
Florida County & Municipal Economic Development Incentives - 2015 Survey Results

A summary of Local Government responses to the reporting requirements outlined in sections 125.045 and 166.021, Florida Statutes.



The Florida Legislature
Office of Economic and
Demographic Research
850.487.1402
<http://edr.state.fl.us>

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Summary

The 2010 Legislature passed ch. 2010-147, Laws of Florida, relating to economic development. The legislation amended sections 125.045 and 166.021, F.S., creating new economic development reporting requirements for county and municipal governments.

The legislation requires:

- an agency or entity that receives county or municipal funds for economic development purposes pursuant to a contract between the economic development agency/entity and the local government to submit a report on the usage of the local funds, and requires the county or municipality to post a copy of that report on its own website;
- counties and municipalities that granted economic incentives in excess of \$25,000 to report the amount and types of incentives provided to the Office of Economic and Demographic Research (EDR) by January 15 of every year;
- the Office of Economic and Demographic Research to compile the economic development incentives provided by each local government in a manner that shows the total of each class of economic development incentives provided by each local government.

The Office of Economic and Demographic Research has compiled the economic development data submitted by county and municipal governments in accordance with the statutes. The economic development incentives report includes (1) the total of each class of economic development incentives provided by each county and municipal government, and (2) the total of each class of economic development incentives for all counties and all municipalities. A copy of this report will be provided to the President of the Senate, the Speaker of the House of Representatives and the Department of Economic Opportunity. The report will also be posted to the EDR website at <http://edr.state.fl.us>.

For the 2015 report, the survey was revised to provide additional instructions to local governments. Questions were also made more specific.

Survey Results

The analysis in this report is based on survey results provided by county and municipal governments between mid-October 2014 and March 2015. Local government financial managers and directors received emails providing details of the statutory requirement and instructions for completing the survey questionnaire. The Office of Economic and Demographic Research provided access to a survey for counties and municipalities through the EDR website. To review the survey questionnaire, see <http://edr.state.fl.us/Content/local-government/economic-development-incentives/2013-14%20final.pdf>

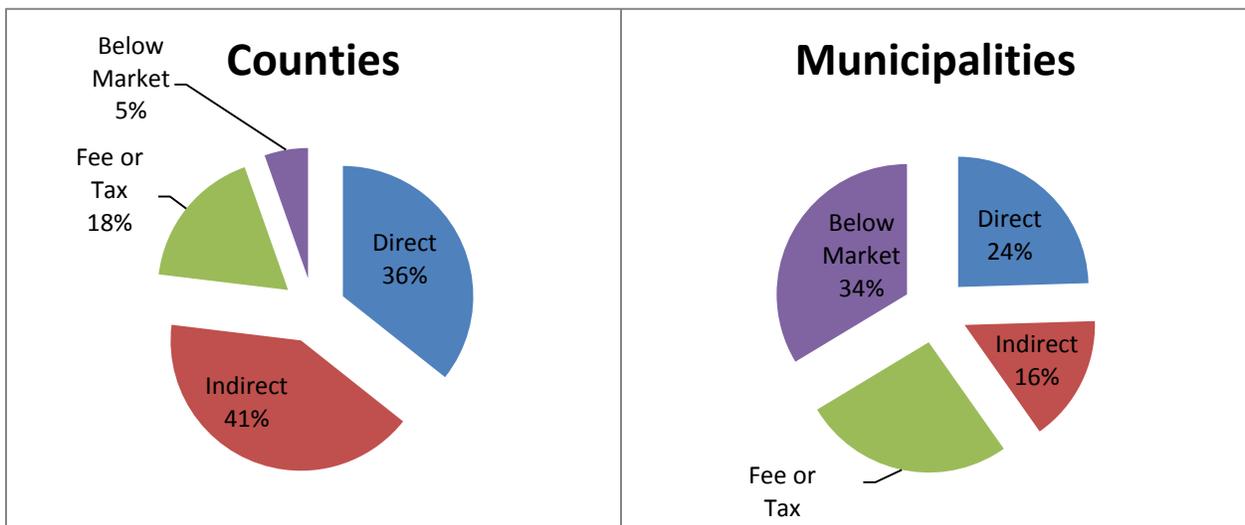
Respondents were asked to report incentives by type, as shown below:

- Direct Incentives ... monetary assistance provided directly to businesses or through an organization authorized by the local government. Direct incentives include, but are not limited to, grants, loans, equity investments, loan insurance and guarantees, and training subsidies.

- Indirect Incentives ... grants or loans provided to local government entities, non-profits, and organizations that provide support to businesses or promote business investment or development.
- Fee or Tax Based Incentives... credits, refunds, or exemptions granted towards local fee or tax obligations.
- Below Market Rate Leases or Deeds for Real Property... provided to businesses from the local government to promote economic development.

A total of 111 local government entities (38 counties and 72 municipalities) completed the survey questionnaire, a record response rate. Of the 38 counties that completed the survey, 7 counties did not issue economic development incentives which met the statutory reporting requirement (incentives greater than \$25,000 during the previous fiscal year). Incentives in the amount of \$40.9 million were reported by the counties that met the requirements. The largest dollar percentage of the incentives granted was in the form of indirect financial incentives accounting for \$16.9 million of the total incentives (41.2%).

Of the 72 municipalities that reported, 46 municipalities did not issue economic development incentives which met the statutory reporting requirement (incentives greater than \$25,000 during the previous fiscal year). Incentives in the amount of \$13.5 million were reported by the municipalities that met the requirements. As last year, the largest percentage of the incentives granted was in the form of below market leases or deeds, accounting for \$4.5 million of the total incentives (33.6%). Manufacturing was the most targeted industry for counties, while corporate headquarters was the most targeted industry for municipalities.



Background

The goal of economic development by local, state or national governments is to expand economic activity, primarily through capital investment and the creation of new job opportunities – preferably at above-average wages. New economic activity creates new wealth, which when spent in the economy, induces the creation of additional jobs. To the extent this goal is achieved, the tax base is expanded and governments may realize an increase in tax revenues.

Economic development is facilitated by investments in public infrastructure, expansion of public services, promotion of community development, improvement of the general business climate or the provision of economic development incentives to individual businesses.

Incentives are public subsidies intended to induce an economic activity or capital investment by a private business in a jurisdiction in which such activity or investment would not otherwise take place. From the business perspective, economic development incentives are public resources that reduce its capital or operating costs and may facilitate location or expansion decisions.

County and Municipal Incentives

To the extent granted or unrestricted by the Florida Law, counties and municipalities have authority to promote economic development in their jurisdictions through a variety of strategies.¹ Since 1995, the Florida Statutes has provided explicit authority for counties and municipalities to “expend public funds to attract and retain business enterprises, and the use of public funds toward the achievement of such economic development goals constitutes a public purpose.”² This authority also includes “making grants to private enterprises for the expansion of businesses existing in the community or the attraction of new businesses to the community.”

For this report, local government economic development incentives are classified into four general categories:

- Direct financial incentives;
- Indirect incentives;
- Tax-based & fee-based incentives; and
- Below-market rate leases or deeds for real property.

To the extent that counties and municipalities expend funds or forego revenue through these means, they qualify as economic development incentives for the purposes of this report.

Direct Financial Incentives

Direct financial incentives provide direct monetary assistance to a business from the local government or through a local government funded economic development organization. The assistance is provided through grants, loans, equity investments, loan insurance and guarantees. These programs generally address business financing needs but also may be invested in workforce training, market development, modernization, and technology commercialization activities. Direct

¹ See Article VIII, Section s 1 and 2 of the State Constitution; Section 125.001(3), F.S., which provides a general law grant of expansive home rule authority to all Florida counties. Statutory preemptions and charter limitations impose limitations on this expansive authority. In addition, Article VII, Section 1 of the State Constitution preempts all taxing authority (with the exception of ad valorem taxes) to the state.

² See s. 125.045, F.S., and s. 166.021(8), F.S.

financial incentives are generally project specific, contingent on pre-award review and evaluation, and typically performance-based.

Indirect Incentives

Indirect incentives include grants and loans to local government entities, non-profits, and organizations to support business investment or development. The recipients include communities, financial institutions, universities, community colleges, training providers, venture capital investors, and business incubators. In many cases, the funds are tied to one or more specific business locations or expansion projects. Other programs are targeted toward addressing the general needs of the business community, including infrastructure, technical training, new and improved highway access, airport expansions and other facilities. Funds are provided to the intermediaries in the form of grants, loans, and loan guarantees. Indirect incentives may also be used to leverage private investment in economic development. For instance, linked deposit programs in which local government funds are deposited in a financial institution in exchange for providing capital access or subsidized interest rates to qualified business borrowers. Indirect financial incentives are generally contingent on pre-award review and evaluation, and may be performance-based.

While many jurisdictions do business marketing and recruitment "in-house," some contract with a private Economic Development Organization (EDO), or contribute dues to a regional EDO which provides such services to local governments across a defined region. Some EDOs also develop incentive agreements, subject to local government approval. While it is arguable that EDOs providing such services support or promote area business development, EDOs are not intermediaries in the distribution of economic development incentives to businesses expanding in or relocating to the area. However, such second-party marketing expenditures constitute a significant portion of reported local government economic development efforts. For this reason, these funds are identified and included.

Tax-Based and Fee-Based Incentives

Tax-based incentives use the tax code as the source of direct or indirect subsidy to qualified businesses. They tend to have greater life spans and be less visible than direct financial or indirect incentives because they do not require an annual appropriation. In most instances, tax-based incentives are awarded upon verification of eligibility and may not be subject to pre-award review and evaluation like direct incentives.³

Florida's counties and municipalities are limited in their ability to offer tax-based incentives, either for economic development or for other purposes. With the exception of ad valorem taxes, Florida's Constitution preempts all taxing authority to the state. Local taxes authorized by the constitution or by the Legislature may only be levied pursuant to the specifications in the governing statute. Unless specifically authorized, relief from these local taxes (credits, refund or exemptions) may not be granted.

Of all the local taxes, only three provide authority for counties or municipalities to offer relief (specifically, exemptions⁴) at the option of the respective county or municipality:

³ The Constitutional Economic Development Ad Valorem Tax Exemption is the most prominent exception.

⁴ Exemptions provide freedom from payment of taxes normally applied to specific business activities. Exemptions are distinguishable from Credits (which provide a reduction in taxes due, after verification that statutory or contractual terms have been met) and Refunds (which typically provide a return of taxes paid, after verification that statutory or contractual terms have been met.)

- Economic Development Ad Valorem Tax Exemption: Article VII, Section 3 of the State Constitution, and s. 196.1995, F.S., authorize counties and municipalities to grant, after referendum approval and passage of an ordinance, ad valorem tax relief from its respective levy to new or expanding businesses that meet certain job-creation and other requirements. The exemption is limited to ten years and may be restricted to businesses located in an enterprise zone or brownfield area. In addition, the exemption is contingent on pre-award review and evaluation and approval by ordinance.
- Local Business Tax: s. 205.054, F.S., authorizes counties and municipalities to grant a general exemption of 50 percent for “any business, profession or occupation” with a permanent business location in an Enterprise Zone. This authorization is set to sunset December 31, 2015.
- Public Service Tax: s. 166.231-234, F.S., authorizes municipalities and charter counties to grant exemptions from the tax on certain utilities or products in specific situations.

Fee-Based Incentives use “Home-Rule” revenues as the source of direct or indirect subsidy to qualified businesses. Unless limited by law, counties and municipalities have broad authority to levy proprietary and regulatory fees and special assessments within their jurisdictions. Unless restricted by law or contract (such as bond provisions), they may also grant exemptions or waivers, or provide refunds or credits from these levies, either as an economic development incentive or for any other purpose. Proprietary Fees may include Admissions Fees, Franchise Fees, User Fees, and Utility Fees. Regulatory Fees may include Building Permit Fees, Impact Fees, Inspection Fees and Stormwater Fees. While they may be collected like property taxes, Special Assessments are “based on the special benefit accruing to such property from such improvements when the improvements funded by the special assessment provide a benefit which is different in type or degree from benefits provided to the community as a whole” (s. 170.01(2), F.S.).

Below Market Leases or Deeds for Real Property

Below Market Leases or Deeds may be awarded to businesses as an incentive to remain, expand or locate in a jurisdiction. These can be provided either directly by the local government or indirectly through an organization authorized by the local government.

Other Strategies

Florida law provides counties and municipalities with other strategies to facilitate economic or community development in their jurisdictions. For the purposes of this report, the funding provided through the following programs are not classified as economic development incentives, primarily because they do not require annual appropriation through the county or municipal budget, are programs that provide services to the general business community, or are state or federal pass-through funds primarily for community development:

- Community Redevelopment Agencies (CRAs);⁵
- Industrial Development Authorities (IDAs);⁶

⁵ Part III of ch. 163, F.S. authorizes counties and municipalities to create a community redevelopment agency, a dependent special district, to carry out redevelopment of designated slum or blighted areas. Redevelopment of the designated area is financed by revenue bonds issued by the county or municipality on behalf of the CRA. The taxable value of property within the area is fixed at a certain date, and the annual “increment” increase in tax revenue to the county and municipality resulting from the redevelopment is pledged to repay the bonds. The Florida Redevelopment Association reports there are currently 178 Community Redevelopment Areas in the State of Florida. Also see: <http://redevelopment.net/cra-resources/q-a-for-cras/>

⁶ Part III of ch. 159, F.S., authorizes each county to have an industrial development authority (IDA). The IDAs may be created by resolution of the county commission. IDAs are created for the purpose of financing and refinancing projects for the public purposes described in the Florida Industrial Development Financing Act and by s. 159.44-53 F.S., for fostering the economic development of a county. (Section 159.46, F.S.). Industrial development authorities are authorized to secure the issuance and repayment of industrial

- Small Business Development Center (SBDC);⁷
- State funded programs; and
- Federally funded programs, such as Community Development Block Grants (CDBG),⁸ Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) grants, or grants funded by the U.S. Department of Housing and Urban Development (HUD).

development bonds by a lease, mortgage, or other security instrument, subject to the approval or disapproval of the county commission. As of 2008, there were 26 counties with active Industrial Development Authorities, including Hillsborough, Martin, Miami-Dade, Orange, Pinellas and others.

⁷ While SBDC's may provide services to expanding or relocating businesses targeted by local governments, their mission is more comprehensive, serving the general business community. Unlike targeted awards to specific businesses, the local government's contribution is diffused among the many clients served by the area SBDC (unless specified otherwise). See <http://floridasbdc.org/Main.php> for additional information.

⁸ The Federal Department of Housing and Urban Development distributes CDBG funding to local governments in Florida, either directly or indirectly through the state, to fund projects that develop viable communities by providing adequate housing and a suitable living environment by expanding economic opportunities, principally for persons of low and moderate income.

Counties

[Note: Totals are unduplicated⁹.]

Counties Over 100,000 Population						
County	Countywide Population	Value of Direct Incentives	Value of Indirect Incentives	Value of Fee and Tax Based Incentives	Value of Below Market Leases or Deeds	Total Incentives
Miami-Dade	2,604,265	\$1,515,736		\$40,767		\$1,556,503
Broward	1,802,891	\$93,492	\$874,650			\$968,142
Palm Beach	1,357,315	\$120,000	\$1,135,057	\$1,353,788		\$2,608,845
Hillsborough	1,300,986	\$295,508	\$1,335,442			\$1,630,950
Orange	1,224,849	\$912,045	\$2,198,825			\$3,110,870
Pinellas	932,112	\$123,295	\$441,400			\$564,695
Duval	889,381	\$4,906,438	\$98,940			\$5,005,378
Lee	653,250	\$672,149				\$672,149
Polk	619,860	\$173,140				\$173,140
Brevard	552,176	\$1,400,050	\$334,483			\$1,734,533
Volusia	501,901	\$126,300	\$293,500			\$419,800
Pasco	478,553	\$342,963				\$342,963
Seminole	436,926	\$827,556	\$313,414			\$1,140,970
Sarasota	387,134	\$128,419	\$1,828,001	\$95,362	\$1,500,000	\$3,551,782
Manatee	339,396	\$627,820	\$382,348	\$4,092		\$1,014,260
Collier	336,730					NR
Marion	331,813	\$214,159	\$245,000			\$459,159
Lake	308,679	\$120,000				\$120,000
Escambia	301,201		\$3,030,563	\$1,542,950		\$4,573,513
Osceola	295,235	\$56,970	\$1,662,498			\$1,719,468
St. Lucie	282,699	\$1,483,802	\$158,000	\$3,195,700		\$4,837,502
Leon	279,911		\$174,500		\$3,850	\$178,350
Alachua	249,414	\$308,000				\$308,000
St. Johns	207,251	\$28,327	\$125,000			\$153,327
Clay	197,403	\$81,188	\$120,833			\$202,021
Okaloosa	189,307		\$120,933	\$111,096	\$490,172	\$722,201
Hernando	174,435	\$60,600				\$60,600
Bay	169,631	\$6,100		\$248,096		\$254,196
Charlotte	163,178					NR
Santa Rosa	154,821	\$2,000				\$2,000
Martin	146,551					NR
Indian River	140,955	\$363,007	\$830,711	\$286,590		\$1,480,308
Citrus	140,654					NR
Sumter	102,724					\$0 or < \$25K
NR - No Response						

⁹ Unlike past reports, the total number of businesses by county has not been included in the following tables. Businesses may receive more than one incentive by the county; therefore the number of businesses aggregated by county may contain duplicates. Counties were asked to report by category; it is assumed that the number of businesses aggregated by category is unduplicated.

Counties Under 100,000 Population

County	Countywide Population	Value of Direct Incentives	Value of Indirect Incentives	Value of Fee and Tax Based Incentives	Value of Below Market Leases or Deeds	Total Incentives
Highlands	99,794					NR
Flagler	99,121					NR
Nassau	75,251					\$0 or < \$25K
Monroe	73,981					NR
Putnam	72,040					\$0 or < \$25K
Columbia	63,720					NR
Walton	58,246					NR
Jackson	44,921					NR
Gadsden	42,447					NR
Suwannee	41,219					NR
Levy	40,473					NR
Okeechobee	37,895					\$0 or < \$25K
Hendry	37,816		\$90,600	\$7,000		\$97,600
DeSoto	31,848					NR
Wakulla	27,739					\$0 or < \$25K
Hardee	25,793	\$990,770		\$5,591	\$215,000	\$1,211,361
Bradford	24,970					NR
Baker	24,487					NR
Washington	22,415					NR
Taylor	19,760					NR
Holmes	18,495					NR
Madison	17,663					NR
Gilchrist	16,007					NR
Dixie	15,066					NR
Gulf	13,467					NR
Union	13,098					NR
Calhoun	12,889					NR
Jefferson	12,064					\$0 or < \$25K
Hamilton	11,872					NR
Glades	10,804					NR
Franklin	9,957					\$0 or < \$25K
Lafayette	6,972					NR
Liberty	6,839					NR

NR - No Response

Total Incentives by Class of Incentive - Counties

Incentive Type	Counties Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Direct	26	\$14,579,784	35.7%	201	\$72,536
Indirect	21	\$16,860,265	41.2%	89	\$189,441
Fee or Tax Based	12	\$7,225,515	17.7%	72	\$100,354
Below Market Lease or Deed	4	\$2,209,022	5.4%	10	\$220,902
Total	31	\$40,874,586	100.0%		

Totals By Incentive Type - Counties

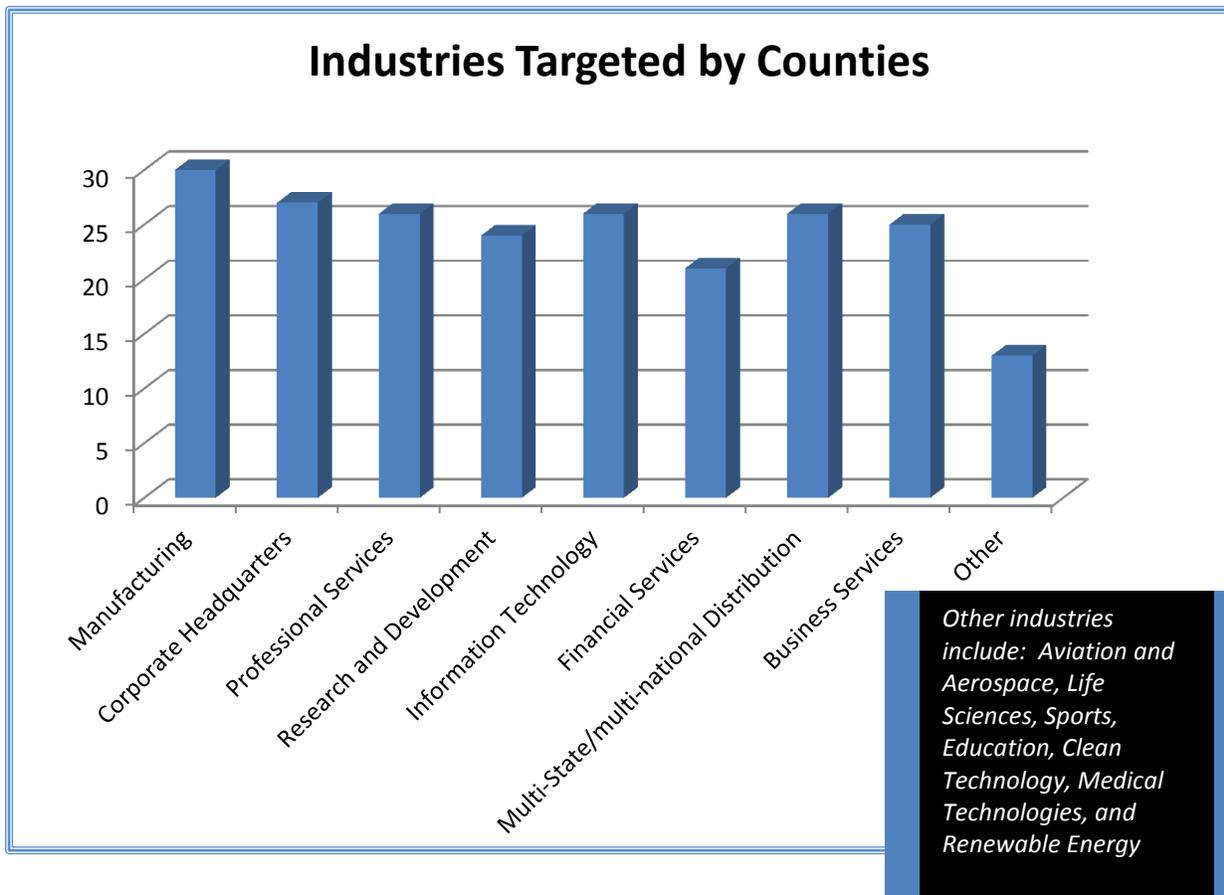
Direct Incentives	Counties Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Grants	19	\$11,998,515	82.3%	109	\$110,078
Loans	3	\$293,200	2.0%	8	\$36,650
Equity Investments	0	0	0.0%	0	0
Loan Insurance	0	0	0.0%	0	0
Loan Guarantees	0	0	0.0%	0	0
Training Subsidies	1	\$253,796	1.7%	5	\$50,759
State Match (QTI, QACF, etc.)	14	\$1,421,423	9.7%	72	\$19,742
Other*	4	\$612,850	4.2%	8	\$76,606
Total	26	\$14,579,784	100.0%		

*Other types included job creation incentives and fee offsets.

Indirect Incentives	Counties Granting Incentives	Total Amount Granted	Percent	Number of Recipients	Average Payment per Recipient
Grants	10	\$9,675,416	57.4%	67	\$144,409
Loans	0	0	0	0	
EDOs	16	\$7,184,849	42.6%	23	\$312,385
Total	21	\$16,860,265	100.0%		

Fee or Tax Based Incentives	Counties Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Property Tax Exemption	9	\$6,513,177	90.1%	65	\$100,202
Public Service Tax Exemption	0	0	0.0%	0	0
Business Tax Exemptions	0	0	0.0%	0	0
Proprietary Fees	1	\$10,479	0.1%	1	\$10,479
Regulatory Fees	3	\$51,859	0.7%	6	\$8,643.17
Special Assessments	1	\$650,000	9.0%	1	\$650,000
Total	12	\$7,225,515	100.0%		

Below Market Leases or Deeds	Counties Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Leases	4	\$2,209,022	100.0%	4	\$552,256
Deeds	0	0	0	0	0
Total	4	\$2,209,022	100.0%		



Municipalities

[Note: Totals are unduplicated¹⁰.]

Municipalities Over 50,000 Population						
Municipality	Municipal Population	Value of Direct Incentives	Value of Indirect Incentives	Value of Fee and Tax Based Incentives	Value of Below Market Leases or Deeds	Total Incentives
Miami	428,107					\$0 or < \$25K
Tampa	352,741					NR
Orlando	255,636	\$251,594	\$1,134,939	\$70,836		\$1,457,369
St. Petersburg	252,372		\$175,025	\$100,000		\$275,025
Hialeah	230,544					NR
Tallahassee	185,784		\$115,000			\$115,000
Fort Lauderdale	171,544	\$46,016	\$300,000	\$78,179		\$424,195
Port St. Lucie	169,888	\$1,905,761			\$4,107,550	\$6,013,311
Cape Coral	163,599					\$0 or < \$25K
Pembroke Pines	157,905					NR
Hollywood	144,310					NR
Miramar	128,432					\$0 or < \$25K
Gainesville	125,661	\$28,000	\$1,800	\$136,000		\$165,800
Coral Springs	123,618					NR
Clearwater	109,340					\$0 or < \$25K
Miami Gardens	108,160		\$50,000			\$50,000
Palm Bay	105,815					\$0 or < \$25K
Pompano Beach	104,662					\$0 or < \$25K
West Palm Beach	104,630					NR
Lakeland	100,728	\$112,650		\$1,579,921		\$1,692,571
Davie	95,505	\$74,000				\$74,000
Miami Beach	91,540					NR
Sunrise	88,033					NR
Plantation	86,782					NR
Boca Raton	86,647	\$127,875				\$127,875
Deltona	86,360					\$0 or < \$25K
Largo	79,431					\$0 or < \$25K
Melbourne	78,088	\$32,623	\$21,000	\$105,610		\$159,233
Palm Coast	78,046					\$0 or < \$25K
Deerfield Beach	76,152					NR
Boynton Beach	71,608					NR
Fort Myers	69,437					NR
Lauderhill	68,558					NR
Homestead	66,586					NR
Weston	65,672					\$0 or < \$25K
Kissimmee	64,365				\$200,000	\$200,000
Delray Beach	62,700					NR
Daytona Beach	62,622			\$136,037		\$136,037
North Miami	61,912					NR
Tamarac	61,270					NR
North Port	60,295					\$0 or < \$25K
Wellington	59,136					NR
Port Orange	57,467					NR
Ocala	57,494	\$89,663	\$145,000	\$69,695		\$304,358
Jupiter	57,263					NR
Sanford	55,509	\$152,861		\$128,674		\$281,535
Margate	55,417					NR
Coconut Creek	55,319	\$29,456		\$802,665		\$832,121
Doral	52,889					NR
Pensacola	52,758					\$0 or < \$25K
Sarasota	52,584		\$43,000	\$74,822		\$117,822
Bradenton	51,148					NR
Pinellas Park	50,352			\$216,200	\$2,340	\$218,540
Palm Beach Gardens	50,067					NR

NR - No Response

¹⁰ Unlike past reports, the total number of businesses by municipality has not been included in the following tables. Businesses may receive more than one incentive by the municipality; therefore the number of businesses aggregated by municipality may contain duplicates. Municipalities were asked to report by category; it is assumed that the number of businesses aggregated by category is unduplicated.

Municipalities Under 50,000 Population That Responded						
Municipality	Municipal Population	Value of Direct Incentives	Value of Indirect Incentives	Value of Fee and Tax Based Incentives	Value of Below Market Leases or Deeds	Total Incentives
Bonita Springs	45,819	\$43,200		\$26,575		\$69,775
Lake Worth	36,423					\$0 or < \$25K
Panama City	35,773					\$0 or < \$25K
Casselberry	27,527					\$0 or < \$25K
Fort Walton Beach	20,719		\$14,000		\$229,727	\$243,727
West Melbourne	19,834					\$0 or < \$25K
Lynn Haven	19,068					\$0 or < \$25K
Seminole	17,754					\$0 or < \$25K
Maitland	16,411	\$99,244				\$99,244
Lake Mary	15,037	\$180,666	\$1,500			\$182,166
Oldsmar	13,859					\$0 or < \$25K
Longwood	13,781					\$0 or < \$25K
Lake City	12,004	\$96,200				\$96,200
Holly Hill	11,661		\$117,184			\$117,184
Cocoa Beach	11,131					\$0 or < \$25K
Miami Shores	10,781					\$0 or < \$25K
Lake Park	8,477					\$0 or < \$25K
Brooksville	7,687					\$0 or < \$25K
Longboat Key	6,825					\$0 or < \$25K
West Miami	6,012					\$0 or < \$25K
Okeechobee	5,583					\$0 or < \$25K
Mascotte	5,329					\$0 or < \$25K
Newberry	5,264					\$0 or < \$25K
La Belle	4,708					\$0 or < \$25K
Parker	4,355					\$0 or < \$25K
Lake Clarke Shores	3,360					\$0 or < \$25K
Davenport	3,248					\$0 or < \$25K
Chattahoochee	3,138	\$37,500				\$37,500
Williston	2,815					\$0 or < \$25K
Indialantic	2,765					\$0 or < \$25K
Monticello	2,481					\$0 or < \$25K
Wewahitchka	2,156					\$0 or < \$25K
Haverhill	1,969					\$0 or < \$25K
Hillsboro Beach	1,865					\$0 or < \$25K
Crescent City	1,520	\$2,000				\$2,000
Gretna	1,452					\$0 or < \$25K
Baldwin	1,411					\$0 or < \$25K
Howey-in-the-Hills	1,089					\$0 or < \$25K
Key Colony Beach	808					\$0 or < \$25K
Yankeetown	493					\$0 or < \$25K
Jupiter Inlet Colony	396					\$0 or < \$25K
St. Marks	280					\$0 or < \$25K

Total Incentives by Class of Incentives - Municipality

Incentive Type	Municipalities Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Direct	17	\$3,309,309	24.5%	73	\$45,333
Indirect	12	\$2,118,448	15.7%	31	\$68,337
Fee or Tax Based	13	\$3,525,214	26.1%	3,677	\$959
Below Market Lease or Deed	4	\$4,539,617	33.6%	19	\$238,927
Total	26	\$13,492,588	100.0%		

Totals by Incentive Type - Municipality

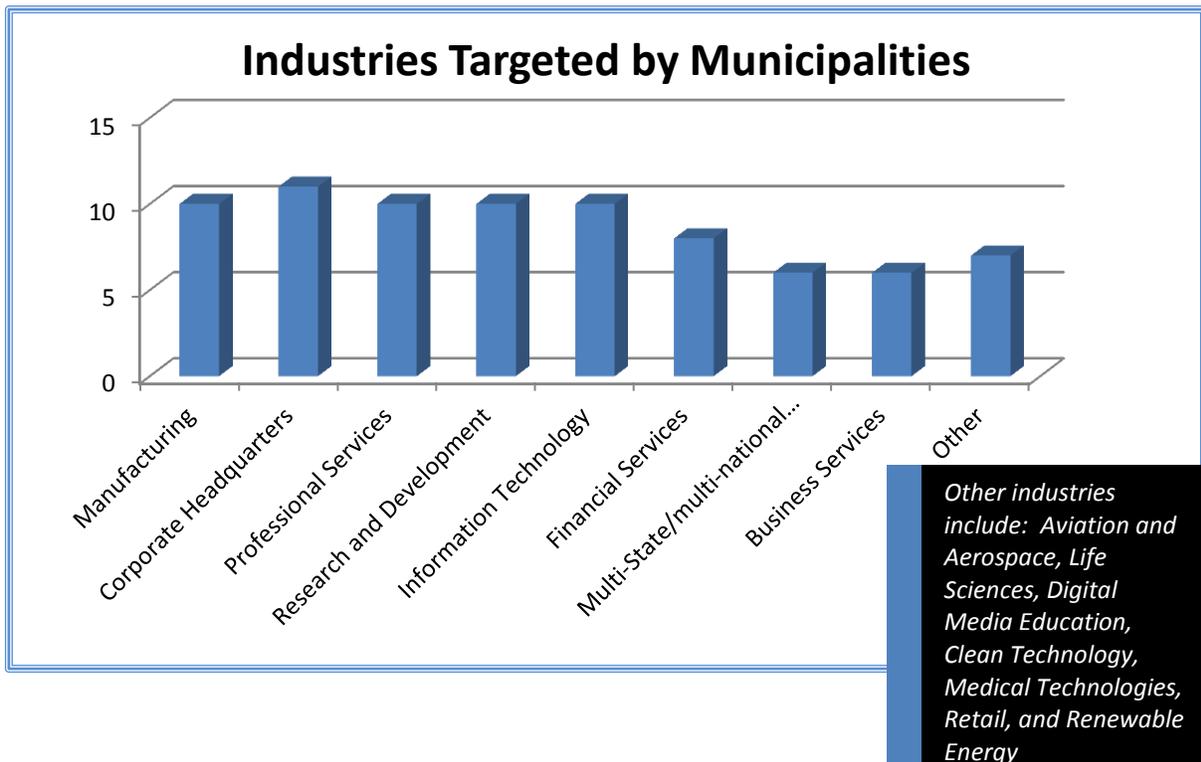
Direct Incentives	Municipalities Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Grants	13	\$2,680,841	81.0%	42	\$63,830
Loans	1	\$120,224	3.6%	9	\$13,358
Equity Investments	0	0	0.0%	0	0
Loan Insurance	0	0	0.0%	0	0
Loan Guarantees	0	0	0.0%	0	0
Training Subsidies	0	0	0.0%	0	0
State Match (QTI, QACF, etc.)	8	\$413,744	12.5%	19	\$21,776
Other*	3	\$94,500	2.9%	3	\$31,500
Total	17	\$3,309,309	100.0%		

*Other included refunds and waivers.

Indirect Incentives	Municipalities Granting Incentives	Total Amount Granted	Percent	Number of Recipients	Average Payment per Recipient
Grants	7	\$1,479,716	69.8%	25	\$59,189
Loans	0	0	0	0	0
EDOs	7	\$638,732	30.2%	6	\$106,455
Total	12	\$2,118,448	100.0%		

Fee or Tax Based Incentives	Municipalities Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Property Tax	5	\$1,215,148	34.5%	11	\$110,468
Public Service Tax Exemption	3	\$198,369	5.6%	6	\$33,062
Business Tax	3	\$173,179	4.9%	3,536	\$49
Proprietary Fees	2	\$216,200	6.1%	15	\$14,413
Regulatory Fees	4	\$1,647,496	46.7%	104	\$15,841
Special Assessments	2	\$74,822	2.1%	5	\$14,964
Total	13	\$3,525,214	100.0%		

Below Market Leases or Deeds	Municipalities Granting Incentives	Total Amount Granted	Percent	Businesses Receiving Incentives	Average Incentive Per Business
Leases	3	\$4,339,617		10	\$433,961
Deeds	1	\$200,000		1	\$200,000
Total	4	\$4,539,617			



History of Survey Results

County	Total Incentives			
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14
Alachua			\$481,635	\$308,000
Bay	\$1,198,696		\$951,953	\$254,196
Brevard	\$1,578,330	\$2,719,728	\$1,716,236	\$1,734,533
Broward	\$1,136,638		\$874,650	\$968,142
Charlotte	\$85,902	\$60,058	\$401,751	
Citrus		\$42,000		
Clay	\$162,529	\$130,711	\$131,288	\$202,021
Collier			\$143,168	
Columbia			\$207,828	
Duval	\$4,330,653		\$3,741,536	\$5,005,378
Escambia	\$4,915,794	\$5,247,353	\$3,187,859	\$4,573,513
Gulf	\$440,000			
Hardee	\$202,954	\$4,813,393	\$4,446,582	\$1,211,361
Hernando			\$140,600	\$60,600
Hendry		\$125,000	\$78,852	\$97,600
Hillsborough	\$4,259,247	\$2,310,543	\$3,048,872	\$1,630,950
Indian River	\$857,601	\$945,434	\$1,353,426	\$1,480,308
Lake	\$1,732,088		\$150,000	\$120,000
Lee	\$6,788,000	\$341,000	\$4,716,000	\$672,149
Leon	\$802,963	\$97,177	\$355,031	\$178,350
Liberty			\$700,890	
Manatee	\$633,320	\$1,549,299	\$981,230	\$1,014,260
Marion			\$2,419,444	\$459,159
Martin			\$480,000	
Miami-Dade	\$2,965,269	\$1,351,350	\$2,533,183	\$1,556,503
Nassau		\$2,700,000		
Okaloosa	\$139,968	\$115,835		\$722,201
Orange	\$2,279,563	\$2,943,276	\$1,640,488	\$3,110,870
Osceola	\$191,000	\$965,149	\$463,417	\$1,719,468
Palm Beach	\$1,723,280	\$2,307,754	\$2,443,107	\$2,608,845
Pasco			\$238,198	\$342,963
Pinellas	\$47,952	\$312,825	\$471,826	\$564,695
Polk		\$162,793	\$166,250	\$173,140
Putnam				
St. Johns	\$585,370	\$196,376	\$190,996	\$153,327
St. Lucie	\$3,554,335	\$5,343,860	\$2,112,379	\$4,837,502
Santa Rosa			\$1,113,258	\$2,000
Sarasota	\$5,405,997	\$2,876,042	\$2,563,229	\$3,551,782
Seminole		\$429,600	\$3,620,600	\$1,140,970
Volusia	\$64,900	\$110,000	\$190,100	\$419,800
Walton	\$165,000	\$137,128		
Total	\$46,247,349	\$38,333,684	\$48,455,862	\$40,874,586

Municipality	Total Incentives			
	LFY 2010-11	LFY 2011-12	LFY 2012-13	LFY 2013-14
Boca Raton	\$111,250		\$164,600	\$127,875
Bonita Springs	\$92,219	\$110,973	\$237,270	\$69,775
Boynton Beach			\$313,500	
Bradenton			\$450,000	
Casselberry		\$50,000		
Chattahoochee				\$37,500
Coconut Creek	\$122,229	\$118,543	\$162,478	\$832,121
Coral Springs		\$258,680	\$400,000	
Crescent City				\$2,000
Davie	\$0	\$152,855	\$257,304	\$74,000
Daytona Beach	\$334,497	\$177,255	\$371,229	\$136,037
DeBary		\$52,000		
DeLand	\$25,000			
Delray Beach			\$70,000	
Dunedin			\$163,235	
Eustis		\$9,939		
Fort Lauderdale	\$938,529		\$542,724	\$424,195
Fort Walton Bch.	\$275,894	\$275,669	\$277,666	\$243,727
Gainesville			\$28,900	\$165,800
Holly Hill			\$76,383	\$117,184
Jupiter		\$896,090	\$597,590	
Kissimmee			\$200,000	\$200,000
Lake City				\$96,200
Lake Mary				\$182,166
Lake Park	\$98,342	\$43,458		
Lakeland	\$576,880		\$612,079	\$1,692,571
Lauderdale-by-the-Sea			\$39,838	
Lynn Haven	\$99,509	\$11,036		
Maitland	\$115,000	\$18,675		\$99,244
Melbourne	\$129,327	\$434,542	\$475,084	\$159,233
Miami Gardens				\$50,000
New Smyrna Beach	\$133,164		\$681,937	
North Port	\$119,000	\$22,000		
Ocala	\$496,284	\$244,050	\$436,846	\$304,358
Orlando	\$1,091,174	\$1,236,992	\$1,850,629	\$1,457,369
Oviedo			\$904,000	
Ormond Beach	\$65,000	\$205,617	\$206,208	
Palm Bay	\$140,963	\$91,258	\$40,988	
Palm Beach Gardens	\$50,000			
Panama City	\$0		\$176,139	
Pinellas Park	\$118,559		\$107,800	\$218,540
Plant City	\$0		\$68,347	
Port St. Joe		\$75,610		
Port St. Lucie	\$12,477,089		\$9,515,381	\$6,013,311
St. Petersburg	\$349,252	\$1,512,331	\$445,210	\$275,025
Sanford	\$408,232	\$358,530		\$281,535
Sarasota	\$4,972,658	\$5,095,761	\$4,643,682	\$117,822
Tallahassee	\$1,172,463		\$223,405	\$115,000
Tampa	\$754,550		\$235,735	
Titusville	\$460,869		\$124,538	
Venice	\$29,085			
Total	\$25,757,018	\$11,451,864	\$25,100,725	\$13,492,588

Three Year Comparison by Category

Counties

Incentive Type	Counties Granting Incentives			Total Amount Granted			Businesses Receiving Incentives		
	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2011-12	LFY 2012-13	LFY 2013-14
Direct	19	28	26	\$14,644,181	\$27,347,087	\$14,579,784	134	171	201
Indirect	14	20	21	\$9,808,104	\$10,903,658	\$16,860,265	64	62	89
Fee or Tax Based	14	19	13	\$11,674,310	\$7,586,117	\$7,225,515	84	120	72
Below Market Lease or Deed	3	4	4	\$2,207,089	\$2,619,000	\$2,209,022	3	4	10
Total	26	38	32	\$38,333,684	\$48,455,862	\$40,874,586			

Municipalities

Incentive Type	Municipality Granting Incentives			Total Amount Granted			Businesses Receiving Incentives		
	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2011-12	LFY 2012-13	LFY 2013-14	LFY 2011-12	LFY 2012-13	LFY 2013-14
Direct	12	24	17	\$3,721,784	\$4,126,543	\$3,309,309	87	99	73
Indirect	11	17	12	\$1,770,708	\$8,957,301	\$2,118,448	28	38	31
Fee or Tax Based	16	20	13	\$953,416	\$2,818,801	\$3,525,214	33	136	3,677
Below Market Lease or Deed	4	7	5	\$6,639,054	\$9,198,080	\$4,539,617	57	50	19
Total	25	36	26	\$13,084,962	\$25,100,725	\$13,492,588			