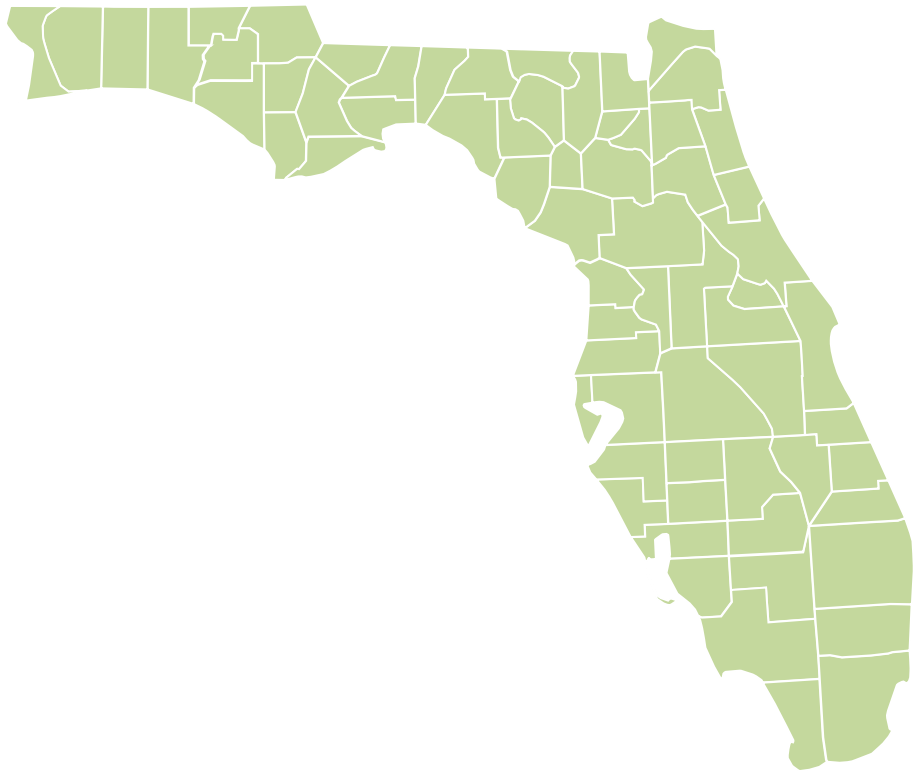


2011

2018

A DECADE OF CHARITABLE GIVING TRENDS IN FLORIDA





ABOUT THE FLORIDA NONPROFIT ALLIANCE

The Florida Nonprofit Alliance (FNA) is a statewide coalition of nonprofits focused on research, collaboration, and advocacy. Our mission is to inform, promote and strengthen Florida's nonprofit sector. We provide a collective voice at the state and national levels, educating elected officials and constituents, and serve as a central resource and referral center for and about nonprofits. We stand ready to act as the conduit between lawmakers and nonprofits in Florida.

For more information, visit www.flnonprofits.org.

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SPECIAL THANK YOU TO OUR SPONSORS

Central Florida Foundation

Community Foundation of Broward

Community Foundation of Collier County

Community Foundation for Palm Beach and Martin Counties

Community Foundation of Sarasota County

Gulf Coast Community Foundation

Southwest Florida Community Foundation

The Community Foundation for Northeast Florida

REPORT PREPARED BY
MARY KRESS LITTLEPAGE | KBT & ASSOCIATES | JACKSONVILLE, FLORIDA

EXECUTIVE SUMMARY

In Florida and across the nation, the greatest source of charitable contributions is not foundations or corporations, but individuals. Individuals were responsible for 68% of all charitable giving in 2018, according to Giving USA, the primary source for national charitable giving data.

Understanding the stability and trajectory of individual giving in a state or community can be critical to understanding the health and direction of philanthropy and, consequently, overall community life. Without charitable giving to fill the gaps between public-dollar (government) support and for-profit initiatives, the social fabric of a community can quickly become weakened and tattered.

It was with this in mind that, almost two decades ago, the nascent Florida Philanthropic Network as one of its first tasks commissioned *Philanthropy In The Sunshine State*, a comprehensive study of philanthropy and individual giving in Florida at the turn of the century.

Now, the Florida Nonprofit Alliance builds on that history by commissioning this study of individual giving in Florida, 2011-2018.

Like *Philanthropy In The Sunshine State* and most other giving studies, this report is based on Internal Revenue Service data about individual taxpayer's deductions for charitable giving. For years, these IRS reports have provided the most reliable picture of charitable giving at the state and local level, offering easily accessible and consistent data over time. (Giving USA publishes only national data.)

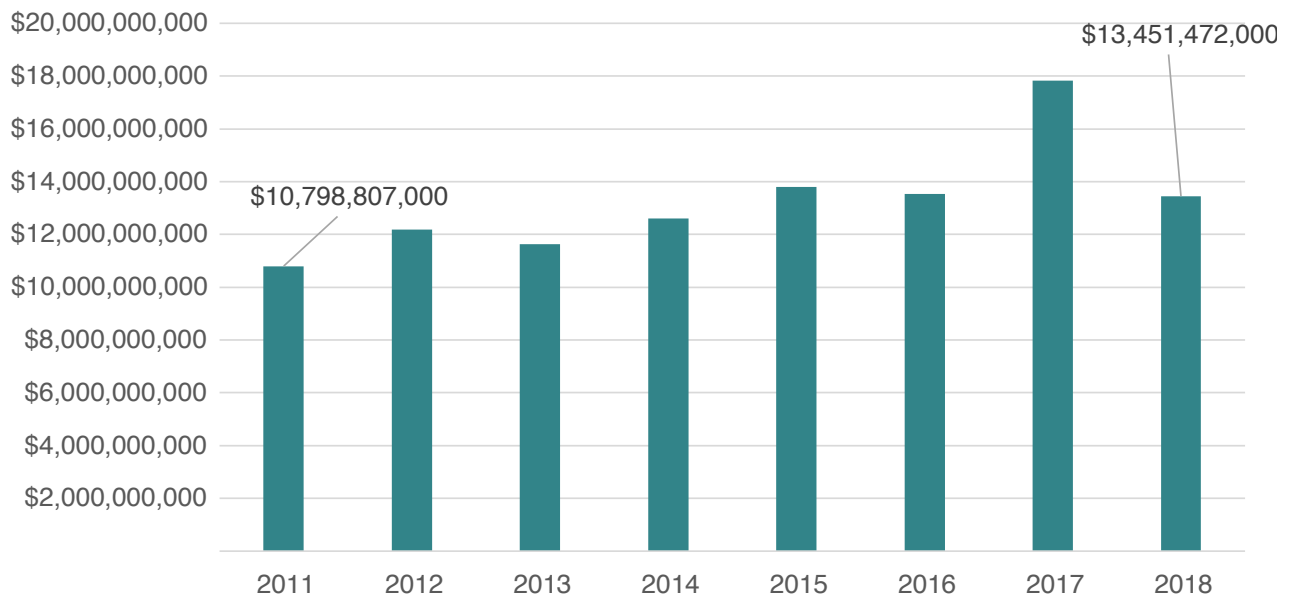
Of course, the IRS data only capture charitable giving by those who itemize their tax deductions and report a charitable contribution. Contributions – large or small – from those who do not itemize are not included. Nonetheless, the IRS accounts typically capture the vast majority of charitable gifts made in a given year and the consistency of the data has enabled reliable tracking of trends over time.

As of 2018, changes in U.S. tax law resulted in far fewer American taxpayers itemizing their tax deductions, effectively resetting the bar for these charitable giving reports. This study is among the first to capture the impact of those changes and, as such, provides early insights into what lies ahead.

KEY FINDINGS

- Charitable giving by Floridians overall has shown strength in recent years, returning to pre-Recession levels in 2015 and remaining relatively stable since.
- The number of reporting donors in Florida has declined steadily since the Recession, even as the state’s population and wealth have grown.
- The bulk of charitable giving in Florida today comes from a relatively small group of wealthier donors, mostly in South Florida, rather than from a cross-section of Floridians, as was the case 15 years ago.
- Giving across the state is not equal - with the exception of Southeast and Southwest Florida and one part of the Panhandle, the rest of Florida has seen a decline in individual giving.
- The sustainability of current giving levels is an area of concern and the long-term impact of recent tax law changes remains uncertain.

Reported Charitable Contributions in Florida
Inflation-adjusted



HOW GIVING IN FLORIDA HAS CHANGED

OUR GIVING HISTORY

As Florida moved from the booming 1990s into the 21st Century, charitable giving by state residents was healthy and growing.

In 1997, *Philanthropy In The Sunshine State* reported, individual giving in Florida amounted to more than \$8 billion¹ and by 2001, it had grown to more than \$10 billion. “The potential for increased individual charitable giving is significant,” the study’s authors wrote, noting the size and wealth of Florida’s population.

Indeed by 2007, IRS data showed charitable giving by Floridians reaching almost

\$13 billion. Then the Great Recession hit and Floridians experienced record unemployment and record numbers of mortgage foreclosures. Even the wealthy saw their assets erode deeply in falling markets. Charitable giving declined sharply during those years – it fell below \$10 billion at its lowest point.

Recovery was slow and it was not until 2015 that Florida’s individual giving returned to pre-Recession levels. In 2016, Floridians gave \$13.5 billion; the average gift was \$7,303, more than the national average of \$6,504.

Historical Giving by Floridians



¹ All dollar amounts are adjusted for inflation and expressed in 2018 dollars.

2017-2018: RESETTling THE BAR

In 2017, Congress passed the Tax Cut and Jobs Act, which took effect in 2018. Among many things, the act nearly doubled the standard deduction for tax filers, making it much less beneficial for taxpayers to itemize deductions.

Two things happened as a result:

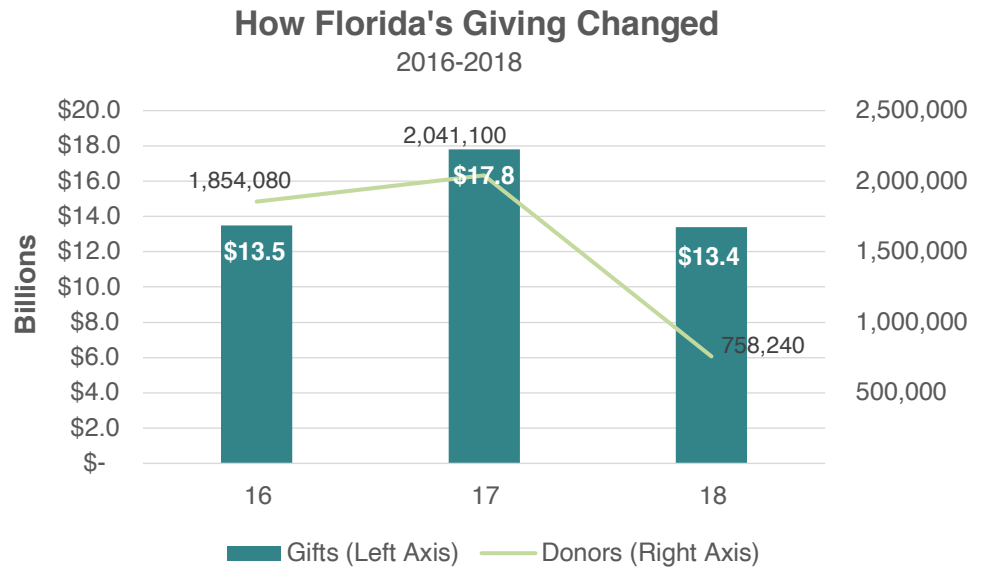
First, in 2017, the number of reporting donors and their charitable contributions soared as donors sought to capture the benefits of tax deductions before the opportunity passed. In Florida, contributions rose 32% – \$4.3 billion – and the number of donors reporting a contribution grew by 10%, or 187,000.

Then in 2018, after the law took effect, the number of tax filers who itemized plummeted – well below the levels seen at any point in the previous decade. Consequently, the number of donors who reported charitable contributions also plummeted.

Comparing 2018 to 2016, the number of Florida donors who reported a charitable contribution dropped almost 60%, from more than 1.8 million in 2017 to about 750,000 in 2018.

What happened to contributions, however, was curious.

Though there were more than 1 million fewer donors reporting contributions in Florida, the amount of reported contributions remained essentially the same as in 2016 – about \$13.5 billion.



What We Don't Know

We know that between 2016 and 2018, 1.1 million fewer Floridians reported charitable contributions on their tax returns.

But we don't know how many of those 1.1 million donors continued to make charitable contributions, even though they no longer qualified for the tax deduction and, therefore, did not report them on their tax return.

What happened with charitable giving in Florida in 2018 – stable giving in the face of a major decline in the number of reporting donors – was at odds with other state and national trends.

IRS data show the United States (50 states and the District of Columbia) in 2018 experienced a huge drop in the number of donors who reported contributions – 22.2 million fewer reporting donors, a decline of 60%, compared with 2016. Contributions declined 20% – almost \$50 billion.

Some states saw an even steeper decline in reported contributions: Iowa, Mississippi and West Virginia saw reported contributions fall by 40% or more. Even wealthy states saw big declines: California, -18% and Virginia, -22.5%.

Of the 50 states and the District of Columbia, only five states saw reported contributions decline by 10% or less.

Arkansas was the only state to show an increase in reported contributions from 2016-2018. That increase – a mere 0.8% – is solely attributable to giving in Benton County, population 220,000. Benton County is the home of Walmart, Daisy Outdoor Products (air rifles) and J.B. Hunt Transportation Services. In 2018, the 10,980 individual reporting donors in Benton County reported gifts of \$1.7 billion, equivalent to \$154,000 each. While every other county in Arkansas showed a decline in reported gifts from 2016-2018, the \$644 million increase in gifts in Benton County exceeded the losses in all other counties and pushed 2018 reported giving in the state of Arkansas to a tiny gain over 2016.

Florida, with a decline of less than 1%, posted the second-best performance in the nation.

The obvious question is: Why did Florida’s contributions remain strong in the face of a shrinking donor universe?

Changes in Donors and Contributions			
2016-2018			
		Change in Value of Contributions	Change in Number of Donors
Top 10 States			
1	Arkansas	0.8%	-67.2%
2	Florida	-0.7%	-59.1%
3	Wyoming	-5.1%	-67.2%
4	Georgia	-8.7%	-55.3%
5	Massachusetts	-9.7%	-59.7%
6	New York	-10.2%	-62.5%
7	Texas	-11.3%	-57.6%
8	DC	-13.5%	-41.6%
9	Washington	-14.3%	-54.1%
10	Colorado	-16.0%	-56.9%
U.S. (50 states & D.C.)		-20.1%	-60.0%
Bottom 10 States			
42	Indiana	-34.7%	-71.6%
43	Ohio	-34.7%	-73.0%
44	Nebraska	-34.8%	-72.1%
45	Maine	-35.0%	-72.1%
46	Rhode Island	-35.9%	-67.5%
47	Wisconsin	-37.8%	-74.8%
48	Kentucky	-39.9%	-73.6%
49	Mississippi	-40.3%	-66.4%
50	Iowa	-40.6%	-74.5%
51	West Virginia	-43.2%	-73.0%

WHAT HAPPENED IN FLORIDA

Whereas charitable giving in Arkansas was driven by gifts from a single county, charitable giving in Florida in 2018 was driven by donors in a cohort of 10 counties, primarily, but not exclusively, located in South Florida.

Southeast Florida has a long history of robust charitable giving. *Philanthropy In The Sunshine State* noted that 43% of all reported individual giving in the state in 1997 came from the seven counties in Southeast Florida – Monroe, Miami-Dade, Broward, Palm Beach, Martin, St. Lucie and Indian River – a far greater contribution than any other region of the state.

In keeping with this tradition, reported contributions in five of the seven Southeast Florida counties (Monroe, Miami-Dade, Palm Beach, Martin and Indian River) increased from 2016 to 2018, even as the number of reporting donors declined.

In addition, five other counties – Collier, Sarasota, Hillsborough, and Pinellas Counties, all on Florida’s Southwest coast, and Walton County, home to exclusive beachfront communities in the Panhandle – also experienced increased giving in 2018 over 2016, despite declines in the number of reporting donors.

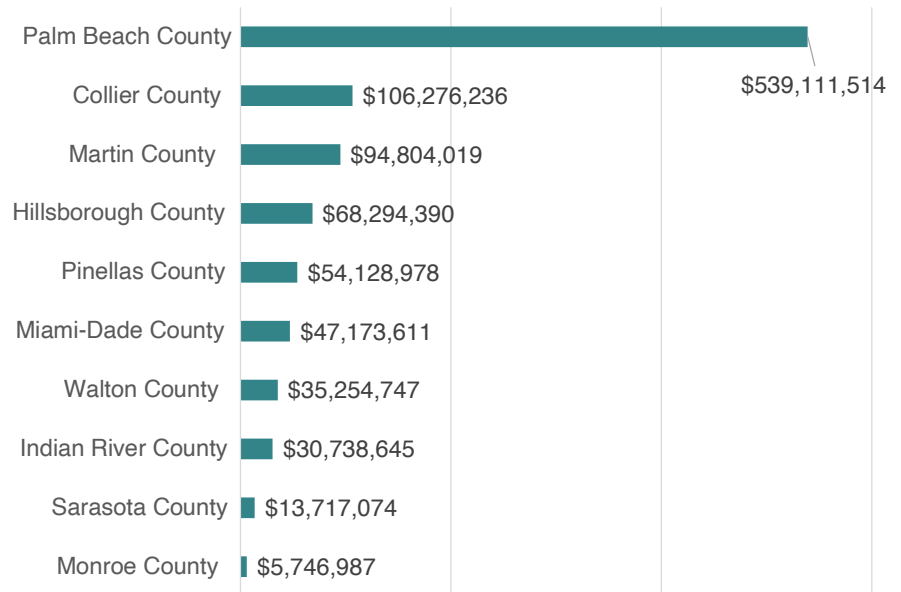
Together, the additional \$995 million in charitable contributions from donors in these 10 counties was enough to almost offset the declines in the state’s other 57 counties.

Palm Beach County provided the lion’s share – 54% – of these additional charitable gifts, with Collier County a distant second. Both counties are home to extraordinary wealth. Through this decade, tax filers in Collier County have reported the highest average Adjusted Gross Income (AGI) in the state, frequently more than twice the statewide average. Palm Beach County tax filers consistently have had among the top 10 average AGIs in the state.

(Similar trends were seen in ultra-wealthy communities in other states. In San Mateo County, California and Westchester County, New York, for example, 2018 charitable contributions increased over 2016, even as the number of donors declined, driven by gifts from the wealthiest tax filers.)

So, while reported charitable giving generally declined across Florida in 2018 compared with 2016, extremely wealthy donors amped up giving significantly enough to make a major difference in the state’s giving totals for the year.

Where Florida Giving Increased
Difference in Total Contributions - 2018 over 2016



HOW THE TAX CUT AND JOBS ACT INFLUENCED CHARITABLE GIVING

Why did some donors increase their giving so dramatically in 2018? There probably are as many answers to that question as there are donors. But it may help to understand the nuances of the Tax Cut and Jobs Act and how it impacted charitable giving.

Individual taxpayers in the United States have long had the option of either taking a standard deduction on their personal income taxes, or itemizing deductions. For decades, many tax filers who had mortgage interest payments, paid hefty state or local taxes and/or made charitable contributions chose to itemize, as the collective value of the itemized deductions exceeded the amount of the standard deduction, further reducing their taxes.

With the Tax Cut and Jobs Act, the standard deduction for individual filers increased from \$6,500 to \$12,000 and for married couples from \$13,000 to \$24,000. That change, combined with limitations on the deductibility of state and local taxes and other measures, meant far fewer tax filers could benefit from itemizing.

(Tax experts note that the very wealthy are less affected by the changes in these portions of tax law – the scope and scale of their deductions make it more likely that they will exceed the standard deduction, and, therefore, itemize.)

Consider a couple with combined deductions of \$10,000 for mortgage interest and state and local taxes. In 2017, with the standard deduction at \$13,000, any charitable gifts the couple gave in excess of \$3,000 were incentivized by the prospect of lowering taxes. In 2018, with the standard deduction at \$24,000, that couple would need to give more than \$14,000 in charitable gifts to achieve the same result.

In other ways, the provisions of the Tax Cut and Jobs Act may have prompted individuals to give more – at least in certain years.

Consider again our married couple. Perhaps they intended to give \$10,000 a year for five years to their favorite charity. A \$10,000 gift in a single year provides them no tax benefit under the new law, but a \$50,000 gift in a single year may provide a significant tax benefit. Whether they bundle their gift and give it all at once or make the gift to a Donor Advised Fund and grant it out over time, claiming the larger one-time tax deduction could offer benefits.

Some observers speculate that the 2018 boost in giving in select cohorts may be the results of tax filers “pre-paying” charitable contributions to achieve a better tax result. While “bundling” is not an entirely new practice, tax experts sense it increased in 2018 in response to the new law. Whether the practice continues at this level remains to be seen.

HOW FLORIDA'S MIX OF DONORS HAS CHANGED

THE DONORS WE NO LONGER SEE

When we think of donors, the individuals and families who make charitable contributions, we often think exclusively of wealthy people. And certainly, many donors are wealthy.

But historically, **roughly two-thirds of Floridians who reported charitable contributions were at the lower end of the income scale.**

IRS data allow analysis by income level, using the Adjusted Gross Income of the tax filer as the benchmark. The IRS segregates taxpayers into three groups:

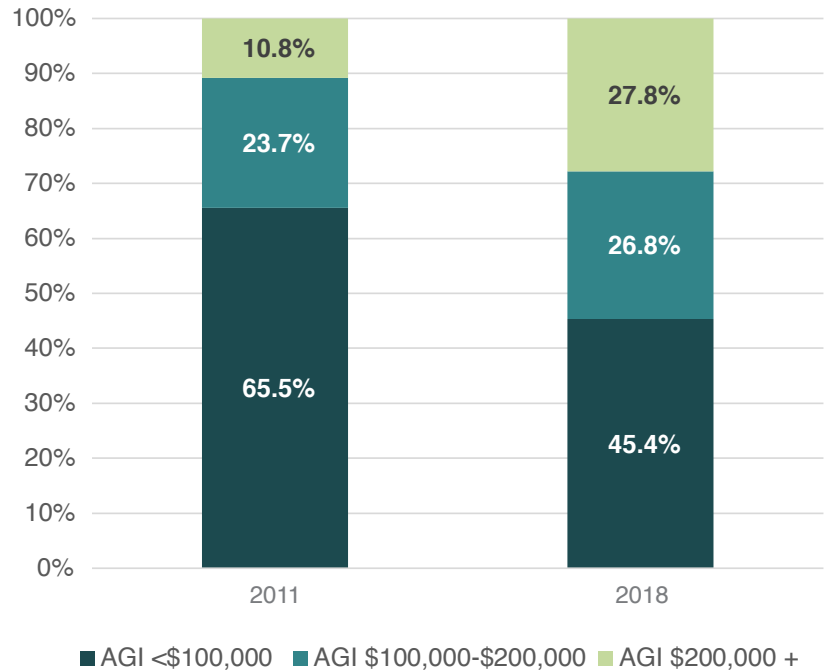
- Lower Income Filers – AGI of less than \$100,000;
- Middle Income Filers – AGI of \$100,000-\$200,000;
- Upper Income Filers – AGI greater than \$200,000.

As recently as 2011, 65.5% of Florida's reporting donors had Adjusted Gross Incomes of less than \$100,000. And they reported gifts of \$3.6 billion – one third of all gifts reported by Florida tax filers that year.

Over time we have lost many of those donors. And while the new tax law certainly amplifies this change, the trend has been evident for years, tracking back at least to 2007, when lower-income donors comprised 70% of all reporting donors.

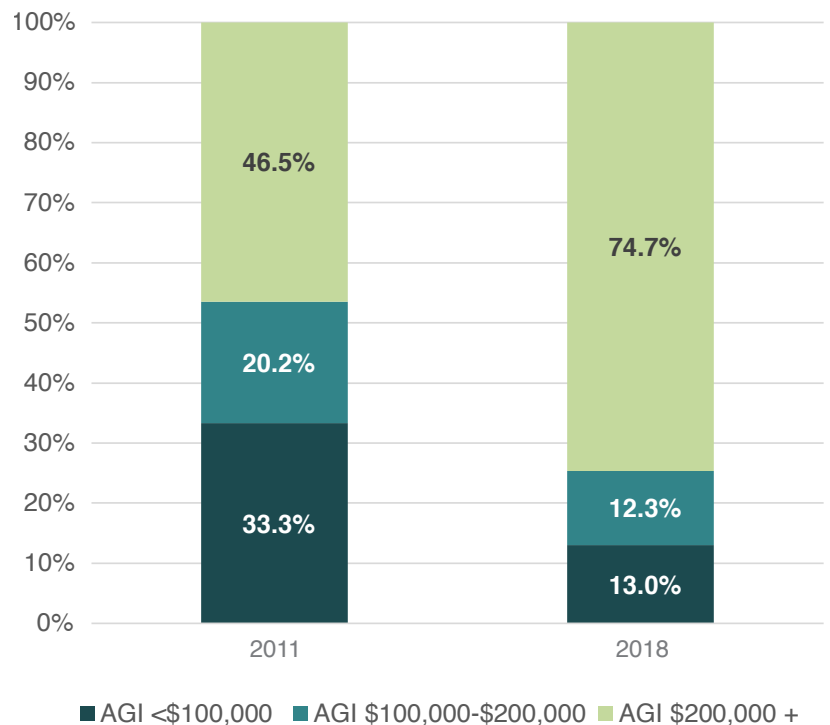
How the Mix of Florida Donors Has Changed

Share of Reporting Donors by Income Level



How the Source of Florida Gifts Has Changed

Share of Gifts by Donor Income Level



In 2007, before the Great Recession, there were 1.57 million lower-income tax filers reporting contributions in Florida. While individually their gifts may not have been large, collectively they comprised a substantial amount of the reported charitable contributions in Florida.

But this group was hit hard by the Recession and in tight household budgets, charitable giving often gave way to other needs. By 2016, there were only 1.1 million low-income filers reporting contributions in Florida. In 2018, with the new tax law in place, that number had plummeted to 344,000.

During this same period, the number of upper-income donors was growing – not just proportionately, but in real numbers. After some initial falloff at the start of the Recession, the number of upper-income donors rebounded quickly and, by 2016, far exceeded the pre-Recession level. Though the new tax law also caused a decline in the number of upper income filers, 2018 numbers are not significantly out of line with 2007 levels.

So why does all of this matter?

Those upper-income filers now provide three quarters of all reported charitable gifts in Florida. And there aren't very many of them.

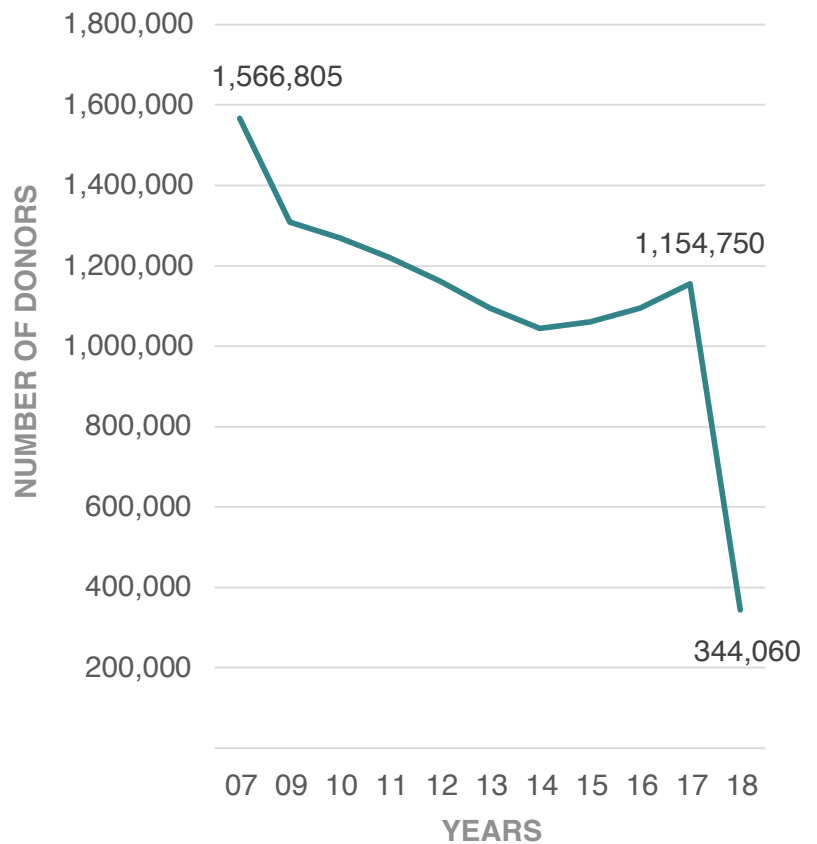
Of the more than 10 million tax filers in the State of Florida in 2018, the 210,750 upper-income donors carry the weight of charitable giving in the state.

Not only are they relatively few in number, they are also clustered in certain pockets of the state.

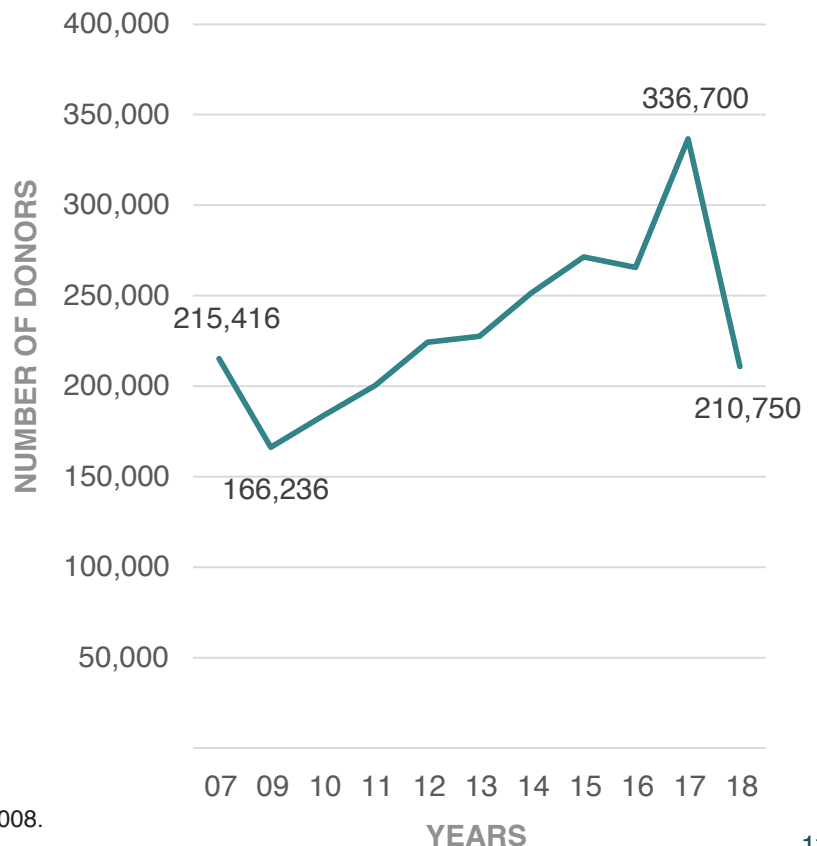
Donors in four South Florida counties – Palm Beach, Miami-Dade, Broward and Collier – gave 46% of all reported charitable gifts in Florida in 2018. And more than one third of that money came from upper-income donors – 28,480 of them – in Palm Beach County alone.

*The IRS did not file comprehensive giving reports for 2008.

Lower-Income Donors in Florida*



Upper-Income Donors in Florida*



A SOFT GIVING CULTURE

The loss of donors over time is not unique to Florida.

Nationwide, fewer and fewer tax filers report making charitable contributions – a trend that long precedes the Tax Cut and Jobs Act.

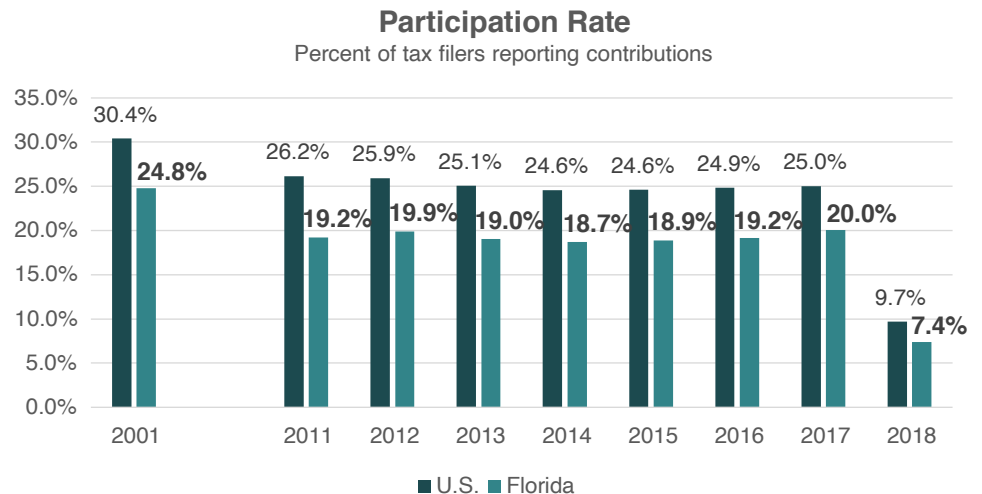
But Florida is further challenged by what some call a “soft” giving culture – that is, fewer Floridians, proportionately, have given through the years.

In 2001, 24.8% of Florida tax filers reported making contributions, compared with 30.4% of filers nationwide. *Philanthropy In The Sunshine State* lamented, “Florida ranks 21st nationally in average adjusted gross income, but 39th in terms of the percentage of tax filers who make charitable gifts.”

Since then, Florida’s “participation rate” – the percent of tax filers who report a contribution – has continued to lag the national rate.

Many see the culprit as Florida’s migratory culture, where residents move in and out without establishing the strong roots that often lead to community engagement and charitable giving. Others fault the large population of retirees, who may have less discretionary income and be more focused on financial stability than community needs.

Whatever the reason, Florida’s soft giving culture combined with the narrowing band of those who give makes many uneasy about the future of charitable giving in Florida.



LOOKING AHEAD

For those who study, advocate for or work in the field of charitable giving, these are uncertain times. This report shows some trends in individual giving in Florida and across the U.S.

Fewer Donors

Nationally, we see generally strong trends in aggregate giving. Giving USA reports that, nationwide, giving by individuals (inflation-adjusted), grew 20% between 2011 and 2018. But Giving USA also notes that individual giving in 2018 comprised 68% of all giving, down from 73% in 2011 and 75% in 2007.

In short, America's individual donors continue to be generous, but individuals represent a shrinking component of the giving universe.

This is the same trend that we see in Florida – great generosity, even growing generosity, among donors, but overall fewer donors. The percentage of those who report contributions is declining, even as the amounts given are increasing. This trend is not likely to be sustainable.

Nor is it desirable. As any astute business owner knows, it is far better to have a diversity of revenue streams than to rely on a few big customers, whose whims can change from being a positive to negative influence. As Florida (and other locales) sees the pool of donors narrow, those who rely on contributions face the prospect of relying on a smaller and smaller group.

Future of Tax Incentives

What about giving by those “under the radar,” so to speak – donors who do not itemize and thus are not captured in IRS data? Are they still giving? To what extent does the loss of a tax incentive to give disrupt individual giving?

Many tax and giving experts feel confident that most of these donors are still giving and will continue to give – the question is, how much and for how long? Tax incentives are widely considered less effective at initially motivating people to give and much more effective at motivating established givers to give more.

With this in mind, many advocate for tax incentives that will encourage smaller donors as well as the wealthy. In the runup to passage of the Tax Cut and Jobs Act in 2017, many advocates for philanthropy urged tax reforms that would allow non-itemizers to claim charitable deductions, but the arguments failed to win the day.

However, the Coronavirus Aid, Relief and Economic Security (CARES) Act, enacted by Congress in spring 2020 in the wake of the pandemic, allows non-itemizers -- tax filers who choose to take the standard deduction -- to deduct up to \$300 in charitable contributions on their 2020 taxes. This provision has been extended to 2021 and may be a door-opener to more lasting changes. At the time of publication, there is a bi-partisan bill in Congress that would allow taxpayers who use the standard deduction to also take a deduction for their charitable giving up to one-third of the standard deduction level in 2021 and 2022.

Other tax law changes are influencing giving from the wealthy.

The CARES Act also allowed donors who itemize to claim qualifying charitable contributions in an amount up to 100% of their Adjusted Gross Income (the threshold previously was generally 60%). In 2020, experts say, this change resulted in significant additional dollars being contributed by wealthy donors. And the provision has been extended through 2021.

Donor Engagement

Beyond the material impact of a donor's gift is the intangible benefit of individual engagement – a benefit that accrues to the recipient organization and to the community that it serves. As fewer donors give, fewer are engaged in community organizations that rely on contributions. And there is no way to put a price tag on that loss.

Some engagement may have merely shifted. The rise of giving options such as GoFundMe accounts and other direct-appeal entities create opportunities for donors to be responsive to need outside of traditional, tax-sensitive channels. But these entities, typically, do not seek to build deep engagement with donors. Quick giving may satisfy the donors' desires to be responsive and do good, but it falls short on building a civically engaged community.

Generational Shifts

And then there are the much-discussed generational shifts in attitudes toward giving and philanthropy. Younger donors are often seen as being more interested in advocacy and driving social change than they are in making large cash contributions that might result in a tax advantage. They are more "cause oriented" than "cash oriented." How they will influence the world of charitable giving is unknown.

Conclusion

As communities, we face a long-term challenge to engage citizens of all ages and means in community life and encourage their financial, intellectual and personal support. It is an age-old challenge but one that seems to be more acute than ever.

NEXT STEPS FOR FLORIDA'S NONPROFITS

Florida Nonprofit Alliance is committed to protecting the well-being of nonprofits by providing research, education and advocacy. We hope this research will provide data for nonprofits, donors and funders, volunteers, and decision makers to use to increase individual giving in Florida. However, research alone is only part of the picture – action must follow. It will take all those who care about the sector working together to make the change.

1. Tax Incentives

FNA will:

- Continue to advocate for charitable giving incentives as a part of our [Legislative Agenda](#), including the [Universal Giving Pandemic Response and Recovery Act](#) currently in Congress
- Continue to keep the nonprofit sector up to date on tax changes, as we did [in 2018](#) and are doing on the [COVID-19 relief measures](#) at the state and federal levels.

Nonprofits can:

- Advocate for themselves when tax incentives for charitable giving are proposed or threatened

2. Donor Engagement

FNA will:

- Share this research with the funding community and media outlets around the state
- Work with partners to provide access to training on donor engagement

Nonprofits can:

- Specifically promote giving at all levels, for all individuals, not just those perceived to have significant wealth
- Use this opportunity to develop new volunteer opportunities. Active volunteers are logical targets to become donors, and Florida's "soft giving" culture applies to volunteering as well.

3. Generational Shifts in Giving and Volunteering

Nonprofits can:

- Use this information to have conversations with younger donors about their preferences and giving plans
- Understand the trends on generational wealth transfer in Florida

4. Advocacy

FNA will:

- Use this data to educate elected officials at the local, state, and federal levels on the changing trends of nonprofit funding

Nonprofits can:

- Use this data in their own outreach and conversations with elected officials

5. More Research

FNA will:

- Partner with the Indiana University Lilly Family School of Philanthropy to release *Giving in Florida* in early 2022, an in-depth analysis of Floridian households' giving patterns, priorities and attitudes

FLORIDA		
2011	ALL TAX FILERS	2018
9,691,552	Number of Returns	10,228,040
\$541,823,886,000	Total AGI	\$752,376,414,000
\$55,907	Average AGI	\$73,560
1,862,117	Number of Reporting Donors	758,240
\$10,798,807,000	Total Contributions	\$13,451,472,000
19.2%	% Who Give	7.4%
\$5,799	Average Contribution	\$17,740
Upper-Income Filers (AGI > \$200,000)		
245,295	Number of Returns	492,550
\$167,743,461,000	Total AGI	\$328,235,225,000
\$683,844	Average AGI	\$666,400
200,291	Number of Reporting Donors	210,750
\$5,020,260,000	Total Contributions	\$10,043,962,000
81.7%	% Who Give	42.8%
\$25,065	Average Contribution	\$47,658
Middle-Income Filers (AGI \$100,000-200,000)		
712,575	Number of Returns	1,145,030
\$106,111,258,000	Total AGI	\$155,373,805,000
\$148,912	Average AGI	\$135,694
441,615	Number of Reporting Donors	203,430
\$2,178,344,000	Total Contributions	\$1,655,075,000
62.0%	% Who Give	17.8%
\$4,933	Average Contribution	\$8,136
Lower-Income Filers (AGI <\$100,000)		
8,733,682	Number of Returns	8,590,460
\$267,969,166,000	Total AGI	\$268,767,384,000
\$30,682	Average AGI	\$31,287
1,220,271	Number of Reporting Donors	344,060
\$3,600,203,000	Total Contributions	\$1,752,435,000
14.0%	% Who Give	4.0%
\$2,950	Average Contribution	\$5,093
All dollar amounts adjusted for inflation and expressed in 2018 \$		

Giving by County, 2018

(Alphabetical Order)

County	Total Contributions 2018 (\$)	Number of Reporting Donors 2018
Alachua County	104,261,000	6,870
Baker County	5,336,000	430
Bay County	59,737,000	5,030
Bradford County	3,771,000	310
Brevard County	170,203,000	17,010
Broward County	1,077,267,000	92,260
Calhoun County	2,245,000	180
Charlotte County	45,998,000	5,730
Citrus County	30,977,000	2,770
Clay County	62,238,000	5,960
Collier County	970,260,000	25,590
Columbia County	14,716,000	1,100
DeSoto County	4,718,000	350
Dixie County	1,462,000	140
Duval County	454,781,000	29,430
Escambia County	101,844,000	7,150
Flagler County	42,141,000	3,860
Franklin County	3,782,000	270
Gadsden County	15,877,000	1,310
Gilchrist County	2,180,000	230
Glades County	1,361,000	120
Gulf County	4,786,000	460
Hamilton County	2,095,000	160
Hardee County	5,010,000	300
Hendry County	5,395,000	490
Hernando County	29,114,000	2,790
Highlands County	20,876,000	1,600
Hillsborough County	822,421,000	46,630
Holmes County	2,042,000	160
Indian River County	269,977,000	7,040
Jackson County	9,458,000	830
Jefferson County	4,225,000	350
Lafayette County	1,220,000	80
Lake County	99,974,000	10,120
Lee County	545,242,000	28,770
Leon County	142,710,000	9,990
Levy County	6,271,000	570
Liberty County	2,095,000	120
Madison County	4,300,000	290
Manatee County	202,299,000	15,990
Marion County	89,397,000	6,990
Martin County	322,112,000	8,980
Miami-Dade County	1,605,177,000	100,750
Monroe County	166,682,000	4,830
Nassau County	83,418,000	4,070
Okaloosa County	113,636,000	6,070
Okeechobee County	4,998,000	420
Orange County	587,026,000	45,930
Osceola County	92,599,000	8,850
Palm Beach County	2,547,775,000	84,210
Pasco County	116,728,000	12,870

Giving by County, 2018

(Alphabetical Order - Continued)

County	Total Contributions 2018 (\$)	Number of Reporting Donors 2018
Pinellas County	628,418,000	33,480
Polk County	242,613,000	14,510
Putnam County	7,596,000	770
Santa Rosa County	59,768,000	4,410
Sarasota County	519,368,000	21,820
Seminole County	198,944,000	16,260
St. Johns County	248,542,000	16,160
St. Lucie County	82,739,000	8,840
Sumter County	65,583,000	5,920
Suwannee County	5,998,000	510
Taylor County	3,856,000	260
Union County	1,933,000	160
Volusia County	171,849,000	13,980
Wakulla County	6,207,000	570
Walton County	119,370,000	3,560
Washington County	4,475,000	360

Giving by County, 2018

(Ranked by Total Contributions)

County	Total Contributions	Number of Reporting Donors
Palm Beach County	2,547,775,000	84,210
Miami-Dade County	1,605,177,000	100,750
Broward County	1,077,267,000	92,260
Collier County	970,260,000	25,590
Hillsborough County	822,421,000	46,630
Pinellas County	628,418,000	33,480
Orange County	587,026,000	45,930
Lee County	545,242,000	28,770
St. Lucie County	519,368,000	21,820
Duval County	454,781,000	29,430
Martin County	322,112,000	8,980
Indian River County	269,977,000	7,040
Sarasota County	248,542,000	16,160
Polk County	242,613,000	14,510
Manatee County	202,299,000	15,990
Santa Rosa County	198,944,000	16,260
Volusia County	171,849,000	13,980
Brevard County	170,203,000	17,010
Monroe County	166,682,000	4,830
Leon County	142,710,000	9,990
Walton County	119,370,000	3,560
Pasco County	116,728,000	12,870
Okaloosa County	113,636,000	6,070
Alachua County	104,261,000	6,870
Escambia County	101,844,000	7,150
Lake County	99,974,000	10,120
Osceola County	92,599,000	8,850
Marion County	89,397,000	6,990
Nassau County	83,418,000	4,070
Seminole County	82,739,000	8,840
Sumter County	65,583,000	5,920
Clay County	62,238,000	5,960
St. Johns County	59,768,000	4,410
Bay County	59,737,000	5,030
Charlotte County	45,998,000	5,730
Flagler County	42,141,000	3,860
Citrus County	30,977,000	2,770
Hernando County	29,114,000	2,790
Highlands County	20,876,000	1,600
Gadsden County	15,877,000	1,310
Columbia County	14,716,000	1,100
Jackson County	9,458,000	830
Putnam County	7,596,000	770
Levy County	6,271,000	570
Wakulla County	6,207,000	570
Suwannee County	5,998,000	510
Hendry County	5,395,000	490
Baker County	5,336,000	430
Hardee County	5,010,000	300
Okeechobee County	4,998,000	420
Gulf County	4,786,000	460

Giving by County, 2018

(Ranked by Total Contributions - Continued)

County	Total Contributions	Number of Reporting Donors
DeSoto County	4,718,000	350
Washington County	4,475,000	360
Madison County	4,300,000	290
Jefferson County	4,225,000	350
Taylor County	3,856,000	260
Franklin County	3,782,000	270
Bradford County	3,771,000	310
Calhoun County	2,245,000	180
Gilchrist County	2,180,000	230
Liberty County	2,095,000	120
Hamilton County	2,095,000	160
Holmes County	2,042,000	160
Union County	1,933,000	160
Dixie County	1,462,000	140
Glades County	1,361,000	120
Lafayette County	1,220,000	80

Average Gift by County, 2018

County	Average Gift (\$)
Indian River County	38,349
Collier County	37,916
Martin County	35,870
Monroe County	34,510
Walton County	33,531
Palm Beach County	30,255
St. Lucie County	23,802
Nassau County	20,496
Lee County	18,952
Pinellas County	18,770
Okaloosa County	18,721
Hillsborough County	17,637
Liberty County	17,458
Polk County	16,720
Hardee County	16,700
Miami-Dade County	15,932
Duval County	15,453
Sarasota County	15,380
Lafayette County	15,250
Alachua County	15,176
Taylor County	14,831
Madison County	14,828
Leon County	14,285
Escambia County	14,244
Franklin County	14,007
St. Johns County	13,553
DeSoto County	13,480
Columbia County	13,378
Hamilton County	13,094
Highlands County	13,048
Marion County	12,789
Orange County	12,781
Holmes County	12,763
Manatee County	12,652
Calhoun County	12,472
Washington County	12,431
Baker County	12,409
Volusia County	12,292
Santa Rosa County	12,235
Bradford County	12,165
Gadsden County	12,120
Union County	12,081
Jefferson County	12,071
Okeechobee County	11,900
Bay County	11,876
Suwannee County	11,761
Broward County	11,676
Jackson County	11,395
Glades County	11,342
Citrus County	11,183
Sumter County	11,078
Hendry County	11,010

Average Gift by County, 2018

(Continued)

County	Average Gift (\$)
Levy County	11,002
Flagler County	10,917
Wakulla County	10,889
Osceola County	10,463
Dixie County	10,443
Clay County	10,443
Hernando County	10,435
Gulf County	10,404
Brevard County	10,006
Lake County	9,879
Putnam County	9,865
Gilchrist County	9,478
Seminole County	9,360
Pasco County	9,070
Charlotte County	8,028

Change in Giving by County

2016-2018

County	2016 Contributions Inflation-Adjusted	2018 Contributions	Change
Walton County	\$ 84,115,253	\$ 119,370,000	41.9%
Martin County	\$ 227,307,981	\$ 322,112,000	41.7%
Palm Beach County	\$ 2,008,663,486	\$ 2,547,775,000	26.8%
Indian River County	\$ 239,238,355	\$ 269,977,000	12.8%
Collier County	\$ 863,983,764	\$ 970,260,000	12.3%
Pinellas County	\$ 574,289,022	\$ 628,418,000	9.4%
Hillsborough County	\$ 754,126,610	\$ 822,421,000	9.1%
Monroe County	\$ 160,935,013	\$ 166,682,000	3.6%
Miami-Dade County	\$ 1,558,003,389	\$ 1,605,177,000	3.0%
Sarasota County	\$ 505,650,926	\$ 519,368,000	2.7%
Lee County	\$ 552,851,387	\$ 545,242,000	-1.4%
Nassau County	\$ 84,791,129	\$ 83,418,000	-1.6%
Okaloosa County	\$ 117,989,645	\$ 113,636,000	-3.7%
Broward County	\$ 1,126,175,768	\$ 1,077,267,000	-4.3%
Liberty County	\$ 2,191,891	\$ 2,095,000	-4.4%
St. Johns County	\$ 265,735,648	\$ 248,542,000	-6.5%
Polk County	\$ 260,504,405	\$ 242,613,000	-6.9%
Orange County	\$ 655,962,330	\$ 587,026,000	-10.5%
Osceola County	\$ 111,199,491	\$ 92,599,000	-16.7%
Hardee County	\$ 6,052,548	\$ 5,010,000	-17.2%
Leon County	\$ 173,757,837	\$ 142,710,000	-17.9%
Seminole County	\$ 245,217,666	\$ 198,944,000	-18.9%
Alachua County	\$ 128,514,907	\$ 104,261,000	-18.9%
Manatee County	\$ 250,164,329	\$ 202,299,000	-19.1%
Volusia County	\$ 215,523,037	\$ 171,849,000	-20.3%
DeSoto County	\$ 6,139,387	\$ 4,718,000	-23.2%
Gulf County	\$ 6,252,382	\$ 4,786,000	-23.5%
Santa Rosa County	\$ 78,096,184	\$ 59,768,000	-23.5%
Duval County	\$ 598,737,761	\$ 454,781,000	-24.0%
Hamilton County	\$ 2,786,160	\$ 2,095,000	-24.8%
Sumter County	\$ 87,309,450	\$ 65,583,000	-24.9%
Pasco County	\$ 160,143,003	\$ 116,728,000	-27.1%
Marion County	\$ 123,438,508	\$ 89,397,000	-27.6%
Flagler County	\$ 59,023,071	\$ 42,141,000	-28.6%
Gadsden County	\$ 22,360,426	\$ 15,877,000	-29.0%
Bay County	\$ 85,460,728	\$ 59,737,000	-30.1%
Escambia County	\$ 146,697,662	\$ 101,844,000	-30.6%
St. Lucie County	\$ 119,411,497	\$ 82,739,000	-30.7%
Brevard County	\$ 247,226,463	\$ 170,203,000	-31.2%
Columbia County	\$ 21,533,890	\$ 14,716,000	-31.7%
Hernando County	\$ 42,693,222	\$ 29,114,000	-31.8%
Franklin County	\$ 5,577,552	\$ 3,782,000	-32.2%
Highlands County	\$ 30,876,890	\$ 20,876,000	-32.4%
Levy County	\$ 9,346,139	\$ 6,271,000	-32.9%
Citrus County	\$ 46,447,163	\$ 30,977,000	-33.3%
Jefferson County	\$ 6,341,313	\$ 4,225,000	-33.4%
Glades County	\$ 2,086,220	\$ 1,361,000	-34.8%
Calhoun County	\$ 3,455,759	\$ 2,245,000	-35.0%

Change in Giving by County

2016-2018 (Continued)

County	2016 Contributions Inflation-Adjusted	2018 Contributions	Change
Charlotte County	\$ 70,878,115	\$ 45,998,000	-35.1%
Hendry County	\$ 8,348,018	\$ 5,395,000	-35.4%
Madison County	\$ 6,747,258	\$ 4,300,000	-36.3%
Lake County	\$ 157,308,716	\$ 99,974,000	-36.4%
Wakulla County	\$ 9,841,015	\$ 6,207,000	-36.9%
Okeechobee County	\$ 7,980,785	\$ 4,998,000	-37.4%
Union County	\$ 3,107,358	\$ 1,933,000	-37.8%
Clay County	\$ 102,904,832	\$ 62,238,000	-39.5%
Jackson County	\$ 16,128,969	\$ 9,458,000	-41.4%
Baker County	\$ 9,123,288	\$ 5,336,000	-41.5%
Gilchrist County	\$ 3,743,478	\$ 2,180,000	-41.8%
Washington County	\$ 7,703,529	\$ 4,475,000	-41.9%
Dixie County	\$ 2,686,767	\$ 1,462,000	-45.6%
Lafayette County	\$ 2,261,990	\$ 1,220,000	-46.1%
Suwannee County	\$ 11,554,770	\$ 5,998,000	-48.1%
Taylor County	\$ 7,760,026	\$ 3,856,000	-50.3%
Bradford County	\$ 7,722,361	\$ 3,771,000	-51.2%
Putnam County	\$ 15,690,591	\$ 7,596,000	-51.6%
Holmes County	\$ 4,597,217	\$ 2,042,000	-55.6%

Participation Rate by County

2018

County	Percent of Tax Filers Reporting Contributions
Collier County	13.4%
St. Johns County	13.0%
Palm Beach County	11.4%
Martin County	11.4%
Monroe County	10.8%
Walton County	10.5%
Sarasota County	10.0%
Sumter County	9.6%
Broward County	9.5%
Nassau County	9.5%
Indian River County	9.0%
Manatee County	8.5%
Lee County	8.0%
Gulf County	7.9%
Leon County	7.7%
Miami-Dade County	7.4%
Seminole County	7.1%
Flagler County	7.0%
Pinellas County	6.9%
Hillsborough County	6.8%
Orange County	6.8%
Gadsden County	6.6%
Charlotte County	6.5%
Duval County	6.3%
Bay County	6.1%
Alachua County	5.9%
Jefferson County	5.8%
Brevard County	5.8%
Lake County	5.8%
Okaloosa County	5.8%
St. Lucie County	5.8%
Clay County	5.8%
Franklin County	5.8%
Santa Rosa County	5.4%
Volusia County	5.3%
Pasco County	5.2%
Osceola County	4.9%
Escambia County	4.8%
Polk County	4.6%
Liberty County	4.6%
Jackson County	4.5%
Marion County	4.2%
Wakulla County	4.1%
Madison County	4.1%
Citrus County	4.0%

Participation Rate by County

2018 (Continued)

County	Percent of Tax Filers Reporting Contributions
Baker County	3.9%
Columbia County	3.8%
Highlands County	3.7%
Washington County	3.7%
Calhoun County	3.7%
Union County	3.4%
Hamilton County	3.4%
Gilchrist County	3.3%
Taylor County	3.3%
Hernando County	3.2%
Levy County	3.2%
Lafayette County	3.1%
Hardee County	3.1%
Bradford County	3.0%
Suwannee County	3.0%
Hendry County	3.0%
Glades County	2.9%
DeSoto County	2.8%
Dixie County	2.7%
Okeechobee County	2.7%
Putnam County	2.6%
Holmes County	2.3%