2025 How Florida Counties Compare

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Florida TaxWatch





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

Property taxes and local government spending have been receiving considerable attention in Florida. The Governor and Legislature have announced plans to provide significant tax relief through a proposed constitutional amendment, or amendments, that will go before the voters in November 2026. The Florida Department of Government Efficiency (DOGE) is conducting audits of local governments, highlighting rapidly rising spending and wasteful or unnecessary expenditures. This makes the data contained in this report even more important and can provide legislators with the information needed as they deliberate these issues.

While property taxes get most of the public attention, they are only part of the local government revenue picture. The more than 60 tables, charts, and graphs in this report provide comprehensive information on local tax rates, tax collections, other revenue sources, and city and county expenditures.

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

Sincerely,

Domine M. Calabra

Dominic M. Calabro President & CEO Florida TaxWatch

How Does Your County Compare?

A Guide to this Guide

Local taxing and spending is a major part of Florida government operations. More than half of all Florida government revenue is raised at the local level, the largest share in the nation. Florida's 67 county governments (including Jacksonville's consolidated government), more than 400 municipal governments, and more than 1,400 independent special districts spend more than \$120 billion annually.

This report compares the revenue and expenditure profiles of Florida's 67 counties to give taxpayers an overview of how their local government stacks up with the rest of the state. The report presents the most recently available data regarding property taxes, other taxes and fees, county and municipal revenues, county and municipal expenditures, and other related measures. Per capita figures are determined by using population figures for the year for which the data is used.

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

Property tax data comes from the Florida Department of Revenue. Most of the Other Tax and Fees data is compiled by the Florida Legislature's Office of economic and Demographic Research. Based on the system developed by the Florida Department of Financial Services, known as the Local Government Electronic Reporting (LOGER) System, this report classifies local government revenues into six categories: property taxes; other taxes; charges for services; permits, fees and special assessments; intergovernmental revenues; and other revenues.

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

This report uses the most recently available data, but the limitations of that data must be considered. Data are self-reported by local governments and errors and omissions can occur. While the classification system helps, there may be some differences in how governments account for similar functions. Also, this report often groups county and municipal 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.

How Does Your County Compare?

A Guide to this Guide (cont'd)

This report excludes custodial funds and interfund transfers from revenue and expenditure amounts. Custodial funds are funds held by a local government for another entity, such as taxes collected by a county on behalf of cities and special districts. Interfund transfers are funds moved from one of a government's funds to another, where it will be eventually spent. Including custodial funds and interfund transfers can result in double counting of revenues or expenditures.

This report compares the magnitude and makeup of Florida's local governments' fiscal operations. It does not attempt to compare or evaluate levels of service.

Florida TaxWatch hopes the information in this book can help taxpayers make those assessments for themselves, for it is only through knowledge and participation that you can decide if you get the government you pay for.

IMPORTANT TERMS AND DEFINITIONS

- FISCAL YEAR/PROPERTY TAX YEAR Local governments' fiscal year runs from October 1 to September 30. Property tax revenue for a fiscal year are based on the assessment made the previous January 1. For example, FY 2022-23 property taxes are based on the January 1, 2022 assessment. Tax bills are sent out in November 2022, and taxes are considered delinquent on April 1, 2023.
- **Levy** The imposition of a tax, fee, charge for service, or fine by a government.
- MILLAGE The tax rate levied on real estate or other property, expressed as dollars per \$1,000 of property taxable value. For example, a tax rate of 15.5 mills on a property with a taxable value of \$200,000 would result in a tax bill of \$3,100.
- **JUST VALUE** The just or market value of a property is the value that the property would likely sell for in the current market.
- Assessed Value The assessed value of a property is the value of that property after any assessment caps, such as Save Our Homes, or the 10 percent non-homestead cap on non-residential properties.

- Taxable Value The taxable value of a property is the assessed value minus any subsequent exemptions, such as the homestead exemption. This is the value upon which the millage is imposed and the property taxes are then collected.
- TANGIBLE PERSONAL PROPERTY (TPP) Personal property which can be touched and physically relocated, such as furniture, machinery, equipment, computers, and signage. Household goods and most vehicles are exempt. This tax is only paid by businesses. Inventory held for sale is exempt and there is a \$25,000 exemption for all TPP taxpayers.
- LOCAL OPTION SALES TAX Local governments may assess up to nine types of local discretionary sales surtaxes: Charter County and Regional Transportation System; County Public Hospital; Emergency Fire Rescue Services and Facilities; Indigent Care and Trauma Center; Local Government Infrastructure; Pension Liability; School Capital Outlay; Small County; and Voter-approved Indigent Care.

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PER CAPITA TOTAL PROPERTY TAX LEVIES

2024

1	Monroe	\$4,873.55	17	Manatee	\$2,369.91	34	Glades	\$1,601.41	51	Santa Rosa	\$1,088.63
-						-					
2	Walton	\$4,836.82	18	Saint Lucie	\$2,347.05	35	Hardee	\$1,591.66	52	Jefferson	\$1,056.10
3	Collier	\$3,828.88	19	Saint Johns	\$2,209.22	36	Pasco	\$1,560.82	53	Madison	\$1,052.08
4	Palm Beach	\$3,741.67	20	Flagler	\$2,176.86	37	Lake	\$1,536.23	54	Suwannee	\$1,013.81
5	Martin	\$3,656.86	21	Bay	\$2,025.78	38	Leon	\$1,529.18	55	Dixie	\$929.59
6	Miami-Dade	\$3,361.84	22	Hillsborough	\$1,991.91	39	Hamilton	\$1,494.90	56	Columbia	\$926.44
7	Broward	\$3,067.43	23	Duval	\$1,896.90	40	Taylor	\$1,470.56	57	Bradford	\$918.78
8	Franklin	\$3,061.97	24	Volusia	\$1,876.63	41	Citrus	\$1,458.57	58	Gadsden	\$881.14
9	Gulf	\$2,966.54	25	Osceola	\$1,804.17	42	Marion	\$1,382.69	59	Wakulla	\$868.66
10	Sarasota	\$2,884.84	26	Putnam	\$1,765.46	43	Escambia	\$1,296.39	60	Baker	\$825.14
11	Nassau	\$2,721.28	27	Alachua	\$1,713.68	44	Polk	\$1,295.30	61	Washington	\$778.75
12	Pinellas	\$2,607.02	28	Hendry	\$1,698.11	45	DeSoto	\$1,277.83	62	Calhoun	\$757.03
13	Orange	\$2,601.85	29	Okaloosa	\$1,669.27	46	Hernando	\$1,271.59	63	Lafayette	\$727.64
14	Charlotte	\$2,564.51	30	Seminole	\$1,665.84	47	Clay	\$1,251.60	64	Liberty	\$719.91
15	Indian River	\$2,537.54	31	Okeechobee	\$1,645.69	48	Highlands	\$1,155.25	65	Jackson	\$695.76
16	Lee	\$2,498.43	32	Sumter	\$1,644.36	49	Levy	\$1,134.99	66	Holmes	\$516.83
	Statewide	\$2,397.57	33	Brevard	\$1,608.78	50	Gilchrist	\$1,117.33	67	Union	\$415.94

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, November 2025.

PER CAPITA COUNTY GOVERNMENT PROPERTY TAX LEVIES 2024

1	Martin	\$1,939.80	18	Putnam	\$967.10	34	Taylor	\$745.73	51	Jefferson	\$556.68
2	Monroe	\$1,851.08	19	Hillsborough	\$958.95	35	DeSoto	\$732.93	52	Suwannee	\$548.79
3	Walton	\$1,763.40		Statewide	\$941.74	36	Alachua	\$714.24	53	Bradford	\$528.76
4	Collier	\$1,400.95	20	Osceola	\$931.90	37	Volusia	\$705.89	54	Okaloosa	\$518.84
5	Franklin	\$1,368.69	21	Bay	\$920.84	38	Sumter	\$705.20	55	Santa Rosa	\$505.23
6	Gulf	\$1,350.02	22	Hamilton	\$876.52	39	Escambia	\$682.40	56	Wakulla	\$480.07
7	Nassau	\$1,343.23	23	Hardee	\$871.14	40	Hernando	\$658.75	57	Calhoun	\$473.08
8	Palm Beach	\$1,291.25	24	Pasco	\$867.95	41	Clay	\$657.57	58	Columbia	\$471.06
9	Charlotte	\$1,272.30	25	Pinellas	\$864.22	42	Gilchrist	\$653.25	59	Brevard	\$466.99
10	Miami-Dade	\$1,212.01	26	Broward	\$853.10	43	Marion	\$650.26	60	Gadsden	\$460.17
11	Orange	\$1,140.24	27	Sarasota	\$852.45	44	Hendry	\$645.15	61	Lafayette	\$432.64
12	Duval	\$1,130.64	28	Saint Lucie	\$832.63	45	Dixie	\$621.19	62	Washington	\$429.58
13	Saint Johns	\$1,109.31	29	Okeechobee	\$829.05	46	Madison	\$579.58	63	Liberty	\$428.11
14	Indian River	\$1,058.84	30	Citrus	\$796.84	47	Highlands	\$575.10	64	Baker	\$392.26
15	Glades	\$1,014.12	31	Lee	\$777.28	48	Polk	\$571.39	65	Jackson	\$370.96
16	Manatee	\$1,007.64	32	Leon	\$762.07	49	Levy	\$566.20	66	Holmes	\$307.39
17	Flagler	\$998.11	33	Seminole	\$748.80	50	Lake	\$561.99	67	Union	\$238.33

Includes county government operating levies, county government debt service levies, dependent special districts and municipal service taxing units (MSTUs). Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA MUNICIPAL GOVERNMENT PROPERTY TAX LEVIES 2024

1	Broward	\$892.54	17	Hillsborough	\$269.83	34	Hendry	\$96.13	51	Baker	\$51.96
2	Miami-Dade	\$673.60	18	Leon	\$250.70	35	Charlotte	\$95.48	52	Bradford	\$48.93
3	Palm Beach	\$672.96	19	Martin	\$248.44	36	Highlands	\$95.30	53	Pasco	\$42.26
4	Monroe	\$642.23	20	Okaloosa	\$223.15	37	Gadsden	\$94.46	54	Jackson	\$40.06
5	Pinellas	\$561.20	21	Nassau	\$210.44	38	Putnam	\$92.95	55	Clay	\$37.84
6	Volusia	\$451.80	22	Polk	\$210.38	39	Saint Johns	\$90.94	56	Duval	\$34.01
7	Flagler	\$380.35	23	Gulf	\$188.23	40	Escambia	\$84.18	57	Gilchrist	\$30.24
8	Saint Lucie	\$378.61	24	Bay	\$176.55	41	Columbia	\$75.94	58	Liberty	\$25.78
	Statewide	\$376.80	25	Collier	\$174.92	12	Hardee	\$75.78	59	Lafayette	\$24.64
9	Brevard	\$374.41	26	Indian River	\$165.46	42	Okeechobee	\$75.78	60	Holmes	\$22.43
10	Orange	\$366.41	27	Manatee	\$145.30	44	Suwannee	\$75.08	61	Dixie	\$22.07
11	Lee	\$343.17	28	Sumter	\$134.47	45	DeSoto	\$73.36	62	Glades	\$21.87
12	Alachua	\$299.59	29	Marion	\$131.11	46	Hamilton	\$69.36	63	Santa Rosa	\$21.62
13	Sarasota	\$298.88	30	Osceola	\$124.30	47	Jefferson	\$65.34	64	Hernando	\$21.16
14	Franklin	\$278.28	31	Levy	\$109.71	48	Citrus	\$59.48	65	Union	\$11.53
15	Lake	\$273.52	32	Walton	\$97.56	49	Madison	\$59.39	66	Calhoun	\$9.18
16	Seminole	\$269.85	33	Taylor	\$97.15	50	Washington	\$56.04	67	Wakulla	\$6.15

Per capita municipal levies were calculated by dividing all municipal levies in a county by total county population.

^{*}Levies for Jacksonville's consolidated government are included in the county government table. Duval's levies are for Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach. Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

Per Capita School District Property Tax Levies 2024

							1		_	1	
1	Walton	\$2,431.97		Statewide	\$933.39	34	Volusia	\$611.51	51	Jefferson	\$425.08
2	Monroe	\$1,930.97	18	Bay	\$913.40	35	Taylor	\$600.69	52	Gilchrist	\$413.93
3	Collier	\$1,808.16	19	Pinellas	\$902.31	36	Marion	\$584.93	53	Madison	\$393.78
4	Sarasota	\$1,457.75	20	Sumter	\$777.52	37	Hernando	\$576.49	54	Wakulla	\$381.10
5	Palm Beach	\$1,453.48	21	Okaloosa	\$768.40	38	Alachua	\$568.58	55	Suwannee	\$371.95
6	Gulf	\$1,423.68	22	Saint Lucie	\$756.38	39	Hendry	\$565.14	56	Columbia	\$361.50
7	Miami-Dade	\$1,341.56	23	Brevard	\$735.86	40	Citrus	\$545.73	57	Bradford	\$325.89
8	Franklin	\$1,339.11	24	Flagler	\$734.63	41	Clay	\$542.05	58	Gadsden	\$325.39
9	Martin	\$1,337.17	25	Duval	\$710.81	42	Hamilton	\$523.15	59	Baker	\$323.35
10	Charlotte	\$1,154.52	26	Osceola	\$695.89	43	Santa Rosa	\$516.75	60	Washington	\$292.00
11	Nassau	\$1,125.07	27	Putnam	\$687.60	44	Glades	\$508.29	61	Jackson	\$283.71
12	Indian River	\$1,097.71	28	Okeechobee	\$681.64	45	Escambia	\$490.86	62	Calhoun	\$273.71
13	Manatee	\$1,083.03	29	Lake	\$636.25	46	Leon	\$485.26	63	Dixie	\$272.83
14	Broward	\$1,067.46	30	Hillsborough	\$631.87	47	Polk	\$485.17	64	Liberty	\$265.02
15	Lee	\$1,037.68	31	Seminole	\$627.58	48	Highlands	\$469.97	65	Lafayette	\$257.64
16	Orange	\$1,014.41	32	Hardee	\$624.87	49	DeSoto	\$457.12	66	Holmes	\$186.29
17	Saint Johns	\$943.70	33	Pasco	\$614.93	50	Levy	\$432.24	67	Union	\$147.05

Includes both school board operating and debt service levies.

PER CAPITA INDEPENDENT SPECIAL DISTRICT PROPERTY TAX LEVIES 2024

1	Walton	\$543.89
2	Monroe	\$449.28
3	Collier	\$444.85
4	Hendry	\$391.69
5	Saint Lucie	\$379.43
6	Lee	\$340.30
7	Palm Beach	\$323.98
8	Pinellas	\$279.29
9	Sarasota	\$275.77
10	Broward	\$254.34
11	Indian River	\$215.53
12	Okaloosa	\$158.88
	Statewide	\$145.63
13	Miami-Dade	\$134.67
14	Manatee	\$133.94
15	Martin	\$131.45
16	Alachua	\$131.27

17	Hillsborough	\$131.26
18	Volusia	\$107.43
19	Orange	\$80.80
20	Franklin	\$75.89
21	Saint Johns	\$65.28
22	Lake	\$64.47
23	Flagler	\$63.77
24	Okeechobee	\$59.23
25	Baker	\$57.57
26	Glades	\$57.13
27	Citrus	\$56.53
28	Osceola	\$52.09
29	Santa Rosa	\$45.03
30	Nassau	\$42.54
31	Charlotte	\$42.21
32	Escambia	\$38.94
33	Pasco	\$35.68

34	Brevard	\$31.50
35	Leon	\$31.15
36	Polk	\$28.37
37	Sumter	\$27.16
38	Taylor	\$26.99
39	Levy	\$26.84
40	Hamilton	\$25.87
41	Duval	\$21.44
42	Gilchrist	\$19.91
43	Hardee	\$19.86
44	Seminole	\$19.61
45	Madison	\$19.33
46	Union	\$19.03
47	Suwannee	\$18.00
48	Columbia	\$17.94
49	Putnam	\$17.81
50	Marion	\$16.39

51	Bradford	\$15.19
31	Hernando	\$15.19
53	Bay	\$14.99
54	Highlands	\$14.88
55	DeSoto	\$14.43
56	Clay	\$14.14
57	Dixie	\$13.51
58	Lafayette	\$12.73
59	Jefferson	\$9.00
60	Gulf	\$4.61
61	Wakulla	\$1.34
62	Gadsden	\$1.12
02	Washington	\$1.12
64	Calhoun	\$1.06
65	Jackson	\$1.02
66	Liberty	\$1.01
67	Holmes	\$0.73

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

AVERAGE TOTAL PROPERTY TAX MILLAGE RATES 2024

1	Saint Lucie	21.5612
2	Orange	21.3187
3	Alachua	20.8095
4	Broward	19.8302
5	Dixie	19.6363
6	Miami-Dade	18.4427
7	Glades	18.2563
8	Pinellas	18.0621
9	Hillsborough	17.9860
10	Duval	17.8913
11	Leon	17.7998
12	Volusia	17.6266
13	Palm Beach	17.4429
14	Pasco	17.3368
15	Flagler	17.2605
16	Hendry	17.1788
17	Putnam	17.0695

Martin	16.7269
Union	16.6983
Hamilton	16.6089
Bradford	16.5906
Nassau	16.3817
Statewide	16.3624
DeSoto	16.2845
Gadsden	16.2562
Lafayette	16.2550
Marion	16.1672
Suwannee	15.9178
Gilchrist	15.8371
Lake	15.8028
Charlotte	15.7775
Levy	15.5956
Citrus	15.5066
Madison	15.4189
	Union Hamilton Bradford Nassau Statewide DeSoto Gadsden Lafayette Marion Suwannee Gilchrist Lake Charlotte Levy Citrus

34	Polk	15.3806
35	Calhoun	15.3210
36	Liberty	15.3141
37	Clay	15.2732
38	Taylor	15.2264
39	Holmes	15.2000
40	Hernando	15.1245
41	Osceola	14.8758
42	Seminole	14.8177
43	Columbia	14.7596
44	Brevard	14.7030
45	Manatee	14.6499
46	Baker	14.6367
47	Hardee	14.6002
48	Washington	14.5767
49	Okeechobee	14.5023
50	Highlands	14.4000

51	Jackson	14.2248
52	Jefferson	14.2038
53	Indian River	14.1617
54	Lee	14.0306
55	Escambia	13.6696
56	Wakulla	13.3851
57	Saint Johns	13.0651
58	Sarasota	12.7168
59	Gulf	12.6986
60	Bay	12.6726
61	Okaloosa	12.2670
62	Santa Rosa	12.1384
63	Sumter	11.1557
64	Franklin	10.6975
65	Collier	9.7402
66	Walton	9.2545
67	Monroe	8.2286

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

 $School\ district\ portion\ calculated\ using\ school\ taxable\ value,\ the\ rest\ using\ county\ taxable\ value.$

PER CAPITA IMPACT OF SAVE OUR HOMES IN TAXES 2024

1	Martin	\$1,280.85
2	Palm Beach	\$1,271.46
3	Pinellas	\$1,005.31
4	Broward	\$1,003.12
5	Miami-Dade	\$923.21
6	Indian River	\$919.38
7	Collier	\$899.45
8	Monroe	\$884.48
9	Saint Lucie	\$786.94
10	Nassau	\$779.52
11	Charlotte	\$701.46
12	Saint Johns	\$663.62
	Statewide	\$660.00
13	Sarasota	\$651.13
14	Volusia	\$629.92
15	Manatee	\$624.44
16	Flagler	\$620.67

17	Lee	\$611.75
18	Orange	\$603.32
19	Brevard	\$572.15
20	Hillsborough	\$562.54
21	Pasco	\$536.01
22	Hernando	\$525.94
23	Citrus	\$500.78
24	Seminole	\$494.94
25	Walton	\$434.71
26	Lake	\$423.55
27	Clay	\$423.54
28	Marion	\$422.74
29	Franklin	\$418.30
30	Duval	\$411.23
31	Gulf	\$404.01
32	Putnam	\$402.78
33	Levy	\$397.54

34	Alachua	\$371.77
35	Sumter	\$371.25
36	Highlands	\$332.10
37	Osceola	\$316.87
38	Okaloosa	\$315.74
39	Okeechobee	\$303.83
40	Hendry	\$302.59
41	Polk	\$301.54
42	Escambia	\$297.64
43	DeSoto	\$296.59
44	Baker	\$286.57
45	Gilchrist	\$285.67
46	Leon	\$273.16
47	Taylor	\$258.36
48	Santa Rosa	\$257.02
49	Glades	\$256.83
50	Madison	\$248.15

51	Bradford	\$243.35
52	Jefferson	\$234.77
53	Hardee	\$232.62
54	Columbia	\$221.89
55	Wakulla	\$214.98
56	Suwannee	\$212.45
57	Dixie	\$205.67
58	Washington	\$191.40
59	Gadsden	\$187.80
60	Bay	\$177.96
61	Hamilton	\$175.87
62	Lafayette	\$160.28
63	Jackson	\$158.33
64	Calhoun	\$131.55
65	Liberty	\$62.05
66	Holmes	\$37.18
67	Union	\$36.50

Represents the amount of property taxes reduced or shifted to other taxpayers by Save Our Homes.

Calculated using current average millage rates applied to Save Our Homes differential (just value minus assessed value) of homestead properties. Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA IMPACT OF 2008 PROPERTY TAX CONSTITUTIONAL AMENDMENT IN TAXES 2025

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1	Monroe	\$576.62	18	Orange	\$203.07	3	34	Highlands	\$129.97	51	Madison	\$96.70
2	Gulf	\$424.90	19	Alachua	\$191.33	3	35	Pasco	\$127.23	52	Washington	\$95.23
3	Walton	\$389.71	20	Bay	\$190.55	3	36	Manatee	\$121.18	53	Santa Rosa	\$95.17
4	Franklin	\$347.47		Statewide	\$182.92	3	37	Seminole	\$118.62	54	Leon	\$94.88
5	Glades	\$339.50	21	Flagler	\$179.85	3	38	Polk	\$117.28	55	Dixie	\$85.95
6	Miami-Dade	\$334.21	22	Pinellas	\$175.11	[3	39	DeSoto	\$116.24	56	Sumter	\$85.33
7	Saint Lucie	\$277.32	23	Volusia	\$160.52	4	40	Gadsden	\$114.07	57	Clay	\$81.07
8	Hardee	\$256.48	24	Indian River	\$157.40	4	41	Duval	\$113.61	58	Escambia	\$76.16
9	Palm Beach	\$255.96	25	Citrus	\$149.58	4	42	Lake	\$112.74	59	Okaloosa	\$75.90
10	Martin	\$252.89	26	Taylor	\$146.40	4	43	Gilchrist	\$111.31	60	Columbia	\$70.83
11	Okeechobee	\$250.48	27	Marion	\$145.95	4	44	Brevard	\$110.75	61	Holmes	\$69.49
12	Nassau	\$247.31	28	Saint Johns	\$145.55	4	45	Hillsborough	\$110.14	62	Baker	\$67.53
13	Lee	\$243.65	29	Levy	\$144.64	4	46	Jefferson	\$108.56	63	Lafayette	\$64.55
14	Collier	\$221.92	30	Putnam	\$143.92	4	47	Osceola	\$108.33	64	Jackson	\$55.59
15	Charlotte	\$213.31	31	Hamilton	\$139.68	4	48	Wakulla	\$101.53	65	Union	\$49.56
16	Broward	\$206.56	32	Hernando	\$137.63	_	49	Suwannee	\$98.32	66	Calhoun	\$48.13
17	Hendry	\$204.61	33	Sarasota	\$134.73	į	50	Bradford	\$97.03	67	Liberty	\$34.34

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

PROPERTY TAX GROWTH VS. POPULATION AND INFLATION

2014 - 2024 (cont'd on next page)

		Tax Growth	Pop. & Inflation
1	Walton	216.1%	90.4%
2	Pasco	169.2%	70.2%
3	Osceola	157.3%	96.9%
4	Nassau	147.4%	78.4%
5	Saint Lucie	146.2%	75.9%
6	Manatee	145.8%	74.7%
7	Saint Johns	139.5%	103.3%
8	Charlotte	137.8%	67.7%
9	Marion	135.5%	61.4%
10	Gulf	134.7%	37.6%
11	Polk	133.8%	72.0%
12	Orange	132.3%	60.7%
13	Okeechobee	131.5%	35.7%
14	Lake	130.7%	78.2%
15	Flagler	119.5%	78.8%
16	Sumter	118.5%	92.1%
10	Hillsborough	118.5%	58.1%

		Tax Growth	Pop. & Inflation
18	Hernando	114.6%	56.7%
19	Miami-Dade	109.7%	42.6%
20	Sarasota	109.2%	62.2%
	Statewide	108.1%	54.9%
21	Clay	107.4%	57.2%
22	Putnam	106.9%	37.9%
23	Collier	105.6%	60.7%
24	Duval	103.0%	55.3%
25	Bay	100.5%	50.9%
26	Hendry	100.4%	58.7%
27	Broward	100.3%	44.0%
28	Palm Beach	99.4%	48.2%
29	Gilchrist	99.2%	52.2%
30	Monroe	97.8%	44.8%
31	Pinellas	96.4%	38.4%
32	Santa Rosa	93.5%	68.4%
33	Lee	93.3%	65.0%

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

Source: Florida Department of Revenue and the Office of Economic and Demographic Research. Calculations by Florida TaxWatch, November 2025.

PROPERTY TAX GROWTH VS. POPULATION AND INFLATION

2014 - 2024 (cont'd.)

		Tax Growth	Pop. & Inflation
34	Brevard	91.0%	54.8%
35	Indian River	90.1%	58.0%
36	Martin	90.1%	45.8%
37	Escambia	84.5%	45.5%
38	Volusia	83.6%	54.3%
39	Glades	80.5%	36.9%
40	Seminole	80.3%	48.9%
41	Okaloosa	80.1%	51.5%
42	Levy	78.2%	47.6%
43	DeSoto	77.7%	39.0%
44	Alachua	74.9%	52.9%
45	Franklin	74.6%	46.0%
46	Suwannee	73.5%	40.9%
47	Wakulla	72.7%	56.0%
48	Baker	71.2%	41.0%
49	Leon	70.3%	42.4%
50	Citrus	69.1%	53.1%

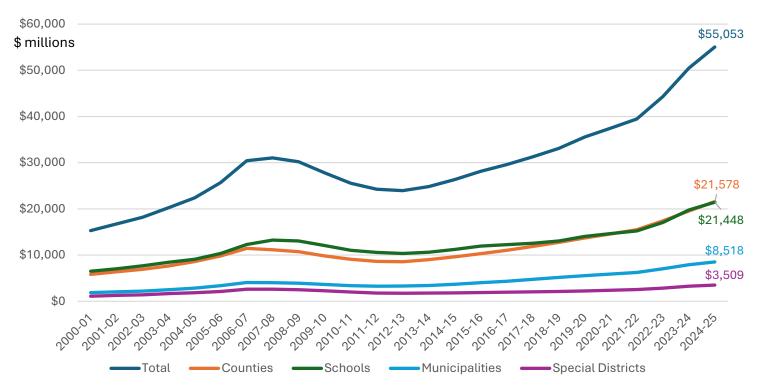
		Tax Growth	Pop. & Inflation
51	Gadsden	63.1%	27.2%
52	Bradford	63.0%	32.9%
53	Jefferson	62.3%	41.4%
54	Hardee	59.9%	27.2%
55	Madison	58.3%	30.8%
56	Highlands	56.3%	41.8%
57	Columbia	55.6%	40.3%
58	Dixie	54.3%	41.7%
59	Jackson	51.3%	30.0%
60	Union	50.9%	33.9%
61	Hamilton	48.2%	33.2%
62	Liberty	47.4%	26.0%
63	Calhoun	45.8%	26.4%
64	Taylor	45.6%	26.9%
65	Lafayette	43.0%	31.1%
66	Holmes	40.1%	33.3%
67	Washington	35.3%	40.1%

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

Source: Florida Department of Revenue and the Office of Economic and Demographic Research. Calculations by Florida TaxWatch, November 2025.

STATEWIDE GROWTH IN PROPERTY TAX LEVIES

FY 2000-01 through FY 2024-25



Per Capita Property Taxes that Exceed Combined Population and Inflation Growth 2014 - 2024

1	Monroe	\$1,175.58	17	Manatee	\$571.66	34	Glades	\$386.29	51	Santa Rosa	\$262.60
2	Walton	\$1,166.72	18	Saint Lucie	\$566.15	35	Hardee	\$383.93	52	Jefferson	\$254.75
3	Collier	\$923.59	19	Saint Johns	\$532.90	36	Pasco	\$376.50	53	Madison	\$253.78
4	Palm Beach	\$902.56	20	Flagler	\$525.09	37	Lake	\$370.57	54	Suwannee	\$244.55
5	Martin	\$882.10	21	Bay	\$488.65	38	Leon	\$368.86	55	Dixie	\$224.23
6	Miami-Dade	\$810.93	22	Hillsborough	\$480.48	39	Hamilton	\$360.60	56	Columbia	\$223.47
7	Broward	\$739.92	23	Duval	\$457.56	40	Taylor	\$354.72	57	Bradford	\$221.62
8	Franklin	\$738.60	24	Volusia	\$452.68	41	Citrus	\$351.83	58	Gadsden	\$212.55
9	Gulf	\$715.58	25	Osceola	\$435.20	42	Marion	\$333.53	59	Wakulla	\$209.54
10	Sarasota	\$695.87	26	Putnam	\$425.86	43	Escambia	\$312.71	60	Baker	\$199.04
11	Nassau	\$656.42	27	Alachua	\$413.37	44	Polk	\$312.45	61	Washington	\$187.85
12	Pinellas	\$628.86	28	Hendry	\$409.61	45	DeSoto	\$308.23	62	Calhoun	\$182.61
13	Orange	\$627.61	29	Okaloosa	\$402.66	46	Hernando	\$306.73	63	Lafayette	\$175.52
14	Charlotte	\$618.60	30	Seminole	\$401.83	47	Clay	\$301.91	64	Liberty	\$173.66
15	Indian River	\$612.10	31	Okeechobee	\$396.97	48	Highlands	\$278.67	65	Jackson	\$167.83
16	Lee	\$602.66	32	Sumter	\$396.65	49	Levy	\$273.78	66	Holmes	\$124.67
	Statewide	\$578.33	33	Brevard	\$388.06	50	Gilchrist	\$269.52	67	Union	\$100.33

Includes all taxing jurisdictions in each county (counties, cities, school districts and special districts.) Source: Florida Department of Revenue. Calculations by Florida TaxWatch, November 2025.

GROWTH IN PROPERTY TAXES FOR THE 50 LARGEST FLORIDA CITIES 2014-2024

1	Apopka	372.0%
2	Saint Cloud	294.9%
3	North Port	293.5%
4	Port Saint Lucie	257.0%
5	Homestead	191.4%
6	Lakeland	179.1%
7	Gainesville	178.5%
8	Hialeah	175.4%
9	Tampa	171.7%
10	Deltona	170.4%
11	Sanford	164.6%
12	Orlando	164.2%
13	Kissimmee	161.5%
14	Palm Bay	158.2%
15	West Palm Beach	156.3%
16	Clearwater	155.8%

17	Miami Gardens	155.7%
18	Palm Coast	152.9%
19	Port Orange	150.6%
20	Miami	150.3%
21	North Miami	149.6%
22	Saint Petersburg	147.2%
23	Lauderhill	146.3%
24	Largo	145.9%
25	Coral Springs	145.4%
26	Pompano Beach	141.7%
27	Weston	141.4%
28	Daytona Beach	136.4%
	Statewide	135.3%

29	Boynton Beach	130.6%				
30	Tamarac	129.7%				
31	Ocala	127.0%				
32	Hollywood	126.0%				
33	Davie	125.2%				
34	Fort Lauderdale	125.0%				
35	Tallahassee	122.5%				
36	Boca Raton	120.4%				
37	Miramar	114.6%				
38	Miami Beach	111.4%				
39	Fort Myers	110.3%				
40	Melbourne	108.2%				
41	Delray Beach	106.0%				
42	Deerfield Beach	103.5%				
43	Jupiter	102.6%				

44	Palm Beach Gardens	102.1%
45	Sunrise	100.1%
46	Wellington	99.5%
47	Pembroke Pines	98.0%
48	Cape Coral	94.9%
49	Doral	89.4%
	Plantation	89.4%

Source: Florida TaxWatch, Office of Economic and Demographic Research, and Florida Department of Financial Services, November 2025.

PERCENT OF TOTAL JUST VALUE THAT IS TAXABLE 2025

1	Walton	69.5%
2	Bay	66.8%
3	Miami-Dade	66.2%
4	Orange	66.0%
5	Collier	65.9%
6	Broward	65.8%
7	Monroe	65.7%
8	Seminole	65.2%
9	Okaloosa	64.7%
10	Osceola	64.3%
11	Sumter	64.3%
12	Manatee	64.2%
13	Franklin	63.5%
14	Palm Beach	63.1%
15	Martin	62.9%
16	Lee	62.3%
17	Indian River	62.2%

18	Sarasota	62.1%
	Statewide	62.0%
19	Saint Johns	61.8%
20	Lake	61.7%
21	Duval	60.9%
22	Nassau	60.5%
23	Hillsborough	60.0%
24	Polk	59.9%
25	Pinellas	59.6%
26	Suwannee	59.0%
27	Pasco	58.4%
28	Leon	58.4%
29	Charlotte	58.0%
30	Escambia	57.7%
31	Volusia	57.5%
32	Santa Rosa	56.7%
33	Highlands	56.5%

34	Flagler	56.4%
35	Taylor	56.3%
33	Clay	56.3%
37	Hamilton	56.0%
38	Columbia	54.5%
39	Bradford	54.1%
40	Saint Lucie	53.9%
41	Marion	53.7%
42	Gulf	53.0%
43	Citrus	52.3%
44	Putnam	51.1%
45	Jackson	50.8%
46	Brevard	50.5%
47	Alachua	50.4%
48	Washington	50.1%
49	Wakulla	49.2%
50	Gilchrist	48.8%

51	Gadsden	48.7%
52	Hernando	48.1%
53	Madison	47.1%
54	Baker	46.0%
55	Calhoun	45.9%
56	Hardee	42.7%
57	Okeechobee	41.8%
58	Holmes	41.5%
59	Jefferson	41.4%
60	Dixie	39.4%
61	DeSoto	39.0%
62	Levy	37.7%
63	Hendry	37.3%
64	Lafayette	35.8%
65	Liberty	33.2%
66	Union	31.6%
67	Glades	17.7%

Shows the effect that various exclusions, differentials, exemptions, and credits have on the ad valorem tax base of local governments. Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA JUST VALUE 2025

1	Monroe	\$864,980				
2	Walton	\$695,317				
3	Collier	\$555,058				
4	Glades	\$514,252				
5	Franklin	\$460,805				
6	Gulf	\$422,238				
7	Martin	\$372,485				
8	Palm Beach	\$337,347				
9	Sarasota	\$319,693				
10	Indian River	\$292,909				
11	Nassau	\$291,260				
12	Miami-Dade	\$281,612				
13	Okeechobee	\$275,631				
14	Hardee	\$272,446				
15	Saint Johns	\$267,589				
16	Lee	\$263,183				
17	Hendry	\$254,953				

18	Broward	\$246,821
19	Charlotte	\$245,378
20	Bay	\$237,326
	Statewide	\$231,579
21	Pinellas	\$231,167
22	Manatee	\$229,065
23	Orange	\$225,964
24	Sumter	\$214,918
25	Flagler	\$204,363
26	Hamilton	\$201,765
27	Okaloosa	\$199,145
28	Brevard	\$193,247
29	Saint Lucie	\$193,076
30	Volusia	\$181,164
31	Levy	\$180,720
32	Jefferson	\$179,223
33	Osceola	\$178,646

34	DeSoto	\$178,542
35	Seminole	\$175,102
36	Citrus	\$174,509
37	Hillsborough	\$173,708
38	Putnam	\$172,555
39	Gilchrist	\$172,194
40	Duval	\$169,195
41	Highlands	\$164,889
42	Hernando	\$162,717
43	Marion	\$160,117
44	Lake	\$159,916
45	Alachua	\$157,453
46	Escambia	\$157,449
47	Santa Rosa	\$154,469
48	Pasco	\$151,790
49	Taylor	\$149,415
50	Leon	\$149,128

51	Clay	\$146,863			
52	Madison	\$141,191			
53	Liberty	\$137,843			
54	Lafayette	\$135,604			
55	Polk	\$133,294			
56	Wakulla	\$131,395			
57	Gadsden	\$122,342			
58	Columbia	\$118,900			
59	Baker	\$117,822			
60	Suwannee	\$117,147			
61	Calhoun	\$117,040			
62	Washington	\$115,227			
63	Dixie	\$111,487			
64	Bradford	\$107,320			
65	Holmes	\$97,046			
66	Jackson	\$96,779			
67	Union	\$71,774			

 $\label{thm:continuous} \textit{Just value is the full market value, the starting point for calculating a property's taxable value.}$

PER CAPITA TAXABLE VALUE 2025

1	Monroe	\$588,504	18	Orange	\$151,910	34	Putnam	\$100,131	51	Jefferson	\$74,563
2	Walton	\$527,918		Statewide	\$149,307	35	Escambia	\$97,678	52	Levy	\$73,725
3	Collier	\$399,096	19	Sumter	\$146,354	36	Citrus	\$96,918	53	Madison	\$71,360
4	Franklin	\$283,643	20	Pinellas	\$143,269	37	Pasco	\$95,023	54	Suwannee	\$67,267
5	Gulf	\$237,807	21	Okaloosa	\$136,752	38	Hamilton	\$93,443	55	Wakulla	\$67,161
6	Martin	\$237,252	22	Flagler	\$132,074	39	Marion	\$91,415	56	Columbia	\$63,909
7	Sarasota	\$229,713	23	Osceola	\$122,924	40	Santa Rosa	\$90,673	57	Washington	\$57,634
8	Palm Beach	\$218,796	24	Hardee	\$115,962	41	Glades	\$90,533	58	Bradford	\$56,063
9	Indian River	\$183,844	25	Seminole	\$115,416	42	Leon	\$89,171	59	Baker	\$55,907
10	Miami-Dade	\$182,075	26	Saint Lucie	\$115,158	43	Hernando	\$86,911	60	Gadsden	\$55,879
11	Lee	\$178,743	27	Okeechobee	\$113,651	44	Polk	\$86,716	61	Calhoun	\$51,305
12	Saint Johns	\$175,089	28	Hillsborough	\$112,630	45	Alachua	\$84,136	62	Liberty	\$48,995
13	Nassau	\$172,783	29	Hendry	\$111,569	46	Clay	\$83,991	63	Jackson	\$48,406
14	Bay	\$166,237	30	Brevard	\$110,647	47	Highlands	\$81,457	64	Lafayette	\$47,764
15	Manatee	\$163,239	31	Volusia	\$109,841	48	Taylor	\$79,140	65	Dixie	\$47,610
16	Charlotte	\$163,059	32	Duval	\$108,229	49	DeSoto	\$78,373	66	Holmes	\$37,279
17	Broward	\$158,826	33	Lake	\$103,222	50	Gilchrist	\$76,365	67	Union	\$24,456

Taxable value is just value of all property in each county, reduced by exclusions, differentials, exemptions, and credits. This table uses county taxable value. School taxable value is 10 percent higher statewide.

Total Property Tax Levies Per \$1000 of Personal Income 2023

1	Franklin	\$63.00
2	Gulf	\$55.98
3	Walton	\$51.16
4	Glades	\$45.42
5	Charlotte	\$41.92
3	Hendry	\$41.92
7	Miami-Dade	\$40.93
8	Orange	\$40.61
9	Hardee	\$40.57
10	Broward	\$40.45
11	Saint Lucie	\$40.35
12	Hamilton	\$40.32
13	Putnam	\$37.70
14	Taylor	\$37.42
15	Okeechobee	\$35.75
16	Lee	\$35.47
17	Manatee	\$35.40

18	Osceola	\$34.96
19	Bay	\$34.80
20	DeSoto	\$34.76
21	Monroe	\$34.71
22	Pinellas	\$33.86
	Statewide	\$32.74
23	Sarasota	\$32.62
24	Nassau	\$32.58
25	Flagler	\$31.84
26	Volusia	\$31.42
27	Duval	\$30.85
28	Palm Beach	\$30.01
29	Martin	\$29.98
30	Hillsborough	\$29.89
31	Citrus	\$29.33
32	Alachua	\$28.88
33	Polk	\$27.75

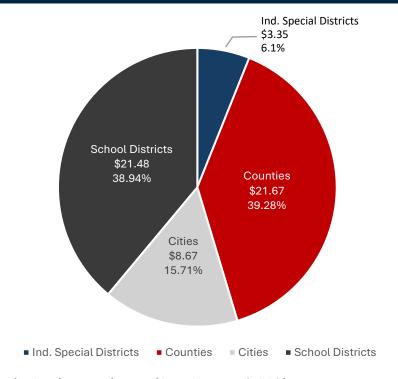
34	Collier	\$27.70
35	Marion	\$27.53
36	Okaloosa	\$25.89
37	Lake	\$25.11
38	Pasco	\$25.09
39	Highlands	\$25.03
40	Seminole	\$24.89
41	Hernando	\$24.79
42	Leon	\$24.57
43	Dixie	\$24.39
44	Saint Johns	\$23.60
45	Brevard	\$23.44
46	Levy	\$23.02
47	Madison	\$22.67
48	Indian River	\$22.23
49	Escambia	\$22.20
50	Gilchrist	\$21.98

51	Sumter	\$21.87
52	Suwannee	\$21.71
53	Clay	\$21.24
54	Columbia	\$20.31
55	Jefferson	\$19.73
56	Lafayette	\$19.64
57	Liberty	\$19.46
58	Bradford	\$19.31
59	Washington	\$19.29
60	Santa Rosa	\$17.97
61	Calhoun	\$17.56
62	Gadsden	\$17.28
63	Baker	\$16.87
64	Wakulla	\$15.60
65	Jackson	\$15.42
66	Union	\$13.25
67	Holmes	\$11.51

Includes all taxing jurisdictions in each county. Calculated using 2023 levies and 2023 personal income (latest available county-level income data.) Source: Florida TaxWatch, Florida Department of Revenue, and the U.S. Bureau of Economic Analysis, November 2025.

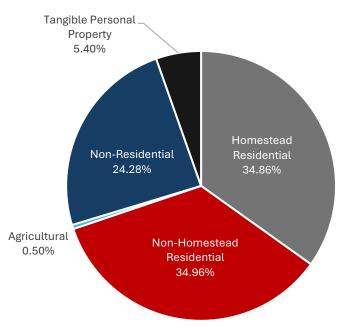
Percent of Total Levies 2024

\$ In Billions, Percent



County Levies include \$4.3 billion in Dependent Special District and Municipal Service Taxing Unit (MSTU) levies. Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PERCENT OF TAXABLE VALUE BY PROPERTY TYPE 2025



■ Homestead Residential ■ Non-Homestead Residential ■ Agricultural ■ Non-Residential ■ Tangible Personal Property

Source: Florida Ad Valorem Estimating Conference and Florida TaxWatch, November 2025.

Property Taxes	
OTHER TAXES & FEES	
Local Option Sales Tax Rates	25
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PERCENT OF AVAILABLE LOCAL OPTION SALES TAX REVENUE BEING LEVIED	27
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Per Capita County and Municipal Building Permit Fees	35
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PER CAPITA COUNTY, MUNICIPAL, AND INDEPENDENT SPECIAL DISTRICT SPECIAL ASSESSMENT REVENUE	37
County & Municipal Revenue	
County & Municipal Expenditure	50
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LOCAL OPTION SALES TAX RATES

As of June 1, 2025

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

Includes school district levies.

PER CAPITA LOCAL OPTION SALES TAX REVENUE

FY 2023-24

1	Monroe	\$888.02	18	Gulf	\$212.98	34	Polk	\$155.27	51	Jefferson	\$100.48
2	Walton	\$480.08		Statewide	\$209.69	35	Lake	\$147.50	52	Saint Johns	\$98.22
3	Franklin	\$337.70	19	Highlands	\$200.08	36	Bradford	\$139.23	53	Putnam	\$97.15
4	Bay	\$312.33	20	Pinellas	\$198.68	37	Martin	\$138.70	54	Baker	\$94.99
5	Hillsborough	\$307.62	21	Charlotte	\$192.35	38	Sumter	\$134.31	55	Calhoun	\$93.93
6	Duval	\$301.89	22	Manatee	\$188.19	39	Pasco	\$132.81	56	Hardee	\$92.99
7	Escambia	\$297.78	23	Collier*	\$182.92	40	Saint Lucie	\$129.74	57	Volusia	\$88.51
8	Osceola	\$262.89	24	Okeechobee	\$180.17	41	Lee	\$128.98	58	Holmes	\$83.12
9	Okaloosa	\$252.97	25	Indian River	\$179.46	42	Washington	\$128.72	59	Hernando	\$68.77
10	Miami-Dade	\$244.38	26	Hendry	\$178.84	43	Wakulla	\$124.51	60	Gilchrist	\$66.95
11	Leon	\$241.80	27	Jackson	\$176.51	44	Suwannee	\$123.81	61	Dixie	\$66.22
12	Sarasota	\$237.40	28	Clay	\$175.65	45	Taylor	\$123.33	62	Glades	\$61.57
13	Columbia	\$237.10	29	Brevard	\$166.86	46	Gadsden	\$118.67	63	Hamilton	\$61.51
14	Alachua	\$229.75	30	Nassau	\$166.66	47	Flagler	\$115.68	64	Lafayette	\$61.08
15	Palm Beach	\$229.40	31	Seminole	\$165.70	48	Santa Rosa	\$112.59	65	Liberty	\$60.98
16	Orange	\$225.97	32	Marion	\$158.99	49	Levy	\$109.55	66	Union	\$48.94
17	Broward	\$224.05	33	DeSoto	\$157.34	50	Madison	\$104.38	67	Citrus	\$0.00

^{*}Collier repealed its tax on December 1, 2023.

The majority of local option sales tax revenues are distributed to county governments, but some money goes to municipalities and school boards as well. Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, November 2025.

PERCENT OF AVAILABLE LOCAL OPTION SALES TAX REVENUE BEING LEVIED FY 2022-23

1	Madison	75.0%
2	Hamilton	66.7%
	Escambia	60.0%
3	Highlands	60.0%
3	Marion	60.0%
	Monroe	60.0%
	Calhoun	50.0%
	DeSoto	50.0%
	Franklin	50.0%
	Gadsden	50.0%
7	Hendry	50.0%
	Holmes	50.0%
	Jackson	50.0%
	Liberty	50.0%
	Washington	50.0%
16	Clay	42.9%
16	Columbia	42.9%

16	Duval	42.9%
	Hillsborough	42.9%
	Osceola	42.9%
	Bay	40.0%
	Flagler	40.0%
	Indian River	40.0%
	Lake	40.0%
	Martin	40.0%
	Miami-Dade	40.0%
21	Nassau	40.0%
	Okaloosa	40.0%
	Putnam	40.0%
	Saint Lucie	40.0%
	Santa Rosa	40.0%
	Sumter	40.0%
	Walton	40.0%
34	Alachua	37.5%

34	Leon	37.5%
34	Wakulla	37.5%
	Baker	33.3%
	Bradford	33.3%
	Dixie	33.3%
	Gilchrist	33.3%
	Glades	33.3%
	Gulf	33.3%
37	Hardee	33.3%
37	Jefferson	33.3%
	Lafayette	33.3%
	Levy	33.3%
	Okeechobee	33.3%
	Suwannee	33.3%
	Taylor	33.3%
	Union	33.3%
	Statewide	30.3%

	Brevard	28.6%
	Broward	28.6%
	Charlotte	28.6%
	Manatee	28.6%
	Palm Beach	28.6%
51	Pasco	28.6%
	Pinellas	28.6%
	Polk	28.6%
	Sarasota	28.6%
	Seminole	28.6%
61	Saint Johns	20.0%
	Hernando	14.3%
62	Lee	14.3%
02	Orange	14.3%
	Volusia	14.3%
66	Citrus	No Tax
66	Collier	No Tax

The majority of local option sales tax revenues are distributed to county governments, but some money goes to municipalities and school boards as well. Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, November 2025.

LOCAL OPTION MOTOR FUEL TAX RATES

As of January 1, 2025

\$0.12/gal	Alachua, Bradford, Broward, Charlotte, Citrus, Clay, Collier, DeSoto, Duval, Hardee, Hernando, Highlands, Jackson, Jefferson, Lee, Leon, Madison, Manatee, Marion, Martin, Monroe, Nassau, Okeechobee, Osceola, Palm Beach, Pasco, Polk, Putnam, Santa Rosa, Sarasota, Saint Lucie, Suwannee, Volusia
\$0.11/gal	Escambia, Levy
\$0.10/gal	Miami-Dade, Okaloosa
\$0.09/gal	Hendry
\$0.07/gal	Baker, Bay, Columbia, Flagler, Gilchrist, Glades, Gulf, Hillsborough, Holmes, Lake, Liberty, Pinellas, Seminole, Sumter, Union, Wakulla, Walton, Washington
\$0.06/gal	Brevard, Calhoun, Dixie, Franklin, Gadsden, Hamilton, Indian River, Lafayette, Orange, Saint Johns, Taylor

Includes the 9th cents tax (1 cent), the local option tax (up to 6 cents), and the additional local option tax (up to 5 cents). Florida motorists also pay a 31.325 cents/gallon state tax and a federal tax of 18.4 cents/gallon. The maximum tax rate (all levies) in Florida is 61.7 cents/gallon.

Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA LOCAL OPTION MOTOR FUEL TAX REVENUE

FY 2023-2	24
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1	Hamilton	\$242.55
2	Madison	\$163.07
3	Okeechobee	\$103.94
4	Jefferson	\$90.42
5	Suwannee	\$89.29
6	Columbia	\$82.88
7	Jackson	\$79.57
8	Monroe	\$74.33
9	Hardee	\$72.57
10	Glades	\$70.77
11	Hendry	\$67.15
12	Bradford	\$66.77
13	Marion	\$66.13
14	Martin	\$65.11
15	Gadsden	\$62.70
16	Levy	\$62.49
17	Duval	\$62.25

18	Walton	\$61.30
19	Charlotte	\$61.21
20	Putnam	\$60.03
21	Lee	\$60.02
22	Highlands	\$59.74
23	Taylor	\$59.36
24	Osceola	\$58.77
25	Volusia	\$57.74
26	Polk	\$57.65
27	Alachua	\$56.97
28	Collier	\$56.51
29	Saint Lucie	\$56.02
30	Baker	\$54.76
31	Nassau	\$54.67
32	Manatee	\$54.60
33	Okaloosa	\$53.94
34	Broward	\$53.49

35	Leon	\$53.43
36	Hernando	\$53.09
37	DeSoto	\$52.82
38	Escambia	\$52.55
39	Santa Rosa	\$51.79
40	Pasco	\$51.61
41	Sarasota	\$50.49
42	Liberty	\$50.38
43	Palm Beach	\$49.66
44	Citrus	\$49.23
45	Sumter	\$48.06
46	Brevard	\$47.99
	Statewide	\$47.49
47	Bay	\$47.35
48	Holmes	\$44.04
49	Clay	\$43.57
50	Dixie	\$42.88

51	Washington	\$38.62
52	Gilchrist	\$37.30
53	Franklin	\$35.11
54	Union	\$35.02
55	Indian River	\$34.57
56	Hillsborough	\$34.55
57	Miami-Dade	\$34.22
58	Saint Johns	\$34.01
59	Orange	\$33.88
60	Wakulla	\$33.75
61	Lake	\$33.03
62	Gulf	\$32.12
63	Seminole	\$31.12
64	Lafayette	\$30.57
65	Calhoun	\$30.27
66	Pinellas	\$28.58
67	Flagler	\$26.34

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, November 2025.

Percent of Available Local Option Motor Fuel Tax Revenue Being Levied As of January 1, 2025

	Alachua	100%
	Bradford	100%
	Broward	100%
	Charlotte	100%
	Citrus	100%
	Clay	100%
	Collier	100%
	DeSoto	100%
1	Duval	100%
	Hardee	100%
	Hernando	100%
	Highlands	100%
	Jackson	100%
	Jefferson	100%
	Lee	100%
	Leon	100%
	Madison	100%

	Manatee	100%
	Marion	100%
	Martin	100%
	Monroe	100%
	Nassau	100%
	Okeechobee	100%
	Osceola	100%
	Palm Beach	100%
1	Pasco	100%
	Polk	100%
	Putnam	100%
	Saint Lucie	100%
	Santa Rosa	100%
	Sarasota	100%
	Suwannee	100%
	Volusia	100%
34	Escambia	92%

35	Levy	92%
	Statewide	84%
36	Miami-Dade	83%
30	Okaloosa	83%
38	Hendry	75%
	Baker	58%
	Bay	58%
	Columbia	58%
	Flagler	58%
	Gilchrist	58%
39	Glades	58%
39	Gulf	58%
	Hillsborough	58%
	Holmes	58%
	Lake	58%
	Liberty	58%
	Pinellas	58%

Seminole	58%
Sumter	58%
Union	58%
Wakulla	58%
Walton	58%
Washington	58%
Brevard	50%
Calhoun	50%
Dixie	50%
Franklin	50%
Gadsden	50%
Hamilton	50%
Indian River	50%
Lafayette	50%
Orange	50%
Saint Johns	50%
Taylor	50%
	Sumter Union Wakulla Walton Washington Brevard Calhoun Dixie Franklin Gadsden Hamilton Indian River Lafayette Orange Saint Johns

Local option motor fuel tax revenues are distributed to county and municipal governments and are generally used for transportation purposes. Source: Florida Legislature, Office of Economic and Demographic Research and Florida TaxWatch, November 2025.

Local Option Tourist Development Tax Rates

As of January 1, 2025

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

Includes tourist development taxes, tourist impact taxes, professional sport franchise taxes and convention development taxes. These are nine separate taxes, two are available in all 67 counties. Miami-Dade also has a food and beverage tax of 2% in hotels and 1% in other rate establishments (not included in the above rate). Source: Florida Department of Revenue and Florida TaxWatch, November 2025.

Per Capita Local Option Tourist Development Tax Revenue FY 2023-24

1	Monroe	\$971.78
2	Walton	\$927.02
3	Orange	\$466.76
4	Gulf	\$354.91
5	Franklin	\$290.80
6	Okaloosa	\$264.65
7	Bay	\$240.18
8	Osceola	\$216.44
9	Collier	\$138.33
10	Nassau	\$123.31
11	Sarasota	\$113.57
12	Pinellas	\$109.00
13	Saint Johns	\$92.22
	Statewide	\$89.60
14	Lee	\$84.47
15	Manatee	\$79.74
16	Escambia	\$76.20

17	Broward	\$71.75
18	Polk	\$61.61
19	Palm Beach	\$58.53
20	Charlotte	\$43.20
21	Hillsborough	\$43.04
22	Santa Rosa	\$41.67
23	Flagler	\$41.14
24	Brevard	\$39.28
25	Martin	\$38.41
26	Taylor	\$34.86
27	Duval	\$34.00
28	Volusia	\$32.28
29	Indian River	\$30.27
30	Alachua	\$30.15
31	Columbia	\$29.53
32	Leon	\$28.79
33	Saint Lucie	\$23.26

34	Citrus	\$20.99
35	Highlands	\$20.14
36	Levy	\$18.81
37	Miami-Dade	\$17.76
38	Jackson	\$16.32
39	Madison	\$15.61
40	Marion	\$14.57
41	Seminole	\$14.38
42	Lake	\$14.28
43	Hernando	\$12.93
44	Hendry	\$12.73
45	Putnam	\$12.39
46	Pasco	\$11.26
47	Wakulla	\$9.78
48	Suwannee	\$9.57
49	Baker	\$8.91
50	Gilchrist	\$8.90

51	Dixie	\$8.68
52	Holmes	\$7.99
53	Clay	\$7.51
54	Bradford	\$7.49
55	Okeechobee	\$6.63
56	Jefferson	\$6.59
57	Washington	\$5.72
58	Hamilton	\$4.58
59	Gadsden	\$4.48
60	DeSoto	\$3.78
61	Hardee	\$3.14
62	Glades	\$2.32
	Calhoun	\$0.00
	Lafayette	\$0.00
63	Liberty	\$0.00
	Sumter	\$0.00
	Union	\$0.00

Includes tourist development taxes, tourist impact taxes, professional sport franchise taxes and convention development taxes.

Miami-Dade also has a food and beverage tax of 2% in hotels and 1% in other establishments, which produces another \$54 million (\$19.38 per capita). Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, November 2025.

Per Capita Local Communications Services Tax Revenue FY 2023-24

1	Palm Beach	\$37.46
2	Pinellas	\$35.23
3	Sarasota	\$34.49
4	Brevard	\$33.83
5	Monroe	\$33.32
6	Broward	\$32.61
7	Leon	\$32.03
8	Seminole	\$31.97
9	Clay	\$31.32
10	Duval	\$31.26
11	Miami-Dade	\$30.78
12	Alachua	\$30.06
13	Charlotte	\$29.93
14	Orange	\$28.50
	Statewide	\$27.11
15	Polk	\$26.99
16	Volusia	\$26.77

17	Flagler	\$26.70
18	Okaloosa	\$26.39
19	Hillsborough	\$25.83
20	Bay	\$25.49
21	Columbia	\$25.37
22	Lee	\$24.94
23	Wakulla	\$23.31
24	Indian River	\$23.27
25	Saint Lucie	\$22.77
26	Osceola	\$22.01
27	Lake	\$21.02
28	Collier	\$20.63
29	Gulf	\$19.94
30	Nassau	\$19.62
31	Martin	\$18.93
32	Manatee	\$18.69
33	Baker	\$17.69

34	Taylor	\$16.23
35	Escambia	\$15.94
36	Sumter	\$15.24
37	Saint Johns	\$14.92
38	Gadsden	\$14.71
39	Marion	\$14.33
40	Citrus	\$14.21
41	Franklin	\$14.08
42	Highlands	\$13.84
43	Hendry	\$13.81
44	Suwannee	\$13.55
45	Jackson	\$13.35
46	Santa Rosa	\$13.04
47	Putnam	\$12.88
48	Calhoun	\$12.60
49	Hernando	\$12.01
50	Pasco	\$11.86

51	DeSoto	\$11.20
52	Madison	\$10.96
53	Hardee	\$10.91
54	Union	\$10.85
55	Hamilton	\$10.49
56	Gilchrist	\$10.29
57	Washington	\$10.18
58	Okeechobee	\$9.66
59	Holmes	\$9.62
60	Bradford	\$9.52
61	Levy	\$9.51
62	Walton	\$7.80
63	Jefferson	\$6.63
64	Lafayette	\$6.58
65	Liberty	\$6.04
66	Dixie	\$5.25
67	Glades	\$4.31

Counties and cities may levy the tax on telecommunications and cable services. There are separate rates for each city and unincorporated area. Rates range from 0.3% to 7.7%. Source: Florida Legislature, Office of Economic and Demographic Research, Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA LOCAL PUBLIC SERVICES TAX REVENUE FY 2022-23

1	Broward	\$118.00
2	Miami-Dade	\$116.30
3	Volusia	\$113.57
4	Orange	\$107.38
5	Palm Beach	\$106.68
6	Alachua	\$103.52
7	Pinellas	\$103.27
8	Polk	\$98.23
9	Duval	\$95.33
10	Leon	\$94.79
11	Wakulla	\$83.25
12	Gulf	\$80.69
13	Seminole	\$77.94
	Statewide	\$74.28
14	Bay	\$70.63
15	Osceola	\$67.85
16	Brevard	\$63.76

17	Saint Lucie	\$62.85
18	Lake	\$55.20
19	Taylor	\$45.87
20	Lee	\$43.54
21	Okaloosa	\$43.07
22	Hillsborough	\$42.24
23	Sarasota	\$38.03
24	Marion	\$37.28
25	Indian River	\$36.79
26	Jefferson	\$35.66
27	Highlands	\$33.07
28	Madison	\$32.29
29	Jackson	\$31.31
30	Sumter	\$29.71
31	Baker	\$29.68
32	Escambia	\$29.29
33	Levy	\$28.61

34	Holmes	\$26.43
35	Clay	\$26.28
36	Hardee	\$26.05
37	Nassau	\$23.18
38	Franklin	\$23.14
39	Martin	\$22.67
40	Columbia	\$22.63
41	Gilchrist	\$22.56
42	Suwannee	\$22.45
43	Putnam	\$22.27
44	Hendry	\$21.51
45	Manatee	\$19.99
46	Okeechobee	\$19.13
47	DeSoto	\$18.87
48	Bradford	\$18.47
49	Washington	\$18.30
50	Walton	\$17.25

51	Charlotte	\$16.31
52	Dixie	\$15.34
53	Calhoun	\$14.60
54	Hamilton	\$14.18
55	Flagler	\$12.70
56	Collier	\$11.14
57	Citrus	\$10.83
58	Santa Rosa	\$10.69
59	Saint Johns	\$8.93
60	Pasco	\$6.34
61	Union	\$5.49
62	Hernando	\$5.37
63	Gadsden	\$3.06
64	Lafayette	\$0.92
	Glades	No Tax
65	Liberty	No Tax
	Monroe	No Tax

Municipalities and charter counties may impose a tax on purchases of electricity, gas, and water service. Most jurisdictions levy the maximum rate of 10%. Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Revenue and Florida TaxWatch, November 2025.

PER CAPITA COUNTY AND MUNICIPAL BUILDING PERMIT FEES FY 2022-23

1	Monroe	\$168.41
2	Charlotte	\$96.67
3	Palm Beach	\$89.34
4	Miami-Dade	\$86.75
5	Collier	\$85.64
6	Broward	\$81.49
7	Franklin	\$74.47
8	Martin	\$70.18
9	Sarasota	\$69.66
10	Saint Lucie	\$63.16
11	Lee	\$57.51
12	Walton	\$55.26
	Statewide	\$50.26
13	Lake	\$49.99
14	Indian River	\$49.38
15	Osceola	\$48.16
16	Volusia	\$46.31

17	Gulf	\$46.12
18	Polk	\$44.95
19	Hendry	\$43.29
20	Orange	\$39.56
21	Levy	\$39.27
22	Brevard	\$37.65
23	Manatee	\$37.63
24	Nassau	\$35.91
25	Okeechobee	\$34.97
26	Seminole	\$33.15
27	Citrus	\$31.78
28	Pinellas	\$30.80
29	Saint Johns	\$30.78
30	Hernando	\$29.65
31	Gilchrist	\$28.63
32	Sumter	\$27.71
33	Pasco	\$26.88

34	Bay	\$25.64
35	Okaloosa	\$25.61
36	Jefferson	\$24.61
37	Alachua	\$24.53
38	Glades	\$24.34
39	Highlands	\$21.94
40	Clay	\$21.89
41	Hardee	\$21.87
42	Santa Rosa	\$21.37
43	Hillsborough	\$21.15
44	Wakulla	\$20.60
45	DeSoto	\$20.43
46	Duval	\$20.34
47	Lafayette	\$17.36
48	Madison	\$16.94
49	Marion	\$14.80
50	Taylor	\$14.17

51	Liberty	\$13.63
52	Flagler	\$13.00
53	Columbia	\$12.76
54	Suwannee	\$12.33
55	Gadsden	\$11.74
56	Holmes	\$11.66
57	Bradford	\$9.92
58	Washington	\$9.67
59	Jackson	\$8.75
60	Hamilton	\$8.25
61	Dixie	\$6.48
01	Union	\$6.48
63	Leon	\$6.41
64	Escambia	\$5.96
65	Putnam	\$3.51
66	Baker	\$2.36
67	Calhoun	N/A*

*Calhoun has not reported any permit fees since 2021, when per capita revenue was \$14.35 per capita.

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA COUNTY, MUNICIPAL AND SCHOOL IMPACT FEES FY 2022-23

1	Osceola	\$555.04
2	Flagler	\$315.78
3	Lake	\$299.06
4	Pasco	\$249.64
5	Collier	\$233.59
6	Saint Johns	\$227.18
7	Manatee	\$218.21
8	Nassau	\$199.09
9	Lee	\$194.48
10	Sarasota	\$192.93
11	Saint Lucie	\$192.76
12	Orange	\$189.46
13	Brevard	\$165.64
14	Polk	\$152.42
15	Hillsborough	\$122.15
16	Charlotte	\$114.55
17	Volusia	\$113.26

	Statewide	\$112.45
18	Bay	\$105.75
19	Miami-Dade	\$97.13
20	Hernando	\$82.62
21	Martin	\$79.25
22	Clay	\$72.98
23	Palm Beach	\$60.44
24	Indian River	\$53.22
25	Citrus	\$51.70
26	Sumter	\$48.28
27	Seminole	\$44.79
28	Marion	\$38.66
29	Broward	\$35.03
30	Okaloosa	\$33.06
31	Levy	\$20.39
32	Alachua	\$17.31
33	Monroe	\$15.28

34	Escambia	\$18.40
35	Suwannee	\$14.59
36	Alachua	\$12.71
37	Duval	\$11.35
38	Okaloosa	\$10.40
39	Dixie	\$10.23
40	Pinellas	\$8.16
41	Santa Rosa	\$7.43
42	Gadsden	\$3.84
43	Highlands	\$2.97
44	Union	\$2.37
45	Washington	\$1.53
46	Hendry	\$0.13
47	Columbia	\$0.01
	Bradford	No Tax
48	Calhoun	No Tax
	DeSoto	No Tax

	Franklin	No Tax
	Gilchrist	No Tax
	Glades	No Tax
	Gulf	No Tax
	Hamilton	No Tax
	Hardee	No Tax
	Holmes	No Tax
	Jackson	No Tax
18	Jefferson	No Tax
	Lafayette	No Tax
	Leon	No Tax
	Liberty	No Tax
	Madison	No Tax
	Okeechobee	No Tax
	Putnam	No Tax
	Taylor	No Tax
	Wakulla	No Tax

Includes school district, city and county fees.

Impact fees are charges imposed by local governments against new development to provide for capital facilities' costs made necessary by population growth.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services, Florida Department of Education, and Florida TaxWatch, November 2025.

PER CAPITA COUNTY, MUNICIPAL, AND INDEPENDENT SPECIAL DISTRICT SPECIAL ASSESSMENT REVENUE FY 2020-21

1	Sumter	\$543.56
2	Charlotte	\$457.18
3	Osceola	\$370.83
4	Sarasota	\$327.73
5	Manatee	\$322.31
6	Okeechobee	\$285.68
7	Broward	\$268.98
8	Saint Johns	\$266.82
9	Hernando	\$251.68
10	Pasco	\$240.46
11	Palm Beach	\$239.72
12	Lee	\$231.42
13	Clay	\$225.04
14	Marion	\$216.82
15	Hillsborough	\$207.76
16	Levy	\$207.22
17	Highlands	\$179.55

	Statewide	\$159.28
18	Collier	\$157.01
19	Columbia	\$156.21
20	DeSoto	\$155.12
21	Martin	\$152.87
22	Bay	\$148.71
23	Indian River	\$146.19
24	Suwannee	\$145.23
25	Polk	\$145.18
26	Escambia	\$143.91
27	Hardee	\$132.15
28	Brevard	\$125.33
29	Saint Lucie	\$123.14
30	Putnam	\$121.54
31	Monroe	\$116.11
32	Lake	\$114.05
33	Alachua	\$109.01

34	Madison	\$106.53
35	Volusia	\$96.25
36	Citrus	\$95.19
37	Taylor	\$86.06
38	Orange	\$83.85
39	Miami-Dade	\$76.55
40	Wakulla	\$71.04
41	Lafayette	\$64.63
42	Glades	\$60.95
43	Gilchrist	\$57.27
44	Seminole	\$54.11
45	Leon	\$49.50
46	Baker	\$46.40
47	Union	\$45.81
48	Duval	\$45.71
49	Walton	\$42.32
50	Franklin	\$30.36

51	Okaloosa	\$26.88
52	Bradford	\$25.56
53	Santa Rosa	\$25.34
54	Pinellas	\$23.59
55	Hendry	\$22.39
56	Nassau	\$15.25
57	Calhoun	\$8.99
58	Flagler	\$6.49
59	Jefferson	\$5.30
	Dixie	No Fees
	Gadsden	No Fees
60	Gulf	No Fees
	Hamilton	No Fees
	Holmes	No Fees
	Jackson	No Fees
	Liberty	No Fees
	Washington	No Fees

Reflects total county and municipal assessments divided by total county population.

Special assessments can fund items such as garbage disposal, sewer improvements, fire protection, street improvements, and downtown redevelopment.
Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services, Florida Department of Revenue, and Florida TaxWatch, November 2025.

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PER CAPITA TOTAL COUNTY AND MUNICIPAL GOVERNMENT REVENUE FY 2022-23

				1						1	1
1	Monroe	\$11,011.69	17	Martin	\$4,476.00	34	Seminole	\$3,249.39	51	Taylor	\$2,543.13
2	Miami-Dade	\$7,601.64	18	Walton	\$4,467.41	35	Lake	\$3,148.96	52	Levy	\$2,506.43
3	Duval	\$6,801.32	19	Lee	\$4,336.17	36	Nassau	\$3,101.31	53	Dixie	\$2,500.22
4	Glades	\$6,349.21	20	Hardee	\$4,187.91	37	Saint Johns	\$3,098.84	54	Baker	\$2,499.20
5	Bay	\$6,138.88	21	Hillsborough	\$4,019.99	38	Marion	\$3,009.60	55	Bradford	\$2,492.33
6	Leon	\$6,067.59	22	Saint Lucie	\$3,993.97	39	Okaloosa	\$3,007.99	56	Columbia	\$2,423.30
7	Broward	\$6,041.75	23	Manatee	\$3,874.57	40	Escambia	\$2,952.93	57	Calhoun	\$2,408.99
8	Alachua	\$5,576.67	24	Polk	\$3,828.20	41	Jackson	\$2,872.18	58	Hernando	\$2,287.77
9	Gulf	\$5,369.02	25	Volusia	\$3,747.71	42	Hamilton	\$2,852.64	59	Gilchrist	\$2,237.18
10	Palm Beach	\$5,179.43	26	Flagler	\$3,673.45	43	Madison	\$2,828.40	60	Citrus	\$2,137.94
11	Franklin	\$5,147.80	27	Liberty	\$3,659.87	44	Okeechobee	\$2,791.63	61	Suwannee	\$2,061.37
12	Charlotte	\$5,112.44	28	DeSoto	\$3,596.04	45	Wakulla	\$2,770.95	62	Lafayette	\$1,878.68
13	Pinellas	\$5,059.38	29	Hendry	\$3,531.30	46	Jefferson	\$2,765.05	63	Sumter	\$1,830.66
14	Sarasota	\$4,964.28	30	Indian River	\$3,490.98	47	Pasco	\$2,689.31	64	Clay	\$1,747.78
15	Collier	\$4,854.03	31	Brevard	\$3,451.52	48	Gadsden	\$2,625.05	65	Holmes	\$1,695.50
	Statewide	\$4,750.51	32	Washington	\$3,393.35	49	Putnam	\$2,595.21	66	Santa Rosa	\$1,602.76
16	Orange	\$4,491.59	33	Osceola	\$3,324.82	50	Highlands	\$2,586.59	67	Union	\$1,291.35

Includes all reported county and city government revenues and uses total county population to calculate per capita amounts.

Excludes custodial revenue and inter-fund transfers.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA TOTAL MUNICIPAL REVENUE

Total County Population, FY 2022-23

1	Duval	\$6,801.32	17	Brevard	\$1,796.28	34	Nassau	\$869.82	51	Washington	\$471.19
2	Leon	\$4,761.55	18	Orange	\$1,736.52	35	Indian River	\$860.04	52	Holmes	\$457.22
3	Glades	\$3,975.82	19	Lake	\$1,676.21	36	Columbia	\$810.18	53	Baker	\$440.76
4	Broward	\$3,708.83	20	Hardee	\$1,580.61	37	Calhoun	\$808.24	54	Gilchrist	\$394.83
5	Alachua	\$3,693.68	21	Hillsborough	\$1,499.63	38	Collier	\$788.46	55	Saint Johns	\$394.10
6	Monroe	\$3,647.78	22	Gulf	\$1,383.78	39	Taylor	\$782.87	56	Santa Rosa	\$381.82
7	Bay	\$3,317.31	23	Gadsden	\$1,331.14	40	Martin	\$782.51	57	Jefferson	\$377.41
8	Pinellas	\$2,853.86	24	Marion	\$1,267.59	41	DeSoto	\$762.39	58	Okeechobee	\$335.07
9	Saint Lucie	\$2,445.51	25	Seminole	\$1,259.23	42	Highlands	\$758.74	59	Liberty	\$287.29
10	Palm Beach	\$2,404.29	26	Hendry	\$1,234.43	43	Levy	\$740.42	60	Clay	\$286.28
11	Miami-Dade	\$2,201.78	27	Jackson	\$1,199.87	44	Walton	\$712.62	61	Union	\$282.31
12	Polk	\$2,159.43	28	Franklin	\$1,197.03	45	Putnam	\$664.77	62	Pasco	\$249.97
	Statewide	\$2,135.97	29	Okaloosa	\$1,124.08	46	Hamilton	\$652.97	63	Citrus	\$241.58
13	Volusia	\$2,100.01	30	Escambia	\$1,023.02	47	Charlotte	\$634.07	64	Lafayette	\$228.36
14	Sarasota	\$2,063.47	31	Bradford	\$1,014.27	48	Manatee	\$587.81	65	Dixie	\$201.72
15	Flagler	\$2,007.83	32	Osceola	\$966.15	49	Suwannee	\$538.40	66	Hernando	\$127.37
16	Lee	\$1,865.98	33	Madison	\$945.59	50	Sumter	\$497.50	67	Wakulla	\$97.10

Includes all reported city government revenues and uses total county population to calculate per capita amounts.

Excludes custodial revenue and inter-fund transfers.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA TOTAL MUNICIPAL REVENUE

Incorporated Population, FY 2022-23

				•			•			1	,
1	Glades*	\$32,654.65	18	Columbia	\$4,444.00	34	DeSoto	\$3,461.92	51	Okaloosa	\$2,632.79
2	Collier	\$8,734.91	19	Hardee	\$4,404.52	35	Citrus	\$3,426.59	52	Volusia	\$2,576.76
3	Leon	\$7,105.10	20	Madison	\$4,388.33	36	Highlands	\$3,306.37	53	Okeechobee	\$2,433.22
4	Monroe	\$6,911.90	21	Wakulla	\$4,303.86	37	Putnam	\$3,294.59	54	Taylor	\$2,404.03
5	Duval	\$6,728.90	22	Palm Beach	\$4,215.25	38	Levy	\$3,272.67	55	Liberty	\$2,384.70
6	Marion	\$6,527.53		Statewide	\$4,196.67	39	Manatee	\$3,268.99	56	Seminole	\$2,353.92
7	Charlotte	\$6,331.26	23	Martin	\$4,195.90	40	Gadsden	\$3,217.64	57	Gilchrist	\$2,283.12
8	Escambia	\$6,006.85	24	Calhoun	\$4,062.05	41	Suwannee	\$3,169.58	58	Washington	\$2,278.39
9	Alachua	\$5,943.77	25	Pinellas	\$3,993.56	42	Clay	\$3,041.22	59	Flagler	\$2,255.33
10	Bay	\$5,781.22	26	Hendry	\$3,938.99	43	Lake	\$2,967.48	60	Holmes	\$2,174.69
11	Saint Johns	\$5,484.14	27	Miami-Dade	\$3,888.88	44	Saint Lucie	\$2,951.75	61	Jefferson	\$2,084.94
12	Polk	\$5,223.54	28	Bradford	\$3,781.12	45	Pasco	\$2,866.83	62	Sumter	\$2,056.97
13	Sarasota	\$5,203.22	29	Broward	\$3,725.68	46	Osceola	\$2,808.16	63	Dixie	\$1,882.19
14	Hillsborough	\$4,825.45	30	Jackson	\$3,703.57	47	Franklin	\$2,801.12	64	Union	\$1,708.80
15	Nassau	\$4,738.90	31	Gulf	\$3,640.78	48	Brevard	\$2,754.69	65	Lafayette	\$1,705.65
16	Orange	\$4,540.63	32	Walton	\$3,566.40	49	Indian River	\$2,681.99	66	Hamilton	\$1,634.93
17	Santa Rosa	\$4,511.59	33	Lee	\$3,519.18	50	Hernando	\$2,667.99	67	Baker	\$1,451.73

Includes all reported city government revenues and uses incorporated population (people living in municipalities) to calculate per capita amounts. Excludes custodial revenue and inter-fund transfers.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.
*The City of Moore Haven operates the Capital Projects Finance Authority, a non-profit corporation that makes loans to public agencies inside and outside of Florida. CPFA has revenues and expenditures of over \$40 million and a population of 1,529, which inflates Glades County per capita amounts.

PER CAPITA TOTAL COUNTY REVENUE

FY 2022-23

1	Monroe	\$7,363.91	18	Wakulla	\$2,673.85	34	Hernando	\$2,160.39	51	Brevard	\$1,655.24
1			10			34	пеннанцо		31		
2	Miami-Dade	\$5,399.86	19	Indian River	\$2,630.94	35	Baker	\$2,058.44	52	Lafayette	\$1,650.31
3	Charlotte	\$4,478.37		Statewide	\$2,614.54	36	Seminole	\$1,990.16	53	Volusia	\$1,647.70
4	Collier	\$4,065.58	20	Hardee	\$2,607.30	37	Putnam	\$1,930.44	54	Columbia	\$1,613.12
5	Gulf	\$3,985.24	21	Hillsborough	\$2,520.36	38	Escambia	\$1,929.91	55	Calhoun	\$1,600.76
6	Franklin	\$3,950.77	22	Lee	\$2,470.19	39	Citrus	\$1,896.36	56	Saint Lucie	\$1,548.46
7	Walton	\$3,754.79	23	Okeechobee	\$2,456.55	40	Okaloosa	\$1,883.91	57	Suwannee	\$1,522.97
8	Martin	\$3,693.49	24	Pasco	\$2,439.33	41	Alachua	\$1,882.99	58	Bradford	\$1,478.06
9	Liberty	\$3,372.58	25	Jefferson	\$2,387.64	42	Madison	\$1,882.81	59	Lake	\$1,472.74
10	Manatee	\$3,286.76	26	Glades	\$2,373.39	43	Gilchrist	\$1,842.36	60	Clay	\$1,461.50
11	Washington	\$2,922.16	27	Osceola	\$2,358.68	44	Highlands	\$1,827.85	61	Sumter	\$1,333.16
12	Sarasota	\$2,900.81	28	Broward	\$2,332.92	45	Levy	\$1,766.01	62	Leon	\$1,306.04
13	DeSoto	\$2,833.66	29	Dixie	\$2,298.50	46	Taylor	\$1,760.26	63	Gadsden	\$1,293.91
14	Bay	\$2,821.57	30	Hendry	\$2,296.87	47	Marion	\$1,742.00	64	Holmes	\$1,238.28
15	Palm Beach	\$2,775.14	31	Nassau	\$2,231.49	48	Jackson	\$1,672.32	65	Santa Rosa	\$1,220.93
16	Orange	\$2,755.07	32	Pinellas	\$2,205.52	49	Polk	\$1,668.77	66	Union	\$1,009.04
17	Saint Johns	\$2,704.75	33	Hamilton	\$2,199.67	50	Flagler	\$1,665.62	67	Duval*	-

Includes county government revenue only and uses total county population.

Excludes custodial revenue and inter-fund transfers.

*Duval county data is included in the municipal tables and total county and municipal tables.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Tax Revenue FY 2022-23

				1	1		1			1	
1	Monroe	\$3,502.53	17	Sarasota	\$1,374.68	34	Putnam	\$1,048.89	51	Bradford	\$759.63
2	Walton	\$2,720.14	18	Osceola	\$1,291.75	35	Okaloosa	\$1,044.90	52	Jefferson	\$732.39
3	Miami-Dade	\$2,244.70	19	Flagler	\$1,283.03	36	Brevard	\$1,033.05	53	Citrus	\$731.18
4	Broward	\$1,988.09	20	Indian River	\$1,273.61	37	Hardee	\$1,018.06	54	Gilchrist	\$719.45
5	Collier	\$1,973.05	21	Hamilton	\$1,253.07	38	Leon	\$1,015.08	55	Dixie	\$689.75
6	Palm Beach	\$1,939.06	22	Saint Lucie	\$1,204.17	39	Sumter	\$972.74	56	Gadsden	\$685.27
7	Franklin	\$1,885.18	23	Manatee	\$1,201.86	40	Escambia	\$963.72	57	Wakulla	\$684.70
8	Martin	\$1,860.25	24	Volusia	\$1,181.96	41	Madison	\$945.56	58	Hernando	\$649.61
9	Gulf	\$1,805.37	25	Glades	\$1,155.77	42	Polk	\$937.72	59	Santa Rosa	\$624.60
10	Nassau	\$1,664.67	26	Seminole	\$1,133.01	43	Marion	\$927.85	60	Jackson	\$602.04
11	Pinellas	\$1,635.45	27	Okeechobee	\$1,129.64	44	Lake	\$885.83	61	Baker	\$593.02
12	Hillsborough	\$1,520.85	28	Alachua	\$1,102.13	45	Levy	\$868.68	62	Washington	\$549.56
13	Orange	\$1,503.48	29	Lee	\$1,080.57	46	Pasco	\$834.83	63	Liberty	\$537.23
	Statewide	\$1,479.94	30	Hendry	\$1,078.46	47	Highlands	\$829.28	64	Calhoun	\$504.91
14	Duval	\$1,455.58	31	Taylor	\$1,066.84	48	Columbia	\$797.69	65	Lafayette	\$474.32
15	Bay	\$1,439.76	32	Saint Johns	\$1,061.16	49	Clay	\$795.38	66	Holmes	\$418.43
16	Charlotte	\$1,408.97	33	DeSoto	\$1,056.56	50	Suwannee	\$794.61	67	Union	\$332.03

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA COUNTY AND MUNICIPAL PERMITS, FEES, AND SPECIAL ASSESSMENT REVENUE FY 2022-23

1	Charlotte	\$710.45
2	Sarasota	\$594.71
3	Osceola	\$532.59
4	Orange	\$517.41
5	Lake	\$481.47
6	Broward	\$446.76
7	Lee	\$406.07
8	Monroe	\$393.77
9	Bay	\$376.85
10	Brevard	\$358.73
11	Indian River	\$344.12
12	Okeechobee	\$330.02
13	Volusia	\$326.05
14	Saint Lucie	\$317.94
15	Pasco	\$316.56
	Statewide	\$308.09
16	Collier	\$304.92

17	Flagler	\$300.83
18	Polk	\$297.89
19	Miami-Dade	\$290.29
20	Hernando	\$288.64
21	Levy	\$282.34
22	Hillsborough	\$269.70
23	Palm Beach	\$267.06
24	Marion	\$260.60
25	Escambia	\$235.64
26	Martin	\$232.68
27	Highlands	\$223.37
28	DeSoto	\$215.33
29	Manatee	\$211.53
30	Dixie	\$210.89
31	Saint Johns	\$210.52
32	Columbia	\$210.24
33	Alachua	\$201.96

34	Nassau	\$181.70
35	Citrus	\$180.09
36	Hardee	\$175.46
37	Suwannee	\$174.60
38	Seminole	\$168.89
39	Putnam	\$168.04
40	Sumter	\$167.98
41	Jackson	\$164.59
42	Walton	\$159.16
43	Franklin	\$155.60
44	Leon	\$150.58
45	Madison	\$147.89
46	Pinellas	\$140.94
47	Duval	\$139.44
48	Gilchrist	\$138.20
49	Clay	\$137.45
50	Okaloosa	\$124.04

51	Taylor	\$122.55
52	Washington	\$118.84
53	Santa Rosa	\$114.05
54	Baker	\$101.22
55	Wakulla	\$96.59
56	Hendry	\$84.50
57	Lafayette	\$83.52
58	Union	\$77.51
59	Gulf	\$69.07
60	Bradford	\$44.05
61	Calhoun	\$40.49
62	Holmes	\$39.23
63	Hamilton	\$33.59
64	Glades	\$31.21
65	Jefferson	\$26.87
66	Liberty	\$23.31
67	Gadsden	\$21.65

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Intergovernmental Revenue FY 2022-23

1	T :1t	¢2 (24.96	10	TT J	¢004.60	24	C-1	¢552.20	<i>-</i> 1	D J	¢450.00
1	Liberty	\$2,634.86	18	Hendry	\$904.60	34	Columbia	\$552.38	51	Brevard	\$450.08
2	Washington	\$2,057.86	19	Glades	\$857.85	35	Highlands	\$547.60	52	Charlotte	\$440.44
3	Monroe	\$1,999.24	20	Holmes	\$846.24	36	Broward	\$539.14	53	Lake	\$436.39
4	Gulf	\$1,958.09	21	Gilchrist	\$776.87	37	Palm Beach	\$535.13	54	Hillsborough	\$424.19
5	Hardee	\$1,509.34	22	Lee	\$738.26	38	Sarasota	\$532.59	55	Volusia	\$415.08
6	Franklin	\$1,365.00	23	Walton	\$715.27	39	Okaloosa	\$527.25	56	Saint Johns	\$403.48
7	Bay	\$1,201.25	24	Gadsden	\$711.36	40	Manatee	\$520.78	57	Pasco	\$392.17
8	Jackson	\$1,114.78	25	Duval	\$687.69	41	Nassau	\$513.74	58	Seminole	\$391.98
9	Wakulla	\$1,059.52	26	Alachua	\$676.90	42	Baker	\$509.23	59	Citrus	\$391.40
10	Calhoun	\$1,034.81	27	Bradford	\$668.72	43	Osceola	\$507.87	60	Saint Lucie	\$390.71
11	Lafayette	\$1,024.90	28	Levy	\$644.52	44	Escambia	\$503.90	61	Santa Rosa	\$328.96
12	Jefferson	\$978.13	29	Union	\$641.75	45	Flagler	\$495.37	62	Polk	\$311.27
13	Dixie	\$958.98	30	Putnam	\$604.60	46	Okeechobee	\$493.87	63	Marion	\$311.02
14	Madison	\$950.29	31	Orange	\$594.46	47	Suwannee	\$488.05	64	Clay	\$306.47
15	Hamilton	\$927.54	32	Collier	\$586.95	48	Leon	\$470.75	65	Hernando	\$214.36
16	Miami-Dade	\$924.43	33	Martin	\$573.04	49	Indian River	\$455.10	66	Sumter	\$210.03
17	DeSoto	\$923.31		Statewide	\$571.55	50	Pinellas	\$455.03	67	Taylor	\$78.36

Intergovernmental revenue includes all revenues received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes. Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA MUNICIPAL AND COUNTY REVENUE FROM FLORIDA'S STATE GOVERNMENT FY 2022-23

1	Liberty	\$2,043.34	18	Bradford	\$603.84	35	Putnam	\$354.94	51	Pinellas	\$249.21
2	Washington	\$1,953.39	19	Wakulla	\$593.36	36	Okaloosa	\$345.76	52	Seminole	\$248.55
3	Franklin	\$963.44	20	Walton	\$577.82	37	Highlands	\$342.86	53	Lake	\$240.67
4	Lafayette	\$950.41	21	Gadsden	\$572.68	38	Collier	\$333.46	54	Saint Lucie	\$235.93
5	Dixie	\$946.98	22	Union	\$560.81	39	Alachua	\$322.36	55	Leon	\$230.46
6	Gulf	\$945.83	23	Taylor	\$505.90		Statewide	\$313.31	56	Charlotte	\$230.38
7	Hamilton	\$852.16	24	Bay	\$479.73	40	Broward	\$310.56	57	Marion	\$219.96
8	Hardee	\$845.30	25	Columbia	\$470.14	41	Indian River	\$287.39	58	Volusia	\$216.64
9	Monroe	\$837.92	26	Levy	\$441.94	42	Martin	\$286.15	59	Osceola	\$214.56
10	Madison	\$793.07	27	DeSoto	\$437.54	43	Duval	\$285.48	60	Saint Johns	\$209.42
11	Glades	\$785.83	28	Miami-Dade	\$432.83	44	Sarasota	\$271.86	61	Nassau	\$200.44
12	Jefferson	\$780.45	29	Baker	\$426.07	45	Citrus	\$270.93	62	Santa Rosa	\$197.26
13	Gilchrist	\$708.55	30	Suwannee	\$388.18	46	Escambia	\$267.53	63	Pasco	\$195.57
14	Holmes	\$689.65	31	Palm Beach	\$371.12	47	Flagler	\$261.90	64	Polk	\$192.63
15	Jackson	\$678.85	32	Okeechobee	\$369.54	48	Brevard	\$257.31	65	Clay	\$177.59
16	Calhoun	\$645.76	33	Lee	\$367.99	49	Manatee	\$254.69	66	Sumter	\$168.33
17	Hendry	\$632.17	34	Orange	\$359.24	50	Hillsborough	\$251.16	67	Hernando	\$142.15

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

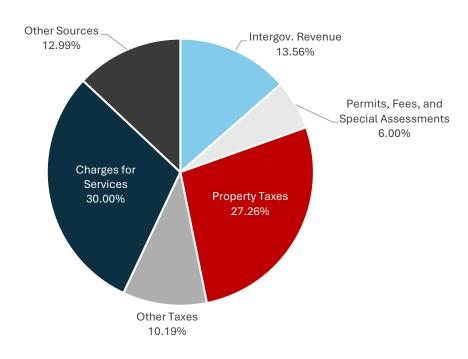
Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Charges for Services FY 2022-23

				•					_		
1	Glades	\$4,059.97	17	Orange	\$1,287.20	34	Gadsden	\$871.58	51	Hamilton	\$461.54
2	Leon	\$3,087.31	18	Volusia	\$1,283.78	35	Pasco	\$841.34	52	Jefferson	\$428.25
3	Duval	\$2,623.08	19	Martin	\$1,225.10	36	Jackson	\$837.40	53	Walton	\$420.46
4	Miami-Dade	\$2,585.31	20	Hendry	\$1,205.96	37	Seminole	\$833.48	54	Suwannee	\$419.44
5	Alachua	\$2,412.53	21	Franklin	\$1,205.12	38	DeSoto	\$806.65	55	Wakulla	\$415.76
6	Monroe	\$2,378.23	22	Baker	\$1,201.77	39	Escambia	\$800.23	56	Nassau	\$409.97
7	Pinellas	\$2,001.89	23	Gulf	\$1,157.20	40	Bradford	\$765.70	57	Dixie	\$393.17
8	Broward	\$1,820.57	24	Saint Lucie	\$1,140.53	41	Hernando	\$724.66	58	Santa Rosa	\$378.64
9	Polk	\$1,591.68	25	Manatee	\$1,123.06	42	Calhoun	\$600.95	59	Liberty	\$374.14
10	Charlotte	\$1,588.80	26	Marion	\$1,120.31	43	Citrus	\$591.21	60	Washington	\$337.34
11	Sarasota	\$1,512.53	27	Hillsborough	\$1,117.69	44	Levy	\$559.16	61	Sumter	\$332.09
	Statewide	\$1,508.53	28	Brevard	\$1,038.02	45	Columbia	\$540.92	62	Holmes	\$304.55
12	Palm Beach	\$1,477.07	29	Lake	\$931.17	46	Putnam	\$538.86	63	Gilchrist	\$266.48
13	Collier	\$1,445.49	30	Hardee	\$929.93	47	Osceola	\$530.85	64	Okeechobee	\$250.55
14	Bay	\$1,395.64	31	Okaloosa	\$902.58	48	Highlands	\$528.91	65	Clay	\$246.51
15	Lee	\$1,391.15	32	Saint Johns	\$886.03	49	Madison	\$496.84	66	Union	\$179.90
16	Flagler	\$1,292.54	33	Indian River	\$882.19	50	Taylor	\$487.25	67	Lafayette	\$166.49

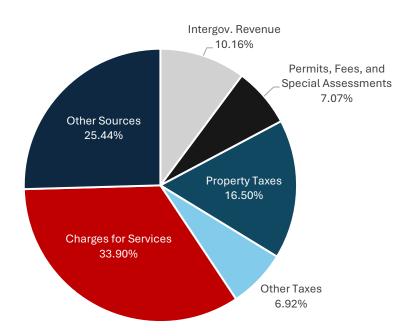
Charges for services are direct payments by private individuals or other governments for services provided. This includes such services as government owned utilities or waste collection. Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

County Government Revenue by Source FY 2022-23



Source: Florida Dept. of Financial Services, Office of Economic and Demographic Research, and Florida TaxWatch, November 2025.

MUNICIPAL GOVERNMENT BY REVENUE SOURCE FY 2022-23



Source: Florida Dept. of Financial Services, Office of Economic and Demographic Research, and Florida TaxWatch, November 2025.

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PER CAPITA TOTAL COUNTY AND MUNICIPAL GOVERNMENT EXPENDITURES FY 2022-23

1	Monroe	\$8,224
2	Miami-Dade	\$6,413
3	Glades	\$6,147
4	Duval	\$5,942
5	Leon	\$5,371
6	Broward	\$5,080
7	Bay	\$5,040
8	Franklin	\$4,861
9	Gulf	\$4,754
10	Alachua	\$4,531
11	Palm Beach	\$4,305
12	Pinellas	\$4,216
13	Lee	\$4,145
14	Charlotte	\$4,127
15	Sarasota	\$4,087
	Statewide	\$4,019
16	Collier	\$4,006

17	Orange	\$3,863
18	Martin	\$3,847
19	Washington	\$3,690
20	Liberty	\$3,605
21	Walton	\$3,551
22	Hardee	\$3,526
23	Saint Lucie	\$3,463
24	Manatee	\$3,421
25	Osceola	\$3,383
26	DeSoto	\$3,279
27	Volusia	\$3,274
28	Hendry	\$3,251
29	Indian River	\$3,100
29	Flagler	\$3,100
31	Polk	\$3,059
32	Hillsborough	\$2,926
33	Brevard	\$2,876

34	Hamilton	\$2,795
35	Escambia	\$2,762
36	Lake	\$2,736
37	Okaloosa	\$2,704
38	Seminole	\$2,694
39	Jackson	\$2,667
40	Marion	\$2,630
41	Saint Johns	\$2,573
42	Madison	\$2,555
43	Okeechobee	\$2,542
44	Dixie	\$2,474
45	Gadsden	\$2,469
46	Baker	\$2,463
47	Putnam	\$2,457
48	Nassau	\$2,383
49	Calhoun	\$2,348
50	Bradford	\$2,292

51	Taylor	\$2,271
52	Highlands	\$2,267
53	Pasco	\$2,233
54	Jefferson	\$2,228
55	Levy	\$2,149
56	Columbia	\$2,034
57	Gilchrist	\$1,995
58	Suwannee	\$1,905
59	Hernando	\$1,841
60	Citrus	\$1,823
61	Holmes	\$1,769
62	Clay	\$1,724
63	Wakulla	\$1,721
64	Sumter	\$1,669
65	Lafayette	\$1,643
66	Santa Rosa	\$1,502
67	Union	\$1,213

Includes all reported county and city government expenditures and uses total county population to calculate per capita amounts.

Excludes custodial revenue and inter-fund transfers.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA TOTAL MUNICIPAL EXPENDITURES

Total County Population, FY 2022-23

				1						1 .	
1	Duval	\$5,941.52	17	Brevard	\$1,466.20	34	Indian River	\$760.15	51	Jefferson	\$384.95
2	Glades	\$4,293.55	18	Orange	\$1,450.74	35	Madison	\$710.50	52	Suwannee	\$375.48
3	Leon	\$4,129.02	19	Osceola	\$1,439.93	36	Columbia	\$705.80	53	Charlotte	\$371.32
4	Alachua	\$3,077.90	20	Lake	\$1,351.20	37	Putnam	\$703.68	54	Santa Rosa	\$339.88
5	Broward	\$3,024.43	21	Gulf	\$1,318.17	38	Taylor	\$695.80	55	Sumter	\$327.63
6	Monroe	\$2,974.21	22	Jackson	\$1,228.07	39	Levy	\$694.46	56	Saint Johns	\$311.81
7	Pinellas	\$2,391.18	23	Hillsborough	\$1,206.91	40	Collier	\$669.49	57	Okeechobee	\$273.76
8	Bay	\$2,368.50	24	Gadsden	\$1,200.47	41	Nassau	\$668.32	58	Clay	\$265.84
9	Saint Lucie	\$2,033.49	25	Hardee	\$1,159.18	42	DeSoto	\$654.44	59	Liberty	\$250.34
10	Palm Beach	\$2,012.90	26	Franklin	\$1,153.32	43	Hamilton	\$605.66	60	Gilchrist	\$241.81
11	Miami-Dade	\$1,842.23	27	Marion	\$1,126.38	44	Highlands	\$604.27	61	Dixie	\$237.20
12	Volusia	\$1,789.03	28	Hendry	\$1,117.56	45	Martin	\$598.95	62	Pasco	\$194.68
	Statewide	\$1,786.64	29	Seminole	\$1,019.55	46	Holmes	\$525.46	63	Union	\$193.33
13	Polk	\$1,622.17	30	Okaloosa	\$942.32	47	Manatee	\$522.74	64	Citrus	\$190.94
14	Sarasota	\$1,583.92	31	Escambia	\$877.61	48	Washington	\$522.02	65	Lafayette	\$157.42
15	Flagler	\$1,557.74	32	Bradford	\$877.19	49	Walton	\$438.54	66	Hernando	\$107.04
16	Lee	\$1,517.37	33	Calhoun	\$762.63	50	Baker	\$405.15	67	Wakulla	\$106.09

Includes all reported city government expenditures and uses total county population to calculate per capita amounts.

Excludes custodial revenue and inter-fund transfers.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita Total County Expenditures

FY 2022-23

				1 -						1 -	
1	Monroe	\$5,249.68	18	Indian River	\$2,340.00	34	Okaloosa	\$1,761.27	51	Clay	\$1,457.95
2	Miami-Dade	\$4,570.70	19	Palm Beach	\$2,292.40	35	Putnam	\$1,753.11	52	Levy	\$1,454.59
3	Charlotte	\$3,756.05	20	Okeechobee	\$2,268.00	36	Gilchrist	\$1,753.07	53	Alachua	\$1,453.22
4	Franklin	\$3,707.75	21	Saint Johns	\$2,261.35	37	Hernando	\$1,734.14	54	Jackson	\$1,439.27
5	Gulf	\$3,436.02	22	Dixie	\$2,236.38	38	Hillsborough	\$1,719.17	55	Polk	\$1,437.10
6	Liberty	\$3,354.39		Statewide	\$2,232.15	39	Nassau	\$1,714.43	56	Saint Lucie	\$1,429.57
7	Collier	\$3,336.53	23	Hamilton	\$2,189.02	40	Seminole	\$1,674.75	57	Bradford	\$1,414.94
8	Martin	\$3,247.85	24	Hendry	\$2,133.55	41	Highlands	\$1,663.12	58	Brevard	\$1,409.64
9	Washington	\$3,167.69	25	Baker	\$2,057.61	42	Citrus	\$1,632.11	59	Lake	\$1,385.27
10	Walton	\$3,112.64	26	Broward	\$2,056.07	43	Wakulla	\$1,614.67	60	Sumter	\$1,341.33
11	Manatee	\$2,897.77	27	Pasco	\$2,037.99	44	Calhoun	\$1,584.89	61	Columbia	\$1,328.45
12	Bay	\$2,671.23	28	Osceola	\$1,943.50	45	Taylor	\$1,575.70	62	Gadsden	\$1,268.37
13	Lee	\$2,627.44	29	Escambia	\$1,884.64	46	Flagler	\$1,541.86	63	Holmes	\$1,243.45
14	DeSoto	\$2,624.15	30	Glades	\$1,853.78	47	Suwannee	\$1,529.71	64	Leon	\$1,241.77
15	Sarasota	\$2,503.53	31	Madison	\$1,844.72	48	Marion	\$1,504.09	65	Santa Rosa	\$1,162.60
16	Orange	\$2,412.50	32	Jefferson	\$1,843.43	49	Lafayette	\$1,485.77	66	Union	\$1,019.74
17	Hardee	\$2,366.68	33	Pinellas	\$1,825.17	50	Volusia	\$1,484.99	67	Duval	-

Includes county government expenditures only and uses total county population.

Excludes custodial revenue and inter-fund transfers.

*Duval county data is included in the municipal tables and total county and municipal tables.

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

COUNTY EXPENDITURE GROWTH VS. POPULATION AND INFLATION

FY 2012-13 to FY 2023-24 (cont'd on next page)

		Tax Growth	Pop. & Inflation
1	Washington*	299.9%	35.3%
2	Liberty	186.3%	23.7%
3	Gulf	177.6%	33.3%
4	Bay	156.4%	45.3%
5	Okeechobee	126.4%	31.0%
6	DeSoto	115.9%	33.9%
7	Flagler	114.8%	75.8%
8	Dixie	113.8%	39.7%
9	Nassau	113.4%	77.6%
10	Santa Rosa	112.9%	69.6%
11	Osceola	112.5%	100.4%
12	Lake	110.9%	79.9%
13	Pasco	108.1%	69.7%
14	Charlotte	102.3%	64.1%
15	Gilchrist	100.9%	49.1%
16	Clay	96.7%	57.6%
17	Saint Johns	93.2%	105.8%

		Tax Growth	Pop. & Inflation
18	Okaloosa	90.8%	53.2%
19	Manatee	89.7%	73.2%
20	Marion	88.9%	58.6%
21	Seminole	86.5%	48.6%
22	Hendry	83.3%	42.3%
23	Escambia	81.6%	45.7%
24	Franklin	80.9%	47.6%
25	Orange	80.4%	63.3%
26	Lee	74.0%	63.8%
27	Polk	73.8%	70.9%
28	Broward	72.7%	45.5%
29	Collier	72.0%	57.5%
30	Martin	71.5%	44.7%
31	Sumter	69.3%	94.4%
32	Monroe	68.7%	51.2%
33	Indian River	68.5%	58.1%
34	Wakulla	67.7%	54.2%

Includes county government expenditures only. Excludes custodial revenues and inter-fund transfers.

* Large infrastructure and other fixed capital outlay projects can skew expenditures, especially in smaller counties. Washington County had \$50 million in transportation spending in 2023, approximately two-thirds of total spending. Source: Florida Department of Revenue. Calculations by Florida TaxWatch, November 2025.

COUNTY EXPENDITURE GROWTH VS. POPULATION AND INFLATION

FY 2012-13 to FY 2023-24 (cont'd)

		Tax Growth	Pop. & Inflation
35	Gadsden	65.7%	22.8%
36	Hernando	65.4%	54.6%
37	Jackson	65.1%	28.5%
	Statewide	63.1%	54.5%
38	Walton	63.0%	89.8%
39	Highlands	62.2%	38.6%
40	Putnam	59.8%	37.5%
41	Citrus	59.4%	51.9%
42	Hamilton	59.1%	24.0%
43	Sarasota	57.5%	58.5%
44	Saint Lucie	56.7%	72.5%
45	Volusia	55.1%	53.9%
45	Bradford	55.1%	32.4%
47	Alachua	54.8%	55.5%
48	Calhoun	53.9%	24.3%
49	Holmes	53.6%	30.8%
50	Palm Beach	52.4%	49.9%

		Tax Growth	Pop. & Inflation
51	Baker	50.2%	38.7%
52	Lafayette	49.0%	23.3%
53	Madison	47.8%	26.8%
54	Hillsborough	47.2%	58.9%
55	Columbia	46.9%	40.7%
56	Brevard	46.7%	53.7%
57	Miami-Dade	44.7%	41.1%
58	Jefferson	44.5%	39.2%
59	Hardee	44.0%	21.9%
60	Pinellas	42.1%	38.4%
61	Leon	41.3%	42.6%
62	Taylor	40.7%	24.0%
63	Levy	40.0%	47.8%
64	Union	37.0%	37.1%
65	Suwannee	36.5%	36.3%
66	Glades	8.5%	30.9%

Includes county government expenditures only. Excludes custodial revenues and inter-fund transfers.

* Large infrastructure and other fixed capital outlay projects can skew expenditures, especially in smaller counties.

Washington County had \$50 million in transportation spending in 2023, approximately two-thirds of total spending.

Source: Florida Department of Revenue. Calculations by Florida TaxWatch, November 2025.

Municipal Expenditure Growth vs. Population and Inflation for the 70 Largest Florida Cities FY 2012-13 to FY 2022-23 (cont'd on next page)

		Expenditure	Pop. &
		Growth	Inflation
1	Doral	272.1%	117.2%
2	North Port	199.1%	92.3%
3	Bonita Springs	167.8%	59.6%
4	Palm Beach Gardens	114.8%	63.7%
5	Clermont	107.9%	106.7%
6	Winter Garden	105.0%	79.8%
7	Cape Coral	100.0%	74.2%
8	Palm Coast	94.4%	73.7%
9	Lauderhill	89.1%	46.6%
10	Palm Bay	88.5%	67.7%
11	Greenacres	85.9%	56.7%
12	Jupiter	85.7%	42.6%
13	West Palm Beach	82.8%	56.0%
14	Pompano Beach	81.9%	45.0%
15	Apopka	81.0%	73.8%
16	Tampa	79.2%	54.2%
17	Port Saint Lucie	78.2%	87.8%
18	Oakland Park	77.9%	40.2%

		Expenditure Growth	Pop. & Inflation
19	Daytona Beach	76.2%	71.8%
20	Fort Myers	74.3%	91.6%
21	North Lauderdale	73.3%	39.8%
22	Kissimmee	73.0%	70.9%
23	Winter Haven	72.3%	102.2%
24	Orlando	71.6%	71.8%
25	Miramar	69.2%	44.0%
26	Miami Beach	68.9%	20.8%
27	Largo	68.8%	41.5%
28	Delray Beach	68.2%	43.1%
29	Saint Cloud	68.1%	109.8%
30	Boca Raton	67.6%	53.7%
31	Ocoee	63.9%	73.9%
32	Boynton Beach	62.1%	54.2%
33	Port Orange	61.1%	49.9%
34	Clearwater	60.8%	43.4%
35	Pembroke Pines	60.5%	44.8%
36	Sarasota	60.4%	42.3%

MUNICIPAL EXPENDITURE GROWTH VS. POPULATION AND INFLATION FOR THE 70 LARGEST FLORIDA CITIES FY 2012-13 to FY 2022-23 (cont'd)

		Expenditure	Pop. &
		Growth	Inflation
37	Miami	59.8%	45.5%
37	Hollywood	59.8%	41.6%
39	Deltona	59.3%	49.8%
40	North Miami	56.5%	31.4%
41	Wellington	53.8%	39.9%
42	Melbourne	53.7%	49.0%
43	Hialeah	53.2%	31.2%
44	Saint Petersburg	52.1%	40.0%
45	Coconut Creek	51.6%	41.6%
46	Titusville	50.3%	50.5%
47	Bradenton	49.6%	49.2%
48	Davie	48.8%	50.4%
49	Sunrise	44.9%	48.8%
50	Sanford	44.7%	57.6%
51	Ocala	43.2%	52.2%
52	Fort Pierce	43.1%	56.1%
53	Weston	43.0%	36.7%
54	Homestead	42.9%	71.0%

		Expenditure Growth	Pop. & Inflation
55	Gainesville	40.4%	56.4%
56	Coral Gables	39.3%	40.1%
57	Pensacola	38.5%	38.9%
58	Deerfield Beach	35.8%	51.9%
59	Jacksonville	35.6%	58.7%
60	Altamonte Springs	34.9%	46.8%
61	Tamarac	34.6%	57.3%
62	Pinellas Park	34.4%	46.4%
63	Lakeland	33.5%	62.5%
64	Cutler Bay	32.5%	42.3%
65	Tallahassee	30.1%	44.5%
66	Plantation	29.5%	46.6%
67	Margate	26.0%	39.9%
68	Miami Gardens	21.8%	41.2%
69	Coral Springs	17.1%	44.4%
70	Fort Lauderdale	4.0%	46.3%

PER CAPITA COUNTY AND MUNICIPAL GENERAL GOVERNMENT EXPENDITURES FY 2022-23

1	Monroe	\$1,812.28	17	Lake	\$851.78	34	Madison	\$615.81	51	Jefferson	\$423.87
1		1 7						·		,	, , , , , , ,
2	Miami-Dade	\$1,628.45	18	Manatee	\$843.33	35	Putnam	\$571.16	52	Suwannee	\$420.26
3	Duval	\$1,562.20	19	Leon	\$810.72	36	Dixie	\$566.03	53	Santa Rosa	\$417.84
4	Broward	\$1,398.14	20	Hillsborough	\$801.73	37	DeSoto	\$565.18	54	Lafayette	\$415.92
5	Lee	\$1,287.91	21	Osceola	\$791.73	38	Okaloosa	\$542.18	55	Columbia	\$413.97
6	Bay	\$1,133.16	22	Escambia	\$786.37	39	Hardee	\$528.50	56	Jackson	\$409.68
7	Martin	\$1,086.63	23	Saint Lucie	\$782.33	40	Gadsden	\$525.81	57	Levy	\$391.61
8	Pinellas	\$1,013.85	24	Hendry	\$718.47	41	Nassau	\$507.78	58	Saint Johns	\$390.51
9	Palm Beach	\$996.98	25	Franklin	\$707.61	42	Highlands	\$505.59	59	Calhoun	\$376.20
	Statewide	\$988.61	26	Volusia	\$693.04	43	Wakulla	\$466.19	60	Gilchrist	\$374.30
10	Alachua	\$974.23	27	Indian River	\$689.49	44	Washington	\$465.85	61	Citrus	\$362.53
11	Collier	\$956.74	28	Polk	\$685.69	45	Glades	\$463.33	62	Sumter	\$360.05
12	Charlotte	\$951.79	29	Seminole	\$678.52	46	Hernando	\$458.05	63	Holmes	\$355.62
13	Gulf	\$936.35	30	Brevard	\$673.39	47	Okeechobee	\$448.95	64	Bradford	\$355.24
14	Orange	\$921.00	31	Walton	\$669.99	48	Hamilton	\$447.10	65	Clay	\$336.19
15	Liberty	\$879.01	32	Flagler	\$645.97	49	Marion	\$441.23	66	Baker	\$293.05
16	Sarasota	\$872.24	33	Pasco	\$621.25	50	Taylor	\$424.66	67	Union	\$229.12

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Public Safety Expenditures FY 2022-23

1	Monroe	¢2.555.20	17	1.0	¢002.40	34	C	007454	51	Manatee	¢(00.17
1	Monroe	\$2,555.30	1/	Jefferson	\$993.40	34	Seminole	\$874.54	51	Manatee	\$689.17
2	Baker	\$1,612.65	18	Dixie	\$983.69	35	Nassau	\$873.38	52	Hernando	\$681.61
3	Broward	\$1,598.49	19	Leon	\$982.02	36	Levy	\$868.81	53	Wakulla	\$674.20
4	Okeechobee	\$1,459.29	20	Charlotte	\$981.89	37	Putnam	\$863.24	54	Citrus	\$668.39
5	Palm Beach	\$1,441.09	21	Franklin	\$974.04	38	Flagler	\$855.56	55	Saint Lucie	\$657.95
6	DeSoto	\$1,422.60	22	Duval	\$971.23	39	Escambia	\$839.80	56	Calhoun	\$652.89
7	Miami-Dade	\$1,398.23	23	Taylor	\$949.55	40	Bradford	\$832.56	57	Gadsden	\$647.11
8	Pinellas	\$1,294.86	24	Volusia	\$943.05	41	Lake	\$825.57	58	Columbia	\$623.66
9	Sarasota	\$1,252.85	25	Lee	\$931.99	42	Gulf	\$822.26	59	Jackson	\$621.92
10	Hardee	\$1,245.70	26	Madison	\$926.98	43	Highlands	\$803.82	60	Suwannee	\$609.06
11	Martin	\$1,233.79	27	Alachua	\$914.27	44	Okaloosa	\$786.20	61	Clay	\$600.78
12	Bay	\$1,186.80	28	Hamilton	\$913.11	45	Saint Johns	\$777.37	62	Washington	\$569.46
13	Walton	\$1,097.52	29	Indian River	\$911.95	46	Brevard	\$769.72	63	Holmes	\$568.99
	Statewide	\$1,045.05	30	Hendry	\$903.37	47	Liberty	\$759.29	64	Lafayette	\$541.34
14	Orange	\$1,016.82	31	Gilchrist	\$896.06	48	Pasco	\$735.78	65	Hillsborough	\$531.68
15	Glades	\$1,015.16	32	Osceola	\$895.44	49	Polk	\$731.85	66	Santa Rosa	\$489.85
16	Collier	\$1,001.74	33	Marion	\$895.23	50	Sumter	\$722.01	67	Union	\$451.80

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA COUNTY AND MUNICIPAL PHYSICAL ENVIRONMENT EXPENDITURES FY 2022-23

1	D1	¢2.245.22	10	Dalan Danah	¢014.22	2.4	C:1-	¢527.60	<i>[</i> 1	E	¢216.25
1	Duval	\$2,245.22	18	Palm Beach	\$814.23	34	Seminole	\$527.68	51	Escambia	\$316.25
2	Alachua	\$1,856.87	19	Lee	\$810.06	35	Columbia	\$492.16	52	Nassau	\$313.49
3	Leon	\$1,628.74	20	Marion	\$802.51	36	Okaloosa	\$478.10	53	Suwannee	\$312.30
4	Gulf	\$1,568.41		Statewide	\$787.82	37	Glades	\$471.89	54	Wakulla	\$305.34
5	Collier	\$1,117.06	21	Manatee	\$770.79	38	Hamilton	\$429.22	55	Dixie	\$290.99
6	Monroe	\$1,084.43	22	Volusia	\$765.01	39	Putnam	\$418.93	56	Washington	\$282.32
7	Saint Lucie	\$1,021.08	23	Broward	\$741.39	40	Taylor	\$415.53	57	Liberty	\$279.04
8	Pinellas	\$990.87	24	Miami-Dade	\$707.21	41	Madison	\$400.54	58	Clay	\$235.92
9	Polk	\$956.69	25	Hillsborough	\$690.39	42	Saint Johns	\$399.03	59	Santa Rosa	\$229.79
10	Bay	\$939.12	26	Calhoun	\$672.30	43	Walton	\$395.49	60	Holmes	\$209.27
11	Hardee	\$866.15	27	Brevard	\$667.33	44	Levy	\$388.51	61	Baker	\$208.86
12	Martin	\$865.26	28	Indian River	\$649.09	45	Highlands	\$383.77	62	Union	\$201.17
13	Flagler	\$857.91	29	Gadsden	\$641.25	46	Pasco	\$377.74	63	Gilchrist	\$187.59
14	Charlotte	\$850.64	30	DeSoto	\$632.93	47	Jackson	\$358.94	64	Lafayette	\$183.77
15	Franklin	\$841.76	31	Lake	\$616.59	48	Hernando	\$329.60	65	Sumter	\$160.67
16	Hendry	\$840.44	32	Bradford	\$611.08	49	Citrus	\$318.70	66	Osceola	\$158.19
17	Sarasota	\$836.93	33	Orange	\$606.63	50	Jefferson	\$318.37	67	Okeechobee	\$139.51

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Transportation Expenditures FY 2022-23

1	3471. ·	¢2.111.20	10	C . 11:	¢472.70	2.4	011.	ф220.22		D	¢250.42
1	Washington	\$2,111.28	18	Collier	\$473.70	34	Gilchrist	\$330.32	51	Pasco	\$250.42
2	Liberty	\$1,474.72	19	Hardee	\$460.87	35	Calhoun	\$327.70	52	Sumter	\$249.65
3	Monroe	\$833.97	20	Indian River	\$451.53	36	Taylor	\$326.05	53	Pinellas	\$246.78
4	Charlotte	\$829.14	21	Okaloosa	\$411.94	37	Bradford	\$324.77	54	Polk	\$246.19
5	Bay	\$795.06		Statewide	\$401.57	38	Flagler	\$324.67	55	Putnam	\$242.25
6	Gulf	\$696.98	22	Osceola	\$399.37	39	Palm Beach	\$314.07	56	Okeechobee	\$230.84
7	Hamilton	\$672.41	23	Saint Lucie	\$394.27	40	Nassau	\$306.69	57	Marion	\$222.08
8	Lee	\$643.54	24	Escambia	\$386.15	41	DeSoto	\$303.18	58	Lafayette	\$221.60
9	Duval	\$614.90	25	Holmes	\$382.75	42	Saint Johns	\$302.42	59	Hillsborough	\$210.45
10	Broward	\$603.37	26	Sarasota	\$380.79	43	Levy	\$297.61	60	Citrus	\$209.55
11	Miami-Dade	\$601.34	27	Leon	\$368.15	44	Volusia	\$294.80	61	Glades	\$204.01
12	Franklin	\$595.77	28	Gadsden	\$357.67	45	Madison	\$294.61	62	Baker	\$200.92
13	Jackson	\$549.75	29	Clay	\$351.75	46	Seminole	\$280.74	63	Union	\$180.52
14	Hendry	\$538.15	30	Columbia	\$343.53	47	Martin	\$276.93	64	Hernando	\$170.98
15	Walton	\$510.39	31	Jefferson	\$339.82	48	Alachua	\$259.97	65	Lake	\$167.92
16	Dixie	\$503.50	32	Brevard	\$339.45	49	Highlands	\$258.77	66	Santa Rosa	\$161.91
17	Manatee	\$491.26	33	Suwannee	\$336.07	50	Orange	\$253.85	67	Wakulla	\$102.10

Includes spending on road and street facilities, airports, water transportation systems, and transit and parking facilities. This expenditure category does not include traffic control, law enforcement, and highway safety projects (in public safety).

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

PER CAPITA COUNTY AND MUNICIPAL ECONOMIC ENVIRONMENT EXPENDITURES FY 2022-23

1	Glades	\$3,841.35	17	Okaloosa	\$142.30	34	Polk	\$83.38	51	Hendry	\$37.87
2	Monroe	\$898.37	18	Hillsborough	\$138.94	35	Hamilton	\$80.33	52	Pasco	\$37.02
3	Walton	\$616.54	19	Calhoun	\$129.43	36	Santa Rosa	\$80.19	53	Bradford	\$34.96
4	Bay	\$527.42	20	Holmes	\$128.61	37	Washington	\$77.60	54	Marion	\$31.38
5	Miami-Dade	\$324.42	21	Broward	\$124.18	38	Lee	\$73.07	55	Okeechobee	\$30.32
6	Orange	\$313.10	22	Volusia	\$118.89	39	Lake	\$67.40	56	Dixie	\$27.95
7	Gulf	\$292.09	23	Collier	\$118.25	40	Gilchrist	\$59.86	57	Charlotte	\$25.24
8	Franklin	\$233.56	24	Madison	\$117.94	41	Liberty	\$58.22	58	Suwannee	\$24.20
9	Escambia	\$210.03	25	Manatee	\$106.85	42	Highlands	\$56.32	59	Sumter	\$23.76
10	Jackson	\$202.26	26	Saint Lucie	\$104.75	43	Gadsden	\$51.36	60	Union	\$22.92
11	Pinellas	\$194.21	27	Duval	\$103.16	44	Columbia	\$50.65	61	Taylor	\$22.19
12	Hardee	\$175.93	28	Leon	\$102.60	45	Levy	\$50.09	62	DeSoto	\$20.79
13	Palm Beach	\$173.96	29	Putnam	\$99.59	46	Martin	\$42.51	63	Clay	\$16.34
14	Osceola	\$158.67	30	Citrus	\$93.62	47	Flagler	\$42.43	64	Baker	\$15.81
15	Lafayette	\$158.44	31	Nassau	\$91.52	48	Sarasota	\$42.23	65	Hernando	\$14.05
	Statewide	\$157.16	32	Alachua	\$90.34	49	Seminole	\$41.76	66	Indian River	\$5.39
16	Saint Johns	\$143.77	33	Brevard	\$86.10	50	Jefferson	\$40.10	67	Wakulla	\$4.30

Economic environment includes spending on employment opportunity and development, industry development, veteran's services and housing, and urban development. Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Human Services Expenditures FY 2022-23

				i			ī			1	
1	Miami-Dade	\$1,161.65	17	Brevard	\$113.49	34	Sarasota	\$58.25	51	Taylor	\$33.34
2	Franklin	\$1,033.86	18	Bay	\$110.11	35	Columbia	\$56.66	52	Putnam	\$32.40
3	Monroe	\$434.24	19	Clay	\$107.23	36	Saint Johns	\$52.12	53	Liberty	\$32.11
4	Jackson	\$426.98	20	Palm Beach	\$101.72	37	Nassau	\$51.50	54	Wakulla	\$31.21
5	Orange	\$324.39	21	Volusia	\$100.04	38	Pasco	\$46.99	55	Suwannee	\$28.96
	Statewide	\$252.20	22	Manatee	\$92.32	39	Levy	\$46.86	56	Calhoun	\$28.33
6	Hillsborough	\$222.50	23	Pinellas	\$81.44	40	Hendry	\$45.14	57	Holmes	\$28.17
7	Duval	\$184.52	24	Citrus	\$78.67	41	Osceola	\$45.06	58	Escambia	\$27.66
8	Broward	\$176.72	25	Seminole	\$78.17	42	Baker	\$40.05	59	Dixie	\$27.02
9	Charlotte	\$169.22	26	Indian River	\$78.01	43	Flagler	\$39.42	60	Washington	\$26.69
10	Gulf	\$163.93	27	Madison	\$74.94	44	Gilchrist	\$39.28	61	Okaloosa	\$26.39
11	Leon	\$160.09	28	Marion	\$73.98	45	Sumter	\$37.82	62	Lake	\$26.05
12	Highlands	\$135.04	29	Alachua	\$73.18	46	Hamilton	\$37.17	63	Glades	\$23.34
13	DeSoto	\$130.98	30	Okeechobee	\$66.73	47	Lee	\$35.99	64	Union	\$23.06
14	Polk	\$128.22	31	Collier	\$65.13	48	Hernando	\$35.08	65	Bradford	\$22.99
15	Gadsden	\$126.30	32	Martin	\$63.09	49	Santa Rosa	\$34.67	66	Lafayette	\$22.11
16	Walton	\$124.43	33	Saint Lucie	\$61.27	50	Hardee	\$33.95	67	Jefferson	\$6.81

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

Per Capita County and Municipal Cultural and Recreation Expenditures FY 2022-23

1	Monroe	\$440.32	17	Charlotte	\$214.84	34	Suwannee	\$128.27	51	Citrus	\$64.06
2	Franklin	\$394.32	18	Duval	\$207.10	35	Alachua	\$125.83	52	Putnam	\$63.53
3	Miami-Dade	\$373.26	19	Flagler	\$204.31	36	Hamilton	\$124.63	53	Sumter	\$61.61
4	Pinellas	\$326.06	20	Hillsborough	\$204.21	37	Wakulla	\$117.66	54	Taylor	\$55.25
5	Saint Johns	\$324.71	21	Martin	\$203.81	38	DeSoto	\$116.27	55	Gilchrist	\$54.68
6	Palm Beach	\$300.42	22	Orange	\$185.35	39	Hendry	\$101.92	56	Glades	\$53.30
7	Broward	\$297.70	23	Nassau	\$181.31	40	Calhoun	\$99.63	57	Santa Rosa	\$52.16
8	Okaloosa	\$279.35	24	Manatee	\$166.85	41	Lafayette	\$90.13	58	Baker	\$48.41
9	Collier	\$265.03	25	Leon	\$155.82	42	Marion	\$81.36	59	Union	\$47.29
10	Sarasota	\$256.35	26	Lake	\$150.43	43	Okeechobee	\$80.62	60	Hernando	\$46.20
11	Lee	\$253.54	27	Seminole	\$150.32	44	Pasco	\$79.79	61	Columbia	\$44.83
12	Volusia	\$239.33	28	Polk	\$142.07	45	Madison	\$72.29	62	Liberty	\$44.19
13	Bay	\$235.67	29	Hardee	\$140.45	46	Highlands	\$70.76	63	Bradford	\$43.62
14	Saint Lucie	\$230.67	30	Brevard	\$140.42	47	Gadsden	\$69.53	64	Clay	\$38.38
15	Gulf	\$226.97	31	Escambia	\$139.54	48	Washington	\$69.25	65	Levy	\$31.70
	Statewide	\$224.56	32	Osceola	\$138.59	49	Jefferson	\$65.38	66	Dixie	\$31.36
16	Indian River	\$221.49	33	Walton	\$128.52	50	Jackson	\$64.36	67	Holmes	\$27.02

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

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

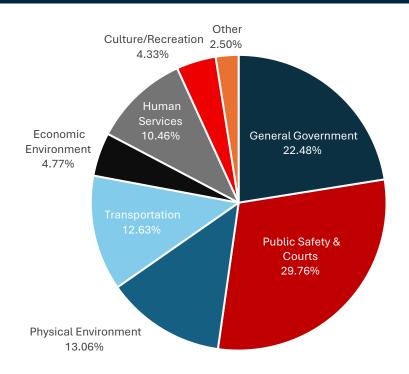
Per Capita County and Municipal Court-Related Expenditures FY 2022-23

-	3.6	*****	1.0	- 11·	A		n, n,	440.00	L		****
1	Monroe	\$151.30	18	Franklin	\$67.75	35	Palm Beach	\$48.83	51	Santa Rosa	\$36.06
2	Bay	\$104.89	19	Osceola	\$65.92	36	Gadsden	\$46.30	52	Marion	\$35.74
3	Hernando	\$98.57	20	Putnam	\$65.79	37	Suwannee	\$46.06	53	Okaloosa	\$34.79
4	Washington	\$85.10	21	Bradford	\$65.54	38	Madison	\$45.85	54	Saint Johns	\$34.09
5	Volusia	\$82.07	22	Leon	\$59.55		Statewide	\$45.00	55	Flagler	\$33.43
6	Liberty	\$78.15	23	Union	\$57.18	39	Taylor	\$44.87	56	Jackson	\$30.95
7	Okeechobee	\$77.69	24	Escambia	\$56.44	40	Brevard	\$43.13	57	Broward	\$30.01
8	Saint Lucie	\$77.03	25	Nassau	\$53.70	41	Dixie	\$43.04	58	Lake	\$27.71
9	Alachua	\$75.52	26	Pinellas	\$53.36	42	Gulf	\$42.76	59	Citrus	\$27.29
10	DeSoto	\$75.07	27	Highlands	\$53.32	43	Charlotte	\$42.63	60	Manatee	\$19.79
11	Lee	\$73.95	28	Calhoun	\$52.87	44	Sarasota	\$42.38	61	Wakulla	\$19.78
12	Hardee	\$73.82	29	Hendry	\$52.76	45	Jefferson	\$40.62	62	Hillsborough	\$15.96
13	Hamilton	\$73.71	30	Indian River	\$51.64	46	Polk	\$40.39	63	Lafayette	\$9.87
14	Martin	\$73.08	31	Orange	\$50.64	47	Baker	\$40.23	64	Pasco	\$8.42
15	Levy	\$71.64	32	Gilchrist	\$50.47	48	Duval	\$38.09	65	Collier	\$8.38
16	Glades	\$69.46	33	Seminole	\$50.44	49	Clay	\$37.20	66	Walton	\$7.88
17	Holmes	\$68.50	34	Miami-Dade	\$49.87	50	Sumter	\$36.24	67	Columbia	\$6.58

Includes general court and circuit court administration, state attorney, public defender and clerks of the court administration, guardian ad litem, hearing officers, dispute resolution, misdemeanor probation, legal aid and other court related exoenditures.

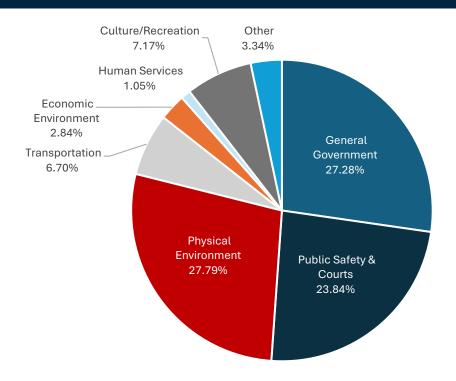
Source: Florida Legislature, Office of Economic and Demographic Research, Florida Department of Financial Services and Florida TaxWatch, November 2025.

County Government Expenditure by Source FY 2022-23



Source: Florida Dept. of Financial Services, Office of Economic and Demographic Research, and Florida TaxWatch, November 2025.

MUNICIPAL GOVERNMENT EXPENDITURE BY SOURCE FY 2022-23



Source: Florida Dept. of Financial Services, Office of Economic and Demographic Research, and Florida TaxWatch, November 2025.

Property Taxes	
Other Taxes & Fees	
COUNTY & MUNICIPAL REVENUE	38
County & Municipal Expenditure	50
Population & Miscellaneous	68
Total County Population	
Percentage of Population Living in Unincorporated Areas	
Population of Florida's 70 Largest Cities	
Population Density by County	
Per Capita County Personal Income	73
Unemployment Rate by County	74

TOTAL COUNTY POPULATION

APRIL 1, 2025

1	Miami-Dade	2,814,927	18	Marion	433,765	35	Flagler	140,714	52	Washington	26,876
1	Miaiii-Dade		10			33			52		·
2	Broward	1,993,535	19	Collier	413,314	36	Highlands	107,976	53	Hardee	26,042
3	Hillsborough	1,575,637	20	Saint Lucie	394,074	37	Nassau	107,053	54	Taylor	22,011
4	Palm Beach	1,556,161	21	Saint Johns	348,336	38	Walton	90,547	55	Holmes	20,042
5	Orange	1,536,045	22	Escambia	337,728	39	Monroe	84,707	56	Gilchrist	19,716
6	Duval	1,079,044	23	Leon	305,866	40	Putnam	76,600	57	Madison	18,859
7	Pinellas	966,933	24	Alachua	298,485	41	Columbia	72,388	58	Dixie	17,217
8	Polk	846,896	25	Clay	238,605	42	Jackson	49,728	59	Union	16,821
9	Lee	839,223	26	Okaloosa	226,193	43	Suwannee	47,274	60	Gulf	16,621
10	Brevard	667,900	27	Charlotte	223,430	44	Hendry	47,085	61	Jefferson	15,761
11	Pasco	648,369	28	Hernando	212,849	45	Levy	46,270	62	Hamilton	14,155
12	Volusia	604,533	29	Santa Rosa	211,445	46	Gadsden	44,790	63	Calhoun	13,655
13	Seminole	495,106	30	Bay	199,950	47	Okeechobee	40,314	64	Franklin	13,383
14	Sarasota	487,640	31	Indan River	173,013	48	Wakulla	38,189	65	Glades	13,055
15	Osceola	484,915	32	Citrus	166,500	49	DeSoto	35,947	66	Lafayette	8,601
16	Manatee	466,845	33	Martin	166,281	50	Baker	29,139	67	Liberty	8,140
17	Lake	445,881	34	Sumter	162,493	51	Bradford	27,668		Florida	23,379,261

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Population Estimates by County and Municipality - April 1, 2025. and University of Florida, Bureau of Economic and Business Research (2025 Estimates).

PERCENTAGE OF POPULATION LIVING IN UNINCORPORATED AREAS

APRIL 1, 2025

1	Wakulla	97.9%	18	Manatee	82.9%	35	Hendry	72.5%		Florida	50.0%
2	Hernando	95.2%	19	Gilchrist	82.7%	36	Bradford	72.2%	52	Lee	48.9%
3	Citrus	93.3%	20	Nassau	82.4%	37	Baker	70.3%	53	Seminole	47.2%
4	Saint Johns	93.2%	21	Jefferson	81.9%	38	Hillsborough	69.2%	54	Monroe	46.8%
5	Santa Rosa	91.7%	22	Columbia	81.7%	39	Indan River	68.7%	55	Bay	45.1%
6	Pasco	91.7%	23	Marion	81.5%	40	Jackson	67.6%	56	Lake	45.0%
7	Collier	91.4%	23	Martin	81.5%	41	Osceola	67.2%	57	Miami-Dade	43.5%
8	Clay	90.9%	25	Washington	80.5%	42	Taylor	67.1%	58	Palm Beach	43.3%
9	Charlotte	90.8%	26	Walton	79.9%	43	Hardee	64.7%	59	Alachua	38.4%
10	Dixie	89.2%	26	Calhoun	79.9%	44	Gulf	63.0%	60	Brevard	35.6%
11	Liberty	88.2%	28	Putnam	79.7%	45	Orange	62.0%	61	Leon	32.8%
12	Glades	87.4%	29	Holmes	79.4%	46	Hamilton	61.7%	62	Pinellas	28.3%
13	Lafayette	87.2%	30	Madison	78.9%	47	Sarasota	61.2%	63	Saint Lucie	20.8%
14	Okeechobee	86.5%	31	Levy	78.2%	48	Gadsden	59.4%	64	Volusia	20.1%
15	Union	84.0%	32	DeSoto	77.7%	49	Polk	59.1%	65	Flagler	14.2%
16	Suwannee	83.5%	32	Highlands	77.7%	50	Franklin	58.7%	66	Broward	0.9%
17	Escambia	83.2%	34	Sumter	73.4%	51	Okaloosa	57.3%	67	Duval	0.0%

Source: Florida Estimates of Population: April 1, 2025. Bureau of Economic and Business Research, University of Florida (2025).

POPULATION OF FLORIDA'S 70 LARGEST CITIES

APRIL 1, 2025

1	Jacksonville	1,032,601
2	Miami	478,799
3	Tampa	412,684
4	Orlando	340,681
5	Saint Petersburg	266,153
6	Port Saint Lucie	260,194
7	Hialeah	232,243
8	Cape Coral	222,862
9	Tallahassee	205,623
10	Fort Lauderdale	192,338
11	Pembroke Pines	171,413
12	Hollywood	156,997
13	Gainesville	151,275
14	Palm Bay	146,929
15	Miramar	140,807
16	Coral Springs	136,062
17	West Palm Beach	126,944
18	Lakeland	124,725

19	Clearwater	118,327
20	Miami Gardens	116,192
21	Pompano Beach	115,813
22	Palm Coast	110,330
23	Davie	107,914
24	Fort Myers	102,060
25	Boca Raton	100,897
26	Deltona	98,792
27	Plantation	98,437
28	Sunrise	98,310
29	North Port	96,301
30	Melbourne	88,499
31	Daytona Beach	88,144
32	Deerfield Beach	87,712
33	Kissimmee	87,664
34	Homestead	85,630
35	Largo	84,075
36	Doral	83,746
37	Miami Beach	83,678

38	Boynton Beach	82,937
39	Lauderhill	74,772
40	Tamarac	73,563
41	Saint Cloud	71,242
42	Ocala	71,017
43	Delray Beach	69,038
44	Weston	68,311
45	Sanford	68,136
46	Apopka	66,580
47	Port Orange	65,898
48	Palm Beach Gardens	64,547
49	Wellington	61,836
50	North Miami	61,371
51	Jupiter	61,246
52	Winter Haven	60,837
53	Margate	58,727
54	Bradenton	58,469
55	Sarasota	58,279

56	Coconut Creek	57,933
57	Bonita Springs	55,801
58	Pensacola	55,194
59	Pinellas Park	55,055
60	Winter Garden	52,479
61	Fort Pierce	51,352
62	Ocoee	51,209
63	Titusville	51,158
64	Clermont	51,042
65	Coral Gables	50,853
66	Altamonte Springs	47,609
67	Oakland Park	46,465
68	Ormond Beach	45,723
69	Greenacres	45,403
70	Cutler Bay	45,361

Source: Florida Legislature, Office of Economic and Demographic Research, Florida Population Estimates by County and Municipality - April 1, 2025.

POPULATION DENSITY BY COUNTY

2025 (Persons/Sq. Mile)

1	Pinellas	3,508	18	Polk	488	34	Santa Rosa	211	51	Baker	50
2	Orange	1,673	19	Lake	476	35	Collier	209	52	Levy	44
3	Broward	1,657	20	Hernando	475	36	Nassau	168	52	Washington	44
4	Seminole	1,604		Florida	445	37	Highlands	110	54	Holmes	43
5	Hillsborough	1,544	21	Leon	443	38	Putnam	108	55	Hardee	41
6	Miami-Dade	1,429	22	Clay	403	39	Bradford	99	55	Hendry	41
7	Duval	1,387	23	Osceola	353	40	Columbia	95	57	Gulf	30
8	Lee	1,100	24	Indian River	348	41	Walton	89		Hamilton	27
9	Pasco	911	25	Alachua	331	42	Gadsden	87	58	Jefferson	27
10	Sarasota	867	26	Charlotte	313	43	Monroe	80		Madison	27
11	Palm Beach	795	27	Martin	305	44	Suwannee	69	61	Dixie	26
12	Saint Lucie	705	28	Citrus	301	45	Union	64	62	Calhoun	24
13	Brevard	661	29	Sumter	297	45	Wakulla	64	63	Franklin	23
14	Manatee	626	30	Flagler	290	47	DeSoto	59	64	Taylor	21
15	Saint Johns	576	31	Marion	275	4/	Gilchrist	59	65	Glades	17
16	Volusia	556	32	Bay	266	49	Okeechobee	57	66	Lafayette	16
17	Escambia	507	33	Okaloosa	239	50	Jackson	54	67	Liberty	9

Source: World Population Review, Population by Florida County (2025). Accessed September 27, 2025.

PER CAPITA COUNTY PERSONAL INCOME 2023

1	Collier	\$134,527	17	Hillsborough	\$63,640	34	Wakulla	\$52,124	51	Bradford	\$43,418
2	Monroe	\$130,525	18	Seminole	\$62,804	35	Jefferson	\$52,094	52	Okeechobee	\$42,702
3	Palm Beach	\$117,322	19	Okaloosa	\$62,236	36	Gulf	\$50,687	53	Putnam	\$41,712
4	Martin	\$114,799	20	Brevard	\$60,162	37	Hernando	\$49,176	54	Holmes	\$41,258
5	Indian River	\$105,827	21	Orange	\$59,767	38	Osceola	\$47,824	55	Hendry	\$41,164
6	Walton	\$89,435	22	Santa Rosa	\$59,385	39	Levy	\$47,517	56	Jackson	\$40,972
7	Saint Johns	\$89,347	23	Duval	\$58,975	40	Gadsden	\$47,181	57	Taylor	\$39,813
8	Sarasota	\$85,157	24	Leon	\$57,139	41	Citrus	\$47,178	58	Washington	\$38,734
9	Nassau	\$79,701	25	Pasco	\$56,734	42	Baker	\$46,794	59	Calhoun	\$38,342
10	Miami-Dade	\$75,182	26	Clay	\$56,382	43	Marion	\$46,682	60	Hamilton	\$37,368
11	Pinellas	\$71,904	27	Bay	\$56,070	44	Columbia	\$45,995	61	Hardee	\$36,871
12	Sumter	\$71,231	28	Alachua	\$55,872	45	Franklin	\$45,384	62	Lafayette	\$35,986
13	Broward	\$70,982	29	Volusia	\$55,824	46	Gilchrist	\$45,053	63	Dixie	\$35,895
	Florida	\$68,703	30	Escambia	\$55,416	47	Madison	\$44,697	64	Liberty	\$35,661
14	Lee	\$65,878	31	Lake	\$55,387	48	Polk	\$44,430	65	DeSoto	\$34,786
15	Manatee	\$64,096	32	Charlotte	\$55,332	49	Suwannee	\$44,416	66	Glades	\$32,897
16	Flagler	\$63,819	33	Saint Lucie	\$54,842	50	Highlands	\$44,177	67	Union	\$28,946

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Current Release: Personal Income by County and Metropolitan Area, 2023, November 14, 2024.

UNEMPLOYMENT RATE BY COUNTY

August 2025

	1		_	1	i						
1	Miami-Dade	2.9%	17	Saint Johns	4.5%	34	Bradford	4.9%		Gadsden	5.5%
2	Monroe	3.1%		Baker	4.6%		Calhoun	5.0%		Hendry	5.5%
3	Wakulla	3.9%		Clay	4.6%	35	Jackson	5.0%	50	Madison	5.5%
4	Seminole	4.0%	18	Duval	4.6%		Volusia	5.0%		Marion	5.5%
5	Broward	4.1%		Lake	4.6%		Alachua	5.1%		Washington	5.5%
3	Pinellas	4.1%		Santa Rosa	4.6%		Columbia	5.1%		Charlotte	5.6%
	Okaloosa	4.2%		Brevard	4.7%	38	Franklin	5.1%	56	Dixie	5.6%
7	Orange	4.2%		Holmes	4.7%		Hernando	5.1%	30	Indian River	5.6%
	Walton	4.2%	23	Leon	4.7%		Liberty	5.1%		Lafayette	5.6%
10	Gulf	4.3%	23	Manatee	4.7%		Okeechobee	5.1%	60	Union	5.8%
10	Jefferson	4.3%		Martin	4.7%		Saint Lucie	5.1%	61	Hamilton	6.0%
	Bay	4.4%		Pasco	4.7%		Levy	5.3%	61	Hardee	6.0%
	Hillsborough	4.4%		Collier	4.8%	45	Putnam	5.3%	63	Glades	6.5%
12	Nassau	4.4%		Escambia	4.8%		Suwannee	5.3%	03	Highlands	6.5%
	Osceola	4.4%	29	Gilchrist	4.8%	48	Flagler	5.4%	65	Citrus	6.6%
	Palm Beach	4.4%		Lee	4.8%	40	Polk	5.4%	66	Taylor	7.5%
	Florida	4.4%		Sarasota	4.8%	50	DeSoto	5.5%	67	Sumter	7.6%

Not seasonally adjusted. Source: Florida Department of Commerce, Local Area Unemployment Statistics by County, September 19, 2025.

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the taxpayers of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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All Florida TaxWatch research is done under the direction of Dominic M. Calabro, President, CEO, Publisher & Editor.

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