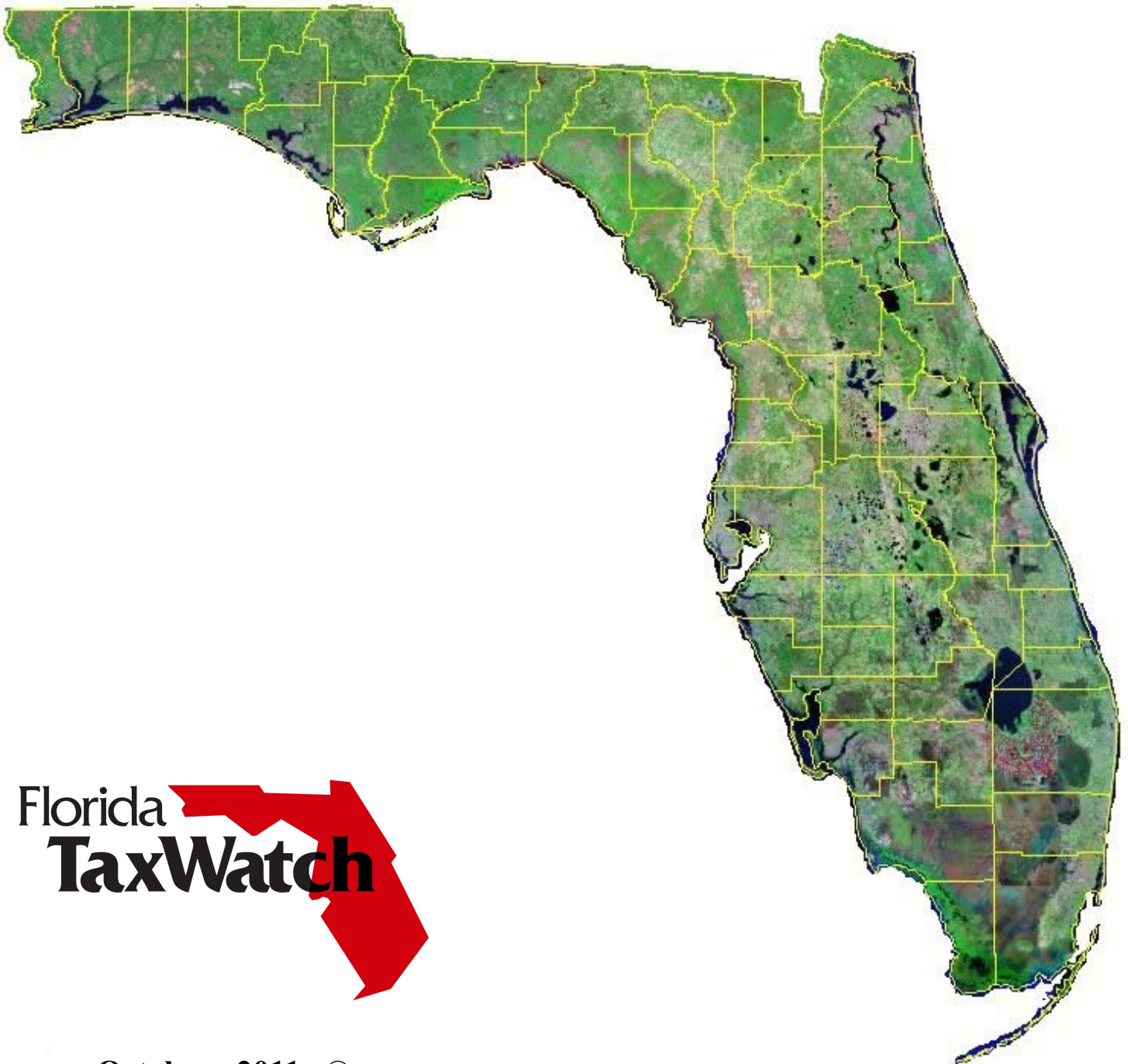


How FLORIDA COUNTIES COMPARE



Florida
TaxWatch

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About Florida TaxWatch

Florida TaxWatch is a statewide, non-profit, non-partisan taxpayer research institute and government watchdog that over its 32-year history has become widely recognized as the watchdog of citizens' hard-earned tax dollars. Its mission is to provide the citizens of Florida and public officials with high quality, independent research and education on government revenues, expenditures, taxation, public policies, and programs, and to increase the productivity and accountability of Florida Government.

Florida TaxWatch's research recommends productivity enhancements and explains the statewide impact of economic and tax and spend policies and practices on citizens and businesses. Florida TaxWatch has worked diligently and effectively to help state government shape responsible fiscal and public policy that adds value and benefit to taxpayers.

This diligence has yielded impressive results: in its first two decades alone, policymakers and government employees implemented three-fourths of Florida TaxWatch's cost-saving recommendations, saving the taxpayers of Florida more than \$6.2 billion -- approximately \$1,067 in added value for every Florida family, according to an independent assessment by Florida State University.

Florida TaxWatch has a historical understanding of state government, public policy issues, and the battles fought in the past necessary to structure effective solutions for today and the future. It is the only statewide organization devoted entirely to Florida taxing and spending issues. Its research and recommendations are reported on regularly by the statewide news media.

Supported by voluntary, tax-deductible memberships and grants, Florida TaxWatch is open to any organization or individual interested in helping to make Florida competitive, healthy and economically prosperous by supporting a credible research effort that promotes constructive taxpayer improvements. Members, through their loyal support, help Florida TaxWatch bring about a more effective, responsive government that is accountable to the citizens it serves.

Florida TaxWatch is supported by all types of taxpayers -- homeowners, small businesses, large corporations, philanthropic foundations, professionals, associations, labor organizations, retirees -- simply stated, the taxpayers of Florida. The officers, Board of Trustees and members of Florida TaxWatch are respected leaders and citizens from across Florida, committed to improving the health and prosperity of Florida.

With your help, Florida TaxWatch will continue its diligence to make certain your tax investments are fair and beneficial to you, the taxpaying customer, who supports Florida's government. Florida TaxWatch is ever present to ensure that taxes are equitable, not excessive, that their public benefits and costs are weighed, and government agencies are more responsive and productive in the use of your hard-earned tax dollars.

The Florida TaxWatch Board of Trustees is responsible for the general direction and oversight of the research institute and safeguarding the independence of the organization's work. In his capacity as chief executive officer, the president is responsible for formulating and coordinating policies, projects, publications, and selecting professional staff. As an independent research institute and taxpayer watchdog, Florida TaxWatch does not accept money from Florida state and local governments. The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, distinguished Board of Trustees, or Executive Committee, and are not influenced by the positions of the individuals or organizations who directly or indirectly support the research.

Florida TaxWatch Values:

◆ *Integrity* ◆ *Productivity* ◆ *Accountability* ◆ *Independence* ◆ *Quality Research*

How Does Your County Compare?

A look at Florida local government taxing and spending

Local taxing and spending is a major part of Florida government operations. More than half of all Florida government spending is done 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 over \$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 governments stack up with the rest of the State's. The report has four main sections: I) Property Taxes; II) Other Taxes and Revenues; III) Per Capita Revenues and Expenditures; and IV) Basic Information.

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. Most data is grouped geographically by county.

Section III examines only county and municipal governments. Based on the system developed by the Florida Department of Financial Services, known as the LOGER System, we classified local government revenues into five categories: taxes, charges for services, licenses and permits, intergovernmental revenues and other revenues. Expenditures were classified as general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, and debt service.

Limitations of the data must be considered. Data is self-reported by local governments and errors and omissions can occur. And 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.

Florida TaxWatch has also created an interactive website where taxpayers can see how their local governments compare on a variety of revenue and expenditure measures. Go to <http://www.floridataxwatch.org/HowCountiesCompares/index.php>.

How Does Your County Compare?

Section I: PROPERTY TAXES

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Per Capita Total Property Tax Levies 2010

County	Dollars	County	Dollars
1 . Monroe	\$ 2,842.28	34 . Putnam	\$ 976.16
2 . Collier	2,318.89	35 . Brevard	973.29
3 . Palm Beach	2,046.84	36 . Taylor	963.10
4 . Walton	2,045.00	37 . Glades	949.63
5 . Martin	2,044.28	38 . Hamilton	929.08
6 . Franklin	1,984.92	39 . Hendry	898.68
7 . Indian River	1,733.19	40 . Highlands	849.25
8 . Miami-Dade	1,705.17	41 . Hernando	836.42
9 . Sarasota	1,664.11	42 . Marion	827.15
10 . Lee	1,646.49	43 . Levy	818.00
11 . Nassau	1,608.38	44 . Polk	801.90
12 . Broward	1,606.97	45 . Escambia	793.37
13 . Saint Johns	1,601.90	46 . Pasco	787.46
14 . Gulf	1,565.89	47 . Santa Rosa	770.60
15 . Charlotte	1,520.80	48 . Okeechobee	745.22
16 . Flagler	1,446.52	49 . DeSoto	740.55
State Average	1,360.11	50 . Wakulla	718.83
17 . Pinellas	1,329.63	51 . Dixie	702.41
18 . Orange	1,317.78	52 . Columbia	698.93
19 . Manatee	1,306.10	53 . Washington	691.83
20 . Saint Lucie	1,280.20	54 . Gilchrist	664.79
21 . Volusia	1,202.70	55 . Jefferson	661.77
22 . Alachua	1,196.71	56 . Suwannee	636.75
23 . Duval	1,195.08	57 . Madison	628.37
24 . Osceola	1,181.41	58 . Bradford	566.77
25 . Bay	1,173.06	59 . Gadsden	563.95
26 . Hillsborough	1,122.78	60 . Clay	559.75
27 . Okaloosa	1,122.03	61 . Baker	542.55
28 . Citrus	1,102.97	62 . Liberty	519.45
29 . Seminole	1,075.91	63 . Calhoun	464.79
30 . Sumter	1,033.01	64 . Lafayette	458.07
31 . Leon	1,029.16	65 . Jackson	442.21
32 . Hardee	1,025.52	66 . Holmes	346.84
33 . Lake	1,019.08	67 . Union	291.08

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, 2011.

Per Capita County Government Property Tax Levies 2010

County	Dollars	County	Dollars
1 . Monroe	\$898.59	34 . Bay	\$326.64
2 . Franklin	775.07	35 . Orange	325.15
3 . Walton	740.46	36 . Okeechobee	323.32
4 . Collier	729.20	37 . Escambia	319.66
5 . Martin	670.41	38 . Dixie	315.14
6 . Duval	611.99	39 . Hernando	310.61
7 . Gulf	570.94	40 . Pinellas	309.86
8 . Saint Johns	536.06	41 . Gilchrist	306.69
9 . Nassau	532.70	42 . Hillsborough	306.45
10 . Charlotte	531.66	43 . Jefferson	305.67
11 . Manatee	492.61	44 . Santa Rosa	304.68
12 . Flagler	484.53	45 . Seminole	303.35
13 . Hamilton	482.18	46 . Madison	301.00
14 . Hardee	473.84	47 . DeSoto	298.54
15 . Osceola	466.29	48 . Hendry	297.81
16 . Palm Beach	457.98	49 . Polk	297.48
17 . Miami-Dade	451.69	50 . Columbia	285.86
18 . Putnam	428.83	51 . Pasco	284.13
19 . Alachua	420.52	52 . Suwannee	283.81
20 . Sumter	420.40	53 . Volusia	280.60
21 . Glades	416.89	54 . Lake	277.58
22 . Leon	411.97	55 . Bradford	272.50
23 . Broward	411.13	56 . Gadsden	264.22
24 . Taylor	391.75	57 . Okaloosa	263.81
25 . Citrus	388.76	58 . Liberty	255.37
26 . Saint Lucie	378.51	59 . Calhoun	249.00
27 . Lee	373.82	60 . Brevard	228.68
28 . Sarasota	368.24	61 . Lafayette	217.51
State Average	359.19	62 . Baker	209.44
29 . Indian River	358.50	63 . Jackson	205.08
30 . Highlands	353.94	64 . Holmes	193.48
31 . Levy	340.06	65 . Marion	190.63
32 . Wakulla	339.03	66 . Union	146.44
33 . Washington	334.25	67 . Clay	9.18

Includes both county government operating levies and county government debt service levies. Levies for Jacksonville's consolidated government are included in this table .

Source: Florida Department of Revenue and Florida TaxWatch, September 2011

Per Capita School District Property Tax Levies 2010

County	Dollars	County	Dollars
1 . Collier	\$ 1,125.89	34 . Taylor	\$ 448.16
2 . Walton	1,080.25	35 . Hillsborough	435.99
3 . Monroe	1,055.52	36 . Santa Rosa	433.58
4 . Franklin	943.15	37 . Putnam	423.94
5 . Sarasota	932.42	38 . Hernando	413.67
6 . Indian River	896.43	39 . Highlands	413.16
7 . Martin	878.31	40 . Marion	404.58
8 . Saint Johns	834.91	41 . Escambia	402.70
9 . Palm Beach	833.76	42 . Clay	401.52
10 . Nassau	795.01	43 . Hamilton	399.58
11 . Lee	762.72	44 . Levy	385.37
12 . Gulf	745.36	45 . Glades	385.16
13 . Charlotte	717.34	46 . Pasco	383.52
14 . Bay	713.94	47 . Hendry	382.85
15 . Flagler	707.71	48 . Wakulla	372.95
16 . Miami-Dade	677.26	49 . Polk	368.11
17 . Okaloosa	647.16	50 . DeSoto	354.66
18 . Manatee	622.96	51 . Okeechobee	340.99
19 . Orange	612.40	52 . Gilchrist	328.26
20 . Broward	605.37	53 . Washington	317.83
State Average	594.51	54 . Columbia	316.75
21 . Citrus	576.31	55 . Jefferson	313.24
22 . Pinellas	574.54	56 . Suwannee	304.67
23 . Sumter	551.22	57 . Madison	278.20
24 . Osceola	549.52	58 . Gadsden	263.74
25 . Duval	533.95	59 . Baker	259.21
26 . Seminole	515.89	60 . Dixie	256.86
27 . Saint Lucie	491.20	61 . Liberty	252.56
28 . Volusia	488.47	62 . Bradford	252.36
29 . Alachua	483.55	63 . Lafayette	213.97
30 . Lake	477.14	64 . Calhoun	208.23
31 . Hardee	460.44	65 . Jackson	208.12
32 . Leon	458.68	66 . Holmes	152.20
33 . Brevard	456.34	67 . Union	132.27

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

Source: Florida Department of Revenue and Florida TaxWatch, September 2011

Per Capita Special District Property Tax Levies 2010

County	Dollars	County	Dollars
1 . Monroe	\$ 537.81	34 . Okaloosa	\$ 91.19
2 . Palm Beach	444.53	35 . Taylor	75.31
3 . Martin	391.17	36 . Franklin	55.72
4 . Indian River	378.56	37 . Putnam	54.40
5 . Collier	359.51	38 . Flagler	52.11
6 . Lee	307.43	39 . Hardee	51.81
7 . Miami -Dade	283.13	40 . Columbia	51.37
8 . Hillsborough	264.24	41 . Polk	48.61
9 . Saint Lucie	263.52	42 . Bay	45.77
10 . Sarasota	249.43	43 . Baker	44.08
State Average	233.06	44 . DeSoto	41.57
11 . Pinellas	231.98	45 . Sumter	40.57
12 . Charlotte	230.11	46 . Okeechobee	35.80
13 . Orange	229.80	47 . Levy	29.31
14 . Volusia	225.87	48 . Leon	28.61
15 . Broward	216.43	49 . Highlands	28.50
16 . Walton	193.18	50 . Duval	28.41
17 . Saint Johns	169.60	51 . Escambia	24.89
18 . Nassau	168.38	52 . Hamilton	21.36
19 . Hendry	167.79	53 . Santa Rosa	17.43
20 . Alachua	165.11	54 . Gilchrist	16.38
21 . Marion	160.51	55 . Suwannee	15.65
22 . Gulf	150.10	56 . Madison	14.26
23 . Lake	140.36	57 . Bradford	13.11
24 . Glades	132.80	58 . Lafayette	10.95
25 . Clay	127.24	59 . Jackson	7.14
26 . Seminole	123.60	60 . Union	6.45
27 . Manatee	117.89	61 . Jefferson	5.70
28 . Brevard	113.66	62 . Wakulla	1.76
29 . Citrus	109.15	63 . Washington	1.71
30 . Dixie	108.41	64 . Gadsden	1.34
31 . Osceola	99.88	65 . Liberty	1.32
32 . Hernando	96.05	66 . Calhoun	1.14
33 . Pasco	94.21	67 . Holmes	0.95

Includes county government special service districts, independent special districts, municipal service taxing units (MSTUs) and less than county-wide county levies. These levies were divided by total county population.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Per Capita Municipal Government Property Tax Levies 2010

County	Dollars	County	Dollars
1 . Collier	\$ 922.47	34 . Clay	\$ 238.94
2 . Martin	814.11	35 . Flagler	234.11
3 . Monroe	639.45	36 . Polk	233.18
4 . Saint Johns	590.87	37 . Walton	225.10
5 . Palm Beach	559.89	38 . Jefferson	218.87
6 . Miami-Dade	527.59	39 . Alachua	212.80
7 . Nassau	524.51	40 . De Soto	208.99
8 . Franklin	486.46	41 . Wakulla	208.56
9 . Lee	458.56	42 . Saint Lucie	197.42
10 . Orange	421.16	43 . Leon	197.30
11 . Charlotte	400.83	44 . Dixie	190.46
12 . Citrus	393.47	45 . Osceola	186.14
13 . Broward	377.58	46 . Suwannee	179.27
14 . Marion	372.65	47 . Washington	176.83
15 . Hillsborough	361.34	48 . Sumter	167.60
16 . Hernando	359.56	49 . Hendry	166.67
State Average	344.95	50 . Madison	166.23
17 . Putnam	338.57	51 . Taylor	153.96
18 . Manatee	329.98	52 . Bay	153.01
19 . Sarasota	321.65	53 . Santa Rosa	149.32
20 . Okeechobee	321.10	54 . Baker	118.75
21 . Pinellas	302.53	55 . Bradford	117.05
22 . Pasco	299.04	56 . Glades	113.37
23 . Indian River	294.88	57 . Lafayette	112.06
24 . Gulf	290.83	58 . Hardee	112.05
25 . Okaloosa	284.96	59 . Gadsden	87.17
26 . Brevard	281.63	60 . Liberty	85.59
27 . Levy	278.28	61 . Gilchrist	83.45
28 . Volusia	271.88	62 . Jackson	68.34
29 . Seminole	261.15	63 . Hamilton	61.96
30 . Lake	257.93	64 . Union	39.40
31 . Escambia	255.99	65 . Calhoun	30.78
32 . Highlands	245.94	66 . Duval	20.73
33 . Columbia	240.66	67 . Holmes	0.99

Per capita municipal levies were calculated by dividing all municipal levies in a county by the number of persons living in incorporated areas in that county. Levies for Jacksonville's consolidated government are included in the county government tables.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Total Property Tax Levies Per \$1000 of Personal Income FY 2009

County	Dollars	County	Dollars
1 . Franklin	\$ 69.36	34 . Indian River	\$ 31.43
2 . Walton	68.05	35 . Pinellas	31.28
3 . Gulf	60.82	36 . Duval	30.95
4 . Hamilton	47.37	37 . St. Johns	30.41
5 . Monroe	47.19	38 . Hillsborough	30.33
6 . Miami-Dade	46.82	39 . Washington	29.84
7 . Osceola	46.58	40 . Highlands	29.76
8 . Flagler	46.24	41 . Leon	29.52
9 . Sarasota	45.19	42 . Okeechobee	29.44
10 . Glades	43.99	43 . Hernando	28.18
11 . Hardee	43.68	44 . Okaloosa	27.06
12 . Charlotte	43.23	45 . Marion	26.82
13 . Lee	42.60	46 . Madison	26.81
14 . Sumter	41.06	47 . Pasco	26.53
15 . Taylor	39.22	48 . Lafayette	26.47
16 . Collier	38.98	49 . Brevard	26.33
17 . Broward	38.61	50 . Columbia	26.16
18 . Orange	38.18	51 . St. Lucie	26.00
19 . Nassau	37.78	52 . Polk	25.59
20 . Volusia	37.19	53 . Wakulla	24.69
21 . Putnam	36.99	54 . Suwannee	23.87
22 . Palm Beach	36.74	55 . Jefferson	23.23
23 . Martin	36.44	56 . Seminole	22.95
24 . Citrus	35.55	57 . Escambia	22.80
	State Average	58 . Gilchrist	22.60
25 . Dixie	35.01	59 . Liberty	22.27
26 . Santa Rosa	34.16	60 . Calhoun	21.63
27 . Alachua	34.16	61 . Baker	21.25
28 . Hendry	33.57	62 . Gadsden	20.79
29 . Manatee	33.40	63 . Bradford	20.54
30 . Bay	33.10	64 . Clay	17.23
31 . Levy	32.86	65 . Jackson	16.53
32 . De Soto	32.29	66 . Union	15.74
33 . Lake	31.50	67 . Holmes	13.84

Includes all taxing jurisdictions in each county.

Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis, September 2011.

Growth in Total Property Tax Levies 2000-2010

County	Percent	County	Percent
1 . Sumter	300.96%	35 . DeSoto	72.56%
2 . Flagler	186.27%	36 . Jefferson	67.86%
3 . Wakulla	134.18%	37 . Duval	67.50%
4 . Lake	116.48%		State Average
5 . Dixie	113.02%	38 . Indian River	66.33%
6 . Osceola	112.52%	39 . Jackson	66.12%
7 . Nassau	111.60%	40 . Holmes	65.96%
8 . St. Johns	110.69%	41 . Madison	65.44%
9 . Baker	103.89%	42 . Bradford	65.15%
10 . Bay	101.00%	43 . Leon	65.07%
11 . Washington	100.17%	44 . Polk	65.00%
12 . Suwannee	98.24%	45 . Gadsden	62.90%
13 . Gilchrist	96.31%	46 . Hernando	60.54%
14 . Liberty	96.19%	47 . Citrus	58.36%
15 . Charlotte	93.26%	48 . Glades	57.74%
16 . Collier	92.83%	49 . Seminole	57.73%
17 . Gulf	90.81%	50 . Okeechobee	54.98%
18 . Franklin	86.84%	51 . Highlands	54.46%
19 . Alachua	85.02%	52 . Brevard	54.00%
20 . Calhoun	83.72%	53 . Union	53.75%
21 . Miami-Dade	82.48%	54 . Putnam	52.89%
22 . St. Lucie	81.57%	55 . Lafayette	52.58%
23 . Marion	81.23%	56 . Martin	52.05%
24 . Walton	80.52%	57 . Monroe	51.94%
25 . Levy	80.41%	58 . Orange	50.25%
26 . Santa Rosa	78.76%	59 . Broward	49.32%
27 . Lee	78.72%	60 . Hillsborough	48.49%
28 . Columbia	78.36%	61 . Escambia	47.96%
29 . Manatee	75.65%	62 . Taylor	47.08%
30 . Pasco	75.48%	63 . Volusia	46.91%
31 . Palm Beach	74.71%	64 . Pinellas	41.11%
32 . Okaloosa	74.00%	65 . Hamilton	39.02%
33 . Sarasota	73.20%	66 . Clay	31.92%
34 . Hardee	72.86%	67 . Hendry	14.28%

Includes all taxing jurisdictions.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Growth in Total Property Tax Levies 2005-2010

County	Percent	County	Percent
1 . Sumter	68.38%	35 . Pasco	7.54%
2 . Calhoun	54.37%	36 . Flagler	7.32%
3 . Washington	42.23%	37 . Seminole	7.28%
4 . Liberty	37.42%	38 . Orange	7.15%
5 . Union	32.60%	39 . Dixie	6.92%
6 . Madison	29.73%	40 . Bay	6.03%
7 . Gadsden	27.63%	41 . Highlands	5.76%
8 . Lafayette	27.12%	42 . Glades	2.66%
9 . Baker	26.43%	43 . Monroe	1.79%
10 . Jackson	26.28%	44 . Polk	1.48%
11 . Hamilton	25.68%	45 . Palm Beach	-0.01%
12 . Columbia	24.78%	46 . Indian River	-0.25%
13 . Bradford	24.57%		State Average
14 . Gilchrist	24.54%	47 . Okaloosa	-0.89%
15 . Alachua	24.24%	48 . Martin	-1.22%
16 . Duval	21.52%	49 . Citrus	-3.19%
17 . Suwannee	21.05%	50 . Hernando	-4.15%
18 . DeSoto	19.80%	51 . Collier	-4.69%
19 . Santa Rosa	17.87%	52 . Charlotte	-4.72%
20 . Hardee	16.47%	53 . Manatee	-6.57%
21 . Marion	16.17%	54 . Brevard	-6.97%
22 . Lake	15.99%	55 . Okeechobee	-7.76%
23 . Jefferson	14.43%	56 . Hillsborough	-8.17%
24 . Holmes	12.51%	57 . Broward	-9.71%
25 . Putnam	12.37%	58 . Sarasota	-10.40%
26 . Osceola	12.08%	59 . Walton	-10.49%
27 . Wakulla	11.69%	60 . Volusia	-12.54%
28 . St. Johns	11.47%	61 . Pinellas	-13.53%
29 . Nassau	11.46%	62 . St. Lucie	-13.77%
30 . Escambia	10.31%	63 . Lee	-14.84%
31 . Levy	10.25%	64 . Hendry	-15.10%
32 . Leon	9.96%	65 . Clay	-19.40%
33 . Taylor	7.97%	66 . Gulf	-25.37%
34 . Miami-Dade	7.94%	67 . Franklin	-26.00%

Includes all taxing jurisdictions.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Growth in Total Property Tax Levies 2007-2010

County	Growth	County	Growth
1 . Sumter	19.12%	35 . Escambia	-14.22%
2 . Jackson	10.77%	36 . Orange	-15.16%
3 . Holmes	7.13%	37 . Seminole	-15.22%
4 . Madison	6.20%	38 . Indian River	-15.28%
5 . Gadsden	5.46%	39 . Pasco	-17.00%
6 . Alachua	5.23%	State Average	-17.56%
7 . Calhoun	4.26%	40 . Levy	-17.93%
8 . Hamilton	2.04%	41 . Saint Johns	-18.16%
9 . Duval	0.92%	42 . Collier	-18.54%
10 . Baker	0.84%	43 . Gulf	-18.89%
11 . Union	0.33%	44 . Okaloosa	-19.38%
12 . Liberty	-0.16%	45 . Lake	-19.42%
13 . Lafayette	-1.12%	46 . Marion	-19.80%
14 . Bradford	-1.60%	47 . Broward	-20.22%
15 . Washington	-2.49%	48 . Okeechobee	-20.27%
16 . Leon	-3.20%	49 . Polk	-21.41%
17 . Hardee	-3.33%	50 . Citrus	-21.66%
18 . Jefferson	-4.22%	51 . Brevard	-21.71%
19 . Columbia	-5.24%	52 . Osceola	-21.83%
20 . Putnam	-5.90%	53 . Pinellas	-21.88%
21 . Monroe	-7.27%	54 . Walton	-22.02%
22 . Gilchrist	-7.74%	55 . Charlotte	-22.07%
23 . Taylor	-7.95%	56 . Flagler	-22.56%
24 . Bay	-8.06%	57 . Volusia	-23.48%
25 . Nassau	-9.06%	58 . Hernando	-24.14%
26 . Santa Rosa	-10.00%	59 . Hillsborough	-24.41%
27 . Miami-Dade	-10.85%	60 . Manatee	-25.41%
28 . Suwannee	-11.07%	61 . Highlands	-26.26%
29 . Wakulla	-11.36%	62 . Sarasota	-26.35%
30 . Dixie	-11.94%	63 . Hendry	-31.31%
31 . Palm Beach	-13.20%	64 . Franklin	-31.83%
32 . Martin	-13.37%	65 . Saint Lucie	-33.71%
33 . DeSoto	-14.08%	66 . Clay	-34.03%
34 . Glades	-14.20%	67 . Lee	-34.13%

Includes all jurisdictions. Reflects the changes in property tax collections as a result of decreases in property value due to the burst of the real estate bubble in 2007. Property tax collections for most local governments peaked in 2007.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Average Total Property Tax Millage Rates 2010

County	Millage	County	Millage
1 . Alachua	24.5485	34 . Charlotte	17.9899
2 . Saint Lucie	23.4489	35 . Orange	17.9729
3 . Volusia	22.7190	36 . Gilchrist	17.9251
4 . Dixie	22.2455	37 . Suwannee	17.9234
5 . Miami-Dade	22.1693	38 . Seminole	17.8998
6 . Broward	21.7051	39 . Levy	17.8515
7 . Hillsborough	21.2550	40 . Lake	17.7729
8 . Palm Beach	21.2290	41 . Pasco	17.6456
9 . Liberty	20.9577	42 . Osceola	17.5848
10 . Pinellas	20.9102	43 . Escambia	17.3125
11 . Glades	20.8126	44 . Taylor	17.2367
12 . Union	19.8750	45 . DeSoto	17.1129
13 . Leon	19.6764	46 . Martin	17.0992
14 . Hendry	19.6147	47 . Hernando	17.0807
15 . Madison	19.6027	48 . Highlands	17.0359
16 . Putnam	19.5229	49 . Manatee	17.0343
17 . Columbia	19.2933	50 . Holmes	16.9394
18 . Hamilton	19.2684	51 . Indian River	16.9106
19 . Okeechobee	19.1439	52 . Marion	16.8790
20 . Bradford	19.0870	53 . Nassau	16.8082
21 . Duval	19.0259	54 . Saint Johns	16.5765
State Average	19.0112	55 . Citrus	16.2564
22 . Gadsden	19.0099	56 . Gulf	15.8190
23 . Calhoun	18.6855	57 . Sumter	15.5536
24 . Wakulla	18.5521	58 . Santa Rosa	15.4149
25 . Hardee	18.5132	59 . Jackson	15.3579
26 . Polk	18.5097	60 . Sarasota	14.9613
27 . Washington	18.4618	61 . Okaloosa	13.9923
28 . Lafayette	18.4270	62 . Bay	13.1074
29 . Baker	18.3356	63 . Clay	12.4027
30 . Lee	18.2812	64 . Collier	12.1350
31 . Brevard	18.1809	65 . Franklin	11.3840
32 . Flagler	18.0765	66 . Monroe	10.5788
33 . Jefferson	18.0181	67 . Walton	9.8217

Includes all jurisdictions. Calculated using total property tax levies and total taxable value in each county

Source: Calculated by Florida TaxWatch using data from the Florida Department of Revenue, September 2011

County Government Property Tax Millage Rates 2010

County	Millage	County	Millage
1 . Liberty	10.3031	35 . Manatee	6.4246
2 . Calhoun	10.0103	36 . Pasco	6.3668
3 . Hamilton	10.0000	37 . Hernando	6.3431
4 . Union	9.9992	38 . Sumter	6.3298
5 . Dixie	9.9807	39 . Charlotte	6.2891
6 . Duval	9.7431	40 . Santa Rosa	6.0947
7 . Holmes	9.4492	41 . Flagler	6.0550
8 . Madison	9.3900	42 . Miami-Dade	5.8725
9 . Bradford	9.1769	43 . Hillsborough	5.8013
10 . Glades	9.1367	44 . Gulf	5.7678
11 . Washington	8.9196	45 . Citrus	5.7299
12 . Gadsden	8.9064	46 . Martin	5.6076
13 . Wakulla	8.7500	47 . Nassau	5.5669
14 . Lafayette	8.7500	48 . Broward	5.5530
15 . Alachua	8.6262	49 . Saint Johns	5.5471
16 . Putnam	8.5765	50 . Volusia	5.3005
17 . Hardee	8.5540	Seminole	5.0467
18 . Jefferson	8.3226	51 . State Average	5.0206
19 . Okeechobee	8.3056	52 . Pinellas	4.8730
20 . Gilchrist	8.2695	53 . Lake	4.8410
21 . Suwannee	7.9886	54 . Palm Beach	4.7500
22 . Columbia	7.8910	55 . Franklin	4.4452
23 . Leon	7.8764	56 . Orange	4.4346
24 . Levy	7.4212	57 . Brevard	4.2716
25 . Jackson	7.1223	58 . Lee	4.1506
26 . Highlands	7.1000	59 . Marion	3.8900
27 . Baker	7.0779	60 . Collier	3.8160
28 . Taylor	7.0113	61 . Bay	3.6497
29 . Escambia	6.9755	62 . Walton	3.5563
30 . Osceola	6.9405	63 . Indian River	3.4979
31 . Saint Lucie	6.9331	64 . Monroe	3.3445
32 . DeSoto	6.8987	65 . Sarasota	3.3107
33 . Polk	6.8665	66 . Okaloosa	3.2899
34 . Hendry	6.5000	67 . Clay	0.2034

Includes both county government operating millage and county government debt service millage. County government millage is capped at ten mills, except that voters may authorize millage in excess of the cap for debt service. Includes Jacksonville's consolidated government.

Source: Calculated by Florida TaxWatch using data from the Florida Department of Revenue, September 2011.

School District Property Tax Millage Rates 2010

County	Millage	County	Millage
1 . Liberty	10.1900	35 . Putnam	8.4788
2 . Alachua	9.9193	36 . Lee	8.4686
3 . Wakulla	9.6256	37 . Hernando	8.4476
4 . Volusia	9.2272	38 . Glades	8.4413
5 . Pinellas	9.0354	39 . Levy	8.4101
6 . Union	9.0312	40 . St. Johns	8.3830
7 . Sarasota	8.9971	41 . Calhoun	8.3711
8 . Clay	8.8968	42 . Hendry	8.3561
9 . Gadsden	8.8903	43 . Orange	8.3525
10 . Gilchrist	8.8509	44 . Lake	8.3215
11 . Flagler	8.8440	45 . Hardee	8.3121
12 . Miami-Dade	8.8052	State Average	8.3099
13 . Escambia	8.7874	46 . Nassau	8.3082
14 . Leon	8.7695	47 . Sumter	8.2996
15 . Baker	8.7600	48 . Highlands	8.2879
16 . Okeechobee	8.7595	49 . Hamilton	8.2870
17 . Indian river	8.7464	50 . Marion	8.2561
18 . Columbia	8.7436	51 . Hillsborough	8.2536
19 . Madison	8.6787	52 . DeSoto	8.1955
20 . Seminole	8.6732	53 . Osceola	8.1794
21 . Palm Beach	8.6474	54 . Broward	8.1766
22 . Santa Rosa	8.6396	55 . Dixie	8.1348
23 . Lafayette	8.6077	56 . Manatee	8.1248
24 . Pasco	8.5939	57 . Okaloosa	8.0704
25 . St. Lucie	8.5828	58 . Taylor	8.0208
26 . Suwannee	8.5759	59 . Bay	7.9773
27 . Jefferson	8.5286	60 . Gulf	7.5298
28 . Brevard	8.5243	61 . Holmes	7.4333
29 . Duval	8.5006	62 . Martin	7.3466
30 . Bradford	8.4986	63 . Jackson	7.2281
31 . Polk	8.4969	64 . Collier	5.8919
32 . Citrus	8.4941	65 . Franklin	5.4092
33 . Charlotte	8.4856	66 . Walton	5.1882
34 . Washington	8.4814	67 . Monroe	3.9286

Includes both district school board operating millage and district school board debt service millage. School district millage is capped at ten mills, except that voters may authorize millage in excess of the cap for debt service.

Source: Calculated by Florida TaxWatch using data from the Florida Department of Revenue, September 2011.

Average Special District Property Tax Millage Rates 2010

County	Millage	County	Millage
1 . Hillsborough	5.0022	34 . Columbia	1.4179
2 . Sarasota	4.8269	35 . Taylor	1.3479
3 . Palm Beach	4.6105	36 . Okaloosa	1.1372
4 . Volusia	4.2668	37 . Polk	1.1220
5 . Indian river	3.6936	38 . Putnam	1.0880
6 . Miami-Dade	3.6810	39 . DeSoto	0.9607
7 . Hendry	3.6623	40 . Hardee	0.9353
8 . Pinellas	3.6482	41 . Walton	0.9278
9 . Dixie	3.4332	42 . Okeechobee	0.9196
10 . Lee	3.4135	43 . Flagler	0.6512
11 . Alachua	3.3870	44 . Levy	0.6397
12 . Marion	3.2754	45 . Sumter	0.6109
13 . Martin	3.2719	46 . Highlands	0.5717
14 . State Average	3.2577	47 . Leon	0.5470
Orange	3.1342	48 . Escambia	0.5432
15 . Broward	2.9233	49 . Bay	0.5114
16 . Glades	2.9105	50 . Duval	0.4523
17 . Clay	2.8193	51 . Madison	0.4447
18 . Charlotte	2.7220	52 . Hamilton	0.4429
19 . Lake	2.4479	53 . Gilchrist	0.4417
20 . St. Johns	2.2425	54 . Bradford	0.4416
21 . Brevard	2.1232	55 . Lafayette	0.4406
22 . Pasco	2.1112	56 . Suwannee	0.4406
23 . St. Lucie	2.0563	57 . Union	0.4405
24 . Monroe	2.0017	58 . Seminole	0.3486
25 . Hernando	1.9614	59 . Franklin	0.3195
26 . Collier	1.8814	60 . Jackson	0.2481
27 . Nassau	1.7596	61 . Jefferson	0.1552
28 . Santa Rosa	1.7550	62 . Liberty	0.0534
29 . Citrus	1.6087	63 . Holmes	0.0465
30 . Manatee	1.5376	64 . Calhoun	0.0460
31 . Gulf	1.5163	65 . Washington	0.0457
32 . Baker	1.4896	66 . Wakulla	0.0454
33 . Osceola	1.4867	67 . Gadsden	0.0450

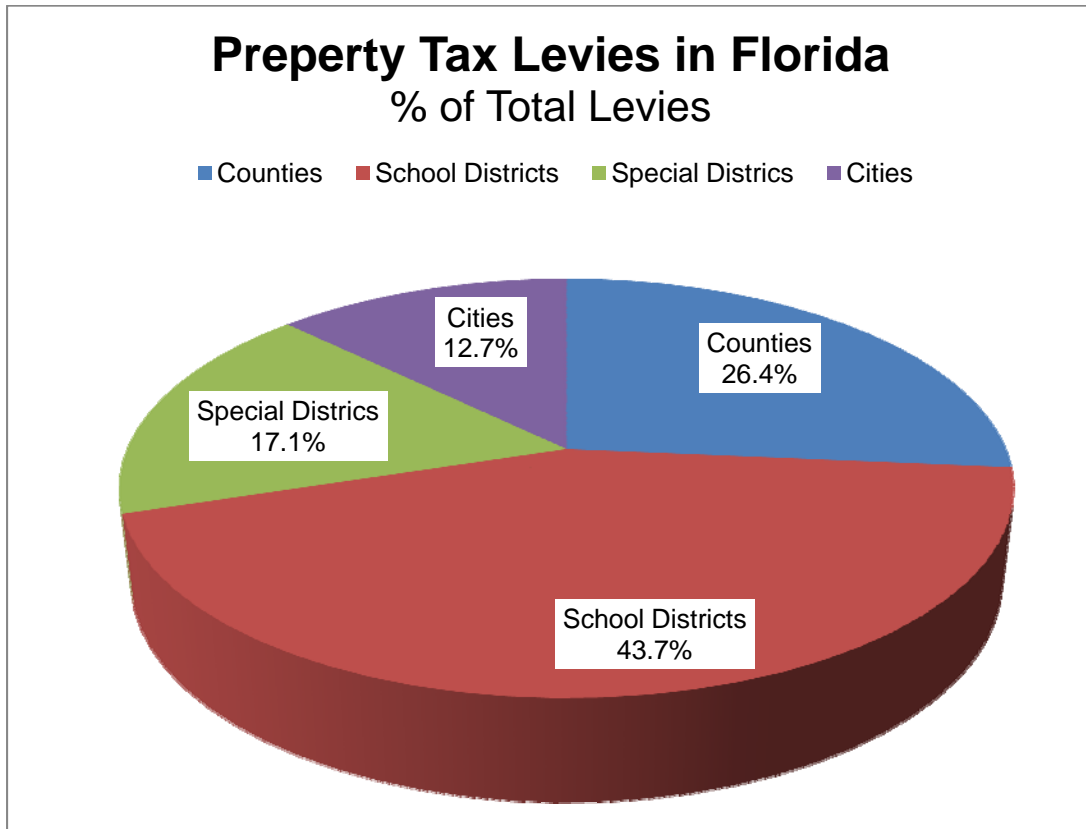
Includes county government special districts, independent special service districts, municipal service taxing units (MSTUs) and less than county-wide county levies. This was divided by total county taxable value.

Source: Calculated by Florida TaxWatch using data from the Florida Department of Revenue, September 2011.

Comparing Florida's 25 Largest Cities 2010

Municipal Property Tax Millage Rates

City	Millage	City	Millage
1 . Jacksonville	9.2727	14 . Pembroke Pines	5.6880
2 . West Palm Beach	8.0739	15 . Orlando	5.6500
3 . Cape Coral	7.9702	16 . Clearwater	5.1550
4 . Miami	7.6740	17 . Davie	4.8124
5 . Palm Bay	7.5000	18 . Plantation	4.5142
6 . Hollywood	6.7100	19 . Pompano Beach	4.4077
7 . Hialeah	6.5400	20 . Coral Springs	4.3559
8 . Miramar	6.4654	21 . Port St. Lucie	4.3098
9 . Deltona	6.3776	22 . Gainesville	4.2544
10 . Miami Beach	6.2155	23 . Lakeland	4.1644
11 . St. Petersburg	5.9125	24 . Fort Lauderdale	4.1193
12 . Tampa	5.7326	25 . Tallahassee	3.7000
13 . Miami Gardens	5.7141		



Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Average Municipal Government Property Tax Millage Rate 2010

County	Millage	County	Millage
1 . Franklin	8.4502	34 . Escambia	4.5040
2 . Putnam	8.1912	35 . Taylor	4.5000
3 . De Soto	8.0899	36 . Sumter	4.4901
4 . Okeechobee	7.2432	37 . Seminole	4.4856
5 . Pasco	6.4661	38 . Alachua	4.4667
6 . Madison	6.3659	39 . Glades	4.4665
7 . Hardee	6.3333	40 . Nassau	4.4391
8 . Hernando	6.2275	41 . Orange	4.4240
9 . Jefferson	6.1000	42 . Levy	4.2840
10 . Lafayette	6.0000	43 . Walton	4.2225
11 . Suwannee	5.9340	44 . Gulf	3.9983
12 . Hillsborough	5.6782	45 . Columbia	3.9816
13 . Washington	5.6549	46 . Leon	3.7000
14 . Brevard	5.6313	47 . Duval	3.6963
15 . Marion	5.5374	48 . Flagler	3.6481
16 . Miami-Dade	5.4511	49 . Baker	3.6000
17 . Saint Johns	5.4462	50 . Martin	3.5904
18 . Highlands	5.2658	51 . Bradford	3.5771
19 . Broward	5.0890	52 . Bay	3.4658
20 . Polk	5.0764	53 . Gadsden	3.3307
21 . Volusia	5.0741	54 . Manatee	3.3284
22 . Wakulla	5.0327	55 . Liberty	3.0000
23 . Hamilton	4.8350	56 . Jackson	2.8375
24 . Citrus	4.7730	57 . Okaloosa	2.7799
25 . Osceola	4.7281	58 . Charlotte	2.7251
26 . Palm Beach	4.6954	59 . Sarasota	2.6713
27 . Hendry	4.6726	60 . Gilchrist	2.5843
State Average	4.6667	61 . Monroe	2.4888
28 . Dixie	4.6424	62 . Santa Rosa	2.3182
29 . Clay	4.6365	63 . Union	2.1778
30 . Lake	4.6003	64 . Indian River	2.1761
31 . Saint Lucie	4.5695	65 . Calhoun	1.5000
32 . Lee	4.5683	66 . Collier	1.4394
33 . Pinellas	4.5416	67 . Holmes	0.6582

Average municipal millage rates were calculated using all municipal levies in a county and the total taxable value of property in incorporated areas in that county. Jacksonville's consolidated government is included in the county tables.

Source: Calculated by Florida TaxWatch using data from the Florida Department of Revenue, September 2011.

Per Capita Just Value 2010

County	Dollars	County	Dollars
1 . Monroe	\$ 375,934	34 . Taylor	\$ 96,810
2 . Franklin	285,629	35 . Alachua	96,129
3 . Glades	283,477	36 . DeSoto	95,484
4 . Walton	249,042	37 . Brevard	95,090
5 . Collier	232,670	38 . Gilchrist	93,805
6 . Martin	172,546	39 . Leon	91,841
7 . Gulf	160,707	40 . Escambia	91,577
8 . Sarasota	146,709	41 . Pinellas	90,275
9 . Indian River	140,980	42 . Lafayette	88,011
10 . Hendry	137,178	43 . Marion	86,266
11 . Saint Johns	134,237	44 . Saint Lucie	84,753
12 . Bay	134,199	45 . Seminole	82,478
13 . Nassau	130,823	46 . Lake	80,785
14 . Palm Beach	126,472	47 . Santa Rosa	80,619
15 . Hardee	120,220	48 . Volusia	78,900
16 . Charlotte	115,077	49 . Hernando	76,684
17 . Okaloosa	113,736	50 . Hillsborough	76,299
18 . Lee	113,698	51 . Highlands	76,010
19 . Flagler	112,693	52 . Wakulla	74,341
20 . Jefferson	108,450	53 . Madison	73,506
21 . Liberty	106,381	54 . Okeechobee	73,097
22 . Miami-Dade	106,381	55 . Clay	71,863
23 . Osceola	105,298	56 . Washington	70,501
24 . Dixie	104,369	57 . Bradford	70,413
25 . Broward	103,400	58 . Pasco	69,404
State Average	103,105	59 . Gadsden	68,674
26 . Levy	102,670	60 . Calhoun	68,362
27 . Duval	102,623	61 . Suwannee	67,917
28 . Citrus	102,068	62 . Columbia	67,189
29 . Hamilton	101,860	63 . Union	63,151
30 . Manatee	100,652	64 . Baker	63,005
31 . Orange	99,733	65 . Polk	62,961
32 . Putnam	98,951	66 . Jackson	61,239
33 . Sumter	98,475	67 . Holmes	60,326

Reflects the fair market value of all property (real, tangible personal, and centrally assessed property) in each county.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Per Capita Taxable Value 2010

County	Dollars	County	Dollars
1 . Monroe	\$ 268,678	34 . Leon	\$ 52,305
2 . Walton	208,212	35 . Putnam	50,001
3 . Collier	191,092	36 . Santa Rosa	49,991
4 . Franklin	174,360	37 . Highlands	49,851
5 . Martin	119,554	38 . Marion	49,004
6 . Sarasota	111,227	39 . Hernando	48,969
7 . Indian River	102,491	40 . Alachua	48,749
8 . Gulf	98,988	41 . Hamilton	48,218
9 . Saint Johns	96,637	42 . Escambia	45,826
10 . Palm Beach	96,417	43 . Levy	45,822
11 . Nassau	95,690	44 . Hendry	45,817
12 . Lee	90,065	45 . Glades	45,628
13 . Bay	89,496	46 . Clay	45,131
14 . Charlotte	84,536	47 . Pasco	44,626
15 . Okaloosa	80,189	48 . Polk	43,323
16 . Flagler	80,022	49 . DeSoto	43,274
17 . Miami-Dade	76,916	50 . Okeechobee	38,928
18 . Manatee	76,675	51 . Wakulla	38,746
19 . Broward	74,037	52 . Washington	37,474
20 . Orange	73,320	53 . Gilchrist	37,087
State Average	71,543	54 . Jefferson	36,728
21 . Citrus	67,848	55 . Columbia	36,226
22 . Osceola	67,184	56 . Suwannee	35,526
23 . Sumter	66,416	57 . Madison	32,055
24 . Pinellas	63,588	58 . Dixie	31,575
25 . Duval	62,813	59 . Bradford	29,694
26 . Seminole	60,107	60 . Gadsden	29,666
27 . Lake	57,339	61 . Baker	29,590
28 . Taylor	55,875	62 . Jackson	28,794
29 . Hardee	55,394	63 . Calhoun	24,874
30 . Saint Lucie	54,595	64 . Lafayette	24,858
31 . Brevard	53,534	65 . Liberty	24,786
32 . Volusia	52,938	66 . Holmes	20,475
33 . Hillsborough	52,824	67 . Union	14,646

Reflects total just value of all property in each county, less exclusions, differentials, exemptions, and credits.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Percent of Just Value That Is Taxable 2010

County	Percent	County	Percent
1 . Walton	83.61%	34 . Gulf	61.60%
2 . Collier	82.13%	35 . Duval	61.21%
3 . Lee	79.21%	36 . Franklin	61.04%
4 . Palm Beach	76.24%	37 . Taylor	57.72%
5 . Manatee	76.18%	38 . Leon	56.95%
6 . Sarasota	75.82%	39 . Marion	56.81%
7 . Orange	73.52%	40 . Brevard	56.30%
8 . Charlotte	73.46%	41 . Columbia	53.92%
9 . Nassau	73.14%	42 . Okeechobee	53.25%
10 . Seminole	72.88%	43 . Washington	53.15%
11 . Indian River	72.70%	44 . Suwannee	52.31%
12 . Miami-Dade	72.30%	45 . Wakulla	52.12%
13 . Saint Johns	71.99%	46 . Alachua	50.71%
14 . Broward	71.60%	47 . Putnam	50.53%
15 . Monroe	71.47%	48 . Escambia	50.04%
16 . Flagler	71.01%	49 . Hamilton	47.34%
17 . Lake	70.98%	50 . Jackson	47.02%
18 . Okaloosa	70.50%	51 . Baker	46.96%
19 . Pinellas	70.44%	52 . Hardee	46.08%
	State Average	53 . DeSoto	45.32%
20 . Martin	69.29%	54 . Levy	44.63%
21 . Hillsborough	69.23%	55 . Madison	43.61%
22 . Polk	68.81%	56 . Gadsden	43.20%
23 . Sumter	67.44%	57 . Bradford	42.17%
24 . Volusia	67.09%	58 . Gilchrist	39.54%
25 . Bay	66.69%	59 . Calhoun	36.39%
26 . Citrus	66.47%	60 . Holmes	33.94%
27 . Highlands	65.58%	61 . Jefferson	33.87%
28 . Saint Lucie	64.42%	62 . Hendry	33.40%
29 . Pasco	64.30%	63 . Dixie	30.25%
30 . Hernando	63.86%	64 . Lafayette	28.24%
31 . Osceola	63.80%	65 . Liberty	23.30%
32 . Clay	62.80%	66 . Union	23.19%
33 . Santa Rosa	62.01%	67 . Glades	16.10%

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

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Per Capita Taxable Value Removed From Tax Rolls By Amendment 1 2010

County	Dollars	County	Dollars
1 . Escambia	\$ 10,673	34 . Highlands	\$ 5,303
2 . Monroe	8,840	35 . Pasco	5,210
3 . Charlotte	7,892	36 . Leon	4,986
4 . Flagler	7,423	37 . Alachua	4,914
5 . Sarasota	7,362	38 . Glades	4,858
6 . Sumter	7,267	39 . Hillsborough	4,790
7 . St. Johns	7,075	40 . Miami-Dade	4,590
8 . Martin	7,028	41 . Orange	4,588
9 . Collier	6,954	42 . Osceola	4,463
10 . Citrus	6,531	43 . Levy	4,425
11 . Duval	6,468	44 . Gilchrist	4,421
12 . Indian River	6,466	45 . Polk	4,377
13 . Nassau	6,396	46 . Jefferson	4,255
14 . Bay	6,342	47 . Okeechobee	3,898
15 . Palm Beach	6,158	48 . Putnam	3,849
16 . Hernando	6,128	49 . Columbia	3,831
17 . Okaloosa	6,120	50 . Baker	3,825
18 . Volusia	6,106	51 . Hamilton	3,596
19 . Lake	6,073	52 . De Soto	3,505
20 . Clay	6,061	53 . Bradford	3,428
21 . Seminole	6,051	54 . Gadsden	3,345
22 . Brevard	6,049	55 . Washington	3,310
23 . Santa Rosa	6,014	56 . Suwannee	3,284
24 . Franklin	5,957	57 . Taylor	3,204
25 . Marion	5,896	58 . Madison	3,068
26 . Broward	5,794	59 . Holmes	2,930
27 . Manatee	5,769	60 . Hardee	2,833
28 . Gulf	5,754	61 . Lafayette	2,721
29 . Pinellas	5,739	62 . Jackson	2,696
30 . Walton	5,720	63 . Calhoun	2,640
31 . Lee	5,628	64 . Hendry	2,515
State Average	5,591	65 . Union	2,240
32 . Wakulla	5,531	66 . Liberty	2,006
33 . St. Lucie	5,342	67 . Dixie	1,610

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

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

How Does Your County Compare?

Section II: OTHER TAXES AND REVENUES

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Local Option Sales Tax Rates

County	2010 Tax Rate %	2011 Tax Rate %	County	2010 Tax Rate %	2011 Tax Rate %
1 . Calhoun	1.50	1.50	34 . Okeechobee	1.00	1.00
2 . Escambia	1.50	1.50	35 . Osceola	1.00	1.00
3 . Gadsden	1.50	1.50	36 . Pasco	1.00	1.00
4 . Jackson	1.50	1.50	37 . Pinellas	1.00	1.00
5 . Leon	1.50	1.50	38 . Polk	1.00	1.00
6 . Madison	1.50	1.50	39 . Putnam	1.00	1.00
7 . Monroe	1.50	1.50	40 . Sarasota	1.00	1.00
8 . Baker	1.00	1.00	41 . Seminole	1.00	1.00
9 . Bradford	1.00	1.00	42 . Sumter	1.00	1.00
10 . Charlotte	1.00	1.00	43 . Suwannee	1.00	1.00
11 . Clay	1.00	1.00	44 . Taylor	1.00	1.00
12 . Columbia	1.00	1.00	45 . Union	1.00	1.00
13 . DeSoto	1.00	1.00	46 . Wakulla	1.00	1.00
14 . Dixie	1.00	1.00	47 . Walton	1.00	1.00
15 . Duval	1.00	1.00	48 . Washington	1.00	1.00
16 . Flagler	1.00	1.00	49 . State Average	0.85	0.85
17 . Franklin	1.00	1.00	50 . Bay*	0.00	0.50
18 . Gilchrist	1.00	1.00	51 . Hernando	0.50	0.50
19 . Glades	1.00	1.00	52 . Manatee	0.50	0.50
20 . Gulf	1.00	1.00	53 . Martin	0.50	0.50
21 . Hamilton	1.00	1.00	54 . Orange	0.50	0.50
22 . Hardee	1.00	1.00	55 . Saint Lucie	0.50	0.50
Hendry	1.00	1.00	56 . Santa Rosa	0.50	0.50
23 . Highlands	1.00	1.00	57 . Volusia	0.50	0.50
24 . Hillsborough	1.00	1.00	58 . Alachua*	0.75	0.25
25 . Holmes	1.00	1.00	59 . Brevard	0.00	0.00
26 . Indian river	1.00	1.00	60 . Broward	0.00	0.00
27 . Jefferson	1.00	1.00	61 . Citrus	0.00	0.00
28 . Lafayette	1.00	1.00	62 . Collier	0.00	0.00
29 . Lake	1.00	1.00	63 . Lee	0.00	0.00
30 . Levy	1.00	1.00	64 . Marion	0.00	0.00
31 . Liberty	1.00	1.00	65 . Okaloosa	0.00	0.00
32 . Miami-Dade	1.00	1.00	66 . Palm Beach*	0.50	0.00
33 . Nassau	1.00	1.00	67 . Saint Johns	0.00	0.00

* = Change in rate from the previous year

The Legislature has authorized several different local options sales taxes for Florida counties. Generally, counties are limited to a maximum rate between 2.0% and 3.5%, although Alachua, Franklin, Gulf, Leon, and Wakulla have a maximum of 4% and Madison is limited to 1.5%..

Source: Florida Office of Economic and Demographic Research and Florida TaxWatch, September 2011.

Per Capita Local Option Sales Tax Collections FY 2010

County	Dollars	County	Dollars
1 . Monroe	\$ 478.52	34 . Levy	\$ 73.56
2 . Walton	216.46	35 . Putnam	72.47
3 . Escambia	188.86	36 . Suwannee	71.73
4 . Leon	184.65	37 . Bradford	71.05
5 . Duval	146.26	38 . Gulf	67.01
6 . Hillsborough	142.34	39 . Hendry	66.85
7 . Miami-Dade	138.98	40 . Manatee	62.65
8 . Sarasota	135.78	41 . Washington	61.63
9 . Osceola	133.13	42 . Volusia	60.18
10 . Orange	131.02	43 . Baker	60.15
11 . Pinellas	128.74	44 . Wakulla	57.56
12 . Indian river	128.41	45 . DeSoto	56.04
13 . Seminole	127.21	46 . Hardee	55.89
14 . Jackson	122.42	47 . Jefferson	53.07
15 . Franklin	118.49	48 . Dixie	46.21
16 . Charlotte	117.82	49 . Saint Lucie	44.09
17 . Nassau	102.32	50 . Holmes	43.27
18 . Lake	100.18	51 . Hernando	43.10
19 . Polk	98.42	52 . Santa Rosa	39.38
20 . Okeechobee	95.39	53 . Hamilton	38.61
21 . Columbia	94.23	54 . Gilchrist	38.10
22 . Achua	93.75	55 . Marion	37.41
State Average	90.66	56 . Liberty	34.33
23 . Gadsden	89.83	57 . Union	32.61
24 . Clay	88.86	58 . Lafayette	31.28
25 . Highlands	88.77	59 . Glades	27.47
26 . Pasco	87.24	60 . Bay	0.00
27 . Sumter	86.73	61 . Brevard	0.00
28 . Taylor	85.93	62 . Broward	0.00
29 . Flagler	80.51	63 . Citrus	0.00
30 . Martin	76.53	64 . Collier	0.00
31 . Calhoun	76.35	65 . Lee	0.00
32 . Madison	76.00	66 . Okaloosa	0.00
33 . Palm Beach	74.65	67 . Saint Johns	0.00

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

Source: Florida Department of Revenue and Florida TaxWatch, September 2011

Local Option Fuel Tax Rates (cents/gallon) FY 2010

County	2010	2011	County	2010	2011
1 . Alachua	0.12	0.12	34 . Hillsborough	0.07	0.07
2 . Broward	0.12	0.12	35 . Holmes	0.07	0.07
3 . Charlotte	0.12	0.12	36 . Jackson	0.07	0.07
4 . Citrus	0.12	0.12	37 . Jefferson	0.07	0.07
5 . Collier	0.12	0.12	38 . Lake	0.07	0.07
6 . DeSoto	0.12	0.12	39 . Leon	0.07	0.07
7 . Hardee	0.12	0.12	40 . Liberty	0.07	0.07
8 . Highlands	0.12	0.12	41 . Nassau	0.07	0.07
9 . Lee	0.12	0.12	42 . Okaloosa	0.07	0.07
10 . Manatee	0.12	0.12	43 . Osceola	0.07	0.07
11 . Marion*	0.07	0.12	44 . Pasco	0.07	0.07
12 . Martin	0.12	0.12	45 . Pinellas	0.07	0.07
13 . Okeechobee	0.12	0.12	46 . Seminole	0.07	0.07
14 . Palm	0.12	0.12	47 . Sumter	0.07	0.07
15 . Polk	0.12	0.12	48 . Union*	0.06	0.07
16 . Putnam*	0.06	0.12	49 . Wakulla	0.07	0.07
17 . St. Lucie	0.12	0.12	50 . Walton	0.07	0.07
18 . Sarasota	0.12	0.12	51 . Washington	0.07	0.07
19 . Suwannee	0.12	0.12	52 . Bradford	0.06	0.06
20 . Volusia	0.12	0.12	53 . Brevard	0.06	0.06
21 . Miami-Dade	0.10	0.10	54 . Calhoun	0.06	0.06
22 . Monroe*	0.06	0.10	55 . Dixie	0.06	0.06
23 . Hendry	0.09	0.09	56 . Duval	0.06	0.06
24 . Hernando	0.09	0.09	57 . Gadsden	0.06	0.06
State Average	0.08	0.08	58 . Hamilton	0.06	0.06
25 . Baker	0.07	0.07	59 . Indian	0.06	0.06
26 . Bay	0.07	0.07	60 . Lafayette	0.06	0.06
27 . Clay	0.07	0.07	61 . Levy	0.06	0.06
28 . Columbia	0.07	0.07	62 . Madison	0.06	0.06
29 . Escambia	0.07	0.07	63 . Orange	0.06	0.06
30 . Flagler	0.07	0.07	64 . St. Johns	0.06	0.06
31 . Gilchrist	0.07	0.07	65 . Santa	0.06	0.06
32 . Glades	0.07	0.07	66 . Taylor	0.06	0.06
33 . Gulf	0.07	0.07	67 . Franklin	0.05	0.05

* = Change in rate from the previous year

Counties may levy up to 12 cents per gallon in local option motor fuel taxes. All counties levy 7 cents per gallon on diesel fuel.

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

**Per Capita Local Option Fuel
Tax Collections
FY 2010**

County	Dollars	County	Dollars
1 . Madison	\$ 95.90	34 . Hernando	\$ 40.04
2 . Okeechobee	84.68	35 . Putnam	39.39
3 . Jackson	71.00	36 . DeSoto	38.50
4 . Gadsden	67.99	37 . Miami-Dade	36.75
5 . Hamilton	62.16	38 . Bradford	36.52
6 . Suwannee	61.74	39 . Liberty	36.43
7 . Charlotte	60.26	40 . Saint Johns	36.12
8 . Columbia	59.43	41 . Duval	35.85
9 . Jefferson	59.06	42 . Hillsborough	35.63
10 . Martin	58.18	43 . Dixie	35.62
11 . Hardee	54.01	44 . Nassau	35.42
12 . Marion	53.47	45 . Okaloosa	35.27
13 . Alachua	53.41	46 . Escambia	34.88
14 . Highlands	52.73	47 . Indian river	34.21
15 . Sumter	52.43	48 . Washington	33.30
16 . Lee	51.62	49 . Orange	33.23
17 . Saint Lucie	51.59	50 . Levy	32.92
18 . Broward	51.58	51 . Lake	32.63
19 . Manatee	51.45	52 . Seminole	32.08
20 . Walton	51.11	53 . Gilchrist	31.88
21 . Polk	50.93	54 . Leon	31.76
22 . Monroe	50.82	55 . Franklin	31.25
23 . Volusia	50.23	56 . Pasco	29.85
24 . Taylor	50.10	57 . Clay	29.21
25 . Hendry	49.73	58 . Brevard	28.78
26 . Baker	47.76	59 . Gulf	28.16
27 . Collier	46.58	60 . Santa Rosa	27.53
28 . Palm Beach	45.61	61 . Union	27.51
29 . Sarasota	45.49	62 . Glades	27.44
30 . Citrus	42.70	63 . Pinellas	27.27
31 . Osceola	41.88	64 . Flagler	26.85
State Average	41.00	65 . Calhoun	25.97
32 . Bay	40.40	66 . Wakulla	25.46
33 . Holmes	40.18	67 . Lafayette	20.50

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

Source: Florida Department of Revenue and Florida TaxWatch, September 2011.

Per Capita County and Municipal Special Assessments FY 2009

County	Dollars	County	Dollars
1 . Charlotte	\$ 330.51	34 . Franklin	\$ 22.21
2 . Monroe	182.45	35 . Lee	20.80
3 . Sarasota	161.47	36 . Citrus	17.43
4 . Osceola	158.65	37 . Hillsborough	15.78
5 . Marion	136.13	38 . Hendry	14.86
6 . Pasco	117.49	39 . Volusia	14.72
7 . Dixie	105.47	40 . Nassau	13.84
8 . Hardee	102.02	41 . Miami-Dade	10.27
9 . Columbia	101.35	42 . Calhoun	9.70
10 . Hernando	92.18	43 . Flagler	9.49
11 . Broward	86.77	44 . Okaloosa	7.90
12 . Lake	79.71	45 . Palm Beach	7.35
13 . DeSoto	79.46	46 . Walton	6.28
14 . Levy	72.21	47 . Saint Johns	3.89
15 . Gilchrist	69.92	48 . Pinellas	2.86
16 . Putnam	69.76	49 . Martin	2.02
17 . Suwannee	68.72	50 . Bay	1.60
18 . Highlands	65.55	51 . Manatee	1.56
19 . Indian River	57.34	52 . Duval	1.22
20 . Saint Lucie	54.25	53 . Wakulla	0.42
21 . Brevard	53.97	54 . Clay	0.10
22 . Taylor	53.51	55 . Baker	0.00
23 . Orange	53.03	56 . Gadsden	0.00
24 . Polk	50.72	57 . Glades	0.00
25 . Collier	50.64	58 . Gulf	0.00
State Average	42.05	59 . Hamilton	0.00
26 . Okeechobee	39.84	60 . Holmes	0.00
27 . Alachua	38.39	61 . Jackson	0.00
28 . Escambia	38.28	62 . Jefferson	0.00
29 . Santa Rosa	37.90	63 . Leon	0.00
30 . Sumter	37.21	64 . Liberty	0.00
31 . Seminole	36.21	65 . Madison	0.00
32 . Lafayette	32.38	66 . Union	0.00
33 . Bradford	23.33	67 . Washington	0.00

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County and Municipal Impact Fees FY 2009

County	Dollars	County	Dollars
1 . Flagler	\$ 150.36	34 . Highlands	\$ 8.97
2 . Osceola	86.55	35 . Dixie	8.71
3 . Orange	79.92	36 . Okaloosa	8.35
4 . Alachua	61.44	37 . Miami-Dade	7.45
5 . Saint Johns	60.60	38 . Levy	6.07
6 . Suwannee	56.38	39 . Santa Rosa	5.22
7 . Lake	53.61	40 . Putnam	5.20
8 . Lee	43.22	41 . Walton	3.66
9 . Sumter	42.94	42 . Washington	3.40
10 . Sarasota	39.54	43 . Baker	3.36
11 . Polk	37.40	44 . Columbia	3.29
12 . Manatee	36.35	45 . Bradford	2.76
13 . Brevard	33.19	46 . Pinellas	2.27
14 . Pasco	32.60	47 . Leon	2.09
15 . Marion	31.15	48 . Lafayette	1.63
16 . Wakulla	29.68	49 . Okeechobee	0.23
17 . Saint Lucie	29.47	50 . Duval	0.10
18 . Hernando	25.28	51 . Madison	0.07
19 . Hillsborough	24.95	52 . Gadsden	0.02
State Average	23.76	53 . Calhoun	0.00
20 . Volusia	22.78	54 . DeSoto	0.00
21 . Indian river	19.12	55 . Escambia	0.00
22 . Clay	19.01	56 . Franklin	0.00
23 . Citrus	17.78	57 . Glades	0.00
24 . Collier	16.69	58 . Gulf	0.00
25 . Bay	16.35	59 . Hamilton	0.00
26 . Charlotte	15.00	60 . Hardee	0.00
27 . Palm Beach	14.07	61 . Hendry	0.00
28 . Seminole	13.06	62 . Holmes	0.00
29 . Nassau	12.28	63 . Jackson	0.00
30 . Broward	11.94	64 . Jefferson	0.00
31 . Gilchrist	11.80	65 . Liberty	0.00
32 . Monroe	11.05	66 . Taylor	0.00
33 . Martin	9.14	67 . Union	0.00

Impact fees are charges against new development and represent a total or partial reimbursement for the cost of addition facilities or services necessary as the result of the new development. They have been levied to fund water and sewer, road improvements, school facilities, and park expansion.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County and Municipal Public Service Tax Collections FY 2009

County	Dollars	County	Dollars
1 . Escambia	\$ 179.97	34 . Suwannee	\$ 19.32
2 . Orange	102.54	35 . Hendry	18.85
3 . Palm Beach	99.39	36 . Manatee	18.77
4 . Alachua	97.88	37 . Dixie	18.24
5 . Polk	97.29	38 . Calhoun	16.79
6 . Broward	91.91	39 . Clay	16.77
7 . Volusia	89.46	40 . Nassau	15.14
8 . Jackson	88.77	41 . Jefferson	14.95
9 . Duval	85.93	42 . Saint Lucie	14.44
10 . Miami-Dade	75.27	43 . Martin	14.20
11 . Pinellas	73.11	44 . Hamilton	12.44
12 . Leon	69.41	45 . Gilchrist	12.29
13 . Osceola	66.86	46 . De Soto	11.55
14 . Seminole	61.39	47 . Lee	11.29
State Average	61.39	48 . Okeechobee	10.83
15 . Bay	54.85	49 . Charlotte	10.68
16 . Brevard	45.77	50 . Citrus	9.52
17 . Gulf	42.51	51 . Sumter	9.49
18 . Lake	39.93	52 . Collier	8.95
19 . Madison	39.73	53 . Franklin	8.29
20 . Indian River	35.30	54 . Pasco	7.20
21 . Taylor	33.56	55 . Flagler	7.14
22 . Hillsborough	31.32	56 . Saint Johns	6.31
23 . Columbia	30.28	57 . Santa Rosa	6.09
24 . Okaloosa	29.81	58 . Glades	6.06
25 . Sarasota	29.43	59 . Monroe	4.85
26 . Putnam	29.04	60 . Lafayette	4.10
27 . Bradford	27.83	61 . Hernando	4.06
28 . Marion	22.51	62 . Gadsden	3.39
29 . Walton	22.38	63 . Union	2.04
30 . Levy	22.09	64 . Wakulla	1.60
31 . Washington	19.81	65 . Baker	1.35
32 . Highlands	19.61	66 . Holmes	0.00
33 . Hardee	19.33	67 . Liberty	0.00

Municipalities and charter counties may impose a tax on purchases of electricity, gas, and water service. The maximum rate is 10%.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per County County and Municipal Franchise Fees FY 2009

County	Dollars	County	Dollars
1 . Broward	\$ 88.56	34 . Monroe	\$ 15.95
2 . Indian river	81.37	35 . Manatee	14.50
3 . Brevard	79.00	36 . Suwannee	13.66
4 . Palm Beach	76.44	37 . DeSoto	13.65
5 . Escambia	73.65	38 . Saint Johns	13.50
6 . Sarasota	72.67	39 . Madison	13.02
7 . Charlotte	68.42	40 . Gulf	12.86
8 . Volusia	65.23	41 . Washington	12.53
9 . Pinellas	63.14	42 . Hamilton	12.49
10 . Miami-Dade	57.67	43 . Union	11.52
11 . Duval	55.62	44 . Jefferson	11.31
12 . Saint Lucie	51.53	45 . Clay	10.82
13 . Jackson	48.66	46 . Gilchrist	10.81
14 . Seminole	47.63	47 . Citrus	9.76
State Average	46.99	48 . Alachua	8.97
15 . Okaloosa	45.03	49 . Pasco	8.14
16 . Santa Rosa	44.80	50 . Osceola	8.11
17 . Nassau	43.92	51 . Walton	7.85
18 . Lee	43.01	52 . Flagler	7.75
19 . Bay	42.07	53 . Marion	7.71
20 . Orange	37.73	54 . Hernando	7.49
21 . Lake	28.56	55 . Dixie	6.66
22 . Taylor	28.05	56 . Lafayette	6.35
23 . Hillsborough	26.33	57 . Liberty	6.27
24 . Baker	24.79	58 . Hardee	5.87
25 . Okeechobee	23.52	59 . Bradford	5.53
26 . Franklin	22.70	60 . Glades	4.79
27 . Martin	21.09	61 . Putnam	3.78
28 . Columbia	20.52	62 . Gadsden	3.25
29 . Hendry	20.06	63 . Calhoun	2.83
30 . Polk	19.20	64 . Sumter	2.66
31 . Highlands	18.04	65 . Leon	1.21
32 . Collier	17.46	66 . Wakulla	0.90
33 . Levy	17.10	67 . Holmes	0.13

A franchise fee is imposed upon a utility for the grant of a franchise and the privilege of using local government rights-of-way to conduct business. It is considered fair rent for the use of such fights-of-way and consideration for the local government's agreement not to provide competing utility service.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011

How Does Your County Compare?

Section III: Revenues and Expenditures

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Per Capita Total County and Municipal Government Revenue FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 7,408.41	34 . St. Johns	\$ 2,425.22
2 . Duval	5,568.81	35 . Jefferson	2,412.24
3 . Leon	5,412.53	36 . Brevard	2,354.77
4 . Miami-Dade	5,237.75	37 . Madison	2,273.93
5 . Franklin	5,117.65	38 . Okaloosa	2,225.56
6 . Alachua	4,389.16	39 . Nassau	2,218.74
7 . Broward	4,128.88	40 . Lake	2,217.71
8 . Palm Beach	4,014.62	41 . Levy	2,180.99
9 . Pinellas	3,876.40	42 . Taylor	2,123.54
10 . Charlotte	3,868.37	43 . Putnam	2,101.93
11 . Sarasota	3,790.55	44 . Escambia	2,089.90
12 . Collier	3,627.49	45 . Seminole	2,073.52
13 . Indian River	3,604.26	46 . Suwannee	2,032.93
14 . Lee	3,590.87	47 . De Soto	2,030.48
15 . St. Lucie	3,587.85	48 . Okeechobee	2,026.49
State Average	3,575.93	49 . Gilchrist	2,005.90
16 . Hillsborough	3,390.15	50 . Calhoun	1,992.09
17 . Gulf	3,352.78	51 . Jackson	1,985.33
18 . Orange	3,333.85	52 . Clay	1,946.41
19 . Polk	3,063.89	53 . Bradford	1,885.72
20 . Osceola	3,024.87	54 . Liberty	1,856.12
21 . Glades	2,970.21	55 . Washington	1,805.51
22 . Volusia	2,936.06	56 . Wakulla	1,781.29
23 . Martin	2,798.97	57 . Columbia	1,766.44
24 . Walton	2,738.40	58 . Baker	1,728.60
25 . Gadsden	2,734.49	59 . Lafayette	1,631.61
26 . Manatee	2,632.16	60 . Sumter	1,628.32
27 . Dixie	2,625.51	61 . Highlands	1,551.14
28 . Marion	2,593.12	62 . Pasco	1,525.06
29 . Hendry	2,536.75	63 . Citrus	1,501.89
30 . Hardee	2,485.40	64 . Santa Rosa	1,450.76
31 . Hamilton	2,457.02	65 . Hernando	1,395.71
32 . Bay	2,441.09	66 . Union	1,198.65
33 . Flagler	2,432.63	67 . Holmes	948.30

Includes county and city government revenue and uses total county population to calculate per capita amounts. Tables for individual county and city revenue sources are included later in this section.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita Total County
Government Revenue
FY 2009**

County	Dollars	County	Dollars
1 . Monroe	\$ 4,486.30	34 . Alachua	\$ 1,623.38
2 . Miami-Dade	3,878.99	35 . Taylor	1,601.81
3 . Franklin	3,626.14	36 . Hardee	1,585.51
4 . Charlotte	3,479.40	37 . Gadsden	1,572.13
5 . Collier	2,940.34	38 . Levy	1,568.04
6 . Sarasota	2,652.02	39 . Lafayette	1,551.18
7 . Hillsborough	2,564.27	40 . St. Lucie	1,496.96
8 . Glades	2,532.89	41 . Okaloosa	1,475.93
9 . Palm Beach	2,499.46	42 . Marion	1,427.06
10 . Lee	2,455.36	43 . Baker	1,419.31
11 . Martin	2,376.45	44 . Suwannee	1,392.43
12 . Gulf	2,335.48	45 . Sumter	1,369.13
13 . Walton	2,322.96	46 . Pasco	1,346.66
14 . Dixie	2,270.40	47 . Volusia	1,341.43
15 . Manatee	2,252.69	48 . Citrus	1,338.25
16 . Osceola	2,208.44	49 . Leon	1,326.13
17 . Jefferson	2,116.02	50 . Polk	1,312.95
State Average	2,081.39	51 . Escambia	1,304.37
18 . Indian River	2,063.27	52 . Hernando	1,282.87
19 . St. Johns	2,054.50	53 . Columbia	1,253.95
20 . Orange	1,980.40	54 . Bay	1,252.79
21 . Broward	1,979.73	55 . Brevard	1,237.29
22 . Hamilton	1,945.75	56 . Calhoun	1,218.06
23 . Pinellas	1,920.93	57 . Bradford	1,194.57
24 . Okeechobee	1,803.59	58 . Washington	1,189.23
25 . Gilchrist	1,783.07	59 . Santa Rosa	1,175.39
26 . Madison	1,775.93	60 . Seminole	1,173.02
27 . Liberty	1,733.93	61 . Highlands	1,114.79
28 . De Soto	1,727.74	62 . Flagler	1,109.58
29 . Hendry	1,684.62	63 . Jackson	1,093.21
30 . Clay	1,684.36	64 . Lake	998.91
31 . Nassau	1,644.76	65 . Union	987.91
32 . Putnam	1,628.09	66 . Holmes	901.78
33 . Wakulla	1,627.18		

Includes county government revenue only and uses total county population. Tables for individual county revenue sources are included later in this section. Duval county data is included in the municipal tables and total county and municipal tables.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total Municipal Government Revenue FY 2009

County	Dollars	County	Dollars
1 . Wakulla	\$ 6,323.99	34 . Levy	\$ 2,696.38
2 . Leon	6,206.73	35 . Nassau	2,681.00
3 . Marion	6,083.87	36 . Lee	2,571.14
4 . Collier	6,077.90	37 . Hillsborough	2,570.32
5 . Duval	5,568.81	38 . Hardee	2,557.36
6 . Monroe	5,333.28	39 . Lake	2,535.30
7 . Polk	4,655.50	40 . Hernando	2,521.88
8 . Alachua	4,615.19	41 . Miami-Dade	2,445.85
9 . Indian River	4,558.32	42 . Madison	2,370.86
10 . Escambia	4,360.00	43 . Putnam	2,325.71
11 . Orange	3,789.40	44 . Osceola	2,312.38
12 . Charlotte	3,739.39	45 . Citrus	2,239.83
13 . Calhoun	3,711.55	46 . Broward	2,169.46
14 . St. Johns	3,570.65	47 . Bay	2,096.80
15 . Suwannee	3,519.33	48 . Sumter	2,086.89
16 . Franklin	3,438.89	49 . Volusia	2,086.83
17 . Glades	3,353.78	50 . Pasco	2,083.72
18 . Martin	3,295.25	51 . Highlands	2,000.20
19 . Sarasota	3,211.72	52 . Brevard	1,802.33
20 . Dixie	3,074.05	53 . Okaloosa	1,782.05
21 . Walton	3,005.67	54 . Seminole	1,767.14
22 . Gulf	2,974.09	55 . Jefferson	1,744.80
State Average	2,972.33	56 . Manatee	1,723.96
23 . Gadsden	2,923.48	57 . Taylor	1,678.16
24 . Clay	2,871.31	58 . Okeechobee	1,586.05
25 . Washington	2,864.60	59 . Flagler	1,532.18
26 . Hendry	2,827.65	60 . Union	1,403.23
27 . Bradford	2,809.12	61 . De Soto	1,382.00
28 . St. Lucie	2,808.86	62 . Gilchrist	1,381.12
29 . Jackson	2,788.00	63 . Baker	1,231.28
30 . Pinellas	2,774.21	64 . Hamilton	1,220.15
31 . Santa Rosa	2,756.43	65 . Liberty	1,026.24
32 . Columbia	2,743.93	66 . Lafayette	576.74
33 . Palm Beach	2,731.44	67 . Holmes	217.85

Includes city government revenue only and uses incorporated population only to calculate per capita amounts. Tables for individual city revenue sources are included later in this section.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011

Per Capita Total County and Municipal Tax Revenue FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 2,154.32	34 . Hardee	\$ 702.03
2 . Walton	1,526.56	35 . Lake	701.72
3 . Franklin	1,445.25	36 . Hendry	693.47
4 . Miami-Dade	1,424.91	37 . Okeechobee	687.52
5 . Martin	1,288.44	38 . Highlands	684.94
6 . Palm Beach	1,253.66	39 . Glades	681.85
7 . Gulf	1,243.27	40 . Levy	646.22
8 . Collier	1,222.61	41 . Okaloosa	637.54
9 . Broward	1,174.06	42 . Hamilton	634.68
10 . Charlotte	1,153.39	43 . Jefferson	610.86
11 . Orange	1,102.64	44 . Dixie	589.57
12 . Hillsborough	1,061.91	45 . Citrus	584.48
13 . Lee	1,060.58	46 . Washington	576.55
14 . Osceola	1,037.41	47 . Madison	567.13
15 . Pinellas	1,030.52	48 . De Soto	562.14
16 . Indian River	1,029.38	49 . Marion	540.89
17 . Nassau	1,028.60	50 . Clay	540.80
State Average	1,014.19	51 . Sumter	535.86
18 . Duval	1,006.91	52 . Columbia	522.53
19 . Sarasota	965.22	53 . Suwannee	519.65
20 . Volusia	944.16	54 . Jackson	488.83
21 . Seminole	891.47	55 . Gilchrist	476.55
22 . Flagler	882.35	56 . Pasco	476.34
23 . Manatee	867.86	57 . Gadsden	474.21
24 . St. Lucie	867.53	58 . Hernando	464.60
25 . Alachua	855.99	59 . Wakulla	463.51
26 . St. Johns	853.44	60 . Bradford	443.13
27 . Escambia	802.27	61 . Santa Rosa	407.02
28 . Bay	800.62	62 . Baker	376.56
29 . Polk	766.99	63 . Calhoun	344.24
30 . Leon	751.68	64 . Liberty	315.76
31 . Brevard	737.78	65 . Lafayette	300.82
32 . Taylor	736.44	66 . Holmes	259.76
33 . Putnam	722.31	67 . Union	255.64

Major tax sources include property taxes and local option sales and fuel taxes. Special assessments and impact fees are not included. See separate tables in Section II.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Charges for Services FY 2009

County	Dollars	County	Dollars
1 . Leon	\$ 3,314.03	34 . Osceola	\$ 540.20
2 . Duval	2,901.90	35 . Jackson	527.74
3 . Alachua	2,104.94	36 . Calhoun	526.73
4 . Miami-Dade	1,712.36	37 . Santa Rosa	483.44
5 . Monroe	1,588.62	38 . Seminole	482.67
6 . Indian River	1,531.17	39 . Levy	421.60
7 . Polk	1,323.43	40 . Citrus	408.65
8 . Pinellas	1,272.33	41 . De Soto	404.54
9 . Broward	1,211.57	42 . Baker	395.72
State Average	1,128.12	43 . Pasco	392.57
10 . Lee	1,128.00	44 . Putnam	378.74
11 . Sarasota	1,065.15	45 . Gulf	369.31
12 . Palm Beach	1,037.96	46 . Columbia	363.66
13 . Collier	1,037.20	47 . Escambia	361.83
14 . Marion	989.84	48 . Nassau	335.76
15 . Volusia	967.17	49 . Hernando	328.95
16 . Charlotte	954.54	50 . Jefferson	324.41
17 . St. Lucie	944.13	51 . Taylor	310.92
18 . Franklin	933.09	52 . Hamilton	298.90
19 . Glades	885.47	53 . Clay	294.38
20 . Manatee	882.15	54 . Highlands	292.79
21 . Gadsden	868.05	55 . Madison	291.02
22 . Bay	858.53	56 . Walton	284.90
23 . Brevard	792.70	57 . Sumter	275.56
24 . Orange	785.19	58 . Wakulla	262.50
25 . Lake	756.84	59 . Suwannee	247.26
26 . Hendry	754.12	60 . Washington	225.65
27 . Martin	733.02	61 . Liberty	218.79
28 . Hillsborough	700.12	62 . Gilchrist	180.44
29 . Flagler	688.61	63 . Dixie	174.30
30 . Okaloosa	658.04	64 . Union	143.70
31 . St. Johns	625.75	65 . Lafayette	128.92
32 . Hardee	609.69	66 . Okeechobee	111.38
33 . Bradford	597.85	67 . Holmes	73.94

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal License and Permit Revenue FY 2009

County	Dollars	County	Dollars
1 . Alachua	\$ 1,062.46	34 . Leon	\$ 51.69
2 . Charlotte	417.43	35 . Seminole	48.94
3 . Sarasota	269.04	36 . Lee	46.39
4 . Osceola	214.82	37 . Citrus	45.81
5 . Marion	168.38	38 . Broward	44.27
6 . Indian River	159.37	39 . Wakulla	42.26
7 . Pasco	145.40	40 . Lafayette	40.78
8 . De Soto	125.39	41 . Manatee	39.76
9 . Hernando	122.03	42 . Martin	39.70
10 . Dixie	118.99	43 . Hillsborough	36.65
11 . Hardee	108.07	44 . Jackson	32.98
12 . Brevard	106.56	45 . Franklin	31.90
13 . Sumter	106.22	46 . Bradford	30.63
14 . Columbia	105.31	47 . Nassau	27.89
15 . Collier	98.83	48 . Calhoun	25.72
16 . Escambia	94.02	49 . Flagler	25.11
17 . Lake	91.68	50 . Hendry	23.08
18 . Gilchrist	90.16	51 . Volusia	22.98
19 . Santa Rosa	85.97	52 . Walton	22.04
State Average	85.48	53 . Pinellas	17.16
20 . Polk	84.10	54 . Clay	16.84
21 . Levy	82.60	55 . Okaloosa	16.52
22 . Miami-Dade	81.03	56 . Gadsden	15.86
23 . Baker	80.90	57 . Bay	13.95
24 . Putnam	80.84	58 . Glades	13.52
25 . Monroe	80.48	59 . Jefferson	12.55
26 . Orange	79.27	60 . Gulf	11.63
27 . Suwannee	75.94	61 . Duval	10.16
28 . Highlands	74.07	62 . Madison	9.78
29 . St. Lucie	67.79	63 . Washington	8.57
30 . Palm Beach	67.77	64 . Union	5.89
31 . St. Johns	65.83	65 . Holmes	5.73
32 . Okeechobee	64.17	66 . Hamilton	4.53
33 . Taylor	62.45	67 . Liberty	2.79

Licenses and permits reflect those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Intergovernmental Revenue FY 2009

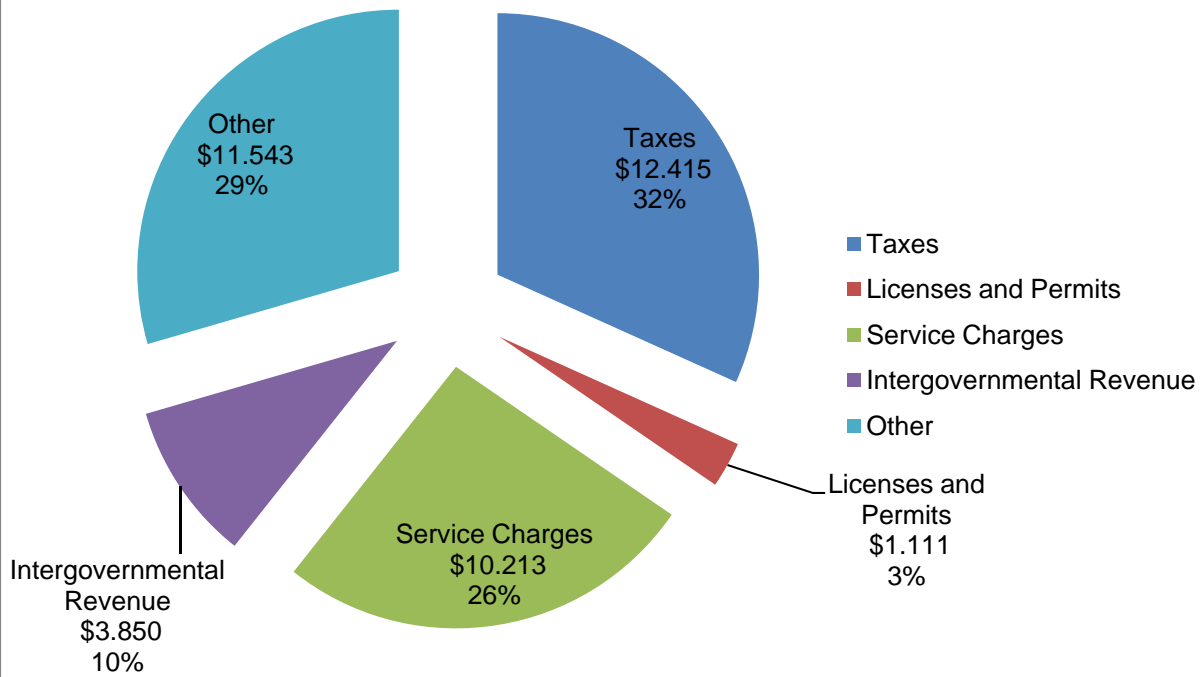
County	Dollars	County	Dollars
1 . Monroe	\$ 1,596.30	34 . Okeechobee	\$ 322.07
2 . Franklin	1,320.04	35 . Charlotte	312.94
3 . Dixie	1,018.30	36 . Pinellas	309.59
4 . Gulf	1,002.58	37 . Martin	304.82
5 . Jefferson	915.86	38 . De Soto	303.44
6 . Calhoun	892.66	39 . St. Johns	301.28
7 . Liberty	828.95	40 . Bradford	298.34
8 . Lafayette	750.00	41 . Hillsborough	298.08
9 . Gilchrist	723.87	42 . Volusia	296.42
10 . Hamilton	700.18	43 . Palm Beach	291.73
11 . Washington	648.40	44 . Okaloosa	287.21
12 . Glades	559.69	45 . Escambia	286.60
13 . Duval	524.04	46 . Lee	277.03
14 . Walton	506.74	47 . Alachua	274.04
15 . Levy	495.74	48 . Leon	273.18
16 . Miami-Dade	494.26	49 . Columbia	270.34
17 . Suwannee	493.74	50 . Collier	268.44
18 . Hendry	467.66	51 . Manatee	266.25
19 . Hardee	454.63	52 . Sarasota	264.51
20 . Holmes	447.15	53 . Seminole	250.09
21 . Madison	446.71	54 . Brevard	243.21
22 . Baker	438.59	55 . Flagler	242.09
23 . St. Lucie	417.48	56 . Highlands	241.76
24 . Jackson	409.38	57 . Polk	238.72
25 . Wakulla	404.64	58 . Lake	236.70
26 . Gadsden	404.53	59 . Osceola	235.32
27 . Taylor	386.83	60 . Citrus	218.45
28 . Union	375.19	61 . Pasco	199.95
29 . Bay	359.71	62 . Sumter	198.53
30 . Putnam	357.96	63 . Nassau	197.91
31 . Orange	352.48	64 . Santa Rosa	194.86
State Average	337.01	65 . Marion	185.30
32 . Indian River	329.71	66 . Hernando	170.11
33 . Broward	326.55	67 . Clay	169.95

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 Department of Financial Services and Florida TaxWatch, September 2011.

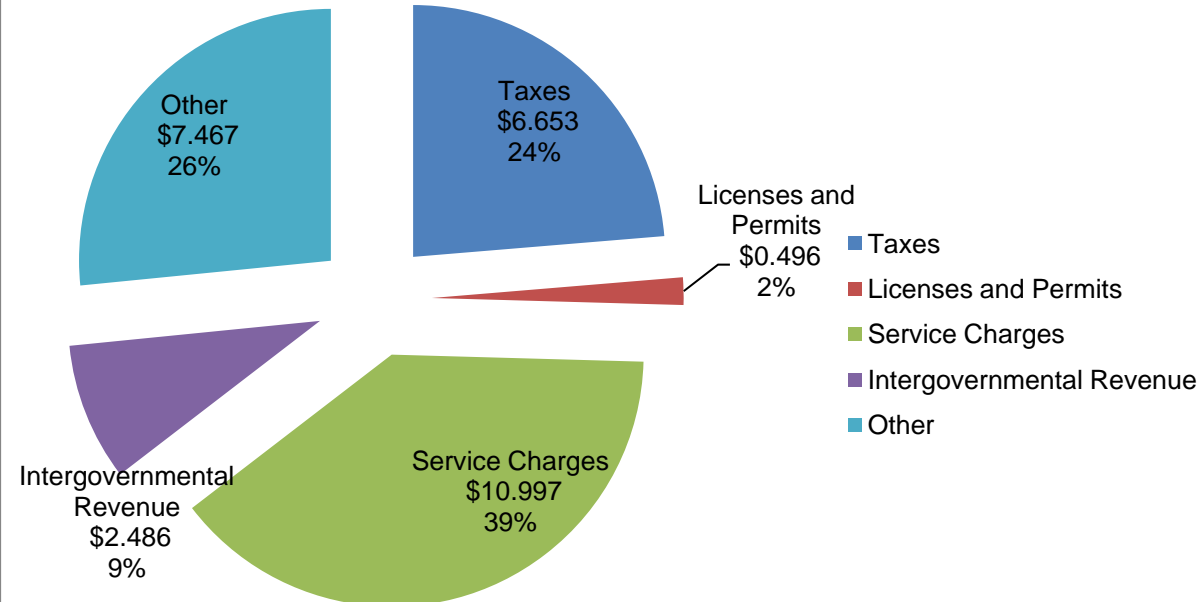
Statewide Revenue By Source

County Government (\$ Billions)



Statewide Revenue By Source

Municipal Government (\$ Billions)



Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Tax Revenue

FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 1,572.66	34 . Leon	\$ 547.93
2 . Walton	1,443.41	35 . Flagler	545.23
3 . Franklin	1,172.84	36 . Citrus	537.46
4 . Martin	1,122.50	37 . Escambia	532.85
5 . Charlotte	1,080.82	38 . Jefferson	527.46
6 . Collier	1,078.33	39 . Bay	520.29
7 . Gulf	1,067.98	40 . Dixie	516.25
8 . Miami-Dade	948.20	41 . Washington	498.15
9 . Nassau	878.91	42 . Levy	494.12
10 . Osceola	869.21	43 . Clay	493.29
11 . Orange	832.44	44 . Sumter	480.17
12 . Indian River	823.71	45 . De Soto	466.43
13 . Hillsborough	798.11	46 . Madison	460.98
14 . St. Johns	757.99	47 . Lake	457.60
15 . Palm Beach	745.62	48 . Brevard	455.88
16 . Lee	732.69	49 . Wakulla	455.80
17 . Manatee	730.01	50 . Hernando	440.12
18 . Sarasota	685.89	51 . Gilchrist	435.10
State Average	660.33	52 . Okaloosa	431.95
19 . Glades	655.24	53 . Suwannee	425.98
20 . Taylor	618.09	54 . Columbia	422.76
21 . Pinellas	617.23	55 . Pasco	420.60
22 . Seminole	613.46	56 . Marion	416.69
23 . Alachua	603.46	57 . Jackson	393.98
24 . Hardee	593.71	58 . Gadsden	381.86
25 . Putnam	588.09	59 . Santa Rosa	373.32
26 . Okeechobee	579.47	60 . Bradford	345.61
27 . Hamilton	571.86	61 . Baker	311.55
28 . Highlands	566.26	62 . Calhoun	297.41
29 . Polk	565.74	63 . Liberty	295.65
30 . St. Lucie	565.11	64 . Lafayette	278.24
31 . Hendry	563.46	65 . Holmes	252.21
32 . Volusia	557.30	66 . Union	226.64
33 . Broward	553.68		

Major tax sources include property taxes and local option sales and fuel taxes. Special assessments and impact fees are not included. See separate tables in Section II.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Charges for Services FY 2009

County	Dollars	County	Dollars
1 . Miami-Dade	\$ 1,439.22	34 . Escambia	\$ 211.81
2 . Lee	833.00	35 . Seminole	210.88
3 . Charlotte	825.71	36 . Wakulla	208.28
4 . Manatee	770.85	37 . Hendry	199.79
5 . Monroe	766.22	38 . St. Lucie	178.79
6 . Collier	763.68	39 . Lake	167.00
7 . Franklin	664.76	40 . Levy	160.67
8 . Sarasota	637.28	41 . Clay	153.31
9 . Glades	602.12	42 . Flagler	144.38
10 . Martin	567.86	43 . Liberty	138.97
11 . Palm Beach	565.19	44 . Sumter	138.19
12 . Broward	561.98	45 . Nassau	127.59
State Average	543.20	46 . Hardee	125.57
13 . St. Johns	508.80	47 . Leon	124.51
14 . Indian River	508.04	48 . Bradford	121.18
15 . Pinellas	502.75	49 . Gilchrist	117.62
16 . Orange	443.73	50 . Walton	115.76
17 . Okaloosa	443.25	51 . Highlands	113.57
18 . Hillsborough	427.38	52 . Suwannee	107.73
19 . Citrus	363.13	53 . Dixie	103.09
20 . Bay	360.96	54 . Columbia	102.57
21 . Brevard	357.57	55 . Jackson	99.80
22 . Santa Rosa	349.36	56 . Okeechobee	99.24
23 . Volusia	337.61	57 . Madison	96.30
24 . Pasco	331.45	58 . Washington	95.04
25 . Osceola	330.46	59 . Gulf	88.81
26 . De Soto	297.35	60 . Gadsden	87.00
27 . Hernando	297.03	61 . Lafayette	85.97
28 . Polk	291.45	62 . Taylor	84.98
29 . Baker	265.86	63 . Hamilton	70.02
30 . Putnam	256.27	64 . Union	62.19
31 . Marion	243.68	65 . Holmes	56.51
32 . Jefferson	236.16	66 . Calhoun	21.68
33 . Alachua	232.03		

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government License and Permit Revenue FY 2009

County	Dollars	County	Dollars
1 . Charlotte	\$ 415.31	34 . Palm Beach	\$ 43.99
2 . Sarasota	256.90	35 . Wakulla	42.07
3 . Osceola	212.10	36 . Seminole	41.12
4 . Marion	165.47	37 . Lafayette	40.73
5 . Indian River	154.57	38 . Lee	37.16
6 . Pasco	144.48	39 . Manatee	36.42
7 . De Soto	125.34	40 . Hillsborough	31.10
8 . Hernando	121.15	41 . Martin	30.63
9 . Dixie	118.29	42 . Franklin	30.20
10 . Hardee	108.07	43 . Jackson	28.75
11 . Sumter	105.49	44 . Bradford	28.27
12 . Columbia	103.95	45 . Nassau	22.14
13 . Brevard	98.65	46 . Walton	20.92
14 . Escambia	91.12	47 . Hendry	20.87
15 . Gilchrist	89.90	48 . Clay	15.75
16 . Collier	89.58	49 . Flagler	15.19
17 . Santa Rosa	85.70	50 . Broward	14.73
18 . Levy	79.18	51 . Glades	13.49
19 . Lake	78.69	52 . Jefferson	12.54
20 . Putnam	77.79	53 . Leon	11.50
21 . Polk	77.05	54 . Okaloosa	11.45
22 . Suwannee	74.15	55 . Volusia	11.28
23 . Highlands	72.63	56 . Bay	10.35
24 . Orange	70.12	57 . Gulf	10.16
25 . St. Johns	64.49	58 . Gadsden	9.39
26 . Okeechobee	60.84	59 . Washington	8.39
27 . Taylor	60.83	60 . Pinellas	7.92
	State Average	61 . Madison	7.24
	59.08	62 . Holmes	5.73
28 . Monroe	56.39	63 . Calhoun	4.90
29 . Miami-Dade	55.32	64 . Union	4.64
30 . Alachua	54.63	65 . Hamilton	4.30
31 . St. Lucie	51.23	66 . Liberty	2.33
32 . Baker	47.64		
33 . Citrus	44.66		

Licenses and permits reflect those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita County Government
Intergovernmental Revenue
FY 2009**

County	Dollars	County	Dollars
1 . Franklin	\$ 959.89	35 . Collier	\$ 237.35
2 . Jefferson	867.13	36 . Orange	225.55
3 . Gulf	855.92	37 . Manatee	220.01
4 . Monroe	837.07	38 . St. Lucie	212.86
5 . Dixie	830.68	39 . Hillsborough	205.51
6 . Calhoun	824.16		State Average 204.76
7 . Liberty	814.38	40 . Okaloosa	200.37
8 . Lafayette	742.40	41 . Columbia	196.28
9 . Gilchrist	683.94	42 . Citrus	193.87
10 . Hamilton	621.86	43 . Escambia	190.09
11 . Glades	554.23	44 . Highlands	189.12
12 . Holmes	437.28	45 . Lee	188.81
13 . Walton	435.61	46 . Pasco	187.24
14 . Suwannee	418.12	47 . Sumter	179.19
15 . Hendry	406.06	48 . Palm Beach	176.51
16 . Madison	377.61	49 . Bay	176.05
17 . Levy	377.25	50 . Santa Rosa	175.64
18 . Baker	362.19	51 . Seminole	174.26
19 . Taylor	354.37	52 . Nassau	163.82
20 . Miami-Dade	347.47	53 . Sarasota	163.41
21 . Gadsden	331.21	54 . Flagler	161.21
22 . Hardee	326.69	55 . Polk	161.09
23 . Wakulla	321.91	56 . Volusia	159.07
24 . Washington	310.05	57 . Hernando	155.11
25 . Union	309.91	58 . Osceola	152.57
26 . Putnam	309.08	59 . Lake	149.63
27 . Okeechobee	305.58	60 . Broward	145.45
28 . Jackson	289.08	61 . Brevard	144.77
29 . Martin	283.48	62 . Alachua	137.71
30 . De Soto	282.44	63 . Pinellas	136.12
31 . St. Johns	279.81	64 . Marion	131.82
32 . Charlotte	272.26	65 . Clay	131.29
33 . Bradford	260.72	66 . Leon	113.67
34 . Indian River	260.22		

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Tax Revenue FY 2009

County	Dollars	County	Dollars
1 . Escambia	\$ 1,495.35	34 . Suwannee	\$ 514.71
2 . Martin	1,294.12	35 . Gulf	512.45
3 . Collier	1,276.20	36 . Lake	507.82
4 . Monroe	1,061.61	37 . Volusia	506.27
5 . Duval	1,006.91	38 . Madison	505.36
6 . St. Johns	919.31	39 . Bay	494.65
7 . Palm Beach	915.87	40 . Jefferson	491.25
8 . Miami-Dade	858.11	41 . Okaloosa	488.72
9 . Hillsborough	821.00	42 . Osceola	476.38
10 . Sarasota	787.97	43 . Brevard	454.65
11 . Okeechobee	768.85	44 . Sumter	448.35
12 . Orange	756.52	45 . De Soto	436.92
13 . Lee	742.43	46 . Hendry	431.43
State Average	703.74	47 . Alachua	421.38
14 . Nassau	699.16	48 . St. Lucie	406.26
15 . Charlotte	697.64	49 . Bradford	396.37
16 . Levy	669.08	50 . Flagler	390.41
17 . Putnam	658.78	51 . Taylor	380.65
18 . Pasco	651.13	52 . Washington	364.42
19 . Marion	648.01	53 . Santa Rosa	337.33
20 . Citrus	643.61	54 . Wakulla	316.12
21 . Dixie	634.65	55 . Leon	309.47
22 . Franklin	628.07	56 . Hardee	307.81
23 . Manatee	626.28	57 . Jackson	296.44
24 . Broward	626.24	58 . Baker	258.82
25 . Indian River	608.39	59 . Gilchrist	256.89
26 . Walton	601.55	60 . Gadsden	232.28
27 . Pinellas	586.33	61 . Calhoun	224.57
28 . Hernando	547.19	62 . Glades	204.05
29 . Seminole	545.57	63 . Union	193.06
30 . Highlands	543.99	64 . Liberty	168.87
31 . Polk	535.10	65 . Lafayette	161.89
32 . Columbia	534.15	66 . Hamilton	149.93
33 . Clay	520.58	67 . Holmes	35.32

Major tax sources include property taxes and local option sales and fuel taxes. Special assessments and impact fees are not included. See separate tables in Section II.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Charges for Services FY 2009

County	Dollars	County	Dollars
1 . Leon	\$ 4,844.47	34 . Palm Beach	\$ 852.28
2 . Marion	3,893.08	35 . Hillsborough	848.83
3 . Alachua	3,125.28	36 . Escambia	832.67
4 . Indian River	3,026.48	37 . Volusia	823.88
5 . Duval	2,901.90	38 . Highlands	821.51
6 . Polk	2,743.90	39 . Gulf	820.04
7 . Calhoun	2,421.76	40 . Suwannee	766.66
8 . Collier	2,419.31	41 . Taylor	726.71
9 . Wakulla	2,224.86	42 . Pasco	713.87
10 . Glades	2,173.01	43 . Hernando	713.36
11 . Gadsden	1,964.43	44 . Brevard	701.80
12 . Bradford	1,937.37	45 . Liberty	670.36
13 . Hendry	1,839.47	46 . Lee	667.97
Clay	1,545.72	47 . Broward	655.72
14 . Monroe	1,500.99	48 . Flagler	630.26
15 . Columbia	1,397.87	49 . Citrus	623.21
16 . Hardee	1,375.83	50 . Franklin	618.69
17 . Santa Rosa	1,342.17	51 . Dixie	616.48
18 . Jackson	1,337.38	52 . Washington	607.12
19 . Martin	1,288.09	53 . Putnam	601.10
20 . Charlotte	1,238.50	54 . Osceola	594.04
21 . Lake	1,226.96	55 . Hamilton	546.24
22 . Walton	1,223.69	56 . Union	542.75
23 . Sarasota	1,207.01	57 . Seminole	533.35
24 . State Average	1,163.27	58 . Jefferson	519.79
25 . Levy	1,147.84	59 . Baker	516.96
26 . St. Johns	1,126.46	60 . Okaloosa	510.62
27 . Sumter	1,105.98	61 . Manatee	505.61
28 . Pinellas	1,091.78	62 . Miami-Dade	491.66
29 . St. Lucie	1,028.16	63 . De Soto	489.31
30 . Nassau	972.35	64 . Gilchrist	389.36
31 . Orange	956.01	65 . Lafayette	307.98
32 . Madison	927.02	66 . Okeechobee	86.37
33 . Bay	877.99	67 . Holmes	81.62

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government License and Permit Revenue FY 2009

County	Dollars	County	Dollars
1 . Alachua	\$ 1,681.75	34 . St. Johns	\$ 12.91
2 . Baker	132.42	35 . Brevard	12.76
3 . Calhoun	99.84	36 . Madison	12.11
4 . Collier	81.82	37 . Okaloosa	12.06
5 . Martin	70.72	38 . Clay	11.94
6 . Leon	61.04	39 . Flagler	11.48
State Average	52.51	40 . Pasco	10.77
7 . Miami-Dade	46.29	41 . Duval	10.16
8 . Monroe	43.97	42 . Suwannee	9.83
9 . Palm Beach	42.87	43 . Bradford	9.58
10 . Sarasota	34.24	44 . Union	8.32
11 . Broward	29.82	45 . Walton	8.12
12 . Lake	27.03	46 . Wakulla	7.87
13 . Nassau	26.87	47 . Osceola	7.70
14 . Orange	25.61	48 . Hendry	7.33
15 . Okeechobee	23.72	49 . Columbia	7.28
16 . St. Lucie	22.25	50 . Highlands	6.60
17 . Lee	20.90	51 . Bay	6.34
18 . Charlotte	20.36	52 . Dixie	6.13
19 . Hernando	19.79	53 . Sumter	5.86
20 . Polk	18.76	54 . Taylor	5.21
21 . Hillsborough	17.29	55 . Gulf	4.30
22 . Gadsden	16.27	56 . Liberty	3.93
23 . Escambia	16.13	57 . Franklin	3.91
24 . Citrus	15.69	58 . Santa Rosa	2.74
25 . Seminole	15.34	59 . Gilchrist	1.61
26 . Volusia	15.31	60 . Washington	0.85
27 . Marion	15.22	61 . Hamilton	0.56
28 . Manatee	15.22	62 . Lafayette	0.40
29 . Levy	15.03	63 . Glades	0.27
30 . Putnam	14.98	64 . De Soto	0.21
31 . Indian River	14.22	65 . Jefferson	0.02
32 . Jackson	13.23	66 . Hardee	0.00
33 . Pinellas	13.11	67 . Holmes	0.00

Licenses and permits reflect those revenues derived from the issuance of local professional, occupational, and other licenses as well as building permits.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Intergovernmental Revenue FY 2009

County	Dollars	County	Dollars
1 . Wakulla	\$ 3,394.65	34 . Leon	\$ 242.26
2 . Dixie	1,624.21	35 . Highlands	241.26
3 . Washington	1,572.70	36 . Putnam	239.88
4 . Monroe	1,385.71	37 . Osceola	234.37
5 . Franklin	830.37	38 . Alachua	227.49
6 . Escambia	535.66	39 . Manatee	210.06
7 . Duval	524.04	40 . Palm Beach	207.71
8 . Levy	521.25	41 . St. Johns	206.84
9 . Walton	514.62	42 . Okaloosa	206.44
10 . Union	434.68	43 . Polk	206.41
11 . Gulf	428.76	44 . Indian River	205.55
12 . Clay	423.59	45 . Hendry	204.39
13 . Suwannee	415.54	46 . Lee	199.76
14 . Columbia	396.52	47 . Santa Rosa	192.37
15 . Charlotte	391.12	48 . Hamilton	186.90
16 . Jackson	375.93	49 . Gadsden	184.40
17 . Hardee	363.61	50 . Broward	182.81
18 . Orange	355.40	51 . Lake	181.10
19 . Citrus	336.51	52 . Volusia	179.75
20 . Hernando	335.17	53 . Martin	166.48
21 . Madison	328.96	54 . Nassau	159.23
22 . Calhoun	328.50	55 . Brevard	158.77
23 . Bay	324.07	56 . Sumter	155.70
24 . Baker	304.15	57 . Bradford	152.93
25 . Hillsborough	288.11	58 . Seminole	148.81
26 . Jefferson	287.02	59 . Pasco	148.49
27 . Sarasota	285.18	60 . Liberty	122.36
28 . Marion	279.02	61 . Okeechobee	117.34
29 . Collier	275.04	62 . Taylor	104.42
30 . St. Lucie	274.89	63 . De Soto	95.87
31 . Miami-Dade	264.22	64 . Flagler	93.67
State Average	263.01	65 . Lafayette	54.51
32 . Gilchrist	247.51	66 . Holmes	46.23
33 . Pinellas	246.09	67 . Glades	41.84

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Government Expenditures FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 7,153.94	34 . Brevard	\$ 2,375.83
2 . St. Johns	5,657.67	35 . Bay	2,358.63
3 . Duval	5,607.66	36 . Jefferson	2,344.33
4 . Leon	5,437.86	37 . Sarasota	2,264.34
5 . Miami-Dade	5,252.67	38 . Nassau	2,241.45
6 . Franklin	5,088.49	39 . Madison	2,236.53
7 . Alachua	4,275.97	40 . Levy	2,201.99
8 . St. Lucie	4,250.88	41 . Okaloosa	2,189.27
9 . Broward	4,099.85	42 . Lake	2,161.46
10 . Palm Beach	4,039.17	43 . Taylor	2,082.04
11 . Charlotte	3,897.78	44 . Escambia	2,073.14
12 . Pinellas	3,771.72	45 . De Soto	2,046.61
13 . Indian River	3,598.22	46 . Putnam	2,008.49
14 . Lee	3,588.36	47 . Okeechobee	2,002.85
State Average	3,565.98	48 . Gilchrist	1,984.86
15 . Collier	3,517.97	49 . Calhoun	1,936.81
16 . Hillsborough	3,498.95	50 . Clay	1,934.12
17 . Gulf	3,267.83	51 . Bradford	1,869.43
18 . Orange	3,189.15	52 . Liberty	1,865.13
19 . Polk	3,046.17	53 . Jackson	1,815.75
20 . Osceola	2,963.60	54 . Suwannee	1,763.07
21 . Volusia	2,916.88	55 . Baker	1,736.49
22 . Glades	2,913.31	56 . Columbia	1,720.86
23 . Santa Rosa	2,864.56	57 . Wakulla	1,701.22
24 . Martin	2,857.09	58 . Sumter	1,654.80
25 . Gadsden	2,748.01	59 . Lafayette	1,644.00
26 . Walton	2,746.94	60 . Washington	1,528.71
27 . Manatee	2,608.82	61 . Highlands	1,518.42
28 . Hendry	2,552.56	62 . Pasco	1,508.90
29 . Marion	2,542.43	63 . Citrus	1,478.29
30 . Dixie	2,473.36	64 . Hernando	1,386.34
31 . Flagler	2,463.25	65 . Seminole	1,292.57
32 . Hardee	2,429.13	66 . Union	1,205.10
33 . Hamilton	2,399.99	67 . Holmes	944.56

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita Total County
Government Expenditures
FY 2009**

County	Dollars	County	Dollars
1 . St. Johns	\$ 5,295.25	34 . Wakulla	\$ 1,627.18
2 . Monroe	4,486.30	35 . Alachua	1,623.38
3 . Miami-Dade	3,878.99	36 . Taylor	1,601.81
4 . Franklin	3,626.14	37 . Hardee	1,585.51
5 . Charlotte	3,479.40	38 . Gadsden	1,572.13
6 . Collier	2,940.34	39 . Levy	1,568.04
7 . Santa Rosa	2,579.31	40 . Lafayette	1,551.18
8 . Hillsborough	2,564.27	41 . Okaloosa	1,475.93
9 . Glades	2,532.89	42 . Marion	1,427.06
10 . Palm Beach	2,499.46	43 . Baker	1,419.31
11 . Lee	2,455.36	44 . Suwannee	1,392.43
12 . Martin	2,376.45	45 . Sumter	1,369.13
13 . Gulf	2,335.48	46 . Pasco	1,346.66
14 . Walton	2,322.96	47 . Volusia	1,341.43
15 . Dixie	2,270.40	48 . Citrus	1,338.25
16 . Manatee	2,252.69	49 . Leon	1,326.13
17 . Osceola	2,208.44	50 . Polk	1,312.95
18 . Jefferson	2,116.02	51 . Escambia	1,304.37
State Average	2,081.39	52 . Hernando	1,282.87
19 . Indian River	2,063.27	53 . Columbia	1,253.95
20 . Orange	1,980.40	54 . Bay	1,252.79
21 . Broward	1,979.73	55 . Brevard	1,237.29
22 . Hamilton	1,945.75	56 . Calhoun	1,218.06
23 . Pinellas	1,920.93	57 . Bradford	1,194.57
24 . Okeechobee	1,803.59	58 . Washington	1,189.23
25 . St. Lucie	1,785.01	59 . Highlands	1,114.79
26 . Gilchrist	1,783.07	60 . Flagler	1,109.58
27 . Madison	1,775.93	61 . Sarasota	1,095.91
28 . Liberty	1,733.93	62 . Jackson	1,093.21
29 . De Soto	1,727.74	63 . Lake	998.91
30 . Hendry	1,684.62	64 . Union	987.91
31 . Clay	1,684.36	65 . Holmes	901.78
32 . Nassau	1,644.76	66 . Seminole	420.90
33 . Putnam	1,628.09		

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita Total Municipal
Government Expenditures
FY 2009**

County	Dollars	County	Dollars
1 . Leon	\$ 6,245.20	34 . Miami-Dade	\$ 2,472.71
2 . Marion	5,819.40	35 . Lake	2,418.30
3 . Duval	5,607.66	36 . Hardee	2,397.44
4 . Collier	5,109.21	37 . Hernando	2,312.40
5 . Monroe	4,868.84	38 . Sumter	2,300.07
6 . Polk	4,608.40	39 . Jackson	2,258.03
7 . Indian River	4,540.43	40 . Madison	2,192.85
8 . Alachua	4,426.30	41 . Broward	2,140.15
9 . Escambia	4,266.99	42 . Osceola	2,138.84
10 . Charlotte	4,022.08	43 . Volusia	2,061.73
11 . Martin	3,748.52	44 . Suwannee	2,036.56
12 . St. Johns	3,490.69	45 . Bay	1,951.30
13 . Calhoun	3,446.49	46 . Citrus	1,916.87
14 . Orange	3,384.28	47 . Pasco	1,895.04
15 . Franklin	3,371.66	48 . Putnam	1,867.10
16 . St. Lucie	3,312.62	49 . Highlands	1,850.21
17 . Sarasota	3,296.05	50 . Brevard	1,836.29
18 . Walton	3,067.44	51 . Dixie	1,756.92
19 . Wakulla	3,038.44	52 . Seminole	1,710.56
20 . Gadsden	2,957.50	53 . Okaloosa	1,695.79
State Average	2,952.55	54 . Manatee	1,617.94
21 . Glades	2,917.47	55 . Washington	1,577.99
22 . Hillsborough	2,908.90	56 . Flagler	1,567.64
23 . Hendry	2,880.13	57 . Taylor	1,544.65
24 . Santa Rosa	2,855.36	58 . De Soto	1,455.60
25 . Levy	2,788.75	59 . Union	1,446.19
26 . Nassau	2,787.07	60 . Okeechobee	1,417.84
27 . Palm Beach	2,775.71	61 . Jefferson	1,344.82
28 . Bradford	2,742.92	62 . Baker	1,262.70
29 . Clay	2,736.67	63 . Gilchrist	1,250.65
30 . Gulf	2,725.73	64 . Liberty	1,101.91
31 . Pinellas	2,625.70	65 . Hamilton	1,084.05
32 . Lee	2,565.46	66 . Lafayette	665.58
33 . Columbia	2,499.89	67 . Holmes	200.31

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal General Government Expenditures FY 2009

County	Dollars	County	Dollars
1 . Leon	\$ 1,680.75	34 . Okaloosa	\$ 432.67
2 . Monroe	1,275.11	35 . Putnam	421.00
3 . Franklin	1,154.74	36 . Flagler	396.03
4 . Duval	1,055.15	37 . Marion	391.95
5 . St. Johns	958.66	38 . Citrus	384.55
6 . Miami-Dade	946.63	39 . Gadsden	372.91
7 . Lee	877.93	40 . Okeechobee	367.76
8 . Collier	869.78	41 . Hardee	362.68
9 . St. Lucie	869.42	42 . Washington	359.28
10 . Martin	778.72	43 . Sumter	358.81
11 . Pinellas	766.41	44 . Desoto	332.67
12 . Palm Beach	748.19	45 . Liberty	311.43
13 . Broward	733.75	46 . Jackson	296.39
State Average	681.25	47 . Jefferson	295.28
14 . Volusia	670.11	48 . Levy	286.52
15 . Manatee	643.42	49 . Lafayette	285.60
16 . Brevard	638.57	50 . Gilchrist	277.13
17 . Hillsborough	637.57	51 . Pasco	273.96
18 . Alachua	627.94	52 . Dixie	270.34
19 . Osceola	627.71	53 . Madison	268.87
20 . Indian River	602.59	54 . Taylor	265.24
21 . Walton	597.95	55 . Suwannee	260.64
22 . Santa Rosa	553.45	56 . Hamilton	260.23
23 . Polk	536.37	57 . Highlands	258.99
24 . Nassau	536.24	58 . Seminole	227.99
25 . Hendry	532.77	59 . Hernando	223.60
26 . Orange	524.44	60 . Columbia	215.56
27 . Glades	496.07	61 . Wakulla	214.39
28 . Gulf	491.51	62 . Baker	213.27
29 . Escambia	483.08	63 . Calhoun	208.45
30 . Sarasota	478.01	64 . Clay	207.86
31 . Charlotte	465.24	65 . Bradford	200.07
32 . Lake	465.04	66 . Union	171.55
33 . Bay	435.43	67 . Holmes	159.82

General government expenditures are those for the benefit of the public and governmental body as a whole, including legislative, executive, financial, administrative, legal counsel, comprehensive planning, and judicial activities.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Public Safety Expenditures FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 1,786.68	34 . Flagler	\$ 565.95
2 . Glades	1,143.87	35 . St. Lucie	553.24
3 . Broward	1,075.62	36 . Levy	551.77
4 . Palm Beach	940.52	37 . Escambia	551.70
5 . Miami-Dade	894.78	38 . Manatee	542.09
6 . Pinellas	861.00	39 . Hamilton	534.61
7 . Martin	855.26	40 . Bay	528.67
8 . Charlotte	826.39	41 . Baker	527.83
9 . Collier	818.44	42 . Gulf	525.61
10 . Orange	759.60	43 . Taylor	520.86
11 . Osceola	748.87	44 . Wakulla	513.82
State Average	732.90	45 . Santa Rosa	513.78
12 . Sarasota	723.47	46 . Highlands	508.17
13 . Indian River	700.05	47 . De Soto	506.64
14 . Alachua	694.50	48 . Okaloosa	501.15
15 . Walton	672.62	49 . Jefferson	496.17
16 . Franklin	670.91	50 . Madison	488.50
17 . Lee	662.87	51 . Putnam	484.48
18 . Volusia	660.82	52 . Columbia	456.94
19 . Duval	637.17	53 . Gilchrist	423.15
20 . Hillsborough	626.53	54 . Pasco	411.94
21 . St. Johns	624.22	55 . Hernando	406.56
22 . Leon	620.58	56 . Citrus	405.55
23 . Okeechobee	616.88	57 . Bradford	402.35
24 . Polk	594.37	58 . Washington	391.50
25 . Lake	586.26	59 . Gadsden	385.54
26 . Nassau	584.36	60 . Clay	367.71
27 . Hardee	580.45	61 . Liberty	343.65
28 . Seminole	579.90	62 . Suwannee	332.44
29 . Sumter	574.01	63 . Lafayette	321.56
30 . Hendry	571.62	64 . Holmes	320.78
31 . Dixie	569.00	65 . Jackson	319.27
32 . Marion	566.25	66 . Calhoun	288.98
33 . Brevard	566.13	67 . Union	228.02

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Physical Environment Expenditures FY 2009

County	Dollars	County	Dollars
1 . Duval	\$ 2,396.73	34 . St. Johns	\$ 390.01
2 . Leon	1,773.49	35 . Seminole	380.43
3 . Alachua	1,501.30	36 . Okaloosa	375.54
4 . Gulf	1,381.44	37 . Walton	349.45
5 . Indian River	1,208.64	38 . De Soto	337.65
6 . Polk	924.96	39 . Columbia	327.77
7 . Monroe	895.20	40 . Levy	315.29
8 . Marion	769.73	41 . Madison	310.49
9 . Collier	736.78	42 . Highlands	291.55
10 . Pinellas	708.41	43 . Taylor	270.18
11 . Gadsden	679.32	44 . Hamilton	266.79
12 . Charlotte	651.24	45 . St. Lucie	260.86
13 . Sarasota	641.56	46 . Hernando	245.53
State Average	639.20	47 . Liberty	238.68
14 . Hendry	634.90	48 . Clay	237.08
15 . Bay	628.79	49 . Nassau	235.11
16 . Calhoun	628.43	50 . Putnam	227.65
17 . Palm Beach	614.05	51 . Escambia	224.23
18 . Martin	608.84	52 . Citrus	222.68
19 . Lake	605.13	53 . Suwannee	216.76
20 . Franklin	584.89	54 . Jackson	209.93
21 . Volusia	583.03	55 . Osceola	190.90
22 . Hardee	579.65	56 . Dixie	187.36
23 . Broward	556.97	57 . Jefferson	184.68
24 . Hillsborough	512.73	58 . Santa Rosa	182.30
25 . Miami-Dade	508.29	59 . Washington	177.11
26 . Bradford	499.26	60 . Union	152.86
27 . Manatee	484.54	61 . Sumter	146.09
28 . Orange	477.80	62 . Wakulla	143.31
29 . Glades	477.28	63 . Lafayette	138.34
30 . Lee	476.48	64 . Gilchrist	113.35
31 . Brevard	454.15	65 . Okeechobee	69.53
32 . Pasco	436.33	66 . Holmes	40.99
33 . Flagler	394.96	67 . Baker	39.35

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Transportation Expenditures FY 2009

County	Dollars	County	Dollars
1 . St. Lucie	\$ 754.96	34 . Holmes	\$ 275.12
2 . Franklin	729.94	35 . Orange	273.55
3 . Duval	678.59	36 . Palm Beach	272.64
4 . Miami-Dade	640.05	37 . Nassau	265.93
5 . Jefferson	630.44	38 . St. Johns	262.83
6 . Dixie	565.55	39 . Lafayette	242.73
7 . Lee	513.16	40 . Okaloosa	241.67
8 . Gilchrist	484.30	41 . Clay	239.54
9 . Charlotte	477.86	42 . Manatee	233.44
10 . Gulf	476.77	43 . Alachua	230.61
11 . Calhoun	471.32	44 . Brevard	228.35
12 . Walton	440.60	45 . Highlands	221.57
13 . Osceola	431.57	46 . Citrus	213.35
14 . Flagler	427.80	47 . Glades	211.83
15 . Monroe	426.05	48 . Columbia	207.73
16 . Liberty	410.36	49 . De Soto	206.28
17 . Collier	394.46	50 . Putnam	205.74
18 . Broward	391.90	51 . Pinellas	205.20
19 . Indian River	389.60	52 . Madison	204.89
20 . Levy	367.13	53 . Hillsborough	204.55
State Average	361.35	54 . Lake	198.92
21 . Jackson	357.30	55 . Pasco	198.39
22 . Suwannee	349.11	56 . Baker	187.77
23 . Seminole	341.65	57 . Marion	179.42
24 . Bay	340.34	58 . Sumter	175.72
25 . Polk	323.22	59 . Wakulla	175.61
26 . Hamilton	312.26	60 . Hernando	170.83
27 . Leon	311.33	61 . Martin	167.48
28 . Escambia	308.14	62 . Taylor	165.82
29 . Sarasota	305.01	63 . Hardee	165.60
30 . Gadsden	299.90	64 . Bradford	155.54
31 . Washington	293.85	65 . Okeechobee	150.34
32 . Volusia	280.98	66 . Union	139.29
33 . Hendry	277.17	67 . Santa Rosa	121.42

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 (public safety).

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Economic Environment Expenditures FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 645.20	34 . Sarasota	\$ 56.22
2 . Walton	323.33	35 . Washington	55.71
3 . Miami-Dade	239.39	36 . Collier	54.90
4 . Orange	238.63	37 . Taylor	49.12
5 . Bay	186.20	38 . Seminole	49.06
State Average	113.65	39 . Lake	47.67
6 . Charlotte	147.43	40 . Nassau	42.87
7 . Palm Beach	141.02	41 . Wakulla	41.58
8 . Escambia	126.61	42 . Pasco	39.87
9 . Gulf	121.65	43 . St. Johns	38.82
10 . Duval	118.06	44 . Calhoun	37.88
11 . Pinellas	106.07	45 . Union	36.35
12 . St. Lucie	102.10	46 . Holmes	35.10
13 . Hillsborough	97.74	47 . Sumter	33.65
14 . Polk	96.84	48 . Hendry	31.55
15 . Hardee	95.85	49 . Gilchrist	29.70
16 . Osceola	86.02	50 . Putnam	28.42
17 . Manatee	81.16	51 . Dixie	26.25
18 . Broward	79.25	52 . Lafayette	23.92
19 . Levy	78.42	53 . Madison	23.59
20 . Okeechobee	77.45	54 . Citrus	23.50
21 . Volusia	74.64	55 . Santa Rosa	22.42
22 . Brevard	70.70	56 . Bradford	22.25
23 . Leon	69.31	57 . Martin	20.91
24 . Alachua	65.76	58 . Flagler	20.02
25 . Hamilton	64.63	59 . Gadsden	17.72
26 . Liberty	64.50	60 . Clay	17.35
27 . Highlands	63.30	61 . Hernando	16.43
28 . Glades	62.45	62 . Jackson	16.38
29 . Lee	62.04	63 . Marion	14.90
30 . Baker	61.00	64 . Suwannee	9.58
31 . Okaloosa	58.78	65 . Indian River	5.95
32 . Franklin	57.68	66 . Jefferson	1.94
33 . Columbia	57.67	67 . De Soto*	(10.03)

* DeSoto reported a negative expenditure due to an accounting adjustment reclassifying a loan

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Human Services Expenditures FY 2009

County	Dollars	County	Dollars
1 . Miami-Dade	\$ 921.19	34 . Volusia	\$ 41.98
2 . Franklin	743.97	35 . Hamilton	41.81
3 . Monroe	376.65	36 . Martin	41.48
4 . Gadsden	276.46	37 . Levy	40.93
5 . Jackson	231.62	38 . Dixie	40.32
6 . Hillsborough	200.26	39 . Lee	40.00
State Average	194.20	40 . Columbia	38.60
7 . Taylor	148.41	41 . Marion	37.94
8 . Duval	133.75	42 . Highlands	37.35
9 . Manatee	124.09	43 . Madison	36.34
10 . Broward	123.52	44 . Flagler	36.07
11 . Gulf	109.09	45 . Collier	35.33
12 . Orange	103.47	46 . Seminole	35.22
13 . Charlotte	101.01	47 . Bay	34.76
14 . Baker	97.02	48 . Putnam	33.61
15 . Jefferson	94.58	49 . Bradford	32.81
16 . Palm Beach	78.01	50 . Clay	32.09
17 . Polk	77.43	51 . Pasco	30.44
18 . Alachua	76.39	52 . Okaloosa	30.43
19 . St. Johns	75.50	53 . Hernando	30.37
20 . Pinellas	68.78	54 . Hendry	29.79
21 . Citrus	65.85	55 . Wakulla	29.78
22 . Indian River	62.52	56 . Lake	29.46
23 . St. Lucie	59.03	57 . Santa Rosa	27.81
24 . Sarasota	58.11	58 . Gilchrist	26.54
25 . Okeechobee	56.50	59 . Glades	23.80
26 . Walton	50.24	60 . Sumter	20.69
27 . Suwannee	47.50	61 . Holmes	20.37
28 . Nassau	46.59	62 . Calhoun	18.24
29 . Osceola	46.21	63 . Lafayette	17.07
30 . Hardee	44.96	64 . Washington	16.15
31 . Brevard	43.16	65 . Union	11.46
32 . De Soto	43.12	66 . Liberty	11.31
33 . Leon	43.11	67 . Escambia	9.97

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Culture and Recreation Expenditures FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 350.42	34 . Jefferson	\$ 105.92
2 . Miami-Dade	282.03	35 . Seminole	101.28
3 . Pinellas	271.01	36 . Calhoun	101.06
4 . Broward	259.98	37 . Suwannee	98.34
5 . Volusia	247.56	38 . Gulf	97.68
6 . Palm Beach	226.70	39 . Hendry	96.25
7 . Indian River	226.28	40 . Union	90.70
8 . St. Johns	224.54	41 . Alachua	78.95
9 . Franklin	206.60	42 . Marion	76.71
10 . Collier	197.70	43 . Bradford	73.06
11 . Charlotte	196.90	44 . Walton	72.23
12 . Sarasota	196.86	45 . Citrus	71.36
13 . Lee	195.56	46 . Okeechobee	71.34
14 . Hillsborough	189.63	47 . Baker	67.31
15 . St. Lucie	187.61	48 . Glades	67.25
State Average	185.13	49 . Highlands	66.08
16 . Martin	184.74	50 . Columbia	65.85
17 . Flagler	181.26	51 . Santa Rosa	64.78
18 . Taylor	175.80	52 . Hamilton	64.21
19 . Brevard	174.90	53 . Gadsden	64.06
20 . Osceola	168.77	54 . Wakulla	63.18
21 . Polk	155.31	55 . Jackson	62.95
22 . Escambia	153.68	56 . Washington	62.60
23 . Nassau	144.97	57 . Putnam	62.05
24 . Duval	137.14	58 . Dixie	50.66
25 . Manatee	135.59	59 . Hardee	50.21
26 . Leon	128.78	60 . Lafayette	49.56
27 . Orange	128.20	61 . Hernando	48.13
28 . Okaloosa	126.40	62 . Levy	47.03
29 . Lake	125.21	63 . Pasco	44.16
30 . Gilchrist	119.16	64 . Clay	39.93
31 . De Soto	114.96	65 . Sumter	35.86
32 . Madison	110.41	66 . Liberty	34.02
33 . Bay	109.49	67 . Holmes	11.97

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Total County and Municipal Debt Service Expenditures FY 2009

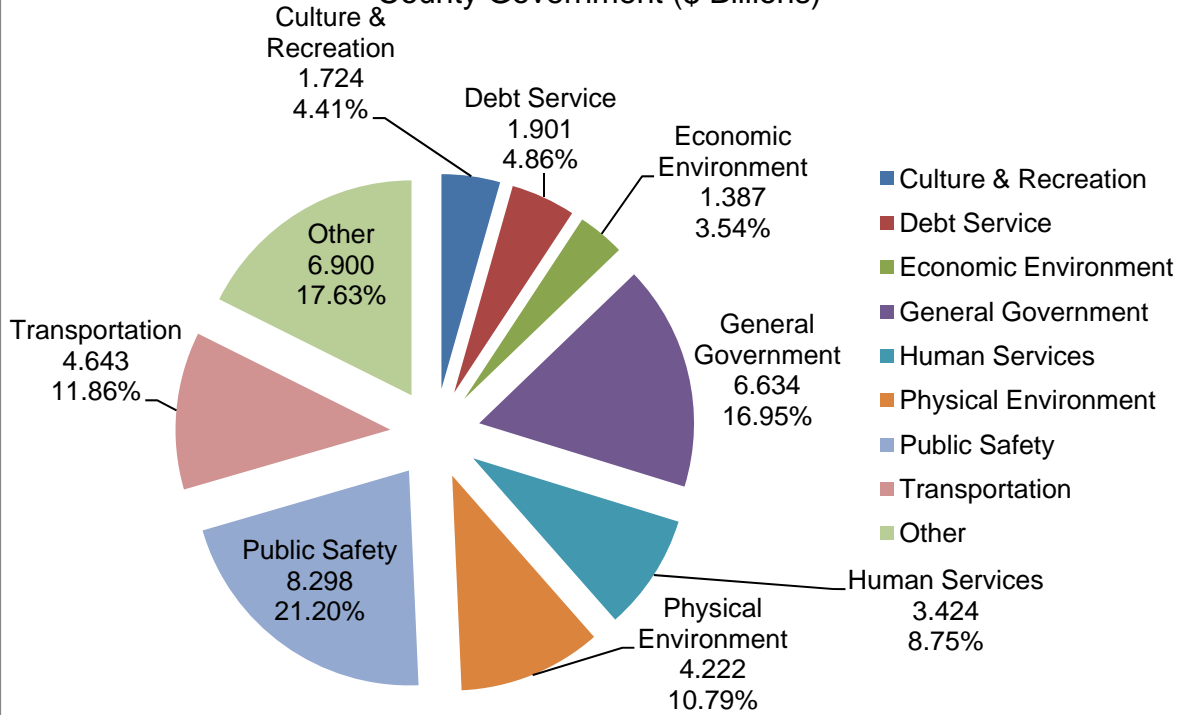
County	Dollars	County	Dollars
1 . Duval	\$ 628.84	34 . Glades	\$ 83.22
2 . St. Lucie	374.13	35 . De Soto	83.18
3 . Gulf	354.75	36 . Marion	83.08
4 . Sarasota	293.78	37 . Gilchrist	77.44
5 . Collier	280.44	38 . Citrus	76.61
6 . St. Johns	269.38	39 . Hardee	74.55
7 . Hillsborough	253.82	40 . Escambia	74.42
8 . Lee	239.85	41 . Putnam	73.56
9 . Nassau	232.72	42 . Gadsden	72.93
10 . Broward	217.93	43 . Liberty	71.67
11 . Volusia	215.74	44 . Columbia	62.23
12 . Orange	208.98	45 . Dixie	61.84
13 . Palm Beach	203.97	46 . Okaloosa	57.49
14 . Miami-Dade	201.52	47 . Jackson	57.24
State Average	196.94	48 . Baker	56.54
15 . Alachua	187.35	49 . Okeechobee	55.81
16 . Flagler	183.36	50 . Pasco	54.12
17 . Franklin	179.65	51 . Jefferson	51.97
18 . Osceola	177.93	52 . Sumter	48.14
19 . Monroe	165.76	53 . Bradford	46.69
20 . Manatee	158.76	54 . Levy	46.17
21 . Charlotte	154.36	55 . Hernando	43.92
22 . Martin	152.04	56 . Highlands	43.22
23 . Indian River	147.29	57 . Wakulla	41.86
24 . Leon	145.49	58 . Lafayette	40.34
25 . Brevard	144.06	59 . Clay	39.06
26 . Bay	142.45	60 . Santa Rosa	37.80
27 . Walton	130.51	61 . Madison	37.31
28 . Pinellas	119.07	62 . Hamilton	35.81
29 . Lake	116.54	63 . Union	33.10
30 . Seminole	110.84	64 . Suwannee	25.52
31 . Washington	102.91	65 . Hendry	24.80
32 . Polk	98.74	66 . Holmes	24.77
33 . Taylor	85.80	67 . Calhoun	22.88

Includes spending on government bonding and other debt.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

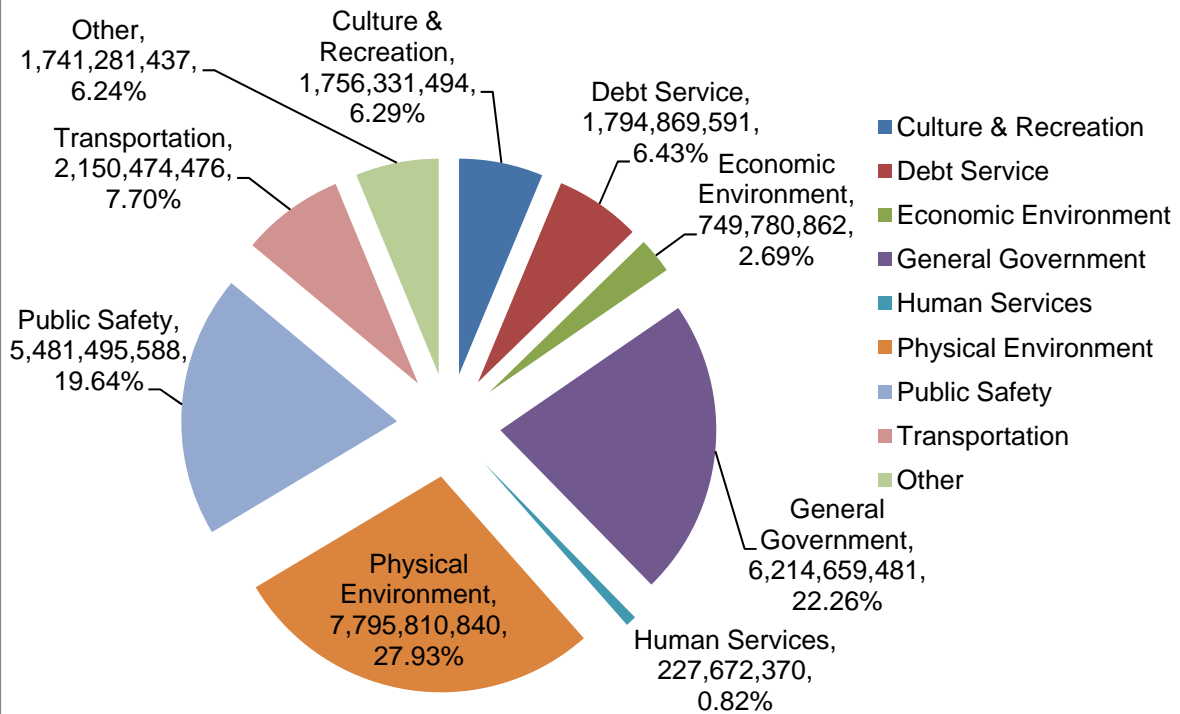
Statewide Expenditures by Source

County Government (\$ Billions)



Statewide Expenditures by Source

Municipal Government (\$ Billions)



Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita County Government
General Government Expenditures
FY 2009**

County	Dollars	County	Dollars
1 . Collier	\$ 740.60	34 . Washington	\$ 280.92
2 . Martin	623.87	35 . Santa Rosa	268.78
3 . Lee	580.03	36 . Bay	265.77
4 . Monroe	575.67	37 . Seminole	263.70
5 . Walton	561.99	38 . Orange	263.69
6 . Manatee	549.95	39 . Lafayette	260.10
7 . Miami-Dade	503.11	40 . Marion	258.09
8 . Hillsborough	497.74	41 . Jefferson	256.39
9 . Osceola	481.47	42 . Flagler	252.55
10 . Hendry	462.75	43 . Dixie	246.61
11 . Glades	457.88	44 . St. Lucie	244.58
12 . Sarasota	437.94	45 . Broward	243.90
13 . Palm Beach	431.10	46 . Gilchrist	243.09
14 . Nassau	423.64	47 . Hardee	235.79
15 . St. Johns	404.98	48 . Pasco	235.43
16 . Indian River	379.77	49 . Hamilton	216.31
17 . Charlotte	373.04	50 . Highlands	216.25
18 . Franklin	371.14	51 . Suwannee	215.33
19 . Citrus	358.62	52 . Levy	214.88
	State Average	53 . Hernando	209.61
	352.86	54 . Wakulla	205.39
20 . Pinellas	343.55	55 . Madison	201.79
21 . Brevard	332.36	56 . Taylor	199.78
22 . Escambia	329.11	57 . Jackson	188.80
23 . Putnam	327.19	58 . Gadsden	186.62
24 . Okeechobee	324.93	59 . Clay	182.60
25 . Alachua	309.52	60 . Baker	174.20
26 . Gulf	301.54	61 . Calhoun	171.05
27 . Polk	294.31	62 . Leon	158.73
28 . Volusia	290.65	63 . Bradford	151.68
29 . Lake	287.32	64 . Holmes	148.01
30 . Liberty	283.96	65 . Union	147.91
31 . Desoto	283.18	66 . Columbia	134.27
32 . Sumter	282.45		
33 . Okaloosa	281.07		

General government expenditures are those for the benefit of the public and governmental body as a whole, including legislative, executive, financial, administrative, legal counsel, comprehensive planning, and judicial activities.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Public Safety Expenditures FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 1,298.34	34 . Polk	\$ 428.16
2 . Glades	1,138.97	35 . Broward	423.96
3 . Charlotte	770.87	36 . Hillsborough	413.76
4 . Martin	741.64	37 . Madison	409.49
5 . Collier	707.85	38 . Lee	404.53
6 . Walton	608.48	39 . Highlands	404.26
7 . Osceola	582.84	40 . Taylor	404.07
8 . St. Johns	570.88	41 . Gilchrist	393.64
9 . Franklin	566.15	42 . Putnam	388.59
10 . Indian River	562.56	43 . Citrus	388.26
11 . Palm Beach	553.51	44 . Hernando	384.27
12 . Miami-Dade	553.17	45 . Lake	380.21
13 . Okeechobee	544.50	46 . Columbia	371.89
14 . Dixie	542.21	47 . Seminole	371.52
15 . Sumter	540.06	48 . Pasco	370.22
16 . Wakulla	513.48	49 . Okaloosa	356.23
17 . Pinellas	493.37	50 . Flagler	353.25
18 . Hendry	479.03	51 . Liberty	341.69
19 . Hardee	478.09	52 . Bay	339.63
20 . Sarasota	471.29	53 . Washington	335.80
21 . Santa Rosa	469.50	54 . Leon	333.85
22 . Orange	466.63	55 . Clay	331.48
23 . Nassau	463.47	56 . Volusia	324.53
24 . Jefferson	455.69	57 . Holmes	319.22
25 . Gulf	452.69	58 . St. Lucie	318.90
26 . Escambia	449.45	59 . Lafayette	316.17
27 . Hamilton	444.92	60 . Brevard	312.58
28 . Levy	444.32	61 . Bradford	312.42
	State Average	62 . Gadsden	270.68
29 . Baker	439.95	63 . Suwannee	258.61
30 . Manatee	439.01	64 . Jackson	256.06
31 . Marion	437.72	65 . Calhoun	222.33
32 . Alachua	437.25	66 . Union	220.65
33 . De Soto	433.66		

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Physical Environment Expenditures FY 2009

County	Dollars	County	Dollars
1 . Gulf	\$ 895.20	34 . Marion	\$ 121.43
2 . Collier	547.29	35 . St. Lucie	120.62
3 . Charlotte	533.23	36 . Madison	113.82
4 . Monroe	510.19	37 . Columbia	111.03
5 . Martin	439.12	38 . Jefferson	109.91
6 . Manatee	398.38	39 . Clay	109.72
7 . Indian River	392.99	40 . Wakulla	99.21
8 . Pasco	391.51	41 . Volusia	95.61
9 . Sarasota	391.17	42 . Alachua	94.42
10 . Miami-Dade	347.44	43 . Dixie	94.41
11 . St. Johns	302.71	44 . Taylor	94.26
12 . Bay	291.60	45 . Lake	89.88
13 . Lee	291.11	46 . Leon	89.06
14 . Hillsborough	276.93	47 . Hardee	87.76
15 . Pinellas	258.52	48 . Lafayette	85.48
16 . Palm Beach	257.41	49 . Nassau	83.42
17 . Orange	235.52	50 . Osceola	81.01
18 . De Soto	233.29	51 . Suwannee	72.18
19 . Okaloosa	228.76	52 . Okeechobee	69.53
20 . Glades	228.04	53 . Union	69.00
State Average	224.56	54 . Levy	67.76
21 . Hernando	217.61	55 . Gilchrist	55.89
22 . Franklin	197.36	56 . Santa Rosa	55.51
23 . Seminole	176.34	57 . Hamilton	52.72
24 . Calhoun	176.27	58 . Escambia	49.04
25 . Citrus	175.70	59 . Bradford	44.24
26 . Polk	171.27	60 . Flagler	42.54
27 . Brevard	156.71	61 . Baker	34.61
28 . Walton	151.55	62 . Gadsden	31.82
29 . Broward	147.20	63 . Jackson	29.01
30 . Liberty	144.88	64 . Sumter	24.31
31 . Highlands	139.94	65 . Holmes	23.16
32 . Hendry	139.26	66 . Washington	21.23
33 . Putnam	125.26		

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Transportation Expenditures FY 2009

County	Dollars	County	Dollars
1 . Franklin	\$ 653.50	34 . Citrus	\$ 198.68
2 . Jefferson	601.73	35 . Sarasota	195.84
3 . Miami-Dade	562.13	36 . Nassau	194.99
4 . Dixie	533.84	37 . De Soto	194.53
5 . Gilchrist	469.68	38 . Highlands	188.20
6 . Charlotte	457.42	39 . Pasco	187.91
7 . Gulf	413.67	40 . Orange	182.70
8 . Walton	412.18	41 . St. Lucie	176.81
9 . Calhoun	410.01	42 . Madison	172.32
10 . Liberty	402.78	43 . Putnam	169.30
11 . Lee	385.78	44 . Volusia	168.16
12 . Collier	368.39	45 . Columbia	166.55
13 . Osceola	330.02	46 . Hernando	165.30
14 . Suwannee	318.44	47 . Okaloosa	164.58
15 . Broward	307.81	48 . Wakulla	164.22
16 . Indian River	295.89	49 . Baker	162.90
17 . Hamilton	292.88	50 . Sumter	159.25
18 . Levy	280.62	51 . Martin	154.39
19 . Holmes	274.45	52 . Taylor	149.03
20 . Jackson	273.97	53 . Lake	143.95
21 . Washington	270.62	54 . Bradford	137.31
22 . Gadsden	258.32	55 . Marion	135.16
23 . St. Johns	250.15	56 . Hillsborough	134.58
24 . Monroe	247.09	57 . Hardee	126.65
	State Average 246.97	58 . Brevard	117.25
25 . Lafayette	237.85	59 . Pinellas	117.24
26 . Polk	236.90	60 . Bay	117.23
27 . Seminole	236.38	61 . Santa Rosa	115.37
28 . Manatee	221.01	62 . Okeechobee	112.81
29 . Hendry	219.31	63 . Flagler	104.12
30 . Clay	211.69	64 . Alachua	81.26
31 . Palm Beach	211.09	65 . Union	80.18
32 . Glades	203.63	66 . Leon	73.22
33 . Escambia	201.61		

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 (public safety).

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Economic Environment Expenditures FY 2009

County	Dollars	County	Dollars
1 . Walton	\$ 315.29	34 . Taylor	\$ 38.45
2 . Monroe	259.74	35 . Calhoun	37.88
3 . Miami-Dade	201.75	36 . Collier	37.78
4 . Orange	186.85	37 . Sarasota	36.45
5 . Bay	168.10	38 . Union	35.52
6 . Hardee	95.85	39 . Holmes	35.10
7 . Osceola	84.88	40 . Sumter	33.20
8 . Palm Beach	79.77	41 . Hamilton	31.13
9 . Okeechobee	77.45	42 . Levy	28.11
10 . Gulf	77.38	43 . Hendry	27.88
11 . Charlotte	76.06	44 . Leon	27.53
State Average	73.77	45 . St. Lucie	25.99
12 . Hillsborough	66.84	46 . Alachua	25.52
13 . Liberty	64.50	47 . Lafayette	23.92
14 . Pinellas	64.28	48 . Dixie	23.49
15 . Glades	62.44	49 . Bradford	22.25
16 . Baker	61.00	50 . Madison	21.96
17 . Escambia	60.95	51 . Citrus	20.69
18 . Franklin	56.97	52 . Putnam	20.62
19 . Washington	55.51	53 . Santa Rosa	18.51
20 . Highlands	53.55	54 . Flagler	17.65
21 . Manatee	50.95	55 . Gadsden	17.40
22 . Columbia	49.83	56 . Hernando	16.43
23 . Polk	46.71	57 . Jackson	16.38
24 . Seminole	43.71	58 . Broward	15.22
25 . Nassau	41.96	59 . Martin	14.51
26 . Wakulla	41.58	60 . Gilchrist	12.23
27 . Brevard	41.21	61 . Clay	10.69
28 . Okaloosa	41.12	62 . Suwannee	9.58
29 . Lake	40.85	63 . Marion	6.42
30 . Volusia	40.29	64 . Indian River	4.73
31 . Lee	39.93	65 . Jefferson	1.26
32 . Pasco	39.77	66 . De Soto	(10.17)
33 . St. Johns	38.82		

* DeSoto reported a negative expenditure due to an accounting adjustment reclassifying a loan.

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Human Services Expenditures FY 2009

County	Dollars	County	Dollars
1 . Miami-Dade	\$ 917.11	34 . Dixie	\$ 40.32
2 . Franklin	743.97	35 . Lee	39.63
3 . Monroe	371.07	36 . Levy	39.52
4 . Gadsden	275.05	37 . Marion	37.25
5 . Hillsborough	200.26	38 . Columbia	36.71
State Average	182.09	39 . Highlands	36.62
6 . Taylor	148.41	40 . Madison	36.34
7 . Gulf	107.53	41 . Flagler	36.07
8 . Orange	103.35	42 . Collier	35.33
9 . Charlotte	101.01	43 . Bay	33.31
10 . Manatee	100.93	44 . Bradford	32.81
11 . Baker	97.02	45 . Clay	31.76
12 . Jefferson	94.58	46 . Pasco	30.41
13 . Broward	87.27	47 . Hernando	30.37
14 . Palm Beach	76.95	48 . Leon	30.10
15 . St. Johns	75.50	49 . Putnam	29.79
16 . Polk	74.99	50 . Wakulla	29.78
17 . Alachua	73.98	51 . Okaloosa	29.62
18 . Pinellas	67.95	52 . Lake	29.28
19 . Citrus	65.85	53 . Santa Rosa	27.81
20 . Indian River	62.46	54 . Gilchrist	26.33
21 . Okeechobee	56.50	55 . Jackson	24.26
22 . Sarasota	56.44	56 . Glades	22.25
23 . St. Lucie	53.51	57 . Sumter	20.69
24 . Walton	50.24	58 . Holmes	20.37
25 . Suwannee	46.82	59 . Hendry	20.34
26 . Osceola	46.21	60 . Seminole	18.64
27 . Nassau	44.51	61 . Calhoun	18.24
28 . Hardee	43.23	62 . Washington	15.93
29 . Brevard	43.07	63 . Lafayette	14.55
30 . De Soto	42.69	64 . Liberty	11.31
31 . Hamilton	41.59	65 . Union	10.68
32 . Martin	41.48	66 . Escambia	9.65
33 . Volusia	40.45		

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Cultural and Recreational Expenditures FY 2009

County	Dollars	County	Dollars
1 . Martin	\$ 173.53	34 . Hamilton	\$ 52.97
2 . Charlotte	172.89	35 . Gilchrist	51.66
3 . Taylor	162.80	36 . Baker	51.59
4 . Miami-Dade	156.52	37 . Okaloosa	51.23
5 . St. Johns	156.33	38 . Columbia	51.01
6 . Collier	155.50	39 . Walton	49.91
7 . Volusia	153.36	40 . Santa Rosa	48.98
8 . Indian River	142.18	41 . Marion	48.97
9 . Brevard	134.57	42 . Lafayette	47.88
10 . Sarasota	129.02	43 . Washington	46.96
11 . Franklin	125.84	44 . Bradford	45.49
12 . Flagler	124.12	45 . Hardee	43.96
13 . Lee	123.25	46 . Dixie	43.73
14 . Broward	122.75	47 . Highlands	40.73
15 . Manatee	120.84	48 . Hernando	39.48
16 . Osceola	119.88	49 . Lake	37.88
17 . Palm Beach	106.17	50 . Gulf	37.21
18 . Hillsborough	98.53	51 . Polk	36.80
19 . Calhoun	97.82	52 . Pasco	35.10
20 . Suwannee	93.25	53 . Liberty	33.64
21 . St. Lucie	91.76	54 . Orange	33.16
State Average	91.71	55 . Gadsden	32.35
22 . Madison	89.77	56 . Seminole	30.66
23 . Monroe	88.17	57 . Clay	29.84
24 . De Soto	86.86	58 . Putnam	29.05
25 . Pinellas	71.61	59 . Bay	27.36
26 . Okeechobee	71.34	60 . Sumter	26.84
27 . Union	65.15	61 . Glades	26.74
28 . Nassau	62.50	62 . Jackson	26.61
29 . Jefferson	62.21	63 . Alachua	22.18
30 . Citrus	61.20	64 . Hendry	19.64
31 . Wakulla	57.59	65 . Levy	19.64
32 . Escambia	53.92	66 . Holmes	11.31
33 . Leon	53.22		

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita County Government Debt Service Expenditures FY 2009

County	Dollars	County	Dollars
1 . St. Johns	\$ 249.72	34 . Pasco	\$ 45.29
2 . Collier	241.13	35 . Escambia	45.16
3 . Sarasota	240.79	36 . Putnam	44.09
4 . Gulf	211.80	37 . Alachua	43.78
5 . Hillsborough	207.36	38 . Pinellas	43.26
6 . Nassau	189.59	39 . Okeechobee	42.25
7 . Manatee	147.39	40 . Columbia	41.34
8 . Charlotte	140.57	41 . Gadsden	41.31
9 . Lee	134.35	42 . Jefferson	40.80
10 . Miami-Dade	129.87	43 . Wakulla	40.77
11 . Osceola	129.25	44 . Hernando	40.12
12 . Palm Beach	123.40	45 . Gilchrist	37.87
13 . Orange	122.89	46 . Bradford	37.68
14 . Martin	120.94	47 . Lafayette	37.11
15 . Walton	108.71	48 . Clay	35.57
16 . Monroe	103.11	49 . Baker	35.22
17 . Broward	101.23	50 . Leon	34.09
State Average	101.11	51 . Madison	34.00
18 . Flagler	88.11	52 . Highlands	33.83
19 . Washington	87.09	53 . Dixie	33.71
20 . Bay	84.03	54 . Sumter	33.21
21 . St. Lucie	83.97	55 . Lake	32.17
22 . Brevard	81.94	56 . Franklin	30.94
23 . Indian River	81.71	57 . Jackson	30.79
24 . Taylor	80.09	58 . Union	28.40
25 . Volusia	77.90	59 . Hamilton	24.33
26 . De Soto	73.23	60 . Holmes	22.94
27 . Glades	73.14	61 . Hendry	22.62
28 . Citrus	71.65	62 . Santa Rosa	22.57
29 . Seminole	60.93	63 . Levy	22.53
30 . Hardee	58.44	64 . Okaloosa	20.40
31 . Polk	55.65	65 . Suwannee	19.77
32 . Marion	49.43	66 . Calhoun	14.45
33 . Liberty	46.61		

Includes spending on government bonding and other debt.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government General Government Expenditures FY 2009

County	Dollars	County	Dollars
1 . Leon	\$ 2,311.76	34 . Osceola	\$ 414.19
2 . Franklin	1,806.72	35 . Lake	369.69
3 . Monroe	1,276.59	36 . Wakulla	369.32
4 . Martin	1,207.70	37 . Washington	364.22
5 . Collier	1,142.56	38 . Hardee	360.62
6 . Duval	1,055.15	39 . Okaloosa	360.38
7 . Charlotte	886.30	40 . Citrus	354.86
8 . Escambia	854.61	41 . Jackson	336.22
9 . Sarasota	843.33	42 . Madison	319.35
10 . St. Johns	811.30	43 . Levy	315.13
11 . Miami-Dade	798.36	44 . Hernando	312.50
12 . Orange	730.05	45 . Okeechobee	304.78
13 . Marion	698.40	46 . Bay	299.37
14 . Lee	674.53	47 . Glades	292.89
15 . Indian River	659.12	48 . Clay	276.74
State Average	653.09	49 . Walton	260.17
16 . Polk	643.60	50 . Seminole	258.53
17 . St. Lucie	628.90	51 . Suwannee	248.94
18 . Sumter	614.79	52 . Hendry	232.37
19 . Pinellas	599.91	53 . Liberty	230.78
20 . Palm Beach	571.63	54 . Jefferson	229.06
21 . Gulf	555.38	55 . Desoto	225.91
22 . Alachua	531.35	56 . Gilchrist	210.96
23 . Nassau	525.91	57 . Taylor	210.55
24 . Volusia	496.59	58 . Dixie	205.39
25 . Broward	494.48	59 . Bradford	196.68
26 . Brevard	493.86	60 . Highlands	195.95
27 . Gadsden	468.54	61 . Lafayette	182.86
28 . Putnam	460.42	62 . Calhoun	179.33
29 . Santa Rosa	450.65	63 . Flagler	166.17
30 . Pasco	450.08	64 . Union	157.40
31 . Columbia	435.23	65 . Baker	155.57
32 . Hillsborough	435.16	66 . Hamilton	104.83
33 . Manatee	424.63	67 . Holmes	55.33

General government expenditures are those for the benefit of the public and governmental body as a whole, including legislative, executive, financial, administrative, legal counsel, comprehensive planning, and judicial activities.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Public Safety Expenditures FY 2009

County	Dollars	County	Dollars
1 . Collier	\$ 978.22	34 . Brevard	\$ 408.94
2 . Monroe	891.30	35 . Seminole	408.91
3 . Martin	886.08	36 . Indian River	406.70
4 . Orange	820.26	37 . Suwannee	405.69
5 . Sarasota	711.37	38 . Clay	396.89
6 . Palm Beach	697.68	39 . Madison	376.14
7 . Marion	670.59	40 . Taylor	375.64
8 . Hillsborough	662.17	41 . Bradford	365.53
9 . Broward	657.82	42 . Baker	349.87
10 . Duval	637.17	43 . Okaloosa	344.51
11 . Miami-Dade	614.93	44 . Bay	333.56
12 . Lee	584.97	45 . De Soto	333.14
State Average	579.83	46 . Calhoun	319.61
13 . Escambia	567.52	47 . St. Lucie	314.81
14 . Nassau	564.68	48 . Hendry	307.26
15 . Charlotte	533.76	49 . Hardee	290.91
16 . Pinellas	521.56	50 . Gadsden	288.87
17 . Okeechobee	515.01	51 . Sumter	273.35
18 . St. Johns	513.83	52 . Washington	258.86
19 . Hernando	498.21	53 . Flagler	246.32
20 . Pasco	487.27	54 . Franklin	241.55
21 . Highlands	476.32	55 . Jefferson	238.40
22 . Levy	472.66	56 . Citrus	236.75
23 . Putnam	470.61	57 . Dixie	231.90
24 . Osceola	470.26	58 . Hamilton	214.07
25 . Manatee	468.30	59 . Gulf	213.16
26 . Walton	464.05	60 . Jackson	197.54
27 . Columbia	455.40	61 . Gilchrist	182.90
28 . Santa Rosa	443.27	62 . Union	49.07
29 . Polk	441.92	63 . Lafayette	38.60
30 . Volusia	440.09	64 . Glades	37.55
31 . Leon	435.50	65 . Liberty	16.48
32 . Alachua	429.26	66 . Wakulla	14.23
33 . Lake	428.61	67 . Holmes	7.32

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 Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Physical Environment Expenditures FY 2009

County	Dollars	County	Dollars
1 . Marion	\$ 3,382.49	34 . Nassau	\$ 708.49
2 . Leon	2,558.43	35 . Sarasota	706.33
3 . Indian River	2,412.75	36 . Monroe	702.70
4 . Duval	2,396.73	37 . Highlands	694.99
5 . Alachua	2,347.63	38 . Orange	678.33
6 . Calhoun	2,168.15	39 . Citrus	643.07
7 . Polk	2,003.95	40 . Palm Beach	642.93
8 . Glades	1,911.41	41 . Pinellas	638.25
9 . Bradford	1,849.41	42 . Volusia	637.88
10 . Wakulla	1,809.64	43 . Hernando	623.93
11 . Collier	1,676.02	44 . Bay	594.98
12 . Hendry	1,644.72	45 . Taylor	565.85
13 . Gadsden	1,628.54	46 . Jackson	565.38
14 . Walton	1,431.78	47 . Union	558.42
15 . Gulf	1,421.51	48 . Pasco	523.49
16 . Hardee	1,397.90	49 . Hamilton	510.89
17 . Clay	1,395.47	50 . Putnam	502.55
18 . Martin	1,323.63	51 . Brevard	479.72
19 . Santa Rosa	1,269.21	52 . De Soto	476.38
20 . Columbia	1,160.40	53 . Jefferson	440.41
21 . Charlotte	1,134.52	54 . Lee	419.72
22 . Levy	1,088.90	55 . Broward	413.64
23 . Lake	1,071.79	56 . Flagler	408.12
24 . Sumter	980.54	57 . Seminole	400.50
25 . Escambia	972.35	58 . Manatee	391.43
26 . Madison	936.31	59 . Lafayette	378.99
27 . Franklin	893.50	60 . Gilchrist	356.11
28 . St. Johns	840.83	61 . Okaloosa	348.95
	State Average	62 . Osceola	311.26
29 . Dixie	804.71	63 . Miami-Dade	289.53
30 . Suwannee	794.46	64 . St. Lucie	188.40
31 . Liberty	787.73	65 . Holmes	83.51
32 . Hillsborough	733.87	66 . Baker	18.88
33 . Washington	724.57	67 . Okeechobee	-

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Transportation Expenditures FY 2009

County	Dollars	County	Dollars
1 . St. Lucie	\$ 776.68	34 . Okaloosa	\$ 183.25
2 . Duval	678.59	35 . Brevard	179.20
3 . Escambia	591.25	36 . Putnam	178.87
4 . Wakulla	467.25	37 . Franklin	176.24
5 . Bay	393.68	38 . Jefferson	169.11
6 . Union	393.60	39 . Suwannee	168.52
7 . Levy	380.57	40 . Madison	155.04
8 . Flagler	374.85	41 . Highlands	152.97
9 . Leon	361.65	42 . Volusia	147.63
10 . Nassau	331.36	43 . Miami-Dade	140.26
11 . Monroe	326.62	44 . Sumter	132.61
12 . Sarasota	307.96	45 . Pinellas	124.79
13 . Clay	305.14	46 . Hernando	123.61
14 . Calhoun	293.95	47 . Pasco	122.43
15 . Lee	288.42	48 . St. Johns	122.08
16 . Osceola	287.63	49 . Lake	114.36
17 . Indian River	277.20	50 . Palm Beach	110.96
18 . Dixie	274.51	51 . Hardee	110.68
19 . Okeechobee	267.04	52 . Washington	108.00
20 . Jackson	260.43	53 . Gadsden	104.58
21 . Orange	254.38	54 . Martin	102.08
22 . Alachua	249.22	55 . Baker	98.99
23 . Marion	230.90	56 . Gilchrist	90.60
24 . Collier	230.60	57 . Broward	84.88
25 . Polk	229.51	58 . Bradford	74.11
State Average	227.48	59 . Liberty	63.68
26 . Columbia	220.51	60 . Glades	62.94
27 . Hillsborough	217.76	61 . Santa Rosa	60.60
28 . Seminole	206.57	62 . Manatee	56.51
29 . Walton	205.61	63 . Taylor	54.00
30 . Citrus	200.79	64 . De Soto	53.63
31 . Charlotte	196.56	65 . Hamilton	46.25
32 . Hendry	192.00	66 . Lafayette	35.01
33 . Gulf	184.49	67 . Holmes	3.13

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 (public safety).

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

**Per Capita Municipal Government
Economic Environment Expenditures
FY 2009**

County	Dollars	County	Dollars
1 . Monroe	\$ 703.52	34 . Putnam	\$ 38.26
2 . Charlotte	686.04	35 . Taylor	34.33
3 . Escambia	364.44	36 . Bay	31.93
4 . Levy	221.30	37 . Dixie	23.88
5 . Collier	151.41	38 . Lake	14.20
6 . Orange	144.99	39 . Hendry	12.19
7 . Manatee	137.25	40 . Seminole	10.49
8 . Polk	133.30	41 . Madison	7.76
9 . Gulf	129.41	42 . Union	5.50
10 . Duval	118.06	43 . Nassau	4.26
11 . Palm Beach	110.41	44 . Jefferson	3.99
12 . Gilchrist	108.26	45 . Sumter	3.63
13 . St. Lucie	102.24	46 . Indian River	3.59
14 . Hillsborough	96.17	47 . Osceola	3.24
15 . Hamilton	79.97	48 . Flagler	2.75
State Average	79.31	49 . Franklin	1.64
16 . Clay	72.99	50 . Pasco	1.19
17 . Miami-Dade	67.75	51 . Washington	0.93
18 . Alachua	67.14	52 . Gadsden	0.83
19 . Broward	64.64	53 . De Soto	0.65
20 . Leon	63.45	54 . Glades	0.12
21 . Pinellas	59.29	55 . St. Johns	0.01
22 . Walton	58.20	56 . Baker	0.00
23 . Sarasota	55.78	57 . Bradford	0.00
24 . Lee	50.05	58 . Calhoun	0.00
25 . Martin	49.93	59 . Hardee	0.00
26 . Brevard	47.56	60 . Hernando	0.00
27 . Volusia	44.95	61 . Holmes	0.00
28 . Highlands	44.70	62 . Jackson	0.00
29 . Marion	44.29	63 . Lafayette	0.00
30 . Columbia	41.99	64 . Liberty	0.00
31 . Okaloosa	41.99	65 . Okeechobee	0.00
32 . Santa Rosa	39.12	66 . Suwannee	0.00
33 . Citrus	38.44	67 . Wakulla	0.00

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Human Services Expenditures FY 2009

County	Dollars	County	Dollars
1 . Jackson	\$ 648.03	34 . Gilchrist	\$ 1.32
2 . Duval	133.75	35 . Pinellas	1.17
3 . Manatee	105.22	36 . Washington	1.05
4 . Broward	36.59	37 . Lee	0.84
5 . Seminole	32.54	38 . Hamilton	0.52
6 . Hendry	31.38	39 . Lake	0.38
State Average	24.08	40 . Orange	0.35
7 . Leon	19.77	41 . Pasco	0.32
8 . Putnam	18.76	42 . Indian River	0.18
9 . Lafayette	18.05	43 . Brevard	0.14
10 . Glades	11.90	44 . St. Johns	0.00
11 . Monroe	10.18	45 . Baker	0.00
12 . Columbia	10.11	46 . Bradford	0.00
13 . Nassau	9.75	47 . Calhoun	0.00
14 . St. Lucie	7.42	48 . Charlotte	0.00
15 . Miami-Dade	7.34	49 . Citrus	0.00
16 . Polk	6.50	50 . Collier	0.00
17 . Levy	6.22	51 . Dixie	0.00
18 . Union	5.20	52 . Flagler	0.00
19 . Hardee	4.90	53 . Franklin	0.00
20 . Sarasota	4.71	54 . Hernando	0.00
21 . Gulf	4.56	55 . Hillsborough	0.00
22 . Alachua	4.01	56 . Holmes	0.00
23 . Suwannee	3.72	57 . Jefferson	0.00
24 . Clay	3.62	58 . Liberty	0.00
25 . Marion	3.60	59 . Madison	0.00
26 . Gadsden	3.54	60 . Martin	0.00
27 . Highlands	3.33	61 . Okeechobee	0.00
28 . Bay	2.57	62 . Osceola	0.00
29 . Volusia	2.00	63 . Santa Rosa	0.00
30 . De Soto	1.96	64 . Sumter	0.00
31 . Okaloosa	1.92	65 . Taylor	0.00
32 . Palm Beach	1.90	66 . Wakulla	0.00
33 . Escambia	1.76	67 . Walton	0.00

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Culture and Recreation Expenditures FY 2009

County	Dollars	County	Dollars
1 . St. Johns	\$ 656.94	34 . Broward	\$ 138.53
2 . Escambia	553.71	35 . Osceola	138.45
3 . Monroe	478.64	36 . Duval	137.14
4 . Gilchrist	418.31	37 . St. Lucie	128.77
5 . Nassau	385.21	38 . De Soto	128.27
6 . Collier	373.23	39 . Volusia	123.27
7 . Polk	315.10	40 . Levy	120.49
8 . Glades	310.66	41 . Highlands	116.21
9 . Hillsborough	283.51	42 . Leon	114.76
10 . Pinellas	282.89	43 . Jackson	113.58
11 . Orange	266.08	44 . Bradford	112.05
12 . Jefferson	257.47	45 . Clay	110.63
13 . Hendry	254.19	46 . Pasco	105.74
14 . Indian River	248.77	47 . Madison	98.25
15 . Charlotte	230.83	48 . Alachua	94.74
16 . Wakulla	229.36	49 . Martin	87.49
17 . Miami-Dade	225.92	50 . Gadsden	79.75
18 . Palm Beach	217.29	51 . Columbia	79.44
19 . Hernando	193.52	52 . Washington	72.70
20 . Sarasota	191.35	53 . Sumter	72.64
Franklin	186.18	54 . Manatee	67.01
21 . State Average	185.78	55 . Flagler	66.17
22 . Lake	181.66	56 . Brevard	65.05
23 . Okaloosa	178.69	57 . Baker	62.58
24 . Gulf	176.78	58 . Dixie	60.04
25 . Union	170.15	59 . Taylor	41.82
26 . Lee	163.74	60 . Suwannee	27.96
27 . Putnam	161.99	61 . Hamilton	26.82
28 . Walton	161.45	62 . Hardee	17.76
29 . Santa Rosa	158.11	63 . Calhoun	15.53
30 . Bay	144.93	64 . Lafayette	12.08
31 . Marion	144.69	65 . Liberty	3.23
32 . Citrus	139.04	66 . Holmes	3.06
33 . Seminole	138.59	67 . Okeechobee	0.00

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

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Per Capita Municipal Government Debt Service Expenditures FY 2009

County	Dollars	County	Dollars
1 . Duval	\$ 628.84	34 . Columbia	\$ 111.84
2 . Gulf	417.91	35 . Flagler	110.31
3 . St. Lucie	389.80	36 . Pinellas	107.56
4 . Collier	347.69	37 . Levy	103.95
5 . Franklin	342.88	38 . Pasco	103.09
6 . Gilchrist	245.23	39 . Bay	103.07
7 . Dixie	243.56	40 . Brevard	100.19
8 . Martin	242.56	41 . Seminole	97.96
9 . Orange	241.04	42 . Okeechobee	96.48
10 . Alachua	239.57	43 . Okaloosa	88.18
11 . Lee	238.89	44 . Baker	84.87
12 . Liberty	210.48	45 . Hernando	84.84
13 . Nassau	201.45	46 . Jackson	82.67
14 . Indian River	194.00	47 . Gadsden	79.52
State Average	190.70	48 . Washington	73.58
15 . St. Johns	189.34	49 . Citrus	67.86
16 . Volusia	180.39	50 . Jefferson	65.77
17 . Marion	175.57	51 . Manatee	51.69
18 . Lake	175.49	52 . Hardee	45.79
19 . Leon	169.20	53 . De Soto	45.45
20 . Escambia	162.42	54 . Wakulla	44.64
21 . Walton	157.74	55 . Highlands	43.07
22 . Santa Rosa	152.46	56 . Calhoun	40.44
23 . Sarasota	149.46	57 . Clay	38.18
24 . Palm Beach	145.23	58 . Bradford	36.63
25 . Putnam	144.64	59 . Suwannee	31.56
26 . Hillsborough	144.61	60 . Union	31.28
27 . Osceola	137.86	61 . Hamilton	27.40
28 . Charlotte	132.65	62 . Glades	23.95
29 . Miami-Dade	128.97	63 . Lafayette	23.15
30 . Sumter	120.23	64 . Taylor	18.36
31 . Broward	117.80	65 . Madison	15.76
32 . Polk	114.57	66 . Holmes	8.57
33 . Monroe	114.35	67 . Hendry	7.26

Includes spending on government bonding and other debt.

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

Comparing Florida's 25 Largest Cities 2009

Per Capita Municipal Revenues

City	Dollars	City	Dollars
1 . Miami Beach	\$ 6,652.22	14 . Pembroke Pines	\$2,192.87
2 . Lakeland	6,273.59	15 . Pompano Beach	2,185.74
3 . Tallahassee	5,780.80	16 . Cape Coral	2,117.57
4 . Jacksonville	5,205.20	17 . Port St. Lucie	1,891.52
5 . Gainesville	4,492.25	18 . Plantation	1,612.22
6 . Clearwater	3,621.39	19 . Miramar	1,595.28
7 . Orlando	3,587.69	20 . Davie	1,525.43
8 . West Palm Beach	3,519.14	21 . Coral Springs	1,489.98
9 . Fort Lauderdale	3,484.33	22 . Hialeah	1,280.91
10 . Hollywood	2,680.33	23 . Palm Bay	1,165.94
11 . St. Petersburg	2,466.18	24 . Miami Gardens	920.21
12 . Tampa	2,268.32	25 . Deltona	832.30
13 . Miami	2,251.67		

Per Capita Municipal Expenditures

City	Dollars	City	Dollars
1 . Miami Beach	\$ 6,652.11	14 . St. Petersburg	\$ 2,443.98
2 . Tallahassee	5,865.32	15 . Cape Coral	2,213.82
3 . Lakeland	5,793.12	16 . Pembroke Pines	2,193.49
4 . Jacksonville	5,251.49	17 . Pompano Beach	2,114.87
5 . Gainesville	4,072.39	18 . Plantation	1,621.45
6 . Orlando	3,402.30	19 . Davie	1,407.49
7 . West Palm Beach	3,271.17	20 . Coral Springs	1,407.32
8 . Clearwater	3,245.72	21 . Palm Bay	1,234.80
9 . Fort Lauderdale	3,190.37	22 . Hialeah	1,228.57
10 . Hollywood	2,975.48	23 . Miramar	1,157.47
11 . Port St. Lucie	2,614.56	24 . Miami Gardens	1,027.53
12 . Miami	2,585.54	25 . Deltona	792.69
13 . Tampa	2,564.70		

Source: Florida Department of Financial Services and Florida TaxWatch, September 2011.

How Does Your County Compare?

Section IV: Other Information

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Total County Population 2010

County	Persons	County	Persons
1 . Miami-Dade	2,496,435	35 . Flagler	95,696
2 . Broward	1,748,066	36 . Sumter	93,420
3 . Palm Beach	1,320,134	37 . Putnam	74,364
4 . Hillsborough	1,229,226	38 . Nassau	73,314
5 . Orange	1,145,956	39 . Monroe	73,090
6 . Pinellas	916,542	40 . Columbia	67,531
7 . Duval	864,263	41 . Walton	55,043
8 . Lee	618,754	42 . Jackson	49,746
9 . Polk	602,095	43 . Gadsden	46,389
10 . Brevard	543,376	44 . Suwannee	41,551
11 . Volusia	494,593	45 . Levy	40,801
12 . Pasco	464,697	46 . Okeechobee	39,996
13 . Seminole	422,718	47 . Hendry	39,140
14 . Sarasota	379,448	48 . DeSoto	34,862
15 . Marion	331,298	49 . Wakulla	30,776
16 . Manatee	322,833	50 . Bradford	28,520
17 . Collier	321,520	51 . Hardee	27,731
18 . Escambia	297,619	52 . Baker	27,115
19 . Lake	297,052	53 . Washington	24,896
20 . St. Lucie	277,789	54 . Taylor	22,570
21 . Leon	275,487	55 . Holmes	19,927
22 . Osceola	268,685	56 . Madison	19,224
23 . Alachua	247,336	57 . Gilchrist	16,939
24 . Clay	190,865	58 . Dixie	16,422
25 . St. Johns	190,039	59 . Gulf	15,863
26 . Okaloosa	180,822	60 . Union	15,535
27 . Hernando	172,778	61 . Hamilton	14,799
28 . Bay	168,852	62 . Jefferson	14,761
29 . Charlotte	159,978	63 . Calhoun	14,625
30 . Santa Rosa	151,372	64 . Glades	12,884
31 . Martin	146,318	65 . Franklin	11,549
32 . Citrus	141,236	66 . Lafayette	8,870
33 . Indian river	138,028	67 . Liberty	8,365
34 . Highlands	98,786	State Total	18,801,310

Source: U.S. Census Bureau, 2010 Census

Population of Florida's 25 Largest Cities 2010

City	Population	City	Population
1 . Jacksonville	821,784	14 . Miramar	122,041
2 . Miami	399,457	15 . Coral Springs	121,096
3 . Tampa	335,709	16 . Clearwater	107,685
4 . St. Petersburg	244,769	17 . Miami Gardens	107,167
5 . Orlando	238,300	18 . Palm Bay	103,190
6 . Hialeah	224,669	19 . West Palm Beac	99,919
7 . Tallahassee	181,376	20 . Pompano Beach	99,845
8 . Fort Lauderdale	165,521	21 . Lakeland	97,422
9 . Port St. Lucie	164,603	22 . Davie	91,992
10 . Pembroke Pines	154,750	23 . Miami Beach	87,779
11 . Cape Coral	154,305	24 . Deltona	85,182
12 . Hollywood	140,768	25 . Plantation	84,955
13 . Gainesville	124,354		

Source: U.S. Census Bureau, 2010 Census

Percentage of Population Living In Unincorporated Areas FY 2009

County	Percent	County	Percent
1 . Wakulla	97.6%	35 . Bradford	75.4%
2 . Hernando	95.5%	36 . Baker	74.9%
3 . Citrus	92.7%	37 . Hendry	69.9%
4 . Pasco	91.4%	38 . Taylor	68.9%
5 . Clay	90.9%	39 . Jackson	68.0%
6 . Santa Rosa	90.0%	40 . Hillsborough	67.9%
7 . St. Johns	89.6%	41 . Indian river	66.2%
8 . Charlotte	89.6%	42 . Gulf	65.8%
9 . Collier	88.7%	43 . Hardee	64.8%
10 . Dixie	88.4%	44 . Osceola	64.7%
11 . Liberty	88.1%	45 . Sarasota	64.6%
12 . Sumter	87.6%	46 . Orange	64.3%
13 . Martin	87.2%	47 . Polk	62.4%
14 . Glades	87.0%	48 . Gadsden	60.2%
15 . Walton	86.2%	49 . Hamilton	58.1%
16 . Lafayette	86.1%	50 . Okaloosa	57.9%
17 . Okeechobee	85.9%	51 . Franklin	56.6%
18 . Union	85.0%	52 . Lee	55.8%
19 . Gilchrist	83.9%		State Average 53.1%
20 . Jefferson	83.0%	53 . Lake	51.9%
21 . Escambia	82.0%	54 . Seminole	49.0%
22 . Suwannee	81.8%	55 . Monroe	45.2%
23 . Columbia	81.3%	56 . Palm Beach	44.5%
24 . Marion	80.8%	57 . Miami-Dade	44.4%
25 . Putnam	79.6%	58 . Bay	43.3%
26 . Calhoun	79.1%	59 . Alachua	40.1%
27 . Madison	79.0%	60 . Brevard	38.0%
28 . Holmes	78.6%	61 . Leon	34.2%
29 . Nassau	78.6%	62 . Pinellas	29.5%
30 . Washington	78.5%	63 . St. Lucie	25.6%
31 . Highlands	78.2%	64 . Volusia	23.6%
32 . DeSoto	78.1%	65 . Flagler	13.6%
33 . Manatee	78.0%	66 . Broward	0.9%
34 . Levy	77.3%	67 . Duval	0.0%

Source: U.S. Census Bureau, 2010 Census and Florida TaxWatch, September 2011.

Per Capita Personal Income FY 2009

County	Dollars	County	Dollars
1 . Monroe	\$ 60,234.86	34 . Hernando	\$ 29,681.83
2 . Collier	59,492.19	35 . Pasco	29,676.75
3 . Martin	56,094.21	36 . Gilchrist	29,417.44
4 . Palm Beach	55,711.70	37 . Wakulla	29,116.81
5 . Indian River	55,136.11	38 . Franklin	28,615.98
6 . Sarasota	54,725.07	39 . Highlands	28,539.57
7 . St. Johns	46,892.31	40 . Jefferson	28,486.96
8 . Nassau	42,577.04	41 . St. Lucie	28,326.65
9 . Pinellas	42,503.06	42 . Bradford	27,595.86
10 . Broward	41,618.63	43 . Gadsden	27,131.88
11 . Okaloosa	41,461.12	44 . Hendry	26,769.32
12 . Seminole	41,387.27	45 . Jackson	26,747.06
13 . Manatee	39,100.52	46 . Columbia	26,714.99
14 . Lee	38,652.54	47 . Suwannee	26,672.40
15 . Duval	38,611.35	48 . Putnam	26,390.08
State Average	38,419.03	49 . Gulf	25,746.39
16 . Hillsborough	37,024.24	50 . Baker	25,527.05
17 . Brevard	36,970.08	51 . Osceola	25,361.19
18 . Miami-Dade	36,418.24	52 . Okeechobee	25,310.81
19 . Bay	35,437.13	53 . Sumter	25,161.18
20 . Charlotte	35,179.75	54 . Holmes	25,064.23
21 . Alachua	35,031.82	55 . Levy	24,893.51
22 . Leon	34,865.85	56 . Taylor	24,555.87
23 . Escambia	34,789.69	57 . Hardee	23,475.97
24 . Orange	34,510.89	58 . Madison	23,440.02
25 . Santa Rosa	33,583.19	59 . Liberty	23,321.10
26 . Clay	32,494.53	60 . Washington	23,188.18
27 . Lake	32,346.60	61 . De Soto	22,937.32
28 . Volusia	32,339.14	62 . Glades	21,588.17
29 . Polk	31,332.53	63 . Calhoun	21,491.28
30 . Flagler	31,279.99	64 . Dixie	20,065.70
31 . Citrus	31,029.50	65 . Hamilton	19,613.08
32 . Marion	30,838.55	66 . Union	18,488.83
33 . Walton	30,052.10	67 . Lafayette	17,304.06

Source: U.S. Bureau of Economic Analysis and Florida TaxWatch, September 2011.

Per Capita County and Municipal Tax Revenue Per \$1000 of Personal Income FY 2009

County	Dollars	County	Dollars
1 . Seminole	\$ 74.13	34 . Escambia	\$ 23.06
2 . Walton	50.80	35 . Martin	22.97
3 . Franklin	50.50	36 . Bay	22.59
4 . Gulf	48.29	37 . Palm Beach	22.50
5 . Sarasota	46.54	38 . Manatee	22.20
6 . Osceola	40.91	39 . Lake	21.69
7 . Miami-Dade	39.13	40 . Leon	21.56
8 . Monroe	35.77	41 . Jefferson	21.44
9 . Charlotte	32.79	42 . Sumter	21.30
10 . Hamilton	32.36	43 . Collier	20.55
11 . Orange	31.95	44 . Brevard	19.96
12 . Glades	31.58	45 . Columbia	19.56
13 . Taylor	29.99	46 . Suwannee	19.48
14 . Hardee	29.90	47 . Citrus	18.84
15 . Dixie	29.38	48 . Indian River	18.67
16 . Volusia	29.20	49 . Jackson	18.28
17 . Hillsborough	28.68	50 . Marion	17.54
18 . Broward	28.21	51 . Gadsden	17.48
19 . Flagler	28.21	52 . Lafayette	17.38
20 . Lee	27.44	53 . Clay	16.64
21 . Putnam	27.37	54 . Gilchrist	16.20
22 . Okeechobee	27.16	55 . Bradford	16.06
State Average	26.40	56 . Pasco	16.05
23 . Duval	26.08	57 . Calhoun	16.02
24 . Levy	25.96	58 . Wakulla	15.92
25 . Hendry	25.91	59 . Hernando	15.65
26 . Washington	24.86	60 . Okaloosa	15.38
27 . De Soto	24.51	61 . Baker	14.75
28 . Polk	24.48	62 . Union	13.83
29 . Alachua	24.43	63 . St. Lucie	13.77
30 . Pinellas	24.25	64 . Liberty	13.54
31 . Madison	24.19	65 . Holmes	10.36
32 . Nassau	24.16	66 . St. Johns	7.81
33 . Highlands	24.00	67 . Santa Rosa	6.91

Major Tax sources include property taxes, local option sales and fuel taxes, and utility taxes. Special assessments and impact fees are not included.

Source: Florida TaxWatch, Florida Department of Financial Services, and U.S. Bureau of Economic Analysis, September 2011.

Per Capita County and Municipal Own-Source Revenue Per \$1000 of Personal Income FY 2009

County	Dollars	County	Dollars
1 . Glades	\$ 176.74	34 . Levy	\$ 49.91
2 . Seminole	141.70	35 . Collier	48.53
3 . Leon	126.71	36 . Sumter	47.61
4 . Sarasota	124.48	37 . St. Lucie	46.79
5 . Duval	121.02	38 . Okeechobee	46.52
6 . Miami-Dade	110.30	39 . Escambia	46.10
7 . Franklin	101.28	40 . Madison	45.68
8 . Alachua	87.97	41 . Hamilton	45.28
9 . Gulf	86.86	42 . Nassau	43.88
10 . Osceola	84.84	43 . Highlands	43.78
11 . Polk	80.90	44 . Putnam	43.48
12 . Charlotte	74.18	45 . Pasco	43.42
13 . Volusia	72.03	46 . Martin	43.03
14 . Monroe	70.97	47 . Jackson	42.68
15 . Broward	70.85	48 . Columbia	42.57
16 . Lee	69.86	49 . Calhoun	42.45
State Average	69.17	50 . Bradford	41.66
17 . Walton	67.32	51 . Citrus	38.44
18 . Hendry	64.94	52 . Okaloosa	37.38
19 . Pinellas	64.89	53 . Dixie	36.72
20 . Orange	64.46	54 . Baker	36.12
21 . Gadsden	64.16	55 . Hernando	34.13
22 . Marion	63.19	56 . Jefferson	32.87
23 . Hardee	63.17	57 . Suwannee	32.35
24 . Hillsborough	60.55	58 . Washington	32.01
25 . Lake	58.16	59 . Clay	30.81
26 . Flagler	57.87	60 . Wakulla	28.12
27 . Bay	56.54	61 . Union	27.25
28 . De Soto	55.09	62 . Liberty	26.56
29 . Brevard	54.79	63 . Gilchrist	26.39
30 . Indian River	52.85	64 . Holmes	24.75
31 . Manatee	51.68	65 . Lafayette	19.41
32 . Palm Beach	51.21	66 . Santa Rosa	18.62
33 . Taylor	51.06	67 . St. Johns	16.88

Does not include intergovernmental revenue. Includes taxes, charges for services, licenses and permits, and other miscellaneous revenue.

Source: Florida TaxWatch, Florida Department of Financial Services, and U.S. Bureau of Economic Analysis, September 2011.

**Per Capita County and Municipal Expenditure
Per \$1000 of Personal Income
FY 2009**

County	Dollars	County	Dollars
1 . Glades	\$ 202.66	34 . Jefferson	\$ 65.02
2 . Seminole	162.49	35 . Madison	64.74
3 . Franklin	147.41	36 . Lafayette	62.75
4 . Sarasota	137.24	37 . Liberty	62.10
5 . Duval	134.59	38 . Brevard	61.37
6 . Leon	134.54	39 . Washington	59.97
7 . Gulf	125.80	40 . Okeechobee	59.24
8 . Miami-Dade	123.87	41 . Indian River	58.83
9 . Monroe	97.47	42 . Manatee	58.49
10 . Alachua	95.79	43 . Jackson	57.98
11 . Osceola	94.12	44 . Putnam	57.05
12 . Polk	88.52	45 . Palm Beach	56.44
13 . Dixie	87.46	46 . Sumter	55.50
14 . Walton	84.18	47 . Escambia	54.34
15 . Calhoun	83.99	48 . St. Lucie	53.42
16 . Charlotte	83.07	49 . Baker	53.30
17 . Hardee	82.53	50 . Collier	53.04
18 . Hendry	82.41	51 . Columbia	52.69
19 . Volusia	81.20	52 . Bradford	52.47
20 . Hamilton	80.98	53 . Highlands	52.25
21 . Gadsden	79.07	54 . Gilchrist	51.00
22 . Broward	78.70	55 . Suwannee	50.86
State Average	77.95	56 . Pasco	50.15
23 . Lee	77.02	57 . Nassau	48.53
24 . Orange	74.67	58 . Martin	48.46
25 . Pinellas	72.17	59 . Union	47.55
26 . Levy	69.82	60 . Citrus	45.48
27 . Marion	69.19	61 . Okaloosa	44.31
28 . Hillsborough	68.60	62 . Holmes	42.59
29 . De Soto	68.32	63 . Wakulla	42.02
30 . Taylor	66.81	64 . Hernando	39.86
31 . Bay	66.69	65 . Clay	36.04
32 . Flagler	65.61	66 . Santa Rosa	21.93
33 . Lake	65.48	67 . St. Johns	19.63

Source: Florida TaxWatch, Florida Department of Financial Services, and U.S. Bureau of Economic Analysis, September 2011.

This Florida TaxWatch report was written by **Richard V. Eagles**, Research Assistantt, under the direction of **Kurt Wenner**, Vice President for Tax Research.

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