CITY OF PORT ST. LUCIE

Office of the City Manager

M E M O R A N D U M

RUSS BLACKBURN
City Manager

TO: Mayor & City Council

VIA: Russ Blackburn, City Manager

FROM: David Graham, Assistant City Manager
               Jeff Snyder, CFO

SUBJECT: Millage Rate Benchmarking (Revised)

DATE: May 29, 2020

The Financial Management Department (FMD) has completed the annual task of a Millage Rate Benchmarking Study for FY 2019-20. The format is to compare the twenty most populous cities in the state plus the neighboring cities of Fort Pierce and Stuart. The millage rate adopted for each city is listed plus any additional rates that impact their city such as County, School Board or Special Districts. Also listed is the total millage rate charged to the taxpayer in each city.

Millage Rate Ranking

The first attached spreadsheet lists the Port St. Lucie resident experience against the benchmarked cities followed by the twenty-two cities, sorted by the Total City Millage column. This column includes the operating millage rate plus the voted debt millage rate where adopted. Port St. Lucie is currently ranked seven out of the twenty-two cities. Six cities have a lower millage rate while fifteen cities charge a higher millage rate. In the prior year, Port St. Lucie was ranked tenth out of the twenty-two cities.

The remaining attached spreadsheets allow the reader to compare the various millage rates (city, county, school district and total) between PSL and the average for that rate from each Taxing Authority.

The Millage Rate Benchmarking was first issued November 12, 2019. Recently, the Mayor brought to the attention of FMD that there was an error on page 2. This error was updated, and upon further review there were a few other minor changes needed. These changes are detailed below:

- Memorandum date updated to 5/29/2020 to reflect most recent revision.
- Clarifying adjustment with titles on Page 2 – Statistical Analysis sheet.
- Last footnote revised as it was not previously adjusted for the newest update on Page 3 – FY 2006-07 to FY 2019-20 Select Trends over Time.
- Title updated to be more descriptive on Page 3 - FY 2006-07 to FY 2019-20 Select Trends over Time.
- Data was resorted on Page 4 – Sorted by City (Levied) Millage Rate, lowest to highest.

We apologize for any inconvenience this may have caused.

Should you have any questions or need additional information, please advise.

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
Statistical Analysis

Category	Study Group Average	The PSL Taxpayer Experience	Difference for PSL Taxpayer
Total City Millage	6.6930	6.0740	-0.6190
County Millage	5.7612	8.2286	2.4674
School District Millage	6.7289	7.1220	0.3931
Total Millage	20.7596	25.2126	4.4530

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
FY 2006-07 to FY 2019-20 Select Trends over Time

Category	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Port St. Lucie	4.4399	4.2172	4.2172	4.6866	5.4723	5.7289	5.6289	5.6289	5.6289	6.6289	6.5000	6.4000	6.3000	6.0740
Average Total City Millage	5.9877	5.2309	5.3832	5.8672	6.1142	6.2586	6.3264	6.4360	6.5228	6.5846	6.5469	6.5469	6.6819	6.6930
Average County Millage	6.0329	5.4323	5.3888	5.4359	5.7950	5.7314	5.7088	5.7783	5.7608	5.7741	5.7511	5.751	5.742	5.7612
Average School District Millage	7.8535	7.6162	7.5493	7.8072	7.9462	7.8493	7.7931	7.6682	7.5968	7.4599	7.0594	7.0594	6.5676	6.7289
Average Total Millage	21.9453	20.0666	20.3353	21.2874	22.0702	21.6159	21.6302	21.7285	21.6592	21.5453	21.0395	21.0395	20.5673	20.7596

Port St. Lucie adopted the Rolled Back Rate on 2010-11 and 2011-12 to achieve equal Property Tax Revenue.

In Fiscal 2009-10, the Adopted Millage Rate was less than the Rolled Back Rate which generated a decline in Property Tax Revenue.

Port St. Lucie increased the City's Millage Rate by 1.0000 mill.

In Fiscal Year 16-17, 17-18, 18-19 and 19-20 Port St. Lucie reduced its Millage Rate by a total of .5549.

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
Sorted by City (Levied) Millage Rate, lowest to highest

Rank	City	Est. Pop. (2018)+	City Area (sq miles)	City Millage	Voted City Debt Service Millage	Total City Millage	County	Water MgmentDistrict	Everglades Construction Project	School District	Library	FIND	Fire/EMS	Inlet District	Hospital	Child. Services	Aggregate Millage (All Taxing Authorities)	Notes
				City			Other Notable Taxing Authorities*											
1	Tallahassee	193,551	100.3	4.1000	-	**4.1000**	8.3144	0.0327		6.1670	-	-	0.5000	-	-	-	19.1141	2
2	Fort Lauderdale	182,595	34.7	4.1193	0.2250	**4.3443**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	0.0985	1.0324	0.4882	18.6832	
3	Stuart	16,293	6.3	5.0000	0.2302	**5.2302**	6.6928	0.2795		6.6480	-	0.0320	-	-	-	0.3618	19.2443	
4	Gainesville	133,857	61.3	5.2974	-	**5.2974**	8.2729	0.2414		7.1440	1.1825	-	-	-	-	0.5000	22.6382	
5	Pompano Beach	111,954	24.0	5.1875	0.4451	**5.6326**	5.6690	0.2398	0.0397	6.7393	-	0.0320	0.5000	0.0985	1.0324	0.4882	20.4715	
6	Clearwater	116,478	25.6	5.9550	-	**5.9550**	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	20.7570	3
7	**Port St. Lucie**	195,248	120.4	5.0547	1.0193	**6.0740**	8.2286	0.2795		7.1220		0.0320	3.0000	-	-	0.4765	25.2126	
8	Pembroke Pines	172,374	33.1	5.6736	0.4464	**6.1200**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	19.4540	2
9	Coral Springs	133,507	23.8	5.8732	0.2534	**6.1266**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	1.0324	0.4882	20.3670	
10	Tampa	392,890	112.1	6.2076	-	**6.2076**	6.3963	0.2801		6.1290	0.5583	-	-	-	-	0.4589	20.0302	
11	Hialeah	238,942	19.2	6.3018	-	**6.3018**	5.1449	0.2398	0.0397	7.1480	-	0.0320	-	-	-	0.4680	19.3742	
12	Cape Coral	189,343	110.1	6.6426	-	**6.6426**	4.0506	0.2398	0.0397	6.1470	0.4956	0.0394	-	-	-	-	17.6547	4
13	Orlando	285,713	102.4	6.6500	-	**6.6500**	4.4347	0.2414	-	7.1090	0.3748	-	-	-	-	-	18.8099	2
14	St. Petersburg	265,098	61.7	6.7550	-	**6.7550**	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	21.5570	
15	Fort Pierce	46,071	14.7	6.9000	-	**6.9000**	8.2286	0.2795		7.1220	-	0.0320	3.0000	-	-	0.4765	26.0386	
16	Miramar	140,328	29.5	7.1172	-	**7.1172**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	20.4512	3
17	Miami Gardens	113,069	20.0	6.9363	0.8962	**7.8325**	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	2.4207	-	-	0.4680	23.6096	
18	Hollywood	154,823	27.4	7.4665	0.4561	**7.9226**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	21.2566	
19	Miami	470,914	35.7	7.5665	0.4235	**7.9900**	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	-	-	-	0.4680	21.3464	
20	Palm Bay	114,194	65.7	8.1379	-	**8.1379**	5.5724	0.2414		6.0860	0.4463	0.0320	-	0.0831	-	-	20.5991	
21	West Palm Beach	111,398	55.1	8.3465	0.1202	**8.4667**	4.8580	0.2398	0.0397	7.1640	-	0.0320		-	0.7261	0.6497	22.1760	
22	Jacksonville	903,889	747.0	11.4419	-	**11.4419**	-	0.2414		6.1500	-	0.0320	-	-	-	-	17.8653	1
					Average	**6.6930**										Average	20.7596	

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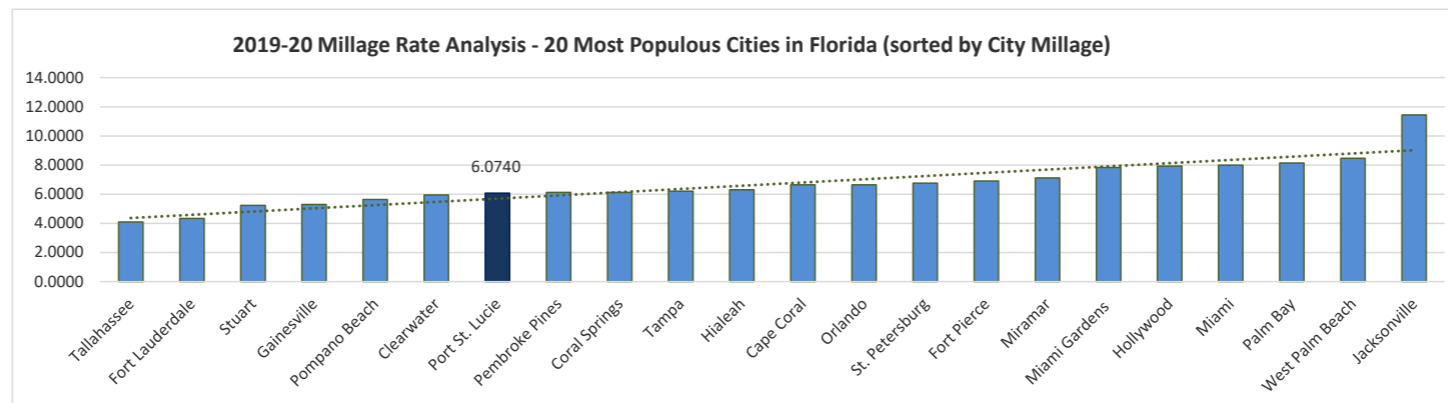
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* There are a number of different types of taxing authorities throughout the state. While most taxpayers living within a city will see a city, county, water management district and school district on his/her tax bill as taxing (levying) authorities, this is where the standardization ends. Florida Statutes empowers local communities to create a number of independent special districts which have the authority to levy taxes to meet local service needs, including fire, child services, library and more. Since different jurisdictions have different needs and hence different taxing authorities, it becomes difficult to do a fair (apples to apples) comparison. In this study, the various levies were included under the "County" column heading unless specifically listed as a separate taxing authority above.

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2 Actual water management district millage depends upon location, as there is more than one district operating (or millage rate applicable) within the City.

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4 West Coast Inland Waterway instead of FIND.

2019-20 Millage Rate Analysis - 20 Most Populous Cities in Florida (sorted by City Millage)

6.0740

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
Sorted by County (Levied) Millage Rate, lowest to highest

Rank	City	Est. Pop. (2018)+	City Area (sq miles)	City Millage	Voted City Debt Service Millage	Total City Millage	County	Water MgmentDistrict	Everglades Construction Project	School District	Library	FIND	Fire/EMS	Inlet District	Hospital	Child. Services	Aggregate Millage (All Taxing Authorities)	Notes
				City			Other Notable Taxing Authorities*											
1	Jacksonville	903,889	747.0	11.4419	-	11.4419	-	0.2414		6.1500	-	0.0320	-	-	-	-	17.8653	1
2	Cape Coral	189,343	110.1	6.6426	-	6.6426	4.0506	0.2398	0.0397	6.1470	0.4956	0.0394	-	-	-	-	17.6547	4
3	Orlando	285,713	102.4	6.6500	-	6.6500	4.4347	0.2414	-	7.1090	0.3748	-	-	-	-	-	18.8099	2
4	West Palm Beach	111,398	55.1	8.3465	0.1202	8.4667	4.8580	0.2398	0.0397	7.1640	-	0.0320		-	0.7261	0.6497	22.1760	
5	Hialeah	238,942	19.2	6.3018	-	6.3018	5.1449	0.2398	0.0397	7.1480	-	0.0320	-	-	-	0.4680	19.3742	
6	Miami Gardens	113,069	20.0	6.9363	0.8962	7.8325	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	2.4207	-	-	0.4680	23.6096	
7	Miami	470,914	35.7	7.5665	0.4235	7.9900	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	-	-	-	0.4680	21.3464	
8	Palm Bay	114,194	65.7	8.1379	-	8.1379	5.5724	0.2414		6.0860	0.4463	0.0320	-	0.0831	-	-	20.5991	
9	Fort Lauderdale	182,595	34.7	4.1193	0.2250	4.3443	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	0.0985	1.0324	0.4882	18.6832	
10	Pompano Beach	111,954	24.0	5.1875	0.4451	5.6326	5.6690	0.2398	0.0397	6.7393	-	0.0320	0.5000	0.0985	1.0324	0.4882	20.4715	
11	Coral Springs	133,507	23.8	5.8732	0.2534	6.1266	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	1.0324	0.4882	20.3670	
12	Pembroke Pines	172,374	33.1	5.6736	0.4464	6.1200	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	19.4540	2
13	Miramar	140,328	29.5	7.1172	-	7.1172	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	20.4512	3
14	Hollywood	154,823	27.4	7.4665	0.4561	7.9226	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	21.2566	
15	Clearwater	116,478	25.6	5.9550	-	5.9550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	20.7570	3
16	St. Petersburg	265,098	61.7	6.7550	-	6.7550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	21.5570	
17	Tampa	392,890	112.1	6.2076	-	6.2076	6.3963	0.2801		6.1290	0.5583	-	-	-	-	0.4589	20.0302	
18	Stuart	16,293	6.3	5.0000	0.2302	5.2302	6.6928	0.2795		6.6480	-	0.0320	-	-	-	0.3618	19.2443	
19	**Port St. Lucie**	195,248	120.4	5.0547	1.0193	6.0740	8.2286	0.2795		7.1220		0.0320	3.0000	-	-	0.4765	25.2126	
20	Fort Pierce	46,071	14.7	6.9000	-	6.9000	8.2286	0.2795		7.1220	-	0.0320	3.0000	-	-	0.4765	26.0386	
21	Gainesville	133,857	61.3	5.2974	-	5.2974	8.2729	0.2414		7.1440	1.1825	-	-	-	-	0.5000	22.6382	2
22	Tallahassee	193,551	100.3	4.1000	-	4.1000	8.3144	0.0327		6.1670	-	-	0.5000	-	-	-	19.1141	
						Average	**5.7612**									Average	20.7596	

+ As provided by "Quickfacts from US Census Bureau"
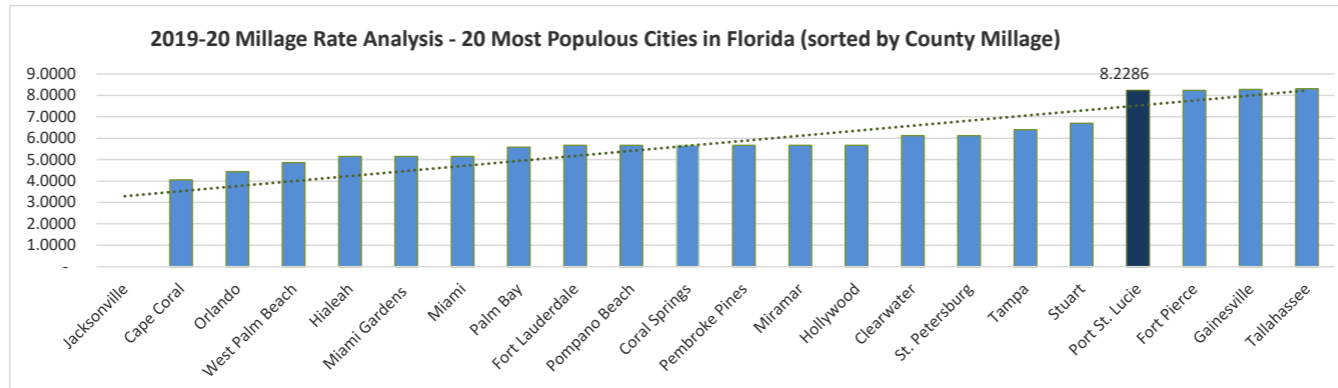
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2019-20 Millage Rate Analysis - 20 Most Populous Cities in Florida (sorted by County Millage)

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
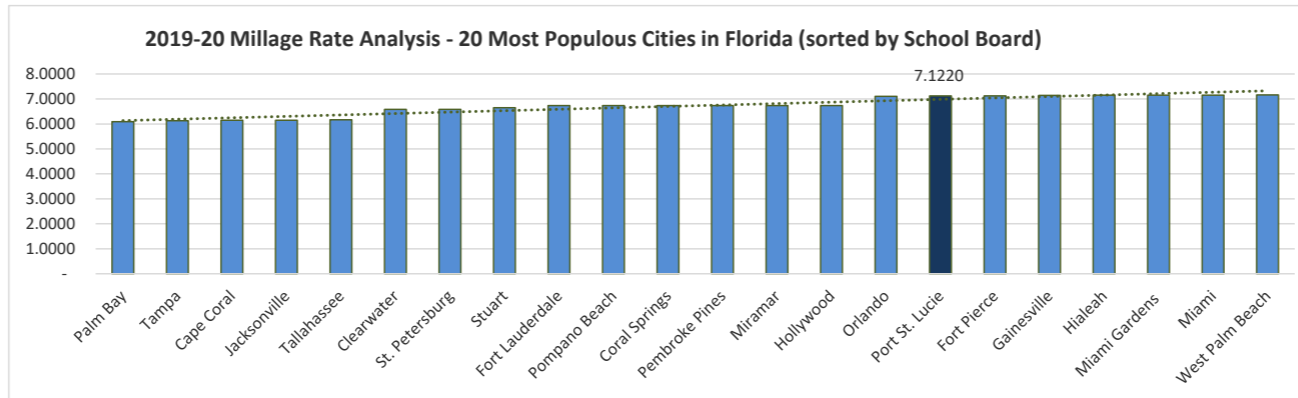**Sorted by School (Levied) Millage Rate, lowest to highest**

Rank	City	Est. Pop. (2018)+	City Area (sq miles)	City			Other Notable Taxing Authorities*											Notes
				City Millage	Voted City Debt Service Millage	Total City Millage	County	Water MgmentDistrict	Everglades Construction Project	School District	Library	FIND	Fire/EMS	Inlet District	Hospital	Child. Services	Aggregate Millage (All Taxing Authorities)	
1	Palm Bay	114,194	65.7	8.1379	-	8.1379	5.5724	0.2414		6.0860	0.4463	0.0320	-	0.0831	-	-	20.5991	
2	Tampa	392,890	112.1	6.2076	-	6.2076	6.3963	0.2801		6.1290	0.5583	-	-	-	-	0.4589	20.0302	
3	Cape Coral	189,343	110.1	6.6426	-	6.6426	4.0506	0.2398	0.0397	6.1470	0.4956	0.0394	-	-	-	-	17.6547	4
4	Jacksonville	903,889	747.0	11.4419	-	11.4419	-	0.2414		6.1500	-	0.0320	-	-	-	-	17.8653	1
5	Tallahassee	193,551	100.3	4.1000	-	4.1000	8.3144	0.0327		6.1670	-	-	0.5000	-	-	-	19.1141	
6	Clearwater	116,478	25.6	5.9550	-	5.9550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	20.7570	3
7	St. Petersburg	265,098	61.7	6.7550	-	6.7550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	21.5570	
8	Stuart	16,293	6.3	5.0000	0.2302	5.2302	6.6928	0.2795		6.6480	-	0.0320	-	-	-	0.3618	19.2443	
9	Fort Lauderdale	182,595	34.7	4.1193	0.2250	4.3443	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	0.0985	1.0324	0.4882	18.6832	
10	Pompano Beach	111,954	24.0	5.1875	0.4451	5.6326	5.6690	0.2398	0.0397	6.7393	-	0.0320	0.5000	0.0985	1.0324	0.4882	20.4715	
11	Coral Springs	133,507	23.8	5.8732	0.2534	6.1266	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	1.0324	0.4882	20.3670	
12	Pembroke Pines	172,374	33.1	5.6736	0.4464	6.1200	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	19.4540	2
13	Miramar	140,328	29.5	7.1172	-	7.1172	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	20.4512	3
14	Hollywood	154,823	27.4	7.4665	0.4561	7.9226	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	21.2566	
15	Orlando	285,713	102.4	6.6500	-	6.6500	4.4347	0.2414	-	7.1090	0.3748	-	-	-	-	-	18.8099	2
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21	Miami	470,914	35.7	7.5665	0.4235	7.9900	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	-	-	-	0.4680	21.3464	
22	West Palm Beach	111,398	55.1	8.3465	0.1202	8.4667	4.8580	0.2398	0.0397	7.1640	-	0.0320		-	0.7261	0.6497	22.1760	
									Average	**6.7289**						Average	20.7596	

+ As provided by "Quickfacts from US Census Bureau"

! Where readily identifiable in public information.

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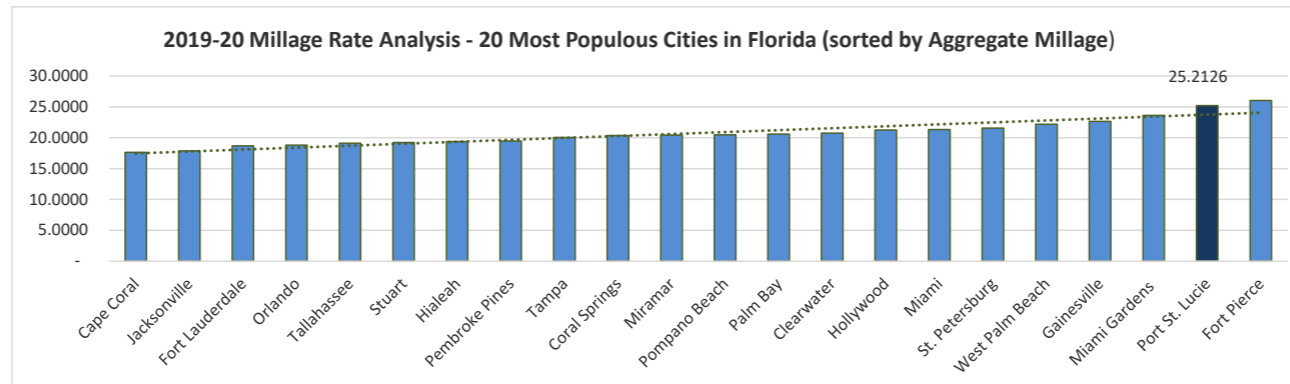
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Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
Sorted by Aggregate (Levied) Millage Rate, lowest to highest

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1	Cape Coral	189,343	110.1	6.6426	-	6.6426	4.0506	0.2398	0.0397	6.1470	0.4956	0.0394	-	-	-	-	17.6547	4
2	Jacksonville	903,889	747.0	11.4419	-	11.4419	-	0.2414		6.1500	-	0.0320	-	-	-	-	17.8653	1
3	Fort Lauderdale	182,595	34.7	4.1193	0.2250	4.3443	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	0.0985	1.0324	0.4882	18.6832	
4	Orlando	285,713	102.4	6.6500	-	6.6500	4.4347	0.2414	-	7.1090	0.3748	-	-	-	-	-	18.8099	2
5	Tallahassee	193,551	100.3	4.1000	-	4.1000	8.3144	0.0327		6.1670	-	-	0.5000	-	-	-	19.1141	
6	Stuart	16,293	6.3	5.0000	0.2302	5.2302	6.6928	0.2795		6.6480	-	0.0320	-	-	-	0.3618	19.2443	
7	Hialeah	238,942	19.2	6.3018	-	6.3018	5.1449	0.2398	0.0397	7.1480	-	0.0320	-	-	-	0.4680	19.3742	
8	Pembroke Pines	172,374	33.1	5.6736	0.4464	6.1200	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	19.4540	2
9	Tampa	392,890	112.1	6.2076	-	6.2076	6.3963	0.2801		6.1290	0.5583	-	-	-	-	0.4589	20.0302	
10	Coral Springs	133,507	23.8	5.8732	0.2534	6.1266	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	1.0324	0.4882	20.3670	
11	Miramar	140,328	29.5	7.1172	-	7.1172	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	20.4512	3
12	Pompano Beach	111,954	24.0	5.1875	0.4451	5.6326	5.6690	0.2398	0.0397	6.7393	-	0.0320	0.5000	0.0985	1.0324	0.4882	20.4715	
13	Palm Bay	114,194	65.7	8.1379	-	8.1379	5.5724	0.2414		6.0860	0.4463	0.0320	-	0.0831	-	-	20.5991	
14	Clearwater	116,478	25.6	5.9550	-	5.9550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	20.7570	3
15	Hollywood	154,823	27.4	7.4665	0.4561	7.9226	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	21.2566	
16	Miami	470,914	35.7	7.5665	0.4235	7.9900	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	-	-	-	0.4680	21.3464	
17	St. Petersburg	265,098	61.7	6.7550	-	6.7550	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	21.5570	
18	West Palm Beach	111,398	55.1	8.3465	0.1202	8.4667	4.8580	0.2398	0.0397	7.1640	-	0.0320	-	-	0.7261	0.6497	22.1760	
19	Gainesville	133,857	61.3	5.2974	-	5.2974	8.2729	0.2414		7.1440	1.1825	-	-	-	-	0.5000	22.6382	2
20	Miami Gardens	113,069	20.0	6.9363	0.8962	7.8325	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	2.4207	-	-	0.4680	23.6096	
21	**Port St. Lucie**	195,248	120.4	5.0547	1.0193	6.0740	8.2286	0.2795		7.1220		0.0320	3.0000	-	-	0.4765	25.2126	
22	Fort Pierce	46,071	14.7	6.9000	-	6.9000	8.2286	0.2795		7.1220	-	0.0320	3.0000	-	-	0.4765	26.0386	

Average City Millage: 6.6930 Average Aggregate: 20.7596

+ As provided by "Quickfacts from US Census Bureau"

! Where readily identifiable in public information.

* There are a number of different types of taxing authorities throughout the state. While most taxpayers living within a city will see a city, county, water management district and school district on his/her tax bill as taxing (levying) authorities, this is where the standardization ends. Florida Statutes empowers local communities to create a number of independent special districts which have the authority to levy taxes to meet local service needs, including fire, child services, library and more. Since different jurisdictions have different needs and hence different taxing authorities, it becomes difficult to do a fair (apples to apples) comparison. In this study, the various levies were included under the "County" column heading unless specifically listed as a separate taxing authority above.

1 City of Jacksonville and Duval County merged in 1968.

2 Actual water management district millage depends upon location, as there is more than one district operating (or millage rate applicable) within the City.

3 "Water Management District" millage includes SWFWMD and Pinellas Anclote River Basin levied millages.

4 West Coast Inland Waterway instead of FIND.

2019-20 Millage Rate Analysis - 20 Most Populous Cities in Florida (sorted by Aggregate Millage)

Millage Rate Analysis FY 2019-20
20 Most Populous Cities in Florida Plus Fort Pierce and Stuart
Sorted by City (Levied) Millage Rate, lowest to highest (INCLUDES Non-Ad Valorem Assessments)

City	Est. Pop. (2018)+	City Area (sq miles)	City Millage	Voted City Debt Service Millage	Total City Millage	County	Water MgmentDistrict	Everglades Construction Project	School District	Library	FIND	Fire/EMS	Inlet District	Hospital	Child. Services	Aggregate Millage (All Taxing Authorities)	Solid Waste	Water & Sewer	Stormwater or Drainage	Fire Protection	Street Lights	Misc.	Total Non-Ad Valorem Assessment	Notes
Tallahassee	193,551	100.3	4.1000	-	**4.1000**	8.3144	0.0327		6.1670	-	-	0.5000	-	-	-	19.1141	40.00		85.00				**125.00**	5,8
Fort Lauderdale	182,595	34.7	4.1193	0.2250	**4.3443**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	0.0985	1.0324	0.4882	18.6832	390.72		168.00	311.00			**869.72**	8
Stuart	16,293	6.3	5.0000	0.2302	**5.2302**	6.6928	0.2795		6.6480	-	0.0320	-	-	-	0.3618	19.2443	230.16		52.20				**282.36**	8
Gainesville	133,857	61.3	5.2974	-	**5.2974**	8.2729	0.2414		7.1440	1.1825	-	-	-	-	0.5000	22.6382	288.00		118.80	68.67		16.47	**491.94**	2,8
Pompano Beach	111,954	24.0	5.1875	0.4451	**5.6326**	5.6690	0.2398	0.0397	6.7393	-	0.0320	0.5000	0.0985	1.0324	0.4882	20.4715	251.04		156.24	220.00			**627.28**	8
Clearwater	116,478	25.6	5.9550	-	**5.9550**	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	20.7570	358.56		160.80				**519.36**	3,8,12
Port St. Lucie	195,248	120.4	5.0547	1.0193	**6.0740**	8.2286	0.2795		7.1220		0.0320	3.0000	-	-	0.4765	25.2126	281.92		163.00				**444.92**	10
Pembroke Pines	172,374	33.1	5.6736	0.4464	**6.1200**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	19.4540	280.32		35.00	282.38			**597.70**	7
Coral Springs	133,507	23.8	5.8732	0.2534	**6.1266**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	1.0324	0.4882	20.3670	290.00		115.66	227.82			**633.48**	10
Tampa	392,890	112.1	6.2076	-	**6.2076**	6.3963	0.2801		6.1290	0.5583	-	-	-	-	0.4589	20.0302	418.92		153.05				**571.97**	2,8
Hialeah	238,942	19.2	6.3018	-	**6.3018**	5.1449	0.2398	0.0397	7.1480	-	0.0320	-	-	-	0.4680	19.3742	395.70						**395.70**	5, 6, 8
Cape Coral	189,343	110.1	6.6426	-	**6.6426**	4.0506	0.2398	0.0397	6.1470	0.4956	0.0394	-	-	-	-	17.6547	199.00		107.10	142.71		73.40	**522.21**	4,7
Orlando	285,713	102.4	6.6500	-	**6.6500**	4.4347	0.2414	-	7.1090	0.3748	-	-	-	-	-	18.8099	231.36		133.14				**364.50**	2,8
St. Petersburg	265,098	61.7	6.7550	-	**6.7550**	6.1240	0.2801		6.5840	-	-	0.9158	-	-	0.8981	21.5570	376.68		59.88				**436.56**	3, 5,8
Fort Pierce	46,071	14.7	6.9000	-	**6.9000**	8.2286	0.2795		7.1220	-	0.0320	3.0000	-	-	0.4765	26.0386	303.00		69.00				**372.00**	8
Miramar	140,328	29.5	7.1172	-	**7.1172**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	20.4512	225.00		137.00	398.23			**760.23**	7
Miami Gardens	113,069	20.0	6.9363	0.8962	**7.8325**	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	2.4207	-	-	0.4680	23.6096	484.00		1,668.24			186.14	**2,338.38**	7
Hollywood	154,823	27.4	7.4665	0.4561	**7.9226**	5.6690	0.2398	0.0397	6.7393	-	0.0320	-	-	0.1260	0.4882	21.2566	456.00		73.44	285.00			**814.44**	8
Miami	470,914	35.7	7.5665	0.4235	**7.9900**	5.1449	0.2398	0.0397	7.1480	0.2840	0.0320	-	-	-	0.4680	21.3464	484.00						**484.00**	8
Palm Bay	114,194	65.7	8.1379	-	**8.1379**	5.5724	0.2414		6.0860	0.4463	0.0320	-	0.0831	-	-	20.5991	57.00		207.38			24.01	**288.39**	9
West Palm Beach	111,398	55.1	8.3465	0.1202	**8.4667**	4.8580	0.2398	0.0397	7.1640	-	0.0320		-	0.7261	0.6497	22.1760	175.00		165.24	100.00			**440.24**	11
Jacksonville	903,889	747.0	11.4419	-	**11.4419**	-	0.2414		6.1500	-	0.0320	-	-	-	-	17.8653	151.80		60.00				**211.80**	1,9
			Average	**6.6930**														Average	20.7596					

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1 City of Jacksonville and Duval County merged in 1968.

2 Actual water management district millage depends upon location, as there is more than one district operating (or millage rate applicable) within the City.

3 "Water Management District" millage includes SWFWMD and Pinellas Anclote River Basin levied millages.

4 West Coast Inland Waterway instead of FIND.

5 No Non Ad Valorem Assessments levied

6 Solid Waste Fee is based on square footage of home, lowest rate is $59.00 per month.

7 Solid Waste is contracted to an outside firm such as Waste Management or Waste Pro and is not billed as a non-Ad Valorem assessment.

8 City provides own Garbage and Recycling Services and is billed separately from tax bill.

9 City provides own Garbage and Recycling Services.

10 Solid Waste is contracted to an outside firm such as Waste Management or Waste Pro and appears on tax bill.

11 Solid Waste is calculated by using a weighted average due to five different collection companies and districts.

12 Stormwater Rate is based on a medium size home.