee	\$699	43	Sumter	\$325
	Statewide	\$687	44	Seminole	\$317
11	Martin	\$675	45	Lafayette	\$310
12	Volusia	\$663	46	Washington	\$306
13	Osceola	\$632	47	Madison	\$301
14	Hillsborough	\$610	48	Columbia	\$300
15	Escambia	\$599	49	Jackson	\$297
16	Collier	\$591	50	Gilchrist	\$281
17	Hardee	\$568	51	Taylor	\$278
18	Indian River	\$565	52	Liberty	\$270
19	Manatee	\$555	53	Levy	\$267
20	Brevard	\$528	54	Hamilton	\$263
21	Polk	\$524	55	Highlands	\$257
22	Orange	\$509	56	Bradford	\$255
23	Franklin	\$505	57	Clay	\$252
24	St. Lucie	\$486	58	Dixie	\$239
25	Charlotte	\$475	59	Okeechobee	\$230
26	Okaloosa	\$455	60	Baker	\$225
27	Walton	\$443	61	Hernando	\$223
28	Lake	\$442	62	Calhoun	\$218
29	Flagler	\$428	63	Santa Rosa	\$212
30	Putnam	\$426	64	Suwannee	\$211
31	Gadsden	\$409	65	Wakulla	\$201
32	Gulf	\$404	66	Union	\$163
33	Nassau	\$403	67	Holmes	\$145

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL PUBLIC SAFETY EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$1,864	34	Madison	\$566
2	Broward	\$1,186	35	Brevard	\$566
3	Baker	\$1,068	36	Manatee	\$555
4	Glades	\$968	37	Escambia	\$549
5	Palm Beach	\$955	38	Hardee	\$543
6	Pinellas	\$887	39	Polk	\$530
7	Miami-Dade	\$865	40	Marion	\$517
8	Martin	\$814	41	Wakulla	\$510
9	Collier	\$742	42	Flagler	\$508
	Statewide	\$725	43	DeSoto	\$507
10	Orange	\$712	44	Taylor	\$502
11	Sarasota	\$701	45	Highlands	\$499
12	Alachua	\$699	46	Okaloosa	\$495
13	Charlotte	\$675	47	Putnam	\$494
14	Duval	\$669	48	Citrus	\$492
15	Walton	\$667	49	St. Lucie	\$482
16	Osceola	\$655	50	Hernando	\$472
17	Volusia	\$648	51	Bradford	\$471
18	Leon	\$648	52	Gulf	\$470
19	Indian River	\$622	53	Gilchrist	\$457
20	Jefferson	\$619	54	Columbia	\$449
21	Bay	\$608	55	Sumter	\$435
22	Hillsborough	\$603	56	Gadsden	\$395
23	Dixie	\$597	57	Pasco	\$379
24	Franklin	\$597	58	Clay	\$373
25	Hendry	\$596	59	Liberty	\$371
26	Hamilton	\$592	60	Suwannee	\$369
27	Seminole	\$588	61	Jackson	\$331
28	Nassau	\$586	62	Lafayette	\$328
29	Levy	\$581	63	Union	\$315
30	St. Johns	\$574	64	Santa Rosa	\$304
31	Okeechobee	\$572	65	Washington	\$303
32	Lee	\$571	66	Holmes	\$301
33	Lake	\$570	67	Calhoun	\$289

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL PHYSICAL ENVIRONMENT EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Duval	\$2,248	34	St. Johns	\$390
2	Monroe	\$1,568	35	Glades	\$387
3	Alachua	\$1,496	36	DeSoto	\$380
4	Leon	\$1,412	37	Columbia	\$362
5	Indian River	\$1,069	38	Pasco	\$358
6	Polk	\$823	39	Seminole	\$352
7	St. Lucie	\$819	40	Walton	\$343
8	Pinellas	\$731	41	Madison	\$324
9	Marion	\$698	42	Hamilton	\$312
10	Franklin	\$688	43	Levy	\$291
11	Bay	\$659	44	Jackson	\$272
12	Charlotte	\$655	45	Taylor	\$262
13	Collier	\$624	46	Jefferson	\$253
14	Sarasota	\$618	47	Highlands	\$249
	Statewide	\$617	48	Suwannee	\$249
15	Gadsden	\$613	49	Hernando	\$228
16	Palm Beach	\$607	50	Nassau	\$227
17	Martin	\$588	51	Citrus	\$220
18	Hendry	\$562	52	Liberty	\$219
19	Manatee	\$561	53	Dixie	\$210
20	Hardee	\$559	54	Washington	\$208
21	Volusia	\$547	55	Putnam	\$208
22	Broward	\$544	56	Clay	\$198
23	Gulf	\$534	57	Escambia	\$192
24	Lake	\$527	58	Osceola	\$191
25	Miami-Dade	\$505	59	Wakulla	\$188
26	Flagler	\$484	60	Baker	\$170
27	Hillsborough	\$472	61	Union	\$169
28	Lee	\$459	62	Santa Rosa	\$169
29	Brevard	\$458	63	Holmes	\$152
30	Bradford	\$453	64	Gilchrist	\$149
31	Orange	\$439	65	Lafayette	\$136
32	Okaloosa	\$438	66	Sumter	\$112
33	Calhoun	\$422	67	Okeechobee	\$88

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL TRANSPORTATION EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Liberty	\$658.89	34	Glades	\$240.02
2	Franklin	\$648.68	35	Volusia	\$239.43
3	Miami-Dade	\$621.24	36	Nassau	\$237.74
4	Walton	\$471.47	37	Brevard	\$230.99
5	Charlotte	\$470.75	38	Palm Beach	\$227.91
6	St. Lucie	\$430.27	39	Alachua	\$226.28
7	Washington	\$398.51	40	Orange	\$225.68
8	Hamilton	\$388.86	41	Manatee	\$225.33
9	Madison	\$385.84	42	Suwannee	\$224.76
10	Duval	\$382.37	43	Seminole	\$216.77
11	Hardee	\$379.06	44	Gilchrist	\$207.99
12	Leon	\$378.93	45	Polk	\$203.92
13	Monroe	\$375.95	46	Highlands	\$193.76
14	Lee	\$367.34	47	Wakulla	\$190.18
15	Columbia	\$355.16	48	Okaloosa	\$190.10
16	Broward	\$353.59	49	Holmes	\$188.59
17	Gadsden	\$350.19	50	Putnam	\$182.44
18	Jefferson	\$345.51	51	Lake	\$179.23
19	Jackson	\$343.46	52	Pinellas	\$178.49
20	Taylor	\$337.12	53	Bradford	\$172.03
21	Bay	\$324.57	54	Marion	\$170.56
22	Calhoun	\$310.88	55	Hernando	\$166.34
23	Levy	\$308.45	56	Citrus	\$162.25
24	Indian River	\$305.37	57	Pasco	\$160.91
	Statewide	\$301.50	58	St. Johns	\$159.46
25	Lafayette	\$291.69	59	Martin	\$152.97
26	Sarasota	\$281.54	60	Okeechobee	\$148.11
27	Flagler	\$275.14	61	Hillsborough	\$146.79
28	Gulf	\$268.24	62	Dixie	\$137.99
29	Osceola	\$266.64	63	Santa Rosa	\$135.00
30	Collier	\$255.29	64	Baker	\$130.40
31	Hendry	\$245.93	65	Clay	\$117.43
32	Escambia	\$245.55	66	DeSoto	\$111.69
33	Sumter	\$242.35	67	Union	\$92.43

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL ECONOMIC ENVIRONMENT EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Glades	\$3,071.45	34	Washington	\$41.90
2	Monroe	\$609.86	35	Polk	\$39.75
3	Walton	\$276.31	36	Taylor	\$38.33
4	Orange	\$254.98	37	Flagler	\$37.00
5	Bay	\$219.46	38	Highlands	\$36.72
6	Miami-Dade	\$204.21	39	Columbia	\$36.05
7	Gulf	\$164.30	40	Putnam	\$34.56
8	Escambia	\$129.67	41	Collier	\$33.69
9	Franklin	\$124.86	42	Baker	\$33.45
10	Suwannee	\$116.17	43	Calhoun	\$31.97
11	Osceola	\$114.52	44	Martin	\$31.65
12	Hamilton	\$112.96	45	Bradford	\$30.30
	Statewide	\$96.30	46	Pasco	\$29.68
13	Palm Beach	\$90.97	47	Santa Rosa	\$29.66
14	Pinellas	\$89.31	48	Gilchrist	\$27.66
15	Wakulla	\$85.74	49	Hendry	\$27.40
16	Broward	\$68.72	50	Marion	\$27.27
17	Volusia	\$67.44	51	Seminole	\$26.00
18	St. Lucie	\$67.26	52	Union	\$23.45
19	Manatee	\$65.96	53	St. Johns	\$23.26
20	Madison	\$65.92	54	Jefferson	\$22.87
21	Lafayette	\$65.29	55	Charlotte	\$21.45
22	Hillsborough	\$61.71	56	Liberty	\$21.09
23	Alachua	\$59.51	57	Gadsden	\$20.28
24	Levy	\$58.93	58	Citrus	\$16.42
25	Duval	\$56.95	59	Holmes	\$15.81
26	Lee	\$55.57	60	Clay	\$15.63
27	Sarasota	\$55.15	61	Jackson	\$15.36
28	Leon	\$53.60	62	Hardee	\$12.84
29	Brevard	\$53.56	63	DeSoto	\$12.35
30	Nassau	\$47.63	64	Sumter	\$9.70
31	Okaloosa	\$47.44	65	Hernando	\$9.37
32	Okeechobee	\$46.12	66	Indian River	\$8.77
33	Lake	\$42.12	67	Dixie	\$7.47

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL HUMAN SERVICES EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Miami-Dade	\$672.93	34	Martin	\$43.28
2	Monroe	\$348.47	35	Flagler	\$41.48
3	Jackson	\$257.37	36	Walton	\$40.88
	Statewide	\$157.63	37	St. Lucie	\$40.19
4	Hillsborough	\$148.46	38	Hardee	\$39.44
5	Orange	\$130.37	39	Lake	\$39.31
6	Manatee	\$117.25	40	Columbia	\$39.02
7	Duval	\$115.60	41	Collier	\$38.58
8	Broward	\$114.30	42	Marion	\$38.16
9	St. Johns	\$97.84	43	Suwannee	\$36.18
10	Charlotte	\$86.68	44	Gilchrist	\$35.96
11	Gulf	\$79.51	45	Santa Rosa	\$34.11
12	Polk	\$79.30	46	Dixie	\$33.09
13	Alachua	\$78.08	47	Bay	\$32.25
14	Taylor	\$73.43	48	Putnam	\$32.24
15	Pinellas	\$69.56	49	Liberty	\$31.22
16	Franklin	\$69.45	50	Pasco	\$31.10
17	Palm Beach	\$67.24	51	Lee	\$30.77
18	Gadsden	\$66.04	52	Hendry	\$30.65
19	Citrus	\$63.38	53	Glades	\$30.23
20	Hamilton	\$62.00	54	Bradford	\$30.06
21	Seminole	\$60.59	55	Clay	\$27.47
22	Brevard	\$57.21	56	Baker	\$27.12
23	Sarasota	\$55.89	57	Madison	\$24.83
24	Osceola	\$54.70	58	Union	\$24.67
25	Highlands	\$51.15	59	Calhoun	\$23.68
26	Indian River	\$50.93	60	Okaloosa	\$23.35
27	Hernando	\$49.00	61	Jefferson	\$22.47
28	Okeechobee	\$48.28	62	Sumter	\$22.12
29	Nassau	\$48.17	63	Holmes	\$21.33
30	Levy	\$45.49	64	Washington	\$21.11
31	DeSoto	\$44.05	65	Wakulla	\$20.95
32	Volusia	\$43.49	66	Lafayette	\$11.45
33	Leon	\$43.40	67	Escambia	\$7.94

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL CULTURE & RECREATION EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

1	Monroe	\$292.71	34	Hamilton	\$78.78
2	Lee	\$239.76	35	Glades	\$78.09
3	Miami-Dade	\$224.34	36	Liberty	\$77.79
4	Sarasota	\$219.81	37	DeSoto	\$73.47
5	Pinellas	\$218.90	38	Wakulla	\$72.43
6	Palm Beach	\$205.46	39	Santa Rosa	\$69.10
7	Broward	\$204.27	40	Columbia	\$62.47
8	Franklin	\$204.18	41	Madison	\$55.54
9	Okaloosa	\$187.91	42	Gulf	\$53.79
10	Volusia	\$187.11	43	Marion	\$53.09
11	Charlotte	\$171.47	44	Taylor	\$52.85
12	Indian River	\$170.67	45	Jackson	\$52.13
13	St. Johns	\$159.95	46	Gilchrist	\$51.93
14	St. Lucie	\$158.29	47	Sumter	\$51.78
	Statewide	\$156.31	48	Putnam	\$51.14
15	Collier	\$156.27	49	Highlands	\$48.02
16	Orange	\$147.43	50	Hardee	\$47.54
17	Duval	\$144.49	51	Gadsden	\$47.04
18	Osceola	\$141.89	52	Pasco	\$46.70
19	Nassau	\$132.85	53	Walton	\$46.52
20	Leon	\$129.46	54	Levy	\$44.07
21	Bay	\$127.57	55	Citrus	\$43.45
22	Polk	\$125.22	56	Calhoun	\$42.93
23	Brevard	\$121.38	57	Dixie	\$41.97
24	Hillsborough	\$119.56	58	Okeechobee	\$40.45
25	Escambia	\$116.73	59	Washington	\$38.30
26	Martin	\$113.57	60	Bradford	\$36.30
27	Manatee	\$111.13	61	Jefferson	\$35.48
28	Suwannee	\$102.50	62	Hernando	\$33.76
29	Hendry	\$97.14	63	Union	\$33.19
30	Lake	\$96.83	64	Lafayette	\$30.64
31	Flagler	\$89.63	65	Clay	\$24.62
32	Seminole	\$84.24	66	Baker	\$19.38
33	Alachua	\$83.89	67	Holmes	\$16.86

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, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY & MUNICIPAL COURTS EXPENDITURES

FY2013-14 (MUNICIPAL DATA ARE FY2012-13)

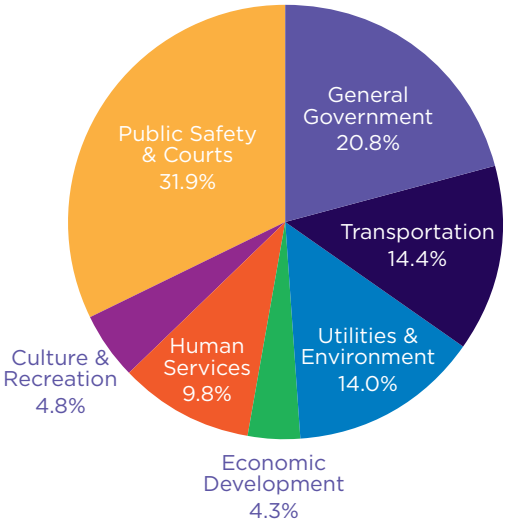
1	Franklin	\$767.98	34	Jefferson	\$42.08
2	Monroe	\$111.90	35	Charlotte	\$42.04
3	Broward	\$89.53	36	Escambia	\$41.38
4	Alachua	\$71.45	37	Madison	\$41.30
5	Lee	\$69.33	38	Liberty	\$41.11
6	Osceola	\$67.07	39	Hendry	\$40.92
7	Pinellas	\$65.70	40	Gadsden	\$40.11
8	St. Lucie	\$60.45	41	Calhoun	\$39.62
9	Hillsborough	\$58.74	42	Okaloosa	\$39.55
10	Bradford	\$58.21	43	DeSoto	\$38.89
11	Sarasota	\$57.08	44	Hernando	\$38.43
12	Putnam	\$54.44	45	Okeechobee	\$38.25
13	Brevard	\$54.30	46	Lake	\$36.10
14	Leon	\$53.05	47	Gulf	\$35.65
	Statewide	\$52.39	48	Levy	\$35.12
15	Palm Beach	\$52.15	49	Manatee	\$34.84
16	Martin	\$52.10	50	Santa Rosa	\$34.74
17	Polk	\$51.88	51	Washington	\$34.53
18	Nassau	\$49.87	52	Wakulla	\$34.52
19	Dixie	\$48.67	53	Pasco	\$33.57
20	Holmes	\$48.23	54	Flagler	\$32.50
21	Orange	\$47.43	55	Collier	\$32.42
22	Hamilton	\$47.31	56	Taylor	\$32.31
23	Miami-Dade	\$47.15	57	Clay	\$31.76
24	Union	\$46.65	58	Sumter	\$31.18
25	Indian River	\$46.03	59	Columbia	\$30.37
26	Bay	\$45.31	60	Duval	\$30.09
27	Seminole	\$44.68	61	Marion	\$29.79
28	Highlands	\$44.19	62	Jackson	\$24.95
29	Volusia	\$44.04	63	Citrus	\$21.02
30	St. Johns	\$43.98	64	Glades	\$19.82
31	Baker	\$43.92	65	Hardee	\$18.56
32	Gilchrist	\$43.00	66	Lafayette	\$6.75
33	Suwannee	\$42.10	67	Walton	\$6.62

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, June 2016. Some data may appear to be equal due to rounding.

COUNTY GOVERNMENT EXPENDITURES BY CATEGORY

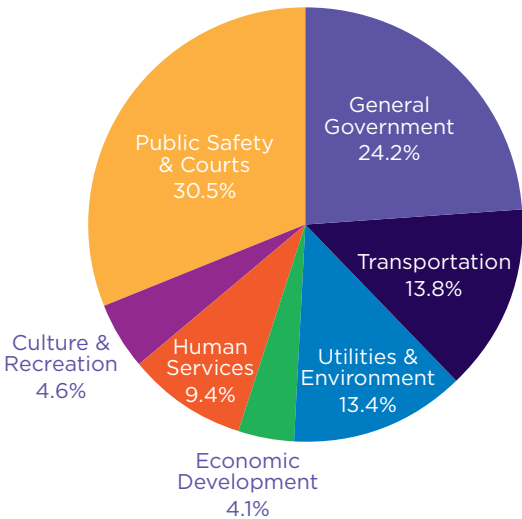
FY2013-14



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Figures may not equal 100% due to rounding.

CITY GOVERNMENT EXPENDITURES BY CATEGORY

FY2012-13



Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, June 2016. Figures may not equal 100% due to rounding.

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TOTAL COUNTY POPULATION

APRIL 1, 2015

1	Miami-Dade	2,653,934	35	Flagler	101,353
2	Broward	1,827,367	36	Highlands	100,748
3	Palm Beach	1,378,417	37	Nassau	76,536
4	Hillsborough	1,325,563	38	Monroe	74,206
5	Orange	1,252,396	39	Putnam	72,756
6	Pinellas	944,971	40	Columbia	68,163
7	Duval	905,574	41	Walton	60,687
8	Lee	665,845	42	Jackson	50,458
9	Polk	633,052	43	Gadsden	48,315
10	Brevard	561,714	44	Suwannee	44,452
11	Volusia	510,494	45	Levy	40,448
12	Pasco	487,588	46	Okeechobee	40,052
13	Seminole	442,903	47	Hendry	38,096
14	Sarasota	392,090	48	DeSoto	34,777
15	Manatee	349,334	49	Wakulla	31,283
16	Collier	343,802	50	Hardee	27,645
17	Marion	341,205	51	Bradford	27,310
18	Lake	316,569	52	Baker	27,017
19	Osceola	308,327	53	Washington	24,975
20	Escambia	306,944	54	Taylor	22,824
21	St. Lucie	287,749	55	Holmes	19,902
22	Leon	284,443	56	Madison	19,200
23	Alachua	254,893	57	Gilchrist	16,839
24	St. Johns	213,566	58	Dixie	16,468
25	Clay	201,277	59	Gulf	16,346
26	Okaloosa	191,898	60	Union	15,918
27	Hernando	176,819	61	Hamilton	14,630
28	Bay	173,310	62	Calhoun	14,549
29	Charlotte	167,141	63	Jefferson	14,519
30	Santa Rosa	162,925	64	Glades	12,853
31	Martin	150,062	65	Franklin	11,840
32	Indian River	143,326	66	Liberty	8,698
33	Citrus	141,501	67	Lafayette	8,664
34	Sumter	115,657	Florida Total – 19,815,183		

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, June 2016.

PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS

APRIL 1, 2015

1	Wakulla	97.6%	35	Baker	74.6%
2	Hernando	95.6%	36	Bradford	74.5%
3	Citrus	92.7%	37	Taylor	69.3%
4	Pasco	91.3%	38	Hillsborough	68.3%
5	Clay	91.2%	39	Hendry	67.9%
6	St. Johns	90.3%	40	Hamilton	67.8%
7	Santa Rosa	90.3%	41	Indian River	66.2%
8	Charlotte	89.4%	42	Gulf	65.4%
9	Collier	89.3%	43	Osceola	65.0%
10	Sumter	89.3%	44	Hardee	64.9%
11	Liberty	89.0%	45	Jackson	64.8%
12	Dixie	88.5%	46	Sarasota	64.0%
13	Martin	87.3%	47	Orange	63.9%
14	Glades	87.2%	48	Gadsden	62.1%
15	Okeechobee	86.2%	49	Polk	61.8%
16	Lafayette	86.1%	50	Okaloosa	57.5%
17	Walton	85.6%	51	Franklin	57.2%
18	Union	84.5%	52	Lee	50.7%
19	Jefferson	83.1%	53	Lake	50.7%
20	Suwannee	83.0%		Statewide	49.4%
21	Gilchrist	82.6%	54	Seminole	48.2%
22	Escambia	82.2%	55	Monroe	45.7%
23	Columbia	81.6%	56	Bay	44.1%
24	Marion	80.7%	57	Palm Beach	44.0%
25	Washington	79.6%	58	Miami-Dade	43.7%
26	Holmes	79.6%	59	Alachua	39.9%
27	Putnam	79.5%	60	Brevard	37.4%
28	Calhoun	79.1%	61	Leon	33.9%
29	Nassau	78.9%	62	Pinellas	29.0%
30	Manatee	78.7%	63	St. Lucie	24.6%
31	Madison	78.3%	64	Volusia	22.7%
32	DeSoto	78.1%	65	Flagler	13.6%
33	Levy	77.1%	66	Broward	0.8%
34	Highlands	76.1%	67	Duval	0.0%

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

Source: Florida TaxWatch, using data from the University of Florida, Bureau of Economic and Business Research (October 2015), June 2016. Some data may appear to be equal due to rounding.

POPULATION OF FLORIDA'S 50 LARGEST CITIES

APRIL 1, 2015

1	Jacksonville	861,252	26	Deltona	87,497
2	Miami	439,509	27	Plantation	87,496
3	Tampa	358,279	28	Largo	80,747
4	Orlando	262,949	29	Palm Coast	79,821
5	St. Petersburg	256,681	30	Melbourne	79,600
6	Hialeah	233,053	31	Deerfield Beach	76,662
7	Tallahassee	187,996	32	Boynton Beach	72,784
8	Ft. Lauderdale	175,123	33	Fort Myers	72,395
9	Port St. Lucie	174,132	34	Lauderhill	69,651
10	Cape Coral	166,508	35	Homestead	69,533
11	Pembroke Pines	159,922	36	Kissimmee	66,592
12	Hollywood	144,926	37	Weston	65,734
13	Miramar	132,096	38	Daytona Beach	63,534
14	Gainesville	127,955	39	Delray Beach	63,175
15	Coral Springs	124,282	40	North Miami	62,380
16	Clearwater	110,679	41	Tamarac	62,264
17	Miami Gardens	109,951	42	North Port	62,235
18	Palm Bay	107,481	43	Wellington	59,860
19	W. Palm Beach	106,525	44	Jupiter	59,108
20	Pompano Beach	106,260	45	Port Orange	58,656
21	Lakeland	101,517	46	Ocala	58,355
22	Davie	96,908	47	Sanford	56,900
23	Miami Beach	91,714	48	Coconut Creek	56,593
24	Sunrise	88,630	49	Margate	55,851
25	Boca Raton	87,766	50	Doral	55,660

Source: Florida TaxWatch, using data from the University of Florida, Bureau of Economic and Business Research (October 2015), June 2016.

COUNTY POPULATION DENSITY

CALENDAR YEAR 2015 // PERSONS PER SQUARE MILE

1	Pinellas	3,451.3	34	Collier	172.0
2	Broward	1,510.5	35	Santa Rosa	161.1
3	Seminole	1,432.3	36	Nassau	118.0
4	Miami-Dade	1,398.5	37	Putnam	100.0
5	Orange	1,386.3	38	Highlands	99.1
6	Hillsborough	1,299.3	39	Gadsden	93.6
7	Duval	1,188.1	40	Bradford	92.9
8	Lee	848.7	41	Columbia	85.5
9	Sarasota	705.4	42	Monroe	75.5
10	Palm Beach	699.8	43	Union	65.4
11	Pasco	652.8	44	Suwannee	64.6
12	Brevard	553.1	45	Walton	58.5
13	St. Lucie	503.1	46	Jackson	55.0
14	Manatee	470.2	47	DeSoto	54.6
15	Escambia	467.6	48	Okeechobee	52.1
16	Volusia	463.7	49	Wakulla	51.6
17	Leon	426.5	50	Gilchrist	48.2
18	Hernando	374.2	51	Baker	46.2
	Statewide	363.8	52	Hardee	43.3
19	St. Johns	355.6	53	Washington	42.9
20	Polk	352.1	54	Holmes	41.6
21	Lake	337.4	55	Levy	36.2
22	Clay	333.0	56	Hendry	33.0
23	Alachua	291.3	57	Gulf	29.0
24	Indian River	285.0	58	Hamilton	28.5
25	Martin	276.1	59	Madison	27.6
26	Charlotte	245.7	60	Calhoun	25.6
27	Citrus	243.3	61	Jefferson	24.3
28	Osceola	232.3	62	Dixie	23.4
29	Bay	228.5	63	Franklin	22.1
30	Marion	215.3	64	Taylor	21.9
31	Sumter	211.5	65	Glades	15.9
32	Flagler	208.8	66	Lafayette	15.9
33	Okaloosa	206.3	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: Decennial Census and University of Florida, Bureau of Economic and Business Research, Population Program, Florida Population Studies; Florida TaxWatch, June 2016. Some data may appear to be equal due to rounding.

PER CAPITA COUNTY PERSONAL INCOME
CALENDAR YEAR 2014

1	Collier	\$73,869	34	St. Lucie	\$34,129
2	Monroe	\$69,593	35	Pasco	\$33,953
3	Palm Beach	\$66,914	36	Polk	\$32,652
4	Martin	\$65,551	37	Marion	\$32,571
5	Indian River	\$63,140	38	Franklin	\$32,430
6	St. Johns	\$58,379	39	Hernando	\$32,324
7	Sarasota	\$54,147	40	Gilchrist	\$31,808
8	Nassau	\$47,127	41	Highlands	\$30,650
9	Pinellas	\$45,925	42	Levy	\$30,514
10	Walton	\$45,764	43	Columbia	\$30,494
11	Okaloosa	\$44,695	44	Wakulla	\$29,568
12	Broward	\$43,283	45	Gadsden	\$28,979
	Statewide	\$42,737	46	Okeechobee	\$28,554
13	Lee	\$42,243	47	Suwannee	\$28,536
14	Hillsborough	\$41,902	48	Jackson	\$28,459
15	Miami-Dade	\$41,883	49	Madison	\$28,176
16	Seminole	\$41,806	50	Osceola	\$28,088
17	Duval	\$41,316	51	Taylor	\$27,944
18	Manatee	\$40,895	52	Hendry	\$27,941
19	Alachua	\$38,903	53	Gulf	\$27,599
20	Brevard	\$38,872	54	Bradford	\$27,386
21	Bay	\$38,487	55	Baker	\$27,097
22	Leon	\$38,305	56	Putnam	\$27,031
23	Orange	\$38,007	57	Holmes	\$26,427
24	Santa Rosa	\$37,610	58	Washington	\$25,727
25	Sumter	\$37,558	59	Dixie	\$24,836
26	Clay	\$37,302	60	Liberty	\$24,822
27	Flagler	\$36,748	61	Hardee	\$24,176
28	Escambia	\$36,632	62	Hamilton	\$24,160
29	Charlotte	\$36,350	63	Calhoun	\$23,321
30	Volusia	\$36,052	64	Lafayette	\$22,286
31	Lake	\$35,786	65	DeSoto	\$21,696
32	Jefferson	\$35,446	66	Glades	\$21,210
33	Citrus	\$34,194	67	Union	\$17,811

Source: U.S. Department of Commerce, Bureau of Economic Analysis, March 2016. Some data may appear to be equal due to rounding.

UNEMPLOYMENT RATE BY COUNTY

MAY 2016

1	Hendry	7.0%	34	Columbia	4.4%
2	Sumter	6.3%	34	DeSoto	4.4%
3	Citrus	6.0%	34	Duval	4.4%
4	Gadsden	5.8%	34	Osceola	4.4%
5	Highlands	5.6%	38	Bay	4.3%
6	Indian River	5.5%	38	Lake	4.3%
7	Hernando	5.4%	38	Martin	4.3%
8	Calhoun	5.3%	41	Baker	4.2%
8	Miami-Dade	5.3%	41	Palm Beach	4.2%
10	Marion	5.2%	43	Broward	4.1%
11	Putnam	5.0%	43	Union	4.1%
12	Dixie	4.9%	45	Collier	4.0%
12	Flagler	4.9%	45	Lee	4.0%
12	Glades	4.9%	45	Leon	4.0%
12	Holmes	4.9%	45	Santa Rosa	4.0%
12	St. Lucie	4.9%	45	Sarasota	4.0%
12	Taylor	4.9%	50	Clay	3.9%
18	Jackson	4.8%	50	Hillsborough	3.9%
18	Jefferson	4.8%	50	Manatee	3.9%
18	Polk	4.8%	50	Nassau	3.9%
21	Brevard	4.7%	50	Pinellas	3.9%
21	Charlotte	4.7%	55	Alachua	3.8%
21	Hardee	4.7%	55	Bradford	3.8%
21	Madison	4.7%	55	Franklin	3.8%
	Statewide	4.7%	55	Gulf	3.8%
25	Okeechobee	4.6%	55	Orange	3.8%
25	Pasco	4.6%	55	Seminole	3.8%
27	Escambia	4.5%	61	Wakulla	3.7%
27	Gilchrist	4.5%	61	Walton	3.7%
27	Levy	4.5%	63	Okaloosa	3.5%
27	Liberty	4.5%	64	Lafayette	3.4%
27	Suwannee	4.5%	65	St. Johns	3.2%
27	Volusia	4.5%	66	Hamilton	2.9%
27	Washington	4.5%	66	Monroe	2.9%

Not seasonally adjusted.

Source: Florida TaxWatch, using data from the U.S. Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics, June 2016.

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