

# Local Government Financial Information Handbook

July 1988

Prepared By

Advisory Council on Intergovernmental Relations

Economic and Demographic Research Division

Joint Legislative Management Committee

Office of Tax Research – Department of Revenue

# Local Government Financial Information Handbook

July 1988

## Table of Contents

INTRODUCTION.....	ii
I. LOCAL GOVERNMENT HALF-CENT SALES TAX.....	1
Table 1 - Estimated Distributions .....	14
II. LOCAL OPTION SALES TAXES.....	29
Table 1 - Counties Levying Tax.....	32
Table 2 - Estimated Distributions .....	33
III. COUNTY AND MUNICIPAL REVENUE SHARING.....	45
Table 1 - Municipal Distributions .....	60
Table 2 - County Distributions.....	71
IV. SHARED AND LOCAL OPTION MOTOR FUEL TAXES.....	73
Table 1 - Local Option Gas Tax Levies .....	75
Table 2 - Local Government Transportation Assistance Act - Program Summary.....	77
Table 3 - Transportation Districts.....	78
Table 4 - Distribution of Constitutional Gas Tax (July 1985 - June 1986) .....	84
Table 5 - Constitutional Gas Tax Distributions.....	85
Table 6 - County Gas Tax Distributions.....	89
Table 7 - Voted Gas Tax Levies.....	91
Table 8 - Local Option Gas Tax Proceeds by County .....	92
V. 2 CENT CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES ...	95
Table 1 - Estimated Distributions .....	97
VI. COUNTY CONSTITUTIONAL OFFICERS' SALARIES.....	104
Table 1 - Salary Computation Statistics .....	111
Table 2 - Salaries of County Officials.....	112
Table 3 - Salaries of School District Officials .....	114
Table 4 - FY 1987-88 Salary Increment .....	115
VII. OPTIONAL TOURIST TAXES.....	116
Table 1 - Tourist Development Tax Levies.....	119
Table 2 - Tourist Development Tax Collections .....	120
Table 3 - Taxable Sales Reported by Transient Rental Facilities .....	126
VIII. COUNTY POPULATION: STATE METHODOLOGIES/APPLICATIONS..	127
Table 1 - Florida County/City Population Estimates....	134
Table 2 - Florida County Population Projections .....	154
Figure A - Annual Time Frame.....	157
IX. OTHER STATE SHARED REVENUE SOURCES.....	158
X. PRICE LEVEL CHANGES AND INTEREST RATES.....	167
XI. TRANSPORTATION RELATED FORECASTS.....	169

## 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 1988-89. 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 administered, effective July 1, 1988, returns to cities and counties 9.888 percent of sales tax proceeds remitted pursuant to part 1 of Chapter 212 (no administrative charges or services charges are deducted from funds available to local governments). The .112 percent that is not shared, accounts for 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).

Two significant revisions made to the Half-Cent Sales Tax Program have 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.

During the 1986 Legislative Session, Chapter 86-166, Laws of Florida, was adopted. This legislation sunset most sales tax exemptions, primarily in the service sector. In the first weeks of the 1987 Legislative Session, Chapter 87-6, Laws of Florida, was passed and signed into law. This law, generally referred to as the "Sales and Use Tax on Services," and Chapter 87-101, Laws of Florida, commonly referred to as the "glitch bill", took effect on July 1, 1987 and levied a 5 percent sales tax on a large number of services previously exempt from the sales tax (e.g., sanitary construction, recreation, legal, and advertising services).

During its fourth special session of 1987, the Legislature repealed the controversial Sales and Use Tax on Services, effective January 1, 1988, and increased the tax on goods from 5 percent to 6 percent effective February 1, 1988. Chapter 87-548, Laws of Florida, provided for this repeal and replacement of sales and use tax revenues and revised the fixed percentage used to distribute the Local Government Half-Cent Revenues from 9.846



percent (in place during FY 1987-88 as a result of the passage of the Sales and Use Tax on Services) to 9.888 percent, effective July 1, 1988. By revising this distribution factor, local governments are held harmless for approximately the amount of revenue they would have received had the services tax not been repealed.

Chapter 88-119, Laws of Florida, passed during the 1988 Legislative Session, revises the eligibility criteria outlined in s. 218.65, F.S., for the Emergency and Supplemental distributions. Since the inception of these two revenue programs targeted to aid Florida's less populated and less affluent counties, eligible counties were limited to receiving \$20 or less per capita from the Half-Cent revenue programs. Chapter 88-119, Laws of Florida, increases the per capita limitation to \$24.60 in FY 1988-89 and allows for the annual adjustment of this per capita limitation based on the percentage change in the state and local price deflator for purchases of goods and services.

The rationale for raising the per capita limitation is born out by the number of counties dropping out of eligibility for Emergency funds due to the \$20 per capita limitation. As sales tax collections and county population have increased, while the per capita limitation has remained constant, the number of counties eligible to receive Emergency funds has been steadily decreasing. Increasing the per capita limitation is expected to insure that counties originally eligible for Emergency and

Supplemental funds will continue to receive these funds annually appropriated by the Legislature.

### **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. For a county with a population of 50,000 or above:
  - a. 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.

- b. 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.
3. The estimated ordinary distribution will be less than the current per capita (\$24.60 in FY 1988-89), based on the population of the county.

In summary, counties with populations 50,000 or above must fulfill the eligibility criteria described in numbers 1-3 in order to qualify to receive Emergency monies. Counties below 50,000 in population, however, must meet the eligibility criteria outlined in numbers 1 and 3 only.

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 the current 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:

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total of } 1/2\text{\textcent Sales Tax Collected in County}$$

$$\text{Distribution Factor} = \frac{\text{Municipal Population}}{\text{Total County Population} + 2/3 \times \text{Incorporated Population}}$$

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

$$\text{County Share} = \text{Distribution Factor} \times \text{Total of } 1/2\text{\textcent Sales Tax Collections in County}$$

$$\text{Distribution Factor} = \frac{\text{Unincorporated County Population} + 2/3 \text{ of Incorporated Population}}{\text{Total County Population} + 2/3 \text{ of Incorporated Population}}$$

## 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 1986-1988.

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 the current per capita (\$24.60 in FY 1988-89) for any county government. Counties eligible for emergency and, possibly supplemental funds, may reach the the current 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 per capita 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 currently \$24.60 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 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 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, two 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 - 1987.

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 \$</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
1987	342,348,375	118,410,478	182,533,376**	63,134,123

\*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.

For FY 1986-87, Jacksonville's Half-Cent Sales Tax revenues were accounted for in the county total listed above.

Please note that "Real \$" calculations are based on 1972 as the base year (1972=100).

This chapter's table provides an estimate of the Local Government Half-Cent Sales Tax by jurisdiction as estimated by the Spring 1988 Florida Consensus Estimating Conference (100% of estimated revenues are reported for the Local Government Fiscal Year 1988-89). Inquiries pertaining to city or county distributions may be directed to the Department of Revenue (904-488-5630, Suncom 178-5630, or 904-487-1150).

Table 1  
 1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	4,887,601	0	0	4,887,601
Alachua	155,158	0	0	155,158
Archer	46,662	0	0	46,662
Gainesville	2,770,997	0	0	2,770,997
Hawthorne	42,935	0	0	42,935
High Springs	92,417	0	0	92,417
LaCrosse	4,868	0	0	4,868
Micanopy	26,251	0	0	26,251
Newberry	71,000	0	0	71,000
Waldo	43,674	0	0	43,674
	-----	-----	-----	-----
	8,141,563	0	0	8,141,563
BOCC, BAKER	203,841	140,038	90,445	434,324
Glen Saint Mary	7,430	0	0	7,430
Macclenny	55,206	0	0	55,206
	-----	-----	-----	-----
	266,477	140,038	90,445	496,960
BOCC, BAY	3,977,282	0	0	3,977,282
Callaway	467,251	0	0	467,251
Cedar Grove	62,103	0	0	62,103
Lynn Haven	357,046	0	0	357,046
Mexico Beach	46,108	0	0	46,108
Panama City	1,356,797	0	0	1,356,797
Panama City Beach	162,642	0	0	162,642
Parker	190,222	0	0	190,222
Springfield	337,444	0	0	337,444
	-----	-----	-----	-----
	6,956,895	0	0	6,956,895
BOCC, BRADFORD	372,398	128,187	92,767	593,352
Brooker	8,968	0	0	8,968
Hampton	9,217	0	0	9,217
Lawtey	14,719	0	0	14,719
Starke	117,231	0	0	117,231
	-----	-----	-----	-----
	522,533	128,187	92,767	743,487
BOCC, BREVARD	9,477,609	0	0	9,477,609
Cape Canaveral	250,349	0	0	250,349
Cocoa	578,932	0	0	578,932
Cocoa Beach	408,563	0	0	408,563
Indialantic	97,922	0	0	97,922

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Indian Harbour Beach	236,933	0	0	236,933
Malabar	51,369	0	0	51,369
Melbourne	1,878,782	0	0	1,878,782
Melbourne Beach	100,023	0	0	100,023
Melbourne Village	33,686	0	0	33,686
Palm Bay	1,522,526	0	0	1,522,526
Palm Shores	2,910	0	0	2,910
Rockledge	460,999	0	0	460,999
Satellite Beach	328,680	0	0	328,680
Titusville	1,299,074	0	0	1,299,074
West Melbourne	260,791	0	0	260,791
	-----	-----	-----	-----
	16,989,148	0	0	16,989,148
BOCC, BROWARD	33,251,220	0	0	33,251,220
Coconut Creek	881,539	0	0	881,539
Cooper City	630,833	0	0	630,833
Coral Springs	2,529,882	0	0	2,529,882
Dania	518,637	0	0	518,637
Davie	1,484,036	0	0	1,484,036
Deerfield Beach	1,839,517	0	0	1,839,517
Ft. Lauderdale	5,981,387	0	0	5,981,387
Hallandale	1,506,182	0	0	1,506,182
Hillsboro Beach	63,183	0	0	63,183
Hollywood	4,967,688	0	0	4,967,688
Lauderdale-by-the-Sea	103,505	0	0	103,505
Lauderdale Lakes	1,108,790	0	0	1,108,790
Lauderhill	1,747,839	0	0	1,747,839
Lazy Lake Village	1,349	0	0	1,349
Lighthouse Point	454,422	0	0	454,422
Margate	1,618,418	0	0	1,618,418
Miramar	1,492,370	0	0	1,492,370
North Lauderdale	972,980	0	0	972,980
Oakland Park	1,003,460	0	0	1,003,460
Parkland	70,366	0	0	70,366
Pembroke Park	246,182	0	0	246,182
Pembroke Pines	2,111,774	0	0	2,111,774
Plantation	2,385,022	0	0	2,385,022
Pompano Beach	2,796,860	0	0	2,796,860
Sea Ranch Lakes	22,582	0	0	22,582
Sunrise	2,172,297	0	0	2,172,297
Tamarac	1,466,692	0	0	1,466,692
Wilton Manors	492,403	0	0	492,403
	-----	-----	-----	-----
	73,921,415	0	0	73,921,415

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, CALHOUN	150,089	81,380	0	231,469
Altha	8,384	0	0	8,384
Blountstown	46,477	0	0	46,477
	-----	-----	-----	-----
	204,950	81,380	0	286,330
BOCC, CHARLOTTE	3,484,950	0	0	3,484,950
Punta Gorda	416,811	0	0	416,811
	-----	-----	-----	-----
	3,901,761	0	0	3,901,761
BOCC, CITRUS	2,520,096	0	0	2,520,096
Crystal River	114,849	0	0	114,849
Inverness	172,849	0	0	172,849
	-----	-----	-----	-----
	2,807,794	0	0	2,807,794
BOCC, CLAY	3,288,932	0	0	3,288,932
Green Cove Springs	161,947	0	0	161,947
Keystone Heights	42,496	0	0	42,496
Orange Park	353,893	0	0	353,893
Penney Farms	24,482	0	0	24,482
	-----	-----	-----	-----
	3,871,750	0	0	3,871,750
BOCC, COLLIER	8,298,732	0	0	8,298,732
Everglades	36,991	0	0	36,991
Naples	1,318,409	0	0	1,318,409
	-----	-----	-----	-----
	9,654,132	0	0	9,654,132
BOCC, COLUMBIA	1,338,469	0	0	1,338,469
Fort White	12,842	0	0	12,842
Lake City	306,203	0	0	306,203
	-----	-----	-----	-----
	1,657,514	0	0	1,657,514
BOCC, DADE	64,985,286	0	0	64,985,286
Bal Harbour	133,840	0	0	133,840
Bay Harbor Islands	210,345	0	0	210,345
Biscayne Park	130,523	0	0	130,523

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Coral Gables	1,795,058	0	0	1,795,058
El Portal	82,363	0	0	82,363
Florida City	274,486	0	0	274,486
Golden Beach	27,914	0	0	27,914
Hialeah	7,054,877	0	0	7,054,877
Hialeah Gardens	154,517	0	0	154,517
Homestead	1,028,935	0	0	1,028,935
Indian Creek Village	4,738	0	0	4,738
Islandia	517	0	0	517
Medley	23,175	0	0	23,175
Miami	15,780,276	0	0	15,780,276
Miami Beach	4,209,777	0	0	4,209,777
Miami Shores	388,941	0	0	388,941
Miami Springs	522,264	0	0	522,264
North Bay	204,228	0	0	204,228
North Miami	1,852,436	0	0	1,852,436
North Miami Beach	1,542,369	0	0	1,542,369
Opa-locka	632,154	0	0	632,154
South Miami	443,089	0	0	443,089
Surfside	171,877	0	0	171,877
Sweetwater	422,455	0	0	422,455
Virginia Gardens	94,338	0	0	94,338
West Miami	251,268	0	0	251,268
	-----	-----	-----	-----
	102,422,046	0	0	102,422,046
BOCC, DE SOTO	467,215	55,166	40,713	563,094
Arcadia	150,419	0	0	150,419
	-----	-----	-----	-----
	617,634	55,166	40,713	713,513
BOCC, DIXIE	154,761	67,746	20,197	242,704
Cross City	42,856	0	0	42,856
Horseshoe Beach	6,282	0	0	6,282
	-----	-----	-----	-----
	203,899	67,746	20,197	291,842
BOCC, DUVAL	38,000,578	0	0	38,000,578
Atlantic Beach	611,383	0	0	611,383
Baldwin	101,523	0	0	101,523
Jacksonville Beach	1,083,588	0	0	1,083,588
Neptune Beach	369,359	0	0	369,359
	-----	-----	-----	-----
	40,166,431	0	0	40,166,431

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ESCAMBIA	9,712,621	0	0	9,712,621
Century	100,805	0	0	100,805
Pensacola	2,345,046	0	0	2,345,046
	-----	-----	-----	-----
	12,158,472	0	0	12,158,472
BOCC, FLAGLER	562,365	0	0	562,365
Beverly Beach	13,343	0	0	13,343
Bunnell	68,305	0	0	68,305
Flagler Beach	105,379	0	0	105,379
	-----	-----	-----	-----
	749,392	0	0	749,392
BOCC, FRANKLIN	141,171	68,864	0	210,035
Apalachicola	51,384	0	0	51,384
Carrabelle	26,113	0	0	26,113
	-----	-----	-----	-----
	218,668	68,864	0	287,532
BOCC, GADSDEN	601,796	371,687	0	973,483
Chattahoochee	46,933	0	0	46,933
Greensboro	9,135	0	0	9,135
Gretna	25,900	0	0	25,900
Havana	43,951	0	0	43,951
Midway	24,471	0	0	24,471
Quincy	134,741	0	0	134,741
	-----	-----	-----	-----
	886,927	371,687	0	1,258,614
BOCC, GILCHRIST	95,561	55,878	0	151,439
Bell	3,390	0	0	3,390
Fanning Springs (part)	3,866	0	0	3,866
Trenton	23,256	0	0	23,256
	-----	-----	-----	-----
	126,073	55,878	0	181,951
BOCC, GLADES	85,134	61,596	0	146,730
Moore Haven	15,034	0	0	15,034
	-----	-----	-----	-----
	100,168	61,596	0	161,764

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GULF	283,171	12,053	0	295,224
Port St. Joe	113,291	0	0	113,291
Ward Ridge	3,650	0	0	3,650
Wewahitchka	52,232	0	0	52,232
	-----	-----	-----	-----
	452,344	12,053	0	464,397
BOCC, HAMILTON	426,586	0	0	426,586
Jasper	114,605	0	0	114,605
Jennings	46,555	0	0	46,555
White Springs	41,607	0	0	41,607
	-----	-----	-----	-----
	629,353	0	0	629,353
BOCC, HARDEE	383,072	160,465	0	543,537
Bowling Green	46,085	0	0	46,085
Wauchula	64,297	0	0	64,297
Zolfo Springs	31,496	0	0	31,496
	-----	-----	-----	-----
	524,950	160,465	0	685,415
BOCC, HENDRY	582,173	0	0	582,173
Clewiston	166,199	0	0	166,199
La Belle	86,294	0	0	86,294
	-----	-----	-----	-----
	834,666	0	0	834,666
BOCC, HERNANDO	2,477,355	0	0	2,477,355
Brooksville	229,837	0	0	229,837
	-----	-----	-----	-----
	2,707,192	0	0	2,707,192
BOCC, HIGHLANDS	1,835,626	0	0	1,835,626
Avon Park	271,273	0	0	271,273
Lake Placid	33,594	0	0	33,594
Sebring	328,006	0	0	328,006
	-----	-----	-----	-----
	2,468,499	0	0	2,468,499



1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HILLSBOROUGH	36,168,221	0	0	36,168,221
Plant City	1,014,296	0	0	1,014,296
Tampa	14,560,572	0	0	14,560,572
Temple Terrace	712,316	0	0	712,316
	-----	-----	-----	-----
	52,455,405	0	0	52,455,405
BOCC, HOLMES	196,932	136,379	0	333,311
Bonifay	36,224	0	0	36,224
Esto	4,630	0	0	4,630
Noma	3,823	0	0	3,823
Ponce de Leon	6,496	0	0	6,496
Westville	4,538	0	0	4,538
	-----	-----	-----	-----
	252,643	136,379	0	389,022
BOCC, INDIAN RIVER	3,013,034	0	0	3,013,034
Fellsmere	69,484	0	0	69,484
Indian River Shores	72,742	0	0	72,742
Orchid	407	0	0	407
Sebastian	288,118	0	0	288,118
Vero Beach	707,995	0	0	707,995
	-----	-----	-----	-----
	4,151,780	0	0	4,151,780
BOCC, JACKSON	832,558	179,118	0	1,011,676
Alford	12,590	0	0	12,590
Bascom	2,904	0	0	2,904
Campbellton	7,875	0	0	7,875
Cottdale	24,786	0	0	24,786
Graceville	66,505	0	0	66,505
Grand Ridge	15,610	0	0	15,610
Greenwood	13,821	0	0	13,821
Jacob City	6,736	0	0	6,736
Malone	20,209	0	0	20,209
Marianna	158,261	0	0	158,261
Sneads	38,932	0	0	38,932
	-----	-----	-----	-----
	1,200,787	179,118	0	1,379,905
BOCC, JEFFERSON	135,283	99,833	0	235,116
Monticello	35,778	0	0	35,778
	-----	-----	-----	-----
	171,061	99,833	0	270,894

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LAFAYETTE	44,420	36,755	24,887	106,062
Mayo	10,219	0	0	10,219
	-----	-----	-----	-----
	54,639	36,755	24,887	116,281
BOCC, LAKE	3,884,409	0	0	3,884,409
Astatula	33,453	0	0	33,453
Clermont	215,115	0	0	215,115
Eustis	438,459	0	0	438,459
Fruitland Park	90,545	0	0	90,545
Groveland	72,267	0	0	72,267
Howey-in-the-Hills	22,392	0	0	22,392
Lady Lake	137,183	0	0	137,183
Leesburg	494,337	0	0	494,337
Mascotte	59,689	0	0	59,689
Minneola	34,397	0	0	34,397
Montverde	15,647	0	0	15,647
Mount Dora	228,840	0	0	228,840
Tavares	240,677	0	0	240,677
Umatilla	81,102	0	0	81,102
	-----	-----	-----	-----
	6,048,512	0	0	6,048,512
BOCC, LEE	14,259,811	0	0	14,259,811
Cape Coral	2,771,371	0	0	2,771,371
Fort Myers	2,294,486	0	0	2,294,486
Sanibel	268,668	0	0	268,668
	-----	-----	-----	-----
	19,594,336	0	0	19,594,336
BOCC, LEON	5,002,869	0	0	5,002,869
Tallahassee	4,533,956	0	0	4,533,956
	-----	-----	-----	-----
	9,536,825	0	0	9,536,825
BOCC, LEVY	402,130	185,293	0	587,423
Bronson	19,011	0	0	19,011
Cedar Key	17,894	0	0	17,894
Chiefland	39,314	0	0	39,314
Fanning Springs (part)	4,295	0	0	4,295
Inglis	31,050	0	0	31,050
Otter Creek	2,562	0	0	2,562
Williston	46,922	0	0	46,922
Yankeetown	12,424	0	0	12,424
	-----	-----	-----	-----
	575,602	185,293	0	760,895

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LIBERTY	46,845	41,645	0	88,490
Bristol	10,550	0	0	10,550
	-----	-----	-----	-----
	57,395	41,645	0	99,040
BOCC, MADISON	221,868	132,770	0	354,638
Greenville	16,444	0	0	16,444
Lee	3,971	0	0	3,971
Madison	54,814	0	0	54,814
	-----	-----	-----	-----
	297,097	132,770	0	429,867
BOCC, MANATEE	6,987,925	0	0	6,987,925
Anna Maria	73,744	0	0	73,744
Bradenton	1,635,752	0	0	1,635,752
Bradenton Beach	75,853	0	0	75,853
Holmes Beach	190,064	0	0	190,064
Longboat Key (part)	114,770	0	0	114,770
Palmetto	393,472	0	0	393,472
	-----	-----	-----	-----
	9,471,580	0	0	9,471,580
BOCC, MARION	6,946,050	0	0	6,946,050
Bellevue	111,170	0	0	111,170
Dunnellon	76,882	0	0	76,882
McIntosh	22,607	0	0	22,607
Ocala	1,919,468	0	0	1,919,468
Reddick	30,158	0	0	30,158
	-----	-----	-----	-----
	9,106,335	0	0	9,106,335
BOCC, MARTIN	4,754,793	0	0	4,754,793
Jupiter Island	25,074	0	0	25,074
Ocean Breeze Park	26,849	0	0	26,849
Sewalls Point	85,127	0	0	85,127
Stuart	616,270	0	0	616,270
	-----	-----	-----	-----
	5,508,113	0	0	5,508,113
BOCC, MONROE	3,967,985	0	0	3,967,985
Key Colony Beach	70,790	0	0	70,790
Key West	1,623,726	0	0	1,623,726

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Layton	6,945	0	0	6,945
	-----	-----	-----	-----
	5,669,446	0	0	5,669,446
BOCC, NASSAU	1,198,315	0	0	1,198,315
Callahan	29,259	0	0	29,259
Fernandina Beach	265,611	0	0	265,611
Hilliard	65,270	0	0	65,270
	-----	-----	-----	-----
	1,558,455	0	0	1,558,455
BOCC, OKALOOSA	4,211,371	0	0	4,211,371
Cinco Bayou	13,144	0	0	13,144
Crestview	297,968	0	0	297,968
Destin	237,890	0	0	237,890
Ft. Walton Beach	764,420	0	0	764,420
Laurel Hill	22,637	0	0	22,637
Mary Esther	142,794	0	0	142,794
Niceville	350,910	0	0	350,910
Shalimar	13,410	0	0	13,410
Valparaiso	257,540	0	0	257,540
	-----	-----	-----	-----
	6,312,084	0	0	6,312,084
BOCC, OKEECHOBEE	856,438	0	0	856,438
Okeechobee	155,417	0	0	155,417
	-----	-----	-----	-----
	1,011,855	0	0	1,011,855
BOCC, ORANGE	39,891,755	0	0	39,891,755
Apopka	757,947	0	0	757,947
Belle Isle	270,366	0	0	270,366
Eatonville	199,297	0	0	199,297
Edgewood	74,320	0	0	74,320
Maitland	697,160	0	0	697,160
Oakland	53,075	0	0	53,075
Ocoee	873,397	0	0	873,397
Orlando	11,674,502	0	0	11,674,502
Windermere	109,175	0	0	109,175
Winter Garden	622,462	0	0	622,462
Winter Park	1,739,460	0	0	1,739,460
	-----	-----	-----	-----
	56,962,916	0	0	56,962,916

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, OSCEOLA	3,852,188	0	0	3,852,188
Kissimmee	1,367,921	0	0	1,367,921
St. Cloud	587,863	0	0	587,863
	-----	-----	-----	-----
	5,807,972	0	0	5,807,972
BOCC, PALM BEACH	30,994,108	0	0	30,994,108
Atlantis	79,954	0	0	79,954
Belle Glade	836,738	0	0	836,738
Boca Raton	2,780,995	0	0	2,780,995
Boynton Beach	2,145,213	0	0	2,145,213
Briny Breeze	18,211	0	0	18,211
Cloud Lake	7,401	0	0	7,401
Delray Beach	2,114,633	0	0	2,114,633
Glen Ridge	10,956	0	0	10,956
Golf Village	6,281	0	0	6,281
Golfview	10,079	0	0	10,079
Greenacres City	1,275,802	0	0	1,275,802
Gulf Stream	25,612	0	0	25,612
Haverhill	61,596	0	0	61,596
Highland Beach	154,210	0	0	154,210
Hypoluxo	34,182	0	0	34,182
Juno Beach	93,782	0	0	93,782
Jupiter	1,201,691	0	0	1,201,691
Jupiter Inlet Colony	19,380	0	0	19,380
Lake Clarke Shores	159,761	0	0	159,761
Lake Park	330,771	0	0	330,771
Lake Worth	1,326,832	0	0	1,326,832
Lantana	394,120	0	0	394,120
Manalapan .	17,773	0	0	17,773
Mangonia Park	62,862	0	0	62,862
North Palm Beach	622,392	0	0	622,392
Ocean Ridge	74,111	0	0	74,111
Pahokee	322,980	0	0	322,980
Palm Beach	528,366	0	0	528,366
Palm Beach Gardens	1,115,164	0	0	1,115,164
Palm Beach Shores	61,743	0	0	61,743
Palm Springs	494,330	0	0	494,330
Riviera Beach	1,363,449	0	0	1,363,449
Royal Palm Beach	413,695	0	0	413,695
South Bay	178,508	0	0	178,508
South Palm Beach	71,092	0	0	71,092
Tequesta Village	200,907	0	0	200,907
West Palm Beach	3,467,029	0	0	3,467,029
	-----	-----	-----	-----
	53,076,709	0	0	53,076,709

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, PASCO	8,165,088	0	0	8,165,088
Dade City	184,509	0	0	184,509
New Port Richey	458,428	0	0	458,428
Port Richey	89,042	0	0	89,042
Saint Leo	31,187	0	0	31,187
San Antonio	21,884	0	0	21,884
Zephyrhills	229,716	0	0	229,716
	-----	-----	-----	-----
	9,179,854	0	0	9,179,854
BOCC, PINELLAS	23,229,132	0	0	23,229,132
Belleair	146,337	0	0	146,337
Belleair Beach	63,857	0	0	63,857
Belleair Bluffs	91,755	0	0	91,755
Belleair Shore	2,650	0	0	2,650
Clearwater	3,644,470	0	0	3,644,470
Dunedin	1,244,010	0	0	1,244,010
Gulfport	423,368	0	0	423,368
Indian Rocks Beach	162,053	0	0	162,053
Indian Shores	52,410	0	0	52,410
Kenneth City	155,759	0	0	155,759
Largo	2,348,344	0	0	2,348,344
Madeira Beach	193,226	0	0	193,226
North Redington Beach	45,233	0	0	45,233
Oldsmar	237,503	0	0	237,503
Pinellas Park	1,529,028	0	0	1,529,028
Redington Beach	63,194	0	0	63,194
Redington Shores	98,306	0	0	98,306
Safety Harbor	475,300	0	0	475,300
Seminole	283,472	0	0	283,472
South Pasadena	199,630	0	0	199,630
St. Petersburg	8,960,955	0	0	8,960,955
St. Petersburg Beach	369,191	0	0	369,191
Tarpon Springs	619,576	0	0	619,576
Treasure Island	258,739	0	0	258,739
	-----	-----	-----	-----
	44,897,498	0	0	44,897,498
BOCC, POLK	13,371,526	0	0	13,371,526
Auburndale	313,832	0	0	313,832
Bartow	653,395	0	0	653,395
Davenport	74,269	0	0	74,269
Dundee	97,837	0	0	97,837
Eagle Lake	82,686	0	0	82,686
Fort Meade	235,835	0	0	235,835

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Frostproof	127,817	0	0	127,817
Haines City	509,866	0	0	509,866
Highland Park	7,776	0	0	7,776
Hillcrest Heights	8,096	0	0	8,096
Lake Alfred	136,715	0	0	136,715
Lake Hamilton	62,766	0	0	62,766
Lake Wales	360,686	0	0	360,686
Lakeland	2,553,620	0	0	2,553,620
Mulberry	114,911	0	0	114,911
Polk City	38,718	0	0	38,718
Winter Haven	991,435	0	0	991,435
	-----	-----	-----	-----
	19,741,786	0	0	19,741,786
BOCC, PUTNAM	1,714,736	0	0	1,714,736
Crescent City	50,851	0	0	50,851
Interlachen	31,583	0	0	31,583
Palatka	316,912	0	0	316,912
Pomona Park	29,216	0	0	29,216
Welaka	16,301	0	0	16,301
	-----	-----	-----	-----
	2,159,599	0	0	2,159,599
BOCC, ST. JOHNS	2,931,750	0	0	2,931,750
Hastings	25,090	0	0	25,090
St. Augustine	493,512	0	0	493,512
St. Augustine Beach	127,420	0	0	127,420
	-----	-----	-----	-----
	3,577,772	0	0	3,577,772
BOCC, ST. LUCIE	3,425,645	0	0	3,425,645
Fort Pierce	1,308,933	0	0	1,308,933
Port St. Lucie	1,265,411	0	0	1,265,411
	-----	-----	-----	-----
	5,999,989	0	0	5,999,989
BOCC, SANTA ROSA	1,400,856	0	0	1,400,856
Gulf Breeze	131,069	0	0	131,069
Milton	162,389	0	0	162,389
	-----	-----	-----	-----
	1,694,314	0	0	1,694,314

1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SARASOTA	12,437,159	0	0	12,437,159
Longboat Key (part)	209,139	0	0	209,139
North Port	488,176	0	0	488,176
Sarasota	2,834,552	0	0	2,834,552
Venice	826,217	0	0	826,217
	-----	-----	-----	-----
	16,795,243	0	0	16,795,243
BOCC, SEMINOLE	8,498,162	0	0	8,498,162
Altamonte Springs	1,319,423	0	0	1,319,423
Casselberry	709,455	0	0	709,455
Lake Mary	176,886	0	0	176,886
Longwood	529,186	0	0	529,186
Oviedo	250,506	0	0	250,506
Sanford	1,153,719	0	0	1,153,719
Winter Springs	769,783	0	0	769,783
	-----	-----	-----	-----
	13,407,120	0	0	13,407,120
BOCC, SUMTER	543,760	153,625	0	697,385
Bushnell	29,553	0	0	29,553
Center Hill	17,151	0	0	17,151
Coleman	20,115	0	0	20,115
Webster	15,827	0	0	15,827
Wildwood	73,671	0	0	73,671
	-----	-----	-----	-----
	700,077	153,625	0	853,702
BOCC, SUWANNEE	559,415	85,868	0	645,283
Branford	16,725	0	0	16,725
Live Oak	171,848	0	0	171,848
	-----	-----	-----	-----
	747,988	85,868	0	833,856
BOCC, TAYLOR	539,367	0	0	539,367
Perry	278,348	0	0	278,348
	-----	-----	-----	-----
	817,715	0	0	817,715
BOCC, UNION	112,002	62,450	52,807	227,259
Lake Butler	36,710	0	0	36,710
Raiford	3,634	0	0	3,634



1/2 Cent Local Government Sales Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Worthington Springs	3,600	0	0	3,600
	-----	-----	-----	-----
	155,946	62,450	52,807	271,203
BOCC, VOLUSIA	9,338,468	0	0	9,338,468
Daytona Beach	2,237,090	0	0	2,237,090
Daytona Beach Shores	75,091	0	0	75,091
DeLand	586,835	0	0	586,835
Edgewater	417,417	0	0	417,417
Holly Hill	401,102	0	0	401,102
Lake Helen	85,742	0	0	85,742
New Smyrna Beach	546,582	0	0	546,582
Oak Hill	38,329	0	0	38,329
Orange City	138,320	0	0	138,320
Ormond Beach	1,024,664	0	0	1,024,664
Pierson	45,988	0	0	45,988
Ponce Inlet	52,222	0	0	52,222
Port Orange	1,112,507	0	0	1,112,507
South Daytona	453,431	0	0	453,431
	-----	-----	-----	-----
	16,553,788	0	0	16,553,788
BOCC, WAKULLA	202,913	114,661	0	317,574
St. Marks	4,812	0	0	4,812
Sopchoppy	6,154	0	0	6,154
	-----	-----	-----	-----
	213,879	114,661	0	328,540
BOCC, WALTON	743,333	0	0	743,333
DeFuniak Springs	176,397	0	0	176,397
Freeport	24,419	0	0	24,419
Paxton	20,765	0	0	20,765
	-----	-----	-----	-----
	964,914	0	0	964,914
BOCC, WASHINGTON	176,849	128,542	0	305,391
Caryville	7,973	0	0	7,973
Chipley	44,741	0	0	44,741
Ebro	2,679	0	0	2,679
Vernon	11,541	0	0	11,541
Wausau	4,535	0	0	4,535
	-----	-----	-----	-----
	248,318	128,542	0	376,860
Grand Totals*	=====	=====	=====	=====
	680,899,993	2,559,999	321,816	683,781,808

\* Table 1 presents an estimated distribution of 100% of the estimated Half-Cent Sales Tax monies.

## Chapter II

### LOCAL OPTION SALES TAX LEVIES

(Chapter 212.055(2), Florida Statutes)

Chapter 87-239, Laws of Florida, initiated the "Local Government Infrastructure Commitment Act," which allowed counties to levy, for a period of up to 15 years, in increments of 1/4 cent, up to a 1 cent tax on all transactions subject to taxation under s. 212.054, F.S.

Chapter 87-548, Laws of Florida, passed during the fourth Legislative Special Session in 1987, revised numerous provisions of this local option sales tax.

According to the provisions of Chapter 87-548, Laws of Florida, counties or municipalities representing a majority of the county's population, may levy for a period of up to 15 years, a 1/2% (1/2 cent) or 1% (1 cent) tax on all transactions subject to taxation under s. 212.054, F.S.

The enactment of this surtax shall be by ordinance passed by majority of the members of the county governing authority and approved by a majority of voters in a referendum, or passed by governing bodies of municipalities representing a majority of the county's population and approved by a majority of voters in a referendum. Local governments, however, are restricted from holding referenda on this issue between March 9 and

December 31, 1988. Also, no referendum proposing the levy of this surtax may be held after November 30, 1992.

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, Chapter 87-548, Laws of Florida, revised the administration of this surtax by deleting the requirement that this tax only may become effective on January 1 of any year. According to current law:

"The surtax must take effect on the first day of a month, as fixed by the ordinance adopted pursuant to paragraph (a), and may not take effect until at least 60

days after the date that the referendum approving the levy is held."

Chapter 88-119, Laws of Florida, revised the way the infrastructure surtax is applied to inter-county purchases. As amended by Chapter 88-199, Laws of Florida, the local option sales tax does not apply when taxable property is delivered to a location outside the taxing county, unless such delivery is into another county levying a local option sales tax. Prior to passage of this law all sales by a dealer located in a taxing county were subject to the local option tax.

Table 1 of this chapter provides a listing of those counties currently levying this local option sales tax and enumerates the tax rate, distribution scheme, and the duration of the tax levy. This information is current as of April 1988.

Table 2 of this chapter provides an estimate of the revenues local governments might expect to accrue from a 1/2, 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 Local Government Fiscal Year 1989. 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.

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).

Table 1  
FLORIDA COUNTIES LEVYING THE LOCAL OPTION SALES TAX

<u>County</u>	<u>¢ Levy</u>	<u>Distribution Scheme*</u>	<u>Duration of Tax Levy</u>
Bay	1/2¢	I	6/1/88 - 15 yrs
Desoto	1¢	I	1/1/88 - 15 yrs
Gadsden	1¢	I	1/1/88 - 8 yrs
Hendry	1¢	F	1/1/88 - 15 yrs
Highlands	1¢	F	1/1/88 - 6/30/88
Jackson	1¢	I	6/1/88 - 10 yrs**
Jefferson	1¢	F	6/1/88 - 15 yrs
Lake	1¢	F	1/1/88 - 15 yrs
Suwannee	1¢	F	1/1/88 - 15 yrs
Wakulla	1¢	I	1/1/88 - 15 yrs

\* "I" indicates that revenues are distributed by interlocal agreement.

"F" indicates that revenues are distributed using the Half-Cent Sales Tax distribution formula.

\*\* Jackson county is currently investigating whether to reduce the duration of the sales tax levy to 4 rather than 10 years.

Source: The Department of Revenue, Office of Revenue Accounting. (Information obtained, April 1988).

Table 2  
 Local Government Infrastructure Surtax  
 Local Government Fiscal Year  
 Fiscal Year 1988-89 Estimates  
 (Thousands of \$)  
 \$5,000 Cap on Transactions

Local Government	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC OF ALACHUA	\$ 3522.7	\$ 7045.4
ALACHUA	111.8	223.7
ARCHER	33.6	67.3
GAINESVILLE	1997.2	3994.4
HAWTHORNE	30.9	61.9
HIGH SPRINGS	66.6	133.2
LACROSSE	3.5	7.0
MICANOPY	18.9	37.8
NEWBERRY	51.2	102.3
WALDO	31.5	63.0
Total for ALACHUA	\$ 5868.0	\$ 11736.0
BOCC OF BAKER	\$ 169.7	\$ 339.5
GLEN SAINT MARY	6.2	12.4
MACCLENNY	46.0	91.9
Total for BAKER	\$ 221.9	\$ 443.8
BOCC OF BAY	\$ 3178.4	\$ 6356.8
CALLAWAY	373.4	746.8
CEDAR GROVE	49.6	99.3
LYNN HAVEN	285.3	570.7
MEXICO BEACH	36.8	73.7
PANAMA CITY	1084.3	2168.5
PANAMA CITY BEACH	130.0	259.9
PARKER	152.0	304.0
SPRINGFIELD	269.7	539.3
Total for BAY	\$ 5559.5	\$ 11119.0
BOCC OF BRADFORD	\$ 248.1	\$ 496.1
BROOKER	6.0	11.9
HAMPTON	6.1	12.3
LAWTEY	9.8	19.6
STARKE	78.1	156.2
Total for BRADFORD	\$ 348.1	\$ 696.1
BOCC OF BREVARD	\$ 7172.4	\$ 14344.7
CAPE CANAVERAL	189.4	378.9
COCOA	438.1	876.1
COCOA BEACH	309.2	618.3
INDIALANTIC	74.1	148.2
INDIAN HARBOUR BEACH	179.3	358.6
MALABAR	38.9	77.7
MELBOURNE	1421.7	2843.3

MELBOURNE BEACH	75.7	151.4
MELBOURNE VILLAGE	25.5	51.0
PALM BAY	1152.1	2304.2
ROCKLEDGE	348.8	697.7
SATELLITE BEACH	248.7	497.4
TITUSVILLE	983.0	1966.0
WEST MELBOURNE	197.3	394.7
	-----	-----
Total for BREVARD	\$ 12854.1	\$ 25708.1
BOCC OF BROWARD	\$ 25014.4	\$ 50028.8
COCONUT CREEK	663.2	1326.3
COOPER CITY	474.6	949.1
CORAL SPRINGS	1903.2	3806.4
DANIA	390.2	780.3
DAVIE	1116.4	2232.8
DEERFIELD BEACH	1383.8	2767.7
FT. LAUDERDALE	4499.7	8999.4
HALLANDALE	1133.1	2266.2
HILLSBORO BEACH	47.5	95.1
HOLLYWOOD	3737.1	7474.2
LAUDERDALE-BY-THE-SEA	77.9	155.7
LAUDERDALE LAKES	834.1	1668.3
LAUDERHILL	1314.9	2629.7
LAZY LAKE VILLAGE	1.0	2.0
LIGHTHOUSE POINT	341.9	683.7
MARGATE	1217.5	2435.0
MIRAMAR	1122.7	2245.4
NORTH LAUDERDALE	732.0	1463.9
OAKLAND PARK	754.9	1509.8
PARKLAND	52.9	105.9
PEMBROKE PARK	185.2	370.4
PEMBROKE PINES	1588.7	3177.3
PLANTATION	1794.2	3588.4
POMPANO BEACH	2104.0	4208.1
SEA RANCH LAKES	17.0	34.0
SUNRISE	1634.2	3268.4
TAMARAC	1103.4	2206.7
WILTON MANORS	370.4	740.9
	-----	-----
Total for BROWARD	\$ 55610.0	\$ 111220.0
BOCC OF CALHOUN	\$ 111.9	\$ 223.9
ALTHA	6.3	12.5
BLOUNTSTOWN	34.7	69.3
	-----	-----
Total for CALHOUN	\$ 152.8	\$ 305.7
BOCC OF CHARLOTTE	\$ 2821.8	\$ 5643.5
PUNTA GORDA	337.5	675.0
	-----	-----
Total for CHARLOTTE	\$ 3159.3	\$ 6318.5
BOCC OF CITRUS	\$ 2016.8	\$ 4033.5
CRYSTAL RIVER	91.9	183.8
INVERNESS	138.3	276.7
	-----	-----
Total for CITRUS	\$ 2247.0	\$ 4494.0
BOCC OF CLAY	\$ 2653.3	\$ 5306.5

GREEN COVE SPRINGS	130.6	261.3
KEYSTONE HEIGHTS	34.3	68.6
ORANGE PARK	285.5	571.0
PENNEY FARMS	19.8	39.5
	-----	-----
Total for CLAY	\$ 3123.4	\$ 6246.9
BOCC OF COLLIER	\$ 7708.4	\$ 15416.8
EVERGLADES	34.4	68.7
NAPLES	1224.6	2449.2
	-----	-----
Total for COLLIER	\$ 8967.4	\$ 17934.8
BOCC OF COLUMBIA	\$ 973.8	\$ 1947.6
FORT WHITE	9.3	18.7
LAKE CITY	222.8	445.6
	-----	-----
Total for COLUMBIA	\$ 1205.9	\$ 2411.9
BOCC OF DADE	\$ 51849.1	\$ 103698.2
BAL HARBOUR	106.8	213.6
BAY HARBOR ISLANDS	167.8	335.7
BISCAYNE PARK	104.1	208.3
CORAL GABLES	1432.2	2864.4
EL PORTAL	65.7	131.4
FLORIDA CITY	219.0	438.0
GOLDEN BEACH	22.3	44.5
HIALEAH	5628.8	11257.6
HIALEAH GARDENS	123.3	246.6
HOMESTEAD	820.9	1641.9
INDIAN CREEK VILLAGE	3.8	7.6
ISLANDIA	.4	.8
MEDLEY	18.5	37.0
MIAMI	12590.4	25180.9
MIAMI BEACH	3358.8	6717.6
MIAMI SHORES	310.3	620.6
MIAMI SPRINGS	416.7	833.4
NORTH BAY	162.9	325.9
NORTH MIAMI	1478.0	2956.0
NORTH MIAMI BEACH	1230.6	2461.2
OPA-LOCKA	504.4	1008.7
SOUTH MIAMI	353.5	707.0
SURFSIDE	137.1	274.3
SWEETWATER	337.1	674.1
VIRGINIA GARDENS	75.3	150.5
WEST MIAMI	200.5	401.0
	-----	-----
Total for DADE	\$ 81718.4	\$ 163436.7
BOCC OF DESOTO	\$ 327.9	\$ 655.8
ARCADIA	105.6	211.1
	-----	-----
Total for DESOTO	\$ 433.5	\$ 866.9
BOCC OF DIXIE	\$ 109.8	\$ 219.6
CROSS CITY	30.4	60.8
HORSESHOE BEACH	4.5	8.9
	-----	-----
Total for DIXIE	\$ 144.6	\$ 289.3



BOCC OF DUVAL	\$ 27224.1	\$ 54448.2
ATLANTIC BEACH	438.0	876.0
BALDWIN	72.7	145.5
JACKSONVILLE BEACH	776.3	1552.6
NEPTUNE BEACH	264.6	529.2
	-----	-----
Total for DUVAL	\$ 28775.7	\$ 57551.4
BOCC OF ESCAMBIA	\$ 6080.3	\$ 12160.6
CENTURY	63.1	126.2
PENSACOLA	1468.0	2936.1
	-----	-----
Total for ESCAMBIA	\$ 7611.5	\$ 15222.9
BOCC OF FLAGLER	\$ 523.4	\$ 1046.8
BEVERLY BEACH	12.4	24.8
BUNNELL	63.6	127.1
FLAGLER BEACH	98.1	196.2
	-----	-----
Total for FLAGLER	\$ 697.5	\$ 1395.0
BOCC OF FRANKLIN	\$ 88.3	\$ 176.7
APALACHICOLA	32.2	64.3
CARRABELLE	16.3	32.7
	-----	-----
Total for FRANKLIN	\$ 136.8	\$ 273.7
BOCC OF GADSDEN	\$ 355.5	\$ 711.1
CHATTAHOOCHEE	27.4	54.7
GREENSBORO	5.3	10.6
GRETNA	15.1	30.2
HAVANA	25.6	51.2
QUINCY	78.5	157.1
	-----	-----
Total for GADSDEN	\$ 507.5	\$ 1014.9
BOCC OF GILCHRIST	\$ 64.7	\$ 129.3
BELL	2.3	4.6
FANNING SPRINGS (PART)	2.6	5.2
TRENTON	15.7	31.5
	-----	-----
Total for GILCHRIST	\$ 85.3	\$ 170.6
BOCC OF GLADES	\$ 78.6	\$ 157.3
MOORE HAVEN	13.9	27.8
	-----	-----
Total for GLADES	\$ 92.5	\$ 185.1
BOCC OF GULF	\$ 143.3	\$ 286.6
PORT ST. JOE	57.1	114.2
WEWAHITCHKA	26.3	52.6
	-----	-----
Total for GULF	\$ 226.7	\$ 453.5
BOCC OF HAMILTON	\$ 177.8	\$ 355.7
JASPER	47.8	95.5
JENNINGS	19.4	38.8
WHITE SPRINGS	17.3	34.7
	-----	-----
Total for HAMILTON	\$ 262.4	\$ 524.7

BOCC OF HARDEE	\$ 232.5	\$ 465.0
BOWLING GREEN	28.0	55.9
WAUCHULA	39.0	78.0
ZOLFO SPRINGS	19.1	38.2
	-----	-----
Total for HARDEE	\$ 318.6	\$ 637.2
BOCC OF HENDRY	\$ 396.6	\$ 793.3
CLEWISTON	113.2	226.5
LA BELLE	58.8	117.6
	-----	-----
Total for HENDRY	\$ 568.7	\$ 1137.3
BOCC OF HERNANDO	\$ 1947.3	\$ 3894.6
BROOKSVILLE	180.7	361.3
WEEKI WACHEE	.2	.4
	-----	-----
Total for HERNANDO	\$ 2128.2	\$ 4256.3
BOCC OF HIGHLANDS	\$ 1459.6	\$ 2919.2
AVON PARK	215.7	431.4
LAKE PLACID	26.7	53.4
SEBRING	260.8	521.6
	-----	-----
Total for HIGHLANDS	\$ 1962.9	\$ 3925.7
BOCC OF HILLSBOROUGH	\$ 25674.8	\$ 51349.6
PLANT CITY	720.0	1440.0
TAMPA	10336.1	20672.3
TEMPLE TERRACE	505.7	1011.3
	-----	-----
Total for HILLSBOROUGH	\$ 37236.6	\$ 74473.2
BOCC OF HOLMES	\$ 109.7	\$ 219.3
BONIFAY	20.2	40.3
ESTO	2.6	5.2
NOMA	2.1	4.3
PONCE DE LEON	3.6	7.2
WESTVILLE	2.5	5.1
	-----	-----
Total for HOLMES	\$ 140.7	\$ 281.4
BOCC OF INDIAN RIVER	\$ 2638.7	\$ 5277.5
FELLSMERE	60.8	121.7
INDIAN RIVER SHORES	63.7	127.4
SEBASTIAN	252.3	504.6
VERO BEACH	620.0	1240.0
	-----	-----
Total for INDIAN RIVER	\$ 3635.6	\$ 7271.2
BOCC OF JACKSON	\$ 630.9	\$ 1261.8
ALFORD	9.5	19.1
BASCOM	2.2	4.4
CAMPBELLTON	6.0	11.9
COTTONDALE	18.8	37.6
GRACEVILLE	50.4	100.8
GRAND RIDGE	11.8	23.7
GREENWOOD	10.5	20.9
JACOB CITY	5.1	10.2

MALONE	15.3	30.6
MARIANNA	119.9	239.8
SNEADS	29.5	59.0
	-----	-----
Total for JACKSON	\$ 909.9	\$ 1819.8
BOCC OF JEFFERSON	\$ 85.2	\$ 170.4
MONTICELLO	22.5	45.1
	-----	-----
Total for JEFFERSON	\$ 107.7	\$ 215.5
BOCC OF LAFAYETTE	\$ 41.5	\$ 83.0
MAYO	9.5	19.1
	-----	-----
Total for LAFAYETTE	\$ 51.0	\$ 102.0
BOCC OF LAKE	\$ 2833.1	\$ 5666.2
ASTATULA	24.4	48.8
CLERMONT	156.9	313.8
EUSTIS	319.8	639.6
FRUITLAND PARK	66.0	132.1
GROVELAND	52.7	105.4
HOWEY-IN-THE-HILLS	16.3	32.7
LADY LAKE	100.1	200.1
LEESBURG	360.5	721.1
MASCOTTE	43.5	87.1
MINNEOLA	25.1	50.2
MONTVERDE	11.4	22.8
MOUNT DORA	166.9	333.8
TAVARES	175.5	351.1
UMATILLA	59.2	118.3
	-----	-----
Total for LAKE	\$ 4411.5	\$ 8823.0
BOCC OF LEE	\$ 12166.2	\$ 24332.5
CAPE CORAL	2364.5	4729.0
FORT MYERS	1957.6	3915.2
SANIBEL	229.2	458.4
	-----	-----
Total for LEE	\$ 16717.6	\$ 33435.2
BOCC OF LEON	\$ 4019.1	\$ 8038.1
TALLAHASSEE	3642.4	7284.7
	-----	-----
Total for LEON	\$ 7661.4	\$ 15322.9
BOCC OF LEVY	\$ 290.6	\$ 581.2
BRONSON	13.7	27.5
CEDAR KEY	12.9	25.9
CHIEFLAND	28.4	56.8
FANNING SPRINGS (PART)	3.1	6.2
INGLIS	22.4	44.9
OTTER CREEK	1.9	3.7
WILLISTON	33.9	67.8
YANKEETOWN	9.0	18.0
	-----	-----
Total for LEVY	\$ 416.0	\$ 831.9
BOCC OF LIBERTY	\$ 54.6	\$ 109.2
BRISTOL	12.3	24.6

Total for LIBERTY	\$ 66.9	\$ 133.8
BOCC OF MADISON	\$ 123.1	\$ 246.1
GREENVILLE	9.1	18.2
LEE	2.2	4.4
MADISON	30.4	60.8
Total for MADISON	\$ 164.8	\$ 329.6
BOCC OF MANATEE	\$ 5264.3	\$ 10528.7
ANNA MARIA	55.6	111.1
BRADENTON	1232.3	2464.6
BRADENTON BEACH	57.1	114.3
HOLMES BEACH	143.2	286.4
LONGBOAT KEY (PART)	86.5	172.9
PALMETTO	296.4	592.8
Total for MANATEE	\$ 7135.4	\$ 14270.8
BOCC OF MARION	\$ 4734.2	\$ 9468.4
BELLEVIEW	75.8	151.5
DUNNELLON	52.4	104.8
MCINTOSH	15.4	30.8
OCALA	1308.2	2616.5
REDDICK	20.6	41.1
Total for MARION	\$ 6206.6	\$ 12413.1
BOCC OF MARTIN	\$ 3496.1	\$ 6992.2
JUPITER ISLAND	18.4	36.9
OCEAN BREEZE PARK	19.7	39.5
SEWALLS POINT	62.6	125.2
STUART	453.1	906.3
Total for MARTIN	\$ 4050.0	\$ 8100.0
BOCC OF MONROE	\$ 3509.6	\$ 7019.2
KEY COLONY BEACH	62.6	125.2
KEY WEST	1436.1	2872.3
LAYTON	6.1	12.3
Total for MONROE	\$ 5014.5	\$ 10029.0
BOCC OF NASSAU	\$ 641.4	\$ 1282.7
CALLAHAN	15.7	31.3
FERNANDINA BEACH	142.2	284.3
HILLIARD	34.9	69.9
Total for NASSAU	\$ 834.1	\$ 1668.2
BOCC OF OKALOOSA	\$ 3445.0	\$ 6890.0
CINCO BAYOU	10.8	21.5
CRESTVIEW	243.7	487.5
DESTIN	194.6	389.2
FT. WALTON BEACH	625.3	1250.6
LAUREL HILL	18.5	37.0
MARY ESTHER	116.8	233.6
NICEVILLE	287.1	574.1
SHALIMAR	11.0	21.9

VALPARAISO	210.7	421.3
	-----	-----
Total for OKALOOSA	\$ 5163.4	\$ 10326.8
BOCC OF OKEECHOBEE	\$ 732.0	\$ 1463.9
OKEECHOBEE	132.8	265.7
	-----	-----
Total for OKEECHOBEE	\$ 864.8	\$ 1729.6
BOCC OF ORANGE	\$ 31423.6	\$ 62847.3
APOPKA	597.1	1194.1
BELLE ISLE	213.0	425.9
EATONVILLE	157.0	314.0
EDGEWOOD	58.5	117.1
MAITLAND	549.2	1098.3
OAKLAND	41.8	83.6
OCOEE	688.0	1376.0
ORLANDO	9196.3	18392.5
WINDERMERE	86.0	172.0
WINTER GARDEN	490.3	980.7
WINTER PARK	1370.2	2740.4
	-----	-----
Total for ORANGE	\$ 44871.0	\$ 89741.9
BOCC OF OSCEOLA	\$ 3673.8	\$ 7347.6
KISSIMMEE	1304.6	2609.1
ST. CLOUD	560.6	1121.3
	-----	-----
Total for OSCEOLA	\$ 5539.0	\$ 11078.0
BOCC OF PALM BEACH	\$ 26342.5	\$ 52685.1
ATLANTIS	67.9	135.9
BELLE GLADE	711.1	1422.2
BOCA RATON	2363.4	4726.7
BOYNTON BEACH	1823.1	3646.1
BRINY BREEZE	15.5	31.0
CLOUD LAKE	6.3	12.6
DELRAY BEACH	1797.1	3594.2
GOLF VILLAGE	9.3	18.6
GOLFVIEW	5.3	10.7
GREENACRES CITY	1084.2	2168.4
GULF STREAM	21.8	43.5
HAVERHILL	52.3	104.7
HIGHLAND BEACH	131.1	262.1
HYPOLUXO	29.0	58.1
JUNO BEACH	79.7	159.4
JUPITER	1021.2	2042.5
JUPITER INLET COLONY	16.5	32.9
LAKE CLARKE SHORES	135.8	271.5
LAKE PARK	281.1	562.2
LAKE WORTH	1127.6	2255.2
LANTANA	334.9	669.9
MANALAPAN	15.1	30.2
MANGONIA PARK	53.4	106.8
NORTH PALM BEACH	528.9	1057.9
OCEAN RIDGE	63.0	126.0
PAHOKEE	274.5	549.0
PALM BEACH	449.0	898.0
PALM BEACH GARDENS	947.7	1895.4
PALM BEACH SHORES	52.5	104.9

PALM SPRINGS	420.1	840.2
RIVIERA BEACH	1158.7	2317.4
ROYAL PALM BEACH	351.6	703.1
SOUTH BAY	151.7	303.4
SOUTH PALM BEACH	60.4	120.8
TEQUESTA VILLAGE	170.7	341.5
WEST PALM BEACH	2946.4	5892.8
	-----	-----
Total for PALM BEACH	\$ 45100.4	\$ 90200.8
BOCC OF PASCO	\$ 6192.4	\$ 12384.9
DADE CITY	139.9	279.9
NEW PORT RICHEY	347.7	695.3
PORT RICHEY	67.5	135.1
SAINT LEO	23.7	47.3
SAN ANTONIO	16.6	33.2
ZEPHYRHILLS	174.2	348.4
	-----	-----
Total for PASCO	\$ 6962.1	\$ 13924.1
BOCC OF PINELLAS	\$ 17829.3	\$ 35658.5
BELLEAIR	112.3	224.6
BELLEAIR BEACH	49.0	98.0
BELLEAIR BLUFFS	70.4	140.9
BELLEAIR SHORE	2.0	4.1
CLEARWATER	2797.3	5594.5
DUNEDIN	954.8	1909.7
GULFPORT	325.0	649.9
INDIAN ROCKS BEACH	124.4	248.8
INDIAN SHORES	40.2	80.5
KENNETH CITY	119.6	239.1
LARGO	1802.4	3604.9
MADEIRA BEACH	148.3	296.6
NORTH REDINGTON BEACH	34.7	69.4
OLDSMAR	182.3	364.6
PINELLAS PARK	1173.6	2347.2
REDINGTON BEACH	48.5	97.0
REDINGTON SHORES	75.5	150.9
SAFETY HARBOR	364.8	729.6
ST. PETERSBURG	6877.9	13755.8
ST. PETERSBURG BEACH	283.4	566.7
SEMINOLE	217.6	435.2
SOUTH PASADENA	153.2	306.4
TARPON SPRINGS	475.5	951.1
TREASURE ISLAND	198.6	397.2
	-----	-----
Total for PINELLAS	\$ 34460.6	\$ 68921.1
BOCC OF POLK	\$ 8153.0	\$ 16306.0
AUBURNDALE	191.4	382.7
BARTOW	398.4	796.8
DAVENPORT	45.3	90.6
DUNDEE	59.7	119.3
EAGLE LAKE	50.4	100.8
FORT MEADE	143.8	287.6
FROSTPROOF	77.9	155.9
HAINES CITY	310.9	621.8
HIGHLAND PARK	4.7	9.5
HILLCREST HEIGHTS	4.9	9.9
LAKE ALFRED	83.4	166.7

LAKE HAMILTON	38.3	76.5
LAKE WALES	219.9	439.8
LAKELAND	1557.0	3114.0
MULBERRY	70.1	140.1
POLK CITY	23.6	47.2
WINTER HAVEN	604.5	1209.0
	-----	-----
Total for POLK	\$ 12037.1	\$ 24074.2
BOCC OF PUTNAM	\$ 1029.1	\$ 2058.2
CRESCENT CITY	30.5	61.0
INTERLACHEN	19.0	37.9
PALATKA	190.2	380.4
POMONA PARK	17.5	35.1
WELAKA	9.8	19.6
	-----	-----
Total for PUTNAM	\$ 1296.1	\$ 2592.2
BOCC OF ST JOHNS	\$ 2212.4	\$ 4424.7
HASTINGS	18.9	37.9
ST. AUGUSTINE	372.4	744.8
ST. AUGUSTINE BEACH	96.2	192.3
	-----	-----
Total for ST JOHNS	\$ 2699.9	\$ 5399.8
BOCC OF ST LUCIE	\$ 2707.2	\$ 5414.5
FORT PIERCE	1034.4	2068.9
PORT ST. LUCIE	1000.0	2000.1
	-----	-----
Total for ST LUCIE	\$ 4741.7	\$ 9483.4
BOCC OF SANTA ROSA	\$ 957.0	\$ 1914.0
GULF BREEZE	89.9	179.7
JAY	10.1	20.1
MILTON	111.3	222.7
	-----	-----
Total for SANTA ROSA	\$ 1168.2	\$ 2336.5
BOCC OF SARASOTA	\$ 9351.7	\$ 18703.4
LONGBOAT KEY (PART)	157.3	314.5
NORTH PORT	367.1	734.1
SARASOTA	2131.3	4262.7
VENICE	621.2	1242.5
	-----	-----
Total for SARASOTA	\$ 12628.6	\$ 25257.2
BOCC OF SEMINOLE	\$ 6776.6	\$ 13553.1
ALTAMONTE SPRINGS	1052.1	2104.3
CASSELBERRY	565.7	1131.5
LAKE MARY	141.1	282.1
LONGWOOD	422.0	844.0
OVIDO	199.8	399.5
SANFORD	920.0	1840.0
WINTER SPRINGS	613.8	1227.7
	-----	-----
Total for SEMINOLE	\$ 10691.1	\$ 21382.1
BOCC OF SUMTER	\$ 369.4	\$ 738.7
BUSHNELL	20.1	40.1
CENTER HILL	11.7	23.3

COLEMAN	13.7	27.3
WEBSTER	10.8	21.5
WILDWOOD	50.0	100.1
	-----	-----
Total for SUMTER	\$ 475.5	\$ 951.1
BOCC OF SUWANNEE	\$ 400.0	\$ 799.9
BRANFORD	12.0	23.9
LIVE OAK	122.9	245.7
	-----	-----
Total for SUWANNEE	\$ 534.8	\$ 1069.6
BOCC OF TAYLOR	\$ 308.2	\$ 616.4
PERRY	159.1	318.1
	-----	-----
Total for TAYLOR	\$ 467.3	\$ 934.5
BOCC OF UNION	\$ 53.9	\$ 107.8
LAKE BUTLER	17.7	35.3
RAIFORD	1.7	3.5
WORTHINGTON SPRINGS	1.7	3.5
	-----	-----
Total for UNION	\$ 75.0	\$ 150.1
BOCC OF VOLUSIA	\$ 7315.5	\$ 14631.0
DAYTONA BEACH	1752.5	3505.0
DAYTONA BEACH SHORES	58.8	117.6
DELAND	459.7	919.4
EDGEWATER	327.0	654.0
HOLLY HILL	314.2	628.4
LAKE HELEN	67.2	134.3
NEW SMYRNA BEACH	428.2	856.4
OAK HILL	30.0	60.1
ORANGE CITY	108.4	216.7
ORMOND BEACH	802.7	1605.4
PIERSON	36.0	72.1
PONCE INLET	40.9	81.8
PORT ORANGE	871.5	1743.0
SOUTH DAYTONA	355.2	710.4
	-----	-----
Total for VOLUSIA	\$ 12967.8	\$ 25935.6
BOCC OF WAKULLA	\$ 167.9	\$ 335.7
ST. MARKS	4.0	8.0
SOPCHOPPY	5.1	10.2
	-----	-----
Total for WAKULLA	\$ 176.9	\$ 353.8
BOCC OF WALTON	\$ 581.4	\$ 1162.8
DEFUNIAK SPRINGS	138.0	275.9
FREEPORT	19.1	38.2
PAXTON	16.2	32.5
	-----	-----
Total for WALTON	\$ 754.7	\$ 1509.5
BOCC OF WASHINGTON	\$ 102.3	\$ 204.6
CARYVILLE	4.6	9.2
CHIPLEY	25.9	51.8
EBRO	1.6	3.1
VERNON	6.7	13.4



WAUSAU	2.6	5.2
	-----	-----
Total for WASHINGTON	\$ 143.7	\$ 287.3
	=====	=====
STATE TOTALS	\$ 523567.9	\$1047135.8

## 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. Chapter 87-237, Laws of Florida, 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.

Chapter 87-237, Laws of Florida, amended s. 163.01, F.S., and established 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, Chapter 87-237, Laws of Florida, provided for a "second guaranteed entitlement" which greatly expanded counties' capacity to bond their 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 95% 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:

- Part 1 =  $\frac{\text{County Population}}{\text{State Population}}$
- Part 2 =  $\frac{\text{County Unincorporated Population}}{\text{State Unincorporated Population}}$
- Part 3 =  $\frac{\text{Annual County Sales Tax Collections}}{\text{Annual Statewide Sales Tax Collections}}$

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

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

The Spring 1988 Florida Consensus Estimating Conference projected that \$213.1 million will be distributed to municipalities from the Municipal Revenue Sharing Trust Fund and that \$211.1 million will be distributed to counties from the County Revenue Sharing Trust Fund during the 1988-89 State Fiscal Year. Tables 1 and 2 provide a breakdown of the distributions by jurisdiction for 95% of the revenue estimated by the Florida Consensus Estimating Conference.

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 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>ALACHUA COUNTY</b>			
Alachua	49,626	72,011	121,637
Archer	18,029	42,682	60,711
Gainesville	1,100,340	1,596,979	2,697,319
Hawthorne	21,367	32,519	53,886
High Springs	55,311	34,684	89,995
LaCrosse	3,761	3,072	6,833
Micanopy	9,869	20,405	30,274
Newberry	20,259	71,351	91,610
Waldo	13,057	81,272	94,329
<b>BAKER COUNTY</b>			
Glen Saint Mary	13,069	21,990	35,059
Macclenny	53,341	102,151	155,492
<b>BAY COUNTY</b>			
Callaway	35,468	404,708	440,176
Cedar Grove	13,757	52,693	66,450
Lynn Haven	47,769	266,288	314,057
Mexico Beach	6,978	16,752	23,730
Panama City	510,541	581,663	1,092,204
Panama City Beach	90,906	0	90,906
Parker	32,217	116,911	149,128
Springfield	65,328	424,724	490,052
<b>BRADFORD COUNTY</b>			
Brooker	5,183	31,733	36,916
Hampton	7,757	31,671	39,428
Lawtey	13,179	33,431	46,610
Starke	125,408	72,981	198,389
<b>BREVARD COUNTY</b>			
Cape Canaveral	62,081	111,004	173,085
Cocoa	327,756	215,572	543,328
Cocoa Beach	239,157	34,999	274,156
Indialantic	54,072	9,734	63,806
Indian Harbour Beach	41,142	124,576	165,718
Malabar	4,704	23,701	28,405
Melbourne	731,356	902,552	1,633,908
Melbourne Beach	19,175	42,145	61,320
Melbourne Village	1,852	27,439	29,291
Palm Bay	91,142	1,063,060	1,154,202
Palm Shores	943	678	1,621
Rockledge	155,640	241,319	396,959
Satellite Beach	109,567	130,784	240,351
Titusville	518,566	696,973	1,215,539
West Melbourne	34,950	151,389	186,339

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>BROWARD COUNTY</b>			
Coconut Creek	21,380	592,286	613,666
Cooper City	22,887	401,163	424,050
Coral Springs	49,420	1,659,555	1,708,975
Dania	201,595	139,989	341,584
Davie	166,836	865,865	1,032,701
Deerfield Beach	306,407	930,871	1,237,278
Ft. Lauderdale	3,196,503	869,154	4,065,657
Hallandale	491,404	536,193	1,027,597
Hillsboro Beach	3,190	24,257	27,447
Hollywood	2,090,384	1,552,916	3,643,300
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	639,918	850,658
Lauderhill	183,519	1,046,576	1,230,095
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	104,651	281,195
Margate	247,098	997,956	1,245,054
Miramar	284,110	918,018	1,202,128
North Lauderdale	8,186	829,906	838,092
Oakland Park	398,752	288,760	687,512
Parkland	511	32,689	33,200
Pembroke Park	112,788	58,848	171,636
Pembroke Pines	320,564	1,278,830	1,599,394
Plantation	444,753	1,140,418	1,585,171
Pompano Beach	918,495	933,229	1,851,724
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,421,834	1,595,464
Tamarac	96,778	914,310	1,011,088
Wilton Manors	350,732	27,807	378,539
<b>CALHOUN COUNTY</b>			
Altha	7,411	17,064	24,475
Blountstown	57,485	50,349	107,834
<b>CHARLOTTE COUNTY</b>			
Punta Gorda	146,243	67,541	213,784
<b>CITRUS COUNTY</b>			
Crystal River	95,471	0	95,471
Inverness	119,126	16,336	135,462
<b>CLAY COUNTY</b>			
Green Cove Springs	82,207	55,178	137,385
Keystone Heights	26,696	4,095	30,791
Orange Park	92,507	150,512	243,019
Penney Farms	3,053	46,009	49,062

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>COLLIER COUNTY</b>			
Everglades	9,969	3,837	13,806
Naples	386,057	83,944	470,001
<b>COLUMBIA COUNTY</b>			
Fort White	8,215	12,178	20,393
Lake City	241,791	57,140	298,931
<b>DADE COUNTY</b>			
Bal Harbour	43,116	14,215	57,331
Bay Harbor Islands	32,155	69,287	101,442
Biscayne Park	16,156	69,128	85,284
Coral Gables	693,530	297,356	990,886
El Portal	11,922	38,409	50,331
Florida City	61,201	169,603	230,804
Golden Beach	2,533	8,274	10,807
Hialeah	1,930,261	3,199,808	5,130,069
Hialeah Gardens	16,283	55,320	71,603
Homestead	326,447	496,011	822,458
Indian Creek Village	1,391	450	1,841
Islandia	23	243	266
Medley	10,067	0	10,067
Miami	5,721,258	4,783,684	10,504,942
Miami Beach	1,489,227	1,191,725	2,680,952
Miami Shores	143,763	85,561	229,324
Miami Springs	217,492	100,941	318,433
North Bay	66,164	42,462	108,626
North Miami	755,251	522,295	1,277,546
North Miami Beach	642,052	402,032	1,044,084
Opa-locka	242,147	184,625	426,772
Pennusco	0	0	0
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	269,137	307,499
Virginia Gardens	40,502	12,926	53,428
West Miami	167,074	17,581	184,655
Metro Dade	23,604,540	0	23,604,540
<b>DESOTO COUNTY</b>			
Arcadia	157,477	39,022	196,499
<b>DIXIE COUNTY</b>			
Cross City	60,079	68,256	128,335
Horseshoe Beach	1,856	7,331	9,187
<b>DUVAL COUNTY</b>			
Atlantic Beach	65,115	249,440	314,555
Baldwin	21,646	48,204	69,850

Municipal Revenue Sharing Allocations  
 State Fiscal Year 1988-89 Estimates

	Guaranteed	Growth Money	Yearly Total
Jacksonville (Duval)	5,826,077	1,878,529	7,704,606
Jacksonville Beach	219,174	310,362	529,536
Neptune Beach	41,884	134,085	175,969
JAX DUVAL	0	9,061,255	9,061,255
ESCAMBIA COUNTY			
Century	53,674	97,319	150,993
Pensacola	727,797	1,245,122	1,972,919
FLAGLER COUNTY			
Beverly Beach	4,223	5,011	9,234
Bunnell	38,218	21,972	60,190
Flagler Beach	23,161	35,633	58,794
Marineland (part)	0	0	0
FRANKLIN COUNTY			
Apalachicola	51,929	49,679	101,608
Carrabelle	25,647	24,472	50,119
GADSDEN COUNTY			
Chattahoochee	81,632	83,643	165,275
Greensboro	9,894	23,387	33,281
Gretna	11,242	168,433	179,675
Havana	28,337	129,658	157,995
Midway	0	171,047	171,047
Quincy	166,567	170,981	337,548
GILCHRIST COUNTY			
Bell	5,992	4,440	10,432
Fanning Springs (part)	0	0	0
Trenton	22,161	34,640	56,801
GLADES COUNTY			
Moore Haven	32,012	0	32,012
GULF COUNTY			
Port St. Joe	64,183	15,208	79,391
Ward Ridge	0	4,213	4,213
Wewahitchka	23,114	53,549	76,663
HAMILTON COUNTY			
Jasper	59,554	48,470	108,024
Jennings	12,571	36,362	48,933
White Springs	13,231	33,472	46,703
HARDEE COUNTY			
Bowling Green	24,763	109,633	134,396
Wauchula	81,340	8,486	89,826
Zolfo Springs	23,025	59,702	82,727

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed	Growth Money	Yearly Total
<b>HENDRY COUNTY</b>			
Clewiston	116,479	40,827	157,306
La Belle	56,826	17,884	74,710
<b>HERNANDO COUNTY</b>			
Brooksville	175,729	13,898	189,627
Weeki Wachee	0	0	0
<b>HIGHLANDS COUNTY</b>			
Avon Park	119,637	146,302	265,939
Lake Placid	53,574	0	53,574
Sebring	168,381	121,328	289,709
<b>HILLSBOROUGH COUNTY</b>			
Plant City	332,397	279,761	612,158
Tampa	4,897,504	3,874,343	8,771,847
Temple Terrace	205,169	204,904	410,073
<b>HOLMES COUNTY</b>			
Bonifay	46,920	39,675	86,595
Esto	4,617	15,661	20,278
Noma	0	38,473	38,473
Ponce de Leon	8,741	9,766	18,507
Westville	2,077	14,257	16,334
<b>INDIAN RIVER COUNTY</b>			
Fellsmere	16,285	57,070	73,355
Indian River Shores	286	25,221	25,507
Orchid	30	116	146
Sebastian	33,165	134,020	167,185
Vero Beach	374,742	18,695	393,437
<b>JACKSON COUNTY</b>			
Alford	7,420	29,359	36,779
Bascom	2,835	9,310	12,145
Campbellton	7,330	9,615	16,945
Cottondale	15,086	38,850	53,936
Graceville	36,420	60,783	97,203
Grand Ridge	10,018	37,854	47,872
Greenwood	8,020	13,477	21,497
Jacob City	0	21,078	21,078
Malone	15,027	40,063	55,090
Marianna	136,106	97,456	233,562
Sneads	24,498	66,193	90,691
<b>JEFFERSON COUNTY</b>			
Monticello	50,339	41,384	91,723

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>LAFAYETTE COUNTY</b>			
Mayo	18,739	34,080	52,819
<b>LAKE COUNTY</b>			
Astatula	3,333	35,892	39,225
Clermont	78,941	99,960	178,901
Eustis	182,142	202,676	384,818
Fruitland Park	20,503	71,837	92,340
Groveland	36,365	38,147	74,512
Howey-in-the-Hills	12,376	1,153	13,529
Lady Lake	13,366	122,584	135,950
Leesburg	309,234	77,417	386,651
Mascotte	21,939	69,406	91,345
Minneola	15,515	15,452	30,967
Montverde	1,908	10,305	12,213
Mount Dora	111,030	82,706	193,736
Tavares	57,583	161,161	218,744
Umatilla	39,637	37,967	77,604
<b>LEE COUNTY</b>			
Cape Coral	153,484	1,188,213	1,341,697
Fort Myers	893,274	368,404	1,261,678
Sanibel	0	88,149	88,149
<b>LEON COUNTY</b>			
Tallahassee	1,250,960	2,472,741	3,723,701
<b>LEVY COUNTY</b>			
Bronson	10,844	25,931	36,775
Cedar Key	16,864	2,334	19,198
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,344	10,897
Inglis	16,801	28,365	45,166
Otter Creek	3,780	805	4,585
Williston	47,202	36,348	83,550
Yankeetown	5,909	7,637	13,546
<b>LIBERTY COUNTY</b>			
Bristol	18,989	25,464	44,453
<b>MADISON COUNTY</b>			
Greenville	23,475	44,015	67,490
Lee	5,990	5,216	11,206
Madison	86,118	38,205	124,323
<b>MANATEE COUNTY</b>			
Anna Maria	13,693	17,452	31,145
Bradenton	376,545	675,892	1,052,437

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
Bradenton Beach	27,417	6,480	33,897
Holmes Beach	55,071	30,012	85,083
Longboat Key (part)	0	0	0
Palmetto	169,179	103,495	272,674
<b>MARION COUNTY</b>			
Belleview	57,775	19,862	77,637
Dunnellon	53,800	0	53,800
McIntosh	7,411	11,359	18,770
Ocala	643,622	593,343	1,236,965
Reddick	5,166	25,082	30,248
<b>MARTIN COUNTY</b>			
Jupiter Island	2,386	4,897	7,283
Ocean Breeze Park	6,147	5,959	12,106
Sewalls Point	1,035	25,442	26,477
Stuart	276,026	0	276,026
<b>MONROE COUNTY</b>			
Key Colony Beach	3,918	19,998	23,916
Key West	392,780	418,051	810,831
Layton	2,685	0	2,685
<b>NASSAU COUNTY</b>			
Callahan	25,665	3,955	29,620
Fernandina Beach	130,679	54,672	185,351
Hilliard	23,263	70,115	93,378
<b>OKALOOSA COUNTY</b>			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	186,247	324,583
Destin	0	120,109	120,109
Ft. Walton Beach	227,379	448,679	676,058
Laurel Hill	4,088	82,083	86,171
Mary Esther	13,743	79,885	93,628
Niceville	54,427	253,639	308,066
Shalimar	10,992	0	10,992
Valparaiso	40,774	300,430	341,204
<b>OKEECHOBEE COUNTY</b>			
Okeechobee	176,013	0	176,013
<b>ORANGE COUNTY</b>			
Apopka	183,788	170,561	354,349
Bay Lake	0	0	0
Belle Isle	9,272	95,056	104,328
Eatonville	18,949	85,476	104,425
Edgewood	63,799	0	63,799
Lake Buena Vista	0	0	0
Maitland	158,137	103,362	261,499

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed	Growth Money	Yearly Total
Oakland	7,322	27,469	34,791
Ocoee	78,748	386,554	465,302
Orlando	1,969,237	3,153,477	5,122,714
Windermere	10,267	28,557	38,824
Winter Garden	149,053	155,631	304,684
Winter Park	458,356	268,709	727,065
OSCEOLA COUNTY			
Kissimmee	243,964	610,559	854,523
St. Cloud	105,511	275,657	381,168
PALM BEACH COUNTY			
Atlantis	6,296	24,676	30,972
Belle Glade	302,170	465,107	767,277
Boca Raton	523,997	868,134	1,392,131
Boynton Beach	337,969	916,887	1,254,856
Briny Breeze	4,322	4,358	8,680
Cloud Lake	3,753	735	4,488
Delray Beach	362,476	774,245	1,136,721
Glen Ridge	1,438	4,349	5,787
Golf Village	1,033	1,280	2,313
Golfview	1,333	3,246	4,579
Greenacres City	14,848	851,405	866,253
Gulf Stream	1,397	7,803	9,200
Haverhill	8,402	28,515	36,917
Highland Beach	2,928	55,825	58,753
Hypoluxo	2,273	11,363	13,636
Juno Beach	13,616	22,830	36,446
Jupiter	67,918	553,635	621,553
Jupiter Inlet Colony	1,225	6,199	7,424
Lake Clarke Shores	7,218	71,051	78,269
Lake Park	253,135	0	253,135
Lake Worth	364,734	486,438	851,172
Lantana	209,533	28,530	238,063
Manalapan	1,985	4,420	6,405
Mangonia Park	15,044	10,834	25,878
North Palm Beach	82,307	222,352	304,659
Ocean Ridge	4,910	23,097	28,007
Pahokee	96,481	228,084	324,565
Palm Beach	171,886	60,946	232,832
Palm Beach Gardens	126,411	462,144	588,555
Palm Beach Shores	11,360	13,131	24,491
Palm Springs	90,524	231,313	321,837
Riviera Beach	369,915	396,228	766,143
Royal Palm Beach	3,712	214,407	218,119
South Bay	42,669	104,086	146,755
South Palm Beach	745	26,055	26,800
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	718,947	2,045,398



Municipal Revenue Sharing Allocations  
 State Fiscal Year 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PASCO COUNTY			
Dade City	134,787	14,232	149,019
New Port Richey	290,251	49,481	339,732
Port Richey	15,410	33,367	48,777
Saint Leo	9,442	53,942	63,384
San Antonio	14,350	3,538	17,888
Zephyrhills	110,964	65,220	176,184
PINELLAS COUNTY			
Belleair	15,115	61,141	76,256
Belleair Beach	4,762	24,992	29,754
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	756	1,108
Clearwater	1,191,562	1,376,068	2,567,630
Dunedin	313,081	650,500	963,581
Gulfport	133,248	207,659	340,907
Indian Rocks Beach	54,431	34,764	89,195
Indian Shores	10,610	13,032	23,642
Kenneth City	145,147	0	145,147
Largo	652,934	1,247,053	1,899,987
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	10,054	21,874
Oldsmar	19,857	126,744	146,601
Pinellas Park	387,226	797,673	1,184,899
Redington Beach	4,793	28,048	32,841
Redington Shores	12,192	39,310	51,502
Safety Harbor	57,772	266,084	323,856
Seminole	166,578	36,972	203,550
South Pasadena	89,458	39,622	129,080
St. Petersburg	3,125,822	4,105,224	7,231,046
St. Petersburg Beach	199,235	20,177	219,412
Tarpon Springs	199,105	227,693	426,798
Treasure Island	104,086	47,139	151,225
POLK COUNTY			
Auburndale	95,208	127,816	223,024
Bartow	247,027	337,448	584,475
Davenport	22,371	44,305	66,676
Dundee	25,917	43,719	69,636
Eagle Lake	20,806	71,860	92,666
Fort Meade	76,018	209,442	285,460
Frostproof	59,573	21,717	81,290
Haines City	182,087	274,651	456,738
Highland Park	0	3,953	3,953
Hillcrest Heights	498	3,903	4,401
Lake Alfred	36,465	67,473	103,938
Lake Hamilton	15,272	34,681	49,953
Lake Wales	190,668	104,063	294,731

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed	Growth Money	Yearly Total
Lakeland	973,011	995,298	1,968,309
Mulberry	53,918	38,937	92,855
Polk City	15,070	20,107	35,177
Winter Haven	439,141	271,821	710,962
PUTNAM COUNTY			
Crescent City	47,077	3,657	50,734
Interlachen	11,693	17,106	28,799
Palatka	276,527	69,828	346,355
Pomona Park	7,968	24,962	32,930
Welaka	7,493	6,734	14,227
ST JOHNS COUNTY			
Hastings	15,795	3,661	19,456
St. Augustine	340,862	8,576	349,438
St. Augustine Beach	7,099	47,882	54,981
ST LUCIE COUNTY			
Fort Pierce	711,816	478,749	1,190,565
Port St. Lucie	6,475	913,639	920,114
St. Lucie Village	0	0	0
SANTA ROSA COUNTY			
Gulf Breeze	75,883	38,825	114,708
Jay	0	0	0
Milton	116,957	101,953	218,910
SARASOTA COUNTY			
Longboat Key (part)	47,549	80,689	128,238
North Port	24,372	196,113	220,485
Sarasota	937,613	498,582	1,436,195
Venice	240,488	134,790	375,278
SEMINOLE COUNTY			
Altamonte Springs	57,567	764,228	821,795
Casselberry	170,722	321,590	492,312
Lake Mary	0	89,227	89,227
Longwood	80,818	245,748	326,566
Oviedo	39,986	146,100	186,086
Sanford	376,081	555,416	931,497
Winter Springs	13,825	508,287	522,112
SUMTER COUNTY			
Bushnell	36,546	940	37,486
Center Hill	8,283	33,957	42,240
Coleman	13,609	51,944	65,553
Webster	17,618	17,190	34,808
Wildwood	61,478	65,359	126,837

Municipal Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>SUWANNEE COUNTY</b>			
Branford	20,042	5,525	25,567
Live Oak	153,904	133,295	287,199
<b>TAYLOR COUNTY</b>			
Perry	180,555	124,215	304,770
<b>UNION COUNTY</b>			
Lake Butler	29,351	91,879	121,230
Raiford	1,694	14,487	16,181
Worthington Springs	4,563	7,884	12,447
<b>VOLUSIA COUNTY</b>			
Daytona Beach	1,027,176	727,978	1,755,154
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	168,649	487,395
Edgewater	68,458	274,912	343,370
Holly Hill	155,248	161,447	316,695
Lake Helen	8,885	65,517	74,402
New Smyrna Beach	201,998	145,712	347,710
Oak Hill	13,952	22,960	36,912
Orange City	21,923	79,357	101,280
Ormond Beach	294,368	441,656	736,024
Pierson	18,098	22,549	40,647
Ponce Inlet	4,946	19,800	24,746
Port Orange	93,493	860,890	954,383
South Daytona	132,655	224,523	357,178
<b>WAKULLA COUNTY</b>			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	7,044	16,844
<b>WALTON COUNTY</b>			
DeFuniak Springs	100,398	140,345	240,743
Freeport	11,372	17,005	28,377
Paxton	13,228	31,333	44,561
<b>WASHINGTON COUNTY</b>			
Caryville	11,357	45,400	56,757
Chipley	67,615	32,291	99,906
Ebro	4,447	1,095	5,542
Vernon	12,365	42,729	55,094
Wausau	4,597	29,245	33,842
	=====	=====	=====
Grand Totals	100,067,599	102,472,398	202,539,997 *

\* Note: Grand Totals represents 95% of estimated distributions.

Table 2  
County Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
ALACHUA	254,168	1,007,247	1,393,449	2,654,864
BAKER	28,273	90,639	129,197	248,109
BAY	154,793	684,481	1,119,702	1,958,976
BRADFORD	28,713	129,364	146,598	304,675
BREVARD	464,254	1,807,775	2,936,798	5,208,827
BROWARD	3,573,165	4,779,269	7,128,012	15,480,446
CALHOUN	14,713	68,369	61,135	144,217
CHARLOTTE	187,080	493,387	1,027,520	1,707,987
CITRUS	90,480	499,080	919,814	1,509,374
CLAY	102,028	599,690	1,056,658	1,758,376
COLLIER	491,318	594,600	1,708,543	2,794,461
COLUMBIA	72,308	288,232	372,485	733,025
DADE	5,895,217	10,571,522	13,526,157	29,992,896
DE SOTO	30,961	132,516	176,218	339,695
DIXIE	15,487	54,021	69,723	139,231
DUVAL	1,999,042	4,106,467	6,028,455	12,133,964
ESCAMBIA	728,024	1,779,956	2,515,422	5,023,402
FLAGLER	23,543	78,036	223,037	324,616
FRANKLIN	18,862	41,026	57,991	117,879
GADSDEN	80,864	239,311	294,192	614,367
GILCHRIST	5,883	45,494	48,860	100,237
GLADES	12,360	41,438	62,449	116,247
GULF	68,034	19,920	87,597	175,551
HAMILTON	23,270	109,630	39,095	171,995
HARDEE	36,082	144,439	152,198	332,719
HENDRY	28,673	148,507	189,840	367,020
HERNANDO	79,474	409,209	994,043	1,482,726
HIGHLANDS	104,948	349,039	609,254	1,063,241
HILLSBOROUGH	1,835,627	4,916,849	8,050,667	14,803,143
HOLMES	20,087	112,718	111,660	244,465
INDIAN RIVER	205,850	425,545	830,942	1,462,337
JACKSON	67,470	259,685	289,609	616,764
JEFFERSON	29,079	67,261	83,222	179,562
LAFAYETTE	6,472	29,717	30,476	66,665
LAKE	256,097	708,355	1,163,155	2,127,607
LEE	578,772	1,764,708	3,301,806	5,645,286
LEON	316,798	1,026,649	1,136,837	2,480,284
LEVY	34,157	137,533	176,606	348,296
LIBERTY	8,441	28,423	38,448	75,312
MADISON	34,591	95,970	104,651	235,212

County Revenue Sharing Allocations  
State Fiscal Year 1988-89 Estimates

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
MANATEE	530,269	1,054,577	1,678,573	3,263,419
MARION	251,941	1,024,873	1,901,979	3,178,793
MARTIN	244,331	553,167	1,023,287	1,820,785
MONROE	246,464	455,801	765,574	1,467,839
NASSAU	65,716	252,268	420,588	738,572
OKALOOSA	147,680	859,331	1,341,018	2,348,029
OKEECHOBEE	41,041	173,472	281,005	495,518
ORANGE	1,632,765	3,816,110	7,527,157	12,976,032
OSCEOLA	95,114	414,462	1,076,086	1,585,662
PALM BEACH	2,570,430	2,766,174	7,830,214	13,166,818
PASCO	310,426	1,782,481	2,612,667	4,705,574
PINELLAS	2,452,694	3,368,283	5,744,531	11,565,508
POLK	857,616	2,627,126	3,037,277	6,522,019
PUTNAM	98,535	409,282	555,721	1,063,538
ST. JOHNS	152,548	403,262	851,330	1,407,140
ST. LUCIE	187,010	618,973	1,037,657	1,843,640
SANTA ROSA	77,885	448,253	567,972	1,094,110
SARASOTA	1,119,924	1,148,225	2,619,952	4,888,101
SEMINOLE	339,130	1,316,016	2,481,645	4,136,791
SUMTER	35,653	182,301	231,916	449,870
SUWANNEE	32,719	175,516	206,471	414,706
TAYLOR	36,940	118,139	141,965	297,044
UNION	18,615	33,326	56,915	108,856
VOLUSIA	698,366	1,525,368	2,595,214	4,818,948
WAKULLA	24,054	90,110	121,537	235,701
WALTON	39,806	151,427	270,759	461,992
WASHINGTON	16,827	101,973	96,622	215,422
Grand Totals	=====	=====	=====	=====
	30,329,957	64,756,373	105,468,153	200,554,483 *

\* Note: Grand Totals represents 95% of estimated distributions.

## Chapter IV

### SHARED AND LOCAL OPTION GAS TAXES

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

#### Legislative Session 1988 Update

The 1988 Legislative Session enacted no significant revisions to the statutes governing the administration and levy of the shared and local option gas taxes discussed in this chapter. Definitional and administrative alterations to the collection and distribution of motor fuel taxes enacted by Chapter 87-99, Laws of Florida, continue to be in force.

Chapter 87-99, Laws of Florida, required motor fuel taxes 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 Chapter Law further clarified 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 now have to pay tax on their purchases of fuel from refiners or importers rather than dealers. There was 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 by Chapter 87-99, Laws of Florida, 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, Chapter 87-99, Laws of Florida, required 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, 63 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, 1988. 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 1988-89. 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

LOCAL OPTION GAS TAX LEVIES BY COUNTY\*  
(Chapter 336.025, Florida Statutes)

Tax Rate:	<u>2 Cents</u>	<u>3 Cents</u>	<u>4 Cents</u>	<u>5 Cents</u>	<u>6 Cents</u>
	Glades	Madison	Bay ✓	Holmes ✓	Alachua ✓
	Hamilton	Suwannee	Flagler ✓	Jackson ✓	Leon ✓
	Hendry ✓		Lafayette ✓	Okaloosa ✓	Levy ✓
	Jefferson ✓		Lee ✓	Walton ✓	Manatee ✓
			Sumter ✓		Marion ✓
			Taylor ✓		Martin ✓
			Union ✓		Monroe ✓
			Wakulla ✓		Nassau ✓
			Washington ✓		Okeechobee ✓
					Orange ✓
					Osceola ✓
					Palm Beach ✓
					Pasco ✓
					Pinellas ✓
					Polk ✓
					Putnam ✓
					St. Johns ✓
					St. Lucie ✓
					Santa Rosa ✓
					Sarasota ✓
					Seminole ✓
					Volusia ✓
					Indian River ✓
					Lake ✓

\*Source: The Department of Revenue  
Information current as of July 1, 1988.



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. Chapter 87-164, Laws of Florida, reduced 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 added 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.

In the 1988 Appropriations Bill the amount appropriated for this program was raised an additional \$5 million dollars. During FY 1988-89, \$10 million is appropriated to fund the State's twenty percent portion of the Local Government Transportation Assistance Act. An additional \$2,205,468 is available for redistribution in FY 1988-89. These additional funds represent statewide uncommitted and unexpended funds from past fiscal

years. This annual appropriation is divided among seven transportation districts according to a formula based on equal parts of population and motor fuel collections.

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.

Table 2 provides a summary of the funds that have been allocated and redistributed to each of the seven districts for the forthcoming FY 1988-89 in accordance with Chapter 14-89 FAC and Chapter 335.20, Florida Statutes.

Table 2

Appropriated Funds, 1988-89  
Local Government Cooperative Assistance Program

<u>District</u>	<u>Amount</u>
1	\$1,647,210
2	1,473,615
3	846,000
4	2,353,681
5	2,374,312
6	1,467,000
7	2,043,650

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 3

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

## 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 collections X Distribution factor = Monthly Allocation

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 1986-87, 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. 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 1986-87, twenty 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 County Fiscal Year 1988-89. 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 1987-88 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 FY 1988-89 Constitutional Gas Tax allocation is calculated by multiplying the FY 1987-88 distribution factor (in column 4 on Table 5) by the estimated statewide Constitutional Gas Tax distributions for FY 1988-89 (\$139,700,000), minus the 6 percent service charge (\$8,382,000) deducted by the State, plus F.A.T.S.O. fees (\$1,050,000). This

estimated distribution total is calculated by the State Transportation Estimating Conference (April 1988) and has been adjusted to coincide with the local government fiscal year. Unfortunately the 1988 collection factor will not be known until after the publication date of this handbook. After August 15, 1988, 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 \$80,938 for the 1986-87 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. A trial date is scheduled for August 16, 1988 in the Second Circuit Court. 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 1988 Florida Consensus Estimating Conference, approximately \$30.7 million is being held in escrow, which represents the service charge deductions accrued between fiscal years 1985-1988. An additional estimated \$8.3 million will be held in escrow from FY 1988-89 Constitutional Gas Tax collections.



Table 4

## Distribution of the Constitutional Gas Tax

July 1, 1986 to June 30, 1987

County	80% Portion		20% Portion		Total Constitutional Gas Tax Funds Available FY
	Distributions to the County	Distributions to Debt Service	Distributions to the County	Distributions to Debt Service	
Alachua	\$417,748	\$1,077,964	\$373,928		\$1,869,640
Baker	278,950	78,611	89,390		446,951
Bay	1,181,536		295,384		1,476,920
Bradford	94,871	167,332	65,551		327,754
Brevard	1,825,149	832,996		664,536	3,322,681
Broward		7,301,240	1,691,915	133,395	9,126,550
Calhoun	305,061		76,265		381,326
Charlotte	562,132	233,403	198,844		994,419
Citrus	685,883		171,471		857,354
Clay	575,442	149,104	145,515	35,622	905,683
Collier	959,863	622,967	395,707		1,978,537
Columbia	136,210	547,713	170,981		854,904
Dade		11,052,062	2,763,015		13,815,077
DeSoto	400,442		100,110		500,552
Dixie	234,296	128,612	90,727		453,635
Duval	4,538,025	328,192	1,216,554		6,082,771
Escambia		2,034,459	508,615		2,543,074
Flagler	301,544		75,386		376,930
Franklin	253,677	115,924	92,400		462,001
Gadsden	478,651		119,663		598,314
Gilchrist	94,419	88,253	45,668		228,340
Glades	451,753		112,938		564,691
Gulf	127,055	205,776	83,208		416,039
Hamilton	281,734	117,306	99,760		498,800
Hardee	393,160		98,290		491,450
Hendry	652,649		163,162		815,811
Hernando	344,471	280,762	156,308		781,541
Highlands	609,139	234,579	210,929		1,054,647
Hillsborough		5,431,380	1,357,845		6,789,225
Holmes	181,319	153,608	83,732		418,659
Indian River	748,269		187,067		935,336
Jackson	790,726		197,681		988,407
Jefferson	393,953		98,488		492,441
Lafayette	86,171	162,938	62,277		311,386
Lake	1,302,934		325,734		1,628,668
Lee	1,372,887	695,883	517,192		2,585,962
Leon	1,162,037	287,658	362,424		1,812,119
Levy	347,843	297,303	161,287		806,433
Liberty	163,646	213,995	94,410		472,051
Madison	244,006	189,241	108,312		541,559
Manatee	1,122,902	258,052	345,239		1,726,193
Marion	1,854,796		463,699		2,318,495
Martin	631,052	183,257	161,240	42,337	1,017,886
Monroe	853,209	426,978	320,047		1,600,234
Nassau	302,705	301,987	151,173		755,865
Okaloosa	724,336	530,345	313,670		1,568,351
Okeechobee	345,125	216,833	140,490		702,448
Orange	4,245,287	151,928		1,099,304	5,496,519
Osceola	1,174,163		293,541		1,467,704
Palm Beach	3,026,990	2,205,551	1,308,135		6,540,676
Pasco	1,346,551	280,382	406,733		2,033,665
Pinellas	631,746	4,260,214	1,222,980		6,114,950
Polk	1,278,313	2,068,103	856,604		4,183,020
Putnam	585,086	113,530	174,654		873,270
St. Johns	867,562		216,890		1,084,452
St. Lucie	790,462	200,445	247,727		1,238,634
Santa Rosa	776,132	132,991	227,281		1,136,404
Sarasota	1,554,234	129,944	421,045		2,105,223
Seminole	621,008	802,919	355,982		1,779,909
Sumter	691,641		172,910		864,551
Suwannee	369,900	163,369	133,317		666,586
Taylor	600,694		150,173		750,867
Union	97,984	82,169	45,038		225,191
Volusia	2,405,975		601,494		3,007,469
Wakulla	325,544		81,386		406,930
Walton	482,377	180,633	165,752		828,762
Washington	242,148	118,527	90,169		450,844
<b>TOTAL</b>	<b>\$50,925,572</b>	<b>\$45,837,418</b>	<b>\$22,215,553</b>	<b>\$1,975,194</b>	<b>\$120,953,737</b>

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	\$ 2,675,139
Dade	11,380,500
Duval	163,591
Escambia	650,000
Franklin	400,054
Pinellas	3,515,671
<b>Total</b>	<b>\$ 18,784,955</b>

Table 5

ESTIMATED CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION  
FOR FLORIDA COUNTIES, COUNTY FY 1988-1989  
(USING AUGUST 1987 DISTRIBUTION FACTORS)

AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION	
ALACHUA	.004096	.003885	.007757	.015738	2,083,208
BAKER	.002453	.000393	.000602	.003448	456,405
BAY	.003671	.002509	.005896	.012076	1,598,476
BRADFORD	.001226	.000514	.001040	.002780	367,983
BREVARD	.005403	.007006	.015150	.027559	3,647,930
BROWARD	.005124	.026028	.044543	.075695	10,019,596
CALHOUN	.002406	.000239	.000528	.003173	420,004
CHARLOTTE	.003384	.001517	.003685	.008586	1,136,512
CITRUS	.002748	.001404	.003231	.007383	977,273
CLAY	.002604	.001721	.003646	.007971	1,055,105
COLLIER	.008626	.002202	.006006	.016834	2,228,283
COLUMBIA	.003329	.000908	.003162	.007399	979,391
DADE	.009170	.041734	.065457	.116361	15,402,473
DEOTO	.002659	.000489	.001006	.004154	549,857
DIXIE	.003093	.000199	.000501	.003793	502,072
DUVAL	.003590	.014655	.024067	.042312	5,600,755
ESCAMBIA	.003199	.006001	.008421	.017621	2,332,425
FLAGLER	.002128	.000280	.000734	.003142	415,900
FRANKLIN	.003215	.000197	.000423	.003835	507,631
GADSDEN	.002246	.001067	.001669	.004982	659,457
GILCHRIST	.001492	.000148	.000288	.001928	255,206
GLADES	.004121	.000154	.000326	.004601	609,025
GULF	.002739	.000274	.000443	.003456	457,464
HAMILTON	.002175	.000225	.001795	.004195	555,284
HARDEE	.002676	.000497	.000873	.004046	535,561
HENDRY	.004960	.000478	.001146	.006584	871,511
HERNANDO	.002073	.001141	.003411	.006625	876,938
HIGHLANDS	.004598	.001220	.002914	.008732	1,155,837
HILLSBOROUGH	.005204	.016606	.035305	.057115	7,560,198
HOLMES	.002086	.000378	.001036	.003500	463,288
INDIAN RIVER	.002212	.001537	.003449	.007198	952,785
JACKSON	.003966	.001005	.003097	.008068	1,067,945
JEFFERSON	.002516	.000275	.001335	.004126	546,150
LAFAYETTE	.002309	.000104	.000164	.002577	341,112
LAKE	.004850	.002692	.006013	.013555	1,794,248
LEE	.004298	.005269	.012547	.022114	2,927,186
LEON	.002979	.003815	.007836	.014630	1,936,544
LEVY	.004859	.000510	.001323	.006692	885,807
LIBERTY	.003477	.000109	.000330	.003916	518,353
MADISON	.003000	.000382	.001141	.004523	598,700
MANATEE	.003557	.003810	.007388	.014755	1,953,090
MARION	.008844	.003144	.009924	.019912	2,635,712
MARTIN	.002844	.001643	.003762	.008249	1,091,904
MONROE	.008201	.001619	.003247	.013067	1,729,653
NASSAU	.002748	.000844	.002457	.006049	800,694
OKALOOSA	.004178	.002821	.006186	.013183	1,745,007
OKEECHOBEE	.003709	.000520	.001734	.005963	789,310
ORANGE	.004185	.012106	.031052	.047343	6,268,698
OSCEOLA	.006288	.001265	.004911	.012464	1,649,835
PALM BEACH	.009330	.014710	.031241	.055281	7,317,435
PASCO	.003241	.004983	.009153	.017377	2,300,159
PINELLAS	.001812	.018696	.029107	.049615	6,567,438
POLK	.008395	.008256	.018565	.035216	4,661,471
PUTNAM	.003456	.001297	.002540	.007293	965,360
ST. JOHNS	.002925	.001317	.004660	.008922	1,180,987
ST. LUCIE	.002545	.002238	.006001	.010784	1,427,457
SANTA ROSA	.004850	.001437	.002229	.008516	1,127,246
SARASOTA	.002491	.005191	.009756	.017438	2,308,233
SEMINOLE	.001462	.004614	.009262	.015338	2,030,260
SUMTER	.002411	.000623	.004341	.007375	976,214
SUWANNEE	.002887	.000572	.002033	.005492	726,965
TAYLOR	.004404	.000424	.001215	.006043	799,900
UNION	.001045	.000261	.000674	.001980	262,089
VOLUSIA	.005230	.006642	.013411	.025283	3,346,660
WAKULLA	.002604	.000280	.000545	.003429	453,890
WALTON	.004796	.000547	.001567	.006910	914,663
WASHINGTON	.002604	.000373	.000723	.003700	489,762
TOTAL	.250000	.250000	.500000	1.000000	\$132,368,000

Source: Florida Consensus Estimating Conference on State Transportation Trust Fund Revenues, April 1988.

Note: The estimated revenues listed above have been adjusted to include F.A.T.S.O. fees (\$1,050,000), have had the state 6 percent service charge deducted, and have been revised to coincide with the Local Government Fiscal Year.

**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 County Fiscal Year 1988-89.

The estimated 1988-89 County Gas Tax allocation for each county is calculated by multiplying the 1987-88 distribution factor (in column 4 of Table 6) by the estimated statewide County Gas Tax distributions for the Local Government FY 1988-89 (\$69,850,000), minus the collection fees, refunds, administrative costs, and the 6 percent service charge (estimated to represent 14% of the distribution - \$9,779,000), plus F.A.T.S.O. fees (\$530,000). The estimated statewide total was calculated by the State Transportation Estimating Conference (April 1988) and has been adjusted to coincide with the local government fiscal year.

After August 15, 1988, the 1988 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 are given net of all estimated deductions. As briefly described above, the Department of Revenue deducts one-half of all motor fuel related collection fees allowed dealers, refunds allotted to schools, and DOR's expenses for administering motor fuel and special fuel taxes, from the County Gas Tax. DOR's expenses for administering all motor fuel and special fuel taxes in State Fiscal Year 1986-87 totaled \$3,833,505. This entire amount was deducted from the proceeds of the County Gas Tax and apportioned among the counties. It is anticipated that a similar amount of administrative expenses will be deducted during FY 1988-89. Only the 6 percent service charge, however, is deducted from the Constitutional Gas Tax estimates listed in Table 5.

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 1988-1989  
(USING AUGUST 1987 DISTRIBUTION FACTORS)

AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION	
ALACHUA	.004096	.003885	.007757	.015738	953,739
BAKER	.002453	.000393	.000602	.003448	208,952
BAY	.003671	.002509	.005896	.012076	731,818
BRADFORD	.001226	.000514	.001040	.002780	168,471
BREVARD	.005403	.007006	.015150	.027559	1,670,103
BROWARD	.005124	.026028	.044543	.075695	4,587,193
CALHOUN	.002406	.000239	.000528	.003173	192,287
CHARLOTTE	.003384	.001517	.003685	.008586	520,320
CITRUS	.002748	.001404	.003231	.007383	447,417
CLAY	.002604	.001721	.003646	.007971	483,051
COLLIER	.008626	.002202	.006006	.016834	1,020,157
COLUMBIA	.003329	.000908	.003182	.007399	448,387
DADE	.009170	.041734	.065457	.116361	7,051,593
DE SOTO	.002659	.000489	.001006	.004154	251,737
DIXIE	.003093	.000199	.000501	.003793	229,860
DUVAL	.003590	.014655	.024067	.042312	2,564,150
ESCAMBIA	.003199	.006001	.008421	.017621	1,067,850
FLAGLER	.002128	.000280	.000734	.003142	190,408
FRANKLIN	.003215	.000197	.000423	.003835	232,405
GADSDEN	.002246	.001067	.001669	.004982	301,914
GILCHRIST	.001492	.000148	.000288	.001928	116,839
GLADES	.004121	.000154	.000326	.004601	278,825
GULF	.002739	.000274	.000443	.003456	209,437
HAMILTON	.002175	.000225	.001795	.004195	254,221
HARDEE	.002676	.000497	.000873	.004046	245,192
HENDRY	.004960	.000478	.001146	.006584	398,997
HERNANDO	.002073	.001141	.003411	.006625	401,482
HIGHLANDS	.004598	.001220	.002914	.008732	529,168
HILLSBOROUGH	.005204	.016606	.035305	.057115	3,461,226
HOLMES	.002086	.000378	.001036	.003500	212,104
INDIAN RIVER	.002212	.001537	.003449	.007198	436,206
JACKSON	.003966	.001005	.003097	.008068	488,929
JEFFERSON	.002516	.000275	.001335	.004126	250,040
LAFAYETTE	.002309	.000104	.000164	.002577	156,169
LAKE	.004850	.002692	.006013	.013555	821,447
LEE	.004298	.005269	.012547	.022114	1,340,131
LEON	.002979	.003815	.007836	.014630	886,593
LEVY	.004859	.000510	.001323	.006692	405,542
LIBERTY	.003477	.000109	.000330	.003916	237,314
MADISON	.003000	.000382	.001141	.004523	274,098
MANATEE	.003557	.003810	.007388	.014755	894,168
MARTIN	.006844	.003144	.009924	.019912	1,206,687
MARTIN	.002844	.001643	.003762	.008249	499,898
MONROE	.008201	.001619	.003247	.013067	791,873
NASSAU	.002748	.000844	.002457	.006049	366,575
OKALOOSA	.004176	.002821	.006186	.013183	798,903
OKEECHOBEE	.003709	.000520	.001734	.005963	361,364
ORANGE	.004185	.012106	.031052	.047343	2,869,033
OSCEOLA	.006288	.001265	.004911	.012464	755,331
PALM BEACH	.009330	.014710	.031241	.055281	3,350,084
PASCO	.003241	.004983	.009153	.017377	1,053,064
PINELLAS	.001812	.018696	.029107	.049615	3,006,719
POLK	.008395	.008256	.018565	.035216	2,134,125
PUTNAM	.003456	.001297	.002540	.007293	441,963
ST. JOHNS	.002925	.001317	.004680	.008922	540,682
ST. LUCIE	.002545	.002238	.006001	.010784	653,521
SANTA ROSA	.004850	.001437	.002229	.008516	516,078
SARASOTA	.002491	.005191	.009756	.017438	1,056,760
SEMINOLE	.001462	.004614	.009262	.015338	929,498
SUMTER	.002411	.000623	.004341	.007375	446,932
SUWANNEE	.002887	.000572	.002033	.005492	332,821
TAYLOR	.004404	.000424	.001215	.006043	366,212
UNION	.001045	.000261	.000674	.001980	119,990
VOLUSIA	.005230	.006642	.013411	.025283	1,532,175
WAKULLA	.002604	.000280	.000545	.003429	207,801
WALTON	.004796	.000547	.001567	.006910	418,753
WASHINGTON	.002604	.000373	.000723	.003700	224,224
TOTAL	.250000	.250000	.500000	1.000000	\$60,601,000

Source: Florida Consensus Estimating Conference on State Transportation Trust Fund Revenues, April 1988.

Note: The estimated revenues listed above have been adjusted to:

Include F.A.T.S.O. fees (\$530,000);  
Reflect the deduction of collection fees, refunds,  
administrative charges, and the state 6 percent service  
charge;  
Coincide with the Local Government Fiscal Year.

## 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.

Chapter 87-99, Laws of Florida, added a new section 5 to s. 336.021, F.S., which clarified 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
Sarasota	6-1-88
Volusia	11-1-82

Source: The Department of Revenue (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	1988-89 Gallons	Distribution .01 Tax
Alachua	105,906.23	984.93
Baker	9,319.56	86.67
Bay	83,661.73	778.05
Bradford	13,351.58	124.17
Brevard	202,418.94	1,882.50
Broward	622,978.87	5,793.70
Calhoun	7,449.86	69.28
Charlotte	48,551.93	451.53
Citrus	44,102.99	410.16
Clay	47,454.03	441.32
Collier	78,468.69	729.76
Columbia	41,812.01	388.85
Dade	892,057.68	8,296.14
DeSoto	13,552.85	126.04
Dixie	6,580.10	61.19
Duval	415,187.13	3,861.24
Escambia	143,474.93	1,334.32
Flagler	11,244.88	104.58
Franklin	6,029.99	56.08
Gadsden	23,122.01	215.03
Gilchrist	3,905.35	36.32
Glades	6,145.42	57.15
Gulf	6,215.95	57.81
Hamilton	28,682.32	266.75
Hardee	14,336.90	133.33
Hendry	15,461.72	143.79
Hernando	46,715.70	434.46
Highlands	39,680.63	369.03
Hillsborough	484,573.00	4,506.53
Holmes	15,087.92	140.32
Indian River	48,881.57	454.60
Jackson	44,307.36	412.06
Jefferson	18,259.72	169.82
Lafayette	2,260.17	21.02
Lake	80,104.33	744.97
Lee	168,288.64	1,565.08
Leon	111,775.73	1,039.51
Levy	18,553.02	172.54
Liberty	4,600.43	42.78

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	1988-89 Gallons	Distribution .01 Tax
Madison	18,604.20	173.02
Manatee	100,292.39	932.72
Marion	134,280.16	1,248.81
Martin	51,732.99	481.12
Monroe	44,429.41	413.19
Nassau	37,885.96	352.34
Okaloosa	87,205.98	811.02
Okeechobee	22,608.75	210.26
Orange	421,383.34	3,918.87
Osceola	67,037.67	623.45
Palm Beach	422,010.89	3,924.70
Pasco	122,700.49	1,141.11
Pinellas	412,424.36	3,835.55
Polk	247,066.05	2,297.71
Putnam	35,084.11	326.28
St. Johns	64,377.85	598.71
St Lucie	79,583.72	740.13
Santa Rosa	39,749.58	369.67
Sarasota	131,378.05	1,221.82
Seminole	126,486.54	1,176.32
Sumter	58,717.70	546.07
Suwannee	28,559.02	265.60
Taylor	18,382.05	170.95
Union	8,888.19	82.66
Volusia	184,112.16	1,712.24
Wakulla	7,258.82	67.51
Walton	22,407.68	208.39
Washington	10,090.04	93.84
<b>TOTAL</b>	<b>6,979,300.00</b>	<b>64,907.49</b>

Source: Office of Tax Research, Department of Revenue

## ADDENDUM TO TABLE 8

### FACTORS IMPACTING THE GAS TAX REVENUE

The total gallonage estimate was determined by the April 1988 Transportation Estimating Conference.

The estimates shown in the last column of Table 8 reflect gross proceeds (tax rate times gallons sold). In order to approximate net proceeds, one must deduct the collection allowance granted to retail dealers which represents approximately 1.5 - 2% of gross receipts, and the 6% General Revenue Fund service charge imposed pursuant to s. 215.22, F.S. In other words, the gross proceeds should be reduced by 7.5 - 8% to more accurately approximate estimated net revenues derived from the local option gas tax levy.

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 1988-89 is \$26,835,594. The most current population estimates (April 1, 1987) 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 March 1987 through February 1988, times the amount available for distribution and have been adjusted by a factor to reflect the projected growth of cigarette sales in fiscal year 1988-89. 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  
Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----		Cigarette Tax -----
<b>ALACHUA COUNTY</b>			
Alachua	15,506	Palm Bay	175,653
Archer	4,663	Palm Shores	336
Gainesville	276,933	Rockledge	53,185
Hawthorne	4,291	Satellite Beach	37,920
High Springs	9,236	Titusville	149,873
LaCrosse	486	West Melbourne	30,087
Micanopy	2,624		-----
Newberry	7,096		866,602
Waldo	4,365		
	-----	<b>BROWARD COUNTY</b>	
	325,200	Coconut Creek	49,404
<b>BAKER COUNTY</b>			
Glen Saint Mary	4,311	Cooper City	35,354
Macclenny	32,031	Coral Springs	141,783
	-----	Dania	29,066
	36,342	Davie	83,170
<b>BAY COUNTY</b>			
Callaway	49,064	Deerfield Beach	103,092
Cedar Grove	6,521	Ft. Lauderdale	335,216
Lynn Haven	37,491	Hallandale	84,411
Mexico Beach	4,842	Hillsboro Beach	3,541
Panama City	142,470	Hollywood	278,405
Panama City Beach	17,078	Lauderdale-by-the-Sea	5,801
Parker	19,974	Lauderdale Lakes	62,140
Springfield	35,433	Lauderhill	97,954
	-----	Lazy Lake Village	76
	312,873	Lighthouse Point	25,467
<b>BRADFORD COUNTY</b>			
Brooker	2,588	Margate	90,701
Hampton	2,660	Miramar	83,637
Lawtey	4,247	North Lauderdale	54,529
Starke	33,825	Oakland Park	56,237
	-----	Parkland	3,944
	43,320	Pembroke Park	13,797
<b>BREVARD COUNTY</b>			
Cape Canaveral	28,883	Pembroke Pines	118,351
Cocoa	66,791	Plantation	133,664
Cocoa Beach	47,136	Pompano Beach	156,745
Indialantic	11,297	Sea Ranch Lakes	1,266
Indian Harbour Beach	27,335	Sunrise	121,742
Malabar	5,926	Tamarac	82,198
Melbourne	216,754	Wilton Manors	27,596
Melbourne Beach	11,540		-----
Melbourne Village	3,886		2,279,287
<b>CALHOUN COUNTY</b>			
		Altha	3,551
		Blountstown	19,683
			-----
			23,234

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----			Cigarette Tax -----
CHARLOTTE COUNTY		North Bay		7,968
Punta Gorda	219,102	North Miami		72,271
	-----	North Miami Beach		60,174
	219,102	Opa-locka		24,663
CITRUS COUNTY		South Miami		17,287
Crystal River	84,397	Surfside		6,706
Inverness	127,018	Sweetwater		16,482
	-----	Virginia Gardens		3,681
	211,415	West Miami		9,803
		Metro Dade		1,561,636
				-----
CLAY COUNTY				3,022,200
Green Cove Springs	52,603	DESOTO COUNTY		
Keystone Heights	13,804	Arcadia		54,820
Orange Park	114,950			-----
Penney Farms	7,952			54,820
	-----			
	189,309	DIXIE COUNTY		
COLLIER COUNTY		Cross City		22,821
Everglades	9,546	Horseshoe Beach		3,345
Naples	340,219			-----
	-----			26,166
	349,765	DUVAL COUNTY		
COLUMBIA COUNTY		Atlantic Beach		24,457
Fort White	4,725	Baldwin		4,061
Lake City	112,669	Jacksonville (Duval)		1,439,367
	-----	Jacksonville Beach		43,346
	117,394	Neptune Beach		14,775
				-----
DADE COUNTY				1,526,006
Bal Harbour	5,222	ESCAMBIA COUNTY		
Bay Harbor Islands	8,206	Century		24,063
Biscayne Park	5,092	Pensacola		559,784
Coral Gables	70,033			-----
El Portal	3,213			583,847
Florida City	10,709	FLAGLER COUNTY		
Golden Beach	1,089	Beverly Beach		3,721
Hialeah	275,240	Bunnell		19,049
Hialeah Gardens	6,028	Flagler Beach		29,388
Homestead	40,143			-----
Indian Creek Village	185			52,158
Islandia	20			
Medley	904			
Miami	615,654			
Miami Beach	164,241			
Miami Shores	15,174			
Miami Springs	20,376			

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----		Cigarette Tax -----
<b>FRANKLIN COUNTY</b>			
Apalachicola	19,011	<b>HENDRY COUNTY</b>	
Carrabelle	9,661	Clewiston	46,134
	-----	La Belle	23,954
	28,672		-----
			70,088
<b>GADSDEN COUNTY</b>			
Chattahoochee	12,442	<b>HERNANDO COUNTY</b>	
Greensboro	2,422	Brooksville	180,849
Gretna	6,866	Weeki Wachee	202
Havana	11,652		-----
Midway	6,487		181,051
Quincy	35,721	<b>HIGHLANDS COUNTY</b>	
	-----	Avon Park	65,485
	75,590	Lake Placid	8,110
		Sebring	79,180
			-----
			152,775
<b>GILCHRIST COUNTY</b>			
Bell	1,277	<b>HILLSBOROUGH COUNTY</b>	
Fanning Springs (part	1,457	Plant City	105,503
Trenton	8,763	Tampa	1,514,526
	-----	Temple Terrace	74,092
	11,497		-----
			1,694,121
<b>GLADES COUNTY</b>			
Moore Haven	10,674	<b>HOLMES COUNTY</b>	
	-----	Bonifay	23,600
	10,674	Esto	3,017
		Noma	2,491
<b>GULF COUNTY</b>			
Port St. Joe	19,670	Ponce de Leon	4,232
Ward Ridge	634	Westville	2,956
Wewahitchka	9,069		-----
	-----		36,296
	29,373		
		<b>INDIAN RIVER COUNTY</b>	
<b>HAMILTON COUNTY</b>			
Jasper	11,754	Fellsmere	13,416
Jennings	4,775	Indian River Shores	14,045
White Springs	4,267	Orchid	79
	-----	Sebastian	55,631
	20,796	Vero Beach	136,703
			-----
			219,874
<b>HARDEE COUNTY</b>			
Bowling Green	14,268	<b>JACKSON COUNTY</b>	
Wauchula	19,907	Alford	4,669
Zolfo Springs	9,751	Bascom	1,077
	-----	Campbellton	2,920
	43,926	Cottondale	9,191



Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Graceville	24,663	LEVY COUNTY	
Grand Ridge	5,789	Bronson	6,416
Greenwood	5,125	Cedar Key	6,039
Jacob City	2,498	Chiefland	13,268
Malone	7,494	Fanning Springs (part)	1,450
Marianna	58,689	Inglis	10,479
Sneads	14,437	Otter Creek	865
	-----	Williston	15,836
	136,552	Yankeetown	4,193
			-----
JEFFERSON COUNTY			58,546
Monticello	19,000		
	-----	LIBERTY COUNTY	
	19,000	Bristol	6,046
			-----
LAFAYETTE COUNTY			6,046
Mayo	9,491		
	-----	MADISON COUNTY	
	9,491	Greenville	6,518
		Lee	1,574
LAKE COUNTY		Madison	21,726
Astatula	5,148		-----
Clermont	33,106		29,818
Eustis	67,478	MANATEE COUNTY	
Fruitland Park	13,935	Anna Maria	14,214
Groveland	11,122	Bradenton	315,299
Howey-in-the-Hills	3,446	Bradenton Beach	14,621
Lady Lake	21,112	Holmes Beach	36,636
Leesburg	76,077	Longboat Key (part)	22,122
Mascotte	9,186	Palmetto	75,844
Minneola	5,294		-----
Montverde	2,408		478,736
Mount Dora	35,218	MARION COUNTY	
Tavares	37,040	Bellevue	24,377
Umatilla	12,481	Dunnellon	16,858
	-----	McIntosh	4,957
	333,051	Ocala	420,897
		Reddick	6,613
LEE COUNTY			-----
Cape Coral	423,645		473,702
Fort Myers	350,746		
Sanibel	41,070	MARTIN COUNTY	
	-----	Jupiter Island	7,393
	815,461	Ocean Breeze Park	7,917
LEON COUNTY		Sewalls Point	25,101
Tallahassee	311,362	Stuart	181,714
	-----		-----
	311,362		222,125

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----		Cigarette Tax -----
<b>MONROE COUNTY</b>		<b>OSCEOLA COUNTY</b>	
Key Colony Beach	10,334	Kissimmee	178,296
Key West	237,028	St. Cloud	76,622
Layton	1,014		
	-----		-----
	248,376		254,918
<b>NASSAU COUNTY</b>		<b>PALM BEACH COUNTY</b>	
Callahan	7,986	Atlantis	6,451
Fernandina Beach	72,495	Belle Glade	67,510
Hilliard	17,815	Boca Raton	224,378
	-----	Boynton Beach	173,082
	98,296	Briny Breeze	1,469
		Cloud Lake	597
<b>OKALOOSA COUNTY</b>		Delray Beach	170,615
Cinco Bayou	1,539	Glen Ridge	884
Crestview	34,882	Golf Village	507
Destin	27,849	Golfview	813
Ft. Walton Beach	89,487	Greenacres City	102,935
Laurel Hill	2,650	Gulf Stream	2,066
Mary Esther	16,716	Haverhill	4,970
Niceville	41,079	Highland Beach	12,442
Shalimar	1,570	Hypoluxo	2,758
Valparaiso	30,149	Juno Beach	7,567
	-----	Jupiter	96,956
	245,921	Jupiter Inlet Colony	1,564
		Lake Clarke Shores	12,890
<b>OKEECHOBEE COUNTY</b>		Lake Park	26,687
Okeechobee	98,712	Lake Worth	107,053
	-----	Lantana	31,799
	98,712	Manalapan	1,434
		Mangonia Park	5,072
<b>ORANGE COUNTY</b>		North Palm Beach	50,216
Apopka	70,086	Ocean Ridge	5,979
Belle Isle	25,000	Pahokee	26,059
Eatonville	18,429	Palm Beach	42,630
Edgewood	6,872	Palm Beach Gardens	89,975
Maitland	64,465	Palm Beach Shores	4,982
Oakland	4,908	Palm Springs	39,884
Ocoee	80,761	Riviera Beach	110,007
Orlando	1,079,520	Royal Palm Beach	33,378
Windermere	10,095	South Bay	14,403
Winter Garden	57,558	South Palm Beach	5,736
Winter Park	160,845	Tequesta Village	16,210
	-----	West Palm Beach	279,730
	1,578,539		-----
			1,781,688

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
<b>PASCO COUNTY</b>			
Dade City	108,807	Lake Alfred	20,544
New Port Richey	270,341	Lake Hamilton	9,432
Port Richey	52,509	Lake Wales	54,200
Saint Leo	18,391	Lakeland	383,730
San Antonio	12,905	Mulberry	17,268
Zephyrhills	135,467	Polk City	5,818
	-----	Winter Haven	148,982
	598,420		-----
			957,253
<b>PINELLAS COUNTY</b>		<b>PUTNAM COUNTY</b>	
Belleair	14,072	Crescent City	17,490
Belleair Beach	6,141	Interlachen	10,863
Belleair Bluffs	8,823	Palatka	109,004
Belleair Shore	255	Pomona Park	10,049
Clearwater	350,455	Welaka	5,607
Dunedin	119,625		-----
Gulfport	40,711		153,013
Indian Rocks Beach	15,583		
Indian Shores	5,040	<b>ST JOHNS COUNTY</b>	
Kenneth City	14,978	Hastings	6,671
Largo	225,819	St. Augustine	131,223
Madeira Beach	18,581	St. Augustine Beach	33,881
North Redington Beach	4,350		-----
Oldsmar	22,838		171,775
Pinellas Park	147,033		
Redington Beach	6,077	<b>ST LUCIE COUNTY</b>	
Redington Shores	9,453	Fort Pierce	160,872
Safety Harbor	45,705	Port St. Lucie	155,523
Seminole	27,259		-----
South Pasadena	19,197		316,395
St. Petersburg	861,693		
St. Petersburg Beach	35,502	<b>SANTA ROSA COUNTY</b>	
Tarpon Springs	59,579	Gulf Breeze	64,500
Treasure Island	24,881	Jay	7,215
	-----	Milton	79,913
	2,083,650		-----
			151,628
<b>POLK COUNTY</b>		<b>SARASOTA COUNTY</b>	
Auburndale	47,159	Longboat Key (part)	30,465
Bartow	98,185	North Port	71,111
Davenport	11,160	Sarasota	412,902
Dundee	14,702	Venice	120,353
Eagle Lake	12,425		-----
Fort Meade	35,439		634,831
Frostproof	19,207		
Haines City	76,617		
Highland Park	1,168		
Hillcrest Heights	1,217		

Municipal Financial Assistance Trust Fund  
 2 Cent Cigarette Tax Distribution  
 Local Government Fiscal Year 1988-89 Estimates

	Cigarette Tax -----		Cigarette Tax -----
<b>SEMINOLE COUNTY</b>			
Altamonte Springs	143,519	Pierson	5,727
Casselberry	77,170	Ponce Inlet	6,504
Lake Mary	19,241	Port Orange	138,556
Longwood	57,562	South Daytona	56,472
Oviedo	27,248		-----
Sanford	125,494		898,622
Winter Springs	83,732		
	-----		
	533,966	<b>WAKULLA COUNTY</b>	
		St. Marks	11,853
		Sopchoppy	15,159
			-----
			27,012
<b>SUMTER COUNTY</b>			
Bushnell	13,889	<b>WALTON COUNTY</b>	
Center Hill	8,061	DeFuniak Springs	51,351
Coleman	9,454	Freeport	7,109
Webster	7,438	Paxton	6,045
Wildwood	34,624		-----
	-----		64,505
	73,466		
<b>SUWANNEE COUNTY</b>			
Branford	4,764	<b>WASHINGTON COUNTY</b>	
Live Oak	48,956	Caryville	3,474
	-----	Chipley	19,494
	53,720	Ebro	1,167
		Vernon	5,029
		Wausau	1,976
			-----
			31,140
<b>TAYLOR COUNTY</b>			
Perry	48,045		=====
	-----	Grand Totals	26,835,594*
	48,045		
<b>UNION COUNTY</b>			
Lake Butler	20,083	* Note: Grand Totals represents	
Raiford	1,988	100% of estimated distributions.	
Worthington Springs -	1,969		
	-----		
	24,040		
<b>VOLUSIA COUNTY</b>			
Daytona Beach	278,615		
Daytona Beach Shores	9,352		
DeLand	73,086		
Edgewater	51,987		
Holly Hill	49,955		
Lake Helen	10,679		
New Smyrna Beach	68,073		
Oak Hill	4,774		
Orange City	17,227		
Ormond Beach	127,615		

## 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 1988-89, the factors used to calculate the estimated salaries are:

Initial Factor	1.292
Annual Factor	1.05
Cumulative Factor	1.5813

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

Various provisions of Chapters 145 and 230, Laws of Florida, were revised by laws passed during the 1988 Legislative Session. Chapter 88-42, Laws of Florida, revises the definition of the Annual Factor used for calculating county officers' salaries to correctly document the mathematical calculation used to determine the Annual Factor as it has been administered since the inception of this chapter law. This bill does not alter the formula used for calculating salaries.

Chapter 88-175, Laws of Florida, passed during the 1988 Legislative Session and signed by the Governor on July 1, 1988, provides for a \$2,100 increase in the base salaries for the Clerks, Comptrollers, Tax Collectors, Property Appraisers, and Supervisors of Elections.

Tables 2 and 3 list the estimated salaries for Local Government Fiscal Year 1988-89 as revised by Chapter 88-175, Laws of Florida. The single factor that may vary from those quoted above is the annual factor which will be certified by the Department of Administration in August or September 1988.

Table 4 calculates the LGFY 1987-88 salaries for those officers affected by the provisions of Chapter 88-175, Laws of Florida, utilizing the factors certified in August 1987, two ways: 1) salaries are figured as directed by statute prior to

passage of Chapter 88-175, Laws of Florida, ("present salary"), and 2) the "revised salary" is figured as revised by the provisions of the law. The third column, "Salary Increment Prorated for one Quarter (July 1 - Oct. 1, 1988)" represents the salary increment owed to Constitutional Officers during Local Government FY 1987-88 as a result of the changes in Chapter 88-175, Laws of Florida, being effective July 1, 1988.

Official Local Government FY 1988-89 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, Alachua, Broward, Charlotte, Dade, Duval, Hillsborough, Orange, 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, 1987 population estimates which are pertinent to figuring 1988-89 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 1987 estimates for the Clerk of the Court, Tax Collector, Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Superintendent of Schools are as follows:

Group <u>Number</u>	Minimum <u>Population</u>	Maximum <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 <u>Number</u>	Minimum <u>Population</u>	Maximum <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:

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 = 179,715

Base Salary = \$27,550

Group Rate = .02625

Minimum Population = 100,000

Adjusted Salary = \$63,589

$$\left[ \$27,550 + (179,715 - 100,000) \times .02625 \right] \times 1.292 \times 1.5813 \times 1.05$$

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,	I	\$21,250	.07875
Comptroller	II	24,400	.06300
Tax Collector,	III	27,550	.02625
Property Appraiser	IV	30,175	.01575
Sheriff	V	33,325	.00525
Superintendent of Schools	VI	36,475	.00400
Supervisor of Elections	I	17,228	.075
	II	20,228	.060
	III	23,228	.025
	IV	25,728	.015
	V	28,728	.005
	VI	31,728	.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 1988-89  
(AS AMENDED BY THE 1988 LEGISLATIVE SESSION)

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
* ALACHUA	\$ 63,589	\$ 63,589	\$ 63,589	\$ 63,589	\$ 54,104	\$ 63,589	\$ 33,437
BAKER	\$ 48,688	\$ 48,688	\$ 48,688	\$ 48,688	\$ 39,912	\$ 48,688	\$ 14,217
BAY	\$ 60,771	\$ 60,771	\$ 60,771	\$ 60,771	\$ 51,420	\$ 60,771	\$ 28,607
BRADFORD	\$ 49,660	\$ 49,660	\$ 49,660	\$ 49,660	\$ 40,838	\$ 49,660	\$ 15,143
BREVARD	\$ 70,534	\$ 70,534	\$ 70,534	\$ 70,534	\$ 60,718	\$ 70,534	\$ 40,922
* BROWARD	\$ 79,799	\$ 79,799	\$ 79,799	\$ 79,799	\$ 69,616	\$ 79,799	\$ 48,267
CALHOUN	\$ 47,227	\$ 47,227	\$ 47,227	\$ 47,227	\$ 38,521	\$ 47,227	\$ 12,781
* CHARLOTTE	\$ 57,509	\$ 57,509	\$ 57,509	\$ 57,509	\$ 48,314	\$ 57,509	\$ 24,227
CITRUS	\$ 56,649	\$ 56,649	\$ 56,649	\$ 56,649	\$ 47,494	\$ 56,649	\$ 23,408
CLAY	\$ 58,468	\$ 58,468	\$ 58,468	\$ 58,468	\$ 49,227	\$ 58,468	\$ 25,141
COLLIER	\$ 60,600	\$ 60,600	\$ 60,600	\$ 60,600	\$ 51,257	\$ 60,600	\$ 28,313
COLUMBIA	\$ 52,597	\$ 52,597	\$ 52,597	\$ 52,597	\$ 43,635	\$ 52,597	\$ 17,940
* DADE	\$ 85,131	\$ 85,131	\$ 85,131	\$ 85,131	\$ 74,948	\$ 85,131	\$ 48,267
DE SOTO	\$ 49,452	\$ 49,452	\$ 49,452	\$ 49,452	\$ 40,640	\$ 49,452	\$ 14,945
DIXIE	\$ 47,252	\$ 47,252	\$ 47,252	\$ 47,252	\$ 38,545	\$ 47,252	\$ 12,828
* DUVAL	\$ 74,463	\$ 74,463	\$ 74,463	\$ 74,463	\$ 64,460	\$ 74,463	\$ 44,664
ESCAMBIA	\$ 67,381	\$ 67,381	\$ 67,381	\$ 67,381	\$ 57,715	\$ 67,381	\$ 37,919
FLAGLER	\$ 48,836	\$ 48,836	\$ 48,836	\$ 48,836	\$ 40,053	\$ 48,836	\$ 14,358
FRANKLIN	\$ 47,028	\$ 47,028	\$ 47,028	\$ 47,028	\$ 38,331	\$ 47,028	\$ 12,401
GADSDEN	\$ 53,388	\$ 53,388	\$ 53,388	\$ 53,388	\$ 44,388	\$ 53,388	\$ 18,693
GILCHRIST	\$ 46,784	\$ 46,784	\$ 46,784	\$ 46,784	\$ 38,099	\$ 46,784	\$ 11,937
GLADES	\$ 46,828	\$ 46,828	\$ 46,828	\$ 46,828	\$ 38,141	\$ 46,828	\$ 12,021
GULF	\$ 47,613	\$ 47,613	\$ 47,613	\$ 47,613	\$ 38,888	\$ 47,613	\$ 13,193
HAMILTON	\$ 47,166	\$ 47,166	\$ 47,166	\$ 47,166	\$ 38,462	\$ 47,166	\$ 12,664
HARDEE	\$ 49,318	\$ 49,318	\$ 49,318	\$ 49,318	\$ 40,512	\$ 49,318	\$ 14,817
HENDRY	\$ 49,736	\$ 49,736	\$ 49,736	\$ 49,736	\$ 40,911	\$ 49,736	\$ 15,216
HERNANDO	\$ 56,359	\$ 56,359	\$ 56,359	\$ 56,359	\$ 47,218	\$ 56,359	\$ 23,132
HIGHLANDS	\$ 54,173	\$ 54,173	\$ 54,173	\$ 54,173	\$ 45,136	\$ 54,173	\$ 21,049
* HILLSBOROUGH	\$ 76,009	\$ 76,009	\$ 76,009	\$ 76,009	\$ 65,932	\$ 76,009	\$ 46,137
HOLMES	\$ 48,337	\$ 48,337	\$ 48,337	\$ 48,337	\$ 39,578	\$ 48,337	\$ 13,883
INDIAN RIVER	\$ 56,872	\$ 56,872	\$ 56,872	\$ 56,872	\$ 47,707	\$ 56,872	\$ 23,620
JACKSON	\$ 52,973	\$ 52,973	\$ 52,973	\$ 52,973	\$ 43,993	\$ 52,973	\$ 18,298
JEFFERSON	\$ 47,600	\$ 47,600	\$ 47,600	\$ 47,600	\$ 38,876	\$ 47,600	\$ 13,181
LAFAYETTE	\$ 46,439	\$ 46,439	\$ 46,439	\$ 46,439	\$ 37,770	\$ 46,439	\$ 11,279
LAKE	\$ 61,191	\$ 61,191	\$ 61,191	\$ 61,191	\$ 51,820	\$ 61,191	\$ 29,327
LEE	\$ 67,897	\$ 67,897	\$ 67,897	\$ 67,897	\$ 58,207	\$ 67,897	\$ 38,411
LEON	\$ 63,406	\$ 63,406	\$ 63,406	\$ 63,406	\$ 53,930	\$ 63,406	\$ 33,124
LEVY	\$ 49,619	\$ 49,619	\$ 49,619	\$ 49,619	\$ 40,799	\$ 49,619	\$ 15,104
LIBERTY	\$ 46,426	\$ 46,426	\$ 46,426	\$ 46,426	\$ 37,758	\$ 46,426	\$ 11,254
MADISON	\$ 48,264	\$ 48,264	\$ 48,264	\$ 48,264	\$ 39,509	\$ 48,264	\$ 13,814

Table 2

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
MANATEE	\$ 63,700	\$ 63,700	\$ 63,700	\$ 63,700	\$ 54,209	\$ 63,700	\$ 33,628
MARION	\$ 63,302	\$ 63,302	\$ 63,302	\$ 63,302	\$ 53,830	\$ 63,302	\$ 32,945
MARTIN	\$ 57,609	\$ 57,609	\$ 57,609	\$ 57,609	\$ 48,408	\$ 57,609	\$ 24,322
MONROE	\$ 55,657	\$ 55,657	\$ 55,657	\$ 55,657	\$ 46,549	\$ 55,657	\$ 22,463
NASSAU	\$ 53,017	\$ 53,017	\$ 53,017	\$ 53,017	\$ 44,036	\$ 53,017	\$ 18,340
OKALOOSA	\$ 61,861	\$ 61,861	\$ 61,861	\$ 61,861	\$ 52,458	\$ 61,861	\$ 30,476
OKEECHOBEE	\$ 50,272	\$ 50,272	\$ 50,272	\$ 50,272	\$ 41,421	\$ 50,272	\$ 15,726
* ORANGE	\$ 73,779	\$ 73,779	\$ 73,779	\$ 73,779	\$ 63,808	\$ 73,779	\$ 44,012
OSCEOLA	\$ 57,418	\$ 57,418	\$ 57,418	\$ 57,418	\$ 48,227	\$ 57,418	\$ 24,141
* PALM BEACH	\$ 75,876	\$ 75,876	\$ 75,876	\$ 75,876	\$ 65,805	\$ 75,876	\$ 46,009
PASCO	\$ 66,579	\$ 66,579	\$ 66,579	\$ 66,579	\$ 56,951	\$ 66,579	\$ 37,156
* PINELLAS	\$ 76,317	\$ 76,317	\$ 76,317	\$ 76,317	\$ 66,225	\$ 76,317	\$ 46,429
POLK	\$ 71,119	\$ 71,119	\$ 71,119	\$ 71,119	\$ 61,275	\$ 71,119	\$ 41,479
PUTNAM	\$ 54,029	\$ 54,029	\$ 54,029	\$ 54,029	\$ 44,999	\$ 54,029	\$ 20,913
ST JOHNS	\$ 55,739	\$ 55,739	\$ 55,739	\$ 55,739	\$ 46,628	\$ 55,739	\$ 22,542
ST LUCIE	\$ 60,698	\$ 60,698	\$ 60,698	\$ 60,698	\$ 51,351	\$ 60,698	\$ 28,482
SANTA ROSA	\$ 54,535	\$ 54,535	\$ 54,535	\$ 54,535	\$ 45,481	\$ 54,535	\$ 21,395
* SARASOTA	\$ 66,463	\$ 66,463	\$ 66,463	\$ 66,463	\$ 56,841	\$ 66,463	\$ 37,045
SEMINOLE	\$ 66,584	\$ 66,584	\$ 66,584	\$ 66,584	\$ 56,956	\$ 66,584	\$ 37,160
SUMTER	\$ 50,536	\$ 50,536	\$ 50,536	\$ 50,536	\$ 41,673	\$ 50,536	\$ 15,977
SUWANNEE	\$ 50,017	\$ 50,017	\$ 50,017	\$ 50,017	\$ 41,178	\$ 50,017	\$ 15,483
TAYLOR	\$ 48,757	\$ 48,757	\$ 48,757	\$ 48,757	\$ 39,978	\$ 48,757	\$ 14,283
UNION	\$ 47,397	\$ 47,397	\$ 47,397	\$ 47,397	\$ 38,682	\$ 47,397	\$ 12,987
* VOLUSIA	\$ 69,155	\$ 69,155	\$ 69,155	\$ 69,155	\$ 59,405	\$ 69,155	\$ 39,609
WAKULLA	\$ 47,899	\$ 47,899	\$ 47,899	\$ 47,899	\$ 39,161	\$ 47,899	\$ 13,466
WALTON	\$ 50,233	\$ 50,233	\$ 50,233	\$ 50,233	\$ 41,383	\$ 50,233	\$ 15,688
WASHINGTON	\$ 48,195	\$ 48,195	\$ 48,195	\$ 48,195	\$ 39,443	\$ 48,195	\$ 13,748

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

\* DENOTES CHARTER COUNTY

Table 3  
ESTIMATED SALARIES OF SCHOOL DISTRICT OFFICIALS 1988-89

	SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
* ALACHUA	\$ 63,589	\$ 17,513	MANATEE	\$ 63,700	\$ 17,549
BAKER	\$ 48,688	\$ 12,887	MARION	\$ 63,302	\$ 17,422
BAY	\$ 60,771	\$ 16,619	MARTIN	\$ 57,609	\$ 15,694
BRADFORD	\$ 49,660	\$ 13,144	MONROE	\$ 55,657	\$ 15,177
BREVARD	\$ 70,534	\$ 19,410	NASSAU	\$ 53,017	\$ 14,032
* BROWARD	\$ 79,799	\$ 21,452	OKALOOSA	\$ 61,861	\$ 16,965
CALHOUN	\$ 47,227	\$ 12,463	OKEECHOBEE	\$ 50,272	\$ 13,306
* CHARLOTTE	\$ 57,509	\$ 15,668	* ORANGE	\$ 73,779	\$ 20,269
CITRUS	\$ 56,649	\$ 15,440	OSCEOLA	\$ 57,418	\$ 15,644
CLAY	\$ 58,468	\$ 15,922	* PALM BEACH	\$ 75,876	\$ 20,824
COLLIER	\$ 60,600	\$ 16,565	PASCO	\$ 66,579	\$ 18,365
COLUMBIA	\$ 52,597	\$ 13,921	* PINELLAS	\$ 76,317	\$ 20,941
* DADE	\$ 85,131	\$ 21,452	POLK	\$ 71,119	\$ 19,565
DE SOTO	\$ 49,452	\$ 13,089	PUTNAM	\$ 54,029	\$ 14,746
DIXIE	\$ 47,252	\$ 12,489	ST JOHNS	\$ 55,739	\$ 15,199
* DUVAL	\$ 74,463	\$ 20,450	ST LUCIE	\$ 60,698	\$ 16,596
ESCAMBIA	\$ 67,381	\$ 18,577	SANTA ROSA	\$ 54,535	\$ 14,880
FLAGLER	\$ 48,836	\$ 12,926	* SARASOTA	\$ 66,463	\$ 18,334
FRANKLIN	\$ 47,028	\$ 12,252	SEMINOLE	\$ 66,584	\$ 18,366
GADSDEN	\$ 53,388	\$ 14,130	SUMTER	\$ 50,536	\$ 13,376
GILCHRIST	\$ 46,784	\$ 11,994	SUWANNEE	\$ 50,017	\$ 13,238
GLADES	\$ 46,828	\$ 12,041	TAYLOR	\$ 48,757	\$ 12,905
GULF	\$ 47,613	\$ 12,602	UNION	\$ 47,397	\$ 12,545
HAMILTON	\$ 47,166	\$ 12,398	* VOLUSIA	\$ 69,155	\$ 19,046
HARDEE	\$ 49,318	\$ 13,053	WAKULLA	\$ 47,899	\$ 12,678
HENDRY	\$ 49,736	\$ 13,164	WALTON	\$ 50,233	\$ 13,295
HERNANDO	\$ 56,359	\$ 15,363	WASHINGTON	\$ 48,195	\$ 12,756
HIGHLANDS	\$ 54,173	\$ 14,784			
* HILLSBOROUGH	\$ 76,009	\$ 20,860			
HOLMES	\$ 48,337	\$ 12,794			
INDIAN RIVER	\$ 56,872	\$ 15,499			
JACKSON	\$ 52,973	\$ 14,020			
JEFFERSON	\$ 47,600	\$ 12,599			
LAFAYETTE	\$ 46,439	\$ 11,629			
LAKE	\$ 61,191	\$ 16,753			
LEE	\$ 67,897	\$ 18,713			
LEON	\$ 63,406	\$ 17,455			
LEVY	\$ 49,619	\$ 13,133			
LIBERTY	\$ 46,426	\$ 11,615			
MADISON	\$ 48,264	\$ 12,775			

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

\* DENOTES CHARTER COUNTY

Table 4

 FY 1987-88 COUNTY CONSTITUTIONAL OFFICERS' SALARY INCREMENT  
 REQUIRED BY CHAPTER 88-175, LAWS OF FLORIDA

	CLERK, COMPTROLLER, TAX COLLECTOR PROPERTY APPRAISER			SUPERVISOR OF ELECTIONS		
	PRESENT SALARY (A)	REVISED SALARY (B)	SALARY INCREMENT PRORATED FOR ONE QUARTER JULY 1-OCT. 1 1988 (B-A/4)	PRESENT SALARY (C)	REVISED SALARY (D)	SALARY INCREMENT PRORATED FOR ONE QUARTER JULY 1-OCT. 1 1988 (D-C/4)
* ALACHUA	\$ 56,074	\$ 60,365	\$ 1,073	\$ 47,050	\$ 51,341	\$ 1,073
BAKER	\$ 41,984	\$ 46,275	\$ 1,073	\$ 33,631	\$ 37,921	\$ 1,073
BAY	\$ 53,356	\$ 57,646	\$ 1,073	\$ 44,461	\$ 48,751	\$ 1,073
BRADFORD	\$ 42,900	\$ 47,190	\$ 1,073	\$ 34,503	\$ 38,794	\$ 1,073
BREVARD	\$ 62,410	\$ 66,700	\$ 1,073	\$ 53,084	\$ 57,374	\$ 1,073
* BROWARD	\$ 71,447	\$ 75,737	\$ 1,073	\$ 61,749	\$ 66,039	\$ 1,073
CALHOUN	\$ 40,686	\$ 44,976	\$ 1,073	\$ 32,394	\$ 36,685	\$ 1,073
* CHARLOTTE	\$ 49,802	\$ 54,092	\$ 1,073	\$ 41,076	\$ 45,367	\$ 1,073
CITRUS	\$ 49,069	\$ 53,359	\$ 1,073	\$ 40,378	\$ 44,669	\$ 1,073
CLAY	\$ 50,648	\$ 54,938	\$ 1,073	\$ 41,882	\$ 46,173	\$ 1,073
COLLIER	\$ 53,104	\$ 57,394	\$ 1,073	\$ 44,221	\$ 48,511	\$ 1,073
COLUMBIA	\$ 45,626	\$ 49,916	\$ 1,073	\$ 37,099	\$ 41,389	\$ 1,073
* DADE	\$ 76,570	\$ 80,860	\$ 1,073	\$ 66,872	\$ 71,162	\$ 1,073
DE SOTO	\$ 42,709	\$ 46,999	\$ 1,073	\$ 34,321	\$ 38,611	\$ 1,073
DIXIE	\$ 40,655	\$ 44,945	\$ 1,073	\$ 32,365	\$ 36,655	\$ 1,073
* DUVAL	\$ 66,427	\$ 70,717	\$ 1,073	\$ 56,910	\$ 61,201	\$ 1,073
ESCAMBIA	\$ 59,706	\$ 63,996	\$ 1,073	\$ 50,509	\$ 54,799	\$ 1,073
FLAGLER	\$ 41,936	\$ 46,226	\$ 1,073	\$ 33,585	\$ 37,875	\$ 1,073
FRANKLIN	\$ 40,490	\$ 44,781	\$ 1,073	\$ 32,208	\$ 36,499	\$ 1,073
GADSDEN	\$ 46,480	\$ 50,770	\$ 1,073	\$ 37,912	\$ 42,203	\$ 1,073
GILCHRIST	\$ 40,261	\$ 44,551	\$ 1,073	\$ 31,990	\$ 36,280	\$ 1,073
GLADES	\$ 40,272	\$ 44,562	\$ 1,073	\$ 32,000	\$ 36,291	\$ 1,073
GULF	\$ 40,987	\$ 45,277	\$ 1,073	\$ 32,681	\$ 36,971	\$ 1,073
HAMILTON	\$ 40,609	\$ 44,899	\$ 1,073	\$ 32,322	\$ 36,612	\$ 1,073
HARDEE	\$ 42,633	\$ 46,923	\$ 1,073	\$ 34,249	\$ 38,539	\$ 1,073
HENDRY	\$ 42,905	\$ 47,196	\$ 1,073	\$ 34,508	\$ 38,799	\$ 1,073
HERNANDO	\$ 48,602	\$ 52,892	\$ 1,073	\$ 39,934	\$ 44,224	\$ 1,073
HIGHLANDS	\$ 46,870	\$ 51,161	\$ 1,073	\$ 38,284	\$ 42,575	\$ 1,073
* HILLSBOROUGH	\$ 67,817	\$ 72,107	\$ 1,073	\$ 58,234	\$ 62,524	\$ 1,073
HOLMES	\$ 41,727	\$ 46,018	\$ 1,073	\$ 33,387	\$ 37,677	\$ 1,073
INDIAN RIVER	\$ 49,423	\$ 53,713	\$ 1,073	\$ 40,715	\$ 45,006	\$ 1,073
JACKSON	\$ 45,900	\$ 50,190	\$ 1,073	\$ 37,361	\$ 41,651	\$ 1,073
JEFFERSON	\$ 41,005	\$ 45,295	\$ 1,073	\$ 32,698	\$ 36,989	\$ 1,073
LAFAYETTE	\$ 39,873	\$ 44,164	\$ 1,073	\$ 31,621	\$ 35,911	\$ 1,073
LAKE	\$ 53,607	\$ 57,897	\$ 1,073	\$ 44,700	\$ 48,991	\$ 1,073
LEE	\$ 59,846	\$ 64,137	\$ 1,073	\$ 50,643	\$ 54,933	\$ 1,073
LEON	\$ 55,849	\$ 60,139	\$ 1,073	\$ 46,836	\$ 51,126	\$ 1,073
LEVY	\$ 42,856	\$ 47,147	\$ 1,073	\$ 34,462	\$ 38,752	\$ 1,073
LIBERTY	\$ 39,858	\$ 44,148	\$ 1,073	\$ 31,606	\$ 35,896	\$ 1,073
MADISON	\$ 41,651	\$ 45,941	\$ 1,073	\$ 33,314	\$ 37,604	\$ 1,073
MANATEE	\$ 56,064	\$ 60,354	\$ 1,073	\$ 47,040	\$ 51,331	\$ 1,073
MARION	\$ 55,566	\$ 59,856	\$ 1,073	\$ 46,566	\$ 50,856	\$ 1,073
MARTIN	\$ 49,934	\$ 54,224	\$ 1,073	\$ 41,202	\$ 45,492	\$ 1,073
MONROE	\$ 48,451	\$ 52,741	\$ 1,073	\$ 39,790	\$ 44,080	\$ 1,073
NASSAU	\$ 45,849	\$ 50,139	\$ 1,073	\$ 37,312	\$ 41,602	\$ 1,073
OKALOOSA	\$ 54,285	\$ 58,575	\$ 1,073	\$ 45,346	\$ 49,636	\$ 1,073
OKEECHOBEE	\$ 43,397	\$ 47,687	\$ 1,073	\$ 34,976	\$ 39,267	\$ 1,073
* ORANGE	\$ 65,700	\$ 69,990	\$ 1,073	\$ 56,217	\$ 60,508	\$ 1,073
OSCEOLA	\$ 49,748	\$ 54,039	\$ 1,073	\$ 41,026	\$ 45,316	\$ 1,073
* PALM BEACH	\$ 67,569	\$ 71,859	\$ 1,073	\$ 57,997	\$ 62,288	\$ 1,073
PASCO	\$ 58,808	\$ 63,098	\$ 1,073	\$ 49,653	\$ 53,944	\$ 1,073
* PINELLAS	\$ 68,254	\$ 72,544	\$ 1,073	\$ 58,650	\$ 62,940	\$ 1,073
POLK	\$ 63,071	\$ 67,361	\$ 1,073	\$ 53,714	\$ 58,004	\$ 1,073
PUTNAM	\$ 46,650	\$ 50,940	\$ 1,073	\$ 38,075	\$ 42,365	\$ 1,073
ST JOHNS	\$ 48,531	\$ 52,821	\$ 1,073	\$ 39,866	\$ 44,156	\$ 1,073
ST LUCIE	\$ 53,156	\$ 57,447	\$ 1,073	\$ 44,271	\$ 48,562	\$ 1,073
SANTA ROSA	\$ 47,479	\$ 51,770	\$ 1,073	\$ 38,865	\$ 43,155	\$ 1,073
* SARASOTA	\$ 58,793	\$ 63,083	\$ 1,073	\$ 49,639	\$ 53,930	\$ 1,073
SEMINOLE	\$ 58,685	\$ 62,976	\$ 1,073	\$ 49,537	\$ 53,827	\$ 1,073
SUMTER	\$ 43,715	\$ 48,005	\$ 1,073	\$ 35,279	\$ 39,569	\$ 1,073
SUWANNEE	\$ 43,280	\$ 47,570	\$ 1,073	\$ 34,865	\$ 39,155	\$ 1,073
TAYLOR	\$ 42,062	\$ 46,353	\$ 1,073	\$ 33,706	\$ 37,996	\$ 1,073
UNION	\$ 40,824	\$ 45,114	\$ 1,073	\$ 32,526	\$ 36,816	\$ 1,073
* VOLUSIA	\$ 61,186	\$ 65,477	\$ 1,073	\$ 51,919	\$ 56,209	\$ 1,073
WAKULLA	\$ 41,308	\$ 45,598	\$ 1,073	\$ 32,987	\$ 37,277	\$ 1,073
WALTON	\$ 43,372	\$ 47,662	\$ 1,073	\$ 34,953	\$ 39,243	\$ 1,073
WASHINGTON	\$ 41,592	\$ 45,882	\$ 1,073	\$ 33,257	\$ 37,547	\$ 1,073

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

\* DENOTES CHARTER COUNTY



## Chapter VII

### OPTIONAL TOURIST TAXES

(Chapters 125.0104 and 212.0305, Florida Statutes)

#### Local Option Tourist Development Tax (s. 125.0104, F.S.)

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. Chapter 87-175, Laws of Florida, 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.

Two counties, Dade and Lee, are currently locally administering their Tourist Development Tax revenues.

Chapter 87-175, Laws of Florida 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.

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 acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more publicly owned and operated convention centers, sports stadiums,

sports arenas, coliseums, or auditoriums within the boundaries of the county or subcounty special taxing district in which the tax is levied.

- 2) To promote and advertise tourism in the State of Florida and nationally and internationally.
- 3) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus.
- 4) To finance beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement, cleanup, or restoration of inland lakes and rivers to which there is public access.

Additionally, counties with a population less than 500,000, may use their tourist development funds:

To acquire, construct, extend, enlarge, remodel, repair, improve, maintain, operate, or promote one or more museums, zoological parks, fishing piers or nature centers which are publicly owned and operated or owned and operated by not-for-profit organizations and open to the public.

The Tourist Development tax must receive referendum approval before imposition. The rate of taxation may be either 1% or 2%. An additional 1% may be levied by extraordinary vote of the governing board or by referendum by any county which has levied either the 1% or 2% tax for a minimum of 3 years and which does not levy a convention development tax.

The third cent may not be used for the debt service or the refinancing of any existing facilities funded by Tourist Development revenues, except by an extraordinary vote of the County Commission.

Table 1

COUNTIES CURRENTLY LEVYING THE TOURIST DEVELOPMENT TAX  
AND DATE OF INITIAL TAX LEVY

Alachua	6/1/87	Lake	12/1/84
Bay	3/1/86	Lee	11/1/82
Brevard	12/1/86	Manatee	1/1/81
Broward	12/1/80	Monroe	12/1/81
Charlotte	4/1/84	Orange	5/1/78
Citrus	12/1/86	Osceola	12/1/77
Columbia	1/1/85	Palm Beach	10/1/82
Dade	12/1/78	Pinellas	11/1/78
Duval	1/1/79	Polk	12/1/86
Escambia	12/1/80	St. Johns	12/1/86
Flagler	12/1/86	St. Lucie	11/1/84
Hillsborough	10/1/78	Volusia	5/1/78
Indian River	4/1/87	Walton	10/1/86

\* All counties currently levy at a 2% rate except Hillsborough, Manatee, Monroe, Orange, Osceola counties which currently levy at a 3% rate. (Information current as of the date, June 1988).

Table 2 shows tourist tax revenues remitted to the department for fiscal years 1984, 1985, 1986 and 1987. Please note that these are collections before removal of administrative costs and other adjustments.

Table 2  
 Tourist Development Tax Collections  
 State Fiscal Year  
 (\$ thousands)

	FY 1983-84	FY 1984-85	FY 1985-86	FY 1986-87
Alachua	0.0	0.0	0.0	0.0
Bay	0.0	0.0	436.5	1,221.2
Brevard	0.0	0.0	0.0	720.1
Broward	4,362.6	4,971.3	5,710.2	6,563.4
Charlotte	18.8	195.7	279.9	380.7
Citrus	0.0	0.0	0.0	76.9
Columbia	0.0	85.2	199.4	200.1
Dade	4,275.7	4,780.5	5,031.2	6,042.2
Duval	1,152.7	1,247.7	1,300.3	1,507.4
Escambia	585.2	661.3	680.6	792.5
Flagler	0.0	0.0	0.0	55.1
Hillsborough	1,800.3	1,940.9	2,107.6	3,633.5
Indian River	0.0	0.0	0.0	33.6
Lake	0.0	115.5	288.4	336.9
Lee	1,857.9	2,147.7	2,071.3	3,139.4
Manatee	504.6	560.0	653.2	1,124.1
Monroe	824.2	1,621.2	2,107.9	3,294.5
Orange	7,192.7	8,321.1	10,200.3	18,463.4
Osceola	1,536.3	2,674.9	3,140.1	5,959.7
Palm Beach	2,431.0	3,297.3	3,491.6	4,315.9
Pinellas	3,597.8	3,718.9	4,003.1	4,652.3
Polk	0.0	0.0	0.0	544.9
St. Johns	0.0	0.0	0.0	380.3
St. Lucie	0.0	186.8	346.8	363.1
Volusia	2,295.3	2,512.1	2,680.9	3,051.9
Walton	0.0	0.0	0.0	252.6
TOTAL	32,435.1	39,038.1	44,729.3	67,107.7

Note: Zero amounts indicate that no levy of the tax took place that year.  
 Alachua county commenced the levy of the tax during FY87-88.  
 The following counties levy a 3% tax: Escambia, Hillsborough, Lee, Manatee

Convention Development Tax (s. 212.0305, F.S.)

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%.

Four different convention development taxes are authorized by s. 212.0305(4), F.S.:

- 1) the consolidated government levy - 2% tax levy;
- 2) the charter county levy - 3% tax levy;
- 3) the special district levy - 1% tax levy;
- 4) the special convention development tax and the subcounty convention development tax - 1% tax levies;

The option to levy the 2% and 3% tax levies were initiated in FY 1982-83 by Chapters 83-356 and 83-354, Laws of Florida, respectively. The levy of 1 percent (listed above #3) was authorized in 1984 by Chapters 84-324, 84-373, and 84-67, Laws of Florida. In 1987, an amendment to Section 212.0305 (4), F.S., expanded the area in which a 1% levy is allowed by allowing the creation of two additional subdistricts in Volusia county.

The tax shall apply to the amount of any payment made by any person to rent, lease, or use for a period of 6 months or less any living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park condominium. If administered by the DOR, the taxes levied are administered as increases in the rate of the tax authorized in s. 125.0104, F.S. (Tourist Development Tax).

The first of these is the consolidated government levy for convention development (a 2% tax levy) which may be imposed by each county which operates under a government consolidated with one or more municipalities in the county (currently, Jacksonville-Duval).

A 3 percent tax levy is allowed for all counties defined in s. 125.011(1), F.S., termed the charter county levy for convention development. Chapter 83-354, Laws of Florida, effectively a general bill of local application, allowed Dade county to levy this 3% tax. (In 1983, Dade county was the only county chartered pursuant to s. 125.011(1), F.S., although Hillsborough and Monroe counties also met the statutory criteria to be chartered pursuant to that section. Since that time, however, Hillsborough has adopted a charter through another mechanism and Monroe no longer meets the criteria of s. 125.011(1), F.S.).

Section 212.0305, F.S., also permits a 1 percent tax for any county chartered under Art. VIII of the Florida Constitution and which on January 1, 1984, had levied a tourist advertising ad valorem tax within a special taxing district (i.e., Volusia county). A county is authorized to levy and impose this special district levy for convention development 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 a 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.

Volusia county, which qualifies to levy the special district levy for convention development also is authorized to levy the special convention development tax and the subcounty convention development tax. Chapter 87-258 instituted a 1 percent levy in geographically designated areas outside of special taxing districts within the county and effectively allowed a 1% Convention Development Tax to be levied countywide in three separate taxing districts.

Legislation passed during the 1987 session allowed counties, for the first time, to locally administer the convention development tax. Rather than remitting the tax proceeds to the Department of Revenue (and having administrative charges deducted at the state level), Chapter Law 87-99 allowed a county to adopt an ordinance providing for collection and administration of the tax on a local basis. Dade County began locally administering their Convention Development revenues, effective April 1, 1988.

The ordinance must include provisions for collection and administration of this tax in the same manner as the taxes imposed under part I of Chapter 212 (i.e., state sales tax procedures). Chapter 87-99 also stipulated that a portion of the tax collected (not to exceed 2 percent of collections) may be retained by the county to cover the cost of administration.



## 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.

Table 3 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 66% 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 3, by .66 (66%). 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 3  
 Taxable Sales Reported By Transient Rental Facilities  
 State Fiscal Years  
 (\$ millions)

COUNTY	1984-85	1985-86	1986-87	1987-88(est)	1988-89(est)
Alachua	24.5	26.6	28.3	34.4	35.1
Baker	0.0	0.0	0.1	0.0	0.1
Bay	68.4	75.5	75.3	80.2	82.3
Bradford	2.3	2.2	3.6	3.4	3.6
Brevard	62.8	71.9	77.6	91.6	94.9
Broward	366.6	393.8	444.1	519.8	533.2
Calhoun	0.1	0.1	0.1	0.1	0.1
Charlotte	8.7	13.6	20.6	20.4	22.3
Citrus	12.5	13.3	12.5	14.2	15.5
Clay	8.6	8.4	9.5	11.5	11.5
Collier	55.5	89.4	148.1	153.2	156.5
Columbia	10.4	10.9	12.1	14.4	14.7
Dade	538.0	514.2	638.5	729.3	735.9
DeSoto	1.2	1.5	1.7	1.9	2.0
Dixie	0.7	0.6	0.7	0.9	0.8
Duval	91.8	94.9	109.1	127.7	130.1
Escambia	44.8	44.3	49.4	60.0	60.3
Flagler	4.7	5.0	4.9	6.4	6.4
Franklin	1.8	1.9	2.1	2.5	2.6
Gadsden	0.5	0.4	0.5	0.6	0.6
Gilchrist	0.3	0.2	0.2	0.3	0.3
Glades	0.8	1.1	1.3	1.4	1.5
Gulf	0.8	0.8	0.8	1.0	1.0
Hamilton	1.6	2.0	1.8	2.3	2.4
Hardee	0.3	0.4	0.4	0.5	0.5
Hendry	1.2	1.2	1.4	1.6	1.7
Hernando	5.3	6.0	6.6	7.7	8.0
Highlands	8.7	7.4	6.8	7.4	7.7
Hillsborough	207.9	225.2	261.7	299.2	308.5
Holmes	0.8	0.9	0.9	1.1	1.2
Indian River	15.3	17.0	20.3	22.6	23.5
Jackson	2.5	3.0	3.2	3.7	3.9
Jefferson	0.1	0.1	0.2	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0
Lake	18.3	21.2	22.8	26.9	27.9
Lee	111.4	135.7	199.5	200.5	217.3
Leon	29.4	30.5	35.4	41.1	42.0
Levy	1.5	1.7	2.0	2.2	2.3
Liberty	0.0	0.0	0.1	0.0	0.1
Madison	0.2	0.3	0.4	0.4	0.4
Manatee	28.3	29.5	42.0	42.5	44.5
Marion	24.3	25.0	28.1	33.5	34.0
Martin	15.5	17.0	19.3	22.3	23.0
Monroe	123.9	143.9	196.5	197.4	210.3
Nassau	27.3	28.4	18.9	29.5	30.7
Okaloosa	52.9	50.9	51.3	62.4	61.5
Okeechobee	1.5	1.9	2.4	2.5	2.7
Orange	526.8	633.0	827.3	845.9	903.5
Osceola	142.8	170.4	208.7	223.1	236.3
Palm Beach	239.7	250.0	353.5	359.4	375.7
Pasco	20.6	21.9	31.2	31.4	33.0
Pinellas	179.9	191.3	274.7	279.0	300.8
Polk	41.1	45.7	53.9	60.5	62.8
Putnam	3.4	3.5	3.8	4.6	4.7
St. Johns	53.9	55.9	57.6	69.2	68.6
St. Lucie	28.3	23.5	25.3	29.7	29.8
Santa Rosa	3.4	3.2	3.2	4.3	4.2
Sarasota	91.5	103.6	128.7	138.6	145.4
Seminole	20.6	26.4	33.4	34.2	36.9
Sumter	3.6	3.8	4.0	4.9	5.0
Suwannee	1.0	1.0	1.0	1.3	1.3
Taylor	2.1	2.1	2.3	2.8	2.8
Union	0.0	0.0	0.0	0.0	0.0
Volusia	148.1	153.0	174.8	205.6	209.3
Wakulla	2.2	2.3	2.5	3.0	3.1
Walton	12.1	18.6	19.7	21.5	23.6
Washington	0.2	0.2	0.3	0.3	0.3
TOTAL	3505.3	3829.2	4769.0	5202.3	5412.3

## Chapter VIII

### COUNTY POPULATION: STATE METHODOLOGIES AND APPLICATIONS

Annual estimates of municipal and county population have been required by state law since 1972. It was Chapter 72-360, Laws of Florida, commonly known as "the Revenue Sharing Act of 1972," that was responsible for initiating this requirement. This act 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.

Both estimates and projections of local government populations have become increasingly important for revenue distribution and planning throughout the state. Annually updated population estimates and projections now play an integral role in calculating and forecasting municipal and county revenue sharing funding as in all formula-driven state shared revenue programs.

Tables I and II display official population totals for Florida's local governments as distributed to state officials in the spring of 1988. Table I includes the 1980 census county population totals and April 1st county and municipal population estimates for the intercensal years, 1981-87. Table II presents the April 1st county population projections for the years, 1988-1990, 1995, and 2000. The population totals presented in these tables refer to the resident or permanent populations which also

include the inmate populations and patients residing in institutions operated by the Federal Government.

The local government 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 and Municipality Population Estimates (Table I)**

During the summer months each year, BEBR generates the April 1st 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 March of each year, the April 1st 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 city or 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.

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

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 local government 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 local government. An estimate of the local government 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 official population 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 official county population projections for Spring, 1988 are also published in Book 3 of the Florida Estimating Conference series which is entitled, "Population and Demographic Forecast". This is available from the Economic and Demographic Research Division (EDR) in the Legislature.

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. Another BEBR publication containing county projections was released in June, 1988. The appropriate reference is, "Population Estimates and Projections by Age, Sex, and Race for Florida and It's Counties, 1987-2000", Population Studies, Bulletin No. 85-86. Because of adjustments made during the demographic estimating conference, the 1990 county population projections presented in the BEBR publications will be different from the official projections published in this handbook.

#### **Additional Information**

Figure A presents the time frame for the generation and distribution of 1988 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 State Data Center, Revenue and Economic Analysis Unit, in the Executive Office of the Governor can answer

questions regarding the information presented in Figure A. The phone number for REA is (904) 487-2814 or Suncom 267-2814.

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=ALACHUA COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
ALACHUA	151,369	154,305	159,248	162,404	168,243	172,900	176,090	179,715
Atachua	3,561	3,772	3,985	4,014	4,230	4,171	4,378	4,622
Archer	1,230	1,233	1,215	1,288	1,349	1,394	1,380	1,390
Gainesville	81,371	81,498	81,305	81,614	82,124	82,882	83,060	83,980
Hawthorne	1,303	1,311	1,308	1,306	1,297	1,288	1,270	1,279
High Springs	2,491	2,482	2,550	2,604	2,620	2,729	2,763	2,753
LaCrosse	170	152	164	165	160	162	150	145
Micanopy	737	740	780	773	756	749	781	782
Newberry	1,826	1,820	1,827	1,943	1,980	2,015	2,108	2,115
Waldo	993	993	1,007	997	1,157	1,154	1,171	1,301
UNINCORPORATED	57,687	60,304	65,107	67,700	72,570	76,356	79,029	81,348

----- COUNTY=BAKER COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
BAKER	15,289	15,801	16,081	16,525	17,048	17,310	17,784	18,364
Glen Saint Mary	462	467	468	473	472	524	546	553
Macclenny	3,851	3,935	3,952	3,973	4,054	4,102	4,118	4,109
UNINCORPORATED	10,976	11,399	11,661	12,079	12,522	12,684	13,120	13,702

----- COUNTY=BAY COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
BAY	97,740	100,178	104,477	107,633	112,949	119,503	125,391	129,679
Callaway	7,154	7,797	8,273	8,822	9,981	10,919	11,858	12,181
Cedar Grove	1,104	1,178	1,274	1,321	1,507	1,515	1,620	1,619
Lynn Haven	6,239	6,750	7,196	7,675	7,986	8,300	8,701	9,308
Mexico Beach	632	825	871	962	1,054	1,124	1,176	1,202
Panama City	33,346	33,714	34,251	34,196	34,166	34,623	34,942	35,417
Panama City Beach	2,148	2,249	2,407	2,682	2,834	3,076	3,801	4,240
Parker	4,298	4,375	4,422	4,419	4,496	4,698	4,879	4,959
Springfield	7,220	7,354	7,422	7,446	7,847	8,060	8,273	8,797
UNINCORPORATED	35,599	35,936	38,361	40,110	43,078	46,888	50,141	51,956

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=BRADFORD COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
BRADFORD	20,023	20,118	20,689	22,814	22,996	23,400	23,476	24,120
Brooker	429	429	410	411	423	434	434	432
Hampton	466	470	471	457	471	461	436	444
Lawley	692	713	719	719	718	694	698	709
Starke	5,306	5,308	5,199	5,348	5,511	5,599	5,674	5,647
UNINCORPORATED	13,130	13,198	13,890	15,879	15,873	16,212	16,234	16,888

----- COUNTY=BREVARD COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
BREVARD	272,959	281,496	298,111	308,571	323,055	339,473	357,033	371,735
Cape Canaveral	5,733	5,844	6,289	6,525	6,776	7,023	7,489	7,744
Cocoa	16,096	16,215	16,409	16,578	16,848	16,887	17,956	17,908
Cocoa Beach	10,926	11,363	11,896	12,018	12,126	12,241	12,489	12,638
Indianlantic	2,883	2,886	3,015	3,019	3,065	3,069	3,045	3,029
Indian Harbour Beach	5,967	6,214	6,538	6,649	6,746	7,012	7,235	7,329
Malabar	1,118	1,190	1,257	1,358	1,419	1,486	1,547	1,589
Melbourne	46,536	47,380	48,686	49,904	51,116	52,664	56,148	58,116
Melbourne Beach	2,713	2,810	2,973	2,930	3,017	3,040	3,094	3,094
Melbourne Village	1,004	1,012	1,016	1,031	1,035	1,024	1,036	1,042
Melbourne Bay	18,560	21,720	25,290	27,734	31,276	36,647	42,533	47,096
Palm Shores	77	83	87	88	86	88	88	90
Rockledge	11,877	12,029	12,386	12,358	12,618	13,038	13,667	14,260
Satellite Beach	9,163	9,283	9,578	9,691	9,893	10,008	10,098	10,167
Titusville	31,910	32,063	34,269	35,372	36,701	37,981	39,451	40,213
West Melbourne	5,078	5,319	5,579	6,138	6,637	7,088	7,320	8,067
UNINCORPORATED	103,318	106,085	112,843	117,178	123,696	130,177	133,837	139,353

----- COUNTY=BROWARD COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
BROWARD	1,018,257	1,047,313	1,067,044	1,080,363	1,100,777	1,124,136	1,149,200	1,180,985
Coconut Creek	6,288	8,527	9,816	12,545	14,285	16,420	20,266	22,212
Cooper City	10,140	11,053	11,526	11,753	13,178	14,254	15,372	15,895
Coral Springs	37,349	40,849	44,272	46,830	52,986	56,193	59,773	63,745
Dania	11,796	12,151	12,222	13,343	12,930	12,823	12,841	13,068
Davie	20,515	22,756	30,006	32,502	33,816	35,183	35,654	37,393
Deerfield Beach	39,193	40,138	41,232	41,782	42,398	43,346	43,994	46,350
Ft. Lauderdale	153,279	153,814	153,167	153,185	152,053	151,543	151,048	150,892
Hacienda Village	126	126	128	128	135	0	0	0
Hallandale	36,517	36,873	37,413	37,443	37,692	37,836	37,919	37,951
Hillsboro Beach	1,554	1,562	1,562	1,554	1,590	1,576	1,587	1,592
Hollywood	121,323	121,955	122,680	123,363	123,483	124,025	124,448	125,170
Lauderdale Lakes	25,426	2,622	2,628	2,617	2,618	27,084	27,238	27,938

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

COUNTY=BROWARD COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
Lauderdale-by-the-Sea	2,639	25,538	26,286	26,376	26,817	2,619	2,613	2,608
Lauderhill	37,271	37,893	37,997	39,287	40,616	41,998	42,747	44,040
Lazy Lake Village	31	32	31	32	32	32	32	34
Lighthouse Point	11,488	11,421	11,474	11,427	11,479	11,449	11,446	11,450
Margate	35,900	37,596	38,388	38,678	39,178	39,643	40,117	40,779
Miramar	32,813	33,332	34,276	34,946	36,037	36,866	37,228	37,603
North Lauderdale	18,653	19,320	20,006	20,248	21,027	22,315	23,069	24,516
Oakland Park	22,944	23,100	23,343	23,564	23,564	23,981	24,620	25,284
Parkland	545	658	735	825	956	1,047	1,410	1,773
Pembroke Park	5,326	5,361	6,014	6,036	6,109	6,142	6,131	6,203
Pembroke Pines	35,776	40,070	41,784	42,062	43,104	46,221	49,750	53,706
Plantation	48,653	50,420	51,476	51,650	52,744	54,571	56,689	60,095
Pompano Beach	52,618	55,911	56,704	57,119	66,784	67,068	68,759	70,496
Sea Ranch Lakes	584	584	584	575	575	572	572	569
Sunrise	39,681	42,406	44,022	44,901	47,360	50,397	52,719	54,735
Tamarac	29,376	30,104	31,158	31,223	32,251	33,343	34,403	36,956
Wilton Manors	12,742	12,658	12,629	12,544	12,541	12,500	12,459	12,407
UNINCORPORATED	167,711	168,483	163,485	161,825	152,439	153,089	154,296	155,525

COUNTY=CALHOUN COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
CALHOUN	9,294	9,384	9,270	9,244	9,325	9,506	9,712	9,720
Altha	478	489	486	484	479	484	484	484
Blountstown	2,632	2,634	2,623	2,597	2,678	2,701	2,692	2,683
UNINCORPORATED	6,184	6,261	6,161	6,163	6,168	6,321	6,536	6,553

COUNTY=CHARLOTTE COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
CHARLOTTE	58,460	61,566	66,430	69,895	74,060	78,475	82,968	88,230
Punta Gorda	6,797	7,348	7,953	8,291	8,694	9,435	9,853	10,148
UNINCORPORATED	51,663	54,218	58,477	61,604	65,366	69,040	73,115	78,082

COUNTY=CITRUS COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
CITRUS	54,703	59,240	62,307	65,502	68,683	72,278	77,275	81,863
Crystal River	2,778	2,806	3,337	3,396	3,522	3,544	3,562	3,594
Inverness	4,095	4,256	4,343	4,303	4,548	4,816	5,183	5,409
UNINCORPORATED	47,830	52,178	54,627	57,803	60,613	63,918	68,530	72,860

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

LOCAL GOVERNMENT	COUNTY=CLAY COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
CLAY	67,052	69,745	72,050	74,524	79,886	85,358	89,543	95,325
Green Cove Springs	4,154	4,136	4,126	4,099	4,054	4,264	4,258	4,432
Keystone Heights	1,056	1,067	1,075	1,104	1,128	1,136	1,126	1,163
Orange Park	8,766	8,896	9,079	9,166	9,410	9,586	9,633	9,685
Penney Farms	630	630	643	652	662	664	666	670
UNINCORPORATED	52,446	55,016	57,127	59,503	64,632	69,708	73,860	79,375

  

LOCAL GOVERNMENT	COUNTY=COLLIER COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
COLLIER	85,971	91,090	98,094	102,520	109,219	115,221	120,695	126,631
Everglades	524	519	524	521	510	514	530	535
Naples	17,581	17,972	18,103	18,415	18,556	18,678	18,974	19,068
UNINCORPORATED	67,866	72,599	79,467	83,584	90,153	96,029	101,191	107,028

  

LOCAL GOVERNMENT	COUNTY=COLUMBIA COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
COLUMBIA	35,399	35,816	36,995	37,920	38,592	39,358	40,417	41,506
Fort White	386	386	386	388	383	357	364	365
Lake City	9,257	9,173	9,234	9,241	9,212	9,182	9,152	9,144
UNINCORPORATED	25,756	26,257	27,375	28,291	28,997	29,819	30,901	31,997

  

LOCAL GOVERNMENT	COUNTY=DADE COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
DADE	1,625,509	1,718,516	1,729,069	1,738,532	1,744,113	1,759,251	1,776,099	1,802,427
Bal Harbor	2,973	3,001	2,979	3,027	3,086	3,012	3,074	3,107
Bay Harbor Islands	4,869	4,876	4,843	4,839	4,841	4,845	4,890	4,883
Biscayne Park	3,088	3,088	3,063	3,046	3,035	3,070	3,041	3,030
Coral Gables	43,241	43,647	43,398	42,772	42,484	42,281	41,975	41,671
El Portal	2,055	2,051	2,028	2,001	2,003	1,985	1,938	1,912
Florida City	6,174	6,266	6,220	6,149	6,269	6,315	6,390	6,372
Golden Beach	612	612	617	613	620	627	638	648
Hialeah	145,254	159,887	155,579	156,558	157,137	158,796	161,119	163,774
Hialeah Gardens	2,700	2,752	3,020	3,327	4,264	5,443	3,996	3,587
Homestead	20,668	20,933	21,200	21,850	22,062	22,179	22,741	23,886
Indian Creek Village	103	103	105	105	107	107	110	110
Islandia	12	12	12	12	12	12	12	12
Medley	537	566	558	543	544	540	533	538
Miami	346,681	387,357	386,302	385,142	383,027	380,446	371,975	368,210

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=DADE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
Miami Beach	96,298	98,121	97,335	98,026	97,340	96,913	96,926	97,727
Miami Shores	9,244	9,248	9,239	9,192	9,150	9,100	9,065	9,029
Miami Springs	12,350	12,337	12,248	12,165	12,109	12,053	12,122	12,124
North Bay	4,920	4,802	4,714	4,759	4,724	4,703	4,723	4,741
North Miami	42,566	42,982	43,575	43,126	43,115	42,575	43,091	43,180
North Miami Beach	36,553	36,653	36,389	36,258	36,173	36,381	35,916	35,805
Opal-locka	14,460	14,781	15,415	15,076	15,217	14,658	14,529	14,675
Pennusco	15	15	18	18	16	16	15	0
South Miami	10,895	11,029	10,863	10,719	10,796	10,742	10,671	10,286
Surfside	3,763	3,723	3,775	3,854	3,857	3,943	3,946	3,990
Sweetwater	8,251	8,674	9,093	9,281	9,435	9,515	9,686	9,807
Virginia Gardens	2,098	2,186	2,210	2,175	2,172	2,166	2,156	2,190
West Miami	6,076	6,160	6,142	5,990	6,000	5,904	5,898	5,833
Metro Dade	799,053	832,654	848,120	857,909	864,518	880,924	905,523	931,300

----- COUNTY=DESO TO COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
DE SOTO	19,039	19,373	20,153	20,594	21,125	21,574	22,287	22,890
Arcadia	6,002	6,007	5,986	5,991	6,134	6,105	6,187	6,174
UNINCORPORATED	13,037	13,366	14,167	14,603	14,991	15,469	16,100	16,716

----- COUNTY=DIXIE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
DIXIE	7,751	8,145	8,792	8,863	9,125	9,206	9,521	9,866
Cross City	2,154	2,158	2,158	2,129	2,276	2,242	2,270	2,265
Horseshoe Beach	304	330	330	323	315	323	323	332
UNINCORPORATED	5,293	5,657	6,304	6,411	6,534	6,641	6,928	7,269

----- COUNTY=DUVAL COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
DUVAL	571,003	575,884	580,737	587,076	605,680	624,084	645,709	664,132
Atlantic Beach	7,847	7,860	8,238	8,527	8,810	8,992	9,508	10,635
Baldwin	1,526	1,644	1,609	1,619	1,747	1,773	1,768	1,766
Jacksonville (Duval)	540,920	545,031	548,711	554,378	571,427	588,863	609,614	626,457
Jacksonville Beach	15,462	15,977	16,518	16,846	17,783	18,302	18,546	18,849
Neptune Beach	5,248	5,372	5,661	5,706	5,913	6,154	6,273	6,425
UNINCORPORATED	0	0	0	0	0	0	0	0

Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

----- COUNTY=ESCAMBIA COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
ESCAMBIA	233,794	239,391	245,517	250,134	256,715	264,715	273,018	278,419
Century	2,394	2,094	2,207	2,489	2,531	2,454	2,655	2,664
Pensacola	57,619	57,934	58,636	59,563	60,584	60,819	61,422	62,036
UNINCORPORATED	173,781	179,363	184,674	188,082	193,600	201,442	208,941	213,719

----- COUNTY=FLAGLER COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
FLAGLER	10,913	12,141	12,959	13,786	14,811	16,046	17,482	19,243
Beverly Beach	217	236	258	272	314	329	369	411
Bunnell	1,816	1,798	1,839	1,797	1,793	2,020	2,035	2,104
Flagler Beach	2,208	2,331	2,462	2,581	2,699	2,923	3,075	3,246
Marineland (part)	8	6	6	6	6	6	6	6
Painters Hill	40	0	0	0	0	0	0	0
UNINCORPORATED	6,624	7,770	8,394	9,130	9,999	10,768	11,997	13,476

----- COUNTY=FRANKLIN COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
FRANKLIN	7,661	7,732	7,894	7,921	8,254	8,406	8,498	8,538
Apalachicola	2,565	2,561	2,558	2,478	2,587	2,613	2,634	2,627
Carrabelle	1,304	1,297	1,309	1,306	1,328	1,323	1,336	1,335
UNINCORPORATED	3,792	3,874	4,027	4,137	4,339	4,470	4,528	4,576

----- COUNTY=GADSDEN COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
GADSDEN	41,674	42,062	42,707	42,991	43,851	44,920	45,725	46,187
Chattahoochee	5,332	5,330	5,276	4,942	4,897	4,715	4,632	4,738
Greensboro	562	562	562	539	534	539	561	582
Gretna	1,557	1,448	1,557	1,591	1,608	1,611	1,653	1,650
Havana	2,782	2,802	2,784	2,798	2,797	2,825	2,831	2,800
MIDWAY	0	0	0	0	0	0	0	0
Quincy	8,591	8,601	8,661	8,639	8,653	8,698	8,678	8,629
UNINCORPORATED	22,850	23,319	23,867	24,482	25,362	26,532	27,370	26,229



Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=GILCHRIST COUNTY -----

	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
LOCAL GOVERNMENT								
GILCHRIST								
Bell	5,767	6,312	7,051	6,763	7,031	7,008	7,070	7,098
Fanning Springs (part)	227	227	227	214	204	198	206	214
Trenton	164	327	353	203	182	213	219	244
UNINCORPORATED	1,131	1,159	1,202	1,270	1,401	1,405	1,424	1,468
	4,245	4,599	5,269	5,076	5,244	5,192	5,221	5,172

----- COUNTY=GLADES COUNTY -----

	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
LOCAL GOVERNMENT								
GLADES								
Moore Haven	5,992	6,147	6,399	6,389	6,590	6,921	7,141	7,357
UNINCORPORATED	1,250	1,250	1,300	1,189	1,200	1,250	1,239	1,227
	4,742	4,897	5,099	5,200	5,390	5,671	5,902	6,130

----- COUNTY=GULF COUNTY -----

	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
LOCAL GOVERNMENT								
GULF								
Port St. Joe	10,658	10,647	10,712	10,958	11,073	11,272	11,583	12,001
Ward Ridge	4,027	3,984	3,961	3,969	3,979	3,993	3,996	4,004
Wewahitchka	104	120	113	112	117	120	123	129
UNINCORPORATED	1,742	1,742	1,765	1,805	1,793	1,796	1,820	1,846
	4,785	4,801	4,873	5,072	5,184	5,363	5,644	6,022

----- COUNTY=HAMILTON COUNTY -----

	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
LOCAL GOVERNMENT								
HAMILTON								
Jasper	8,761	8,705	8,764	8,890	9,156	9,221	9,237	9,355
Jennings	2,093	2,080	2,100	2,133	2,133	2,139	2,163	2,154
White Springs	749	774	784	801	829	830	856	875
UNINCORPORATED	781	748	755	746	826	828	830	782
	5,138	5,103	5,125	5,210	5,368	5,424	5,388	5,544

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=HARDEE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HARDEE	20,357	19,883	19,969	19,782	20,803	21,146	21,817	22,095
Bowling Green	2,310	2,411	2,377	2,305	2,360	2,380	2,341	2,366
Wauchula	3,296	3,022	3,001	2,971	3,281	3,294	3,295	3,301
Zolfo Springs	1,495	1,513	1,578	1,592	1,598	1,588	1,595	1,617
UNINCORPORATED	13,256	12,937	13,013	12,914	13,564	13,884	14,586	14,811

----- COUNTY=HENDRY COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HENDRY	18,599	19,440	20,317	20,694	21,668	22,704	23,509	24,572
Clewiston	5,219	5,341	5,292	5,411	5,561	5,647	5,705	5,828
La Belle	2,287	2,346	2,459	2,460	2,580	2,809	2,845	3,026
UNINCORPORATED	11,093	11,753	12,566	12,823	13,527	14,248	14,959	15,718

----- COUNTY=HERNANDO COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HERNANDO	44,469	48,771	52,973	56,671	61,945	67,742	73,646	79,718
Brooksville	5,582	5,887	6,202	6,410	6,639	6,906	7,109	7,166
Weeki Wachee	8	8	8	8	8	8	8	8
UNINCORPORATED	38,879	42,876	46,763	50,253	55,298	60,828	66,529	72,544

----- COUNTY=HIGHLANDS COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HIGHLANDS	47,526	49,759	52,037	53,661	56,009	58,151	60,192	63,540
Avon Park	8,026	8,105	8,129	8,428	8,404	8,461	8,420	8,406
Lake Placid	963	983	962	992	1,002	992	1,034	1,041
Sebring	8,736	9,128	9,816	10,045	9,991	9,962	9,970	10,164
UNINCORPORATED	29,801	31,543	33,130	34,196	36,612	38,736	40,768	43,929

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=HILLSBOROUGH COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HILLSBOROUGH	646,939	661,243	677,733	693,152	721,990	748,974	775,269	801,392
Piant City	17,064	19,308	17,179	17,403	17,609	17,793	18,122	19,508
Tampa	271,577	271,174	271,977	274,336	275,512	276,444	278,755	280,970
Temple Terrace	11,097	11,252	11,415	11,404	11,388	11,688	12,371	13,700
UNINCORPORATED	347,201	359,509	377,162	390,009	417,481	443,049	466,021	487,214

----- COUNTY=HOLMES COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
HOLMES	14,723	14,953	15,319	15,106	15,356	15,552	16,188	16,289
Bonifay	2,534	2,547	2,571	2,562	2,618	2,623	2,688	2,738
Esto	304	320	327	324	337	344	361	350
Noma	113	123	268	265	275	286	302	289
Ponce de Leon	454	466	488	491	497	489	486	491
Westville	343	359	359	347	363	367	391	343
UNINCORPORATED	10,975	11,138	11,306	11,117	11,266	11,443	11,960	12,078

----- COUNTY=INDIAN RIVER COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
INDIAN RIVER	59,896	63,100	66,915	69,414	74,162	76,442	80,023	83,515
Fellsmere	1,161	1,250	1,354	1,453	1,621	1,624	1,665	1,706
Indian River Shores	1,254	1,463	1,488	1,512	1,585	1,668	1,731	1,786
Orchid	19	23	23	23	23	25	28	10
Sebastian	2,831	3,520	4,225	4,636	5,145	5,604	6,360	7,074
Vero Beach	16,176	16,251	16,398	16,699	17,031	17,075	17,328	17,383
UNINCORPORATED	38,455	40,593	43,427	45,091	48,757	50,446	52,911	55,556

----- COUNTY=JACKSON COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
JACKSON	39,154	39,686	39,657	39,527	39,938	40,902	42,124	43,729
Alford	548	548	516	514	534	534	531	542
Bascom	134	134	130	130	124	127	129	125
Campbellton	336	342	342	336	332	313	338	339
Cottondale	1,056	1,056	1,037	1,001	993	1,062	1,076	1,067
Graceville	2,918	3,013	2,935	2,943	2,975	2,918	2,861	2,863
Grand Ridge	591	605	592	582	651	619	648	672
Greenwood	577	591	588	588	585	604	590	595
Jacob City	0	0	0	0	0	290	300	290
Malone	897	897	878	876	913	877	882	870

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

COUNTY=JACKSON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
Marianna Sneads UNINCORPORATED	7,006 1,690 23,111	6,937 1,706 23,567	6,942 1,696 23,711	6,958 1,676 23,633	6,959 1,698 23,884	7,157 1,690 24,711	7,192 1,746 25,831	7,116 1,676 27,574		
COUNTY=JEFFERSON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
JEFFERSON Monticello UNINCORPORATED	10,703 2,994 7,709	10,746 2,965 7,781	10,993 2,945 8,048	11,164 2,948 8,216	11,395 2,925 8,470	11,543 2,875 8,668	11,696 2,897 8,799	11,924 2,898 9,026		
COUNTY=LAFAYETTE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LAFAYETTE Mayo UNINCORPORATED	4,035 891 3,144	4,013 892 3,121	4,076 874 3,202	4,167 925 3,242	4,356 938 3,418	4,499 933 3,566	4,664 933 3,731	5,053 938 4,115		
COUNTY=LAKE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LAKE Astatula Clermont Eustis Fruitland Park Groveland Howey-in-the-Hills Lady Lake Leesburg Mascotte Minneola Montverde Mount Dora Tavares Umatilla UNINCORPORATED	104,870 755 5,461 9,453 2,259 1,992 626 1,193 13,191 1,112 851 397 5,883 4,398 1,872 55,427	108,063 755 5,485 9,849 2,438 2,068 629 1,279 13,260 1,112 855 397 6,028 4,565 1,872 57,471	111,559 764 5,476 10,088 2,483 2,117 627 1,395 13,476 1,667 911 397 6,091 5,239 1,864 58,963	115,718 804 5,598 10,312 2,521 2,521 662 1,514 13,538 1,677 920 399 6,118 5,313 1,919 61,902	119,902 825 5,745 11,184 2,594 2,095 681 1,725 13,646 1,726 931 420 6,152 5,597 1,989 64,592	124,278 939 5,928 11,722 2,606 2,095 667 2,108 14,063 1,625 933 450 6,192 5,895 2,052 67,003	130,079 978 6,114 12,003 2,668 2,117 659 3,024 14,457 1,708 972 448 6,534 6,263 2,101 70,033	137,138 992 6,379 13,002 2,685 2,143 664 4,068 14,659 1,770 1,020 464 6,786 7,137 2,405 72,964		

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

COUNTY=LEE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LEE	205,266	214,867	227,259	235,465	251,768	264,367	277,375	293,713		
Cape Coral	32,103	35,037	37,709	38,899	43,016	45,777	48,001	50,658		
Fort Myers	36,638	36,793	37,709	37,856	38,129	38,371	39,490	42,044		
Sanibel	3,363	3,642	3,820	3,950	4,120	4,237	4,696	4,911		
UNINCORPORATED	133,162	139,395	148,021	154,760	166,503	175,982	185,188	196,100		

  

COUNTY=LEON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LEON	148,655	152,096	156,043	158,712	163,266	168,531	171,890	176,470		
Tallahassee	81,548	91,568	95,827	105,577	113,564	116,239	120,023	123,060		
UNINCORPORATED	67,107	60,528	60,216	53,135	49,702	52,292	51,867	53,410		

  

COUNTY=LEVY COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LEVY	19,870	20,564	21,531	21,664	21,942	22,460	23,205	23,879		
Bronson	853	873	924	918	875	931	952	987		
Cedar Key	700	732	732	785	850	906	870	929		
Chiefland	1,986	2,021	2,082	2,083	2,036	2,006	2,007	2,041		
Fanning Springs (part)	150	157	159	175	197	194	200	223		
Inglis	1,173	1,209	1,228	1,260	1,315	1,468	1,547	1,612		
Otter Creek	167	175	175	143	143	136	134	133		
Williston	2,240	2,290	2,347	2,290	2,366	2,410	2,447	2,436		
Yankeetown	600	621	625	600	629	634	634	645		
UNINCORPORATED	12,001	12,486	13,259	13,410	13,531	13,775	14,414	14,873		

  

COUNTY=LIBERTY COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE		
LIBERTY	4,260	4,294	4,353	4,371	4,454	4,530	4,567	4,974		
Bristol	1,044	1,076	1,076	1,024	1,043	1,050	1,048	1,042		
UNINCORPORATED	3,216	3,218	3,277	3,347	3,411	3,480	3,519	3,932		

Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

COUNTY=MADISON COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
MADISON	14,894	15,091	15,051	15,261	15,427	15,624	15,714	15,858	
Greenville	1,096	1,086	1,023	1,005	1,013	1,028	1,078	1,056	
Lee	297	288	283	275	266	270	251	255	
Madison	3,487	3,605	3,572	3,548	3,590	3,608	3,556	3,520	
UNINCORPORATED	10,014	10,112	10,173	10,433	10,558	10,718	10,829	11,027	
COUNTY=MANATEE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
MANATEE	148,445	154,279	158,974	161,464	165,515	170,565	175,893	181,684	
Anna Maria	1,537	1,551	1,578	1,586	1,636	1,664	1,682	1,713	
Bradenton	30,228	32,924	33,620	33,927	34,913	36,374	37,374	38,127	
Bradenton Beach	1,603	1,595	1,603	1,611	1,648	1,730	1,693	1,762	
Holmes Beach	4,018	4,120	4,228	4,288	4,337	4,347	4,369	4,415	
Longboat Key (part)	2,460	2,560	2,484	2,523	2,594	2,648	2,620	2,666	
Palmetto	8,637	8,681	8,781	8,879	8,932	9,265	9,224	9,140	
UNINCORPORATED	99,962	102,848	106,680	108,650	111,455	114,537	118,931	123,861	
COUNTY=MARION COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
MARION	122,488	129,320	135,087	141,991	148,864	157,853	166,606	174,614	
Belleview	1,913	1,985	2,064	2,111	2,137	2,284	2,377	2,503	
Dunnellon	1,427	1,451	1,492	1,488	1,561	1,662	1,741	1,731	
McIntosh	404	406	415	449	471	477	483	509	
Ocala	37,170	37,489	38,497	38,636	39,094	41,120	42,298	43,267	
Reddick	657	634	633	619	655	660	693	679	
UNINCORPORATED	80,917	87,355	91,986	98,688	104,946	111,650	119,014	125,925	
COUNTY=MARTIN COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
MARTIN	64,014	67,569	71,635	74,143	77,519	80,909	83,993	88,964	
Jupiter Island	364	378	383	389	401	407	419	438	
Ocean Breeze Park	469	469	469	466	469	466	305	469	
Sewalls Point	1,187	1,272	1,345	1,463	1,392	1,436	1,448	1,487	
Stuart	9,467	9,583	9,858	9,979	10,239	10,456	10,595	10,789	
UNINCORPORATED	52,527	55,867	59,580	61,846	65,018	68,144	71,226	75,781	

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

COUNTY=MONROE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
MONROE	63,188	64,168	65,748	66,605	68,752	70,729	72,471	74,443	
Key Colony Beach	977	1,007	1,008	1,027	1,041	1,052	1,136	1,162	
Layton	24,382	24,709	24,864	24,968	25,154	26,001	26,216	26,653	
UNINCORPORATED	88	91	94	99	104	104	111	114	
	37,741	38,361	39,782	40,511	42,453	43,572	45,008	46,514	
COUNTY=NASSAU COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
NASSAU	32,894	33,718	35,458	36,319	37,690	39,822	41,804	43,932	
Callahan	869	871	872	853	852	853	906	975	
Fernandina Beach	7,224	7,344	7,522	7,817	8,247	8,491	8,663	8,851	
Hilliard	1,869	1,965	2,008	1,982	2,012	2,067	2,148	2,175	
UNINCORPORATED	22,932	23,538	24,956	25,667	26,579	28,411	30,087	31,931	
COUNTY=OKALOOSA COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
OKALOOSA	109,920	112,873	117,177	122,547	128,941	136,366	142,714	149,033	
Cinco Bayou	202	230	223	213	249	371	399	396	
Crestview	7,617	7,641	7,680	7,776	7,945	8,200	8,607	8,977	
Destin	0	0	0	0	0	6,322	6,505	7,167	
Ft. Walton Beach	20,829	20,987	21,471	21,560	22,009	22,308	22,978	23,030	
Laurel Hill	610	610	595	586	665	673	665	682	
Mary Esther	3,530	3,653	3,848	3,877	4,058	4,108	4,218	4,302	
Niceville	8,543	8,793	9,100	9,254	9,599	10,142	10,452	10,572	
Shalimar	390	386	405	412	405	405	407	404	
Valparaiso	6,142	6,168	6,192	6,373	6,479	6,484	6,522	7,759	
UNINCORPORATED	62,057	64,405	67,663	72,496	77,532	77,353	81,961	85,744	
COUNTY=OKEECHOBEE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
OKEECHOBEE	20,264	21,139	22,435	22,867	23,878	24,545	26,564	27,745	
Okeechobee	4,225	4,274	4,348	4,343	4,405	4,397	4,501	4,702	
UNINCORPORATED	16,039	16,865	18,087	18,524	19,473	20,148	22,063	23,043	

Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

----- COUNTY=ORANGE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
ORANGE	470,865	481,731	494,756	507,572	530,424	554,659	577,856	603,339
Apopka	6,019	6,245	6,404	6,497	7,118	7,935	8,807	10,025
Bay Lake	74	18	18	18	18	18	18	27
Belle Isle	2,848	2,904	3,023	3,041	3,083	3,138	3,166	3,576
Eatonville	2,185	2,197	2,137	2,160	2,545	2,713	2,700	2,700
Edgewood	1,034	1,034	1,012	1,022	1,005	973	952	983
Lake Buena Vista	98	20	20	20	20	20	20	20
Maitland	8,763	8,849	8,949	9,113	9,210	9,230	9,192	9,221
Oakland	658	658	658	650	665	670	673	702
Ocoee	7,803	8,456	9,659	10,314	10,645	10,682	11,135	11,552
Orlando	128,291	130,403	132,200	133,217	137,043	143,320	148,104	154,413
Windermere	1,302	1,319	1,321	1,347	1,359	1,390	1,398	1,444
Winter Garden	6,789	6,815	6,750	6,753	7,056	7,490	7,816	8,233
Winter Park	22,339	22,297	22,560	23,051	23,091	23,140	22,849	23,052
UNINCORPORATED	282,662	290,516	300,045	310,369	327,566	343,940	361,026	377,391

----- COUNTY=OSCEOLA COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
OSCEOLA	49,287	55,332	59,185	63,896	69,955	77,374	82,554	87,556
Kissimmee	15,487	16,866	17,283	18,322	20,659	22,929	24,869	26,562
St. Cloud	7,840	8,050	8,603	9,156	9,872	10,191	10,888	11,415
UNINCORPORATED	25,960	30,416	33,299	36,418	39,424	44,254	46,797	49,579

----- COUNTY=PALM BEACH COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
PALM BEACH	576,758	615,165	637,940	652,562	682,638	713,253	752,115	789,533
Atlantis	1,325	1,454	1,517	1,530	1,571	1,595	1,618	1,642
Belle Glade	16,535	16,922	16,928	17,057	17,144	17,080	17,175	17,184
Boca Raton	49,447	50,408	51,302	52,315	53,353	54,491	55,821	57,120
Boynton Beach	35,624	36,489	37,532	38,102	39,187	40,127	41,915	44,056
Briny Breeze	387	387	381	384	371	367	369	374
Cloud Lake	160	160	145	148	152	152	148	152
Delray Beach	34,329	36,476	38,530	39,470	41,011	41,802	42,800	43,428
Glen Ridge	235	238	235	233	231	227	221	225
Golf Village	110	113	114	116	119	122	125	129
Golfview	210	211	205	208	211	210	207	207
Greenacres City	8,780	13,123	16,515	18,357	21,821	23,067	24,861	26,201
Gulf Stream	475	478	481	498	502	515	527	526
Haverhill	1,249	1,249	1,257	1,255	1,258	1,255	1,265	1,265
Highland Beach	2,030	2,065	2,354	2,466	2,847	2,987	3,077	3,167
Hypoluxo	573	652	773	838	870	886	861	702
Juno Beach	1,142	1,142	1,241	1,588	1,634	1,731	1,918	1,926



Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

----- COUNTY=PALM BEACH COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
Jupiter	9,868	10,897	13,274	14,917	16,425	18,324	22,071	24,679
Jupiter Inlet Colony	378	382	400	400	414	419	392	398
Lake Clarke Shores	3,174	3,179	3,184	3,170	3,182	3,207	3,256	3,281
Lake Park	6,909	6,916	6,900	6,871	6,831	6,797	6,795	6,793
Lake Worth	27,048	27,111	27,066	27,189	27,307	26,882	27,138	27,249
Lantana	8,048	8,214	8,355	8,387	8,395	8,411	8,514	8,490
Manalapan	329	335	348	355	361	367	368	365
Mangonia Park	1,419	1,419	1,377	1,367	1,342	1,335	1,339	1,291
North Palm Beach	11,344	11,393	12,005	12,123	12,292	12,379	12,468	12,782
Ocean Ridge	1,355	1,390	1,438	1,470	1,492	1,502	1,506	1,522
Pahokee	6,346	6,388	6,363	6,473	6,535	6,644	6,591	6,633
Palm Beach	9,729	10,090	10,391	10,499	10,495	10,515	10,653	10,851
Palm Beach Gardens	14,407	16,153	17,673	18,108	19,016	20,339	21,390	22,902
Palm Beach Shores	1,232	1,233	1,243	1,248	1,256	1,254	1,256	1,268
Palm Springs	8,166	8,964	9,146	9,171	9,281	9,544	9,899	10,152
Riviera Beach	26,489	26,591	26,634	26,573	27,318	27,609	27,694	28,001
Royal Palm Beach	3,423	4,162	4,712	5,117	5,938	6,624	7,686	8,496
South Bay	3,886	3,780	3,702	3,675	3,633	3,644	3,631	3,666
South Palm Beach	1,304	1,345	1,340	1,372	1,391	1,418	1,410	1,460
Tequesta Village	3,685	3,750	3,828	3,810	3,870	3,928	4,077	4,126
West Palm Beach	63,305	63,996	64,090	63,903	65,731	67,083	67,991	71,336
UNINCORPORATED	212,303	235,910	244,961	251,799	267,851	288,414	313,082	335,488

----- COUNTY=PASCO COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
PASCO	193,661	204,598	211,852	217,781	225,821	233,272	245,093	254,696
Dade City	4,923	4,910	5,046	5,493	5,491	5,608	5,694	5,514
New Port Richey	11,196	11,410	11,575	11,835	12,249	12,558	13,052	13,700
Port Richey	2,165	2,221	2,249	2,308	2,392	2,529	2,620	2,661
Saint Leo	917	920	962	947	927	955	927	932
San Antonio	529	531	554	561	591	650	642	654
Zephyrhills	5,742	5,859	5,928	6,255	6,303	6,476	6,527	6,865
UNINCORPORATED	168,189	178,747	185,538	190,382	197,868	204,496	215,631	224,370

Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

LOCAL GOVERNMENT	COUNTY=PINELLAS COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
PINELLAS	728,531	743,301	755,937	766,809	783,265	799,933	816,015	828,700
Belleair	3,673	3,778	3,802	3,884	3,950	3,955	3,972	3,976
Belleair Beach	1,643	1,661	1,714	1,720	1,728	1,734	1,722	1,735
Belleair Bluffs	2,522	2,522	2,509	2,520	2,534	2,509	2,496	2,493
Belleair Shore	80	80	81	81	80	78	72	72
Clearwater	85,528	87,859	89,707	91,879	93,648	95,330	97,882	99,124
Dunedin	30,203	30,803	30,918	31,217	31,748	32,134	32,974	33,800
Gulfport	11,180	11,299	11,299	11,514	11,564	11,557	11,555	11,503
Indian Rocks Beach	3,717	3,890	3,938	4,087	4,211	4,298	4,330	4,403
Indian Shores	984	1,070	1,175	1,300	1,359	1,409	1,374	1,424
Kenneth City	4,344	4,273	4,289	4,300	4,275	4,242	4,242	4,232
Largo	57,958	59,341	59,839	60,345	61,572	61,992	62,624	63,805
Madeira Beach	4,520	4,787	4,938	5,025	5,109	5,189	5,190	5,250
North Redington Beach	1,156	1,215	1,156	1,125	1,158	1,122	1,122	1,229
Oldsmar	2,608	3,023	3,336	3,677	4,407	5,779	5,933	6,453
Pinellas Park	32,811	33,833	35,111	35,861	36,930	39,871	40,720	41,544
Redington Beach	1,708	1,713	1,715	1,708	1,703	1,707	1,715	1,717
Redington Shores	2,142	2,292	2,436	2,537	2,559	2,608	2,648	2,671
Safety Harbor	6,461	7,427	8,357	9,037	10,610	11,605	12,500	12,914
Seminole	4,586	4,590	4,543	4,627	5,046	5,821	7,271	7,702
South Pasadena	4,188	4,506	4,734	4,803	4,959	5,157	5,260	5,424
St. Petersburg	238,647	239,993	240,692	240,933	242,115	243,002	243,090	243,646
St. Petersburg Beach	9,354	9,425	9,523	9,736	9,840	9,920	9,976	10,031
Tarpon Springs	13,251	13,509	14,016	14,408	15,039	15,449	16,038	16,834
Treasure Island	6,316	6,402	6,527	6,646	6,747	6,834	6,921	7,030
UNINCORPORATED	198,951	204,010	209,582	213,838	220,374	226,561	234,298	239,688

LOCAL GOVERNMENT	COUNTY=POLK COUNTY							
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
POLK	321,652	330,830	338,865	345,224	355,413	366,268	377,583	389,056
Auburdale	6,501	6,905	7,255	7,286	7,339	7,509	7,643	7,830
Bartow	14,780	15,249	15,568	15,757	15,962	16,454	16,455	16,475
Davenport	1,509	1,518	1,517	1,537	1,670	1,739	1,784	1,853
Dundee	2,227	2,289	2,304	2,334	2,388	2,406	2,424	2,441
Eagle Lake	1,678	1,744	1,820	1,847	1,851	1,857	2,059	2,063
Fort Meade	5,546	5,767	5,692	5,706	5,760	5,796	5,751	5,884
Frostproof	2,995	3,015	3,006	3,109	3,152	3,155	3,170	3,189
Haines City	10,799	11,120	11,488	11,678	12,219	12,514	12,607	12,721
Highland Park	184	184	184	182	182	180	186	194
Hillcrest Heights	177	186	179	189	195	200	205	202
Lake Alfred	3,134	3,134	3,256	3,229	3,264	3,289	3,340	3,411
Lake Hamilton	1,552	1,552	1,526	1,531	1,527	1,522	1,518	1,566
Lake Wales	8,466	49,169	50,389	54,130	55,613	8,847	8,814	8,999
Lakeland	47,406	8,566	8,687	8,692	8,709	57,324	61,353	63,712
Mulberry	2,932	2,969	2,942	2,926	2,924	2,950	2,908	2,867
Polk City	576	576	616	621	738	837	905	966

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=POLK COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
Winter Haven UNINCORPORATED	21,119 190,071	21,241 195,646	21,499 200,937	21,977 202,493	22,289 209,631	23,804 215,885	24,501 221,960	24,736 229,947

----- COUNTY=PUTNAM COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
PUTNAM	50,549	51,238	52,901	54,202	55,235	56,823	58,480	62,476
Crescent City	1,722	1,722	1,701	1,694	1,647	1,687	1,669	1,697
Interlachen	848	884	914	995	1,013	1,000	1,016	1,054
Palatka	10,175	10,175	10,471	10,448	10,282	10,430	10,421	10,576
Pomona Park	791	804	793	820	832	871	902	975
Welaka	492	495	504	504	516	520	527	544
UNINCORPORATED	36,521	37,158	38,518	39,741	40,945	42,315	43,945	47,630

----- COUNTY=ST. JOHNS COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
ST. JOHNS	51,303	53,701	57,097	60,108	64,143	68,822	73,093	75,133
Hastings	636	636	614	597	602	604	595	599
MarineLand (part)	23	0	0	0	0	0	0	0
St. Augustine	11,985	11,952	11,970	11,944	12,031	11,891	11,809	11,782
St. Augustine Beach	1,289	1,541	1,801	1,981	2,432	2,789	2,871	3,042
UNINCORPORATED	37,370	39,572	42,712	45,586	49,078	53,538	57,818	59,710

----- COUNTY=ST. LUCIE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
ST. LUCIE	87,182	94,727	100,984	105,224	111,165	116,235	121,677	128,381
Fort Pierce	33,802	34,613	34,943	35,904	36,888	37,478	37,904	39,188
Port St. Lucie	14,690	19,288	22,887	24,535	28,205	31,051	34,696	37,885
St. Lucie Village	593	594	609	608	605	586	586	588
UNINCORPORATED	38,097	40,232	42,545	44,177	45,467	47,120	48,491	50,720

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

COUNTY=SANTA ROSA COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
SANTA ROSA	55,988	57,205	58,598	60,139	61,842	63,381	64,924	66,221	
Gulf Breeze	5,478	5,485	5,479	5,420	5,491	5,585	5,731	5,775	
Jay	633	633	635	697	624	664	630	646	
Milton	7,206	7,280	7,230	7,282	7,254	7,175	7,290	7,219	
UNINCORPORATED	42,671	43,807	45,254	46,740	48,473	49,957	51,270	52,581	
COUNTY=SARASOTA COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
SARASOTA	202,251	209,452	215,443	223,462	231,153	238,013	244,634	251,253	
Longboat Key (part)	2,383	2,592	2,743	2,836	3,017	3,592	3,686	3,782	
North Port	6,205	6,807	7,208	7,661	8,006	8,331	8,490	8,828	
Sarasota	48,868	49,154	49,492	50,157	50,767	50,782	50,871	51,259	
Venice	12,153	12,568	12,886	13,136	13,770	14,218	14,585	14,941	
UNINCORPORATED	132,642	138,331	143,114	149,672	155,593	161,090	167,002	172,443	
COUNTY=SEMINOLE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
SEMINOLE	179,752	186,840	195,133	201,906	214,870	229,937	241,293	254,837	
Altamonte Springs	21,105	22,792	24,769	25,859	25,515	28,362	29,535	33,156	
Casselberry	15,037	15,239	15,968	15,976	17,069	17,322	17,494	17,828	
Lake Mary	2,853	3,029	3,140	3,238	3,484	4,039	4,290	4,445	
Longwood	10,029	10,604	10,845	11,030	11,940	12,323	12,932	13,298	
Oviedo	3,074	3,151	3,201	3,238	3,419	3,729	4,839	6,295	
Sanford	23,176	23,774	24,731	25,509	26,759	27,494	28,407	29,030	
Winter Springs	10,475	11,543	12,601	13,750	15,185	16,636	17,849	19,344	
UNINCORPORATED	94,003	96,708	99,878	103,306	111,499	120,032	125,947	131,441	
COUNTY=SUMTER COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
SUMTER	24,272	24,880	25,295	25,904	26,522	27,432	28,540	29,307	
Bushnell	983	1,081	1,083	1,085	1,090	1,249	1,354	1,406	
Center Hill	751	773	784	782	802	813	810	816	
Coleman	1,022	1,022	993	955	947	957	964	957	
Webster	856	856	773	724	751	745	764	753	
Wildwood	2,665	2,796	2,986	3,096	3,094	3,233	3,389	3,505	
UNINCORPORATED	17,995	18,352	18,676	19,262	19,838	20,435	21,259	21,870	

Table I  
County and Municipality Population Estimates  
1980 Census and 1981-1987 Estimates  
(Table generated in June, 1988)

COUNTY=SUWANNEE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
SUWANNEE	22,287	23,293	23,883	24,183	24,816	25,355	25,838	26,231	
Branford	622	629	651	629	700	690	708	705	
Live Oak	6,732	6,807	6,906	6,939	6,986	6,997	7,199	7,244	
UNINCORPORATED	14,933	15,857	16,326	16,615	17,130	17,668	17,931	18,282	
COUNTY=TAYLOR COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
TAYLOR	16,532	16,894	17,150	17,384	17,605	17,864	18,270	18,775	
Perry	8,254	8,254	8,317	8,367	8,331	8,267	8,270	8,267	
UNINCORPORATED	8,278	8,640	8,833	9,017	9,274	9,597	10,000	10,508	
COUNTY=UNION COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
UNION	10,166	10,392	11,307	10,529	10,489	10,686	10,571	10,722	
Lake Butler	1,830	1,839	1,973	1,985	2,055	2,125	2,103	2,162	
Raiford	259	259	259	247	236	253	238	214	
Worthington Springs	220	224	220	261	220	220	210	212	
UNINCORPORATED	7,857	8,070	8,855	8,036	7,978	8,088	8,020	8,134	
COUNTY=VOLUSIA COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	
VOLUSIA	258,762	268,175	276,813	284,593	295,368	307,042	319,018	330,939	
Daytona Beach	54,176	54,357	54,982	55,949	56,266	56,978	58,593	62,850	
Daytona Beach Shores	1,324	1,403	1,450	1,453	1,505	1,634	1,707	2,108	
DeLand	15,354	15,411	15,435	15,615	15,969	16,323	16,428	16,474	
Edgewater	6,726	7,341	7,846	8,138	8,879	9,996	11,039	11,718	
Holly Hill	9,953	10,377	10,481	10,618	10,747	11,003	11,105	11,265	
Lake Helen	2,047	2,137	2,128	2,139	2,244	2,341	2,389	2,407	
New Smyrna Beach	13,557	13,603	13,653	13,829	14,104	14,697	14,801	15,344	
Oak Hill	938	949	931	957	1,028	1,073	1,078	1,076	
Orange City	2,795	2,893	2,914	2,921	3,063	3,131	3,657	3,883	
Ormond Beach	21,438	22,281	23,463	23,997	25,099	26,376	28,933	28,765	
Pierson	1,085	1,085	1,071	1,075	1,114	1,107	1,128	1,291	
Ponce Inlet	1,003	1,085	1,153	1,165	1,184	1,328	1,420	1,466	
Port Orange	18,756	20,359	22,332	23,271	25,056	26,566	29,034	31,231	
South Daytona	11,252	11,413	11,576	11,688	11,895	12,140	12,446	12,729	
UNINCORPORATED	98,358	103,481	107,398	111,778	117,215	122,349	125,260	128,332	

Table I  
 County and Municipality Population Estimates  
 1980 Census and 1981-1987 Estimates  
 (Table generated in June, 1988)

----- COUNTY=WAKULLA COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
WAKULLA	10,887	10,938	11,084	11,309	12,691	13,159	13,581	13,695
Sopchoppy	444	444	429	400	418	411	414	408
St. Marks	286	270	305	311	306	326	325	319
UNINCORPORATED	10,157	10,224	10,350	10,598	11,967	12,422	12,842	12,968

----- COUNTY=WALTON COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
WALTON	21,300	21,700	22,244	22,748	24,217	25,656	26,408	27,509
DeFuniak Springs	5,563	5,636	5,592	5,543	5,653	5,872	5,860	5,938
Freeport	669	723	748	766	758	774	820	822
Paxton	659	665	665	649	634	633	636	699
UNINCORPORATED	14,409	14,676	15,239	15,790	17,172	18,377	19,092	20,050

----- COUNTY=WASHINGTON COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
WASHINGTON	14,509	14,823	15,016	14,889	14,860	14,992	15,343	15,447
Caryville	633	624	630	605	617	620	604	610
Chipley	3,330	3,395	3,456	3,414	3,455	3,467	3,441	3,423
Ebro	233	233	234	221	220	214	208	205
Vernon	885	905	909	927	916	917	900	883
Wausau	347	347	350	340	355	347	364	347
UNINCORPORATED	9,081	9,319	9,437	9,382	9,297	9,427	9,826	9,979

----- COUNTY=91 -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE
FLORIDA	9,746,961	10,105,957	10,375,332	10,591,701	10,930,389	11,287,932	11,657,843	12,043,608

Table II  
 Florida County Population Projections  
 1988 through 1990, 1995, and 2000  
 (Table generated in June, 1988)

COUNTY	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	183,821	187,725	191,312	206,374	218,704
BAKER	18,847	19,333	19,815	21,706	23,303
BAY	134,790	139,872	144,827	162,874	177,624
BRADFORD	24,630	25,151	25,663	27,316	28,644
BREVARD	386,650	401,493	415,992	469,336	513,424
BROWARD	1,203,209	1,223,654	1,241,546	1,337,624	1,422,508
CALHOUN	9,790	9,855	9,907	10,082	10,203
CHARLOTTE	92,719	97,264	101,795	121,073	137,847
CITRUS	85,883	89,941	93,970	112,295	128,526
CLAY	100,129	104,973	109,785	129,919	147,314
COLLIER	132,460	138,331	144,150	169,897	192,400
COLUMBIA	42,400	43,227	43,966	47,345	50,169
DADE	1,824,670	1,844,205	1,859,932	1,929,349	1,989,046
DESOTO	23,422	23,934	24,410	26,407	28,030
DIXIE	10,070	10,268	10,453	11,404	12,250
DUVAL	680,405	695,873	710,078	750,200	783,399
ESCAMBIA	285,413	292,061	298,163	317,816	333,354
FLAGLER	20,532	21,898	23,327	29,014	33,897
FRANKLIN	8,651	8,758	8,859	9,078	9,257
GADSDEN	46,872	47,508	48,072	49,686	50,981
GILCHRIST	7,184	7,266	7,343	7,892	8,393
GLADES	7,539	7,721	7,900	8,581	9,136
GULF	12,249	12,485	12,704	13,212	13,628
HAMILTON	9,463	9,556	9,631	9,748	9,815
HARDEE	22,466	22,855	23,228	24,426	25,373

Table II  
 Florida County Population Projections  
 1988 through 1990, 1995, and 2000  
 (Table generated in June, 1988)

COUNTY	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
HENDRY	25,339	26,089	26,810	29,482	31,694
HERNANDO	85,295	91,130	97,167	121,086	141,521
HIGHLANDS	65,877	68,175	70,387	79,378	86,907
HILLSBOROUGH	826,327	850,454	873,182	958,701	1,028,010
HOLMES	16,458	16,611	16,737	17,498	18,137
IND RIVER	86,886	90,241	93,518	107,662	119,839
JACKSON	44,506	45,230	45,872	47,908	49,530
JEFFERSON	12,086	12,246	12,393	12,915	13,331
LAFAYETTE	5,111	5,176	5,244	5,564	5,851
LAKE	142,345	147,475	152,421	171,898	188,088
LEE	307,364	321,051	334,543	391,520	440,762
LEON	180,641	184,641	188,353	204,619	218,031
LEVY	24,327	24,752	25,135	27,173	28,999
LIBERTY	5,086	5,203	5,322	5,697	5,999
MADISON	15,995	16,112	16,202	16,270	16,317
MANATEE	186,228	190,515	194,413	211,747	226,030
MARION	182,715	190,856	198,899	232,462	261,369
MARTIN	92,477	95,971	99,386	115,457	129,760
MONROE	76,292	77,988	79,563	84,284	88,127
NASSAU	45,730	47,451	49,121	55,753	61,411
OKALOOSA	155,425	161,831	168,140	189,817	207,527
OKEECHOBEE	28,802	29,870	30,929	35,251	38,923
ORANGE	625,303	646,965	667,879	744,832	807,306
OSCEOLA	93,475	99,630	105,958	130,695	151,780
PALM BEACH	820,447	850,970	880,497	1,009,505	1,120,312



Table II  
 Florida County Population Projections  
 1988 through 1990, 1995, and 2000  
 (Table generated in June, 1988)

COUNTY	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
PASCO	263,402	271,867	279,902	320,914	357,869
PINELLAS	842,797	855,581	866,514	912,476	949,338
POLK	399,100	408,619	417,338	452,688	481,204
PUTNAM	64,398	66,264	68,029	74,721	80,095
ST JOHNS	78,834	82,579	86,312	101,410	114,361
ST LUCIE	133,989	139,587	145,073	169,304	190,374
SANTA ROSA	67,722	69,151	70,467	75,879	80,326
SARASOTA	258,450	265,352	271,774	302,391	328,616
SEMINOLE	267,142	279,496	291,699	343,095	387,473
SUMTER	30,088	30,858	31,592	34,887	37,664
SUWANNEE	26,686	27,098	27,454	29,389	31,088
TAYLOR	19,065	19,349	19,617	20,637	21,468
UNION	10,960	11,218	11,493	12,022	12,471
VOLUSIA	341,880	352,532	362,650	406,406	443,125
WAKULLA	14,214	14,739	15,262	17,231	18,872
WALTON	28,558	29,618	30,666	34,600	37,856
WASHINGTON	15,510	15,550	15,559	15,826	16,025
FLORIDA	12,387,600	12,721,300	13,036,300	14,333,708	15,431,009

Figure A  
 Annual Time Frame for the Generation and Availability of  
 Demographic Data of Interest to Local Governments  
 1988-89 State Fiscal Year

<u>July, 1988</u>	<u>August, 1988</u>	<u>Sept., 1988</u>	<u>Nov., 1988</u>	<u>Mar., 1989</u>	<u>April, 1989</u>	<u>June, 1989</u>
BEBR computes preliminary 1988 county and municipal-ity population estimates	August 1- BEBR county and municipality 1988 population estimates are distributed to local governments	Sept. 1- Preliminary county and municipality 1988 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 1988 county and municipality population estimates in BEBR annual publication Mar. 1- BEBR high, medium, and low county population projections by 5 year intervals, April 1, 1990-2020	State Demographic Estimating Conference	REA* 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		Mar. 1 - BEBR county population estimates by age, race, and sex for April 1, 1988 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 insurance 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 1.85%\* 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 .85%\* 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.).

Note: Senate Bill 1054 passed by the 1988 Legislature, pending the Governor's signature, revises the allowable percentages from 2% to 1.85% and from 1% to .85% to hold these funds revenue harmless as a result of the fact that domestic companies will, for the first time, be paying these taxes, effective July 1, 1988. Previously, only non-domestic and regional insurance companies were taxed on the premiums collected.

## **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. 320.081(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. Chapter 87-96, Laws of Florida, 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. More recently, Chapter 87-96, Laws of Florida, revised 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

Chapter 87-96 also provided 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, 1988 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%	0.79%	2.68%	2.32%	3.97%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	0.48%	0.27%	1.14%	3.58%	3.55%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	0.69%	-1.56%	-2.85%	-2.81%	0.53%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	-4.08%	-11.73%	-16.11%	-3.11%	5.30%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	3.94%	1.73%	-1.74%	0.14%	3.79%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CRUDE PETROLEUM.....	-6.73%	-33.62%	-8.21%	-4.14%	9.93%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-5.29%	-25.34%	-14.08%	0.85%	8.54%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	1.04%	-0.66%	1.75%	6.15%	5.30%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	-1.39%	-0.41%	3.86%	7.34%	2.79%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	4.13%	1.76%	4.60%	5.63%	5.32%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	0.18%	-1.20%	1.64%	9.78%	6.59%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	2.18%	1.51%	1.46%	2.15%	3.87%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.14%	2.65%	2.41%	1.35%	3.75%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-1.29%	-1.97%	-1.57%	-0.17%	0.91%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	2.22%	1.81%	3.13%	2.80%	2.96%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	-0.45%	-13.75%	-7.96%	4.57%	4.98%
90 DAY TREASURY BILL RATE, %.....	7.89%	6.43%	5.65%	5.69%	6.26%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	12.90%	10.69%	9.93%	10.19%	10.35%
MUNICIPAL BOND RATE, %.....	9.46%	7.76%	7.32%	7.62%	7.33%

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, 1987 Transportation Estimating Conference)  
(State Fiscal Year Basis)

FISCAL YEAR -----	COST INDEX -----	% CHANGE FROM PRIOR YEAR -----
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%
1986-87	194.3	8.0%
1987-88E	198.2	2.0%
1988-89E	204.1	3.0%
1989-90E	214.3	5.0%
1990-91E	225.0	5.0%
1991-92E	236.3	5.0%
1992-93E	250.5	6.0%
1993-94E	265.5	6.0%

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 below, adjusted to coincide with the local government fiscal year.

STATEWIDE MOTOR FUEL CONSUMPTION, LOCAL FISCAL YEAR  
Based on April, 1988 Transportation Revenue Estimating Conference  
(Millions of Gallons)

	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991
<b>Gasoline:</b>							
Gallons	4731.5	5129.2	5591.5	5951.6	6050.9	6200.8	6290.9
Percent Change	1.8	8.4	9.0	6.4	1.7	2.5	1.5
<b>Gasohol:</b>							
Gallons	598.5	431.7	169.4	98.6	91.2	94.7	95.8
Percent Change	25.9	-27.9	-60.8	-41.8	-7.5	3.8	1.2
<b>Special Fuel:</b>							
Gallons	692.1	732.3	775.4	804.1	837.2	866.9	896.4
Percent Change	4.3	5.8	5.9	3.7	4.1	3.5	3.4
<b>Total Gallons, All Fuels:</b>							
Gallons	6022.1	6293.2	6536.3	6854.3	6979.3	7162.4	7283.1
Percent Change	4.0	4.5	3.9	4.9	1.8	2.6	1.7