

Board of County Commissioners Agenda Request

Date of Meeting: June 26, 2007

Date Submitted: June 20, 2007

To: Honorable Chairman and Members of the Board

From: Parwez Alam, County Administrator *PA*
Vincent Long, Deputy County Administrator *VL*
Alan Rosenzweig, Assistant County Administrator *AR*
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Subject: Acceptance of the Staff Report on Property Tax Reform Adopted During the 2007B Legislative Special Session

Statement of Issue:

This item requests Board acceptance of the staff report on property tax reform adopted during the 2007B legislative special session.

Background:

On December 12, 2006, the Board conducted a Workshop on Property Tax Reform to provide a comprehensive review of property tax reform proposals and the potential impacts to Leon County. On February 27, 2007, one week before the start of the 2007 legislative session, the Board held another workshop on the fiscal impacts of the Speaker of the House's property tax reform proposal. Given the magnitude of the potential revenue reductions, the Board adopted an immediate 120 day hiring freeze, travel and training freeze, and a freeze on certain capital projects. The 120 day freeze was expected to carry through the end of the legislative session and the conclusion of the property tax reform efforts.

On the 58th day of the 60 day legislative session, the Speaker of the House and Senate President agreed to postpone the property tax reform efforts and schedule a special session for June 12 – 22. The House and Senate were unable to compromise on their reform proposals despite significant concessions on the part of the Senate leadership. Governor Crist, who had previously abstained from the negotiations throughout the legislative session, inserted himself in the process during the final two weeks of session to help legislative leaders reach a compromise but was unable to reach a deal by the end of session.

On Wednesday, May 9, 2007, the Senate President and Speaker of the House made the special session official when they released a joint proclamation calling the special session for June 12 – 22. The proclamation limited the purview of the special session to focus solely on reducing and/or

restructuring ad valorem taxes. This required legislators to dedicate all of their attention to property tax reform and eliminated the suspicion that legislators may try to complete unfinished business from the regular legislative session. The proclamation also recalled the joint Property Tax Reform Committee, who had been the lead negotiators from each legislative chamber during the regular session, to hold several meetings prior to the start of the special session. The joint committee meetings were held on May 21, June 4, and June 11.

In light of the special session on property tax reform, the Board revised its budget workshop schedule to begin on June 27, 2007.

Analysis:

On Friday, June 8, the Speaker of the House and Senate President released a joint letter outlining their property tax reform plan to be considered during the special session. On June 11, the joint Property Tax Reform Committee convened to discuss the proposal but the bill had not been published. Special session began on Tuesday, June 12, shortly after each legislative chamber released three bills detailing the property tax reform package. The three bills released by the House were identical to the three bills in the Senate, confirming that the legislative leaders had a unified proposal and would be able to quickly move through the special session. On Thursday, June 14, the Legislature completed its work by passing the three property tax reform bills:

- HB 1 – Provides statutory language for a rollback and annual ad valorem revenue caps on local governments. In addition, the bill provides implementing language should the voters approve the constitutional amendment contained in SB 4.
- SB 4 – Provides a constitutional amendment on property tax reform.
- HB 5 – Calls for a special election to be held on January 29, 2008, to submit SB 4 to the voters for approval or rejection of a constitutional amendment on property tax reform.

(As of this writing, the Legislature had not produced a final enrolled bill containing the amendments adopted in the bill. Staff has provided the analysis based on the original bill language, a review of the individual amendments, and a presentation provided by legislative staff.)

Statutory Rollback and Revenue Caps:

The statutory language in HB 1 provides incremental revenue reductions to local governments for FY 08, but allows the Board to opt-out of these incremental reductions by a supermajority and unanimous vote. The state will withhold its ½ cent revenue sharing to local governments that adopt a budget funded in excess of one of the statutorily prescribed calculations without the required voting threshold (simple majority, supermajority, unanimous, or referendum). The loss of the state's ½ cent distribution to Leon County is approximately \$11 million. If the January 29, 2008 constitutional amendment fails, all future ad valorem revenue caps will be determined by the legislative formula prescribed to the Board, based on the revenue the County is allowed to generate in FY 08 by a simple majority vote. The passage of the constitutional amendment would create a new baseline with less revenue.

FY 08 Funding Levels and Requisite Voting Thresholds:

The attached table illustrates three of the four options the Board has in setting its maximum millage rates and maximum revenues, by the requisite voting threshold, for the County's FY 08 budget (Attachment #1).

1. Simple Majority

For the upcoming fiscal year, HB 1 requires local governments to determine their rolled-back rate and subtract an additional cut of 0%, 3%, 5%, 7%, or 9%. The percentage cut proposed by the Legislature, subtracted from the rolled-back rate, is based on the increases in per capita levies on the tax rolls from 2001 to 2006 by an individual local government. Local governments with the largest per capita tax levy increases will have to make the additional cuts of 9%, while the local governments with the smallest increases in per capita levies will not be required to make additional cuts beyond the FY 08 rolled-back rate. New construction is authorized in the calculation once the local government determines its rolled-back rate and subtracts the percentage determined by the Legislature.

According to the calculations prepared by the Legislature based on the per capita levy increases by counties, Leon County will have to make a 5% cut from the FY 08 rolled-back rate. The attached county calculations illustrate that Leon County is tied for the 16th lowest increase in per capita levies (7.2%) of the 67 counties (Attachment #2). Only four non-fiscally constrained counties had lower per capita increases than Leon County from 2001 to 2006 (Monroe, Pasco, Orange, and Duval Counties).

Due to the implementation of ad valorem revenue caps, this tax revenue baseline will determine the Board's future taxing discretion, regardless of the millage rate actually adopted by the Board in FY 08.

2. Supermajority

The Board, by a supermajority vote, may set its FY 08 budget at the rolled-back rate, plus new construction, without subtracting the 5% prescribed by the Legislature. Should the Board adopt a budget based on the rolled-back rate without the required supermajority vote, the state will withhold its ½ cent revenue distribution to the County.

3. Unanimous

The Board, by a unanimous vote, may set its FY 08 budget at the same millage rate as FY 07. Should the Board adopt a budget based on the previous year's millage rate without the required unanimous vote, the state will withhold its ½ cent revenue distribution to the County.

4. Referendum

Should the Board wish to levy a millage rate above the FY 07 rate (7.99), a referendum is required to approve the proposed millage rate. If the Board adopts a budget beyond the previous year's millage rate without voter approval through the required referendum, the state will withhold its ½ cent revenue distribution to the County.

Although the referendum provision is included in the bill, it is not a practical option for the Board to pursue for the FY 08 budget cycle. Florida Statutes require the County to submit a tentative budget to the Board by July 16, 2007. This deadline does not provide enough time for a referendum and subsequent budget to be prepared by July 16, 2007.

5. MSTUs

In general, MSTUs are included as part of the County's aggregate revenue and are subject to the County's aggregate rolled-back provision. The legislatively prescribed reduction of 5% essentially requires MSTUs to "compete" with programs funded through the County's general revenue. However, a one-year exemption was included in HB 1 that "separates" MSTUs that provide EMS or fire rescue services for calculating millage rates for FY 08. EMS's millage rate can be set without affecting the County's general millage rate in FY 08 and requires a slightly different calculation.

For the purpose of calculating EMS's millage rate for FY 08 with a simple majority vote of the Board, the Board must determine the rolled-back rate of the MSTU, subtract 3%, and add new construction. This is the same formula used for the County's general millage except that the County must subtract 5% from the rolled-back rate for the general millage.

The same voting thresholds apply to the EMS MSTU as the County's general millage. For example, if the Board sets the same EMS MSTU millage rate in FY 08 as FY 07, unanimous approval is required without being subject to the ½ cent revenue sharing penalty. An increase in the EMS MSTU millage rate would require a voter referendum.

The exemption for EMS and fire rescue MSTUs in calculating the County's rolled-back rate allows the Board to set the EMS millage rate without a corresponding effect on the County's general millage. Should the Board pursue an MSTU for joint dispatch or increase the primary healthcare MSTU millage currently set at 0.0 mills, without a corresponding reduction in the County's general revenue, then one of the voting thresholds previously outlined must be utilized.

FY 09 Statutory Issues:

The FY 09 baseline tax revenue will be determined by the outcome of the constitutional amendment. The anticipated revenue loss based on the passage of the constitutional amendment would be approximately \$33.5 million (24.8%) as explained later in this analysis. If the January 29, constitutional amendment fails, all future ad valorem revenue caps will be determined by the legislative formula prescribed to the Board based on the revenue the County is allowed to generate in FY 08 by a simple majority vote. This means that the FY 09 ad valorem revenue caps are based on the FY 08 baseline regardless of the millage rate the Board adopts in FY 08. For example, if the Board unanimously maintained the millage rate from FY 07 to FY 08, it has no effect on the baseline calculation for FY 09. The FY 09 baseline requires local governments to go to the rolled-back rate by assuming it levied the baseline revenues from the prior year, adjusted by new construction and growth in Florida per capita income (PCI). This discourages long-term increases beyond the legislatively prescribed growth rate, but allows the Board to levy increases when deemed necessary.

The Board may exceed the prescribed FY 09 millage limitation by up to 10% with a supermajority vote. For a larger increase in revenue, the Board must unanimously adopt the millage rate or seek approval from voters by referendum. The annual revenue caps, along with the mandatory rolled-back calculations from the baseline, discourage local governments from funding new programs. The bill was designed to allow for remote increases in expenditures for critical needs.

FY 09 will also be the first year that local governments lose a significant portion of their tax base if voters approve the proposed constitutional amendment contained in SB 4 on January 29, 2008.

Constitutional Amendment:

The second piece of the reform plan is a constitutional amendment that will be presented to voters on the January 29, 2008, presidential primary ballot (Attachment #3). Should the voters approve the constitutional amendment, the proposed changes will take effect on the FY 09 tax roll. The constitutional amendment offers a "super homestead" exemption for homestead properties and targeted benefits as follows:

- 75% exemption for the first \$200,000 in value of a home.
 - The minimum exemption will be \$50,000 per homestead.
 - Minimum \$100,000 homestead exemption for low-income seniors
- 15% exemption for the next \$300,000 in value (up to \$500,000 in a home's value)
 - The \$500,000 ceiling will increase each year by PCI.
- At least a \$25,000 tangible personal property tax (TPP) exemption for businesses.
- Reduced assessments for rent-restricted affordable housing and working waterfront properties.

Homestead property owners may choose which assessment method they prefer, Save Our Homes (SOH) or the super homestead exemption. Should the constitutional amendment be approved by 60% of the electorate, the default setting on all homestead property purchased before 2008 will be the current SOH assessment. Homestead property owners must elect to change over to the super homestead exemption. New homestead properties are required to be assessed under the super homestead model.

The Legislature estimates that nearly 96% of homestead property owners in Leon County would benefit from the super homestead assessment on the 2008 tax roll. The Legislature would provide a mechanism by statute for homestead property owners to execute the decision to switch to the super homestead exemption.

The Legislature estimates that the constitutional amendment, along with the proposed statutory rollback, would reduce Leon County's revenues by \$33.5 million (24.8%) in FY 09, assuming that every homestead property owner selects the assessment method with the greater personal benefit (Attachment #4). Table 1 illustrates examples of the super homestead taxable values.

Home Value	Exempt Value	Taxable Value
\$150,000	\$112,500	\$37,500
\$300,000	\$165,000	\$135,000
\$600,000	\$195,000	\$405,000

Summary:

The statutory provisions in HB 1 provide the Board limited flexibility for the upcoming budget cycle in anticipation of the more substantial revenue reductions in the proposed constitutional amendment. Florida voters will determine the outcome of the constitutional amendment on the presidential primary ballot on January 29, 2008. This requires the County to prepare for an estimated 25% reduction in revenues for FY 09. If 60% of the voters do not approve the constitutional amendment, it is likely that the Florida Legislature will readdress property tax reform issues during the 2008 legislative session scheduled to begin on March 4, 2008.

Options:

1. Accept the staff report on Property Tax Reform adopted during the 2007B legislative special session.
2. Do not accept the report on Property Tax Reform.
3. Board Direction

Recommendation:

Option # 1

Attachments:

1. FY 08 Maximum Millage Rates and Revenues by Requisite Voting Thresholds
2. June 8, 2007, County Government Tax Rollback Calculations According to the Florida Legislature
3. January 29, 2008 Constitutional Amendment Ballot Language
4. June 8, 2007, Constitutional Amendment Impact to County Governments According to the Florida Legislature

FY07/08 Voting Requirements and Millage Rates

	Simple Majority Rolledback Minus 5%		Super Majority Rolledback		Unanimous Vote Prior Year's Millage Rate	
	Max Millage	Max Revenue	Max Millage	Additional Revenue over Simple Majority	Max Millage	Additional Revenue over Simple Majority
FY 2007/08 Levy						
General Revenue	7.05	\$ 108,481,482	7.41	\$ 5,709,552	7.99	\$ 14,507,912
EMS MSTU	0.45	\$ 6,930,829	0.46	\$ 214,356	0.5	\$ 800,746

Notes:

1. The above amounts were calculated using the Property Appraiser's June 1, 2007 estimate. The Property Appraiser will provide final estimates July 1, 2007.
2. As of the time this table was prepared, a final enrolled bill was not available for review. In addition, the Department of Revenue has not released any information relating to how the specific calculations will be prepared.
3. The calculations are predicated on information contained in the bill and legislative presentations conducted during the special session.
4. In addition to the above options, additional millage rates can be approved by voter referendum.

County Govt. Tax Rollback Calculations

	Per Capita Levies		Annual % Change	Above/Below State Avg.	Fisc Limited County (1)	% Cut from RBR
	2001	2006				
Gadsden	210	271	5.3%	-4.84%	Y	-3.0%
Okeechobee	272	361	5.8%	-4.32%	Y	-3.0%
Hamilton	443	588	5.8%	-4.31%	Y	-3.0%
Lafayette	248	335	6.2%	-3.97%	Y	-3.0%
Holmes	160	219	6.5%	-3.61%	Y	-3.0%
Liberty	238	334	7.0%	-3.13%	Y	-3.0%
Bradford	224	315	7.1%	-3.08%	Y	-3.0%
Sumter	281	398	7.2%	-2.90%	Y	-3.0%
Jefferson	268	383	7.4%	-2.71%	Y	-3.0%
Columbia	235	342	7.8%	-2.31%	Y	-3.0%
Taylor	395	590	8.4%	-1.78%	Y	-3.0%
Madison	207	324	9.4%	-0.77%	Y	-3.0%
Washington	241	393	10.2%	0.08%	Y	-3.0%
Putnam	319	525	10.4%	0.30%	Y	-3.0%
Baker	156	260	10.7%	0.59%	Y	-3.0%
Gilchrist	244	410	10.9%	0.80%	Y	-3.0%
Hardee	292	514	12.0%	1.84%	Y	-3.0%
Highlands	285	518	12.6%	2.51%	Y	-3.0%
Wakulla	238	434	12.8%	2.67%	Y	-3.0%
Dixie	287	532	13.2%	3.02%	Y	-3.0%
DeSoto	237	440	13.2%	3.09%	Y	-3.0%
Levy	252	470	13.3%	3.16%	Y	-3.0%
Suwannee	190	357	13.4%	3.25%	Y	-3.0%
Glades	427	802	13.5%	3.31%	Y	-3.0%
Monroe	808	1,027	4.9%	-5.23%	N	-3.0%
Pasco	321	428	5.9%	-4.23%	N	-3.0%
Orange	497	671	6.2%	-3.95%	N	-3.0%
Duval	412	557	6.2%	-3.91%	N	-3.0%
Leon	326	462	7.2%	-2.93%	N	-5.0%
Indian River	498	710	7.3%	-2.82%	N	-5.0%
Citrus	421	605	7.5%	-2.64%	N	-5.0%
Broward	347	515	8.2%	-1.92%	N	-5.0%
Hillsborough	462	693	8.4%	-1.71%	N	-5.0%
Alachua	322	485	8.5%	-1.63%	N	-5.0%
Clay	299	456	8.8%	-1.35%	N	-5.0%
Brevard	296	460	9.2%	-0.93%	N	-7.0%
Seminole	310	482	9.2%	-0.92%	N	-7.0%
Pinellas	362	564	9.3%	-0.85%	N	-7.0%
Santa Rosa	266	420	9.6%	-0.53%	N	-7.0%
Osceola	366	580	9.7%	-0.49%	N	-7.0%
Marion	262	418	9.8%	-0.37%	N	-7.0%
Volusia	293	474	10.1%	-0.08%	N	-7.0%
Okaloosa	211	342	10.2%	0.04%	N	-7.0%
Martin	689	1,120	10.2%	0.06%	N	-7.0%
Escambia	269	445	10.6%	0.43%	N	-7.0%
Lee	494	830	11.0%	0.82%	N	-7.0%

(1) A county presently defined as "fiscally constrained" (s. 218.67, F.S.) and for which the value of 1 mill per capita was less than \$100 in 2006.

CONSTITUTIONAL AMENDMENT
ARTICLE VII, SECTIONS 3, 4, 6, AND 9;
ARTICLE XII, SECTION 27

AD VALOREM PROPERTY TAXATION: ASSESSMENTS, EXEMPTIONS, LIMITATIONS, AND HOMESTEADS.--Proposing amendments to the State Constitution to increase the homestead exemption from \$25,000 to 75 percent of the just value of the property up to \$200,000 and 15 percent of the just value of the property above \$200,000 up to \$500,000, to subject the \$500,000 threshold to annual adjustments based on the percentage change in per capita personal income, to authorize an increase in the \$500,000 threshold amount by a two-thirds vote of the Legislature, and to specify minimum homestead exemption amounts of \$50,000 for everyone except low-income seniors and \$100,000 for low-income seniors; to provide for transitional assessments of homestead property under the increased homestead exemption that include preserving application of Save-Our-Homes provisions until an irrevocable election is made; to revise Save-Our-Homes provisions to conform to provisions providing for the increased homestead exemption and transitional assessments of homestead property; to require the Legislature to limit the authority of counties, municipalities, and special districts to increase ad valorem taxes; to authorize an exemption from ad valorem taxes of no less than \$25,000 of assessed value of tangible personal property; to provide for assessing rent-restricted affordable housing property and waterfront property used for commercial fishing, commercial water-dependent activities, and public access at less than just value; and to schedule the amendments to take effect upon approval by the voters and operate retroactively to January 1, 2008, if approved in a special election held on January 29, 2008, or shall take effect January 1, 2009, if approved in the general election held in November of 2008.

CHANGE VS. BASELINE - AMOUNT

CHANGE VS. BASELINE - PERCENT

	2007 Tax Roll	2008 Tax Roll	2009 Tax Roll	2010 Tax Roll	2011 Tax Roll	2007 Tax Roll	2008 Tax Roll	2009 Tax Roll	2010 Tax Roll	2011 Tax Roll
STATEWIDE	-1,408	-3,005	-3,395	-3,760	-4,185	-11.3%	-22.4%	-23.4%	-23.9%	-24.5%
5-Year Total					-15,752					-21.9%
ALACHUA	-7.2	-32.8	-32.5	-31.3	-29.8	-5.7%	-25.3%	-24.0%	-22.1%	-20.1%
BAKER	-0.6	-1.8	-2.0	-2.3	-2.6	-9.1%	-25.5%	-26.5%	-27.5%	-28.3%
BAY	-6.7	-14.3	-15.9	-17.2	-18.8	-8.0%	-15.8%	-16.3%	-16.2%	-16.2%
BRADFORD	-0.4	-1.9	-1.9	-1.9	-1.8	-5.5%	-22.9%	-22.0%	-20.7%	-19.0%
BREVARD	-31.0	-73.4	-81.7	-88.9	-96.2	-11.4%	-24.9%	-25.7%	-25.8%	-25.7%
BROWARD	-112.9	-237.5	-285.2	-333.9	-391.1	-10.7%	-20.7%	-22.8%	-24.4%	-26.0%
CALHOUN	-0.1	-0.6	-0.6	-0.6	-0.5	-3.2%	-18.4%	-17.1%	-15.5%	-13.5%
CHARLOTTE	-23.5	-41.0	-47.2	-53.2	-60.4	-14.0%	-22.6%	-24.0%	-25.0%	-26.0%
CITRUS	-7.8	-21.1	-23.0	-24.6	-26.2	-8.8%	-22.1%	-22.5%	-22.3%	-22.1%
CLAY	-7.4	-31.2	-33.8	-35.9	-38.0	-8.4%	-32.4%	-32.3%	-31.6%	-30.7%
COLLIER	-60.8	-94.0	-119.5	-147.5	-183.1	-15.5%	-21.8%	-25.1%	-27.9%	-30.9%
COLUMBIA	-1.2	-5.3	-5.3	-5.2	-4.9	-5.6%	-23.1%	-21.8%	-20.0%	-17.9%
DADE	-298.3	-485.7	-569.0	-652.2	-750.9	-14.7%	-22.2%	-23.9%	-25.2%	-26.5%
DESOTO	-1.0	-2.4	-2.4	-2.3	-2.1	-6.3%	-14.3%	-13.3%	-11.9%	-10.0%
DIXIE	-0.9	-1.9	-2.4	-2.9	-3.4	-10.8%	-21.0%	-23.4%	-25.7%	-27.9%
DUVAL	-37.9	-139.4	-148.7	-154.9	-161.1	-7.1%	-24.4%	-24.4%	-23.7%	-22.9%
ESCAMBIA	-11.3	-34.0	-33.4	-31.6	-29.2	-7.9%	-22.9%	-21.4%	-19.3%	-17.0%
FLAGLER	-9.4	-19.0	-23.8	-29.4	-36.7	-15.7%	-28.2%	-31.1%	-33.6%	-36.3%
FRANKLIN	-2.4	-3.7	-4.8	-6.0	-7.6	-14.2%	-20.2%	-24.0%	-27.3%	-30.9%
GADSDEN	-0.6	-3.3	-3.4	-3.4	-3.3	-4.8%	-24.0%	-22.9%	-21.4%	-19.6%
GILCHRIST	-0.7	-1.7	-1.8	-1.9	-1.9	-9.7%	-22.3%	-21.5%	-20.5%	-19.0%
GLADES	-0.7	-1.4	-1.3	-1.3	-1.1	-7.7%	-15.5%	-14.3%	-12.7%	-10.8%
GULF	-2.7	-4.0	-5.2	-6.4	-8.0	-15.4%	-21.1%	-24.6%	-27.5%	-30.8%
HAMILTON	-0.6	-1.1	-1.0	-0.9	-0.7	-8.4%	-14.2%	-12.7%	-10.8%	-8.6%
HARDEE	-0.8	-1.7	-1.6	-1.4	-1.1	-5.9%	-11.8%	-10.6%	-8.8%	-6.7%
HENDRY	-0.3	-1.3	-1.0	-0.6	-0.2	-1.5%	-6.7%	-5.2%	-3.1%	-0.8%
HERNANDO	-13.1	-34.9	-38.0	-40.8	-43.8	-12.8%	-31.7%	-31.9%	-31.7%	-31.4%
HIGHLANDS	0.0	-5.2	-4.7	-3.7	-2.5	0.0%	-10.4%	-8.9%	-6.7%	-4.3%
HILLSBOROUGH	-80.4	-222.1	-242.2	-258.3	-274.8	-9.1%	-23.5%	-23.9%	-23.6%	-23.3%
HOLMES	-0.3	-0.9	-1.0	-1.0	-1.0	-6.5%	-22.0%	-21.5%	-21.2%	-20.2%
INDIAN RIVER	-11.2	-22.8	-27.5	-32.4	-38.5	-10.4%	-19.4%	-21.4%	-22.9%	-24.6%
JACKSON	-0.2	-2.1	-2.0	-1.8	-1.5	-1.4%	-19.2%	-17.4%	-15.1%	-12.5%
JEFFERSON	-0.4	-1.1	-1.1	-1.1	-1.1	-6.6%	-19.3%	-18.6%	-17.7%	-16.4%
LAFAYETTE	-0.2	-0.4	-0.5	-0.5	-0.6	-8.5%	-18.4%	-18.9%	-19.7%	-19.4%
LAKE	-13.7	-42.2	-42.5	-42.0	-41.0	-9.9%	-28.7%	-27.2%	-25.2%	-23.1%
LEE	-66.2	-120.6	-142.7	-164.9	-192.3	-12.2%	-20.3%	-21.8%	-22.8%	-23.9%
LEON	-8.1	-33.5	-33.9	-33.6	-32.8	-6.3%	-24.8%	-24.0%	-22.6%	-21.1%
LEVY	-1.4	-3.6	-4.0	-4.3	-4.5	-7.2%	-18.0%	-18.6%	-18.7%	-18.7%
LIBERTY	0.0	-0.2	-0.2	-0.1	-0.1	-2.0%	-8.4%	-7.4%	-6.0%	-4.1%
MADISON	-0.3	-0.9	-0.8	-0.7	-0.5	-4.5%	-13.7%	-12.1%	-10.0%	-7.6%
MANATEE	-37.5	-72.5	-84.4	-96.5	-111.1	-13.8%	-24.5%	-26.0%	-27.0%	-28.1%
MARION	-14.1	-41.4	-43.1	-44.2	-44.9	-10.1%	-28.0%	-27.5%	-26.5%	-25.2%
MARTIN	-21.7	-37.9	-43.6	-48.8	-54.7	-12.5%	-20.4%	-21.9%	-22.8%	-23.6%
MONROE	-9.7	-16.1	-22.7	-29.9	-39.1	-10.7%	-16.2%	-20.6%	-24.4%	-28.4%
NASSAU	-8.7	-16.6	-19.3	-22.1	-25.6	-14.5%	-25.6%	-27.3%	-28.5%	-30.0%
OKALOOSA	-5.4	-12.2	-11.7	-10.6	-9.2	-8.0%	-17.0%	-15.5%	-13.4%	-11.1%
OKEECHOBEE	-0.8	-2.3	-2.3	-2.3	-2.2	-5.5%	-15.1%	-14.6%	-13.4%	-12.1%
ORANGE	-33.8	-123.8	-117.3	-104.4	-88.6	-4.5%	-15.6%	-14.1%	-11.9%	-9.6%
OSCEOLA	-16.0	-35.7	-37.8	-38.9	-40.0	-10.0%	-20.8%	-20.5%	-19.6%	-18.7%
PALM BEACH	-147.5	-255.3	-294.7	-332.6	-376.1	-13.7%	-21.9%	-23.4%	-24.4%	-25.3%
PASCO	-15.4	-57.2	-63.7	-69.6	-76.0	-7.7%	-26.3%	-26.9%	-26.9%	-26.9%
PINELLAS	-69.9	-143.5	-165.2	-186.0	-209.6	-12.2%	-23.4%	-25.1%	-26.2%	-27.3%
POLK	-33.9	-81.2	-85.5	-88.0	-90.0	-11.8%	-26.4%	-26.0%	-25.0%	-23.9%
PUTNAM	-1.4	-5.9	-5.5	-4.7	-3.8	-3.5%	-14.5%	-13.0%	-10.9%	-8.5%
ST. JOHNS	-24.4	-47.7	-55.7	-64.0	-74.1	-14.2%	-25.4%	-27.0%	-28.1%	-29.3%
ST. LUCIE	-30.2	-61.0	-71.4	-82.2	-95.3	-14.1%	-25.9%	-27.5%	-28.6%	-29.8%
SANTA ROSA	-6.1	-19.9	-19.9	-19.5	-18.9	-9.8%	-30.1%	-28.7%	-26.8%	-24.7%
SARASOTA	-40.1	-68.0	-82.1	-96.8	-114.6	-14.6%	-22.7%	-25.0%	-26.8%	-28.7%
SEMINOLE	-22.0	-57.0	-60.8	-63.1	-65.1	-10.2%	-24.8%	-24.8%	-24.1%	-23.4%
SUMTER	-3.0	-11.5	-13.2	-15.1	-17.3	-8.6%	-28.9%	-29.3%	-29.3%	-29.2%
SUWANNEE	-1.0	-2.8	-3.0	-3.1	-3.2	-6.6%	-18.4%	-18.5%	-18.3%	-17.6%
TAYLOR	-0.6	-1.6	-1.5	-1.3	-1.1	-4.8%	-12.8%	-11.6%	-9.9%	-7.9%
UNION	-0.1	-0.6	-0.6	-0.6	-0.6	-3.7%	-24.0%	-23.4%	-22.8%	-21.5%
VOLUSIA	-30.0	-66.8	-74.6	-81.5	-89.1	-11.7%	-24.4%	-25.4%	-25.8%	-26.2%
WAKULLA	-1.7	-4.3	-5.0	-5.8	-6.7	-12.5%	-28.9%	-30.4%	-31.5%	-32.7%
WALTON	-9.6	-15.0	-19.7	-24.9	-31.8	-14.0%	-19.8%	-23.3%	-26.3%	-29.7%
WASHINGTON	-0.4	-1.2	-1.1	-0.9	-0.6	-4.5%	-13.8%	-11.7%	-9.2%	-6.3%