

Local Government Financial Information Handbook



July 1987

**Department of Revenue
Economic & Demographic Research Division
Advisory Council on Intergovernmental Relations**

Local Government Financial Information Handbook

July 1987

Prepared by

Advisory Council on Intergovernmental Relations

Economic and Demographic Research Division

Joint Legislative Management Committee

Office of Tax Research – Department of Revenue

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INTRODUCTION

Since the 1960's the State of Florida has utilized consensus forecasts of the State's economic performance and revenues for formulating budgetary and administrative policies. Effective May, 1985, however, Chapter 85-16, Laws of Florida, instituted the state's official "Consensus Estimating Conference." Codified by statute were the membership, responsibilities, duties and schedules for the: Economic Estimating Conference, Demographic Estimating Conference, Revenue Estimating Conference, Education Estimating Conference, Criminal Justice Estimating Conference, Social Services Estimating Conference, and the Transportation Estimating Conference.

Scheduled at regular intervals throughout the year, estimating conferences provide the consensus forecasts needed by the state planning and budgeting system. Sections 216.133-216.137, Florida Statutes, govern the consensus estimating process. The official information developed by the various conferences includes two and ten year consensus forecasts of the national and state economy, numerous state and local revenue sources, property assessments, welfare case loads, prison population and school enrollments.

This Handbook represents an effort by the Florida Legislature and the Florida Department of Revenue (DOR) to assist counties and municipalities in their financial planning by making available State revenue and economic forecasts as they pertain to

major state shared revenue sources and state-administered local option taxes. Brief synopses of legislation passed during the most recent Legislative Session which may impact local governments are also provided so that local government budget officers may incorporate, in their proposed budgets, any administrative and fiscal changes required by state legislative actions. Also included are population estimates and projections and a forecast of a variety of price indices which may be useful when compiling local budgets.

The financial information provided in this report should be regarded as an estimate of what local governments may receive from certain state shared revenue sources during fiscal year 1987-88. Most revenue estimates have been adjusted to coincide with the local government fiscal year and where not, the fiscal year is noted on the tables. Inquiries regarding individual revenue sources may be addressed to the offices listed in each of the chapters (phone numbers have been provided for your convenience).

Finally, not all revenues shared with counties and municipalities are discussed in this report; grant programs available to school districts, counties, and municipalities are not included in this Handbook. A brief description of the state shared revenues not discussed in this Handbook is provided in Chapter IX of this Handbook.

Requests for additional copies of this publication or additional information may be made to either the Department of Revenue (904-488-5630 or Suncom 278-5630) or the Florida Advisory Council on Intergovernmental Relations (ACIR: 904-488-9627 or Suncom 278-9627).

Chapter I

LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

(Chapter 218, Part IV, Florida Statutes)

History

The Local Government Half-Cent Sales Tax Program, as it is currently administered, returns to cities and counties 9.697 percent of sales tax proceeds remitted pursuant to part 1 of Chapter 212 (no administrative charges or service charge are deducted from funds available to local governments). The .303 percent that is not shared, accounts for taxes on agricultural equipment (which are limited to 3%) and interest, penalties, back assessments and out-of-state use tax remittances which are revenues not shared with Florida's local governments. The funds are distributed to cities and counties from the Local Government Half-Cent Sales Tax Clearing Trust Fund to allow for the exercise of local discretion in providing for public service needs.

Chapter 82-154, Laws of Florida, initiated Florida's first revenue sharing program funded from sales tax revenues. This law required the proportion of sales tax revenues shared with municipalities and counties be "one-half of net additional taxes (i.e., one-half of the fifth cent) remitted by a sales tax dealer located within a county." Taxes on agricultural equipment (which are limited to 3%), interest, penalties, back assessments and out-of-state use tax remittances, therefore, were not shared.

As originally conceived the Local Government Half-Cent Sales Tax Program provided two revenue distributions for counties and one distribution to cities. Both cities and counties receive "ordinary" distributions funded by sales tax collections and distributed using two separate formulas. Counties which meet the special provisions outlined in Section 218.65, F.S., declared to be experiencing a "fiscal emergency", may also qualify to receive "emergency" monies in addition to their "ordinary" distribution. Emergency monies are annually appropriated by the Legislature from the General Revenue Fund (\$2.5 million was appropriated in Fiscal Year 1982-83 to fund emergency monies). During Fiscal Year 1982-83, its first year of operation, both ordinary and emergency distributions combined provided \$150,270,800 to counties and \$105,392,000 to municipalities.

In 1983, the Legislature modified the provisions of this program by initiating a third funded distribution available to qualified counties. Chapter 83-299 made available, for the first time, a "supplemental" distribution to counties that were eligible to receive emergency monies which also had inmate populations greater than 7 percent of the total county population. A total of \$321,816 was appropriated to fund the supplemental distributions during Fiscal Year 1983-84 (\$313,390 was distributed to four counties during this first year of operation).

The last significant revision made to the Half-Cent Sales Tax Program addressed the method for determining the county and city

share of the sales tax collections. Chapter 85-342, Laws of Florida, provided that a fixed percentage (9.697%) of all sales tax receipts be shared, except out-of-state use taxes, with cities and counties (rather than the original scheme which shared one-half of the fifth cent). According to the Department of Revenue, this change was made to streamline distribution procedures and was not expected to noticeably alter the amounts actually distributed.

Program Administration

The Local Government Half-Cent Sales Tax Program is administered by the Department of Revenue, under Chapter 218, Part VI, Florida Statutes (there is no administrative rule governing this program). Chapter 218, Part VI, Florida Statutes, establish the ordinary, emergency, and supplemental distributions: a) eligibility requirements; b) distribution formulas, and c) restrictions and administrative practices which direct the manner in which funds may be expended.

Eligibility Requirements

In order to receive funds from the ordinary distribution under this act, a city or county must:

1. Qualify to receive revenue sharing funds pursuant to section 218.23, Florida Statutes.
2. Meet millage limitation requirements outlined in s. 200.065, Florida Statutes.

In order to receive an emergency distribution under this act (Section 218.65, F.S.), a county must:

1. Qualify to receive the Half-Cent Sales Tax ordinary distribution.
2. Have a population less than 50,000, as determined by the latest state estimate of population certified pursuant to s. 186.901, F.S., (i.e., use of the same estimates as used for the revenue sharing program).
3. In any year from 1977 to 1981, inclusive, the value of net new construction and additions placed on the tax roll for that year, was required to be less than 2 percent of the taxable value for school purposes on the roll for that year, exclusive of such net value.
4. The percentage increase in county taxable value from 1979 to 1980, 1980 to 1981, or 1981 to 1982 was required to be less than 3 percent.
5. The estimated ordinary distribution will be less than \$20 per capita, based on the population of the county.

In order to receive a supplemental distribution under this act (Section 218.65(6a), a county must:

1. Be eligible to receive emergency distribution dollars.
2. Have an inmate population which is greater than 7 percent of the total county population.
3. The sum of the ordinary, emergency, and supplemental distributions may not exceed \$20 per capita, based on the total population of the county. "Total population" includes both the inmate population and the noninmate population.

Distribution Formula - Ordinary Distribution

The proportion of ordinary distribution dollars shared with each MUNICIPALITY is calculated as follows:

$$\text{Municipal Share} = \text{Distribution Factor} \times \begin{array}{l} \text{Total of } 1/2\phi \text{ Sales Tax} \\ \text{Collected in County} \end{array}$$

$$\text{Distribution Factor} = \frac{\text{Municipal Population}}{\begin{array}{l} \text{Total County} \\ \text{Population} \end{array} + \frac{2}{3} \times \begin{array}{l} \text{Incorporated} \\ \text{Population} \end{array}}$$

Since 1982 the proportion of ordinary distribution funds shared with each COUNTY is calculated as follows:

$$\text{County Share} = \text{Distribution Factor} \times \begin{array}{l} \text{Total of } 1/2\phi \text{ Sales Tax} \\ \text{Collections in County} \end{array}$$

$$\text{Distribution Factor} = \frac{\begin{array}{l} \text{Unincorporated} \\ \text{County Population} \end{array} + \frac{2}{3} \text{ of } \begin{array}{l} \text{Incorporated} \\ \text{Population} \end{array}}{\begin{array}{l} \text{Total County} \\ \text{Population} \end{array} + \frac{2}{3} \text{ of } \begin{array}{l} \text{Incorporated} \\ \text{Population} \end{array}}$$

Distribution Method - Emergency Distribution

Funds are annually appropriated from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund to be used for emergency distributions. During the first three years of operation, \$2.5 million was appropriated for this purpose. According to the Department of Revenue, this appropriated amount was raised to \$2.56 million for Fiscal Years 1986 and 1987.

The monies appropriated for emergency distribution are divided equally per capita among qualified county governments. However, ordinary and emergency distribution funds combined must not exceed \$20 per capita for any county government. Counties eligible for emergency and, possibly supplemental funds, may reach the \$20 per capita limitation during the ordinary, emergency, or supplemental distributions. More highly populated counties with relatively high sales tax collections will reach the per capita limitation earlier in the fiscal year than less populated counties which also have relatively lower sales tax collections. During the fiscal year, as the number of eligible counties decreases due to the per capita limitation, the portion of undistributed emergency funds are divided equally per capita among the remaining qualified counties.

The Department of Revenue estimates the emergency distribution to be shared with eligible counties prior to the beginning of each local government fiscal year. Estimated county distributions are calculated using April 1st of the previous year

population estimates and projections of county sales tax collections. A reconciliation of estimated distributions and actual county sales tax collections is conducted, generally in November after the close of the local government fiscal year, when the actual revenue figures are available (generally there is a two month lag after a month's estimated funds are distributed). Projections may be either over or under actual county sales tax revenues. If any excess funds exist at the end of the local government fiscal year after all qualified county governments have reached the \$20-limitation they revert to the General Revenue Fund.

Distribution Method - Supplemental Distribution

The maximum each qualified county may receive from the ordinary, emergency and supplemental distributions is \$20 per capita. Counties that are qualified to receive supplemental monies, however, have that distribution based on a "total population" figure (defined in Section 218.65(6)(b)2, F.S.) which includes both inmates and noninmate populations (the ordinary and emergency distributions are based on the same population estimate used for the revenue sharing program which does not include inmates). The effect is that counties qualified to receive supplemental funds use population estimates augmented by the inmate population, which in turn allows those counties that have reached the \$20 per capita limitation during the emergency distribution, to also receive supplemental dollars since the

population figure used to determine per capita distributions is increased by the inmate population.

Administrative Practices and Restrictions.

The Local Government Half-Cent Sales Tax Program is distinguished from Florida's other state shared revenue programs in a number of ways. Most state shared revenue programs have service charges and/or administrative charges deducted from the tax revenues prior to distribution to local governments. The Half-Cent Sales Tax Programs, however, provides for no service charge or administrative charge deductions. Also unlike other state shared revenue programs, the Half-Cent Sales Tax Program corresponds to the local government fiscal year (October 1 - September 30).

Section 218.64, Florida Statutes, designates how Half-Cent Sales Tax funds may be expended. Although this statute is entitled, "Local Government Half-Cent Sales Tax; uses; limitation," the statutory language is relatively unique in relation to bonding provisions. Subsection (3) reads:

"A local government is authorized to pledge proceeds of the local government half-cent sales tax for the payment of principal and interest on any capital project."

The spending limitations imposed on counties and cities are likewise minimally restrictive. Counties are limited to spending Half-Cent Sales Tax revenues for "countywide tax relief or countywide programs." And cities are directed to expend these

revenues "only for municipality-wide programs or for municipality-wide property tax or municipal utility tax relief." Additionally "all utility tax reductions afforded by participation in the local government half-cent sales tax shall be applied uniformly across all types of taxed utility services."

The amount of revenues a city or county may receive from the Half-Cent Sales Tax Program is limited in three ways:

- 1) "Ordinary" distributions to both cities and counties are limited by the amount of available sales tax revenues.
- 2) Counties qualifying to receive emergency and possibly supplemental distributions, are limited by:
 - a) the \$20 per capita limitation,
 - b) the amount of revenue annually appropriated for the two distribution programs.

Eligibility to receive Half-Cent Sales Tax revenues is limited to cities and counties which qualify to receive revenue sharing program funds. When a local government is determined to be ineligible to receive revenue sharing dollars, Half-Cent Sales Tax revenues are automatically withheld until the government requalifies for revenue sharing. In Fiscal Year 1986-87, three cities were determined to be ineligible for both state shared programs. Previous to the current fiscal year, no local governments were disqualified from receiving Half-Cent Sales Tax revenues.

Current Funding

The fiscal integrity of the Half-Cent Sales Tax is substantial due largely to the value-based nature of sales tax collections which enables this state shared revenue to keep pace with inflation. It should be noted, however, that the sales tax is subject to cyclical variations which impact monthly and annual collections. The table below presents the amount of Half-Cent Sales Tax distributions shared with cities and counties in nominal and real dollars for fiscal years 1983 - 1986.

Half-Cent Sales Tax Distributions to Cities and Counties*

<u>Local Government Fiscal Year</u>	<u>Counties</u>		<u>Cities</u>	
	<u>Nominal \$</u>	<u>Real \$ (1972-100)</u>	<u>Nominal \$</u>	<u>Real \$</u>
1983	\$201,231,150	\$ 87,587,008	\$142,183,851	\$61,886,333
1984	238,752,161	97,769,108	167,329,944	68,521,680
1985	261,751,576	101,054,581	182,203,896**	70,343,563
1986	299,776,735	109,511,483	171,920,123**	62,804,166

*Source: The Department of Revenue (DOR)

**According to the Department of Revenue, for fiscal years 1983-1985 Duval County was listed on their accounting records as receiving zero Half-Cent Sales Tax Revenues; all revenues were attributed to the City of Jacksonville (\$26,007,748 in FY 1985). In FY 1985-86, however, 3 distributions were allotted to the City of Jacksonville (\$6,809,553), while 9 distributions were listed for accounting purposes to Duval County (\$20,847,475). The appearance of a decrease in city revenues during FY 1986, therefore, can be explained by the revision in DOR's accounting practices.

Chapter 87-6, Laws of Florida, passed during the 1987 Legislative Session, expanded the 5 percent state sales tax currently levied on tangible personal property to include specified services. The Spring 1987 Florida Consensus Estimating Conference estimated that an additional \$65.23 million sales tax dollars will be distributed to municipalities and counties from the Local Government Half-Cent Sales Tax Clearing Trust Fund, as a result of legislation passed during the 1987 Session. This additional revenue is reflected in this chapter's table which provides estimated revenues by jurisdiction. Inquiries pertaining to a city or county's Half-Cent Sales Tax distribution may be directed to the Department of Revenue (904-488-5630, Suncom 278-5630, or 904-487-1150).

Table 1
 1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year
 Fiscal Year 1987-88 Estimates
 (Thousands of \$)

Local Government	Distribution Percentage	Ordinary Distribution	Emergency Distribution	Supplemental Distribution
BOCC OF ALACHUA	59.837379	\$ 4012.0	\$.0	\$.0
ALACHUA	1.839362	123.3		
ARCHER	.579790	38.9		
GAINESVILLE	34.280277	2298.5		
HAWTHORNE	.533575	35.8		
HIGH SPRINGS	1.160840	77.8		
LACROSSE	.063021	4.2		
MICANOPY	.328127	22.0		
NEWBERRY	.885650	59.4		
WALDO	.491981	33.0		
Total for ALACHUA	100.000000	\$ 6704.9	\$.0	\$.0
BOCC OF BAKER	75.793225	\$ 173.4	\$ 149.8	\$ 32.5
GLEN SAINT MARY	2.833812	6.5		
MACCLENNY	21.372963	48.9		
Total for BAKER	100.000000	\$ 228.7	\$ 149.8	\$ 32.5
BOCC OF BAY	57.126895	\$ 3613.8	\$.0	\$.0
CALLAWAY	6.759956	427.6		
CEDAR GROVE	.923522	58.4		
LYNN HAVEN	4.960228	313.8		
MEXICO BEACH	.670409	42.4		
PANAMA CITY	19.894498	1258.5		
PANAMA CITY BEACH	2.166857	137.1		
PARKER	2.781399	176.0		
SPRINGFIELD	4.716235	298.3		
Total for BAY	100.000000	\$ 6326.0	\$.0	\$.0
BOCC OF BRADFORD	70.961145	\$ 294.5	\$ 107.7	\$ 67.3
BROOKER	1.740246	7.2		
HAMPTON	1.748266	7.3		
LAWTEY	2.798829	11.6		
STARKE	22.751514	94.4		
Total for BRADFORD	100.000000	\$ 415.0	\$ 107.7	\$ 67.3
BOCC OF BREVARD	55.801760	\$ 8515.0	\$.0	\$.0
CAPE CANAVERAL	1.483809	226.4		
COCOA	3.557654	542.9		
COCOA BEACH	2.474467	377.6		
INDIALANTIC	.603311	92.1		
INDIAN HARBOUR BEACH	1.433483	218.7		
MALABAR	.306510	46.8		
MELBOURNE	11.124701	1697.6		
MELBOURNE BEACH	.613020	93.5		
MELBOURNE VILLAGE	.205264	31.3		
PALM BAY	8.427138	1285.9		

ROCKLEDGE	2.707867		413.2		
SATELLITE BEACH	2.000734		305.3		
TITUSVILLE	7.809957		1191.7		
WEST MELBOURNE	1.450324		221.3		
Total for BREVARD	100.000000	\$	15259.3	\$	.0
BOCC OF BROWARD	45.086639	\$	30883.4	\$	.0
COCONUT CREEK	1.119442		766.8		
COOPER CITY	.849110		581.6		
CORAL SPRINGS	3.301707		2261.6		
DANIA	.709304		485.9		
DAVIE	1.969436		1349.0		
DEERFIELD BEACH	2.430116		1664.6		
FT. LAUDERDALE	8.335495		5709.6		
HALLANDALE	2.094548		1434.7		
HILLSBORO BEACH	.087662		60.0		
HOLLYWOOD	6.874189		4708.7		
LAUDERDALE-BY-THE-SEA	.144335		98.9		
LAUDERDALE LAKES	1.504557		1030.6		
LAUDERHILL	2.361235		1617.4		
LAZY LAKE VILLAGE	.001768		1.2		
LIGHTHOUSE POINT	.632248		433.1		
MARGATE	2.215960		1517.9		
MIRAMAR	2.056379		1408.6		
NORTH LAUDERDALE	1.274272		872.8		
OAKLAND PARK	1.359946		931.5		
PARKLAND	.077885		53.3		
PEMBROKE PARK	.338661		232.0		
PEMBROKE PINES	2.714975		1859.7		
PLANTATION	3.131355		2144.9		
POMPANO BEACH	3.796580		2600.6		
SEA RANCH LAKES	.031596		21.6		
SUNRISE	2.912063		1994.7		
TAMARAC	1.900334		1301.7		
WILTON MANORS	.688203		471.4		
Total for BROWARD	100.000000	\$	68497.9	\$	.0
BOCC OF CALHOUN	73.151488	\$	108.5	\$	85.7
ALTHA	4.091524		6.1		
BLOUNTSTOWN	22.756988		33.8		
Total for CALHOUN	100.000000	\$	148.3	\$	85.7
BOCC OF CHARLOTTE	88.995570	\$	3432.1	\$	.0
PUNTA GORDA	11.004430		424.4		
Total for CHARLOTTE	100.000000	\$	3856.5	\$	.0
BOCC OF CITRUS	89.477167	\$	2275.9	\$	.0
CRYSTAL RIVER	4.286144		109.0		
INVERNESS	6.236689		158.6		
Total for CITRUS	100.000000	\$	2543.6	\$	.0
BOCC OF CLAY	84.316739	\$	2906.1	\$	.0
GREEN COVE SPRINGS	4.258071		146.8		
KEYSTONE HEIGHTS	1.126019		38.8		
ORANGE PARK	9.633161		332.0		

PENNEY FARMS	.666011		23.0				
Total for CLAY	100.000000	\$	3446.6	\$	.0	\$	.0
BOCC OF COLLIER	85.404111	\$	8035.9	\$	.0	\$	.0
EVERGLADES	.396627		37.3				
NAPLES	14.199262		1336.0				
Total for COLLIER	100.000000	\$	9409.2	\$	.0	\$	.0
BOCC OF COLUMBIA	80.347169	\$	1152.7	\$	.0	\$	.0
FORT WHITE	.792119		11.4				
LAKE CITY	18.860712		270.6				
Total for COLUMBIA	100.000000	\$	1434.6	\$	.0	\$	.0
BOCC OF DADE	63.048975	\$	60700.9	\$	.0	\$	.0
BAL HARBOUR	.130700		125.8				
BAY HARBOR ISLANDS	.207912		200.2				
BISCAYNE PARK	.129297		124.5				
CORAL GABLES	1.784689		1718.2				
EL PORTAL	.082400		79.3				
FLORIDA CITY	.271689		261.6				
GOLDEN BEACH	.027126		26.1				
HIALEAH	6.850440		6595.3				
HIALEAH GARDENS	.144391		139.0				
HOMESTEAD	.966899		930.9				
INDIAN CREEK VILLAGE	.004677		4.5				
ISLANDIA	.000510		.5				
MEDLEY	.022662		21.8				
MIAMI	15.759172		15172.3				
MIAMI BEACH	4.121089		3967.6				
MIAMI SHORES	.385425		371.1				
MIAMI SPRINGS	.515402		496.2				
NORTH BAY	.200812		193.3				
NORTH MIAMI	1.825166		1757.2				
NORTH MIAMI BEACH	1.527073		1470.2				
OPA-LOCKA	.617742		594.7				
SOUTH MIAMI	.453708		436.8				
SURFSIDE	.167776		161.5				
SWEETWATER	.411828		396.5				
VIRGINIA GARDENS	.091669		88.3				
WEST MIAMI	.250771		241.4				
Total for DADE	100.000000	\$	96275.8	\$	.0	\$	.0
BOCC OF DESOTO	74.963243	\$	416.4	\$	.0	\$	.0
ARCADIA	25.036757		139.1				
Total for DESOTO	100.000000	\$	555.5	\$	.0	\$	.0
BOCC OF DIXIE	74.970237	\$	110.9	\$	61.7	\$	17.8
CROSS CITY	21.911902		32.4				
HORSESHOE BEACH	3.117861		4.6				
Total for DIXIE	100.000000	\$	147.9	\$	61.7	\$	17.8
BOCC OF DUVAL	94.606297	\$	34831.1	\$	.0	\$	.0
ATLANTIC BEACH	1.420788		523.1				
BALDWIN	.264194		97.3				

JACKSONVILLE BEACH	2.771343		1020.3		
NEPTUNE BEACH	.937379		345.1		
Total for DUVAL	100.000000	\$	36816.9	\$	.0
BOCC OF ESCAMBIA	79.712094	\$	8350.1	\$	.0
CENTURY	.841592		88.2		
PENSACOLA	19.446314		2037.1		
Total for ESCAMBIA	100.000000	\$	10475.4	\$	.0
BOCC OF FLAGLER	74.075768	\$	467.4	\$	.0
BEVERLY BEACH	1.745947		11.0		
BUNNELL	9.628730		60.8		
FLAGLER BEACH	14.549555		91.8		
Total for FLAGLER	100.000000	\$	631.0	\$	.0
BOCC OF FRANKLIN	64.377580	\$	90.3	\$	79.6
APALACHICOLA	23.634623		33.2		
CARRABELLE	11.987797		16.8		
Total for FRANKLIN	100.000000	\$	140.3	\$	79.6
BOCC OF GADSDEN	69.787774	\$	489.8	\$	390.8
CHATTAHOOCHEE	5.407219		37.9		
GREENSBORO	1.017595		7.1		
GRETNA	2.998367		21.0		
HAVANA	5.135135		36.0		
QUINCY	15.653909		109.9		
Total for GADSDEN	100.000000	\$	701.8	\$	390.8
BOCC OF GILCHRIST	76.214571	\$	79.4	\$	51.4
BELL	2.649972		2.8		
FANNING SPRINGS (PART)	2.817203		2.9		
TRENTON	18.318254		19.1		
Total for GILCHRIST	100.000000	\$	104.1	\$	51.4
BOCC OF GLADES	84.448349	\$	62.5	\$	80.3
MOORE HAVEN	15.551651		11.5		
Total for GLADES	100.000000	\$	74.0	\$	80.3
BOCC OF GULF	62.381147	\$	218.4	\$	13.3
PORT ST. JOE	25.846791		90.5		
WEWAHITCHKA	11.772062		41.2		
Total for GULF	100.000000	\$	350.1	\$	13.3
BOCC OF HAMILTON	67.389647	\$	367.8	\$	.0
JASPER	18.325849		100.0		
JENNINGS	7.252393		39.6		
WHITE SPRINGS	7.032110		38.4		
Total for HAMILTON	100.000000	\$	545.8	\$	.0
BOCC OF HARDEE	72.854229	\$	319.3	\$	117.1
BOWLING GREEN	8.788307		38.5		

WAUCHULA	12.369702		54.2		
ZOLFO SPRINGS	5.987762		26.2		
Total for HARDEE	100.000000	\$	438.2	\$	117.1
BOCC OF HENDRY	69.491525	\$	464.1	\$	.0
CLEWISTON	20.356824		136.0		
LA BELLE	10.151650		67.8		
Total for HENDRY	100.000000	\$	667.8	\$	.0
BOCC OF HERNANDO	90.910097	\$	2069.1	\$	.0
BROOKSVILLE	9.079685		206.7		
WEEKI WACHEE	.010218		.2		
Total for HERNANDO	100.000000	\$	2276.0	\$	.0
BOCC OF HIGHLANDS	73.399919	\$	1649.0	\$	.0
AVON PARK	11.530719		259.0		
LAKE PLACID	1.416005		31.8		
SEBRING	13.653357		306.7		
Total for HIGHLANDS	100.000000	\$	2246.6	\$	.0
BOCC OF HILLSBOROUGH	68.523874	\$	30607.5	\$	.0
PLANT CITY	1.850570		826.6		
TAMPA	28.362263		12668.5		
TEMPLE TERRACE	1.263293		564.3		
Total for HILLSBOROUGH	100.000000	\$	44666.9	\$	.0
BOCC OF HOLMES	77.755174	\$	169.0	\$	154.8
BONIFAY	14.142406		30.7		
ESTO	1.899334		4.1		
NOMA	1.588916		3.5		
PONCE DE LEON	2.556998		5.6		
WESTVILLE	2.057173		4.5		
Total for HOLMES	100.000000	\$	217.3	\$	154.8
BOCC OF INDIAN RIVER	72.320616	\$	2712.5	\$	.0
FELLSMERE	1.701601		63.8		
INDIAN RIVER SHORES	1.769052		66.4		
SEBASTIAN	6.499811		243.8		
VERO BEACH	17.708919		664.2		
Total for INDIAN RIVER	100.000000	\$	3750.6	\$	.0
BOCC OF JACKSON	68.514487	\$	696.0	\$	102.4
ALFORD	1.050902		10.7		
BASCOM	.255304		2.6		
CAMPBELLTON	.668936		6.8		
COTTONDALE	2.129512		21.6		
GRACEVILLE	5.662207		57.5		
GRAND RIDGE	1.282457		13.0		
GREENWOOD	1.167669		11.9		
JACOB CITY	.593730		6.0		
MALONE	1.745567		17.7		
MARIANNA	13.473718		136.9		
SNEADS	3.455510		35.1		

Total for JACKSON	100.000000	\$	1015.8	\$	102.4	\$	.0
BOCC OF JEFFERSON	78.741255	\$	108.3	\$	125.7	\$	.0
MONTICELLO	21.258745		29.2				
Total for JEFFERSON	100.000000	\$	137.5	\$	125.7	\$	.0
BOCC OF LAFAYETTE	80.853684	\$	33.4	\$	51.7	\$	8.3
MAYO	19.146316		7.9				
Total for LAFAYETTE	100.000000	\$	41.3	\$	51.7	\$	8.3
BOCC OF LAKE	64.584382	\$	3452.4	\$	.0	\$	.0
ASTATULA	.576832		30.8				
CLERMONT	3.606087		192.8				
EUSTIS	7.079467		378.4				
FRUITLAND PARK	1.573608		84.1				
GROVELAND	1.248624		66.7				
HOWEY-IN-THE-HILLS	.388684		20.8				
LADY LAKE	1.783580		95.3				
LEESBURG	8.526856		455.8				
MASCOTTE	1.007392		53.9				
MINNEOLA	.573293		30.6				
MONTVERDE	.264234		14.1				
MOUNT DORA	3.853806		206.0				
TAVARES	3.693968		197.5				
UMATILLA	1.239187		66.2				
Total for LAKE	100.000000	\$	5345.6	\$	.0	\$	.0
BOCC OF LEE	72.780995	\$	12873.9	\$	.0	\$	.0
CAPE CORAL	14.197041		2511.2				
FORT MYERS	11.633050		2057.7				
SANIBEL	1.388915		245.7				
Total for LEE	100.000000	\$	17688.5	\$	.0	\$	.0
BOCC OF LEON	52.405455	\$	4413.2	\$	.0	\$	.0
TALLAHASSEE	47.594545		4008.1				
Total for LEON	100.000000	\$	8421.2	\$	.0	\$	.0
BOCC OF LEVY	69.754693	\$	365.7	\$	98.4	\$	.0
BRONSON	3.275342		17.2				
CEDAR KEY	2.993222		15.7				
CHIEFLAND	6.905054		36.2				
FANNING SPRINGS (PART)	.688097		3.6				
INGLIS	5.322431		27.9				
OTTER CREEK	.461025		2.4				
WILLISTON	8.418868		44.1				
YANKEETOWN	2.181268		11.4				
Total for LEVY	100.000000	\$	524.2	\$	98.4	\$	.0
BOCC OF LIBERTY	80.097487	\$	33.7	\$	57.7	\$	.0
BRISTOL	19.902513		8.4				
Total for LIBERTY	100.000000	\$	42.1	\$	57.7	\$	.0

BOCC OF MADISON	74.249719	\$	157.9	\$	156.3	\$.0
GREENVILLE	5.682457		12.1				
LEE	1.323095		2.8				
MADISON	18.744729		39.9				
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Total for MADISON	100.000000	\$	212.7	\$	156.3	\$.0
BOCC OF MANATEE	73.406125	\$	5703.2	\$.0	\$.0
ANNA MARIA	.787419		61.2				
BRADENTON	17.423864		1353.7				
BRADENTON BEACH	.792568		61.6				
HOLMES BEACH	2.045323		158.9				
LONGBOAT KEY (PART)	1.226538		95.3				
PALMETTO	4.318163		335.5				
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Total for MANATEE	100.000000	\$	7769.4	\$.0	\$.0
BOCC OF MARION	75.825828	\$	6026.5	\$.0	\$.0
BELLEVUE	1.208429		96.0				
DUNNELLON	.885097		70.3				
MCINTOSH	.245550		19.5				
OCALA	21.482787		1707.4				
REDDICK	.352310		28.0				
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Total for MARION	100.000000	\$	7947.8	\$.0	\$.0
BOCC OF MARTIN	86.101982	\$	4292.6	\$.0	\$.0
JUPITER ISLAND	.456978		22.8				
OCEAN BREEZE PARK	.332645		16.6				
SEWALLS POINT	1.579246		78.7				
STUART	11.529149		574.8				
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Total for MARTIN	100.000000	\$	4985.5	\$.0	\$.0
BOCC OF MONROE	69.741311	\$	4019.7	\$.0	\$.0
KEY COLONY BEACH	1.252646		72.2				
KEY WEST	28.883645		1664.8				
LAYTON	.122398		7.1				
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Total for MONROE	100.000000	\$	5763.7	\$.0	\$.0
BOCC OF NASSAU	76.466390	\$	822.3	\$	12.5	\$.0
CALLAHAN	1.830167		19.7				
FERNANDINA BEACH	17.364370		186.7				
HILLIARD	4.339073		46.7				
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Total for NASSAU	100.000000	\$	1075.3	\$	12.5	\$.0
BOCC OF OKALOOSA	66.661545	\$	3982.8	\$.0	\$.0
CINCO BAYOU	.218953		13.1				
CRESTVIEW	4.723126		282.2				
DESTIN	3.569645		213.3				
FT. WALTON BEACH	12.609271		753.4				
LAUREL HILL	.364921		21.8				
MARY ESTHER	2.314645		138.3				
NICEVILLE	5.735577		342.7				
SHALIMAR	.223343		13.3				
VALPARAISO	3.578974		213.8				
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Total for OKALOOSA	100.000000	\$	5974.7	\$.0	\$.0

BOCC OF OKEECHOBEE	84.655333	\$	859.5	\$.0	\$.0
OKEECHOBEE	15.344667		155.8				
Total for OKEECHOBEE	100.000000	\$	1015.2	\$	.0	\$	.0
BOCC OF ORANGE	69.987520	\$	38884.2	\$	.0	\$	.0
APOPKA	1.219846		677.7				
BELLE ISLE	.438519		243.6				
EATONVILLE	.365109		202.8				
EDGEWOOD	.131860		73.3				
MAITLAND	1.273172		707.4				
OAKLAND	.093216		51.8				
OCOOE	1.542294		856.9				
ORLANDO	20.513692		11397.1				
WINDERMERE	.193635		107.6				
WINTER GARDEN	1.082584		601.5				
WINTER PARK	3.158552		1754.9				
Total for ORANGE	100.000000	\$	55558.7	\$	.0	\$	.0
BOCC OF OSCEOLA	66.355219	\$	4212.0	\$	.0	\$	.0
KISSIMMEE	23.399951		1485.3				
ST. CLOUD	10.244830		650.3				
Total for OSCEOLA	100.000000	\$	6347.6	\$	.0	\$	.0
BOCC OF PALM BEACH	57.973662	\$	29093.0	\$	.0	\$	.0
ATLANTIS	.155176		77.9				
BELLE GLADE	1.647183		826.6				
BOCA RATON	5.353082		2686.3				
BOYNTON BEACH	4.019895		2017.3				
BRINY BREEZE	.035389		17.8				
CLOUD LAKE	.014194		7.1				
DELRAY BEACH	4.104771		2059.9				
GOLF VILLAGE	.011988		6.0				
GOLFVIEW	.019853		10.0				
GREENACRES CITY	2.384316		1196.5				
GULF STREAM	.050542		25.4				
HAVERHILL	.121321		60.9				
HIGHLAND BEACH	.295102		148.1				
HYPOLUXO	.082575		41.4				
JUNO BEACH	.183947		92.3				
JUPITER	2.116739		1062.2				
JUPITER INLET COLONY	.037595		18.9				
LAKE CLARKE SHORES	.312270		156.7				
LAKE PARK	.651680		327.0				
LAKE WORTH	2.602694		1306.1				
LANTANA	.771755		387.3				
MANALAPAN	.035293		17.7				
MANGONIA PARK	.128418		64.4				
NORTH PALM BEACH	1.195754		600.1				
OCEAN RIDGE	.144434		72.5				
PAHOKEE	.632116		317.2				
PALM BEACH	1.021685		512.7				
PALM BEACH GARDENS	2.051427		1029.5				
PALM BEACH SHORES	.120458		60.4				
PALM SPRINGS	.949372		476.4				
RIVIERA BEACH	2.656017		1332.9				
ROYAL PALM BEACH	.737133		369.9				

SOUTH BAY	.348234		174.8		
SOUTH PALM BEACH	.135227		67.9		
TEQUESTA VILLAGE	.391008		196.2		
WEST PALM BEACH	6.507693		3265.8		
Total for PALM BEACH	100.000000	\$	50183.2	\$	.0
BOCC OF PASCO	88.567723	\$	7184.8	\$	.0
DADE CITY	2.453282		199.0		
NEW PORT RICHEY	4.930741		400.0		
PORT RICHEY	.989775		80.3		
SAINT LEO	.350199		28.4		
SAN ANTONIO	.242533		19.7		
ZEPHYRHILLS	2.465748		200.0		
Total for PASCO	100.000000	\$	8112.2	\$	.0
BOCC OF PINELLAS	51.638279	\$	20149.8	\$	.0
BELLEAIR	.330328		128.9		
BELLEAIR BEACH	.143209		55.9		
BELLEAIR BLUFFS	.207578		81.0		
BELLEAIR SHORE	.005988		2.3		
CLEARWATER	8.132459		3173.4		
DUNEDIN	2.742256		1070.1		
GULFPORT	.960962		375.0		
INDIAN ROCKS BEACH	.360101		140.5		
INDIAN SHORES	.114268		44.6		
KENNETH CITY	.352782		137.7		
LARGO	5.208074		2032.2		
MADEIRA BEACH	.431622		168.4		
NORTH REDINGTON BEACH	.100795		39.3		
OLDSMAR	.493413		192.5		
PINELLAS PARK	3.386446		1321.4		
REDINGTON BEACH	.142627		55.7		
REDINGTON SHORES	.220219		85.9		
SAFETY HARBOR	1.039552		405.6		
ST. PETERSBURG	20.207899		7885.3		
ST. PETERSBURG BEACH	.829646		323.7		
SEMINOLE	.604687		236.0		
SOUTH PASADENA	.437444		170.7		
TARPON SPRINGS	1.333787		520.5		
TREASURE ISLAND	.575579		224.6		
Total for PINELLAS	100.000000	\$	39021.0	\$	.0
BOCC OF POLK	67.524932	\$	9702.7	\$	.0
AUBURNDALE	1.596515		229.4		
BARTOW	3.404840		489.2		
DAVENPORT	.372652		53.5		
DUNDEE	.506339		72.8		
EAGLE LAKE	.430096		61.8		
FORT MEADE	1.201303		172.6		
FROSTPROOF	.662168		95.1		
HAINES CITY	2.633424		378.4		
HIGHLAND PARK	.038853		5.6		
HILLCREST HEIGHTS	.042822		6.2		
LAKE ALFRED	.697679		100.3		
LAKE HAMILTON	.317089		45.6		
LAKE WALES	1.841120		264.6		
LAKELAND	12.815775		1841.5		

MULBERRY	.607440		87.3		
POLK CITY	.189042		27.2		
WINTER HAVEN	5.117913		735.4		
Total for POLK	100.000000	\$	14369.1	\$	.0
BOCC OF PUTNAM	78.578376	\$	1278.1	\$	.0
CRESCENT CITY	2.459765		40.0		.0
INTERLACHEN	1.497377		24.4		
PALATKA	15.358427		249.8		
POMONA PARK	1.329364		21.6		
WELAKA	.776690		12.6		
Total for PUTNAM	100.000000	\$	1626.5	\$	.0
BOCC OF ST JOHNS	81.657454	\$	2562.9	\$	.0
HASTINGS	.714489		22.4		
ST. AUGUSTINE	14.180499		445.1		
ST. AUGUSTINE BEACH	3.447558		108.2		
Total for ST JOHNS	100.000000	\$	3138.6	\$	.0
BOCC OF ST LUCIE	57.281553	\$	3317.3	\$	.0
FORT PIERCE	22.303030		1291.6		
PORT ST. LUCIE	20.415416		1182.3		
Total for ST LUCIE	100.000000	\$	5791.2	\$	.0
BOCC OF SANTA ROSA	81.586305	\$	1147.2	\$	.0
GULF BREEZE	7.765758		109.2		
JAY	.857743		12.1		
MILTON	9.790194		137.7		
Total for SANTA ROSA	100.000000	\$	1406.1	\$	.0
BOCC OF SARASOTA	73.803919	\$	11010.1	\$	.0
LONGBOAT KEY (PART)	1.243801		185.6		.0
NORTH PORT	2.864859		427.4		
SARASOTA	17.165870		2560.8		
VENICE	4.921551		734.2		
Total for SARASOTA	100.000000	\$	14918.1	\$	.0
BOCC OF SEMINOLE	63.739757	\$	7496.7	\$	.0
ALTAMONTE SPRINGS	9.287862		1092.4		.0
CASSELBERRY	5.501333		647.0		
LAKE MARY	1.349075		158.7		
LONGWOOD	4.066722		478.3		
OVIDO	1.521719		179.0		
SANFORD	8.920562		1049.2		
WINTER SPRINGS	5.612970		660.2		
Total for SEMINOLE	100.000000	\$	11761.4	\$	.0
BOCC OF SUMTER	77.539563	\$	320.8	\$	230.4
BUSHNELL	4.176821		17.3		.0
CENTER HILL	2.498689		10.3		
COLEMAN	2.973748		12.3		
WEBSTER	2.356788		9.8		
WILDWOOD	10.454391		43.3		

Total for SUMTER	100.000000	\$	413.8	\$	230.4	\$	.0
BOCC OF SUWANNEE	74.583190	\$	497.5	\$	19.3	\$	.0
BRANFORD	2.275844		15.2				
LIVE OAK	23.140965		154.4				
Total for SUWANNEE	100.000000	\$	667.0	\$	19.3	\$	.0
BOCC OF TAYLOR	65.227751	\$	534.6	\$	.0	\$	.0
PERRY	34.772249		285.0				
Total for TAYLOR	100.000000	\$	819.7	\$	.0	\$	.0
BOCC OF UNION	71.629286	\$	65.8	\$	80.0	\$	65.6
LAKE BUTLER	23.388323		21.5				
RAIFORD	2.646895		2.4				
WORTHINGTON SPRINGS	2.335496		2.1				
Total for UNION	100.000000	\$	91.9	\$	80.0	\$	65.6
BOCC OF VOLUSIA	56.662282	\$	8456.9	\$	.0	\$	.0
DAYTONA BEACH	13.098147		1954.9				
DAYTONA BEACH SHORES	.381910		57.0				
DELAND	3.675464		548.6				
EDGEWATER	2.469774		368.6				
HOLLY HILL	2.483421		370.7				
LAKE HELEN	.534495		79.8				
NEW SMYRNA BEACH	3.311452		494.2				
OAK HILL	.241183		36.0				
ORANGE CITY	.818187		122.1				
ORMOND BEACH	6.473228		966.1				
PIERSON	.252369		37.7				
PONCE INLET	.317699		47.4				
PORT ORANGE	6.495825		969.5				
SOUTH DAYTONA	2.784564		415.6				
Total for VOLUSIA	100.000000	\$	14925.2	\$	.0	\$	.0
BOCC OF WAKULLA	94.749059	\$	193.8	\$	77.8	\$	.0
ST. MARKS	2.309277		4.7				
SOPCHOPPY	2.941664		6.0				
Total for WAKULLA	100.000000	\$	204.6	\$	77.8	\$	.0
BOCC OF WALTON	76.615240	\$	602.1	\$	.0	\$	.0
DEFUNIAK SPRINGS	18.730822		147.2				
FREEMPORT	2.621036		20.6				
PAXTON	2.032901		16.0				
Total for WALTON	100.000000	\$	785.9	\$	.0	\$	.0

Chapter II

LOCAL OPTION SALES TAXES

(Chapter 212.055, Florida Statutes)

Legislative action during the 1987 Legislative Session expanded local governments' revenue-generating capacity in two areas. House Bill 1421 created s. 212.055(3) which provides for the levy of the Local Government Infrastructure Surtax. The governing authority in each county may levy a local option sales surtax equal to 5, 10, 15 or 20 percent of the State Sales Tax (i.e., 1/4 cent, 1/2 cent, 3/4 cent or 1 cent) subject to voter approval in a referendum. There are also provisions to permit governing bodies of municipalities representing a majority of the county's population, which adopted uniform resolutions establishing the rate of the surtax, to call for a referendum on the surtax. The surtax may be placed on the ballot between July 1, 1987 and November 30, 1992, except during the time period between March 9 and December 31, 1988.

The proceeds of the surtax, effective for up to 15 years from the date of levy, may only be expended on infrastructure as defined in the bill:

"infrastructure means any fixed capital expenditure or fixed capital costs associated with the construction, reconstruction, or improvement of public facilities which have a life expectancy of 5 or more years and any land acquisition, land improvement, design and engineering costs related thereto."

Chapter 212.055(3)(f)1, F.S., expressly states that neither the proceeds nor the interest accrued shall be used for operational expenses of any infrastructure. Further restrictions in the bill prohibit counties or municipalities from using the sales tax proceeds to replace user fees or to reduce ad valorem taxes and, surtax proceeds may be pledged only once per year.

The surtax revenues are to be distributed in either of two ways: pursuant to an interlocal agreement or to the formula provided in s. 218.62, F.S. (the Local Government Half-Cent Sales Tax formula).

Finally, s. 212.054, F.S., governs the administration of this surtax and provides that no discretionary surtax shall take effect on a date other than January 1 nor shall it terminate on a day other than the last day of a calendar quarter.

Table 1 of this chapter provides an estimate of the revenues local governments might expect to accrue from a 1/4, 1/2, 3/4 or 1 cent levy of this tax as distributed using the Half-Cent Sales Tax distribution factors. The surtax applies to every item the state sales tax applies except sales of tangible property above \$5,000. These estimates produced by the Department of Revenue, represent annualized receipts for calendar year 1988. Considerations for actual cash flow must include a two month lag from the effective date of levy. The estimates produced do not take into consideration changes in consumer buying behavior, fraud, taxpayer confusion or prebuying to avoid the tax.

Table 2 of this chapter provides an estimate of the revenues local governments might expect from a 1 cent levy of this tax effective January 1, 1988 through September 30, 1988. According to the Department of Revenue, counties which initiate the levy of the local option sales tax in January 1, 1988, should expect to receive revenue distributions beginning in February 1988. Thus the estimate in Table 2 is calculated using the estimated county tax collections received between February and September 1988.

Inquiries regarding the administration of this surtax may be addressed to the Department of Revenue. (904-488-5630, 904-487-1150 or Suncom 278-5630).

The second surtax to have provisions revised by actions taken during this Session is the Charter County Transit System Surtax. Section 212.055(1), F.S., provides that all charter counties which have adopted charters prior to June 1, 1976, may levy a discretionary sales surtax at a rate of one-fifth (20 percent) of any state sales tax, subject to approval by a majority vote of the county electorate.

House Bill 123, passed during the 1987 Legislative Session, provides for surtax at a rate of one-tenth (10 percent - rather than 20 percent as previously allowed) of any state sales tax levy for "any county the government of which is consolidated with that of one or more municipalities."

This bill expands how the tax proceeds may be expended. Previous to this bill, revenues deposited by the county into the rapid transit trust fund could only be used "for the purposes of development, construction, equipment, maintenance, operating supportive services, including a countywide bus system, and related costs of a fixed guideway rapid transit system." (s.212.055(1)(d) F.S.).

House bill 123 allows surtax revenues to be expended as listed above and also provides that surtax proceeds may be:

2. "Remitted by the governing body of the county to an expressway or transportation authority created by law to be used, at the discretion of such authority, for the development, construction, operation, or maintenance of roads or bridges in the county, the operation and maintenance of a bus system, or the payment of principal and interest on existing bonds issued for the construction of such roads or bridges, and, upon approval by the county commission, such proceeds may be pledged for bonds issued to refinance existing bonds or new bonds issued for the construction of such roads or bridges."

Although Brevard, Dade, Duval, Sarasota and Volusia counties qualify to levy this tax, this surtax has not yet been imposed in any of these counties.

Additionally, two other local option sales tax programs were discontinued, leaving only the two previously-described optional surtaxes in place:

The Indigent Health Care Tax (s. 212.055(a), F.S.) which had been levied by Hillsborough County is no longer in force as of March 31, 1987, according to statute.

The Criminal Justice Facilities Tax (s. 212.058(1), F.S.), no longer in force as of December 31, 1985, was repealed by House Bill 1421.

Table 1
Local Government Infrastructure Surtax
Calendar Year 1988 Estimates
(Thousands of \$)
\$5,000 Cap on Transactions

Local Government	5 % Tax Rate Net Receipts	10 % Tax Rate Net Receipts	15 % Tax Rate Net Receipts	20 % Tax Rate Net Receipts
BOCC OF ALACHUA	\$ 1735.4	\$ 3470.7	\$ 5206.1	\$ 6941.4
ALACHUA	53.3	106.7	160.0	213.4
ARCHER	16.8	33.6	50.4	67.3
GAINESVILLE	994.2	1988.3	2982.5	3976.7
HAWTHORNE	15.5	30.9	46.4	61.9
HIGH SPRINGS	33.7	67.3	101.0	134.7
LACROSSE	1.8	3.7	5.5	7.3
MICANOPY	9.5	19.0	28.5	38.1
NEWBERRY	25.7	51.4	77.1	102.7
WALDO	14.3	28.5	42.8	57.1
Total for ALACHUA	\$ 2900.1	\$ 5800.2	\$ 8700.4	\$ 11600.5
BOCC OF BAKER	\$ 76.0	\$ 152.0	\$ 228.1	\$ 304.1
GLEN SAINT MARY	2.8	5.7	8.5	11.4
MACCLENNY	21.4	42.9	64.3	85.7
Total for BAKER	\$ 100.3	\$ 200.6	\$ 300.9	\$ 401.2
BOCC OF BAY	\$ 1571.7	\$ 3143.5	\$ 4715.2	\$ 6287.0
CALLAWAY	186.0	372.0	558.0	743.9
CEDAR GROVE	25.4	50.8	76.2	101.6
LYNN HAVEN	136.5	272.9	409.4	545.9
MEXICO BEACH	18.4	36.9	55.3	73.8
PANAMA CITY	547.4	1094.7	1642.1	2189.4
PANAMA CITY BEACH	59.6	119.2	178.9	238.5
PARKER	76.5	153.0	229.6	306.1
SPRINGFIELD	129.8	259.5	389.3	519.0
Total for BAY	\$ 2751.3	\$ 5502.6	\$ 8253.9	\$ 11005.2
BOCC OF BRADFORD	\$ 116.5	\$ 233.0	\$ 349.5	\$ 466.1
BROOKER	2.9	5.7	8.6	11.4
HAMPTON	2.9	5.7	8.6	11.5
LAWTEY	4.6	9.2	13.8	18.4
STARKE	37.4	74.7	112.1	149.4
Total for BRADFORD	\$ 164.2	\$ 328.4	\$ 492.6	\$ 656.8
BOCC OF BREVARD	\$ 3702.1	\$ 7404.2	\$ 11106.3	\$ 14808.3
CAPE CANAVERAL	98.4	196.9	295.3	393.8
COCOA	236.0	472.1	708.1	944.1
COCOA BEACH	164.2	328.3	492.5	656.7
INDIALANTIC	40.0	80.1	120.1	160.1
INDIAN HARBOUR BEACH	95.1	190.2	285.3	380.4
MALABAR	20.3	40.7	61.0	81.3
MELBOURNE	738.1	1476.1	2214.2	2952.2
MELBOURNE BEACH	40.7	81.3	122.0	162.7
MELBOURNE VILLAGE	13.6	27.2	40.9	54.5

PALM BAY	559.1	1118.2	1677.3	2236.3
ROCKLEDGE	179.6	359.3	538.9	718.6
SATELLITE BEACH	132.7	265.5	398.2	530.9
TITUSVILLE	518.1	1036.3	1554.4	2072.6
WEST MELBOURNE	96.2	192.4	288.7	384.9
Total for BREVARD	\$ 6634.4	\$ 13268.7	\$ 19903.1	\$ 26537.4
BOCC OF BROWARD	\$ 12938.1	\$ 25876.2	\$ 38814.3	\$ 51752.4
COCONUT CREEK	321.2	642.5	963.7	1284.9
COOPER CITY	243.7	487.3	731.0	974.6
CORAL SPRINGS	947.5	1894.9	2842.4	3789.8
DANIA	203.5	407.1	610.6	814.2
DAVIE	565.2	1130.3	1695.5	2260.6
DEERFIELD BEACH	697.3	1394.7	2092.0	2789.4
FT. LAUDERDALE	2392.0	4783.9	7175.9	9567.8
HALLANDALE	601.1	1202.1	1803.2	2404.2
HILLSBORO BEACH	25.2	50.3	75.5	100.6
HOLLYWOOD	1972.6	3945.2	5917.9	7890.5
LAUDERDALE-BY-THE-SEA	41.4	82.8	124.3	165.7
LAUDERDALE LAKES	431.7	863.5	1295.2	1727.0
LAUDERHILL	677.6	1355.2	2032.7	2710.3
LAZY LAKE VILLAGE	.5	1.0	1.5	2.0
LIGHTHOUSE POINT	181.4	362.9	544.3	725.7
MARGATE	635.9	1271.8	1907.7	2543.6
MIRAMAR	590.1	1180.2	1770.3	2360.4
NORTH LAUDERDALE	365.7	731.3	1097.0	1462.7
OAKLAND PARK	390.3	780.5	1170.8	1561.0
PARKLAND	22.3	44.7	67.0	89.4
PEMBROKE PARK	97.2	194.4	291.5	388.7
PEMBROKE PINES	779.1	1558.2	2337.3	3116.4
PLANTATION	898.6	1797.2	2695.7	3594.3
POMPANO BEACH	1089.5	2178.9	3268.4	4357.9
SEA RANCH LAKES	9.1	18.1	27.2	36.3
SUNRISE	835.6	1671.3	2506.9	3342.6
TAMARAC	545.3	1090.6	1636.0	2181.3
WILTON MANORS	197.5	395.0	592.5	789.9
Total for BROWARD	\$ 28696.1	\$ 57392.1	\$ 86088.2	\$ 114784.3
BOCC OF CALHOUN	\$ 47.2	\$ 94.4	\$ 141.6	\$ 188.7
ALTHA	2.6	5.3	7.9	10.6
BLOUNTSTOWN	14.7	29.4	44.0	58.7
Total for CALHOUN	\$ 64.5	\$ 129.0	\$ 193.5	\$ 258.0
BOCC OF CHARLOTTE	\$ 1410.8	\$ 2821.5	\$ 4232.3	\$ 5643.0
PUNTA GORDA	174.4	348.9	523.3	697.8
Total for CHARLOTTE	\$ 1585.2	\$ 3170.4	\$ 4755.6	\$ 6340.8
BOCC OF CITRUS	\$ 952.8	\$ 1905.7	\$ 2858.5	\$ 3811.4
CRYSTAL RIVER	45.6	91.3	136.9	182.6
INVERNESS	66.4	132.8	199.2	265.7
Total for CITRUS	\$ 1064.9	\$ 2129.8	\$ 3194.7	\$ 4259.6
BOCC OF CLAY	\$ 1268.0	\$ 2536.0	\$ 3804.0	\$ 5072.0
GREEN COVE SPRINGS	64.0	128.1	192.1	256.1
KEYSTONE HEIGHTS	16.9	33.9	50.8	67.7

ORANGE PARK	144.9	289.7	434.6	579.5
PENNEY FARMS	10.0	20.0	30.0	40.1
Total for CLAY	\$ 1503.9	\$ 3007.7	\$ 4511.6	\$ 6015.4
BOCC OF COLLIER	\$ 3486.9	\$ 6973.9	\$ 10460.8	\$ 13947.7
EVERGLADES	16.2	32.4	48.6	64.8
NAPLES	579.7	1159.5	1739.2	2318.9
Total for COLLIER	\$ 4082.9	\$ 8165.7	\$ 12248.6	\$ 16331.4
BOCC OF COLUMBIA	\$ 485.2	\$ 970.5	\$ 1455.7	\$ 1940.9
FORT WHITE	4.8	9.6	14.4	19.1
LAKE CITY	113.9	227.8	341.7	455.6
Total for COLUMBIA	\$ 603.9	\$ 1207.8	\$ 1811.7	\$ 2415.7
BOCC OF DADE	\$ 26432.0	\$ 52864.1	\$ 79296.1	\$ 105728.2
BAL HARBOUR	54.8	109.6	164.4	219.2
BAY HARBOR ISLANDS	87.2	174.3	261.5	348.7
BISCAYNE PARK	54.2	108.4	162.6	216.8
CORAL GABLES	748.2	1496.4	2244.6	2992.8
EL PORTAL	34.5	69.1	103.6	138.2
FLORIDA CITY	113.9	227.8	341.7	455.6
GOLDEN BEACH	11.4	22.7	34.1	45.5
HIALEAH	2871.9	5743.8	8615.7	11487.7
HIALEAH GARDENS	60.5	121.1	181.6	242.1
HOMESTEAD	405.4	810.7	1216.1	1621.4
INDIAN CREEK VILLAGE	2.0	3.9	5.9	7.8
ISLANDIA	.2	.4	.6	.9
MEDLEY	9.5	19.0	28.5	38.0
MIAMI	6606.7	13213.4	19820.2	26426.9
MIAMI BEACH	1727.7	3455.4	5183.1	6910.7
MIAMI SHORES	161.6	323.2	484.7	646.3
MIAMI SPRINGS	216.1	432.1	648.2	864.3
NORTH BAY	84.2	168.4	252.6	336.7
NORTH MIAMI	765.2	1530.3	2295.5	3060.7
NORTH MIAMI BEACH	640.2	1280.4	1920.6	2560.8
OFA-LOCKA	259.0	518.0	776.9	1035.9
SOUTH MIAMI	190.2	380.4	570.6	760.8
SURFSIDE	70.3	140.7	211.0	281.3
SWEETWATER	172.7	345.3	518.0	690.6
VIRGINIA GARDENS	38.4	76.9	115.3	153.7
WEST MIAMI	105.1	210.3	315.4	420.5
Total for DADE	\$ 41923.0	\$ 83846.1	\$ 125769.1	\$ 167692.1
BOCC OF DESOTO	\$ 171.2	\$ 342.5	\$ 513.7	\$ 684.9
ARCADIA	57.2	114.4	171.6	228.8
Total for DESOTO	\$ 228.4	\$ 456.8	\$ 685.2	\$ 913.7
BOCC OF DIXIE	\$ 45.8	\$ 91.6	\$ 137.4	\$ 183.2
CROSS CITY	13.4	26.8	40.2	53.5
HORSESHOE BEACH	1.9	3.8	5.7	7.6
Total for DIXIE	\$ 61.1	\$ 122.2	\$ 183.3	\$ 244.4
BOCC OF DUVAL	\$ 14315.0	\$ 28630.0	\$ 42944.9	\$ 57259.9
ATLANTIC BEACH	215.0	430.0	644.9	859.9

BALDWIN	40.0	80.0	119.9	159.9
JACKSONVILLE BEACH	419.3	838.7	1258.0	1677.3
NEPTUNE BEACH	141.8	283.7	425.5	567.3
Total for DUVAL	\$ 15131.1	\$ 30262.2	\$ 45393.3	\$ 60524.4
BOCC OF ESCAMBIA	\$ 3507.7	\$ 7015.4	\$ 10523.1	\$ 14030.8
CENTURY	37.0	74.1	111.1	148.1
PENSACOLA	855.7	1711.4	2567.2	3422.9
Total for ESCAMBIA	\$ 4400.4	\$ 8800.9	\$ 13201.3	\$ 17601.8
BOCC OF FLAGLER	\$ 199.5	\$ 399.1	\$ 598.6	\$ 798.1
BEVERLY BEACH	4.7	9.4	14.1	18.8
BUNNELL	25.9	51.9	77.8	103.7
FLAGLER BEACH	39.2	78.4	117.6	156.8
Total for FLAGLER	\$ 269.4	\$ 538.7	\$ 808.1	\$ 1077.5
BOCC OF FRANKLIN	\$ 41.3	\$ 82.7	\$ 124.0	\$ 165.3
APALACHICOLA	15.2	30.3	45.5	60.7
CARRABELLE	7.7	15.4	23.1	30.8
Total for FRANKLIN	\$ 64.2	\$ 128.4	\$ 192.6	\$ 256.8
BOCC OF GADSDEN	\$ 195.5	\$ 390.9	\$ 586.4	\$ 781.9
CHATTAHOOCHEE	15.1	30.3	45.4	60.6
GREENSBORO	2.9	5.7	8.6	11.4
GRETNA	8.4	16.8	25.2	33.6
HAVANA	14.4	28.8	43.1	57.5
QUINCY	43.8	87.7	131.5	175.4
Total for GADSDEN	\$ 280.1	\$ 560.2	\$ 840.3	\$ 1120.4
BOCC OF GILCHRIST	\$ 31.7	\$ 63.3	\$ 95.0	\$ 126.6
BELL	1.1	2.2	3.3	4.4
FANNING SPRINGS (PART)	1.2	2.3	3.5	4.7
TRENTON	7.6	15.2	22.8	30.4
Total for GILCHRIST	\$ 41.5	\$ 83.1	\$ 124.6	\$ 166.2
BOCC OF GLADES	\$ 26.2	\$ 52.4	\$ 78.6	\$ 104.8
MOORE HAVEN	4.8	9.6	14.5	19.3
Total for GLADES	\$ 31.0	\$ 62.1	\$ 93.1	\$ 124.1
BOCC OF GULF	\$ 76.8	\$ 153.5	\$ 230.3	\$ 307.1
PORT ST. JOE	31.8	63.6	95.4	127.2
WEWAHITCHKA	14.5	29.0	43.5	57.9
Total for GULF	\$ 123.1	\$ 246.1	\$ 369.2	\$ 492.3
BOCC OF HAMILTON	\$ 97.1	\$ 194.3	\$ 291.4	\$ 388.5
JASPER	26.4	52.8	79.2	105.7
JENNINGS	10.5	20.9	31.4	41.8
WHITE SPRINGS	10.1	20.3	30.4	40.5
Total for HAMILTON	\$ 144.1	\$ 288.3	\$ 432.4	\$ 576.6
BOCC OF HARDEE	\$ 122.5	\$ 244.9	\$ 367.4	\$ 489.9

BOWLING GREEN	14.8	29.5	44.3	59.1
WAUCHULA	20.8	41.6	62.4	83.2
ZOLFO SPRINGS	10.1	20.1	30.2	40.3
Total for HARDEE	\$ 168.1	\$ 336.2	\$ 504.3	\$ 672.4
BOCC OF HENDRY	\$ 185.5	\$ 371.0	\$ 556.4	\$ 741.9
CLEWISTON	54.3	108.7	163.0	217.3
LA BELLE	27.1	54.2	81.3	108.4
Total for HENDRY	\$ 266.9	\$ 533.8	\$ 800.7	\$ 1067.6
BOCC OF HERNANDO	\$ 833.3	\$ 1666.6	\$ 2499.9	\$ 3333.2
BROOKSVILLE	83.2	166.5	249.7	332.9
WEEKI WACHEE	.1	.2	.3	.4
Total for HERNANDO	\$ 916.6	\$ 1833.2	\$ 2749.8	\$ 3666.4
BOCC OF HIGHLANDS	\$ 675.1	\$ 1350.2	\$ 2025.3	\$ 2700.5
AVON PARK	106.1	212.1	318.2	424.2
LAKE PLACID	13.0	26.0	39.1	52.1
SEBRING	125.6	251.2	376.7	502.3
Total for HIGHLANDS	\$ 919.8	\$ 1839.6	\$ 2759.3	\$ 3679.1
BOCC OF HILLSBOROUGH	\$ 12780.0	\$ 25560.1	\$ 38340.1	\$ 51120.1
PLANT CITY	345.1	690.3	1035.4	1380.6
TAMPA	5289.7	10579.4	15869.1	21158.8
TEMPLE TERRACE	235.6	471.2	706.8	942.4
Total for HILLSBOROUGH	\$ 18650.5	\$ 37301.0	\$ 55951.5	\$ 74601.9
BOCC OF HOLMES	\$ 70.6	\$ 141.2	\$ 211.8	\$ 282.5
BONIFAY	12.8	25.7	38.5	51.4
ESTO	1.7	3.4	5.2	6.9
NOMA	1.4	2.9	4.3	5.8
PONCE DE LEON	2.3	4.6	7.0	9.3
WESTVILLE	1.9	3.7	5.6	7.5
Total for HOLMES	\$ 90.8	\$ 181.6	\$ 272.4	\$ 363.3
BOCC OF INDIAN RIVER	\$ 1150.7	\$ 2301.4	\$ 3452.1	\$ 4602.8
FELLSMERE	27.1	54.1	81.2	108.3
INDIAN RIVER SHORES	28.1	56.3	84.4	112.6
SEBASTIAN	103.4	206.8	310.3	413.7
VERO BEACH	281.8	563.5	845.3	1127.1
Total for INDIAN RIVER	\$ 1591.1	\$ 3182.2	\$ 4773.4	\$ 6364.5
BOCC OF JACKSON	\$ 280.3	\$ 560.5	\$ 840.8	\$ 1121.0
ALFORD	4.3	8.6	12.9	17.2
BASCOM	1.0	2.1	3.1	4.2
CAMPBELLTON	2.7	5.5	8.2	10.9
COTTONDALE	8.7	17.4	26.1	34.8
GRACEVILLE	23.2	46.3	69.5	92.6
GRAND RIDGE	5.2	10.5	15.7	21.0
GREENWOOD	4.8	9.6	14.3	19.1
JACOB CITY	2.4	4.9	7.3	9.7
MALONE	7.1	14.3	21.4	28.6
MARIANNA	55.1	110.2	165.3	220.5

SNEADS	14.1	28.3	42.4	56.5
Total for JACKSON	\$ 409.0	\$ 818.1	\$ 1227.1	\$ 1636.2
BOCC OF JEFFERSON	\$ 47.3	\$ 94.7	\$ 142.0	\$ 189.3
MONTICELLO	12.8	25.6	38.3	51.1
Total for JEFFERSON	\$ 60.1	\$ 120.2	\$ 180.3	\$ 240.4
BOCC OF LAFAYETTE	\$ 13.9	\$ 27.8	\$ 41.7	\$ 55.6
MAYO	3.3	6.6	9.9	13.2
Total for LAFAYETTE	\$ 17.2	\$ 34.4	\$ 51.6	\$ 68.8
BOCC OF LAKE	\$ 1373.6	\$ 2747.3	\$ 4120.9	\$ 5494.6
ASTATULA	12.3	24.5	36.8	49.1
CLERMONT	76.7	153.4	230.1	306.8
EUSTIS	150.6	301.1	451.7	602.3
FRUITLAND PARK	33.5	66.9	100.4	133.9
GROVELAND	26.6	53.1	79.7	106.2
HOWEY-IN-THE-HILLS	8.3	16.5	24.8	33.1
LADY LAKE	37.9	75.9	113.8	151.7
LEESBURG	181.4	362.7	544.1	725.4
MASCOTTE	21.4	42.9	64.3	85.7
MINNEOLA	12.2	24.4	36.6	48.8
MONTVERDE	5.6	11.2	16.9	22.5
MOUNT DORA	82.0	163.9	245.9	327.9
TAVARES	78.6	157.1	235.7	314.3
UMATILLA	26.4	52.7	79.1	105.4
Total for LAKE	\$ 2126.9	\$ 4253.8	\$ 6380.7	\$ 8507.6
BOCC OF LEE	\$ 5464.3	\$ 10928.6	\$ 16392.9	\$ 21857.2
CAPE CORAL	1065.9	2131.8	3197.7	4263.6
FORT MYERS	873.4	1746.8	2620.2	3493.6
SANIBEL	104.3	208.6	312.8	417.1
Total for LEE	\$ 7507.9	\$ 15015.8	\$ 22523.6	\$ 30031.5
BOCC OF LEON	\$ 1904.2	\$ 3808.3	\$ 5712.5	\$ 7616.7
TALLAHASSEE	1729.4	3458.7	5188.1	6917.5
Total for LEON	\$ 3633.5	\$ 7267.1	\$ 10900.6	\$ 14534.1
BOCC OF LEVY	\$ 152.9	\$ 305.8	\$ 458.6	\$ 611.5
BRONSON	7.2	14.4	21.5	28.7
CEDAR KEY	6.6	13.1	19.7	26.2
CHIEFLAND	15.1	30.3	45.4	60.5
FANNING SPRINGS (PART)	1.5	3.0	4.5	6.0
INGLIS	11.7	23.3	35.0	46.7
OTTER CREEK	1.0	2.0	3.0	4.0
WILLISTON	18.5	36.9	55.4	73.8
YANKEETOWN	4.8	9.6	14.3	19.1
Total for LEVY	\$ 219.2	\$ 438.3	\$ 657.5	\$ 876.7
BOCC OF LIBERTY	\$ 15.4	\$ 30.9	\$ 46.3	\$ 61.8
BRISTOL	3.8	7.7	11.5	15.3
Total for LIBERTY	\$ 19.3	\$ 38.5	\$ 57.8	\$ 77.1

BOCC OF MADISON	\$ 64.4	\$ 128.7	\$ 193.1	\$ 257.4
GREENVILLE	4.9	9.9	14.8	19.7
LEE	1.1	2.3	3.4	4.6
MADISON	16.2	32.5	48.7	65.0
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Total for MADISON	\$ 86.7	\$ 173.4	\$ 260.0	\$ 346.7
BOCC OF MANATEE	\$ 2333.1	\$ 4666.3	\$ 6999.4	\$ 9332.5
ANNA MARIA	25.0	50.1	75.1	100.1
BRADENTON	553.8	1107.6	1661.4	2215.2
BRADENTON BEACH	25.2	50.4	75.6	100.8
HOLMES BEACH	65.0	130.0	195.0	260.0
LONGBOAT KEY (PART)	39.0	78.0	117.0	155.9
PALMETTO	137.2	274.5	411.7	549.0
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Total for MANATEE	\$ 3178.4	\$ 6356.8	\$ 9535.2	\$ 12713.6
BOCC OF MARION	\$ 2382.4	\$ 4764.8	\$ 7147.2	\$ 9529.6
BELLEVIEW	38.0	75.9	113.9	151.9
DUNNELLON	27.8	55.6	83.4	111.2
MCINTOSH	7.7	15.4	23.1	30.9
OCALA	675.0	1350.0	2024.9	2699.9
REDDICK	11.1	22.1	33.2	44.3
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Total for MARION	\$ 3141.9	\$ 6283.9	\$ 9425.8	\$ 12567.8
BOCC OF MARTIN	\$ 1768.2	\$ 3536.4	\$ 5304.5	\$ 7072.7
JUPITER ISLAND	9.4	18.8	28.2	37.5
OCEAN BREEZE PARK	6.8	13.7	20.5	27.3
SEWALLS POINT	32.4	64.9	97.3	129.7
STUART	236.8	473.5	710.3	947.0
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Total for MARTIN	\$ 2053.6	\$ 4107.2	\$ 6160.8	\$ 8214.3
BOCC OF MONROE	\$ 1851.2	\$ 3702.4	\$ 5553.5	\$ 7404.7
KEY COLONY BEACH	33.2	66.5	99.7	133.0
KEY WEST	766.7	1533.3	2300.0	3066.7
LAYTON	3.2	6.5	9.7	13.0
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Total for MONROE	\$ 2654.4	\$ 5308.7	\$ 7963.1	\$ 10617.4
BOCC OF NASSAU	\$ 303.2	\$ 606.4	\$ 909.6	\$ 1212.8
CALLAHAN	7.3	14.5	21.8	29.0
FERNANDINA BEACH	68.9	137.7	206.6	275.4
HILLIARD	17.2	34.4	51.6	68.8
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Total for NASSAU	\$ 396.5	\$ 793.0	\$ 1189.5	\$ 1586.0
BOCC OF OKALOOSA	\$ 1739.5	\$ 3479.0	\$ 5218.5	\$ 6958.0
CINCO BAYOU	5.7	11.4	17.1	22.9
CRESTVIEW	123.2	246.5	369.7	493.0
DESTIN	93.1	186.3	279.4	372.6
FT. WALTON BEACH	329.0	658.1	987.1	1316.1
LAUREL HILL	9.5	19.0	28.6	38.1
MARY ESTHER	60.4	120.8	181.2	241.6
NICEVILLE	149.7	299.3	449.0	598.7
SHALIMAR	5.8	11.7	17.5	23.3
VALPARAISO	93.4	186.8	280.2	373.6
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Total for OKALOOSA	\$ 2609.5	\$ 5218.9	\$ 7828.4	\$ 10437.8
BOCC OF OKEECHOBEE	\$ 361.5	\$ 723.0	\$ 1084.5	\$ 1446.1
OKEECHOBEE	65.5	131.1	196.6	262.1
Total for OKEECHOBEE	\$ 427.0	\$ 854.1	\$ 1281.1	\$ 1708.2
BOCC OF ORANGE	\$ 16903.7	\$ 33807.4	\$ 50711.2	\$ 67614.9
APOPKA	294.6	589.2	883.9	1178.5
BELLE ISLE	105.9	211.8	317.7	423.7
EATONVILLE	88.2	176.4	264.5	352.7
EDGEWOOD	31.8	63.7	95.5	127.4
MAITLAND	307.5	615.0	922.5	1230.0
OAKLAND	22.5	45.0	67.5	90.1
OCOEE	372.5	745.0	1117.5	1490.0
ORLANDO	4954.6	9909.1	14863.7	19818.3
WINDERMERE	46.8	93.5	140.3	187.1
WINTER GARDEN	261.5	522.9	784.4	1045.9
WINTER PARK	762.9	1525.7	2288.6	3051.5
Total for ORANGE	\$ 24152.5	\$ 48305.0	\$ 72457.4	\$ 96609.9
BOCC OF OSCEOLA	\$ 1893.5	\$ 3787.1	\$ 5680.6	\$ 7574.1
KISSIMMEE	667.7	1335.5	2003.2	2671.0
ST. CLOUD	292.4	584.7	877.1	1169.4
Total for OSCEOLA	\$ 2853.6	\$ 5707.3	\$ 8560.9	\$ 11414.5
BOCC OF PALM BEACH	\$ 12439.1	\$ 24878.2	\$ 37317.4	\$ 49756.5
ATLANTIS	33.3	66.6	99.9	133.2
BELLE GLADE	353.4	706.9	1060.3	1413.7
BOCA RATON	1148.6	2297.2	3445.8	4594.3
BOYNTON BEACH	862.5	1725.1	2587.6	3450.1
BRINY BREEZE	7.6	15.2	22.8	30.4
CLOUD LAKE	3.0	6.1	9.1	12.2
DELRAY BEACH	880.7	1761.5	2642.2	3523.0
GOLF VILLAGE	2.6	5.1	7.7	10.3
GOLFVIEW	4.3	8.5	12.8	17.0
GREENACRES CITY	511.6	1023.2	1534.8	2046.4
GULF STREAM	10.8	21.7	32.5	43.4
HAVERHILL	26.0	52.1	78.1	104.1
HIGHLAND BEACH	63.3	126.6	190.0	253.3
HYPOLUXO	17.7	35.4	53.2	70.9
JUNO BEACH	39.5	78.9	118.4	157.9
JUPITER	454.2	908.4	1362.5	1816.7
JUPITER INLET COLONY	8.1	16.1	24.2	32.3
LAKE CLARKE SHORES	67.0	134.0	201.0	268.0
LAKE PARK	139.8	279.7	419.5	559.3
LAKE WORTH	558.4	1116.9	1675.3	2233.8
LANTANA	165.6	331.2	496.8	662.4
MANALAPAN	7.6	15.1	22.7	30.3
MANGONIA PARK	27.6	55.1	82.7	110.2
NORTH PALM BEACH	256.6	513.1	769.7	1026.3
OCEAN RIDGE	31.0	62.0	93.0	124.0
PAHOKEE	135.6	271.3	406.9	542.5
PALM BEACH	219.2	438.4	657.7	876.9
PALM BEACH GARDENS	440.2	880.3	1320.5	1760.7
PALM BEACH SHORES	25.8	51.7	77.5	103.4
PALM SPRINGS	203.7	407.4	611.1	814.8
RIVIERA BEACH	569.9	1139.8	1709.7	2279.6

ROYAL PALM BEACH	158.2	316.3	474.5	632.7
SOUTH BAY	74.7	149.4	224.2	298.9
SOUTH PALM BEACH	29.0	58.0	87.0	116.1
TEQUESTA VILLAGE	83.9	167.8	251.7	335.6
WEST PALM BEACH	1396.3	2792.6	4189.0	5585.3
Total for PALM BEACH	\$ 21456.5	\$ 42913.0	\$ 64369.5	\$ 85826.0
BOCC OF PASCO	\$ 2960.0	\$ 5919.9	\$ 8879.9	\$ 11839.9
DADE CITY	82.0	164.0	246.0	328.0
NEW PORT RICHEY	164.8	329.6	494.4	659.2
PORT RICHEY	33.1	66.2	99.2	132.3
SAINT LEO	11.7	23.4	35.1	46.8
SAN ANTONIO	8.1	16.2	24.3	32.4
ZEPHYRHILLS	82.4	164.8	247.2	329.6
Total for PASCO	\$ 3342.0	\$ 6684.1	\$ 10026.1	\$ 13368.2
BOCC OF PINELLAS	\$ 8679.6	\$ 17359.2	\$ 26038.9	\$ 34718.5
BELLEAIR	55.5	111.0	166.6	222.1
BELLEAIR BEACH	24.1	48.1	72.2	96.3
BELLEAIR BLUFFS	34.9	69.8	104.7	139.6
BELLEAIR SHORE	1.0	2.0	3.0	4.0
CLEARWATER	1366.9	2733.9	4100.8	5467.8
DUNEDIN	460.9	921.9	1382.8	1843.7
GULFPORT	161.5	323.0	484.6	646.1
INDIAN ROCKS BEACH	60.5	121.1	181.6	242.1
INDIAN SHORES	19.2	38.4	57.6	76.8
KENNETH CITY	59.3	118.6	177.9	237.2
LARGO	875.4	1750.8	2626.2	3501.6
MADEIRA BEACH	72.5	145.1	217.6	290.2
NORTH REDINGTON BEACH	16.9	33.9	50.8	67.8
OLDSMAR	82.9	165.9	248.8	331.7
PINELLAS PARK	569.2	1138.4	1707.6	2276.8
REDINGTON BEACH	24.0	47.9	71.9	95.9
REDINGTON SHORES	37.0	74.0	111.0	148.1
SAFETY HARBOR	174.7	349.5	524.2	698.9
ST. PETERSBURG	3396.6	6793.3	10189.9	13586.6
ST. PETERSBURG BEACH	139.5	278.9	418.4	557.8
SEMINOLE	101.6	203.3	304.9	406.6
SOUTH PASADENA	73.5	147.1	220.6	294.1
TARFON SPRINGS	224.2	448.4	672.6	896.8
TREASURE ISLAND	96.7	193.5	290.2	387.0
Total for PINELLAS	\$ 16808.5	\$ 33617.0	\$ 50425.5	\$ 67234.0
BOCC OF POLK	\$ 3856.6	\$ 7713.2	\$ 11569.8	\$ 15426.5
AUBURNDALE	91.2	182.4	273.5	364.7
BARTOW	194.5	388.9	583.4	777.9
DAVENPORT	21.3	42.6	63.9	85.1
DUNDEE	28.9	57.8	86.8	115.7
EAGLE LAKE	24.6	49.1	73.7	98.3
FORT MEADE	68.6	137.2	205.8	274.4
FROSTPROOF	37.8	75.6	113.5	151.3
HAINES CITY	150.4	300.8	451.2	601.6
HIGHLAND PARK	2.2	4.4	6.7	8.9
HILLCREST HEIGHTS	2.4	4.9	7.3	9.8
LAKE ALFRED	39.8	79.7	119.5	159.4
LAKE HAMILTON	18.1	36.2	54.3	72.4
LAKE WALES	105.2	210.3	315.5	420.6

LAKELAND	732.0	1463.9	2195.9	2927.8
MULBERRY	34.7	69.4	104.1	138.8
POLK CITY	10.8	21.6	32.4	43.2
WINTER HAVEN	292.3	584.6	876.9	1169.2
Total for POLK	\$ 5711.4	\$ 11422.8	\$ 17134.2	\$ 22845.6
BOCC OF PUTNAM	\$ 481.1	\$ 962.2	\$ 1443.4	\$ 1924.5
CRESCENT CITY	15.1	30.1	45.2	60.2
INTERLACHEN	9.2	18.3	27.5	36.7
PALATKA	94.0	188.1	282.1	376.1
POMONA PARK	8.1	16.3	24.4	32.6
WELAKA	4.8	9.5	14.3	19.0
Total for PUTNAM	\$ 612.3	\$ 1224.6	\$ 1836.8	\$ 2449.1
BOCC OF ST JOHNS	\$ 1108.0	\$ 2216.0	\$ 3324.0	\$ 4432.0
HASTINGS	9.7	19.4	29.1	38.8
ST. AUGUSTINE	192.4	384.8	577.2	769.6
ST. AUGUSTINE BEACH	46.8	93.6	140.3	187.1
Total for ST JOHNS	\$ 1356.9	\$ 2713.8	\$ 4070.6	\$ 5427.5
BOCC OF ST LUCIE	\$ 1370.4	\$ 2740.8	\$ 4111.2	\$ 5481.5
FORT PIERCE	533.6	1067.1	1600.7	2134.3
PORT ST. LUCIE	488.4	976.8	1465.2	1953.6
Total for ST LUCIE	\$ 2392.4	\$ 4784.7	\$ 7177.1	\$ 9569.5
BOCC OF SANTA ROSA	\$ 479.3	\$ 958.7	\$ 1438.0	\$ 1917.4
GULF BREEZE	45.6	91.3	136.9	182.5
JAY	5.0	10.1	15.1	20.2
MILTON	57.5	115.0	172.6	230.1
Total for SANTA ROSA	\$ 587.5	\$ 1175.0	\$ 1762.6	\$ 2350.1
BOCC OF SARASOTA	\$ 4673.9	\$ 9347.7	\$ 14021.6	\$ 18695.4
LONGBOAT KEY (PART)	78.8	157.5	236.3	315.1
NORTH PORT	181.4	362.9	544.3	725.7
SARASOTA	1087.1	2174.2	3261.2	4348.3
VENICE	311.7	623.3	935.0	1246.7
Total for SARASOTA	\$ 6332.8	\$ 12665.6	\$ 18998.4	\$ 25331.2
BOCC OF SEMINOLE	\$ 3192.2	\$ 6384.3	\$ 9576.5	\$ 12768.7
ALTAMONTE SPRINGS	465.1	930.3	1395.4	1860.6
CASSELBERRY	275.5	551.0	826.5	1102.1
LAKE MARY	67.6	135.1	202.7	270.3
LONGWOOD	203.7	407.3	611.0	814.7
OVIEDO	76.2	152.4	228.6	304.8
SANFORD	446.8	893.5	1340.3	1787.0
WINTER SPRINGS	281.1	562.2	843.3	1124.4
Total for SEMINOLE	\$ 5008.1	\$ 10016.3	\$ 15024.4	\$ 20032.5
BOCC OF SUMTER	\$ 135.2	\$ 270.3	\$ 405.5	\$ 540.7
BUSHNELL	7.3	14.6	21.8	29.1
CENTER HILL	4.4	8.7	13.1	17.4
COLEMAN	5.2	10.4	15.6	20.7
WEBSTER	4.1	8.2	12.3	16.4

WILDWOOD	18.2	36.4	54.7	72.9
Total for SUMTER	\$ 174.3	\$ 348.6	\$ 523.0	\$ 697.3
BOCC OF SUWANNEE	\$ 202.3	\$ 404.6	\$ 606.9	\$ 809.1
BRANFORD	6.2	12.3	18.5	24.7
LIVE OAK	62.8	125.5	188.3	251.1
Total for SUWANNEE	\$ 271.2	\$ 542.4	\$ 813.7	\$ 1084.9
BOCC OF TAYLOR	\$ 193.9	\$ 387.9	\$ 581.8	\$ 775.8
PERRY	103.4	206.8	310.2	413.6
Total for TAYLOR	\$ 297.3	\$ 594.7	\$ 892.0	\$ 1189.4
BOCC OF UNION	\$ 26.9	\$ 53.7	\$ 80.6	\$ 107.5
LAKE BUTLER	8.8	17.5	26.3	35.1
RAIFORD	1.0	2.0	3.0	4.0
WORTHINGTON SPRINGS	.9	1.8	2.6	3.5
Total for UNION	\$ 37.5	\$ 75.0	\$ 112.5	\$ 150.1
BOCC OF VOLUSIA	\$ 3666.7	\$ 7333.3	\$ 11000.0	\$ 14666.6
DAYTONA BEACH	847.6	1695.2	2542.8	3390.4
DAYTONA BEACH SHORES	24.7	49.4	74.1	98.9
DELAND	237.8	475.7	713.5	951.4
EDGEWATER	159.8	319.6	479.5	639.3
HOLLY HILL	160.7	321.4	482.1	642.8
LAKE HELEN	34.6	69.2	103.8	138.4
NEW SMYRNA BEACH	214.3	428.6	642.9	857.1
OAK HILL	15.6	31.2	46.8	62.4
ORANGE CITY	52.9	105.9	158.8	211.8
ORMOND BEACH	418.9	837.8	1256.7	1675.5
PIERSON	16.3	32.7	49.0	65.3
PONCE INLET	20.6	41.1	61.7	82.2
PORT ORANGE	420.3	840.7	1261.0	1681.4
SOUTH DAYTONA	180.2	360.4	540.6	720.8
Total for VOLUSIA	\$ 6471.1	\$ 12942.1	\$ 19413.2	\$ 25884.3
BOCC OF WAKULLA	\$ 89.3	\$ 178.7	\$ 268.0	\$ 357.4
ST. MARKS	2.2	4.4	6.5	8.7
SOPCHOPPY	2.8	5.5	8.3	11.1
Total for WAKULLA	\$ 94.3	\$ 188.6	\$ 282.9	\$ 377.2
BOCC OF WALTON	\$ 268.5	\$ 537.1	\$ 805.6	\$ 1074.1
DEFUNIAK SPRINGS	65.6	131.3	196.9	262.6
FREEMPORT	9.2	18.4	27.6	36.7
PAXTON	7.1	14.3	21.4	28.5
Total for WALTON	\$ 350.5	\$ 701.0	\$ 1051.5	\$ 1402.0
BOCC OF WASHINGTON	\$ 56.4	\$ 112.9	\$ 169.3	\$ 225.8
CARYVILLE	2.5	5.1	7.6	10.1
CHIPLEY	14.4	28.9	43.3	57.7
EBRO	.9	1.7	2.6	3.5
VERNON	3.8	7.6	11.3	15.1
WAUSAU	1.5	3.1	4.6	6.1

Total for WASHINGTON	\$ 79.6	\$ 159.2	\$ 238.8	\$ 318.4
	=====			
STATE TOTALS	\$ 262384.4	\$ 524768.7	\$ 787153.1	\$1049537.4

Source: Data used to produce surtax estimates comes from the May 1987, Revenue Estimating Conference and post impact estimating conferences covering legislative changes with adjustments made to account for the difference between the state fiscal year and the calendar year. The loss due to the \$5,000 transaction cap is derived from a 1983 study done by the Office of Tax Research, Department of Revenue.

Table 2
 Levy of the 1 Cent Optional Sales Tax
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 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
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ALACHUA COUNTY	0.5983737880	4,372,916
Alachua	0.0183936180	134,421
Archer	0.0057978970	42,371
Gainesville	0.3428027650	2,505,203
Hawthorne	0.0053357460	38,994
High Springs	0.0116083980	84,834
LaCrosse	0.0006302060	4,606
Micansopy	0.0032812740	23,980
Newberry	0.0088564980	64,723
Waldo	0.0049198100	35,954

Total		7,308,000
BAKER COUNTY	0.7579322510	195,547
Glen Saint Mary	0.0283381200	7,311
Macclenny	0.2137296290	55,142

Total		258,000
BAY COUNTY	0.5712689500	4,001,739
Callaway	0.0675995640	473,535
Cedar Grove	0.0092352250	64,693
Lynn Haven	0.0496022770	347,464
Mexico Beach	0.0067040890	46,962
Panama City	0.1989449800	1,393,610
Panama City Beach	0.0216685730	151,788
Parker	0.0278139880	194,837
Springfield	0.0471623540	330,372

Total		7,005,000
BRADFORD COUNTY	0.7096114520	298,746
Brooker	0.0174024620	7,326
Hampton	0.0174826580	7,360
Lawley	0.0279882910	11,783
Starke	0.2275151370	95,784

Total		421,000
BREVARD COUNTY	0.5578946330	9,062,998
Cape Canaveral	0.0148363620	241,017
Cocoa	0.0355724020	577,874
Cocoa Beach	0.0247417980	401,931
Indialantic	0.0060324110	97,997
Indian Harbour Beach	0.0143331660	232,842
Malabar	0.0030647420	49,787
Melbourne	0.1112340850	1,806,998
Melbourne Beach	0.0061294840	99,573

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Melbourne Village	0.0020524060	33,341
Palm Bay	0.0842615830	1,368,829
Palm Shores	0.0001743360	2,832
Rockledge	0.0270755190	439,842
Satellite Beach	0.0200050190	324,982
Titusville	0.0780904960	1,268,580
West Melbourne	0.0145015580	235,578
Total		16,245,000
BROWARD COUNTY	0.4508663900	32,448,403
Coconut Creek	0.0111944190	805,651
Cooper City	0.0084910990	611,096
Coral Springs	0.0330170740	2,376,206
Dania	0.0070930400	510,479
Davie	0.0196943570	1,417,383
Deerfield Beach	0.0243011590	1,748,930
Ft. Lauderdale	0.0833549530	5,998,973
Hallandale	0.0209454850	1,507,426
Hillsboro Beach	0.0008766180	63,089
Hollywood	0.0687418880	4,947,285
Lauderdale-by-the-Sea	0.0014433540	103,877
Lauderdale Lakes	0.0150455740	1,082,815
Lauderhill	0.0236123480	1,699,357
Lazy Lake Village	0.0000176760	1,272
Lighthouse Point	0.0063224770	455,022
Margate	0.0221596030	1,594,804
Miramar	0.0205637940	1,479,956
North Lauderdale	0.0127427250	917,081
Oakland Park	0.0135994570	978,739
Parkland	0.0007788480	56,053
Pembroke Park	0.0033866070	243,731
Pembroke Pines	0.0271497540	1,953,941
Plantation	0.0313135520	2,253,605
Pompano Beach	0.0379657970	2,732,360
Sea Ranch Lakes	0.0003159580	22,739
Sunrise	0.0291206250	2,095,782
Tamarac	0.0190033360	1,367,651
Wilton Manors	0.0068820330	495,293
Total		71,969,000
CALHOUN COUNTY	0.7315148780	120,700
Altha	0.0409152390	6,751
Blountstown	0.2275698830	37,549
Total		165,000

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CHARLOTTE COUNTY	0.8899556980	3,590,081
Punta Gorda	0.1100443020	443,919
Total		4,034,000
CITRUS COUNTY	0.8947716740	2,378,303
Crystal River	0.0428614400	113,926
Inverness	0.0623668850	165,771
Total		2,658,000
CLAY COUNTY	0.8431673860	3,241,979
Green Cove Springs	0.0425807100	163,723
Keystone Heights	0.0112601880	43,295
Orange Park	0.0963316060	370,395
Penney Farms	0.0066601110	25,608
Total		3,845,000
COLLIER COUNTY	0.8540411100	8,859,822
Everglades	0.0039662740	41,146
Naples	0.1419926160	1,473,031
Total		10,374,000
COLUMBIA COUNTY	0.8034716880	1,244,578
Fort White	0.0079211940	12,270
Lake City	0.1886071170	292,152
Total		1,549,000
DADE COUNTY	0.6304897500	65,758,820
Bal Harbour	0.0013070000	136,317
Bay Harbor Islands	0.0020791200	216,848
Biscayne Park	0.0012929700	134,854
Coral Gables	0.0178468900	1,861,395
El Portal	0.0008240000	85,942
Florida City	0.0027168900	283,366
Golden Beach	0.0002712600	28,292
Hialeah	0.0685044000	7,144,872
Hialeah Gardens	0.0014439100	150,597
Homestead	0.0096689900	1,008,456
Indian Creek Village	0.0000467700	4,878
Islandia	0.0000051000	532
Medley	0.0002262000	23,592
Miami	0.1575917200	16,436,501
Miami Beach	0.0412108900	4,298,213

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	Distribution Factor	Estimated Revenues
Miami Shores	0.0038542500	401,991
Miami Springs	0.0051540200	537,554
North Bay	0.0020081200	209,443
North Miami	0.0182516600	1,903,612
North Miami Beach	0.0152707300	1,592,707
Opa-locka	0.0061774200	644,293
South Miami	0.0045370800	473,208
Surfside	0.0016777600	174,987
Sweetwater	0.0041182800	429,528
Virginia Gardens	0.0009166900	95,609
West Miami	0.0025077100	261,549
Total		104,297,956
DESOTO COUNTY	0.7496324270	437,785
Arcadia	0.2503675730	146,215
Total		584,000
DIXIE COUNTY	0.7497023710	116,204
Cross City	0.2191190190	33,963
Horseshoe Beach	0.0311786090	4,833
Total		155,000
DUVAL COUNTY	0.9460629700	35,536,963
Atlantic Beach	0.0142078800	533,691
Baldwin	0.0026419400	99,239
Jacksonville Beach	0.0277134300	1,041,000
Neptune Beach	0.0093737900	352,108
Total		37,563,000
ESCAMBIA COUNTY	0.7971209430	8,788,258
Century	0.0084159160	92,785
Pensacola	0.1944631410	2,143,956
Total		11,025,000
FLAGLER COUNTY	0.7407576800	508,160
Beverly Beach	0.0174594700	11,977
Bunnell	0.0962873000	66,053
Flagler Beach	0.1454955500	99,810
Total		686,000
FRANKLIN COUNTY	0.6437757970	106,223
Apalachicola	0.2363462340	38,997
Carrabelle	0.1198779690	19,780

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	-----	-----
Total		165,000
GADSDEN COUNTY	0.6978777440	497,587
Chattahoochee	0.0540721930	38,553
Greensboro	0.0101759480	7,255
Gretna	0.0299836750	21,378
Havana	0.0513513510	36,614
Quincy	0.1565390890	111,612

Total		713,000
GILCHRIST COUNTY	0.7621451000	80,787
Bell	0.0264997200	2,809
Fanning Springs (part)	0.0281720300	2,986
Trenton	0.1831825400	19,417

Total		106,000
GLADES COUNTY	0.8444834940	67,559
Moore Haven	0.1555165060	12,441

Total		80,000
GULF COUNTY	0.6178823430	192,161
Port St. Joe	0.2571042530	79,959
Ward Ridge	0.0079138700	2,461
Wewahitchka	0.1170995350	36,418

Total		311,000
HAMILTON COUNTY	0.6738964670	249,342
Jasper	0.1832584940	67,806
Jennings	0.0725239350	26,834
White Springs	0.0703211050	26,019

Total		370,000
HARDEE COUNTY	0.7285422900	308,173
Bowling Green	0.0878830730	37,175
Wauchula	0.1236970210	52,324
Zolfo Springs	0.0598776170	25,328

Total		423,000
HENDRY COUNTY	0.6949152540	470,458
Clewiston	0.2035682430	137,816
La Belle	0.1015165030	68,727

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Total		677,000
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HERNANDO COUNTY	0.9091009720	2,117,296
Brooksville	0.0907968510	211,466
Weeki Wachee	0.0001021770	238
Total		2,329,000
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HIGHLANDS COUNTY	0.7339991870	1,722,696
Avon Park	0.1153071890	270,626
Lake Placid	0.0141600510	33,234
Sebring	0.1365335720	320,444
Total		2,347,000
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HILLSBOROUGH COUNTY	0.6852387400	31,658,030
Plant City	0.0185056970	854,963
Tampa	0.2836226320	13,103,366
Temple Terrace	0.0126329310	583,641
Total		46,200,000
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HOLMES COUNTY	0.7775517360	180,392
Bonifay	0.1414240620	32,810
Esto	0.0189933360	4,406
Noma	0.0158891620	3,686
Ponce de Leon	0.0255699750	5,932
Westville	0.0205717290	4,773
Total		232,000
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INDIAN RIVER COUNTY	0.7232061600	2,905,119
Fellsmere	0.0170160100	68,353
Indian River Shores	0.0176905200	71,063
Sebastian	0.0649981100	261,097
Vero Beach	0.1770891900	711,367
Total		4,017,000
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JACKSON COUNTY	0.6851448700	715,291
Alford	0.0105090250	10,971
Bascom	0.0025530400	2,665
Campbellton	0.0066893600	6,984
Cottondale	0.0212951230	22,232
Graceville	0.0566220710	59,113
Grand Ridge	0.0128245730	13,389
Greenwood	0.0116766940	12,190
Jacob City	0.0059373020	6,199
Malone	0.0174556680	18,224

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Marianna	0.1347371750	140,666
Sneads	0.0345550980	36,076
Total		1,044,000
JEFFERSON COUNTY	0.7874125530	121,262
Monticello	0.2125874470	32,738
Total		154,000
LAFAYETTE COUNTY	0.8085368360	35,576
Mayo	0.1914631640	8,424
Total		44,000
LAKE COUNTY	0.6458438190	3,494,015
Astatula	0.0057683230	31,207
Clermont	0.0360608680	195,089
Eustis	0.0707946680	382,999
Fruitland Park	0.0157360810	85,132
Groveland	0.0124862380	67,551
Howey-in-the-Hills	0.0038868350	21,028
Lady Lake	0.0178357970	96,492
Leesburg	0.0852685590	461,303
Mascotte	0.0100739230	54,500
Minneola	0.0057329350	31,015
Montverde	0.0026423400	14,295
Mount Dora	0.0385380620	208,491
Tavares	0.0369396820	199,844
Umatilla	0.0123918690	67,040
Total		5,410,000
LEE COUNTY	0.7278099450	13,835,667
Cape Coral	0.1419704100	2,698,857
Fort Myers	0.1163304960	2,211,443
Sanibel	0.0138891490	264,033
Total		19,010,000
LEON COUNTY	0.5240545470	4,781,998
Tallahassee	0.4759454530	4,343,002
Total		9,125,000
LEVY COUNTY	0.6975469340	389,231
Bronson	0.0327534200	18,276
Cedar Key	0.0299322220	16,702
Chiefland	0.0690505410	38,530

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Fanning Springs (part)	0.0068809710	3,840
Inglis	0.0532243080	29,699
Otter Creek	0.0046102500	2,573
Williston	0.0841886760	46,977
Yankeetown	0.0218126770	12,171
Total		558,000
LIBERTY COUNTY	0.8009748690	40,049
Bristol	0.1990251310	9,951
Total		50,000
MADISON COUNTY	0.7424971890	164,092
Greenville	0.0568245710	12,558
Lee	0.0132309530	2,924
Madison	0.1874472870	41,426
Total		221,000
MANATEE COUNTY	0.7340612460	5,906,991
Anna Maria	0.0078741880	63,364
Bradenton	0.1742386410	1,402,098
Bradenton Beach	0.0079256840	63,778
Holmes Beach	0.0204532260	164,587
Longboat Key (part)	0.0122653820	98,700
Palmetto	0.0431816340	347,483
Total		8,047,000
MARION COUNTY	0.7582582760	6,044,835
Belleview	0.0120842900	96,336
Dunnellon	0.0088509670	70,560
McIntosh	0.0024554950	19,575
Ocala	0.2148278700	1,712,608
Reddick	0.0035231020	28,086
Total		7,972,000
MARTIN COUNTY	0.8610198210	4,462,666
Jupiter Island	0.0045697790	23,685
Ocean Breeze Park	0.0033264500	17,241
Sewalls Point	0.0157924590	81,852
Stuart	0.1152914920	597,556
Total		5,183,000

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
	-----	-----
MONROE COUNTY	0.6974131090	4,767,516
Key Colony Beach	0.0125264640	85,631
Key West	0.2888364500	1,974,486
Layton	0.0012239770	8,367

Total		6,836,000
NASSAU COUNTY	0.7646638970	763,899
Callahan	0.0183016750	18,283
Fernandina Beach	0.1736437030	173,470
Hilliard	0.0433907250	43,347

Total		999,000
OKALOOSA COUNTY	0.6666154500	4,410,328
Cinco Bayou	0.0021895290	14,486
Crestview	0.0472312610	312,482
Destin	0.0356964510	236,168
Ft. Walton Beach	0.1260927070	834,229
Laurel Hill	0.0036492140	24,143
Mary Esther	0.0231464460	153,137
Niceville	0.0573557740	379,466
Shalimar	0.0022334290	14,776
Valparaiso	0.0357897390	236,785

Total		6,616,000
OKEECHOBEE COUNTY	0.8465533310	926,129
Okeechobee	0.1534466690	167,871

Total		1,094,000
ORANGE COUNTY	0.6998331030	42,656,927
Apopka	0.0121980330	743,507
Bay Lake	0.0000249310	1,520
Belle Isle	0.0043850310	267,281
Eatonville	0.0036509610	222,537
Edgewood	0.0013185570	80,370
Lake Buena Vista	0.0000277010	1,688
Maitland	0.0127312730	776,009
Oakland	0.0009321310	56,816
Ocoee	0.0154224020	940,042
Orlando	0.2051297200	12,503,272
Windermere	0.0019362840	118,022
Winter Garden	0.0108254600	659,844
Winter Park	0.0315844150	1,925,165

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Total		60,953,000
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OSCEOLA COUNTY	0.6635521930	4,874,454
Kissimmee	0.2339995110	1,718,960
St. Cloud	0.1024482960	752,585
Total		7,346,000
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PALM BEACH COUNTY	0.5795840770	31,354,919
Atlantis	0.0015515380	83,937
Belle Glade	0.0164695070	890,984
Boca Raton	0.0535232600	2,895,555
Boynton Beach	0.0401932680	2,174,416
Briny Breeze	0.0003538430	19,143
Cloud Lake	0.0001419210	7,678
Delray Beach	0.0410419150	2,220,327
Glen Ridge	0.0002119220	11,465
Golf Village	0.0001198650	6,485
Golfview	0.0001984970	10,738
Greenacres City	0.0238397910	1,289,709
Gulf Stream	0.0005053530	27,339
Haverhill	0.0012130380	65,624
Highland Beach	0.0029506070	159,625
Hypoluxo	0.0008256330	44,666
Juno Beach	0.0018392150	99,500
Jupiter	0.0211643950	1,144,973
Jupiter Inlet Colony	0.0003758980	20,336
Lake Clarke Shores	0.0031222540	168,911
Lake Park	0.0065158830	352,503
Lake Worth	0.0260232590	1,407,832
Lantana	0.0077164550	417,452
Manalapan	0.0003528840	19,091
Mangonia Park	0.0012839980	69,463
North Palm Beach	0.0119558550	646,800
Ocean Ridge	0.0014441380	78,126
Pahokee	0.0063202630	341,920
Palm Beach	0.0102154090	552,643
Palm Beach Gardens	0.0205113680	1,109,644
Palm Beach Shores	0.0012044080	65,157
Palm Springs	0.0094923810	513,528
Riviera Beach	0.0265564200	1,436,676
Royal Palm Beach	0.0073702840	398,725
South Bay	0.0034818500	188,365
South Palm Beach	0.0013520820	73,146
Tequesta Village	0.0039095300	211,502
West Palm Beach	0.0650677370	3,520,100
Total		54,099,000

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
	-----	-----
PASCO COUNTY	0.8884747390	7,548,481
Dade City	0.0215540300	183,123
New Port Richey	0.0494069550	419,761
Port Richey	0.0099177310	84,261
Saint Leo	0.0035090600	29,813
San Antonio	0.0024302230	20,647
Zephyrhills	0.0247072630	209,913

Total		8,496,000
PINELLAS COUNTY	0.5163827900	21,810,460
Belleair	0.0033032810	139,521
Belleair Beach	0.0014320870	60,487
Belleair Bluffs	0.0020757780	87,675
Belleair Shore	0.0000598780	2,529
Clearwater	0.0813245950	3,434,907
Dunedin	0.0274225590	1,158,247
Gulfport	0.0096096220	405,882
Indian Rocks Beach	0.0036010090	152,096
Indian Shores	0.0011426760	48,263
Kenneth City	0.0035278250	149,005
Largo	0.0520807400	2,199,734
Madeira Beach	0.0043162210	182,304
North Redington Beach	0.0010079500	42,573
Oldsmar	0.0049341310	208,403
Pinellas Park	0.0338644570	1,430,333
Redington Beach	0.0014262660	60,241
Redington Shores	0.0022021880	93,014
Safety Harbor	0.0103955230	439,076
St. Petersburg	0.2020789940	8,535,210
St. Petersburg Beach	0.0082964590	350,418
Seminole	0.0060468680	255,402
South Pasadena	0.0043744360	184,763
Tarpon Springs	0.0133378720	563,352
Treasure Island	0.0057557930	243,107

Total		42,237,000
POLK COUNTY	0.6752493230	9,680,374
Auburndale	0.0159651470	228,876
Bartow	0.0340483960	488,118
Davenport	0.0037265240	53,423
Dundee	0.0050633930	72,589
Eagle Lake	0.0043009600	61,659
Fort Meade	0.0120130260	172,219
Frostproof	0.0066216820	94,928
Haines City	0.0263342410	377,528

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Highland Park	0.0003885280	5,570
Hillcrest Heights	0.0004282160	6,139
Lake Alfred	0.0069767880	100,019
Lake Hamilton	0.0031708870	45,458
Lake Wales	0.0184112000	263,943
Lakeland	0.1281577450	1,837,269
Mulberry	0.0060744010	87,083
Polk City	0.0018904170	27,101
Winter Haven	0.0511791260	733,704
Total		14,336,000
PUTNAM COUNTY	0.7857837650	1,221,108
Crescent City	0.0245976540	38,225
Interlachen	0.0149737660	23,269
Palatka	0.1535842720	238,670
Pomona Park	0.0132936390	20,658
Welaka	0.0077669040	12,070
Total		1,554,000
ST JOHNS COUNTY	0.8165745370	2,844,946
Hastings	0.0071448870	24,893
St. Augustine	0.1418049950	494,049
St. Augustine Beach	0.0344755810	120,113
Total		3,484,000
ST LUCIE COUNTY	0.5703550920	3,459,774
Fort Pierce	0.2225187960	1,349,799
Port St. Lucie	0.2036859470	1,235,559
St. Lucie Village	0.0034401650	20,868
Total		6,066,000
SANTA ROSA COUNTY	0.8158630500	1,202,582
Gulf Breeze	0.0776575800	114,467
Jay	0.0085774290	12,643
Milton	0.0979019400	144,307
Total		1,474,000
SARASOTA COUNTY	0.7380391860	11,759,916
Longboat Key (part)	0.0124380100	198,187
North Port	0.0286485900	456,487
Sarasota	0.1716587050	2,735,210
Venice	0.0492155100	784,200
Total		15,934,000

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
	-----	-----
SEMINOLE COUNTY	0.6373975750	8,086,026
Altamonte Springs	0.0928786240	1,178,258
Casselberry	0.0550133280	697,899
Lake Mary	0.0134907500	171,144
Longwood	0.0406672210	515,904
Oviedo	0.0152171880	193,045
Sanford	0.0892056180	1,131,662
Winter Springs	0.0561296960	712,061
Total		----- 12,686,000
SUMTER COUNTY	0.7753956260	341,949
Bushnell	0.0417682080	18,420
Center Hill	0.0249868900	11,019
Coleman	0.0297374830	13,114
Webster	0.0235678810	10,393
Wildwood	0.1045439120	46,104
Total		----- 441,000
SUWANNE COUNTY	0.7458319050	516,116
Branford	0.0227584430	15,749
Live Oak	0.2314096520	160,135
Total		----- 692,000
TAYLOR COUNTY	0.6522775050	484,642
Perry	0.3477224950	258,358
Total		----- 743,000
UNION COUNTY	0.7162928640	69,480
Lake Butler	0.2338832250	22,687
Raiford	0.0264689530	2,567
Worthington Springs	0.0233549580	2,265
Total		----- 97,000
VOLUSIA COUNTY	0.5666228150	9,336,811
Daytona Beach	0.1309814660	2,158,313
Daytona Beach Shores	0.0038191000	62,931
DeLand	0.0367546380	605,643
Edgewater	0.0246977390	406,969
Holly Hill	0.0248342150	409,218
Lake Helen	0.0053449490	88,074
New Smyrna Beach	0.0331145240	545,661
Oak Hill	0.0024118270	39,742
Orange City	0.0081818670	134,821

Table 2
 Levy of the 1 Cent Optional Sales Tax
 Estimated Revenues for Cities and Counties
 Distributed Using the 1/2 Cent Sales Tax Distribution Factor
 January 1, 1988 Effective Date (Jan. - Sept. Distribution)

	Distribution Factor	Estimated Revenues
Ormond Beach	0.0647322830	1,066,659
Pierson	0.0025236930	41,585
Ponce Inlet	0.0031769900	52,350
Port Orange	0.0649582520	1,070,382
South Daytona	0.0278456430	458,841
Total		16,478,000
WAKULLA COUNTY	0.9474905850	230,240
St. Marks	0.0230927740	5,612
Sopchoppy	0.0294166410	7,148
Total		243,000
WALTON COUNTY	0.7661524040	691,069
DeFuniak Springs	0.1873082170	168,952
Freeport	0.0262103650	23,642
Paxton	0.0203290150	18,337
Total		902,000
WASHINGTON COUNTY	0.7091570460	143,250
Caryville	0.0318414250	6,432
Chipley	0.1814012340	36,643
Ebro	0.0109652590	2,215
Vernon	0.0474458330	9,584
Wausau	0.0191892030	3,876
Total		202,000
Grand Total		658,937,957

Source: The Executive Office of the Governor, Office of Revenue and Economic Analysis and the Department of Revenue, Office of Tax Research.

Note: According to the Department of Revenue, counties which initiate the levy of the local option sales tax (whether 1/4, 1/2, 3/4 or 1 cent), should expect to receive revenue distributions beginning in February 1988.

The estimated provided is calculated using the estimated county tax collections received during February - September 1988.

Counties which implement less than the maximum levy allowed by law (i.e., 1 cent) should reduce their estimated revenues accordingly.

Chapter III

COUNTY AND MUNICIPAL REVENUE SHARING

History

County and municipal revenue sharing in Florida are essentially a return of the state collected cigarette, intangibles, and motor fuel taxes to county and city governments. The funds are distributed to counties and cities to allow for the exercise of local discretion in providing for public service needs. In large measure counties and cities can tailor their expenditures to the priorities which affect the local community. Thus, in addition to providing revenues needed by the local governments, revenue sharing is designed to provide maximum local priority determination.

The Revenue Sharing Act of 1972 (Chap. 72-360, Laws of Florida) initiated Florida's first "revenue sharing program". It designated separate revenue sharing trust funds for cities and counties and utilized two separate formulas to distribute funds to cities and counties. The Municipal Revenue Sharing formula was originally funded by proceeds from three tax sources: 1) eleven cents of the cigarette tax; 2) the eighth cent of the motor fuel tax; and 3) the cities' share of the auto road tax (\$25 per bus or truck line facility - repealed in 1980). The

County Revenue Sharing formula was originally funded by proceeds of three tax sources: 1) one cent of the cigarette tax; 2) 55 percent of total net intangibles tax; and 3) the counties' share of the auto road tax (63% of taxes - repealed in 1980). During Fiscal Year 1972-73, its first year of operation, the program provided \$142.6 million to cities and \$41.5 million to counties.

In 1973, the Legislature modified the provisions of the Act and renewed the revenue sharing program for one year (chapter 73-349, Laws of Florida). Cities received approximately \$152.3 million and counties received approximately \$67.5 million during state fiscal year 1973-74. Between 1973 and 1986 the Revenue Sharing Act remained basically unchanged. In fact until the 1987 Legislative Session, the only major revisions to the program have dealt with eligibility requirements and the addition and deletion of a revenue source (the Auto Road Tax was repealed in 1980 and in 1984, 25 percent of the State Alternative Fuel Decal Users Fee was added to Municipal Revenue Sharing).

One significant revision was made to the county revenue sharing program during the 1987 Legislative Session. House Bill 1398 expanded the amount of funds that counties may use for bonding purposes by creating a "second guaranteed entitlement" which is equal to the revenues received by eligible counties in FY 1981-82. Section 218.21(10), F.S., provides that "the second guaranteed entitlement for counties shall be deemed separate and apart from the guaranteed entitlement and shall not be deemed to be a part of the guaranteed entitlement for purposes of any

indenture, contract or pledge to holders of obligations issued by county."

Section 218.25(2), F.S., as amended by this bill specifies how counties may expend the second guaranteed entitlement:

(2) The second guaranteed entitlement for counties may be assigned, pledged, or set aside as a trust for the payment of principal or interest on bonds, tax anticipation certificates, or any other form of indebtedness including obligations issued to acquire an insurance contract or contracts from a local government liability pool, and including payments required pursuant to any loan agreement entered into to provide funds to acquire an insurance contract or contracts from a local government liability pool."

Thus, the second guaranteed entitlement is expressly allowed to be used to acquire insurance contracts or contracts from a local government liability pool.

House Bill 1398 amends s. 163.01, F.S., and establishes a "local government liability pool" which is formed and controlled by counties or municipalities to provide liability insurance coverage for counties, municipalities or other public agencies which may contract with other parties for the purpose of providing claims administration, processing, accounting and other administrative facilities.

Program Administration

The County and Municipal Revenue Sharing Programs are administered by the Department of Revenue. Chapter 218, Part II, Florida Statutes and Chapter 12-10, Florida Administrative Code,

direct the manner in which the Department administers the Revenue Sharing Programs. Statutes establish: a) eligibility requirements, b) restrictions and safeguards, and c) the distribution formulas which direct the manner in which funds may be expended.

Eligibility Requirements.

In order to receive funds under this act a local government must:

1. report its finances for the most recently completed fiscal year to the Department of Banking and Finance;
2. make provisions for annual post audits of its financial accounts;
3. For governments eligible in 1972: levy ad valorem taxes (excluding debt service and other special millages) that will produce the equivalent of three mills per dollar of assessed valuation on the 1973 property tax base, or collect an equivalent amount of revenue from an occupational license tax, or a utility tax (or both) in combination with the ad valorem tax;

For cities qualifying after 1972, however, the three mill equivalency requirements are based on the per dollar of assessed valuation on the year that the city incorporates;

4. certify that its police officers meet the qualifications established by the Police Standards and Training Commission, that its salary plans meet the provisions of Chapter 943, Florida Statutes, and that no police officer receive an annual salary of less than \$6,000.
5. certify that its firefighters, as defined in s. 633.30(1), meet the qualifications established by the Division of State Fire Marshal pursuant to the provisions of ss. 633.34, 633.35, and 633.382.
6. certify to the Department of Revenue that the requirements of s. 200.065 ("TRIM"), if applicable, are met. This certification is made annually within 30 days of adoption of an ordinance or resolution establishing a final property tax levy, or, if no property tax is levied, not later than November 1.

7. Section 218.23(3), F.S., provides that notwithstanding the requirement that cities produce revenue equivalent to a millage rate of three mills on a dollar (calculated as described above, #3), no unit of government which was eligible to participate in revenue sharing in the three years prior to initially participating in the local government half-cent sales tax shall be ineligible to participate in revenue sharing solely due to a millage or utility tax reduction afforded by the local government half-cent sales tax.

According to Section 218.21(3), F.S., all municipalities "created pursuant to general or special law and metropolitan and consolidated governments as provided in s. 6(e) and (f) of Article VII of the State Constitution" (i.e., Metro-Dade and Jax-Duval) are eligible to participate in the municipal revenue sharing program if they fulfill the necessary eligibility requirements. Likewise, s. 218.21(2), F.S., provides that all counties "established pursuant to s. 1, Art. VIII of the State Constitution, are eligible to participate in the county revenue sharing program if all eligibility requirements are fulfilled. A number of other governmental entities, however, have been judged to be ineligible to receive municipal revenue sharing funds.

Attorney General Opinion 77-21, for example, opined that MSTU's are not eligible to receive funds from the Municipal Revenue Sharing Trust Fund. Additionally, two other attorney general opinions determined that both regional authorities (AGO 74-367) and other authorities, for example, housing authorities (AGO 73-246) also are ineligible to receive municipal revenue sharing dollars.

Restrictions and Safeguards.

There are a number of restrictions and safeguards that are incorporated in the county and municipal revenue sharing programs. Municipalities are required to expend the portion of funds derived from the 8th Cent Motor Fuel Tax and the State Alternative Fuel Decal User Fee for transportation - related expenditures such as for the purchase of transportation facilities and road and street rights-of-way, construction, reconstruction, maintenance of roads. Even within the limitation for use of these funds, cities are further restricted, according to Attorney General Opinion 76-223, cities may not use these funds for transportation operating costs. In contrast, counties, which derive no revenue sharing funds from motor fuel taxes, are not similarly restricted in spending their county revenue sharing funds.

There is also a restriction on how many revenue sharing dollars may be bonded. Both counties and cities are allowed to bond only the guaranteed portion of their distribution. For counties, House Bill 1398, passed by the 1987 Legislature, provides for a "second guaranteed entitlement" which greatly expands a county's capacity to bond it's revenue sharing funds.

So-called safeguards present in both the municipal and county revenue sharing programs include the "hold-harmless" provision which guarantees a minimum allotment thus insuring coverage for all bonding obligations, to eligible governments that qualified

for revenue sharing dollars prior to 1972. It does not cover those qualified after 1972, which includes newly incorporated municipalities.

Another aspect of the municipal revenue sharing program that might be considered a safeguard to cities' yearly distributions is the eligibility requirement for cities incorporated prior to 1973 which requires demonstration of tax effort based on 1973 taxable values. The policy of retaining 1973 as the base year might be interpreted as a way to allow most cities originally in the program easy access to this revenue source since taxable values upon which local tax effort is based, have more than doubled over the last 15 years due to inflation and updated assessments.

Conversely, however, municipalities incorporated subsequent to 1973 that wish to qualify for revenue sharing funds must demonstrate local tax effort by using the taxable value of the city for the year of incorporation times three mills. Obviously, a city incorporated later than 1973 must demonstrate significantly higher actual tax effort than cities which have been in the program since its inception.

Governments Determined to be Ineligible.

There are a number of ways governments may be determined not to be in compliance with revenue sharing eligibility requirements: 1) governments may not have filed financial reports with the Department of Banking and Finance or made

provisions for post-audits in a timely manner; 2) they may have missed the deadline of June 30 to make application to the Department of Revenue for continued participation in the program; 3) they may not meet the eligibility requirements for police and firefighter employment standards; 4) they may not have met the levy of revenue equivalent to 3 mills; 5) governments also may be disqualified for not fulfilling the millage rollback requirements outlined in ss. 200.065, F.S.

Section 218.23(1)(e), F.S., provides: "The portion of revenue-sharing funds which, pursuant to this part, would otherwise be distributed to a unit of local government which has not certified compliance or has otherwise failed to meet the requirements of s.200.065, F.S., shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the department." The Department of Revenue, Division of Accounting reports that it has no records indicating revenue sharing funds have ever been remitted to the General Revenue Fund. More typically, the revenues for an ineligible government are distributed among the other governments until the causes for ineligibility are determined and rectified, at which time the city or county is refunded the dollars that had been disbursed among all the cities or counties.

Distribution Formulas.

Section 218.26(2), Florida Statutes, requires the Department of Revenue to establish a schedule of equal monthly distributions

of county and municipal revenue sharing funds "for any computation period."

The Department of Revenue distributes equal amounts for the first 11 months of the state fiscal year, and reconciles against actual collections for the June distribution. The first 11 distributions are calculated at 95% of one-twelfth of the official estimate made prior to the beginning of the fiscal year.

Figures in this chapter's tables represent 100% of the Florida Consensus Estimates produced for County and Municipal Revenue Sharing.

Municipal Revenue Sharing

Municipal Revenue Sharing funds are distributed using a three-factor additive formula consisting of:

- 1) a weighted population figure (less inmates and patients and weighted by 1.791; 1.709; 1.4025; 1.135; depending on population group - where the higher populated cities receive higher weighted values).
- 2) Sales Tax Collections (allocated by proportion of county population).
- 3) Relative ability to raise revenue (based on per capita non-exempt valuation weighted by population).

The values for the three factors are added together and averaged to yield the cities' "distribution factor". The amount of funds to be shared with an eligible municipality is determined by a three-step procedure. First, the three factor formula is applied to all receipts available for distribution in the

municipal revenue sharing trust fund. Second, the revenue to be shared via the formula in the current fiscal year is adjusted so that no municipality shall receive less funds than the aggregate amount it received from the state in fiscal year 1971-1972--a hold harmless amount. Those cities incorporated subsequent to 1972, however, receive no guaranteed or "hold harmless" distribution. Third, after the adjustment and deduction of the amount committed to all the eligible municipalities (i.e, the guaranteed and minimum entitlement distributions), the funds remaining in the trust fund are distributed to those municipalities who qualify to receive growth monies. This final distribution is made on a percentage basis consisting of the ratio of the additional monies of each qualified municipality to the total additional monies of all qualified municipalities. The additional money allocated above the formula entitlement is termed "growth" money. Thus, there are three types of monies involved in determining the annual distribution: entitlement monies, hold harmless monies, and growth monies.

The entitlement for eligible municipalities is determined on the basis of a three factor formula (briefly listed previously). "Entitlement" means the amount of revenue which would be shared with a unit of local government if the distribution of the revenues appropriated were allocated on the basis of the formula computations alone. However, as briefly mentioned earlier, in the Florida revenue sharing system, the funds to which a municipality is entitled are not necessarily those which the municipality will actually receive.

Each of the three factors is given equal weight to form a distribution factor. The entitlement for each municipality (i.e., the distribution a city would receive if based solely on the formula computation) is determined by multiplying each cities' distribution factor times the total revenue available for sharing that particular year.

After the entitlement has been calculated, the second step in the distribution technique is to consider the amount of "hold-harmless" dollars each municipality receives. For those cities eligible to receive funds in fiscal year 1971-72, "hold-harmless" or the "guaranteed entitlement" are the revenues equivalent to the amount each given city received in that year. Cities incorporated after fiscal year 1971-72, however, receive no guaranteed entitlement dollars. The remaining funds after hold-harmless considerations are subtracted from the total revenues available are put into the "growth fund".

Some municipalities, due to formula calculations, receive only their "guaranteed entitlement", however, a majority of the cities receive more than their guaranteed entitlement. These funds that are above and beyond the "guaranteed" or "hold-harmless" amount are termed "incremental funds".

The "incremental dollars" are then used in the distribution procedure to allocate the "growth monies" (i.e., the dollars cities will actually receive above and beyond the "guaranteed entitlement"). The method of allocation is based on the ratio of the total available growth dollars to the sum of the incremental

dollars for all municipalities. This "reduction factor", as it is termed by the Department of Revenue Municipal Revenue Sharing Worksheets, is used to compute the amount of growth dollars each municipality will receive. Determination of a cities growth dollars entails multiplying the "reduction factor" times the incremental money of a municipality.

The total annual distribution, to a municipality, depending on the formula, will yield various combinations of hold-harmless and growth dollars:

- 1) "hold-harmless" dollars plus growth dollars.
- 2) "hold-harmless" or "guaranteed entitlement" dollars only
- 3) "growth dollars" only.

In summary, the apportionment factor for each eligible municipality is determined by a formula composed of three equally weighted parts:

$$\text{Part 1} = \frac{\text{Municipal Population} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Population}}$$

Where the adjustment factors are:

- 1.791 for population greater than 50,000
- 1.709 for population between 20,001 and 50,000
- 1.425 for population between 5,001 and 20,000
- 1.135 for population between 2,001 and 5,000
- 1.000 for population less than 2,001

$$\text{Part 2} = \frac{\text{Municipal Sales Tax Collections}}{\text{Total Statewide Municipal Collections}}$$

Where municipal sales tax collections are determined by the following formula:

$$\text{County Collections} \times \frac{\text{Municipal Population}}{\text{County Population}}$$

$$\text{Part 3} = \frac{\text{Weighted Municipal Population}}{\text{Total Statewide Weighted Municipal Population}}$$

Where the weighted municipal population is calculated as:

$$\frac{\text{Statewide Total Municipal Assessed Value Per Capita}}{\text{Municipal Assessed Value Per Capita}} \times \text{Municipal Population}$$

NOTE: For the Consolidated Government of Jacksonville (Duval County), and for Metro Dade County, the population and sales tax figures used in the calculation of the three parts are further modified by multiplying them by the ratio of ad valorem taxes levied outside the municipal or urban service districts to the total of all ad valorem taxes levied in the county by the combined county and municipal governments. Additionally, Metro Dade is guaranteed a 7% annual increase by authority of s. 218.21(6)(b), Florida Statutes.

$$\text{Apportionment Factor} = \frac{\text{Part 1} + \text{Part 2} + \text{Part 3}}{3}$$

$$\text{Municipality Share} = \text{Apportionment Factor} \times \text{Total Funds Available}$$

County Revenue Sharing

County Revenue Sharing funds are distributed using a three-factor additive formula consisting of:

- 1) an adjusted county population (a county's population divided by total eligible state population).
- 2) the county unincorporated population (county unincorporated population divided by total State unincorporated population).
- 3) Sales tax collections (annual county sales tax collections divided by annual statewide sales tax collections).

The values for the three factors are added together and averaged to yield the county's "distribution factor." The amount of funds to be shared with each eligible county is determined by a five-step procedure. First, the three factor formula is applied to all receipts available for distribution in the County Revenue Sharing Trust Fund. Second, the revenue to be shared using the formula in the current fiscal year is adjusted so that no county receives less funds than the aggregate amount it received from the state in fiscal year 1971-72 (an aggregate amount of \$30,329,957). Third, the revenues are adjusted so that no county receives less funds than it's "second guaranteed entitlement" which is equal to the revenues it received from the state above the first guaranteed entitlement in fiscal year 1981-82 (an aggregate amount of \$64,756,373). Fourth, the revenue shared with counties is adjusted so that all counties receive at least their "minimum entitlement". Fifth, the funds remaining in the trust fund are distributed to those counties which qualify to

receive growth dollars. These growth dollars are distributed to each county in proportion to the total additional dollars available to all counties.

In summary, the apportionment factor determined for each eligible county is determined by a formula composed of three equally weighted parts:

$$\text{Part 1} = \frac{\text{County Population}}{\text{State Population}}$$

$$\text{Part 2} = \frac{\text{County Unincorporated Population}}{\text{State Unincorporated Population}}$$

$$\text{Part 3} = \frac{\text{Annual County Sales Tax Collections}}{\text{Annual Statewide Sales Tax Collections}}$$

$$\text{Apportionment Factor} = \frac{\text{Part 1} + \text{Part 2} + \text{Part 3}}{3}$$

$$\text{County Distribution} = \text{Apportionment Factor} \times \frac{\text{Total Funds Available}}{\text{Available}}$$

The Spring 1987 Florida Consensus Estimating Conference projected that \$205.9 million will be distributed to municipalities from the Municipal Revenue Sharing Trust Fund and that \$209.1 million will be distributed to counties from the County Revenue Sharing Trust Fund. Tables 1 and 2 provide a breakdown of the distributions by jurisdiction.

Questions regarding administration of these programs may be addressed to the Department of Revenue (904-487-5630, 904-487-1150 or Suncom 278-5630).

Table 1
Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
ALACHUA COUNTY			
Alachua	49,626	71,518	121,144
Archer	18,029	46,468	64,497
Gainesville	1,100,340	1,828,295	2,928,635
Hawthorne	21,367	37,449	58,816
High Springs	55,311	41,757	97,068
LaCrosse	3,761	3,987	7,748
Micanopy	9,869	22,732	32,601
Newberry	20,259	77,833	98,092
Waldo	13,057	50,505	63,562
BAKER COUNTY			
Glen Saint Mary	13,069	23,631	36,700
Macclenny	53,341	115,852	169,193
BAY COUNTY			
Callaway	35,468	448,016	483,484
Cedar Grove	13,757	72,653	86,410
Lynn Haven	47,769	270,520	318,289
Mexico Beach	6,978	17,871	24,849
Panama City	510,541	662,202	1,172,743
Panama City Beach	90,906	0	90,906
Parker	32,217	126,453	158,670
Springfield	65,328	436,593	501,921
BRADFORD COUNTY			
Brooker	5,183	32,853	38,036
Hampton	7,757	31,285	39,042
Lawtey	13,179	36,223	49,402
Starke	125,408	81,143	206,551
BREVARD COUNTY			
Cape Canaveral	62,081	117,549	179,630
Cocoa	327,756	244,936	572,692
Cocoa Beach	239,157	44,841	283,998
Indialantic	54,072	12,755	66,827
Indian Harbour Beach	41,142	132,833	173,975
Malabar	4,704	24,750	29,454
Melbourne	731,356	993,185	1,724,541
Melbourne Beach	19,175	45,681	64,856
Melbourne Village	1,852	30,131	31,983
Palm Bay	91,142	1,025,603	1,116,745
Palm Shores	943	721	1,664
Rockledge	155,640	251,622	407,262
Satellite Beach	109,567	140,800	250,367
Titusville	518,566	761,204	1,279,770
West Melbourne	34,950	145,517	180,467
BROWARD COUNTY			
Coconut Creek	21,380	591,718	613,098
Cooper City	22,887	418,317	441,204

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
Coral Springs	49,420	1,659,775	1,709,195
Dania	201,595	158,320	359,915
Davie	166,836	895,325	1,062,161
Deerfield Beach	306,407	945,032	1,251,439
Ft. Lauderdale	3,196,503	1,069,819	4,266,322
Hacienda Village	0	0	0
Hallandale	491,404	582,575	1,073,979
Hillsboro Beach	3,190	25,865	29,055
Hollywood	2,090,384	1,706,201	3,796,585
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	663,321	874,061
Lauderhill	183,519	1,068,493	1,252,012
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	116,884	293,428
Margate	247,098	1,058,353	1,305,451
Miramar	284,110	981,990	1,266,100
North Lauderdale	8,186	825,412	833,598
Oakland Park	398,752	301,195	699,947
Parkland	511	27,006	27,517
Pembroke Park	112,788	65,961	178,749
Pembroke Pines	320,564	1,245,003	1,565,567
Plantation	444,753	1,134,093	1,578,846
Pompano Beach	918,495	981,969	1,900,464
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,462,037	1,635,667
Tamarac	96,778	889,366	986,144
Wilton Manors	350,732	41,397	392,129
 CALHOUN COUNTY			
Altha	7,411	19,443	26,854
Blountstown	57,485	59,679	117,164
 CHARLOTTE COUNTY			
Punta Gorda	146,243	68,645	214,888
 CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	18,363	137,489
 CLAY COUNTY			
Green Cove Springs	82,207	69,216	151,423
Keystone Heights	26,696	5,850	32,546
Orange Park	92,507	170,650	263,157
Penney Farms	3,053	46,822	49,875
 COLLIER COUNTY			
Everglades	9,969	3,934	13,903
Naples	386,057	90,602	476,659
 COLUMBIA COUNTY			
Fort White	8,215	18,787	27,002
Lake City	241,791	96,696	338,487

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
DADE COUNTY			
Bal Harbour	43,116	16,190	59,306
Bay Harbor Islands	32,155	73,436	105,591
Biscayne Park	16,156	73,614	89,770
Coral Gables	693,530	350,155	1,043,685
El Portal	11,922	41,717	53,639
Florida City	61,201	186,080	247,281
Golden Beach	2,533	8,712	11,245
Hialeah	1,930,261	3,361,804	5,292,065
Hialeah Gardens	16,283	54,902	71,185
Homestead	326,447	487,491	813,938
Indian Creek Village	1,391	553	1,944
Islandia	23	244	267
Medley	10,067	0	10,067
Miami	5,721,258	5,472,052	11,193,310
Miami Beach	1,489,227	1,252,478	2,741,705
Miami Shores	143,763	95,640	239,403
Miami Springs	217,492	117,503	334,995
North Bay	66,164	45,958	112,122
North Miami	755,251	572,986	1,328,237
North Miami Beach	642,052	452,003	1,094,055
Opa-locka	242,147	197,546	439,693
Pennusco	0	0	0
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	283,395	321,757
Virginia Gardens	40,502	14,632	55,134
West Miami	167,074	26,274	193,348
Metro Dade	22,060,318	0	22,060,318
DESOTO COUNTY			
Arcadia	157,477	47,872	205,349
DIXIE COUNTY			
Cross City	60,079	76,941	137,020
Horseshoe Beach	1,856	8,147	10,003
DUVAL COUNTY			
Atlantic Beach	65,115	220,074	285,189
Baldwin	21,646	50,889	72,535
Jacksonville	5,826,077	1,874,543	7,700,620
Jacksonville Beach	219,174	325,912	545,086
Neptune Beach	41,884	138,114	179,998
Jax Duval	0	9,218,562	9,218,562
ESCAMBIA COUNTY			
Century	53,674	106,707	160,381
Pensacola	727,797	1,351,814	2,079,611

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
FLAGLER COUNTY			
Beverly Beach	4,223	3,903	8,126
Bunnell	38,218	19,977	58,195
Flagler Beach	23,161	33,245	56,406
Marineland (part)	0	0	0
Painters Hill	0	0	0
FRANKLIN COUNTY			
Apalachicola	51,929	55,138	107,067
Carrabelle	25,647	27,189	52,836
GADSDEN COUNTY			
Chattahoochee	81,632	282,331	363,963
Greensboro	9,894	21,802	31,696
Gretna	11,242	177,873	189,115
Havana	28,337	150,719	179,056
Quincy	166,567	201,891	368,458
GILCHRIST COUNTY			
Bell	5,992	3,874	9,866
Fanning Springs (part)	0	0	0
Trenton	22,161	36,375	58,536
GLADES COUNTY			
Moore Haven	32,012	2,173	34,185
GULF COUNTY			
Port St. Joe	64,183	16,096	80,279
Ward Ridge	0	4,408	4,408
Wewahitchka	23,114	54,840	77,954
HAMILTON COUNTY			
Jasper	59,554	53,012	112,566
Jennings	12,571	36,099	48,670
White Springs	13,231	41,655	54,886
HARDEE COUNTY			
Bowling Green	24,763	109,886	134,649
Wauchula	81,340	11,072	92,412
Zolfo Springs	23,025	57,957	80,982
HENDRY COUNTY			
Clewiston	116,479	46,644	163,123
La Belle	56,826	17,483	74,309
HERNANDO COUNTY			
Brooksville	175,729	23,155	198,884
Weeki Wachee	2,118	0	2,118

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
HIGHLANDS COUNTY			
Avon Park	119,637	161,056	280,693
Lake Placid	53,574	0	53,574
Sebring	168,381	130,120	298,501
HILLSBOROUGH COUNTY			
Plant City	332,397	245,469	577,866
Tampa	4,897,504	4,169,429	9,066,933
Temple Terrace	205,169	169,945	375,114
HOLMES COUNTY			
Bonifay	46,920	48,835	95,755
Esto	4,617	17,659	22,276
Noma	0	52,932	52,932
Ponce de Leon	8,741	17,191	25,932
Westville	2,077	20,618	22,695
INDIAN RIVER COUNTY			
Fellsmere	16,285	64,755	81,040
Indian River Shores	286	25,702	25,988
Orchid	0	0	0
Sebastian	33,165	122,746	155,911
Vero Beach	374,742	29,081	403,823
JACKSON COUNTY			
Alford	7,420	31,686	39,106
Bascom	2,835	10,219	13,054
Campbellton	7,330	10,685	18,015
Cottondale	15,086	45,578	60,664
Graceville	36,420	62,290	98,710
Grand Ridge	10,018	35,931	45,949
Greenwood	0	0	0
Jacob City	0	22,838	22,838
Malone	15,027	40,198	55,225
Marianna	136,106	131,406	267,512
Sneads	24,498	80,841	105,339
JEFFERSON COUNTY			
Monticello	50,339	47,038	97,377
LAFAYETTE COUNTY			
Mayo	18,739	36,926	55,665
LAKE COUNTY			
Astatula	3,333	36,210	39,543
Clermont	78,941	96,483	175,424
Eustis	182,142	175,422	357,564
Fruitland Park	20,503	74,017	94,520
Groveland	36,365	38,912	75,277
Howey-in-the-Hills	12,376	1,525	13,901

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Lady Lake	13,366	76,351	89,717
Leesburg	309,234	83,787	393,021
Mascotte	21,939	66,188	88,127
Minneola	15,515	14,248	29,763
Montverde	1,908	10,165	12,073
Mount Dora	111,030	79,726	190,756
Tavares	57,583	131,172	188,755
Umatilla	39,637	26,232	65,869
 LEE COUNTY			
Cape Coral	153,484	1,150,171	1,303,655
Fort Myers	893,274	377,309	1,270,583
Sanibel	0	89,192	89,192
 LEON COUNTY			
Tallahassee	1,250,960	2,611,056	3,862,016
 LEVY COUNTY			
Bronson	10,844	25,455	36,299
Cedar Key	16,864	1,746	18,610
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,252	10,805
Inglis	16,801	34,802	51,603
Otter Creek	3,780	1,052	4,832
Williston	47,202	42,737	89,939
Yankeetown	5,909	8,102	14,011
 LIBERTY COUNTY			
Bristol	18,989	28,031	47,020
 MADISON COUNTY			
Greenville	23,475	50,123	73,598
Lee	5,990	5,706	11,696
Madison	86,118	45,889	132,007
 MANATEE COUNTY			
Anna Maria	13,693	4,741	18,434
Bradenton	376,545	396,388	772,933
Bradenton Beach	27,417	0	27,417
Holmes Beach	55,071	0	55,071
Longboat Key (part)	0	0	0
Palmetto	169,179	41,404	210,583
 MARION COUNTY			
Bellevue	57,775	20,147	77,922
Dunnellon	53,800	0	53,800
McIntosh	7,411	11,028	18,439
Ocala	643,622	685,214	1,328,836
Reddick	5,166	28,179	33,345

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
MARTIN COUNTY			
Jupiter Island	2,386	4,849	7,235
Ocean Breeze Park	6,147	1,250	7,397
Sewalls Point	1,035	25,703	26,738
Stuart	276,026	506	276,532
MONROE COUNTY			
Key Colony Beach	3,918	20,585	24,503
Key West	392,780	456,587	849,367
Layton	0	0	0
NASSAU COUNTY			
Callahan	25,665	4,421	30,086
Fernandina Beach	130,679	61,489	192,168
Hilliard	23,263	74,492	97,755
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	177,040	315,376
Destin	0	115,852	115,852
Ft. Walton Beach	227,379	476,660	704,039
Laurel Hill	4,088	79,672	83,760
Mary Esther	13,743	82,339	96,082
Niceville	54,427	262,263	316,690
Shalimar	10,992	0	10,992
Valparaiso	40,774	226,460	267,234
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	144,401	328,189
Bay Lake	0	0	0
Belle Isle	9,272	86,089	95,361
Eatonville	18,949	104,402	123,351
Edgewood	63,799	0	63,799
Lake Buena Vista	0	0	0
Maitland	158,137	118,163	276,300
Oakland	7,322	27,703	35,025
Ocoee	78,748	411,457	490,205
Orlando	1,969,237	3,264,544	5,233,781
Windermere	10,267	28,988	39,255
Winter Garden	149,053	153,766	302,819
Winter Park	458,356	300,481	758,837
OSCEOLA COUNTY			
Kissimmee	243,964	601,033	844,997
St. Cloud	105,511	282,079	387,590

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PALM BEACH COUNTY			
Atlantis	6,296	25,706	32,002
Belle Glade	302,170	486,490	788,660
Boca Raton	523,997	912,363	1,436,360
Boynton Beach	337,969	950,701	1,288,670
Briny Breeze	4,322	4,500	8,822
Cloud Lake	3,753	837	4,590
Delray Beach	362,476	817,922	1,180,398
Glen Ridge	1,438	4,409	5,847
Golf Village	1,033	1,312	2,345
Golfview	1,333	3,593	4,926
Greenacres City	14,848	865,917	880,765
Gulf Stream	1,397	8,308	9,705
Haverhill	8,402	30,007	38,409
Highland Beach	2,928	57,058	59,986
Hypoluxo	2,273	15,811	18,084
Juno Beach	13,616	24,942	38,558
Jupiter	67,918	523,806	591,724
Jupiter Inlet Colony	1,225	6,446	7,671
Lake Clarke Shores	7,218	74,229	81,447
Lake Park	253,135	0	253,135
Lake Worth	364,734	513,013	877,747
Lantana	209,533	51,686	261,219
Manalapan	1,985	4,801	6,786
Mangonia Park	15,044	13,501	28,545
North Palm Beach	82,307	227,817	310,124
Ocean Ridge	4,910	24,396	29,306
Pahokee	96,481	234,321	330,802
Palm Beach	171,886	67,623	239,509
Palm Beach Gardens	126,411	454,145	580,556
Palm Beach Shores	11,360	13,966	25,326
Palm Springs	90,524	235,258	325,782
Riviera Beach	369,915	418,928	788,843
Royal Palm Beach	3,712	203,679	207,391
South Bay	42,669	104,231	146,900
South Palm Beach	745	26,584	27,329
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	721,925	2,048,376
PASCO COUNTY			
Dade City	134,787	30,989	165,776
New Port Richey	290,251	43,749	334,000
Port Richey	15,410	36,321	51,731
Saint Leo	9,442	51,966	61,408
San Antonio	14,350	3,653	18,003
Zephyrhills	110,964	66,324	177,288
PINELLAS COUNTY			
Belleair	15,115	64,883	79,998
Belleair Beach	4,762	26,110	30,872

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	810	1,162
Clearwater	1,191,562	1,507,107	2,698,669
Dunedin	313,081	685,480	998,561
Gulfport	133,248	227,266	360,514
Indian Rocks Beach	54,431	35,758	90,189
Indian Shores	10,610	13,050	23,660
Kenneth City	145,147	5,518	150,665
Largo	652,934	1,346,955	1,999,889
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	10,489	22,309
Oldsmar	19,857	127,101	146,958
Pinellas Park	387,226	892,977	1,280,203
Redington Beach	4,793	30,045	34,838
Redington Shores	12,192	40,772	52,964
Safety Harbor	57,772	287,766	345,538
St. Petersburg	3,125,822	4,612,692	7,738,514
St. Petersburg Beach	199,235	29,159	228,394
Seminole	166,578	38,499	205,077
South Pasadena	89,458	42,525	131,983
Tarpon Springs	199,105	239,553	438,658
Treasure Island	104,086	50,554	154,640
 POLK COUNTY			
Auburndale	95,208	133,129	228,337
Bartow	247,027	373,002	620,029
Davenport	22,371	42,150	64,521
Dundee	25,917	48,000	73,917
Eagle Lake	20,806	82,189	102,995
Fort Meade	76,018	213,025	289,043
Frostproof	59,573	23,640	83,213
Haines City	182,087	294,639	476,726
Highland Park	0	4,012	4,012
Hillcrest Heights	498	4,183	4,681
Lake Alfred	36,465	69,030	105,495
Lake Hamilton	15,272	33,721	48,993
Lake Wales	190,668	108,851	299,519
Lakeland	973,011	1,024,993	1,998,004
Mulberry	53,918	43,750	97,668
Polk City	15,070	20,074	35,144
Winter Haven	439,141	294,966	734,107
 PUTNAM COUNTY			
Crescent City	47,077	6,885	53,962
Interlachen	11,693	18,044	29,737
Palatka	276,527	78,660	355,187
Pomona Park	7,968	24,792	32,760
Welaka	7,493	8,789	16,282
 ST JOHNS COUNTY			
Hastings	15,795	3,230	19,025
Marineland (part)	0	0	0

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
St. Augustine	340,862	18,846	359,708
St. Augustine Beach	7,099	47,473	54,572
ST LUCIE COUNTY			
Fort Pierce	711,816	488,197	1,200,013
Port St. Lucie	6,475	875,564	882,039
St. Lucie Village	0	0	0
SANTA ROSA COUNTY			
Gulf Breeze	75,883	43,501	119,384
Jay	0	0	0
Milton	116,957	120,934	237,891
SARASOTA COUNTY			
Longboat Key (part)	47,549	63,816	111,365
North Port	24,372	195,779	220,151
Sarasota	937,613	541,560	1,479,173
Venice	240,488	139,738	380,226
SEMINOLE COUNTY			
Altamonte Springs	57,567	724,390	781,957
Casselberry	170,722	347,406	518,128
Lake Mary	0	97,165	97,165
Longwood	80,818	268,498	349,316
Oviedo	39,986	103,785	143,771
Sanford	376,081	619,356	995,437
Winter Springs	13,825	500,859	514,684
SUMTER COUNTY			
Bushnell	36,546	2,154	38,700
Center Hill	8,283	40,982	49,265
Coleman	13,609	60,091	73,700
Webster	17,618	18,712	36,330
Wildwood	61,478	65,588	127,066
SUWANNEE COUNTY			
Branford	20,042	8,820	28,862
Live Oak	153,904	154,389	308,293
TAYLOR COUNTY			
Perry	180,555	152,125	332,680
UNION COUNTY			
Lake Butler	29,351	85,153	114,504
Raiford	1,694	18,033	19,727
Worthington Springs	4,563	7,559	12,122
VOLUSIA COUNTY			
Daytona Beach	1,027,176	696,145	1,723,321
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	219,208	537,954
Edgewater	68,458	287,210	355,668

Municipal Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Holly Hill	155,248	181,967	337,215
Lake Helen	8,885	75,956	84,841
New Smyrna Beach	201,998	152,547	354,545
Oak Hill	13,952	23,998	37,950
Orange City	21,923	88,542	110,465
Ormond Beach	294,368	503,181	797,549
Pierson	18,098	22,324	40,422
Ponce Inlet	4,946	20,733	25,679
Port Orange	93,493	867,862	961,355
South Daytona	132,655	252,952	385,607
 WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	9,043	18,843
 WALTON COUNTY			
DeFuniak Springs	100,398	147,366	247,764
Freeport	11,372	20,873	32,245
Paxton	13,228	25,710	38,938
 WASHINGTON COUNTY			
Caryville	11,357	47,126	58,483
Chipley	67,615	36,380	103,995
Ebro	4,447	1,389	5,836
Vernon	12,365	44,337	56,702
Wausau	4,597	35,444	40,041
	=====	=====	=====
Grand Totals	98,514,760	107,385,250	205,900,010

Table 2
County Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
ALACHUA COUNTY	254,168	1,007,247	1,542,609	2,804,024
BAKER COUNTY	28,273	90,639	166,511	285,423
BAY COUNTY	154,793	684,481	1,243,941	2,083,215
BRADFORD COUNTY	28,713	129,364	227,662	385,739
BREVARD COUNTY	464,254	1,807,775	3,185,952	5,457,981
BROWARD COUNTY	3,573,165	4,779,269	8,012,480	16,364,914
CALHOUN COUNTY	14,713	68,369	72,423	155,505
CHARLOTTE COUNTY	187,080	493,387	1,050,241	1,730,708
CITRUS COUNTY	90,480	499,080	939,267	1,528,827
CLAY COUNTY	102,028	599,690	1,091,784	1,793,502
COLLIER COUNTY	491,318	594,600	1,731,785	2,817,703
COLUMBIA COUNTY	72,308	288,232	413,994	774,534
DADE COUNTY	5,895,217	10,571,522	15,400,010	31,866,749
DESOTO COUNTY	30,961	132,516	222,350	385,827
DIXIE COUNTY	15,487	54,021	88,248	157,756
DUVAL COUNTY	1,999,042	4,106,467	6,791,210	12,896,719
ESCAMBIA COUNTY	728,024	1,779,956	2,870,291	5,378,271
FLAGLER COUNTY	23,543	78,036	210,210	311,789
FRANKLIN COUNTY	18,862	41,026	64,552	124,440
GADSDEN COUNTY	80,864	239,311	366,849	687,024
GILCHRIST COUNTY	5,883	45,494	63,481	114,858
GLADES COUNTY	12,360	41,438	66,544	120,342
GULF COUNTY	68,034	19,920	90,758	178,712
HAMILTON COUNTY	23,270	109,630	53,257	186,157
HARDEE COUNTY	36,082	144,439	177,471	357,992
HENDRY COUNTY	28,673	148,507	224,417	401,597
HERNANDO COUNTY	79,474	409,209	984,938	1,473,621
HIGHLANDS COUNTY	104,948	349,039	624,396	1,078,383
HILLSBOROUGH COUNTY	1,835,627	4,916,849	8,710,831	15,463,307
HOLMES COUNTY	20,087	112,718	128,695	261,500
INDIAN RIVER COUNTY	205,850	425,545	873,005	1,504,400
JACKSON COUNTY	67,470	259,685	347,363	674,518
JEFFERSON COUNTY	29,079	67,261	92,321	188,661
LAFAYETTE COUNTY	6,472	29,717	39,350	75,539
LAKE COUNTY	256,097	708,355	1,246,596	2,211,048
LEE COUNTY	578,772	1,764,708	3,398,432	5,741,912
LEON COUNTY	316,798	1,026,649	1,260,655	2,604,102
LEVY COUNTY	34,157	137,533	193,406	365,096
LIBERTY COUNTY	8,441	28,423	36,005	72,869
MADISON COUNTY	34,591	95,970	118,848	249,409

County Revenue Sharing Allocations
State Fiscal Year 1987-88 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MANATEE COUNTY	530,269	1,054,577	938,279	2,523,125
MARION COUNTY	251,941	1,024,873	2,042,996	3,319,810
MARTIN COUNTY	244,331	553,167	1,068,957	1,866,455
MONROE COUNTY	246,464	455,801	829,862	1,532,127
NASSAU COUNTY	65,716	252,268	439,743	757,727
OKALOOSA COUNTY	147,680	859,331	1,463,059	2,470,070
OKEECHOBEE COUNTY	41,041	173,472	300,670	515,183
ORANGE COUNTY	1,632,765	3,816,110	7,917,706	13,366,581
OSCEOLA COUNTY	95,114	414,462	1,113,428	1,623,004
PALM BEACH COUNTY	2,570,430	2,766,174	8,114,107	13,450,711
PASCO COUNTY	310,426	1,782,481	2,788,623	4,881,530
PINELLAS COUNTY	2,452,694	3,368,283	6,421,074	12,242,051
POLK COUNTY	857,616	2,627,126	3,364,565	6,849,307
PUTNAM COUNTY	98,535	409,282	565,289	1,073,106
ST JOHNS COUNTY	152,548	403,262	896,097	1,451,907
ST LUCIE COUNTY	187,010	618,973	1,090,538	1,896,521
SANTA ROSA COUNTY	77,885	448,253	628,607	1,154,745
SARASOTA COUNTY	1,119,924	1,148,225	2,820,510	5,088,659
SEMINOLE COUNTY	339,130	1,316,016	2,619,882	4,275,028
SUMTER COUNTY	35,653	182,301	268,690	486,644
SUWANNEE COUNTY	32,719	175,516	231,197	439,432
TAYLOR COUNTY	36,940	118,139	167,995	323,074
UNION COUNTY	18,615	33,326	117,803	169,744
VOLUSIA COUNTY	698,366	1,525,368	2,857,075	5,080,809
WAKULLA COUNTY	24,054	90,110	136,303	250,467
WALTON COUNTY	39,806	151,427	274,123	465,356
WASHINGTON COUNTY	16,827	101,973	113,336	232,136
	=====	=====	=====	=====
Grand Totals	30,329,957	64,756,373	114,013,652	209,099,982

Chapter IV

SHARED AND LOCAL OPTION GAS TAXES

(Chapters 206, 335.20, and 336.025, Florida Statutes)

Legislative Session 1987 Update

Although efforts to expand the state fuel tax and the local option gas tax levies were defeated, Senate Bill 145, which was enacted during the recent Session, implements numerous definitional and administrative alterations to the collection and distribution of motor fuel taxes.

As a result of SB 145, motor fuel taxes are to be collected at the time of first sales or first removal from storage after importation into Florida, i.e., from either the refiners or the importer. This bill further clarifies that first sale does not include exchanges or loans between licensed refiners before the fuel is removed through the loading rack. The tax is imposed when the fuel is removed through the loading rack and remitted by the licensed refiner who owned the fuel immediately prior to removal from storage. Wholesalers will now have to pay tax on their purchases of fuel from refiners or importers rather than dealers. There is also implemented a provision which allows wholesalers who sell at least 150,000 gallons in a 12-month

period to self-accrue and remit motor fuel taxes directly to the Department of Revenue.

Section 212.67(1)(6), F.S. was amended to clarify that retail dealers in counties which impose a local option gas tax may take as a credit against local option taxes the amount of the refund afforded dealers to cover losses due to evaporation and shrinkage of motor fuel. However, the credit may not be subtracted from revenue obtained from funds deposited into the Local Option Gas Tax Trust Fund or the Voted Gas Tax Trust Fund but must be charged against the State portion of motor fuel tax.

Additionally, Senate Bill 145 requires that the Department of Revenue be given at least 60 days notice before the imposition or recession of a local option gas tax may take effect.

According to the Department of Revenue, 61 counties have notified the Department of their intent to levy a local option gas tax or have provided the Department with their local ordinance specifying the optional gas tax levy. Table 1 provides a breakdown of the county tax rates reported to the DOR as of July 1, 1987. The listing is preliminary, however; the Department of Revenue will publish the official listing of county optional gas tax levies in September. Table 8 entitled, "Proceeds of the Local Option Gas Tax by County", provides estimates for revenue accrued as a result of a one-cent gas tax levy during local fiscal year 1987-88. A projection of each county's local option gas tax revenues may be calculated by multiplying each county's local option gas tax rate (1 - 6 cents)

by the county figures provided in the "Tax Distribution Per One-Cent Tax" column in Table 8.

Table 1

Counties Levying the Local Option Gas Tax*
(Chapter 336.025, Florida Statutes)

<u>Tax Rate</u>	<u>1¢</u>	<u>2¢</u>	<u>3¢</u>	<u>4¢</u>	<u>5¢</u>	<u>6¢</u>
	Madison	Glades Hendry Nassau	Suwannee	Bay Bradford Charlotte Clay Dixie Flagler Gilchrist Lafayette Lee Leon Pinellas Putnam Sumter Taylor Union Wakulla Washington	Holmes Jackson Okaloosa Walton	Alachua Baker Brevard Broward Citrus Collier Columbia Dade DeSoto Duval Escambia Gadsden Hardee Hernando Highlands Hillsborough Indian River Lake Levy Manatee Marion Martin Monroe Okeechobee Orange Osceola Palm Beach Pasco Polk St. Johns St. Lucie Santa Rosa Sarasota Seminole Volusia

*Source: The Department of Revenue.

Note: This breakdown of gas tax levies is preliminary. An official listing of county local option gas tax rates will be available from the DOR in September 1987.

Local Government Transportation Assistance Act
(Chapter 335.20, Florida Statutes)

Chapter 85-180, Laws of Florida, created the "Local Government Transportation Assistance Act" for the purpose of improving the State highway system. This act provides a means whereby local governments that desire to contribute local revenues to state transportation projects may have their revenues matched at the rate of 20% by the state.

Two provisions of this matching program were altered during the 1987 Legislative Session. Committee Substitute for House Bill's 324, 341, 531, 168, reduces from 5 to 4 cents the local option gas tax a county must have adopted to be eligible for 20% matching grants from the Department. Additionally, this bill adds advance right-of-way acquisition to the list of expenditures for which state funds may be used in this Act (s.335.20(7)).

Criteria for priority ranking of applications are enumerated in s. 335.20, F.S., with projects identified in the 1983 5-year transportation year receiving highest priority.

Five million dollars is annually appropriated to fund the State's 20 percent portion. This annual appropriation is divided among seven transportation districts according to a formula based on equal parts of population and motor fuel collections (NOTE: Senate Bill 1411 passed this Legislative Session, expanded the number of districts from 6 to 7). If there are unexpended funds not committed to projects prior to April 1 of any year, the funds

are redistributed according to formula to each district which has fully expended or committed funds.

Those local governments interested in additional information about this program should contact the Deputy Assistant Secretary within the appropriate transportation district. The table below provides the addresses and phone numbers for each Transportation District:

Table 2
Transportation Districts

District 1

P.O. Box 1249/801 N. Broadway
Bartow, Florida 33830-1249
Phone: 813-533-8161

District 2

P.O. Box 1089/South Marion Street
Lake City, Florida 32055-0920
Phone: 904-752-3300

District 3

P.O. Box 607/U.S. 90 East
Chipley, Florida 32428-9990
Phone: 904-638-0250

District 4

780 S.W. 24th Street
Ft. Lauderdale, Florida 33315-2696
Phone: 305-524-8621

District 5

P.O. Box 47/719 South Blvd.
Deland, Florida 32720-0066
Phone: 904-734-2171

District 6

401 N.W. 2nd Avenue
Miami, Florida 33128-1794
Phone: 305-377-5350

District 7

4950 W. Kennedy Blvd., Suit 404
Tampa, Florida 33609
Phone: 813-533-8161

Table 3 provides a summary of the funds allocated for FY 1987-88 to the seven districts, how much of each district's allocation is tentatively awarded, and categorizes the projects according to whether they directly or indirectly benefit the State Highway System.

Table 3
Local Government Transportation Assistance Act
Summary of Activity - Fiscal Year 1987-88
(\$ in thousands)

District	Total State Appropriation	# of Projects	Tentative**		Projects on State Highway System***						
			Award	%	#	Direct	%	#	Indirect	%	
1(Bartow)	\$ 482	1	\$ 50	10					1	50	100
2	614	2	614	100	2	614	100				
3	439	0	0	0							
4	973	4	973	100	3	687	71	1	286	29	
5	886	5	882	99	2	312	36	3	570	64	
6	742	1	106	14				1	106	100	
<u>7(Tampa)</u>	<u>864</u>	<u>4</u>	<u>864</u>	<u>100</u>				<u>4</u>	<u>864</u>		
Total	\$5,000	17	\$3,489	70%	7	\$1,613	46%	10	\$1,876	54%	

Notes: (*) 20/80 Allocation amount to be confirmed on 7/1/87.
(**) Based on ranking, Joint Participation Agreements in progress.
(***) Projects divided between directly and indirectly benefiting the State Highway System.

Sources: The Department of Transportation.

The Constitutional Gas Tax

(Chapters 206.41 and 206.47, Florida Statutes)

The Formula

The Constitutional Gas Tax is collected by the Department of Revenue (DOR) and is transferred to the State Board of Administration (SBA) for allocation. The SBA calculates the distribution factor based on the formula contained in Art. XII, s. 9(c)(4) of the Constitution. The distribution factor is calculated annually and is based on the sum of three weighted ratios as follows: one-fourth in the ratio of county area to state area, one-fourth in the ratio of the total county population to the population of the state in accordance with the latest available federal census, and one-half in the ratio of the total Constitutional Gas Tax collected in each county to the total collected in all counties of the state during the previous fiscal year.

The distribution formula for the Constitutional Gas Tax is:

$$\begin{aligned} \text{Distribution factor} &= 1/4 \times \frac{\text{county area}}{\text{state area}} \\ &+ 1/4 \times \frac{\text{county population}}{\text{state population}} \\ &+ 1/2 \times \frac{\text{county Constitutional Gas Tax receipts}}{\text{statewide Constitutional Gas Tax receipts}} \end{aligned}$$

Monthly motor fuel X Distribution = Monthly Allocation
collections factor

Monthly Allocation X .80 = amount to debt service requirement with
remainder to counties

Monthly Allocation X .20 = amount to Board of County Commissioners

Distribution to Counties

Once the distribution factor is determined for each county, the SBA calculates a monthly allocation of the tax received from DOR. After the monthly allocation is calculated, it is divided into two parts with 80% in one and 20% in another. The larger (80%) portion is used by the SBA to meet the debt service on county bond issues to which it was pledged. When the debt service requirement of the county has been met, any residual money is sent to the county by the SBA. During state fiscal year 1986, over \$18 million dollars were returned to six counties (noted by an * in Table 4) whose debt service obligations were less than county Constitutional Gas Tax collections.

The smaller (20%) portion is advanced monthly to each Board of County Commissioners. As Table 4 indicates, however in Fiscal Year 1985-86, Brevard County had pledged this money also and in this case the SBA used the county's entire allocation (80% plus 20%) to meet the debt service. In cases where the SBA feels that the 80% portion is not sufficient to meet the debt service requirement, they will withhold the 20% portion as an additional safeguard against default.

Table 4 reveals that in 1986, twenty-one counties chose not to pledge Constitutional Gas Tax revenues for bonds administered by the state. These funds returned to the counties, however, might have been used for locally-administered bond issues. Unfortunately, there is no information easily available which would reveal how these revenues were expended.

Table 5 shows the three components used to determine the distribution factor and the estimated amount to be received by the various counties during state fiscal year 1987-88. The Estimated Allocation column represents both portions (80% plus 20%) of the distribution to each county. A county-by-county breakdown of the amount of money in each portion for fiscal year 1987 is not possible at the present, but is scheduled for inclusion in next year's handbook. Two of the three factors, area and population, do not change from year to year. The area factor would change only if county land boundaries were officially altered. The population factor is revised every ten years to reflect demographic changes recorded by the federal census. The third factor, collections, varies from year to year depending on the motor fuel and special fuel sales within that county during the previous fiscal year. Whether the collection factor will vary in a particular county will depend on the volatility of motor fuel and special fuel sales within that county.

Each county's estimated 1987-88 Constitutional Gas Tax allocation is calculated by multiplying the 1986-87 distribution factor (in column 4 on Table 5) by the estimated statewide

Constitutional Gas Tax distributions for 1987-88 (\$133,875,000) plus F.A.T.S.O. fees (\$1,147,500) minus the 6 percent service charge (\$8,101,350) deducted by the State. This estimated distribution total is calculated by the State Transportation Estimating Conference (April 30, 1987) and has been adjusted to coincide with the local government fiscal year. Unfortunately the 1987 collection factor will not be known until after the publication date of this handbook. After August 15, 1987, the new collection factor will have been calculated and a new allocation estimate will be available to individual counties upon request. (Contact: ACIR 904-488-9627 or suncom 278-9627).

The SBA's costs incurred while administering the Constitutional Gas Tax were \$75,333 for the 1985-86 fiscal year. It is likely that a similar amount will be charged this year, deducted quarterly, and apportioned among the counties.

Constitutional Gas Tax Service Charge Dispute - Update

In March, 1984 Leon County and the State Board of Administration (SBA) filed suit in Leon County Circuit Court against the Department of Revenue (DOR) to prevent withholding the 6% general revenue service charge on the Constitutional Gas Tax. On May 11, 1987, Leon County and the Department of Revenue entered into a "Stipulation of Facts" which is a legal procedure that will reduce the outstanding factual issues and will expedite resolution of this matter. A trial date is still being considered by the Attorney General and the 6% service charge continues to be held in escrow pending the Court's decision. If

the Court rules that a 6% service charge should be deducted from Constitutional Gas Tax collections, the funds held in escrow since 1984 will be deposited into the state General Revenue Fund. Please note the estimated county allocations cited in Table 5 have had the 6% service charge deducted.

According to the Spring 1987 Florida Consensus Estimating Conference, approximately \$22.5 million is being held in escrow, which represents the service charge deductions accrued between fiscal years 1985-1987. An additional estimated \$8.1 million will be held in escrow from FY 1987-88 Constitutional Gas Tax collections.

Table 4

Distribution of the Constitutional Gas Tax

July 1, 1985 to June 30, 1986

County	80% Portion		20% Portion		Total Constitutional Gas Tax Funds Available FY 1986
	Distributions to the County	Distributions to the Service	Distributions to the County	Distributions to Debt Service	
Alachua	656,558	820,497	369,264		1,846,319
Baker	276,110	68,011	86,031		430,152
Bay	1,136,666		284,167		1,420,833
Bradford	114,662	145,070	64,933		324,665
Brevard*		2,551,062		637,765	3,188,827
Broward	7,127,387		1,662,208		8,909,234
Calhoun	294,350		75,588	119,639	367,938
Charlotte	540,276	229,198	192,369		961,843
Citrus	642,770		160,692		803,462
Clay	660,856	66,661	146,467	35,413	909,397
Collier	901,711	617,291	379,751		1,898,753
Columbia	454,642	215,085	167,432		837,159
Dade*		10,722,421	2,680,605		13,403,026
DeSoto	384,923		96,231		481,154
Dixie	320,666	29,516	87,546		437,728
Duval*	4,383,000	293,119	1,169,030		5,845,149
Escambia*		1,956,293	489,073		2,445,366
Flagler	290,224		72,556		362,780
Franklin*		356,645	89,161		445,806
Gadsden	460,377		115,094		575,471
Gilchrist	95,429	80,976	44,101		220,506
Glades	435,974		108,994		544,968
Gulf	129,760	191,296	80,264		401,320
Hamilton	267,822	114,323	95,537		477,682
Hardee	378,083		94,521		472,604
Hendry	633,118		158,279		791,397
Hernando	332,043	276,949	152,248		761,240
Highlands	583,024	226,349	202,343		1,011,716
Hillsborough		5,351,278	1,010,239	327,581	6,689,098
Holmes	190,273	132,000	80,568		402,841
Indian River	718,838		179,709		898,547
Jackson	760,736		190,184		950,920
Jefferson	380,615		95,154		475,769
Lafayette	62,671	178,561	60,308		301,540
Lake	1,276,383		319,096		1,595,479
Lee	1,519,341	451,517	492,714		2,463,572
Leon	1,276,466	117,482	348,487		1,742,435
Levy	313,138	311,573	156,178		780,889
Liberty	157,858	206,907	91,191		455,956
Madison	237,280	180,815	104,524		522,619
Manatee	899,854	448,185	337,010		1,685,049
Marion	1,816,428		454,107		2,270,535
Martin	694,699	87,447	163,686	31,851	977,683
Monroe	827,193	395,682	305,719		1,528,594
Nassau	385,718	196,532	145,562		727,812
Okaloosa	682,599	520,643	300,811		1,504,053
Okeechobee	409,869	131,736	135,399		676,995
Orange	4,034,134	150,650		1,046,196	5,230,980
Osceola	1,112,770		278,193		1,390,963
Palm Beach	2,853,319	2,158,133	1,252,863		6,264,315
Pasco	1,252,133	263,255	378,847		1,894,235
Pinellas*	487,777	4,208,112	1,173,972		5,869,861
Polk	1,156,447	2,088,216	811,166		4,055,829
Putnam	496,134	177,027	168,290		841,451
St. Johns	832,559		208,140		1,040,699
St. Lucie	766,748	187,166	238,478		1,192,393
Santa Rosa	830,842	45,008	218,962		1,094,812
Sarasota	1,473,013	128,640	400,413		2,002,065
Seminole	897,169	472,667	342,459		1,712,295
Sumter	672,020		168,005		840,025
Suwannee	384,156	144,720	132,219		661,095
Taylor	578,415		144,604		723,019
Union	145,981	30,225	44,051		220,257
Volusia	2,356,098		589,024		2,945,122
Wakulla	315,230		78,808		394,038
Walton	210,351	428,075	159,607		798,033
Washington	259,090	88,810	86,975		434,875
TOTAL	\$55,224,766	\$38,241,824	\$21,168,203	\$2,198,444	\$116,833,237

*Footnote: At the end of the bond year, gas tax and related earnings held in the "gas tax account" not used for debt service were returned to the counties as follows:

Brevard	\$ 2,111,868.50
Dade	11,178,939.81
Duval	305,435.23
Escambia	785,831.13
Franklin	365,978.40
Pinellas	3,428,819.66

TOTAL \$18,176,872.73

Table 5

ESTIMATED CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1987-1988
(USING AUGUST 1986 DISTRIBUTION FACTORS)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003885	.007446	.015427	1,958,013
BAKER	.002453	.000393	.000850	.003696	469,101
BAY	.003671	.002509	.006036	.012216	1,550,469
BRADFORD	.001226	.000514	.000963	.002703	343,068
BREVARD	.005403	.007006	.015075	.027484	3,488,301
BROWARD	.005124	.026028	.044235	.075387	9,568,205
CALHOUN	.002406	.000239	.000508	.003153	400,182
CHARLOTTE	.003384	.001517	.003318	.008219	1,043,165
CITRUS	.002748	.001404	.002956	.007108	902,156
CLAY	.002604	.001721	.003135	.007460	946,832
COLLIER	.008626	.002202	.005538	.016366	2,077,192
COLUMBIA	.003329	.000908	.002823	.007060	896,063
DADE	.009170	.041734	.063285	.114189	14,492,999
DESOTO	.002659	.000489	.000992	.004140	525,454
DIXIE	.003093	.000199	.000459	.003751	476,081
DUVAL	.003590	.014655	.032070	.050315	6,386,038
ESCAMBIA	.003199	.006001	.011835	.021035	2,669,786
FLAGLER	.002128	.000280	.000709	.003117	395,613
FRANKLIN	.003215	.000197	.000408	.003820	484,839
GADSDEN	.002246	.001067	.001635	.004948	628,006
GILCHRIST	.001492	.000148	.000248	.001888	239,627
GLADES	.004121	.000154	.000394	.004669	592,595
GULF	.002739	.000274	.000427	.003440	436,609
HAMILTON	.002175	.000225	.001725	.004125	523,550
HARDEE	.002676	.000497	.000892	.004065	515,934
HENDRY	.004960	.000478	.001304	.006742	855,702
HERNANDO	.002073	.001141	.003241	.006455	819,276
HIGHLANDS	.004598	.001220	.002908	.008726	1,107,514
HILLSBOROUGH	.005204	.016606	.034220	.056030	7,111,392
HOLMES	.002086	.000378	.000998	.003462	439,401
INDIAN RIVER	.002212	.001537	.003987	.007736	981,862
JACKSON	.003966	.001005	.003203	.008174	1,037,453
JEFFERSON	.002516	.000275	.001281	.004072	516,823
LAFAYETTE	.002309	.000104	.000161	.002574	326,695
LAKE	.004850	.002692	.005904	.013446	1,706,582
LEE	.004298	.005269	.011840	.021407	2,717,001
LEON	.002979	.003815	.008195	.014989	1,902,421
LEVY	.004859	.000510	.001297	.006666	846,056
LIBERTY	.003477	.000109	.000317	.003903	495,373
MADISON	.003000	.000382	.001096	.004478	568,353
MANATEE	.003557	.003810	.006890	.014257	1,809,515
MARION	.006844	.003144	.009155	.019143	2,429,652
MARTIN	.002844	.001843	.003932	.008419	1,068,549
MONROE	.008201	.001819	.003422	.013242	1,680,690
NASSAU	.002748	.000844	.002659	.006251	793,384
OKALOOSA	.004176	.002821	.005975	.012972	1,646,421
OKEECHOBEE	.003709	.000520	.001579	.005808	737,158
ORANGE	.004185	.012106	.029215	.045506	5,775,674
OSCEOLA	.006288	.001265	.004602	.012155	1,542,727
PALM BEACH	.009330	.014710	.030070	.054110	6,867,703
PASCO	.003241	.004983	.008645	.016869	2,141,033
PINELLAS	.001812	.018696	.030075	.050583	6,420,053
POLK	.008395	.008256	.017920	.034571	4,387,791
PUTNAM	.003456	.001297	.002469	.007222	916,625
ST. JOHNS	.002925	.001317	.004727	.008969	1,138,356
ST. LUCIE	.002545	.002238	.005462	.010245	1,300,307
SANTA ROSA	.004850	.001437	.003111	.009398	1,192,805
SARASOTA	.002491	.005191	.009750	.017432	2,212,489
SEMINOLE	.001462	.004614	.008645	.014721	1,868,406
SUMTER	.002411	.000623	.004109	.007143	906,598
SUWANNEE	.002887	.000572	.002038	.005497	697,686
TAYLOR	.004404	.000424	.001381	.006209	788,053
UNION	.001045	.000261	.000554	.001860	236,073
VOLUSIA	.005230	.006642	.012960	.024832	3,151,706
WAKULLA	.002604	.000280	.000480	.003364	426,963
WALTON	.004796	.000547	.001510	.006853	869,791
WASHINGTON	.002604	.000373	.000751	.003728	473,162
TOTAL	250000	.250000	500000	1.000000	\$126,921,150

Source: Florida Consensus Estimating Conference on State
Transportation Trust Fund Revenues, April 30, 1987.

Note: The estimated revenues listed above have been
adjusted to include F.A.T.S.O. fees and have had
the State 6 percent service charge deducted.

The County Gas Tax
(Chapter 206.60, Florida Statutes)

The Formula and Estimated County Distributions

As required by Chapter 85-342, effective January 1, 1986, the County Gas Tax, previously termed the "seventh cent", is now distributed to the counties by DOR based on the same formula used to distribute the Constitutional Gas Tax. Table 6 provides county allocation estimates for County Gas Tax distributions during 1987-88.

The estimated 1987-88 County Gas Tax allocation for each county is calculated by multiplying the 1986-87 distribution factor (in column 4 of Table 6) by the estimated statewide County Gas Tax distributions for 1987-88 (\$66,950,000) plus F.A.T.S.O. fees (\$575,000) minus the 6 percent service charge (\$4,051,500). This estimated statewide total was calculated by the State Transportation Estimating Conference (April 30, 1987) and has been adjusted to coincide with the local government fiscal year.

After August 15, 1987, the 1987 collection factor will have been calculated and a revised estimate will be available to individual counties upon request. (Contact: ACIR (904-488-9627 or suncom 278-9627)).

Please note that the estimated allocations in Table 6 may be overstated since no provision was made for administrative

expenses that are deducted from the proceeds of the tax. DOR's expenses for administering all motor fuel and special fuel taxes in state fiscal year 85-86 totaled \$3,920,360 and were apportioned among the counties. It is anticipated that a similar amount of administrative expenses will be deducted this year.

Local Government Spending Discretion of the Constitutional and County Motor Fuel Taxes

Proceeds from both the Constitutional Gas Tax and the County Gas Tax may be used only for transportation-related expenditures. The use of the Constitutional Gas Tax is statutorily restricted to meet debt service on county bond issues (s.206.47, F.S.) and to finance the acquisition, construction, and maintenance of roads.

Section 206.60, F.S., dictates that County Gas Tax revenues may be used to pay for "the acquisition of rights-of-way, the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges, or the reduction of transportation-related bonded indebtedness of a county or special road and bridge district within the county."

Table 6

ESTIMATED COUNTY MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1987-1988
(USING AUGUST 1986 DISTRIBUTION FACTORS)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003829	.007446	.015427	975,651
BAKER	.002453	.000383	.000850	.003696	233,963
BAY	.003671	.002647	.006036	.012216	784,152
BRADFORD	.001226	.000518	.000963	.002703	171,823
BREVARD	.005403	.007519	.015075	.027484	1,777,068
BROWARD	.005124	.024897	.044235	.075387	4,713,288
CALHOUN	.002406	.000211	.000508	.003153	198,355
CHARLOTTE	.003384	.001738	.003318	.008219	535,716
CITRUS	.002748	.001600	.002956	.007108	463,610
CLAY	.002604	.001890	.003135	.007460	484,239
COLLIER	.008626	.002552	.005538	.016366	1,061,023
COLUMBIA	.003329	.000872	.002823	.007060	445,838
DADE	.009170	.038963	.063285	.114189	7,072,090
DESDOTO	.002659	.000478	.000992	.004140	262,082
DIXIE	.003093	.000204	.000459	.003751	238,406
DUVAL	.003590	.013822	.032070	.050315	3,140,796
ESCAMBIA	.003199	.005863	.011835	.021035	1,326,406
FLAGLER	.002128	.000355	.000709	.003117	202,607
FRANKLIN	.003215	.000186	.000408	.003820	241,771
GADSDEN	.002246	.000995	.001635	.004948	309,497
GILCHRIST	.001492	.000155	.000248	.001888	120,282
GLADES	.004121	.000153	.000394	.004669	296,294
GULF	.002739	.000250	.000427	.003440	216,825
HAMILTON	.002175	.000204	.001725	.004125	260,495
HARDEE	.002676	.000468	.000892	.004065	256,179
HENDRY	.004960	.000503	.001304	.006742	429,525
HERNANDO	.002073	.001500	.003241	.006455	432,508
HIGHLANDS	.004598	.001288	.002908	.008726	558,186
HILLSBOROUGH	.005204	.016588	.034220	.056030	3,555,278
HOLMES	.002086	.000344	.000998	.003462	217,587
INDIAN RIVER	.002212	.001693	.003987	.007736	500,933
JACKSON	.003966	.000906	.003203	.008174	512,549
JEFFERSON	.002516	.000256	.001281	.004072	257,258
LAFAYETTE	.002309	.000100	.000161	.002574	163,127
LAKE	.004850	.002752	.005904	.013446	857,273
LEE	.004298	.005855	.011840	.021407	1,395,973
LEON	.002979	.003733	.008195	.014989	946,199
LEVY	.004859	.000497	.001297	.006666	422,289
LIBERTY	.003477	.000100	.000317	.003903	247,166
MADISON	.003000	.000346	.001096	.004478	281,949
MANATEE	.003557	.003778	.006890	.014257	902,911
MARION	.006844	.003496	.009155	.019143	1,237,416
MARTIN	.002844	.001792	.003932	.008419	543,841
MONROE	.008201	.001566	.003422	.013242	837,152
NASSAU	.002748	.000882	.002659	.006251	399,185
OKALOOSA	.004176	.003020	.005975	.012972	836,009
OKEECHOBEE	.003709	.000544	.001579	.005808	370,177
ORANGE	.004185	.012284	.029215	.045506	2,899,723
OSCEOLA	.006288	.001714	.004602	.012155	800,020
PALM BEACH	.009330	.015797	.030070	.054110	3,503,547
PASCO	.003241	.005166	.008645	.016869	1,082,350
PINELLAS	.001812	.017717	.030075	.050583	3,148,539
POLK	.008395	.008112	.017920	.034571	2,185,202
PUTNAM	.003456	.001259	.002469	.007222	455,994
ST. JOHNS	.002925	.001524	.004727	.008969	582,433
ST. LUCIE	.002545	.002574	.005462	.010245	671,613
SANTA ROSA	.004850	.001404	.003111	.009398	594,429
SARASOTA	.002491	.005271	.009750	.017432	1,111,548
SEMINOLE	.001462	.005093	.008645	.014721	964,797
SUMTER	.002411	.000608	.004109	.007143	452,439
SUWANNEE	.002887	.000562	.002038	.005497	348,279
TAYLOR	.004404	.000396	.001381	.006209	392,330
UNION	.001045	.000237	.000554	.001860	116,537
VOLUSIA	.005230	.006800	.012960	.024832	1,586,203
WAKULLA	.002604	.000291	.000480	.003364	214,223
WALTON	.004796	.000568	.001510	.006853	436,317
WASHINGTON	.002604	.000332	.000751	.003728	234,027
TOTAL	.250000	.250000	.500000	1.000000	\$ 63,473,500

Source: Florida Consensus Estimating Conference on State
Transportation Trust Fund Revenues, April 30, 1987.

Note: The estimated revenues listed above have been
adjusted to include F.A.T.S.O. fees and have had
the State 6 percent service charge deducted.

One-Cent Voted Gas Tax

(Chapter 336.021, Florida Statutes)

Authorized in 1972 and administered by the Department of Revenue, a One-Cent Voted Gas Tax is a local option tax that can be levied for every gallon of motor fuel and special fuel sold in a county or unincorporated area in a county.

In order to levy this tax, which may be used to fund local transportation-related expenditures, the governing body of the county has the authority to draft a referendum for the number of years this tax is to remain in effect and submit the referendum to a public vote.

Section 336.021(4), F.S., requires the county to send a certified copy of the ordinance proposing the levy of this tax to the DOR within 10 days of local approval. In addition, within 10 days after passage of the referendum, the county must notify the DOR of the time period during which the tax will be levied.

Senate Bill 145, passed by the Legislature during the 1987 Session, added a new section 5 to s. 336.021, F.S., which clarifies the notification process a county must undertake prior to levying or rescinding the levy of the voted gas tax:

"The tax shall not take effect until at least 60 days after the county notifies the department of passage of the referendum. No decision to rescind the tax shall take effect until at least 60 days after the county notifies the department of such a decision."

Table 7 lists those counties which are currently levying this local option tax.

Table 7
 Counties Currently Levying the One-Cent
 Voted Gas Tax

<u>County</u>	<u>Effective Date of Levy</u>
Alachua	1-1-81
Clay	1-1-81
Collier	6-1-80
Columbia	1-1-81
DeSoto	10-1-82
Hendry	1-1-83
Hillsborough	10-1-80
Jackson	1-1-86
Lake	1-1-83
Lee	1-1-82
Manatee	10-1-82
Osceola	1-1-87
Volusia	11-1-82

Source: The Department of Revenue (DOR)

*Note : DeSoto county's voted gas tax levy is scheduled to expire August 31, 1987, according to the ordinance filed with DOR.

Table 8
 Proceeds of the Local Option Gas Tax By County
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year
 (Thousands of Gallons/Dollars)

County	1987-88 Gallons Sold	Tax Distribution Per \$.01 Tax
ALACHUA	101372.85	927.46
BAKER	7396.23	67.67
BAY	81122.09	742.19
BRADFORD	12703.27	116.22
BREVARD	178122.29	1629.64
BROWARD	605053.92	5535.64
CALHOUN	7582.60	69.37
CHARLOTTE	46022.54	421.06
CITRUS	44143.65	403.87
CLAY	45825.35	419.26
COLLIER	71379.85	653.05
COLUMBIA	40253.49	368.28
DADE	844680.01	7728.05
DESOTO	12267.32	112.23
DIXIE	6079.08	55.62
DUVAL	443826.61	4060.57
ESCAMBIA	141924.11	1298.46
FLAGLER	13053.62	119.43
FRANKLIN	6234.64	57.04
GADSDEN	22340.00	204.39
GILCHRIST	4057.13	37.12
GLADES	8059.60	73.74
GULF	6234.96	57.04
HAMILTON	29006.87	265.38
HARDEE	10246.97	93.75
HENDRY	11727.16	107.29
HERNANDO	45443.12	415.76
HIGHLANDS	36297.89	332.09
HILLSBOROUGH	464334.19	4248.19
HOLMES	16198.01	148.20
INDIAN RIVER	41189.84	376.85
JACKSON	43235.54	395.56
JEFFERSON	17548.44	160.55
LAFAYETTE	2164.44	19.80
LAKE	71088.57	650.39
LEE	158030.90	1445.82

Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year
 (Thousands of Gallons/Dollars)

County	1987-88 Gallons Sold	Tax Distribution Per \$.01 Tax
LEON	107177.09	980.56
LEVY	18336.66	167.76
LIBERTY	4586.98	41.97
MADISON	23607.94	215.99
MANATEE	97593.09	892.88
MARION	131172.67	1200.10
MARTIN	45941.48	420.32
MONROE	38636.47	353.49
NASSAU	40581.77	371.28
OKALDOSA	88249.86	807.40
OKEECHOBEE	20730.02	189.66
ORANGE	406344.83	3717.65
OSCEOLA	65642.63	600.57
PALM BEACH	394183.68	3606.42
PASCO	115010.50	1052.23
PINELLAS	395066.80	3614.47
POLK	222835.46	2038.72
PUTNAM	33954.81	310.65
ST. JOHNS	59404.50	543.49
ST. LUCIE	75653.93	692.16
SANTA ROSA	42953.57	392.98
SARASOTA	117096.20	1071.31
SEMINOLE	124410.67	1138.23
SUMTER	55918.75	511.60
SUWANNEE	27727.93	253.68
TAYLOR	18181.81	166.35
UNION	9154.26	83.75
VOLUSIA	176986.95	1619.25
WAKULLA	7174.32	65.64
WALTON	23316.19	213.32
WASHINGTON	9308.77	85.17
TOTAL	6693200.00	61236.09

Source: Florida Department of Revenue Motor Fuel and Special Fuel Consumption Reports. Total gallonage estimate comes from the April 1987 Transportation Revenue Estimating Conference.

ADDENDUM TO TABLE 8

FACTORS IMPACTING NET GAS TAX REVENUE

The estimates shown in the last column of Table 8 reflect gross proceeds (tax rate times gallons sold) less the collection allowance granted to retail dealers (3% of the first \$2,000 per month in taxes and 1% of the remainder), and less the 6% General Revenue Fund service charge imposed pursuant to s. 215.22, Florida Statutes.

When estimating first time revenues from a new levy, or an increase in rate, note that monies will not be available for distribution to the local government until the month following the month of imposition.

Chapter V

TWO-CENT CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES

(Chapter 210.20, Florida Statutes)

Florida began taxing cigarettes at the rate of 3 cents per pack in 1943. The rate of taxation has gradually increased over the years until FY 1985-86, when Chapter 86-123, Laws of Florida instituted the current rate of 24 cents per pack.

Administered the Department of Business Regulation, all cigarette collections are deposited into the Cigarette Tax Collection Trust Fund. After a six percent service charge has been deducted, distributions of cigarette tax revenues to municipalities and counties are made from the Cigarette Tax Collection Trust Fund as follows:

2 cents	Municipal Financial Assistance Trust Fund to qualified municipalities according to population
11 cents	Municipal Revenue Sharing Trust Fund
1 cent	County Revenue Sharing Trust Fund
10 Cents	State General Revenue Fund

As indicated above, two cents of the twenty-four cents of tax levied on each pack of cigarettes is distributed monthly to municipalities. For each pack of cigarettes sold, two cents is allocated to the county of sale. This allocation is distributed

to eligible municipalities within the county by the following formula:

Municipal Funds = Apportionment Factor x County Allocation

Apportionment Factor = $\frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$

Only those municipalities qualified to receive Municipal Revenue Sharing funds, as determined by s. 218.23, Florida Statutes, may receive 2-cent Cigarette Tax distributions.

The estimated 2-Cent Cigarette Tax distribution available to municipalities in State FY 1987-88 is \$25,979,250. The most current population estimates (April 1, 1986) are used to calculate each municipal allocation. The county allocation is based on the number of packs distributed by wholesalers in the county as a percentage of those distributed statewide during the 12 month period of May 1986 through April 1987, times the amount available for distribution and have been adjusted by a factor to reflect the projected growth of cigarette sales in fiscal year 1987-88. Inquiries about this tax may be addressed to the Department of Business Regulation (904-487-3402 or Suncom 277-3402).

Table 1

Municipal Financial Assistance Trust Fund
2 Cent Cigarette Tax Distribution
State Fiscal Year 1987-88 Estimates

	<u>Net Receipts</u>		<u>Net Receipts</u>
ALACHUA			
ALACHUA	14335.97	ROCKLEDGE	51138.06
ARCHER	4518.87	SATELLITE BEACH	37783.87
GAINESVILLE	267180.09	TITUSVILLE	147491.04
HAWTHORNE	4158.67	WEST MELBOURNE	27389.38
HIGH SPRINGS	9047.57		
LACROSSE	491.18	County Total	835013.03
MICANOPY	2557.42		
NEWBERRY	6902.74	BROWARD	
WALDO	3834.49	COCONUT CREEK	45494.35
County Total	313027.02	COOPER CITY	34508.00
		CORAL SPRINGS	134182.08
BAKER		DANIA	28826.26
GLEN SAINT MARY	4008.69	DAVIE	80038.28
MACCLENNY	30234.06	DEERFIELD BEACH	98760.42
County Total	34242.75	FT. LAUDERDALE	338756.27
		HALLANDALE	85122.89
BAY		HILLSBORO BEACH	3562.59
CALLAWAY	49224.29	HOLLYWOOD	279368.47
CEDAR GROVE	6724.86	LAUDERDALE-BY-THE-SEA	5865.82
LYNN HAVEN	36119.12	LAUDERDALE LAKES	61145.52
MEXICO BEACH	4881.75	LAUDERHILL	95961.07
PANAMA CITY	144866.68	LAZY LAKE VILLAGE	71.84
PANAMA CITY BEACH	15778.50	LIGHTHOUSE POINT	25694.68
PARKER	20253.44	MARGATE	90057.09
SPRINGFIELD	34342.43	MIRAMAR	83571.69
County Total	312191.06	NORTH LAUDERDALE	51786.70
		OAKLAND PARK	55268.48
BRADFORD		PARKLAND	3165.25
BROOKER	2678.10	PEMBROKE PARK	13763.24
HAMPTON	2690.45	PEMBROKE PINES	110337.16
LAWTEY	4307.18	PLANTATION	127258.93
STARKE	35012.83	POMPANO BEACH	154293.79
County Total	44688.56	SEA RANCH LAKES	1284.06
		SUNRISE	118346.83
BREVARD		TAMARAC	77229.95
CAPE CANAVERAL	28021.73	WILTON MANORS	27968.72
COCOA	67186.29	County Total	2231690.44
COCOA BEACH	46730.32		
INDIALANTIC	11393.53	CALHOUN	
INDIAN HARBOUR BEACH	27071.33	ALTHA	2713.11
MALABAR	5788.44	BLOUNTSTOWN	15090.29
MELBOURNE	210089.99	County Total	17803.40
MELBOURNE BEACH	11576.88		
MELBOURNE VILLAGE	3876.42	CHARLOTTE	
PALM BAY	159146.49	PUNTA GORDA	209149.31
PALM SHORES	329.27	County Total	209149.31

	<u>Net Receipts</u>		<u>Net Receipts</u>
CITRUS		DESOTO	
CRYSTAL RIVER	81152.23	ARCADIA	49857.34
INVERNESS	118083.09		
	-----	County Total	49857.34
County Total	199235.32		
CLAY		DIXIE	
GREEN COVE SPRINGS	47725.47	CROSS CITY	22328.99
KEYSTONE HEIGHTS	12620.69	HORSESHOE BEACH	3177.21
ORANGE PARK	107970.75		
PENNEY FARMS	7464.81	County Total	25506.20

County Total	175781.71	DUVAL	
COLLIER		ATLANTIC BEACH	21948.69
EVERGLADES	8884.49	BALDWIN	4081.33
NAPLES	318064.67	JACKSONVILLE	1405953.77
	-----	JACKSONVILLE BEACH	42812.42
County Total	326949.16	NEPTUNE BEACH	14480.88

COLUMBIA		County Total	1489277.09
FORT WHITE	4057.57	ESCAMBIA	
LAKE CITY	96612.51	CENTURY	24179.93
	-----	PENSACOLA	558715.67
County Total	100670.08		-----
DADE		County Total	582895.60
BAL HARBOUR	5096.33	FLAGLER	
BAY HARBOR ISLANDS	8107.04	BEVERLY BEACH	3013.58
BISCAYNE PARK	5041.62	BUNNELL	16619.62
CORAL GABLES	69589.56	FLAGLER BEACH	25113.19
EL PORTAL	3212.97		-----
FLORIDA CITY	10593.86	County Total	44746.40
GOLDEN BEACH	1057.73	FRANKLIN	
HIALEAH	267116.17	APALACHICOLA	18605.24
HIALEAH GARDENS	5630.16	CARRABELLE	9436.83
HOMESTEAD	37701.88		-----
INDIAN CREEK VILLAGE	182.37	County Total	28042.07
ISLANDIA	19.89	GADSDEN	
MEDLEY	883.65	CHATTAHOOCHEE	12926.09
MIAMI	614490.36	GREENSBORO	2432.59
MIAMI BEACH	160691.80	GRETNA	7167.67
MIAMI SHORES	15028.69	HAVANA	12275.67
MIAMI SPRINGS	20096.84	QUINCY	37421.06
NORTH BAY	7830.17		-----
NORTH MIAMI	71167.87	County Total	72223.08
NORTH MIAMI BEACH	59544.46	GILCHRIST	
OPA-LOCKA	24087.36	BELL	1193.30
SOUTH MIAMI	17691.25	FANNING SPRINGS (PART)	1268.61
SURFSIDE	6542.00	TRENTON	8248.86
SWEETWATER	16058.24		-----
VIRGINIA GARDENS	3574.39	County Total	10710.77
WEST MIAMI	9778.18		
METRO DADE	1497872.49		

County Total	2938687.33		

	<u>Net Receipts</u>
GLADES	
MOORE HAVEN	9408.31
County Total	9408.31
GULF	
PORT ST. JOE	19484.30
WARD RIDGE	599.74
WEWAHITCHKA	8874.23
County Total	28958.27
HAMILTON	
JASPER	10885.71
JENNINGS	4307.98
WHITE SPRINGS	4177.13
County Total	19370.83
HARDEE	
BOWLING GREEN	14406.68
WAUCHULA	20277.67
ZOLFO SPRINGS	9815.74
County Total	44500.09
HENDRY	
CLEWISTON	42372.68
LA BELLE	21130.64
County Total	63503.32
HERNANDO	
BROOKSVILLE	167330.81
WEEKI WACHEE	188.30
County Total	167519.11
HIGHLANDS	
AVON PARK	60989.31
LAKE PLACID	7489.66
SEBRING	72216.56
County Total	140695.53
HILLSBOROUGH	
PLANT CITY	98265.27
TAMPA	1506036.48
TEMPLE TERRACE	67080.88
County Total	1671382.63
HOLMES	
BONIFAY	22549.64
ESTO	3028.43
NOMA	2533.48
PONCE DE LEON	4077.06

	<u>Net Receipts</u>
WESTVILLE	3280.10
County Total	35468.71
INDIAN RIVER	
FELLSMERE	12476.01
INDIAN RIVER SHORES	12970.55
SEBASTIAN	47656.10
VERO BEACH	129840.39
County Total	202943.04
JACKSON	
ALFORD	4376.47
BASCOM	1063.21
CAMPBELLTON	2785.78
COTTONDALE	8868.34
GRACEVILLE	23580.21
GRAND RIDGE	5340.78
GREENWOOD	4862.75
JACOB CITY	2472.58
MALONE	7269.40
MARIANNA	56111.18
SNEADS	14390.44
County Total	131121.14
JEFFERSON	
MONTICELLO	19361.50
County Total	19361.50
LAFAYETTE	
MAYO	9753.52
County Total	9753.52
LAKE	
ASTATULA	5198.00
CLERMONT	32495.45
EUSTIS	63795.05
FRUITLAND PARK	14180.22
GROVELAND	11251.70
HOWEY-IN-THE-HILLS	3502.54
LADY LAKE	16072.33
LEESBURG	76837.87
MASCOTTE	9077.89
MINNEOLA	5166.11
MONTVERDE	2381.09
MOUNT DORA	34727.72
TAVARES	33287.38
UMATILLA	11166.66
County Total	319140.00

	<u>Net Receipts</u>		<u>Net Receipts</u>
LEE		SEWALLS POINT	23704.15
CAPE CORAL	401682.28	STUART	173050.09
FORT MYERS	329138.30		
SANIBEL	39297.10	County Total	208606.31
County Total	770117.68		
LEON		MONROE	
TALLAHASSEE	302217.35	KEY COLONY BEACH	9294.79
County Total	302217.35	KEY WEST	214320.19
		LAYTON	908.21
		County Total	224523.19
LEVY		NASSAU	
BRONSON	6594.24	CALLAHAN	6990.61
CEDAR KEY	6026.25	FERNANDINA BEACH	66325.89
CHIEFLAND	13901.93	HILLIARD	16573.76
FANNING SPRINGS (PART)	1385.34	County Total	89890.26
INGLIS	10715.64		
OTTER CREEK	928.18	OKALOOSA	
WILLISTON	16949.69	CINCO BAYOU	1590.68
YANKEETOWN	4391.54	CRESTVIEW	34313.18
County Total	60892.80	DESTIN	25933.22
		FT. WALTON BEACH	91605.48
LIBERTY		LAUREL HILL	2651.13
BRISTOL	6695.17	MARY ESTHER	16815.73
County Total	6695.17	NICEVILLE	41668.57
		SHALIMAR	1622.57
MADISON		VALPARAISO	26001.00
GREENVILLE	5893.78	County Total	242201.57
LEE	1372.30		
MADISON	19441.81	OKEECHOBEE	
County Total	26707.89	OKEECHOBEE	96342.85
		County Total	96342.85
MANATEE		ORANGE	
ANNA MARIA	13982.31	APOPKA	62334.34
BRADENTON	309398.07	BELLE ISLE	22408.37
BRADENTON BEACH	14073.75	EATONVILLE	18657.13
HOLMES BEACH	36319.09	EDGEWOOD	6738.08
LONGBOAT KEY (PART)	21779.82	MAITLAND	65059.30
PALMETTO	76678.25	OAKLAND	4763.37
County Total	472231.29	OCOE	78811.50
		ORLANDO	1048253.15
MARION		WINDERMERE	9894.79
BELLEVIEW	22502.44	WINTER GARDEN	55320.23
DUNNELLON	16481.59	WINTER PARK	161402.56
MCINTOSH	4572.43	County Total	1533642.83
OCALA	400035.99		
REDDICK	6560.45	OSCEOLA	
County Total	450152.91	KISSIMMEE	170492.67
		ST. CLOUD	74644.10
MARTIN		County Total	245136.77
JUPITER ISLAND	6859.14		
OCEAN BREEZE PARK	4992.93		

Net Receipts

Net Receipts

PALM BEACH

ATLANTIS	6372.78
BELLE GLADE	67646.82
BOCA RATON	219841.33
BOYNTON BEACH	165089.75
BRINY BREEZE	1453.37
CLOUD LAKE	582.92
DELRAY BEACH	168575.48
GLEN RIDGE	870.45
GOLF VILLAGE	492.33
GOLFVIEW	815.31
GREENACRES CITY	97919.51
GULF STREAM	2075.68
HAVERHILL	4982.43
HIGHLAND BEACH	12119.32
HYPOLUXO	3391.20
JUNO BEACH	7554.39
JUPITER	86930.59
JUPITER INLET COLONY	1543.96
LAKE CLARKE SHORES	12824.34
LAKE PARK	26763.33
LAKE WORTH	106887.88
LANTANA	31694.55
MANALAPAN	1449.43
MANGONIA PARK	5273.89
NORTH PALM BEACH	49107.46
OCEAN RIDGE	5931.65
PAHOKEE	25959.84
PALM BEACH	41958.75
PALM BEACH GARDENS	84248.35
PALM BEACH SHORES	4946.98
PALM SPRINGS	38988.99
RIVIERA BEACH	109077.79
ROYAL PALM BEACH	30272.69
SOUTH BAY	14301.35
SOUTH PALM BEACH	5553.54
TEQUESTA VILLAGE	16058.00
WEST PALM BEACH	267259.10

County Total 1726815.55

PASCO

DADE CITY	119341.33
NEW PORT RICHEY	239858.80
PORT RICHEY	48148.18
SAINT LEO	17035.63
SAN ANTONIO	11798.14
ZEPHYRHILLS	119947.78

County Total 556129.86

PINELLAS

BELLEAIR	14199.27
BELLEAIR BEACH	6155.88
BELLEAIR BLUFFS	8922.80
BELLEAIR SHORE	257.39
CLEARWATER	349576.61

DUNEDIN	117876.83
GULFPORT	41307.29
INDIAN ROCKS BEACH	15479.06
INDIAN SHORES	4911.83
KENNETH CITY	15164.48
LARGO	223870.88
MADEIRA BEACH	18553.43
NORTH REDINGTON BEACH	4332.71
OLDSMAR	21209.54
PINELLAS PARK	145567.55
REDINGTON BEACH	6130.85
REDINGTON SHORES	9466.18
SAFETY HARBOR	44685.52
ST. PETERSBURG	868643.61
ST. PETERSBURG BEACH	35662.62
SEMINOLE	25992.67
SOUTH PASADENA	18803.67
TARPON SPRINGS	57333.31
TREASURE ISLAND	24741.48

County Total 2078845.46

POLK

AUBURNDALE	44805.70
BARTOW	95555.78
DAVENPORT	10458.38
DUNDEE	14210.26
EAGLE LAKE	12070.51
FORT MEADE	33714.19
FROSTPROOF	18583.55
HAINES CITY	73906.24
HIGHLAND PARK	1090.39
HILLCREST HEIGHTS	1201.78
LAKE ALFRED	19580.14
LAKE HAMILTON	8899.00
LAKE WALES	51670.47
LAKELAND	359670.80
MULBERRY	17047.62
POLK CITY	5305.40
WINTER HAVEN	143632.65

County Total 911402.86

PUTNAM

CRESCENT CITY	16999.53
INTERLACHEN	10348.43
PALATKA	106142.68
POMONA PARK	9187.28
WELAKA	5367.74

County Total 148045.66

ST JOHNS

HASTINGS	6254.91
ST. AUGUSTINE	124141.49

	<u>Net Receipts</u>
ST. AUGUSTINE BEACH	30181.24
County Total	160577.63
ST LUCIE	
FORT PIERCE	164719.29
PORT ST. LUCIE	150778.30
County Total	315497.59
SANTA ROSA	
GULF BREEZE	62689.70
MILTON	79032.12
County Total	141721.82
SARASOTA	
LONGBOAT KEY (PART)	29155.71
NORTH PORT	67154.64
SARASOTA	402382.07
VENICE	115365.19
County Total	614057.61
SEMINOLE	
ALTAMONTE SPRINGS	130120.09
CASSELBERRY	77071.98
LAKE MARY	18900.12
LONGWOOD	56973.52
OVIEDO	21318.81
SANFORD	124974.32
WINTER SPRINGS	78635.97
County Total	507994.82
SUMTER	
BUSHNELL	12879.12
CENTER HILL	7704.64
COLEMAN	9169.47
WEBSTER	7267.09
WILDWOOD	32235.84
County Total	69256.16
SUWANNEE	
BRANFORD	3202.97
LIVE OAK	32568.03
County Total	35771.00
TAYLOR	
PERRY	47159.13
County Total	47159.13

	<u>Net Receipts</u>
UNION	
LAKE BUTLER	19640.87
RAIFORD	2222.79
WORTHINGTON SPRINGS	1964.28
County Total	23824.94
VOLUSIA	
DAYTONA BEACH	268061.39
DAYTONA BEACH SHORES	7816.02
DELAND	75220.56
EDGEWATER	50545.40
HOLLY HILL	50824.70
LAKE HELEN	10938.76
NEW SMYRNA BEACH	67770.85
OAK HILL	4935.95
ORANGE CITY	16744.68
ORMOND BEACH	132478.48
PIERSON	5164.89
PONCE INLET	6501.90
PORT ORANGE	132940.94
SOUTH DAYTONA	56987.77
County Total	886932.29
WAKULLA	
ST. MARKS	11539.71
SOPCHOPPY	14699.82
County Total	26239.53
WALTON	
DEFUNIAK SPRINGS	50534.83
FREEPORT	7071.43
PAXTON	5484.67
County Total	63090.93
WASHINGTON	
CARYVILLE	3395.47
CHIPLEY	19344.06
EBRO	1169.30
VERNON	5059.48
WAUSAU	2046.28
County Total	31014.59
State Total	25979250.02

Chapter VI

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS

(Chapters 145 and 230, Florida Statutes)

In 1973, the Florida Legislature enacted the County Officials Salary Act which requires annual recomputation of authorized salaries for nine county officers.

Chapter 145, F.S., provides the salary schedules for the annual compensation of seven county officers:

- * Clerks of the Circuit Court
- * County Comptrollers
- * County Commissioners
- * Property Appraisers
- * Sheriffs
- * Supervisors of Elections
- * Tax Collectors

Chapter 230, F.S., provides the salary schedule for the annual compensation of two county officers:

- * District School Board Members
- * Superintendents of Schools

County officials are prohibited from accepting any payment for their official functions in excess of the salaries provided by Chapters 145 and 230, F.S., with criminal penalties prescribed for violations.

A \$2,000 salary supplement is available to both charter and non-charter county officials who qualify under specified certification programs. These officials are: Superintendent of Schools, Clerk of Circuit Court or Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Any special qualification salary received under Chapters 145 and 230 is added after all other salary calculations are completed. The \$2,000 is not an addition to the base salary and, therefore, is not subject to adjustment factors.

General Provisions Under Chapter 145 and Chapter 230

The base salaries of county officials are to be adjusted by a group rate set by statute; an initial factor of 1.292; a cumulative annual factor which preserves previous annual factors; and an annual factor which increases salaries for all officials at a rate equal to the average percentage increase in state Career Service employee salaries, not to exceed 1.07. For fiscal year 1987-88, the factors used to calculate the estimated salaries are:

Initial Factor	1.292
Annual Factor	1.07
Cumulative Factor	1.5061

Although not officially required by law, since fiscal year 1985-86, the Florida ACIR has computed the estimated and actual salaries of county officials.

Barring any legislative revisions to Chapters 145 and 230, Florida Statutes, the single factor that may vary from those quoted above is the annual factor which will be certified by the Department of Administration after the 1987 Legislative Session.

Official fiscal year 1987-88 salaries will be calculated and distributed after the annual factor is certified by the Department of Administration which is generally in August of each year. Questions pertaining to the computation of county officer's salaries may be addressed to the ACIR at (904) 488-9627 or SUNCOM 278-9627.

Limitations and Exclusions of the Act

1. No supplementary compensation from fees, costs, salaries, commissions, etc., payable to the official's office is permissible, and all general and special acts providing it are repealed (section 145.17, F.S.).
2. Charter and Consolidated counties are excluded from coverage, except for special salary supplements cited previously. Thus, with the exception of salary supplements, Broward, Charlotte, Dade, Duval, Hillsborough, Palm Beach, Pinellas, Sarasota, and Volusia counties are not statutorily required to follow the salary provisions outlined in this Act.

Population Data Employed

The County Officials Salary Act divides counties into six or seven groups. Salaries are graduated within each group on the basis of population. Therefore, a county official's salary may increase or decrease annually according to changes in county population.

Annual population estimates for counties are the latest available from the Office of the Governor. Table 1 of Chapter VIII in this Handbook, presents the April 1, 1986 population estimates which are pertinent to figuring 1987-88 salaries. The figures may differ from those used in computing revenue sharing payments, since salary computations are based on total population without adjustment for inmates and patients.

The population groupings as determined by the 1986 estimates for the Clerk of the Court, Tax Collector, Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Superintendent of Schools are as follows:

Group	Minimum	Maximum
<u>Number</u>	<u>Population</u>	<u>Population</u>
I	0	49,999
II	50,000	99,999
III	100,000	199,999
IV	200,000	399,999
V	400,000	999,999
VI	1,000,000	

The population groupings as determined by the 1986 estimates for School Board Members and County Commissioners are as follows:

Group	Minimum	Maximum
<u>Number</u>	<u>Population</u>	<u>Population</u>
I	0	9,999
II	10,000	49,999
III	50,000	99,999
IV	100,000	199,999
V	200,000	399,999
VI	400,000	999,999
VII	1,000,000	

Salary Computation

To compute the estimated salary for each of the nine county officers, select the population group which includes the subject county population and make the following calculation:

$$\text{Adjusted Salary} = \left[\begin{array}{l} \text{Base} \\ \text{Salary} \end{array} + \begin{array}{l} \text{Population} \\ \text{Above Category} \\ \text{Minimum} \end{array} \times \begin{array}{l} \text{Group} \\ \text{Rate} \end{array} \right] \times \begin{array}{l} \text{Initial} \\ \text{Factor} \end{array} \times \begin{array}{l} \text{Cumulative} \\ \text{Factor} \end{array} \times \begin{array}{l} \text{Annual} \\ \text{Factor} \end{array}$$

Sample Computation of Salary

Alachua County: Tax Collector

Population factor = \$176,090

Base Salary = \$25,450

Group Rate = .02625

Minimum Population = 100,000

Adjusted Salary = 57,148

$$\left[\$25,450 + (176,090 - 100,000) \times .02625 \right] \times 1.292 \times .5061 \times 1.07$$

Table 1
Salary Computation Statistics

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
Clerk of the Court, Comptroller, Tax Collector, Property Appraiser	I	\$ 19,150	\$0.07875
	II	22,300	.06300
	III	25,450	.02625
	IV	28,075	.01575
	V	31,225	.00525
	VI	34,375	.00400
Sheriff Superintendent of Schools	I	21,250	.07875
	II	24,400	.06300
	III	27,550	.02625
	IV	30,175	.01575
	V	33,325	.00525
	VI	36,475	.00400
Supervisor of Elections	I	15,128	.075
	II	18,128	.060
	III	21,128	.025
	IV	23,628	.015
	V	26,628	.005
	VI	29,628	.004
School Board Members	I	5,000	.083300
	II	5,833	.020830
	III	6,666	.016680
	IV	7,500	.008330
	V	8,333	.004165
	VI	9,166	.001390
	VII	10,000	.0000
County Commissioners	I	4,500	.150
	II	6,000	.075
	III	9,000	.060
	IV	12,000	.045
	V	16,500	.015
	VI	19,500	.005
	VII	22,500	.000

Table 2
ESTIMATED SALARIES OF COUNTY OFFICIALS 1987-88

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
* ALACHUA	\$ 57,148	\$ 57,148	\$ 57,148	\$ 57,148	\$ 47,951	\$ 61,520	\$ 32,114
BAKER	\$ 42,788	\$ 42,788	\$ 42,788	\$ 42,788	\$ 34,275	\$ 47,160	\$ 13,708
BAY	\$ 54,377	\$ 54,377	\$ 54,377	\$ 54,377	\$ 45,312	\$ 58,749	\$ 27,364
BRADFORD	\$ 43,721	\$ 43,721	\$ 43,721	\$ 43,721	\$ 35,164	\$ 48,094	\$ 14,597
BREVARD	\$ 63,604	\$ 63,604	\$ 63,604	\$ 63,604	\$ 54,100	\$ 67,977	\$ 39,259
* BROWARD	\$ 72,815	\$ 72,815	\$ 72,815	\$ 72,815	\$ 62,931	\$ 77,187	\$ 46,847
CALHOUN	\$ 41,465	\$ 41,465	\$ 41,465	\$ 41,465	\$ 33,014	\$ 45,837	\$ 12,403
* CHARLOTTE	\$ 50,755	\$ 50,755	\$ 50,755	\$ 50,755	\$ 41,863	\$ 55,128	\$ 22,857
CITRUS	\$ 50,008	\$ 50,008	\$ 50,008	\$ 50,008	\$ 41,152	\$ 54,381	\$ 22,146
CLAY	\$ 51,618	\$ 51,618	\$ 51,618	\$ 51,618	\$ 42,684	\$ 55,990	\$ 23,679
COLLIER	\$ 54,120	\$ 54,120	\$ 54,120	\$ 54,120	\$ 45,068	\$ 58,493	\$ 26,924
COLUMBIA	\$ 46,499	\$ 46,499	\$ 46,499	\$ 46,499	\$ 37,809	\$ 50,871	\$ 17,242
* DADE	\$ 78,036	\$ 78,036	\$ 78,036	\$ 78,036	\$ 68,152	\$ 82,408	\$ 46,847
DE SOTO	\$ 43,526	\$ 43,526	\$ 43,526	\$ 43,526	\$ 34,978	\$ 47,899	\$ 14,411
DIXIE	\$ 41,433	\$ 41,433	\$ 41,433	\$ 41,433	\$ 32,985	\$ 45,806	\$ 12,343
* DUVAL	\$ 67,699	\$ 67,699	\$ 67,699	\$ 67,699	\$ 58,000	\$ 72,072	\$ 43,159
ESCAMBIA	\$ 60,849	\$ 60,849	\$ 60,849	\$ 60,849	\$ 51,476	\$ 65,222	\$ 36,635
FLAGLER	\$ 42,739	\$ 42,739	\$ 42,739	\$ 42,739	\$ 34,228	\$ 47,111	\$ 13,661
FRANKLIN	\$ 41,265	\$ 41,265	\$ 41,265	\$ 41,265	\$ 32,825	\$ 45,638	\$ 12,023
GADSDEN	\$ 47,369	\$ 47,369	\$ 47,369	\$ 47,369	\$ 38,638	\$ 51,742	\$ 18,071
GILCHRIST	\$ 41,031	\$ 41,031	\$ 41,031	\$ 41,031	\$ 32,602	\$ 45,404	\$ 11,577
GLADES	\$ 41,043	\$ 41,043	\$ 41,043	\$ 41,043	\$ 32,613	\$ 45,415	\$ 11,600
GULF	\$ 41,771	\$ 41,771	\$ 41,771	\$ 41,771	\$ 33,307	\$ 46,144	\$ 12,740
HAMILTON	\$ 41,387	\$ 41,387	\$ 41,387	\$ 41,387	\$ 32,940	\$ 45,759	\$ 12,254
HARDEE	\$ 43,449	\$ 43,449	\$ 43,449	\$ 43,449	\$ 34,905	\$ 47,822	\$ 14,338
HENDRY	\$ 43,727	\$ 43,727	\$ 43,727	\$ 43,727	\$ 35,169	\$ 48,099	\$ 14,602
HERNANDO	\$ 49,532	\$ 49,532	\$ 49,532	\$ 49,532	\$ 40,698	\$ 53,905	\$ 21,693
HIGHLANDS	\$ 47,768	\$ 47,768	\$ 47,768	\$ 47,768	\$ 39,017	\$ 52,140	\$ 20,012
* HILLSBOROUGH	\$ 69,115	\$ 69,115	\$ 69,115	\$ 69,115	\$ 59,349	\$ 73,488	\$ 44,508
HOLMES	\$ 42,526	\$ 42,526	\$ 42,526	\$ 42,526	\$ 34,026	\$ 46,899	\$ 13,459
INDIAN RIVER	\$ 50,369	\$ 50,369	\$ 50,369	\$ 50,369	\$ 41,495	\$ 54,741	\$ 22,489
JACKSON	\$ 46,779	\$ 46,779	\$ 46,779	\$ 46,779	\$ 38,076	\$ 51,151	\$ 17,509
JEFFERSON	\$ 41,790	\$ 41,790	\$ 41,790	\$ 41,790	\$ 33,324	\$ 46,162	\$ 12,757
LAFAYETTE	\$ 40,637	\$ 40,637	\$ 40,637	\$ 40,637	\$ 32,226	\$ 45,009	\$ 10,826
LAKE	\$ 54,633	\$ 54,633	\$ 54,633	\$ 54,633	\$ 45,556	\$ 59,006	\$ 27,803
LEE	\$ 60,992	\$ 60,992	\$ 60,992	\$ 60,992	\$ 51,612	\$ 65,365	\$ 36,771
LEON	\$ 56,918	\$ 56,918	\$ 56,918	\$ 56,918	\$ 47,732	\$ 61,291	\$ 31,721
LEVY	\$ 43,677	\$ 43,677	\$ 43,677	\$ 43,677	\$ 35,122	\$ 48,049	\$ 14,555
LIBERTY	\$ 40,621	\$ 40,621	\$ 40,621	\$ 40,621	\$ 32,211	\$ 44,993	\$ 10,796
MADISON	\$ 42,449	\$ 42,449	\$ 42,449	\$ 42,449	\$ 33,952	\$ 46,821	\$ 13,385

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
MANATEE	\$ 57,137	\$ 57,137	\$ 57,137	\$ 57,137	\$ 47,941	\$ 61,510	\$ 32,096
MARION	\$ 56,630	\$ 56,630	\$ 56,630	\$ 56,630	\$ 47,457	\$ 61,002	\$ 31,226
MARTIN	\$ 50,890	\$ 50,890	\$ 50,890	\$ 50,890	\$ 41,991	\$ 55,262	\$ 22,985
MONROE	\$ 49,378	\$ 49,378	\$ 49,378	\$ 49,378	\$ 40,551	\$ 53,751	\$ 21,546
NASSAU	\$ 46,726	\$ 46,726	\$ 46,726	\$ 46,726	\$ 38,026	\$ 51,099	\$ 17,459
OKALOOSA	\$ 55,324	\$ 55,324	\$ 55,324	\$ 55,324	\$ 46,214	\$ 59,696	\$ 28,987
OKEECHOBEE	\$ 44,228	\$ 44,228	\$ 44,228	\$ 44,228	\$ 35,646	\$ 48,600	\$ 15,079
* ORANGE	\$ 66,957	\$ 66,957	\$ 66,957	\$ 66,957	\$ 57,294	\$ 71,330	\$ 42,452
OSCEOLA	\$ 50,701	\$ 50,701	\$ 50,701	\$ 50,701	\$ 41,811	\$ 55,073	\$ 22,806
* PALM BEACH	\$ 68,862	\$ 68,862	\$ 68,862	\$ 68,862	\$ 59,108	\$ 73,235	\$ 44,266
PASCO	\$ 59,933	\$ 59,933	\$ 59,933	\$ 59,933	\$ 50,604	\$ 64,306	\$ 35,763
* PINELLAS	\$ 69,561	\$ 69,561	\$ 69,561	\$ 69,561	\$ 59,773	\$ 73,933	\$ 44,932
POLK	\$ 64,278	\$ 64,278	\$ 64,278	\$ 64,278	\$ 54,742	\$ 68,651	\$ 39,901
PUTNAM	\$ 47,543	\$ 47,543	\$ 47,543	\$ 47,543	\$ 38,804	\$ 51,915	\$ 19,798
ST JOHNS	\$ 49,460	\$ 49,460	\$ 49,460	\$ 49,460	\$ 40,629	\$ 53,832	\$ 21,624
ST LUCIE	\$ 54,174	\$ 54,174	\$ 54,174	\$ 54,174	\$ 45,119	\$ 58,546	\$ 27,016
SANTA ROSA	\$ 48,388	\$ 48,388	\$ 48,388	\$ 48,388	\$ 39,609	\$ 52,761	\$ 20,603
* SARASOTA	\$ 59,918	\$ 59,918	\$ 59,918	\$ 59,918	\$ 50,590	\$ 64,291	\$ 35,749
SEMINOLE	\$ 59,809	\$ 59,809	\$ 59,809	\$ 59,809	\$ 50,485	\$ 64,181	\$ 35,644
SUMTER	\$ 44,552	\$ 44,552	\$ 44,552	\$ 44,552	\$ 35,955	\$ 48,924	\$ 15,388
SUWANNEE	\$ 44,109	\$ 44,109	\$ 44,109	\$ 44,109	\$ 35,533	\$ 48,481	\$ 14,966
TAYLOR	\$ 42,868	\$ 42,868	\$ 42,868	\$ 42,868	\$ 34,351	\$ 47,240	\$ 13,784
UNION	\$ 41,605	\$ 41,605	\$ 41,605	\$ 41,605	\$ 33,149	\$ 45,978	\$ 12,582
* VOLUSIA	\$ 62,358	\$ 62,358	\$ 62,358	\$ 62,358	\$ 52,913	\$ 66,730	\$ 38,072
WAKULLA	\$ 42,099	\$ 42,099	\$ 42,099	\$ 42,099	\$ 33,619	\$ 46,471	\$ 13,052
WALTON	\$ 44,202	\$ 44,202	\$ 44,202	\$ 44,202	\$ 35,622	\$ 48,574	\$ 15,055
WASHINGTON	\$ 42,388	\$ 42,388	\$ 42,388	\$ 42,388	\$ 33,894	\$ 46,760	\$ 13,327

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION

* DENOTES CHARTER COUNTY

Table 3

ESTIMATED SALARIES OF COUNTY SCHOOL DISTRICT OFFICIALS 1987-88

	SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
* ALACHUA	\$ 60,370	\$ 16,619	MANATEE	\$ 60,360	\$ 16,615
BAKER	\$ 46,279	\$ 12,249	MARION	\$ 59,862	\$ 16,457
BAY	\$ 57,651	\$ 15,756	MARTIN	\$ 54,229	\$ 14,778
BRADFORD	\$ 47,195	\$ 12,491	MONROE	\$ 52,746	\$ 14,386
BREVARD	\$ 66,706	\$ 18,362	NASSAU	\$ 50,144	\$ 13,271
* BROWARD	\$ 75,744	\$ 20,432	OKALOOSA	\$ 58,580	\$ 16,051
CALHOUN	\$ 44,980	\$ 11,869	OKEECHOBEE	\$ 47,692	\$ 12,623
* CHARLOTTE	\$ 54,097	\$ 14,743	* ORANGE	\$ 69,997	\$ 19,233
CITRUS	\$ 53,364	\$ 14,549	OSCEOLA	\$ 54,044	\$ 14,729
CLAY	\$ 54,943	\$ 14,967	* PALM BEACH	\$ 71,866	\$ 19,728
COLLIER	\$ 57,399	\$ 15,676	PASCO	\$ 63,104	\$ 17,410
COLUMBIA	\$ 49,921	\$ 13,212	* PINELLAS	\$ 72,551	\$ 19,909
* DADE	\$ 80,868	\$ 20,432	POLK	\$ 67,367	\$ 18,537
DE SOTO	\$ 47,003	\$ 12,441	PUTNAM	\$ 50,945	\$ 13,909
DIXIE	\$ 44,949	\$ 11,836	ST JOHNS	\$ 52,826	\$ 14,407
* DUVAL	\$ 70,724	\$ 19,426	ST LUCIE	\$ 57,452	\$ 15,693
ESCAMBIA	\$ 64,003	\$ 17,647	SANTA ROSA	\$ 51,774	\$ 14,128
FLAGLER	\$ 46,230	\$ 12,236	* SARASOTA	\$ 63,089	\$ 17,406
FRANKLIN	\$ 44,785	\$ 11,662	SEMINOLE	\$ 62,982	\$ 17,377
GADSDEN	\$ 50,775	\$ 13,438	SUMTER	\$ 48,010	\$ 12,707
GILCHRIST	\$ 44,555	\$ 11,419	SUWANNEE	\$ 47,575	\$ 12,592
GLADES	\$ 44,566	\$ 11,431	TAYLOR	\$ 46,357	\$ 12,270
GULF	\$ 45,281	\$ 11,985	UNION	\$ 45,118	\$ 11,942
HAMILTON	\$ 44,904	\$ 11,788	* VOLUSIA	\$ 65,483	\$ 18,039
HARDEE	\$ 46,928	\$ 12,421	WAKULLA	\$ 45,603	\$ 12,070
HENDRY	\$ 47,200	\$ 12,493	WALTON	\$ 47,667	\$ 12,616
HERNANDO	\$ 52,897	\$ 14,426	WASHINGTON	\$ 45,886	\$ 12,145
HIGHLANDS	\$ 51,165	\$ 13,967			
* HILLSBOROUGH	\$ 72,114	\$ 19,794			
HOLMES	\$ 46,022	\$ 12,181			
INDIAN RIVER	\$ 53,718	\$ 14,643			
JACKSON	\$ 50,195	\$ 13,285			
JEFFERSON	\$ 45,299	\$ 11,990			
LAFAYETTE	\$ 44,168	\$ 11,010			
LAKE	\$ 57,903	\$ 15,836			
LEE	\$ 64,143	\$ 17,684			
LEON	\$ 60,145	\$ 16,547			
LEVY	\$ 47,151	\$ 12,480			
LIBERTY	\$ 44,152	\$ 10,993			
MADISON	\$ 45,946	\$ 12,161			

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION

* DENOTES CHARTER COUNTY

Chapter VII

OPTIONAL TOURIST TAXES

(Chapters 125.104 and 212.0305, Florida Statutes)

Local Option Tourist Development Tax

During the 1977 legislative session, the "Local Option Tourist Development Act" (Chapter 77-209) was adopted (s. 125.0104, Florida Statutes) in order to provide counties with an option to raise additional revenues for tourism related projects or activities.

Subject to a 1%, 2%, or 3% tax are most rents, leases or lets, which have been contracted for periods of six months or less, or living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, and the like. The tax rate is determined by the governing board of the county. The taxes are collected and administered by the Florida Department of Revenue.

A number of significant changes were made to the Local Option Tourist Development Tax during the 1987 Legislature. Committee substitute for House Bill 453 amended Chapter 125.0104, F.S., to allow counties levying the Tourist Development Tax the option of collecting and administering the tax themselves instead of the Department of Revenue. To do so the county, considering this option, must adopt an ordinance which:

1. Allows for collection of the tax in the same manner as imposed under Part I, Chapter 212, F.S.
2. Designates a local official to whom the tax is remitted, and determines official's powers and duties.

3. States that tax revenues must be used in accordance with Chapter 125.0104, F.S.
4. Allows a dealer's credit as required under Part I, Chapter 212, F.S.
5. Specifies requirements for keeping appropriate books, records, and accounts.
6. Allows the county the ability to retain a portion of tax collected for administrative costs, but that portion must not exceed 3% of collections.

CS/HB 453 also amended Chapter 213,053, F.S., to allow the Department of Revenue to share certain confidential information with a county which chooses to collect and administer the Tourist Development Tax. The department will disclose names and addresses of those businesses who, according to the department's records, are subject to collecting the tax under Chapter 125.0104, F.S. Before this can occur, however, the county must provide the department with an authenticated copy of the adopted resolution and assure the department that they (the county) will abide by the confidentiality requirements covered in Chapter 213, F.S. Effective July 1, 1987.

Collections received by the Department of Revenue, less administrative costs, are paid and returned monthly to each county imposing the tax. These funds must then be placed in the Tourist Development Trust Fund for each county to be used exclusively for the following purposes:

- 1) To purchase, construct, remodel, maintain, operate promote or repair one or more publicly owned and operated convention centers, sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district.
- 2) To promote and advertise tourism in the State of Florida.

- 3) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.
- 4) To finance beach improvement and maintenance.

Imposition of the tax, commonly known as the "Resort Tax", is subject to approval of the electors. Given referendum approval for a resort tax, counties may levy the tax at a 1%, 2% or 3% rate. Since May 7, 1986, Chapter 86-4, Laws of Florida, has allowed any county (excluding Dade, Duval and Volusia counties) which has imposed the resort tax for three years to levy the tax at a 3% rate by extraordinary vote of the governing body or by referendum.

Counties Currently Levying the
Tourist Development Tax*

Bay	Escambia	Osceola
Brevard	Flagler	Palm Beach
Broward	Hillsborough	Pinellas
Charlotte	Lake	Polk
Citrus	Lee	St. Johns
Columbia	Manatee	St. Lucie
Dade	Monroe	Volusia
Duval	Orange	Walton

- * All counties currently levy at a 2% rate except Hillsborough, Manatee, Orange, Osceola which currently levy a 3% rate.

The following table shows tourist tax revenues remitted to the department for fiscal years 1984, 1985, and 1986. Please note that these are collections before removal of administrative costs and other adjustments.

Tourist Development Tax Collections
State Fiscal Year
 (Amounts in Thousands)

	Fy 83-84 2 % Tax Collections	Fy 84-85 2 % Tax Collections	Fy 85-86 2 % Tax Collections
Bay	\$0.00	\$0.00	\$436.50
Broward	\$4,362.60	\$4,971.30	\$5,710.20
Charlotte	\$18.80	\$195.70	\$280.00
Columbia	\$0.00	\$85.20	\$199.40
Dade	\$4,275.70	\$4,780.50	\$5,031.20
Duval	\$1,152.20	\$1,247.70	\$1,300.30
Escambia	\$585.20	\$661.30	\$680.60
Hillsborough	\$1,800.30	\$1,940.90	\$2,107.60
Lake	\$0.00	\$115.50	\$288.40
Lee	\$1,857.90	\$2,147.70	\$2,071.30
Manatee	\$504.60	\$560.00	\$653.20
Monroe	\$824.20	\$1,621.20	\$2,107.90
Orange	\$7,192.70	\$8,321.10	\$10,200.30
Osceola	\$1,536.30	\$2,675.00	\$3,140.10
Palm Beach	\$2,431.00	\$3,297.30	\$3,491.60
Pinellas	\$3,597.80	\$3,719.00	\$4,003.10
St Lucie	\$0.00	\$186.80	\$346.80
Volusia	\$2,295.30	\$2,512.10	\$2,681.00
	\$32,434.60	\$39,038.30	\$44,729.50

Note: Zero amount indicate no levy of the Tourist Tax took place that year. Brevard, Citrus, Flagler, Polk, St. Johns, and Walton counties commenced the levy of this tax during Fiscal Year 1986-87. Amounts listed above are before administrative costs and other adjustments were made by the Department of Revenue.

Source: Department of Revenue, Local Option Tourist Development Tax Collection Report.

Convention Development Tax

Initiated in fiscal year 1982-83, an additional levy on the same tax base as the Tourist Development Tax, the Convention Development Tax, is allowed in three counties: Dade at 3%, Duval at 2% and Volusia at 1%.

The three different convention development tax rates are imposed by specific types of local governments. The first of these, is the 3 percent tax which may be imposed by a county as defined in section 125.011(1), F.S. It is levied on the amount of payment by a renter or leasee of living quarters on hotels, or similar housing facilities, except for living quarters or accommodations which are exempt under part 1 of chapter 212. The tax is imposed if the period of the rent or lease is for six months or less (s. 212.057, F.S.).

Secondly, the 2 percent convention tax may be imposed by each county which operates under a government consolidated with one or more municipalities in the county. This tax is levied on each dollar and major fraction of each dollar of the total consideration charged by any person to rent, lease or use any living quarters or accommodations for a period of six months or less. If the receipt of consideration is nonmonetary, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

In addition to this 2 percent convention tax, section 212.0305, F.S., also permits a 1 percent tax for any county chartered under Art. VIII of the Florida Constitution. A county is authorized to levy and impose this convention tax pursuant to s. 212.057, F.S., only if it is

presently levying a tourist advertising or promotion tax as an ad valorem levy under a special taxing district. This 1 percent tax is to be levied on each dollar and major fraction of each dollar of the total consideration notwithstanding the provision of s. 212.0305, F.S. This tourist development tax is applicable only within the special taxing district. Because of this tax, the county is proscribed from imposing an ad valorem tax in such a district.

During the 1986 legislative session, Chapter 86-152, Laws of Florida, consolidated these provisions into s. 212.0305, F.S.

Legislation which passed during the 1987 session also affected this revenue source. Senate Bill 145, allows counties, for the first time, to locally administer the convention development tax outlined in s. 212.0305, Florida Statutes.

Rather than remitting the tax proceeds to the Department of Revenue (and having administrative charges deducted at the state level), the county may adopt an ordinance providing for the collection and administration of the tax on a local basis.

The ordinance must include provisions for collection and administration of this tax in the same manner as the tax imposed under part I of chapter 212 (i.e., the state sales tax procedures). Senate Bill 145 also stipulates that a portion of the tax collected (not to exceed 2 percent of collections) may be retained by the county to cover the costs of administration.

House Bill 380, also passed by the 1987 Legislature, amends Chapter 212.0305, F.S., to allow Volusia County the ability to levy a

1 percent Special Convention Development Tax outside a special taxing district which has levied a Tourist Advertising Ad Valorem Tax. This provision will become effective upon being signed by the Governor into law.

Estimating Optional Tourist Tax Revenue

Besides seasonal factors and normal variation due to general economic conditions, county optional tourist tax revenues can be influenced by a variety of factors. These include the value of the dollar, temporary surpluses or shortages in the stock of hotel and motel rooms, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is no substitute for a working knowledge of local events and conditions.

The following table may be useful in identifying the general trend of potential collections. It represents taxable sales as reported by hotels and motels for state sales tax purposes. Please note that these figures represent all sales by businesses whose primary activity involves transient rentals. Reported amounts, therefore, include restaurant sales, bar sales, room service and the like. However, only room charges are subject to the resort tax.

Based upon experience in those counties which have imposed a resort tax, the Department of Revenue has calculated that taxable room charges represent an average of 64% of total reported hotel and motel sales. However, there is considerable variation from county to county.

Given the considerations above, in order to arrive at a forecast, multiply the taxable sales estimate from Table 2 below, by .64 (64%). Take that result and multiply by .01 (1%), .02 (2%), or .03(3%) depending on the tax rate considered. This will produce an estimate of revenue generated by a tourist tax. This methodology applies to the convention development tax as well since the tax bases are the same.

Table 2
Taxable Sales Reported By Transient Rental Facilities
5 % Sales and Use Tax Base
State Fiscal Years

(Millions of Dollars)

COUNTY	1984-85	1985-86	1986-87E	1987-88E
ALACHUA	24.5	26.6	29.5	31.5
BAKER	0.0	0.0	0.1	0.1
BAY	68.4	75.5	109.6	132.3
BRADFORD	2.3	2.2	2.4	2.6
BREVARD	62.8	71.9	74.5	79.8
BROWARD	366.6	393.8	394.0	400.0
CALHOUN	0.1	0.1	0.1	0.1
CHARLOTTE	8.7	13.6	12.0	12.9
CITRUS	12.5	13.3	12.1	11.4
CLAY	8.6	8.4	10.1	10.8
COLLIER	55.5	89.4	91.0	96.5
COLUMBIA	10.4	10.9	13.0	13.9
DADE	538.0	514.2	557.4	592.7
DESDOT	1.2	1.5	0.9	1.0
DIXIE	0.7	0.6	0.8	0.9
DUVAL	91.8	94.9	113.7	121.7
ESCAMBIA	44.8	44.3	62.2	66.6
FLAGLER	4.7	5.0	6.0	6.5
FRANKLIN	1.8	1.9	2.5	2.7
GADSDEN	0.5	0.4	0.5	0.5
GILCHRIST	0.3	0.2	0.2	0.2
GLADES	0.8	1.1	0.7	0.7
GULF	0.8	0.8	1.2	1.3
HAMILTON	1.6	2.0	1.7	1.8
HARDEE	0.3	0.4	0.4	0.4
HENDRY	1.2	1.2	1.1	0.9
HERNANDO	5.3	6.0	6.3	6.7
HIGHLANDS	8.7	7.4	6.7	7.0
HILLSBOROUGH	207.9	225.2	238.6	250.4
HOLMES	0.8	0.9	1.2	1.3
INDIAN RIVER	15.3	17.0	18.1	20.2
JACKSON	2.5	3.0	3.7	4.3
JEFFERSON	0.1	0.1	0.2	0.2
LAFAYETTE	0.0	0.0	0.0	0.0
LAKE	18.3	21.2	19.8	21.1
LEE	111.4	135.7	147.9	158.3
LEON	29.4	30.5	37.1	39.7
LEVY	1.5	1.7	2.5	3.0
LIBERTY	0.0	0.0	0.1	0.1
MADISON	0.2	0.3	0.4	0.4
MANATEE	28.3	29.5	30.0	30.8
MARION	24.3	25.0	25.5	26.0
MARTIN	15.5	17.0	13.8	14.8
MONROE	123.9	143.9	159.6	173.6
NASSAU	27.3	28.4	35.0	37.4
OKALOOSA	52.9	50.9	56.9	60.9
OKEECHOBEE	1.5	1.9	1.8	2.0
ORANGE	526.8	633.0	752.1	888.1
OSCEOLA	142.8	170.4	201.8	232.8
PALM BEACH	239.7	250.0	267.5	280.6
PASCO	20.6	21.9	23.1	24.0
PINELLAS	179.9	191.3	196.4	200.5
POLK	41.1	45.7	45.9	49.1
PUTNAM	3.4	3.5	3.7	3.9
ST. JOHNS	53.9	55.9	59.5	62.0
ST. LUCIE	28.3	23.5	22.0	23.5
SANTA ROSA	3.4	3.2	4.0	4.3
SARASOTA	91.5	103.6	108.0	112.2
SEMINOLE	20.6	26.4	32.1	37.7
SUMTER	3.6	3.8	3.5	3.3
SUWANNEE	1.0	1.0	1.2	1.3
TAYLOR	2.1	2.1	2.7	2.9
UNION	0.0	0.0	0.0	0.0
VOLUSIA	148.1	153.0	162.5	169.1
WAKULLA	2.2	2.3	2.6	2.8
WALTON	12.1	18.6	26.4	34.6
WASHINGTON	0.2	0.2	0.3	0.3
TOTAL	3505.2	3829.2	4217.9	4580.8

Source: Florida Department of Revenue, County by Kind Sales Tax Summary Reports.

Chapter VIII

COUNTY POPULATION: STATE METHODOLOGIES AND APPLICATIONS

Annual estimates of municipal and county population have been required by state law since 1972. Chapter 72-360, Laws of Florida, commonly known as "the Revenue Sharing Act of 1972," designated separate revenue sharing trust funds for municipalities and counties and utilized two separate formulas to distribute funds. Each formula required annual estimation of population. Annually updated population estimates now play an integral role in calculating municipal and county revenue sharing funding as in all formula-driven state shared revenue programs. For example, local government distributions from the Local Government Half-Cent Sales Tax; the County and Constitutional Gas Taxes; and the Municipal Financial Assistance Trust Fund are determined by formulas which utilize annually estimated population figures.

Tables I and II display official population totals for Florida's counties as distributed to state officials in the spring of 1987. Table I includes the 1980 census county population totals and April 1st county population estimates for the intercensal years, 1981-86. Table II presents the April 1st county population projections for the years, 1987-1990, 1995, and 2000. The population totals presented in these tables refer to the county resident or permanent populations only.

The county population estimates and projections are generated at the Bureau of Economic and Business Research (BEBR), University of Florida and are available to state officials for a variety of applications in the executive and legislative branches of government. Section 186.901, Florida Statutes, specifies the requirements placed on the county population estimates generated by BEBR.

186.901 Population census determination. (1) The Executive Office of the Governor, either through its own resources or by contract, shall produce population estimates of local governmental units as of April 1 of each year, utilizing accepted statistical practices. The population of local governments, as determined by the Executive Office of the Governor, shall apply to any revenue-sharing formula with local governments under the provisions of ss. 218.20-218.26, part II of chapter 218. For municipal annexations or consolidations occurring during the period April 1 through February 28, the Executive Office of the Governor shall determine the population count of the annexed areas as of April 1 and include such in its certification to the Department of Revenue for the annual revenue-sharing calculation.

(2)(a) Population shall be computed as the number of residents, employing the same general guidelines used by the United States Bureau of the Census.

(b) For the purpose of revenue-sharing distribution formulas and distribution proportions for the local government half-cent sales tax, inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, or the Department of Health and Rehabilitative Services shall not be considered to be residents of the governmental unit in which the institutions are located.

(c) Nothing herein shall be construed to prohibit the separate determination of any categories of persons, whether resident or nonresident.

(3) In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.

(4) Estimates of inmates and patients pursuant to paragraph (2)(b) shall be separately stated in population reports issued pursuant to this section.

County Population Estimates (Table I)

During the summer months each year, BEBR generates the April 1st county population estimates for that year. These estimates are distributed to local governments (municipalities and counties) during August and the local governments may contest the estimates before October 1st of that year. The procedure for contesting the estimates involves the completion of a BEBR form that accompanies the estimates when they are distributed to the local governments. A local government challenging an estimate is encouraged to notify BEBR of that challenge prior to September 15th and to provide BEBR with supporting documentation for the methodology used to produce the preferred estimate. Subsequent discussions between local government officials and BEBR staff result in an estimate that is considered satisfactory for those concerned.

In February of each year, the April 1st county population estimates that were distributed to local governments for their review during the previous year are published in the Florida Estimates of Population by BEBR. As explained in that publication, the methodology used to generate the population estimates hinges on housing unit data in each county. In the housing-unit methodology applied by BEBR, the final estimate equals the number of permanently occupied housing units times the average number of persons occupying these housing units with the

number of persons living in group quarters (college dormitories, military barracks, penal institutions and penal institutions) added to that product.

$$\text{Population Estimate} = \left[\begin{array}{l} \text{(\# of permanently} \\ \text{occupied housing} \\ \text{units)} \end{array} \times \begin{array}{l} \text{(Average \# of} \\ \text{persons occupying} \\ \text{the housing units)} \end{array} \right] + \text{(\# of persons living in group quarters)}$$

The number of permanently occupied housing units or households is considered a very important parameter in the estimation formula. An accurate determination of the number of occupied housing units depends on the availability of complete and current building permit information and/or residential electric customer information. While BEBR has found the residential electric customer data to be more accurate in estimating the number of households, the best population estimates are derived when both data series are available. The average household size across each county is based on a combination of 1980 census data, national household size trends during intercensal years, and observed shifts in the type of housing units (single family, multiple family, and mobile homes) in each county. An estimate of the county population inhabiting group quarters during intercensal years is estimated by a technique based on the ratio of the 1980 total population in group quarters to the 1980 population living in housing units. Using data on state supported populations, such as the number of people in prisons is also part of this procedure along with a systematic tracking of the group quarters population. This tracking is done to make sure the rate of growth in the group

quarters population remains consistent with that of the household population.

County Projections (Table II)

Currently, April 1st county population projections are not generated for the purposes specified in s. 186.901 of the Florida Statutes. Instead they are produced to serve the Florida Consensus Estimating Conference established by s. 216.133, F.S. As such, they are subject to sections 216.134 and 216.136, F.S. The projections are presented in this handbook for your reference and use in applications where you feel they are needed. They are used by state agencies for planning purposes. Please note that state agencies may use figures centered on the state fiscal year.

The methodology applied by BEBR to compute county projections includes four separate projection techniques and three time periods, 1982-1986, 1978-1986, and 1974-1986. The projection techniques used are: 1) linear growth rate extrapolation, 2) exponential growth rate extrapolation, 3) county's share of state growth, and 4) shift-share which operates under the assumption that a county's proportion of the state population changes over time. Nine different sets of county projections are generated for each year with the final projections representing averages of the series produced. The procedures for averaging the population projections vary by projection year. A more complete explanation of the methodology used for projecting county populations appears in "Projections of Florida Populations

by County, 1986-2020," BEBR Bulletin number 80, dated March, 1987.

Additional Information

Figure A presents the time frame for the generation and distribution of 1987 county and municipality population data. If you have any questions regarding the population estimates and projections appearing in Tables I and II, it is recommended that you contact the Bureau of Economic and Business Research, University of Florida at (904) 392-0171 or Suncom 622-0171. Staff in the Economic and Demographic Research Division(EDR) of the Legislature can answer questions regarding the information presented in Figure A. The phone number for EDR is (904) 487-1402 or Suncom 277-1402.

Table I
 Florida County Population Estimates
 1980 Census, 1981-1986
 April, 1987

COUNTY	TOTAL POP. 4/1/80	TOTAL POP. 4/1/81	TOTAL POP. 4/1/82	TOTAL POP. 4/1/83	TOTAL POP. 4/1/84	TOTAL POP. 4/1/85	TOTAL POP. 4/1/86
ALACHUA	151,348	154,305	159,248	162,404	168,243	172,900	176,090
BAKER	15,289	15,801	16,081	16,525	17,048	17,310	17,784
BAY	97,740	100,178	104,477	107,633	112,949	119,503	125,391
BRADFORD	20,023	20,118	20,689	22,814	22,996	23,400	23,476
BREVARD	272,959	281,496	298,111	308,571	323,055	339,473	357,033
BROWARD	1,018,257	1,047,313	1,067,044	1,080,363	1,100,777	1,124,136	1,149,200
CALHOUN	9,294	9,384	9,270	9,244	9,325	9,506	9,712
CHARLOTTE	58,460	61,566	66,430	69,895	74,060	78,475	82,968
CITRUS	54,703	59,240	62,307	65,502	68,683	72,278	77,275
CLAY	67,052	69,745	72,050	74,524	79,886	85,358	89,543
COLLIER	85,971	91,090	98,094	102,520	109,219	115,221	120,695
COLUMBIA	35,399	35,816	36,995	37,920	38,592	39,358	40,417
DADE	1,625,509	1,718,516	1,729,069	1,738,532	1,744,113	1,759,251	1,776,099
DESOTO	19,039	19,373	20,153	20,594	21,125	21,574	22,287
DIXIE	7,751	8,145	8,792	8,863	9,125	9,206	9,521
DUVAL	571,003	575,884	580,737	587,076	605,680	624,084	645,709
ESCAMBIA	233,794	239,391	245,517	250,134	256,715	264,715	273,018
FLAGLER	10,913	12,141	12,959	13,786	14,811	16,046	17,482
FRANKLIN	7,661	7,732	7,894	7,921	8,254	8,406	8,498
GADSDEN	41,674	42,062	42,707	42,991	43,851	44,920	45,725
GILCHRIST	5,767	6,312	7,051	6,763	7,031	7,008	7,070
GLADES	5,992	6,147	6,399	6,389	6,590	6,921	7,141
GULF	10,658	10,647	10,712	10,958	11,073	11,272	11,583

Table I
 Florida County Population Estimates
 1980 Census, 1981-1986
 April, 1987

COUNTY	TOTAL POP. 4/1/80	TOTAL POP. 4/1/81	TOTAL POP. 4/1/82	TOTAL POP. 4/1/83	TOTAL POP. 4/1/84	TOTAL POP. 4/1/85	TOTAL POP. 4/1/86
HAMILTON	8,761	8,705	8,764	8,890	9,156	9,221	9,237
HARDEE	20,357	19,883	19,969	19,782	20,803	21,146	21,817
HENDRY	18,599	19,440	20,317	20,694	21,668	22,704	23,509
HERNANDO	44,469	48,771	52,973	56,671	61,945	67,742	73,646
HIGHLANDS	47,526	49,759	52,037	53,661	56,009	58,151	60,192
HILLSBOROUGH	646,939	661,243	677,733	693,152	721,990	748,974	775,269
HOLMES	14,723	14,953	15,319	15,106	15,356	15,552	16,188
IND RIVER	59,896	63,100	66,915	69,414	74,162	76,442	80,023
JACKSON	39,154	39,686	39,657	39,527	39,938	40,902	42,124
JEFFERSON	10,703	10,746	10,993	11,164	11,395	11,543	11,696
LAFAYETTE	4,035	4,013	4,076	4,167	4,356	4,499	4,664
LAKE	104,870	108,063	111,559	115,718	119,902	124,278	130,079
LEE	205,266	214,867	227,259	235,465	251,768	264,367	277,375
LEON	148,655	152,096	156,043	158,712	163,266	168,531	171,890
LEVY	19,870	20,564	21,531	21,664	21,942	22,460	23,205
LIBERTY	4,260	4,294	4,353	4,371	4,454	4,530	4,567
MADISON	14,894	15,091	15,051	15,261	15,427	15,624	15,714
MANATEE	148,445	154,279	158,974	161,464	165,515	170,565	175,893
MARION	122,488	129,320	135,087	141,991	148,864	157,853	166,606
MARTIN	64,014	67,569	71,635	74,143	77,519	80,909	83,993
MONROE	63,188	64,168	65,748	66,605	68,752	70,729	72,471
NASSAU	32,894	33,718	35,458	36,319	37,690	39,822	41,804
OKALOOSA	109,920	112,873	117,177	122,547	128,941	136,366	142,714

Table I
 Florida County Population Estimates
 1980 Census, 1981-1986
 April, 1987

COUNTY	TOTAL POP. 4/1/80	TOTAL POP. 4/1/81	TOTAL POP. 4/1/82	TOTAL POP. 4/1/83	TOTAL POP. 4/1/84	TOTAL POP. 4/1/85	TOTAL POP. 4/1/86
OKEECHOBEE	20,264	21,139	22,435	22,867	23,878	24,545	26,564
ORANGE	470,865	481,731	494,756	507,572	530,424	554,659	577,856
OSCEOLA	49,287	55,332	59,185	63,896	69,955	77,374	82,554
PALM BEACH	576,758	615,165	637,940	652,562	682,638	713,253	752,115
PASCO	193,661	204,598	211,852	217,781	225,821	233,272	245,093
PINELLAS	728,531	743,301	755,937	766,809	783,265	799,933	816,015
POLK	321,652	330,830	338,865	345,224	355,413	366,268	377,583
PUTNAM	50,549	51,238	52,901	54,202	55,235	56,823	58,480
ST JOHNS	51,303	53,701	57,097	60,108	64,143	68,822	73,093
ST LUCIE	87,182	94,727	100,984	105,224	111,165	116,235	121,677
SANTA ROSA	55,988	57,205	58,598	60,139	61,842	63,381	64,924
SARASOTA	202,251	209,452	215,443	223,462	231,153	238,013	244,634
SEMINOLE	179,752	186,840	195,133	201,906	214,870	229,937	241,293
SUMTER	24,272	24,880	25,295	25,904	26,522	27,432	28,540
SUWANNEE	22,287	23,293	23,883	24,183	24,816	25,355	25,838
TAYLOR	16,532	16,894	17,150	17,384	17,605	17,864	18,270
UNION	10,166	10,392	11,307	10,529	10,489	10,686	10,571
VOLUSIA	258,762	268,175	276,813	284,593	295,368	307,042	319,018
WAKULLA	10,887	10,938	11,084	11,309	12,691	13,159	13,581
WALTON	21,300	21,700	22,244	22,748	24,217	25,656	26,408
WASHINGTON	14,509	14,823	15,016	14,889	14,860	14,992	15,343
FLORIDA	9,746,961	10,105,957	10,375,332	10,591,701	10,930,389	11,287,932	11,657,843

Table II
 Florida County Population Projections
 1987 through 1990, 1995, and 2000
 April, 1987

COUNTY	TOTAL POP. 4/1/87	TOTAL POP. 4/1/88	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
ALACHUA	180,950	184,770	188,213	191,548	209,684	225,238
BAKER	18,301	18,737	19,165	19,612	21,415	22,831
BAY	131,177	136,346	141,356	146,395	165,048	180,806
BRADFORD	24,231	24,887	25,533	26,204	28,354	30,016
BREVARD	373,295	387,789	401,824	415,935	472,869	523,042
BROWARD	1,175,358	1,194,191	1,210,039	1,224,621	1,329,957	1,419,500
CALHOUN	9,849	9,937	10,009	10,080	10,536	10,935
CHARLOTTE	87,443	91,559	95,619	99,748	118,605	136,135
CITRUS	81,334	85,053	88,714	92,436	110,463	126,727
CLAY	94,295	98,651	102,932	107,270	126,534	144,125
COLLIER	126,828	132,426	137,936	143,545	169,430	193,720
COLUMBIA	41,469	42,271	42,974	43,638	47,407	50,427
DADE	1,795,407	1,803,295	1,806,647	1,808,164	1,859,850	1,908,176
DESOTO	22,913	23,416	23,876	24,328	26,306	27,865
DIXIE	9,735	9,899	10,048	10,194	11,244	12,174
DUVAL	664,827	680,060	693,817	707,060	750,275	783,048
ESCAMBIA	281,366	288,066	294,133	299,974	321,247	338,683
FLAGLER	18,618	19,733	20,893	22,126	27,295	32,058
FRANKLIN	8,671	8,803	8,925	9,052	9,422	9,673
GADSDEN	46,752	47,516	48,193	48,853	51,608	53,794
GILCHRIST	7,208	7,306	7,399	7,496	8,327	9,082
GLADES	7,342	7,513	7,681	7,857	8,463	8,948
GULF	11,845	12,041	12,216	12,388	12,885	13,151

Table II
 Florida County Population Projections
 1987 through 1990, 1995, and 2000
 April, 1987

COUNTY	TOTAL POP. 4/1/87	TOTAL POP. 4/1/88	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
HAMILTON	9,393	9,492	9,572	9,646	9,959	10,248
HARDEE	22,322	22,745	23,148	23,556	25,078	26,286
HENDRY	24,272	24,907	25,502	26,095	28,712	30,904
HERNANDO	78,931	84,083	89,376	94,940	117,670	137,752
HIGHLANDS	62,520	64,514	66,396	68,256	76,974	84,558
HILLSBOROUGH	803,553	827,345	849,494	871,143	957,551	1,032,813
HOLMES	16,460	16,644	16,798	16,943	17,950	18,773
IND RIVER	83,644	86,874	90,009	93,170	108,044	121,858
JACKSON	43,093	43,809	44,433	45,028	47,137	48,762
JEFFERSON	11,906	12,055	12,187	12,319	13,037	13,659
LAFAYETTE	4,727	4,778	4,832	4,894	5,120	5,262
LAKE	135,350	139,904	144,213	148,471	167,563	184,090
LEE	291,139	303,583	315,711	327,937	383,394	434,508
LEON	177,083	181,306	185,208	189,053	207,502	222,572
LEVY	23,718	24,095	24,424	24,742	27,117	29,221
LIBERTY	4,621	4,662	4,702	4,748	4,944	5,127
MADISON	15,939	16,069	16,166	16,254	16,622	16,978
MANATEE	181,033	185,075	188,671	192,081	210,425	224,865
MARION	175,192	183,025	190,708	198,494	232,894	264,404
MARTIN	87,442	90,466	93,373	96,292	111,408	124,673
MONROE	74,468	76,040	77,460	78,841	83,797	87,701
NASSAU	43,582	45,143	46,639	48,133	54,254	59,447
OKALOOSA	149,393	155,394	161,242	167,155	187,773	204,795

Table II
 Florida County Population Projections
 1987 through 1990, 1995, and 2000
 April, 1987

COUNTY	TOTAL POP. 4/1/87	TOTAL POP. 4/1/88	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
OKEECHOBEE	27,684	28,687	29,675	30,690	34,874	38,486
ORANGE	601,344	621,733	641,141	660,429	735,297	800,447
OSCEOLA	88,573	94,418	100,391	106,632	131,700	153,617
PALM BEACH	784,310	812,470	839,336	866,019	993,141	1,107,720
PASCO	254,621	262,770	270,432	277,971	322,737	360,631
PINELLAS	835,150	849,023	860,710	871,427	930,198	980,515
POLK	389,177	398,466	406,849	414,887	453,829	484,884
PUTNAM	60,157	61,479	62,669	63,811	69,257	73,574
ST JOHNS	77,359	81,347	85,323	89,400	106,363	121,627
ST LUCIE	127,401	132,525	137,491	142,481	166,186	188,324
SANTA ROSA	66,731	68,163	69,463	70,729	76,271	80,675
SARASOTA	253,174	260,267	266,819	273,190	306,950	336,130
SEMINOLE	253,907	265,400	276,650	288,017	338,175	384,018
SUMTER	29,461	30,234	30,965	31,700	35,306	38,321
SUWANNEE	26,447	26,894	27,282	27,647	30,170	32,346
TAYLOR	18,594	18,830	19,045	19,268	20,443	21,452
UNION	10,906	11,216	11,543	11,906	12,501	12,948
VOLUSIA	331,146	341,467	351,154	360,678	405,846	445,008
WAKULLA	14,242	14,855	15,469	16,106	18,444	20,484
WALTON	27,538	28,555	29,552	30,571	34,696	38,280
WASHINGTON	15,484	15,526	15,532	15,526	15,970	16,403
FLORIDA	12,032,400	12,340,600	12,625,900	12,905,800	14,230,500	15,385,300

Figure A
 Annual Time Frame for the Generation and Availability of
 Demographic Data of Interest to Local Governments
 1987-88 State Fiscal Year

<u>July, 1987</u>	<u>August, 1987</u>	<u>Sept., 1987</u>	<u>Nov., 1987</u>	<u>Feb., 1988</u>	<u>April, 1988</u>	<u>June, 1988</u>
BEBR computes preliminary 1987 county and municipality population estimates	August 1- BEBR county and municipality 1987 population estimates are distributed to local governments	Sept. 1- Preliminary county and municipality 1987 population estimates are submitted to the Legislature by BEBR	State Demographic Estimating Conference Nov. 1- Final county and municipality population estimates submitted to the Legislature by BEBR	Distribution of 1987 county and municipality population estimates in BEBR annual publication Feb. 1- BEBR high, medium, and low county population projections by 5 year intervals, April 1, 1990-2020	State Demographic Estimating Conference	EDR changes county population projections due to revisions in the state totals during the April Demographic Estimating Conference
		Sept. 15- Local governments must notify BEBR of a challenge against the population estimates		Feb. 1- BEBR county population estimates by age, race, and sex for April 1, 1987 and county population projections by age, race, and sex for April 1, 1990, 1995, and 2000		

Chapter IX

OTHER STATE SHARED REVENUE SOURCES

SHARED WITH LOCAL GOVERNMENTS NOT ESTIMATED IN THIS REPORT

BEVERAGE LICENSE TAX

(Chapters 561-568, Florida Statutes)

Administered by the Department of Business Regulation, Division of Alcoholic Beverages and Tobacco, beverage license taxes have been levied in Florida since 1935. The following percentages of license tax revenues are returned to Florida's local governments:

24% of the license tax imposed and collected within each county is returned to that county's tax collector.

38% of the license tax imposed and collected within an incorporated municipality is returned to that municipality.

FIREFIGHTERS' SUPPLEMENTAL COMPENSATION

(Chapter 633.382, Florida Statutes)

Since July 1983 funds have been made available to the Firefighters' Supplemental Compensation Trust Fund from Insurance Premium Tax collections which are deposited into the Insurance Commissioner's Regulatory Trust Fund.

Administered by the Department of Insurance, Division of the State Fire Marshall, distributions are made to those counties, municipalities and special fire service taxing districts, that employ firefighters.

The maximum funding each city Firefighter Pension Fund may receive from the Insurance Premium Tax is limited to an amount equal to 6 percent of its Fire Department payroll (updated annually based on the December 31st payroll) (Section 175.122, F.S.). Insurance Premium Tax funds collected but not distributed to cities due to the 6 percent cap, are deposited into the Firefighters' Supplemental Compensation Trust Fund.

If Insurance Premium Tax collections do not cover supplemental compensation for all eligible firefighters, county, city or special district governments are required to fund the difference (section 633.382, F.S.).

INSURANCE LICENSE TAX

(Chapter 624, Florida Statutes)

Administered by the Department of Insurance, all funds accepted as county license tax (\$6 biennially returned to the county) are deposited into the Agents and Solicitors County License Tax Trust Fund. Each county's license taxes, less a service charge provided for in s. 215.20, Florida Statutes, is remitted to the appropriate county.

Additionally, s. 624.507, Florida Statutes, provides that municipalities may levy a tax on agents and solicitors at a rate not to exceed 50 percent of the state license tax (i.e., \$6).

INSURANCE PREMIUM TAX

(Chapters 175, 185, 624, Florida Statutes)

Municipalities may receive a distribution of the insurance premium tax for the purpose of supplementing their pension fund for firefighters and/or police officers.

The Insurance Commissioner and Treasurer of the state must keep a separate account of all moneys collected for each municipality which elects to participate in these pension fund programs. After deducting an amount not to exceed \$30,000 per year to cover the Department's expenses incurred in administering this tax, the net amount is deposited into the Insurance Commissioner's Regulatory Trust Fund.

Cities are authorized to levy a local tax on premiums collected within their corporate boundaries by non-domestic companies. Cities do not directly collect the premium taxes. Instead, the state collects them and places the taxes in the Insurance Commissioner's Regulatory Trust Fund. If a city does not levy the local premium tax the entire state tax amount is still collected and goes into the state's general fund. The Municipal Police Officers' Retirement Fund and the Municipal

Firefighters' Pension Fund are funded through the Insurance Commissioners Regulatory Trust Fund.

Chapter 175, F.S. Municipal Firefighters Pension Trust Funds:

Each city Firefighter Pension Fund may receive funds which equal 6 percent of its fire department payroll (updated annually based on the December 31 payroll). This amount is generated by an Insurance Premium Tax of 2% on authorized property insurance premiums.

Insurance Premium Tax funds collected but not distributed to cities due to the 6 percent cap, are deposited into the Firefighters' Supplemental Compensation Trust Fund.

Chapter 185, F.S. Municipal Police Officers Retirement Trust Funds:

Each municipality may levy a 1% Insurance Premium Tax for municipal police officer retirement on the "gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of such municipalities" (s. 185.08, F.S.).

MOBILE HOME LICENSE TAX

(Chapter 320, Florida Statutes)

Mobile home license fees ranging from \$20 to \$80 (levied according to length) are collected annually by each county Tax

Collector and remitted to the Department of Highway Safety. The balance remaining after a \$1.50 sum per license is paid into the General Revenue Fund, is returned to the counties wherein the mobile homes are located.

The revenue is divided: one-half to the district school board and the remainder either to the county or the city within the county where the mobile home is located. The Legislative intent of this tax is indicated by s. 320.018(1), F.S., which states that this annual tax "is in lieu of ad valorem taxes."

**MOTOR FUEL TAX REFUNDS FOR MUNICIPALITIES, COUNTIES
SCHOOL DISTRICTS AND NONPUBLIC SCHOOLS**

(Chapters 206.625 and 212.67, Florida Statutes)

Municipalities and counties have received refunds under this program since 1970: The portion of the state motor and special fuels taxes which is paid by the municipality or county on motor fuel or special fuel used in a motor vehicle operated by it, is returned to the governing body of the municipality or county.

School Districts and Nonpublic Schools: The portion of the state motor and special fuel taxes which is paid by the school district or nonpublic school, or a private contractor operating school buses for a school district or nonpublic school, is returned to the governing body of the school district or nonpublic school.

The DOR deducts a \$2 fee for each motor fuel refund claim that is filed and deposits the fee into the state General Revenue Fund.

The governing body of the municipality, county, school district or nonpublic school must file an application form with the DOR in order to procure a permit which entitles the entity to a refund. Numerous recordkeeping requirements are also required.

OIL AND GAS PRODUCTION TAX

(Chapter 211, Part 1, Florida Statutes)

Severance taxation of oil and gas began in 1945 at a rate of 5%. This rate of taxation on the production of oil was increased to 8% in 1977. In 1979 and more recently, in 1987, legislation changed the percentages for disbursing funds. Senate Bill 711, passed during the 1987 Session, requires the distribution formula listed below (s. 211.06, F.S.):

Oil Tax: 12.5% is distributed to the county in which oil is produced and deposited into the county's General Revenue Fund, subject to a service charge pursuant to Section 215, F.S. 87.5% of the total tax on oil is distributed to the General Revenue Fund of the state. The tax on small wells and the tax on oil produced by tertiary methods are to be distributed in the same manner as the gas tax.

Gas Tax: 20% is distributed to the county in which gas is produced and deposited into the county's General Revenue

Fund, subject to a service charge pursuant to Section 215, F.S.; 80% is to be distributed to the General Revenue Fund of the state.

PARI-MUTUEL TAX

(Chapters 550 and 551, Florida Statutes)

Pari-mutuel betting was first authorized in 1931, however legislation in 1971 placed a ceiling of \$446,500 on the amount of racing revenues distributed annually to each county. A guaranteed entitlement of \$29,915,500 is equally divided yearly among Florida's sixty-seven counties. Money deposited with the Treasurer to the credit of the Pari-Mutuel Wagering Trust Fund is also used to operate the Division of Pari-Mutuel Wagering, the Florida Pari-Mutuel Commission and to provide a proportionate share of the operation of the office of the Secretary of Business Regulation. The remaining balance of funds in the Pari-Mutuel Wagering Trust Fund are transferred to the General Revenue Fund.

SOLID MINERAL SEVERANCE TAX

(Chapter 211, Part II, Florida Statutes)

Severance taxation of solid minerals was enacted into law in 1971. Distribution formulas used to allocate these tax proceeds have undergone numerous revisions since the levies' inception. Most recently, Senate Bill 711, passed during the 1987 Legislative Session revises how tax distributions must be made:

For the period beginning July 1, 1987 and ending June 30, 1989, the proceeds of all taxes, interest, and penalties imposed by s. 211.3103, Florida Statutes, are to be paid into the State Treasury as follows:

95% the State General Fund

5% the counties in proportion to the number of tons of phosphate produced from a phosphate rock matrix located within county where mined.

Beginning July 1, 1989, however, funds will be paid into the State Treasury as follows:

1. The first \$10 million revenue collected - Conservation and Recreation Lands Trust Fund.

2. Remaining revenues shall be distributed as follows:

60% State General Revenue Fund

25% Non-mandatory Land Reclamation Trust Fund

5% Phosphate Research Trust Fund

10% to the county where mined

Senate Bill 711 also provides for a revision in the distribution of State funds from this source if the base rate is reduced. However, the county share of the distribution remains the same.

Chapter X

PRICE LEVEL CHANGES AND INTEREST RATES SELECTED CATEGORIES

Budgeting for price level increases is not difficult when long-term contracts can be obtained so the costs remain relatively stable. Many items, however, cannot be contracted for or may be supplied by contracts allowing cost increases to be passed through. The following price increases and interest rates are the latest estimates for local fiscal years ending in 1985 through 1989 produced by Data Resources, Incorporated, a national economic forecasting service.

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE APRIL, 1987 NATIONAL ECONOMIC ESTIMATING CONFERENCE)

	FY 1984-85	FY 1985-86	FY 1986-87	FY 1987-88	FY 1988-89
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	-0.96%	0.77%	2.57%	2.69%	4.15%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	0.48%	0.28%	0.82%	2.68%	2.37%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	0.70%	-1.56%	-1.63%	-2.14%	2.29%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	-4.09%	-11.64%	-16.19%	5.43%	2.57%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	3.94%	1.74%	-1.49%	3.15%	2.94%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CRUDE PETROLEUM.....	-6.77%	-33.67%	-10.35%	9.12%	2.68%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-5.30%	-25.41%	-13.44%	9.40%	2.85%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	1.06%	-0.67%	0.97%	4.08%	2.90%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	-1.38%	-0.43%	3.61%	0.65%	1.16%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	4.14%	1.76%	4.44%	4.12%	3.44%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	0.19%	-1.21%	1.30%	4.45%	4.11%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	2.17%	1.53%	1.99%	3.65%	3.63%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.13%	2.66%	2.82%	3.02%	3.66%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCE.....	-1.15%	-1.73%	-0.26%	0.46%	0.76%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	2.16%	2.01%	3.69%	3.53%	3.45%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	-0.33%	-13.63%	-8.02%	7.84%	1.71%
90 DAY TREASURY BILL RATE, %.....	7.89%	6.43%	5.48%	5.88%	4.98%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	12.90%	10.69%	9.33%	9.96%	9.77%
MUNICIPAL BOND RATE, %.....	9.46%	7.76%	6.59%	7.03%	6.90%

XI. TRANSPORTATION RELATED FORECASTS

DOT Construction Cost Index

The following forecast of the increase in road construction costs was adopted for state purposes:

CONSTRUCTION COST INDEX INFLATION FORECAST (Based on December, 1986 Transportation Estimating Conference) (State Fiscal Year Basis)

<u>FISCAL YEAR</u>	<u>COST INDEX</u>	<u>% CHANGE FROM PRIOR YEAR</u>
1978-79	139.5	23.3%
1979-80	163.4	17.1%
1980-81	165.6	1.3%
1981-82	141.0	-14.9%
1982-83	136.6	- 3.1%
1983-84	158.9	16.3%
1984-85	164.9	3.8%
1985-86	179.9	9.1%
1986-87e	197.9	10.0%
1987-88e	203.8	3.0%
1988-89e	212.0	4.0%
1989-90e	220.5	4.0%
1990-91e	231.5	5.0%
1991-92e	243.1	5.0%
1992-93e	255.3	5.0%
1993-94e	268.7	5.0%

e = estimate

Motor Fuel Consumption

The Revenue Estimating Conference produces forecasts of motor fuel consumption for five year periods. The estimates of highway fuel consumption by type of fuel are presented on the following page, adjusted to reflect the local government fiscal year.

STATEWIDE MOTOR FUEL CONSUMPTION, LOCAL FISCAL YEAR
 (Based on the April, 1987 Transportation Estimating Conference)
 (Millions of Gallons)

	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>FY 1987</u>	<u>FY 1988</u>	<u>FY 1989</u>	<u>FY 1990</u>
Gasoline:							
Gallons	4646.2	4730.8	5125.6	5554.9	5764.3	5920.4	6029.1
Percent Change	-0.9%	1.82%	8.35%	8.38%	3.77%	2.71%	1.84%
Gasohol:							
Gallons	474.0	597.7	431.6	211.3	133.1	120.0	123.2
Percent Change	86.83%	26.09%	-27.79%	-51.04%	-36.99%	- 9.87%	2.69%
Special Fuel:							
Gallons	663.4	692.1	732.3	766.2	795.8	826.6	853.8
Percent Change	6.55%	4.33%	5.80%	4.63%	3.86%	3.88%	3.29%
Total Gallons, All Fuels:							
Gallons	5783.5	6020.6	6289.5	6532.4	6693.2	6867.0	7006.2
Percent Change	3.91%	4.10%	4.47%	3.86%	2.46%	2.60%	2.03%