

Local Government Financial Information Handbook

July 1989

Prepared By

Advisory Council on Intergovernmental Relations

Economic and Demographic Research Division

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Local Government Financial Information Handbook

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INTRODUCTION

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

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

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

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

The financial information provided in this report should be regarded as an estimate of what local governments may receive from certain state shared revenue sources during Fiscal Year 1989-90. 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, revised 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, increased the per capita limitation to \$24.60 in FY 1988-89 and allowed 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 per capita limitation for FY 1989-90 distributions is \$25.75.

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 (\$25.75 in FY 1989-90), 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:

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

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

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

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

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

Distribution Method - Emergency Distribution

Funds totalling \$2.5 million, 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.

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 (\$25.75 in FY 1989-90) 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 \$25.75 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.

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. Table 1 below presents the amount of Half-Cent Sales Tax distributions shared with cities and counties for fiscal years 1983 - 1988.

Table 1

HALF-CENT SALES TAX DISTRIBUTIONS TO MUNICIPALITIES AND COUNTIES

Local Government Fiscal Year	Counties	Municipalities
1983	\$ 201,231,150	\$ 142,183,851
1984	238,752,161	167,329,944
1985	261,751,576	182,203,896 **
1986	299,776,735	171,920,123 **
1987	342,348,375	182,533,376
1988	424,756,446	223,022,649

* Source: The Department of Revenue (DOR).

** According to the DOR, for Fiscal Years 1983-1985, Duval county was listed on DOR's accounting records as receiving zero Half-Cent Sales Tax revenues, i.e., all revenues were reported in the municipal aggregate and attributed to the city of Jacksonville (\$26,007,748 in FY 1985).

In FY 1985-86, however, 3 monthly distributions were allotted to the city of Jacksonville (\$6,809,553), while 9 monthly distributions were listed, for accounting purposes, to Duval county (\$20,847,475). The appearance of a decrease in Half-Cent Sales Tax revenues attributed to municipalities during FY 1986, therefore, can be explained by the revision in DOR's accounting practices.

For FY 1986-87 and 1987-88, Jacksonville's total Half-Cent Sales Tax revenues were accounted for in the Counties total listed above.

This chapter's Table 2 provides an estimate of the Local Government Half-Cent Sales Tax by jurisdiction as estimated by the Spring 1989 Florida Consensus Estimating Conference (100% OF ESTIMATED REVENUES ARE REPORTED FOR THE LOCAL GOVERNMENT FISCAL YEAR 1989-90). 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 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	5,101,444	0	0	5,101,444
Alachua	160,365	0	0	160,365
Archer	48,316	0	0	48,316
Gainesville	2,864,630	0	0	2,864,630
Hawthorne	43,954	0	0	43,954
High Springs	96,219	0	0	96,219
LaCrosse	5,220	0	0	5,220
Micanopy	26,922	0	0	26,922
Newberry	75,753	0	0	75,753
Waldo	37,293	0	0	37,293
	-----	-----	-----	-----
	8,460,116	0	0	8,460,116
BOCC, BAKER	255,821	148,626	76,752	481,199
Glen Saint Mary	9,386	0	0	9,386
Macclenny	67,797	0	0	67,797
	-----	-----	-----	-----
	333,004	148,626	76,752	558,382
BOCC, BAY	4,063,077	0	0	4,063,077
Callaway	484,267	0	0	484,267
Cedar Grove	60,925	0	0	60,925
Lynn Haven	370,324	0	0	370,324
Mexico Beach	45,570	0	0	45,570
Panama City	1,377,209	0	0	1,377,209
Panama City Beach	181,285	0	0	181,285
Parker	183,730	0	0	183,730
Springfield	343,892	0	0	343,892
	-----	-----	-----	-----
	7,110,279	0	0	7,110,279
BOCC, BRADFORD	454,067	72,231	99,495	625,793
Brooker	10,811	0	0	10,811
Hampton	10,912	0	0	10,912
Lawtey	17,514	0	0	17,514
Starke	143,389	0	0	143,389
	-----	-----	-----	-----
	636,693	72,231	99,495	808,419

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	10,211,689	0	0	10,211,689
Cape Canaveral	269,548	0	0	269,548
Cocoa	605,395	0	0	605,395
Cocoa Beach	434,078	0	0	434,078
Indialantic	101,507	0	0	101,507
Indian Harbour Beach	253,064	0	0	253,064
Malabar	54,498	0	0	54,498
Melbourne	2,001,245	0	0	2,001,245
Melbourne Beach	104,449	0	0	104,449
Melbourne Village	35,407	0	0	35,407
Palm Bay	1,753,697	0	0	1,753,697
Palm Shores	2,842	0	0	2,842
Rockledge	498,773	0	0	498,773
Satellite Beach	344,139	0	0	344,139
Titusville	1,394,780	0	0	1,394,780
West Melbourne	282,520	0	0	282,520
	-----	-----	-----	-----
	18,347,631	0	0	18,347,631
BOCC, BROWARD	35,048,589	0	0	35,048,589
Coconut Creek	984,945	0	0	984,945
Cooper City	672,628	0	0	672,628
Coral Springs	2,821,921	0	0	2,821,921
Dania	533,649	0	0	533,649
Davie	1,586,821	0	0	1,586,821
Deerfield Beach	1,977,828	0	0	1,977,828
Ft. Lauderdale	6,121,719	0	0	6,121,719
Hallandale	1,554,092	0	0	1,554,092
Hillsboro Beach	64,564	0	0	64,564
Hollywood	5,113,082	0	0	5,113,082
Lauderdale-by-the-Sea	106,290	0	0	106,290
Lauderdale Lakes	1,139,800	0	0	1,139,800
Lauderhill	1,805,060	0	0	1,805,060
Lazy Lake Village	1,425	0	0	1,425
Lighthouse Point	465,544	0	0	465,544
Margate	1,687,087	0	0	1,687,087
Miramar	1,577,866	0	0	1,577,866
North Lauderdale	1,072,916	0	0	1,072,916
Oakland Park	1,038,273	0	0	1,038,273
Parkland	93,223	0	0	93,223
Pembroke Park	254,673	0	0	254,673
Pembroke Pines	2,309,766	0	0	2,309,766
Plantation	2,584,956	0	0	2,584,956
Pompano Beach	2,885,182	0	0	2,885,182
Sea Ranch Lakes	22,838	0	0	22,838

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Sunrise	2,292,749	0	0	2,292,749
Tamarac	1,613,526	0	0	1,613,526
Wilton Manors	502,100	0	0	502,100
	-----	-----	-----	-----
	77,933,112	0	0	77,933,112
BOCC, CALHOUN	186,181	75,474	0	261,655
Altha	9,846	0	0	9,846
Blountstown	55,474	0	0	55,474
	-----	-----	-----	-----
	251,501	75,474	0	326,975
BOCC, CHARLOTTE	3,869,210	0	0	3,869,210
Punta Gorda	458,153	0	0	458,153
	-----	-----	-----	-----
	4,327,363	0	0	4,327,363
BOCC, CITRUS	2,695,509	0	0	2,695,509
Crystal River	121,159	0	0	121,159
Inverness	189,479	0	0	189,479
	-----	-----	-----	-----
	3,006,147	0	0	3,006,147
BOCC, CLAY	3,517,751	0	0	3,517,751
Green Cove Springs	164,794	0	0	164,794
Keystone Heights	43,241	0	0	43,241
Orange Park	361,289	0	0	361,289
Penney Farms	25,330	0	0	25,330
	-----	-----	-----	-----
	4,112,405	0	0	4,112,405
BOCC, COLLIER	9,425,019	0	0	9,425,019
Everglades	40,274	0	0	40,274
Naples	1,410,611	0	0	1,410,611
	-----	-----	-----	-----
	10,875,904	0	0	10,875,904

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLUMBIA	1,537,801	0	0	1,537,801
Fort White	14,808	0	0	14,808
Lake City	342,612	0	0	342,612
	-----	-----	-----	-----
	1,895,221	0	0	1,895,221
BOCC, DADE	70,162,109	0	0	70,162,109
Bal Harbour	144,953	0	0	144,953
Bay Harbor Islands	221,500	0	0	221,500
Biscayne Park	138,267	0	0	138,267
Coral Gables	1,899,171	0	0	1,899,171
El Portal	87,190	0	0	87,190
Florida City	294,682	0	0	294,682
Golden Beach	29,154	0	0	29,154
Hialeah	7,575,036	0	0	7,575,036
Hialeah Gardens	179,520	0	0	179,520
Homestead	1,115,552	0	0	1,115,552
Indian Creek Village	5,003	0	0	5,003
Islandia	546	0	0	546
Medley	24,879	0	0	24,879
Miami	16,678,605	0	0	16,678,605
Miami Beach	4,411,266	0	0	4,411,266
Miami Shores	405,932	0	0	405,932
Miami Springs	549,293	0	0	549,293
North Bay	256,931	0	0	256,931
North Miami	1,948,065	0	0	1,948,065
North Miami Beach	1,619,954	0	0	1,619,954
Opa-locka	651,720	0	0	651,720
South Miami	468,835	0	0	468,835
Surfside	179,838	0	0	179,838
Sweetwater	452,552	0	0	452,552
Virginia Gardens	98,970	0	0	98,970
West Miami	263,663	0	0	263,663
	-----	-----	-----	-----
	109,863,186	0	0	109,863,186
BOCC, DE SOTO	508,788	50,632	43,734	603,154
Arcadia	158,335	0	0	158,335
	-----	-----	-----	-----
	667,123	50,632	43,734	761,489

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, DIXIE	191,095	50,935	21,300	263,330
Cross City	51,051	0	0	51,051
Horseshoe Beach	7,440	0	0	7,440
	-----	-----	-----	-----
	249,586	50,935	21,300	321,821
BOCC, DUVAL	39,672,417	0	0	39,672,417
Atlantic Beach	669,008	0	0	669,008
Baldwin	105,365	0	0	105,365
Jacksonville Beach	1,114,136	0	0	1,114,136
Neptune Beach	374,247	0	0	374,247
	-----	-----	-----	-----
	41,935,173	0	0	41,935,173
BOCC, ESCAMBIA	10,182,742	0	0	10,182,742
Century	104,937	0	0	104,937
Pensacola	2,430,383	0	0	2,430,383
	-----	-----	-----	-----
	12,718,062	0	0	12,718,062
BOCC, FLAGLER	689,854	0	0	689,854
Beverly Beach	15,411	0	0	15,411
Bunnell	76,309	0	0	76,309
Flagler Beach	121,369	0	0	121,369
	-----	-----	-----	-----
	902,943	0	0	902,943
BOCC, FRANKLIN	147,497	74,726	0	222,223
Apalachicola	53,181	0	0	53,181
Carrabelle	26,934	0	0	26,934
	-----	-----	-----	-----
	227,612	74,726	0	302,338
BOCC, GADSDEN	606,806	388,246	0	995,052
Chattahoochee	47,109	0	0	47,109
Greensboro	9,567	0	0	9,567
Gretna	27,169	0	0	27,169
Havana	44,156	0	0	44,156
Midway	24,612	0	0	24,612
Quincy	135,011	0	0	135,011
	-----	-----	-----	-----
	894,430	388,246	0	1,282,676

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GILCHRIST	110,334	59,838	20,964	191,136
Bell	4,160	0	0	4,160
Fanning Springs (part)	4,426	0	0	4,426
Trenton	26,256	0	0	26,256
	-----	-----	-----	-----
	145,176	59,838	20,964	225,978
BOCC, GLADES	111,845	65,359	0	177,204
Moore Haven	19,406	0	0	19,406
	-----	-----	-----	-----
	131,251	65,359	0	196,610
BOCC, GULF	349,644	0	0	349,644
Port St. Joe	144,979	0	0	144,979
Wewahitchka	63,533	0	0	63,533
	-----	-----	-----	-----
	558,156	0	0	558,156
BOCC, HAMILTON	455,281	0	0	455,281
Jasper	120,021	0	0	120,021
Jennings	48,567	0	0	48,567
White Springs	42,315	0	0	42,315
	-----	-----	-----	-----
	666,184	0	0	666,184
BOCC, HARDEE	426,018	146,564	0	572,582
Bowling Green	52,061	0	0	52,061
Wauchula	71,124	0	0	71,124
Zolfo Springs	35,303	0	0	35,303
	-----	-----	-----	-----
	584,506	146,564	0	731,070
BOCC, HENDRY	636,647	0	0	636,647
Clewiston	172,769	0	0	172,769
La Belle	94,790	0	0	94,790
	-----	-----	-----	-----
	904,206	0	0	904,206

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HERNANDO	2,631,222	0	0	2,631,222
Brooksville	233,842	0	0	233,842
	-----	-----	-----	-----
	2,865,064	0	0	2,865,064
BOCC, HIGHLANDS	1,955,492	0	0	1,955,492
Avon Park	273,705	0	0	273,705
Lake Placid	37,417	0	0	37,417
Sebring	329,749	0	0	329,749
	-----	-----	-----	-----
	2,596,363	0	0	2,596,363
BOCC, HILLSBOROUGH	37,977,622	0	0	37,977,622
Plant City	1,102,443	0	0	1,102,443
Tampa	15,050,148	0	0	15,050,148
Temple Terrace	805,694	0	0	805,694
	-----	-----	-----	-----
	54,935,907	0	0	54,935,907
BOCC, HOLMES	219,958	146,227	0	366,185
Bonifay	39,356	0	0	39,356
Esto	5,651	0	0	5,651
Noma	4,618	0	0	4,618
Ponce de Leon	6,899	0	0	6,899
Westville	4,920	0	0	4,920
	-----	-----	-----	-----
	281,402	146,227	0	427,629
BOCC, INDIAN RIVER	3,362,811	0	0	3,362,811
Fellsmere	76,755	0	0	76,755
Indian River Shores	85,428	0	0	85,428
Orchid	173	0	0	173
Sebastian	335,988	0	0	335,988
Vero Beach	771,150	0	0	771,150
	-----	-----	-----	-----
	4,632,305	0	0	4,632,305

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, JACKSON	923,424	139,758	0	1,063,182
Alford	14,169	0	0	14,169
Bascom	3,029	0	0	3,029
Campbellton	8,599	0	0	8,599
Cottondale	26,234	0	0	26,234
Graceville	76,083	0	0	76,083
Grand Ridge	17,404	0	0	17,404
Greenwood	15,068	0	0	15,068
Jacob City	7,983	0	0	7,983
Malone	22,409	0	0	22,409
Marianna	174,138	0	0	174,138
Sneads	43,381	0	0	43,381
	----- 1,331,921	----- 139,758	----- 0	----- 1,471,679
 BOCC, JEFFERSON	 167,115	 106,792	 0	 273,907
Monticello	43,848	0	0	43,848
	----- 210,963	----- 106,792	----- 0	----- 317,755
 BOCC, LAFAYETTE	 59,936	 39,331	 35,541	 134,808
Mayo	13,566	0	0	13,566
	----- 73,502	----- 39,331	----- 35,541	----- 148,374
 BOCC, LAKE	 4,022,250	 0	 0	 4,022,250
Astatula	33,963	0	0	33,963
Clermont	222,346	0	0	222,346
Eustis	460,566	0	0	460,566
Fruitland Park	94,941	0	0	94,941
Groveland	74,195	0	0	74,195
Howey-in-the-Hills	22,824	0	0	22,824
Lady Lake	172,746	0	0	172,746
Leesburg	502,228	0	0	502,228
Mascotte	59,615	0	0	59,615
Minneola	36,586	0	0	36,586
Montverde	17,203	0	0	17,203
Mount Dora	232,838	0	0	232,838
Tavares	249,291	0	0	249,291
Umatilla	85,334	0	0	85,334
	----- 6,286,926	----- 0	----- 0	----- 6,286,926

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEE	15,519,905	0	0	15,519,905
Cape Coral	3,303,527	0	0	3,303,527
Fort Myers	2,495,222	0	0	2,495,222
Sanibel	313,197	0	0	313,197
	-----	-----	-----	-----
	21,631,851	0	0	21,631,851
BOCC, LEON	5,532,146	0	0	5,532,146
Tallahassee	4,922,590	0	0	4,922,590
	-----	-----	-----	-----
	10,454,736	0	0	10,454,736
BOCC, LEVY	433,026	197,944	0	630,970
Bronson	20,396	0	0	20,396
Cedar Key	18,619	0	0	18,619
Chiefland	42,003	0	0	42,003
Fanning Springs (part)	4,584	0	0	4,584
Inglis	33,078	0	0	33,078
Otter Creek	3,615	0	0	3,615
Williston	49,839	0	0	49,839
Yankeetown	12,924	0	0	12,924
	-----	-----	-----	-----
	618,084	197,944	0	816,028
BOCC, LIBERTY	58,941	41,590	0	100,531
Bristol	14,398	0	0	14,398
	-----	-----	-----	-----
	73,339	41,590	0	114,929
BOCC, MADISON	233,282	139,319	0	372,601
Greenville	17,166	0	0	17,166
Lee	4,271	0	0	4,271
Madison	56,872	0	0	56,872
	-----	-----	-----	-----
	311,591	139,319	0	450,910
BOCC, MANATEE	7,486,423	0	0	7,486,423
Anna Maria	77,589	0	0	77,589
Bradenton	1,769,521	0	0	1,769,521
Bradenton Beach	81,119	0	0	81,119
Holmes Beach	200,184	0	0	200,184

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Longboat Key (part)	121,165	0	0	121,165
Palmetto	406,938	0	0	406,938
	-----	-----	-----	-----
	10,142,939	0	0	10,142,939
BOCC, MARION	7,303,543	0	0	7,303,543
Bellevue	117,204	0	0	117,204
Dunnellon	77,958	0	0	77,958
McIntosh	22,834	0	0	22,834
Ocala	1,976,911	0	0	1,976,911
Reddick	30,282	0	0	30,282
	-----	-----	-----	-----
	9,528,732	0	0	9,528,732
BOCC, MARTIN	5,623,950	0	0	5,623,950
Jupiter Island	28,659	0	0	28,659
Ocean Breeze Park	30,479	0	0	30,479
Sewalls Point	100,859	0	0	100,859
Stuart	708,550	0	0	708,550
	-----	-----	-----	-----
	6,492,497	0	0	6,492,497
BOCC, MONROE	4,353,157	0	0	4,353,157
Key Colony Beach	82,200	0	0	82,200
Key West	1,798,883	0	0	1,798,883
Layton	7,644	0	0	7,644
	-----	-----	-----	-----
	6,241,884	0	0	6,241,884
BOCC, NASSAU	1,311,645	0	0	1,311,645
Callahan	31,451	0	0	31,451
Fernandina Beach	286,986	0	0	286,986
Hilliard	69,073	0	0	69,073
	-----	-----	-----	-----
	1,699,155	0	0	1,699,155
BOCC, OKALOOSA	4,372,481	0	0	4,372,481
Cinco Bayou	13,355	0	0	13,355
Crestview	299,540	0	0	299,540
Destin	242,541	0	0	242,541
Ft. Walton Beach	774,780	0	0	774,780
Laurel Hill	22,567	0	0	22,567

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Mary Esther	143,358	0	0	143,358
Niceville	358,029	0	0	358,029
Shalimar	13,421	0	0	13,421
Valparaiso	242,674	0	0	242,674
	-----	-----	-----	-----
	6,482,746	0	0	6,482,746
BOCC, OKEECHOBEE	965,500	0	0	965,500
Okeechobee	171,625	0	0	171,625
	-----	-----	-----	-----
	1,137,125	0	0	1,137,125
BOCC, ORANGE	43,642,025	0	0	43,642,025
Apopka	891,821	0	0	891,821
Belle Isle	371,806	0	0	371,806
Eatonville	208,390	0	0	208,390
Edgewood	78,827	0	0	78,827
Maitland	747,533	0	0	747,533
Oakland	56,419	0	0	56,419
Ocoee	941,518	0	0	941,518
Orlando	12,717,977	0	0	12,717,977
Windermere	116,920	0	0	116,920
Winter Garden	674,868	0	0	674,868
Winter Park	1,833,339	0	0	1,833,339
	-----	-----	-----	-----
	62,281,443	0	0	62,281,443
BOCC, OSCEOLA	4,309,627	0	0	4,309,627
Kissimmee	1,528,284	0	0	1,528,284
St. Cloud	627,351	0	0	627,351
	-----	-----	-----	-----
	6,465,262	0	0	6,465,262
BOCC, PALM BEACH	33,783,918	0	0	33,783,918
Atlantis	82,889	0	0	82,889
Belle Glade	854,979	0	0	854,979
Boca Raton	2,994,966	0	0	2,994,966
Boynton Beach	2,327,832	0	0	2,327,832
Briny Breeze	18,649	0	0	18,649
Cloud Lake	7,691	0	0	7,691
Delray Beach	2,284,150	0	0	2,284,150
Glen Ridge	11,360	0	0	11,360
Golf Village	6,585	0	0	6,585

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Golfview	10,455	0	0	10,455
Greenacres City	1,372,018	0	0	1,372,018
Gulf Stream	26,993	0	0	26,993
Haverhill	63,436	0	0	63,436
Highland Beach	161,254	0	0	161,254
Hypoluxo	38,202	0	0	38,202
Juno Beach	102,392	0	0	102,392
Jupiter	1,319,892	0	0	1,319,892
Jupiter Inlet Colony	19,805	0	0	19,805
Lake Clarke Shores	166,733	0	0	166,733
Lake Park	339,599	0	0	339,599
Lake Worth	1,380,865	0	0	1,380,865
Lantana	407,458	0	0	407,458
Manalapan	18,900	0	0	18,900
Mangonia Park	64,240	0	0	64,240
North Palm Beach	640,493	0	0	640,493
Ocean Ridge	77,511	0	0	77,511
Pahokee	332,260	0	0	332,260
Palm Beach	545,842	0	0	545,842
Palm Beach Gardens	1,212,925	0	0	1,212,925
Palm Beach Shores	63,486	0	0	63,486
Palm Springs	516,938	0	0	516,938
Riviera Beach	1,467,323	0	0	1,467,323
Royal Palm Beach	579,972	0	0	579,972
South Bay	187,795	0	0	187,795
South Palm Beach	74,042	0	0	74,042
Tequesta Village	223,584	0	0	223,584
West Palm Beach	3,702,363	0	0	3,702,363
	-----	-----	-----	-----
	57,489,795	0	0	57,489,795
BOCC, PASCO	8,514,905	0	0	8,514,905
Dade City	186,918	0	0	186,918
New Port Richey	471,040	0	0	471,040
Port Richey	89,747	0	0	89,747
Saint Leo	32,312	0	0	32,312
San Antonio	22,034	0	0	22,034
Zephyrhills	231,355	0	0	231,355
	-----	-----	-----	-----
	9,548,311	0	0	9,548,311

Table 2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, PINELLAS	24,002,835	0	0	24,002,835
Belleair	148,575	0	0	148,575
Belleair Beach	62,937	0	0	62,937
Belleair Bluffs	93,356	0	0	93,356
Belleair Shore	2,960	0	0	2,960
Clearwater	3,737,531	0	0	3,737,531
Dunedin	1,299,452	0	0	1,299,452
Gulfport	430,291	0	0	430,291
Indian Rocks Beach	167,007	0	0	167,007
Indian Shores	54,245	0	0	54,245
Kenneth City	158,465	0	0	158,465
Largo	2,419,798	0	0	2,419,798
Madeira Beach	198,662	0	0	198,662
North Redington Beach	46,191	0	0	46,191
Oldsmar	252,645	0	0	252,645
Pinellas Park	1,560,039	0	0	1,560,039
Redington Beach	64,922	0	0	64,922
Redington Shores	101,560	0	0	101,560
Safety Harbor	509,187	0	0	509,187
Seminole	294,903	0	0	294,903
South Pasadena	211,549	0	0	211,549
St. Petersburg	9,106,018	0	0	9,106,018
St. Petersburg Beach	378,368	0	0	378,368
Tarpon Springs	657,649	0	0	657,649
Treasure Island	270,740	0	0	270,740
	----- 46,229,885	----- 0	----- 0	----- 46,229,885
BOCC, POLK	14,322,330	0	0	14,322,330
Auburndale	335,393	0	0	335,393
Bartow	679,697	0	0	679,697
Davenport	79,820	0	0	79,820
Dundee	105,635	0	0	105,635
Eagle Lake	86,066	0	0	86,066
Fort Meade	245,622	0	0	245,622
Frostproof	131,409	0	0	131,409
Haines City	532,008	0	0	532,008
Highland Park	8,078	0	0	8,078
Hillcrest Heights	8,661	0	0	8,661
Lake Alfred	143,068	0	0	143,068
Lake Hamilton	64,331	0	0	64,331
Lake Wales	372,493	0	0	372,493
Lakeland	2,716,790	0	0	2,716,790
Mulberry	140,944	0	0	140,944
Polk City	41,680	0	0	41,680

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Winter Haven	1,038,116	0	0	1,038,116
	-----	-----	-----	-----
	21,052,141	0	0	21,052,141
BOCC, PUTNAM	1,711,875	0	0	1,711,875
Crescent City	52,583	0	0	52,583
Interlachen	32,471	0	0	32,471
Palatka	329,865	0	0	329,865
Pomona Park	30,370	0	0	30,370
Welaka	17,981	0	0	17,981
	-----	-----	-----	-----
	2,175,145	0	0	2,175,145
BOCC, ST. JOHNS	3,083,375	0	0	3,083,375
Hastings	24,859	0	0	24,859
St. Augustine	491,961	0	0	491,961
St. Augustine Beach	128,733	0	0	128,733
	-----	-----	-----	-----
	3,728,928	0	0	3,728,928
BOCC, ST. LUCIE	3,835,565	0	0	3,835,565
Fort Pierce	1,379,276	0	0	1,379,276
Port St. Lucie	1,502,391	0	0	1,502,391
	-----	-----	-----	-----
	6,717,232	0	0	6,717,232
BOCC, SANTA ROSA	1,447,844	0	0	1,447,844
Gulf Breeze	134,022	0	0	134,022
Jay	14,649	0	0	14,649
Milton	167,034	0	0	167,034
	-----	-----	-----	-----
	1,763,549	0	0	1,763,549
BOCC, SARASOTA	12,978,690	0	0	12,978,690
Longboat Key (part)	218,147	0	0	218,147
North Port	513,635	0	0	513,635
Sarasota	2,889,275	0	0	2,889,275
Venice	856,639	0	0	856,639
	-----	-----	-----	-----
	17,456,386	0	0	17,456,386

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SEMINOLE	9,195,855	0	0	9,195,855
Altamonte Springs	1,476,011	0	0	1,476,011
Casselberry	748,656	0	0	748,656
Lake Mary	199,203	0	0	199,203
Longwood	558,788	0	0	558,788
Oviedo	311,964	0	0	311,964
Sanford	1,203,073	0	0	1,203,073
Winter Springs	848,258	0	0	848,258
	-----	-----	-----	-----
	14,541,808	0	0	14,541,808
BOCC, SUMTER	597,128	156,647	0	753,775
Bushnell	31,590	0	0	31,590
Center Hill	18,297	0	0	18,297
Coleman	21,157	0	0	21,157
Webster	16,823	0	0	16,823
Wildwood	82,260	0	0	82,260
	-----	-----	-----	-----
	767,255	156,647	0	923,902
BOCC, SUWANNEE	617,874	72,052	0	689,926
Branford	18,104	0	0	18,104
Live Oak	186,087	0	0	186,087
	-----	-----	-----	-----
	822,065	72,052	0	894,117
BOCC, TAYLOR	604,968	0	0	604,968
Perry	309,155	0	0	309,155
	-----	-----	-----	-----
	914,123	0	0	914,123
BOCC, UNION	124,736	65,228	72,103	262,067
Lake Butler	41,742	0	0	41,742
Raiford	4,197	0	0	4,197
Worthington Springs	3,970	0	0	3,970
	-----	-----	-----	-----
	174,645	65,228	72,103	311,976

Table 2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, VOLUSIA	10,161,905	0	0	10,161,905
Daytona Beach	2,363,911	0	0	2,363,911
Daytona Beach Shores	91,342	0	0	91,342
DeLand	621,656	0	0	621,656
Edgewater	460,441	0	0	460,441
Holly Hill	423,342	0	0	423,342
Lake Helen	89,938	0	0	89,938
New Smyrna Beach	578,165	0	0	578,165
Oak Hill	39,426	0	0	39,426
Orange City	146,102	0	0	146,102
Ormond Beach	1,101,754	0	0	1,101,754
Pierson	66,105	0	0	66,105
Ponce Inlet	57,236	0	0	57,236
Port Orange	1,245,233	0	0	1,245,233
South Daytona	471,341	0	0	471,341
	-----	-----	-----	-----
	17,917,897	0	0	17,917,897
BOCC, WAKULLA	230,470	122,667	0	353,137
St. Marks	5,269	0	0	5,269
Sopchoppy	6,770	0	0	6,770
	-----	-----	-----	-----
	242,509	122,667	0	365,176
BOCC, WALTON	761,164	0	0	761,164
DeFuniak Springs	172,514	0	0	172,514
Freeport	24,691	0	0	24,691
Paxton	20,078	0	0	20,078
	-----	-----	-----	-----
	978,447	0	0	978,447
BOCC, WASHINGTON	190,273	139,816	0	330,089
Caryville	8,183	0	0	8,183
Chipley	46,179	0	0	46,179
Ebro	2,705	0	0	2,705
Vernon	11,612	0	0	11,612
Wausau	4,527	0	0	4,527
	-----	-----	-----	-----
	263,479	139,816	0	403,295
	=====	=====	=====	=====
Grand Totals *	727,296,307	2,500,002	369,889	730,166,198

* Note: Table 1 represents a 100% distribution of 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.

According to the Department of Revenue and the Florida Association of Counties, twelve counties have placed this an ordinance calling for the levy of this tax on the ballot and have had the referenda fail: Alachua, Clay, Glades, Hamilton, Hardee, Lee, Manatee, Monroe, Orange, St. Johns, St. Lucie, and Seminole. (Information current as of June, 1989).

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.

1989 Legislative Revisions

Section 38 of Chapter 89-356, Laws of Florida, revises s. 212.054 (3)(1), F.S., to specify that the taxable transaction occurs in the surtaxing county (i.e., a county levying the infrastructure surtax) if the Florida manufacturer or wholesaler is located in the surtaxing county and sells to a dealer located outside of the county but delivers the property to a customer of the dealer in the surtaxing county or another surtaxing county. It also specifies that the dealer must collect the surtax imposed by the county in which the manufacturer or wholesaler is located.

This revision insures that people in a surtaxing county who buy goods from a manufacturer or wholesaler in a county through a dealer outside their county to avoid paying its surtax, will have to pay the surtax.

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 June 1989.

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. Estimates for the Infrastructure Surtax were derived using actual taxable sales data for the counties who currently levy the tax. An average ratio of infrastructure taxable sales to total taxable sales was determined for each kind code. (Sales tax data is organized into 99 kind codes which categorize taxpayers according to type of business). These ratios were then applied to all 67 counties in order to estimate taxable sales subject to the Infrastructure Surtax for each county. The revenue estimates in Table 2 result from multiplying the estimated taxable sales by 1% or .5%.

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
Indian River	1¢	F	6/1/89 - 15 yrs.
Jackson	1¢	I	6/1/88 - 10 yrs.
Jefferson	1¢	F	6/1/88 - 15 yrs.
Lake	1¢	F	1/1/88 - 15 yrs.
Madison	1¢	I	8/1/89 - 15 yrs.
Manatee	1¢	***	1/1/90 - 15 yrs.
Sarasota	1¢	I	9/1/89 - 15 yrs.
Suwannee	1¢	F	1/1/88 - 15 yrs.
Taylor	1¢	F	8/1/89 - 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.

** Taylor County passed an ordinance, which requires the repeal of this tax levy once the costs of the jail are recovered.

*** Unknown

Source: The Department of Revenue, Office of Revenue Accounting.
(Information obtained, June 1989).

Table 2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	3,823	7,646
Alachua	120	240
Archer	36	72
Gainesville	2,147	4,294
Hawthorne	33	66
High Springs	72	144
LaCrosse	4	8
Micanopy	20	40
Newberry	57	114
Waldo	28	56
	-----	-----
	6,340	12,680
BOCC, BAKER	185	369
Glen Saint Mary	7	14
Macclenny	49	98
	-----	-----
	241	481
BOCC, BAY	3,106	6,212
Callaway	370	740
Cedar Grove	47	93
Lynn Haven	283	566
Mexico Beach	35	70
Panama City	1,053	2,105
Panama City Beach	139	277
Parker	141	281
Springfield	263	526
	-----	-----
	5,435	10,870
BOCC, BRADFORD	321	642
Brooker	8	15
Hampton	8	15
Lawtey	13	25
Starke	102	203
	-----	-----
	450	900

Local Government Infrastructure Surtax
Local Government Fiscal Year 1989-90 Estimates
(Thousands of \$)
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, BREVARD	7,659	15,317
Cape Canaveral	202	404
Cocoa	454	908
Cocoa Beach	326	651
Indialantic	76	152
Indian Harbour Beach	190	380
Malabar	41	82
Melbourne	1,501	3,002
Melbourne Beach	79	157
Melbourne Village	27	53
Palm Bay	1,315	2,630
Palm Shores	2	4
Rockledge	374	748
Satellite Beach	258	516
Titusville	1,046	2,092
West Melbourne	212	424
	13,760	27,520
 BOCC, BROWARD	 25,976	 51,952
Coconut Creek	730	1,460
Cooper City	499	997
Coral Springs	2,092	4,183
Dania	396	791
Davie	1,176	2,352
Deerfield Beach	1,466	2,932
Ft. Lauderdale	4,537	9,074
Hallandale	1,152	2,304
Hillsboro Beach	48	96
Hollywood	3,790	7,579
Lauderdale-by-the-Sea	79	158
Lauderdale Lakes	845	1,690
Lauderhill	1,338	2,676
Lazy Lake Village	1	2
Lighthouse Point	345	690
Margate	1,251	2,501
Miramar	1,170	2,339
North Lauderdale	795	1,590
Oakland Park	770	1,539
Parkland	69	138
Pembroke Park	189	378
Pembroke Pines	1,712	3,424
Plantation	1,916	3,832
Pompano Beach	2,139	4,277
Sea Ranch Lakes	17	34

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Sunrise	1,700	3,399
Tamarac	1,196	2,392
Wilton Manors	372	744
	-----	-----
	57,762	115,523
BOCC, CALHOUN	130	259
Altha	7	14
Blountstown	39	77
	-----	-----
	175	350
BOCC, CHARLOTTE	2,884	5,767
Punta Gorda	342	683
	-----	-----
	3,225	6,450
BOCC, CITRUS	1,982	3,963
Crystal River	89	178
Inverness	140	279
	-----	-----
	2,210	4,420
BOCC, CLAY	2,725	5,449
Green Cove Springs	128	255
Keystone Heights	34	67
Orange Park	280	560
Penney Farms	20	39
	-----	-----
	3,185	6,370
BOCC, COLLIER	7,314	14,628
Everglades	32	63
Naples	1,095	2,189
	-----	-----
	8,440	16,880

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, COLUMBIA	1,112	2,223
Fort White	11	21
Lake City	248	495
	-----	-----
	1,370	2,739
BOCC, DADE	32,846	65,692
Bal Harbour	86	171
Bay Harbor Islands	131	262
Biscayne Park	82	163
Coral Gables	1,122	2,244
El Portal	52	103
Florida City	174	348
Golden Beach	17	34
Hialeah	4,475	8,950
Hialeah Gardens	106	212
Homestead	659	1,318
Indian Creek Village	3	6
Islandia	1	1
Medley	15	29
Miami	9,854	19,707
Miami Beach	2,606	5,212
Miami Shores	240	480
Miami Springs	325	649
North Bay	152	304
North Miami	1,151	2,302
North Miami Beach	957	1,914
Opa-locka	385	770
South Miami	277	554
Surfside	106	212
Sweetwater	268	535
Virginia Gardens	59	117
West Miami	156	312
Metro Dade	25,814	51,628
	-----	-----
	82,115	164,229
BOCC, DE SOTO	363	725
Arcadia	113	225
	-----	-----
	475	950

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DIXIE	134	268
Cross City	36	72
Horseshoe Beach	5	10
	-----	-----
	175	350
BOCC, DUVAL	29,205	58,409
Atlantic Beach	493	985
Baldwin	78	155
Jacksonville Beach	820	1,640
Neptune Beach	276	551
	-----	-----
	30,870	61,740
BOCC, ESCAMBIA	7,650	15,300
Century	79	158
Pensacola	1,826	3,652
	-----	-----
	9,555	19,110
BOCC, FLAGLER	520	1,039
Beverly Beach	12	23
Bunnell	58	115
Flagler Beach	92	183
Marineland (part)	1	1
	-----	-----
	681	1,361
BOCC, FRANKLIN	114	227
Apalachicola	41	82
Carrabelle	21	41
	-----	-----
	175	350
BOCC, GADSDEN	431	862
Chattahoochee	34	67
Greensboro	7	14
Gretna	20	39
Havana	32	63
Midway	18	35
Quincy	96	192
	-----	-----
	636	1,272

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, GILCHRIST	80	160
Bell	3	6
Fanning Springs (part)	3	6
Trenton	19	38
	105	210
BOCC, GLADES	85	170
Moore Haven	15	30
	100	200
BOCC, GULF	288	576
Port St. Joe	120	239
Wewahitchka	53	105
	460	920
BOCC, HAMILTON	366	731
Jasper	97	193
Jennings	39	78
White Springs	34	68
	535	1,070
BOCC, HARDEE	306	612
Bowling Green	38	75
Wauchula	51	102
Zolfo Springs	26	51
	420	840
BOCC, HENDRY	454	908
Clewiston	123	246
La Belle	68	135
	645	1,289

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HERNANDO	1,975	3,949
Brooksville	176	351
Weeki Wachee	0	0
	2,150	4,300
 BOCC, HIGHLANDS	 1,431	 2,862
Avon Park	201	401
Lake Placid	28	55
Sebring	242	483
	1,901	3,801
 BOCC, HILLSBOROUGH	 28,150	 56,300
Plant City	817	1,634
Tampa	11,156	22,311
Temple Terrace	597	1,194
	40,720	81,439
 BOCC, HOLMES	 160	 320
Bonifay	29	57
Esto	4	8
Noma	4	7
Ponce de Leon	5	10
Westville	4	7
	205	409
 BOCC, INDIAN RIVER	 2,552	 5,103
Fellsmere	58	116
Indian River Shores	65	130
Orchid	0	0
Sebastian	255	510
Vero Beach	585	1,170
	3,515	7,029

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, JACKSON	652	1,303
Alford	10	20
Bascom	2	4
Campbellton	6	12
Cottondale	19	37
Graceville	54	107
Grand Ridge	13	25
Greenwood	11	21
Jacob City	6	11
Malone	16	32
Marianna	123	246
Sneads	31	61
	-----	-----
	940	1,879
BOCC, JEFFERSON	127	253
Monticello	34	67
	-----	-----
	160	320
BOCC, LAFAYETTE	41	82
Mayo	9	18
	-----	-----
	50	100
BOCC, LAKE	2,818	5,636
Astatula	24	48
Clermont	156	312
Eustis	323	645
Fruitland Park	67	133
Groveland	52	104
Howey-in-the-Hills	16	32
Lady Lake	121	242
Leesburg	352	704
Mascotte	42	84
Minneola	26	51
Montverde	12	24
Mount Dora	163	326
Tavares	175	349
Umatilla	60	120
	-----	-----
	4,405	8,810

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, LEE	11,749	23,497
Cape Coral	2,501	5,001
Fort Myers	1,889	3,778
Sanibel	237	474
	-----	-----
	16,375	32,750
BOCC, LEON	4,183	8,366
Tallahassee	3,722	7,444
	-----	-----
	7,905	15,810
BOCC, LEVY	319	638
Bronson	15	30
Cedar Key	14	27
Chiefland	31	62
Fanning Springs (part)	4	7
Inglis	25	49
Otter Creek	3	5
Williston	37	73
Yankeetown	10	19
	-----	-----
	455	910
BOCC, LIBERTY	40	80
Bristol	10	20
	-----	-----
	50	100
BOCC, MADISON	180	359
Greenville	13	26
Lee	4	7
Madison	44	88
	-----	-----
	240	480
BOCC, MANATEE	5,481	10,961
Anna Maria	57	114
Bradenton	1,296	2,591
Bradenton Beach	60	119
Holmes Beach	147	293

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Longboat Key (part)	89	177
Palmetto	298	596
	-----	-----
	7,426	14,851
BOCC, MARION	5,105	10,209
Bellevue	82	164
Dunnellon	55	109
McIntosh	16	32
Ocala	1,382	2,763
Reddick	21	42
	-----	-----
	6,660	13,319
BOCC, MARTIN	4,245	8,489
Jupiter Island	22	43
Ocean Breeze Park	23	46
Sewalls Point	76	152
Stuart	535	1,070
	-----	-----
	4,900	9,800
BOCC, MONROE	3,585	7,169
Key Colony Beach	68	135
Key West	1,482	2,963
Layton	7	13
	-----	-----
	5,140	10,280
BOCC, NASSAU	1,000	1,999
Callahan	24	48
Fernandina Beach	219	437
Hilliard	53	105
	-----	-----
	1,295	2,589
BOCC, OKALOOSA	3,292	6,583
Cinco Bayou	10	20
Crestview	226	451
Destin	183	365
Ft. Walton Beach	583	1,166
Laurel Hill	17	34

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Mary Esther	108	216
Niceville	270	539
Shalimar	10	20
Valparaiso	183	365
	4,880	9,759
 BOCC, OKEECHOBEE	 722	 1,443
Okeechobee	129	257
	850	1,700
 BOCC, ORANGE	 33,591	 67,181
Apopka	687	1,373
Bay Lake	2	3
Belle Isle	286	572
Eatonville	161	321
Edgewood	61	121
Lake Buena Vista	1	2
Maitland	576	1,151
Oakland	44	87
Ocoee	725	1,449
Orlando	9,789	19,578
Windermere	90	180
Winter Garden	520	1,039
Winter Park	1,411	2,822
	47,940	95,879
 BOCC, OSCEOLA	 3,413	 6,826
Kissimmee	1,211	2,421
St. Cloud	497	994
	5,121	10,241
 BOCC, PALM BEACH	 25,513	 51,026
Atlantis	63	125
Belle Glade	646	1,291
Boca Raton	2,262	4,523
Boynton Beach	1,758	3,516
Briny Breeze	14	28
Cloud Lake	6	12
Delray Beach	1,725	3,450

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Glen Ridge	9	17
Golf Village	5	10
Golfview	8	16
Greenacres City	1,036	2,072
Gulf Stream	21	41
Haverhill	48	96
Highland Beach	122	244
Hypoluxo	29	58
Juno Beach	78	155
Jupiter	997	1,994
Jupiter Inlet Colony	15	30
Lake Clarke Shores	126	252
Lake Park	257	513
Lake Worth	1,043	2,086
Lantana	308	615
Manalapan	15	29
Mangonia Park	49	97
North Palm Beach	484	967
Ocean Ridge	59	117
Pahokee	251	502
Palm Beach	412	824
Palm Beach Gardens	916	1,832
Palm Beach Shores	48	96
Palm Springs	391	781
Riviera Beach	1,108	2,216
Royal Palm Beach	438	876
South Bay	142	284
South Palm Beach	56	112
Tequesta Village	169	338
West Palm Beach	2,796	5,592
	-----	-----
	43,417	86,833
BOCC, PASCO	6,274	12,547
Dade City	138	275
New Port Richey	347	694
Port Richey	66	132
Saint Leo	24	48
San Antonio	16	32
Zephyrhills	171	341
	-----	-----
	7,035	14,069

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, PINELLAS	18,043	36,085
Belleair	112	223
Belleair Beach	48	95
Belleair Bluffs	70	140
Belleair Shore	2	4
Clearwater	2,810	5,619
Dunedin	977	1,954
Gulfport	324	647
Indian Rocks Beach	126	251
Indian Shores	41	82
Kenneth City	119	238
Largo	1,819	3,638
Madeira Beach	150	299
North Redington Beach	35	69
Oldsmar	190	380
Pinellas Park	1,173	2,345
Redington Beach	49	98
Redington Shores	77	153
Safety Harbor	383	765
Seminole	222	443
South Pasadena	159	318
St. Petersburg	6,845	13,690
St. Petersburg Beach	285	569
Tarpon Springs	495	989
Treasure Island	204	407
	-----	-----
	34,751	69,501
 BOCC, POLK	 10,647	 21,294
Auburndale	250	499
Bartow	506	1,011
Davenport	60	119
Dundee	79	157
Eagle Lake	64	128
Fort Meade	183	365
Frostproof	98	195
Haines City	396	791
Highland Park	6	12
Hillcrest Heights	7	13
Lake Alfred	107	213
Lake Hamilton	48	96
Lake Wales	277	554
Lakeland	2,020	4,039
Mulberry	105	210
Polk City	31	62

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Winter Haven	772	1,543
	-----	-----
	15,651	31,301
 BOCC, PUTNAM	 1,275	 2,550
Crescent City	39	78
Interlachen	24	48
Palatka	246	491
Pomona Park	23	45
Welaka	14	27
	-----	-----
	1,620	3,239
 BOCC, ST. JOHNS	 2,357	 4,713
Hastings	19	38
St. Augustine	376	752
St. Augustine Beach	99	197
	-----	-----
	2,850	5,700
 BOCC, ST. LUCIE	 2,824	 5,647
Fort Pierce	1,018	2,035
Port St. Lucie	1,108	2,216
St. Lucie Village	16	32
	-----	-----
	4,965	9,930
 BOCC, SANTA ROSA	 1,063	 2,126
Gulf Breeze	99	197
Jay	11	22
Milton	123	245
	-----	-----
	1,295	2,590
 BOCC, SARASOTA	 9,736	 19,472
Longboat Key (part)	164	327
North Port	386	771
Sarasota	2,168	4,335
Venice	643	1,285
	-----	-----
	13,095	26,190

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SEMINOLE	6,966	13,931
Altamonte Springs	1,118	2,236
Casselberry	567	1,134
Lake Mary	151	302
Longwood	424	847
Oviedo	237	473
Sanford	912	1,823
Winter Springs	643	1,285
	-----	-----
	11,016	22,031
BOCC, SUMTER	471	942
Bushnell	25	50
Center Hill	15	29
Coleman	17	33
Webster	14	27
Wildwood	65	130
	-----	-----
	606	1,211
BOCC, SUWANNEE	417	834
Branford	12	24
Live Oak	126	251
	-----	-----
	555	1,109
BOCC, TAYLOR	450	900
Perry	230	460
	-----	-----
	680	1,360
BOCC, UNION	93	186
Lake Butler	31	62
Raiford	3	6
Worthington Springs	3	6
	-----	-----
	130	260

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1989-90 Estimates
 (Thousands of \$)
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, VOLUSIA	7,727	15,454
Daytona Beach	1,798	3,595
Daytona Beach Shores	70	139
DeLand	473	945
Edgewater	350	700
Holly Hill	322	644
Lake Helen	69	137
New Smyrna Beach	440	879
Oak Hill	30	60
Orange City	111	222
Ormond Beach	838	1,676
Pierson	51	101
Ponce Inlet	44	87
Port Orange	947	1,894
South Daytona	359	717
	-----	-----
	13,625	27,250
BOCC, WAKULLA	181	361
St. Marks	4	8
Sopchoppy	6	11
	-----	-----
	190	380
BOCC, WALTON	615	1,229
DeFuniak Springs	140	279
Freeport	20	40
Paxton	16	32
	-----	-----
	790	1,580
BOCC, WASHINGTON	152	303
Caryville	7	13
Chipley	37	74
Ebro	2	4
Vernon	10	19
Wausau	4	7
	-----	-----
	210	420
GRAND TOTALS *	=====	=====
	545,292	1,090,583

* Note: Table 2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

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:

"Pursuant to s. 206.605(3), F.S., that portion of state revenue sharing moneys attributable to the eight-cent motor fuel tax may be used for the construction and maintenance of municipal roads, streets, and sidewalks; for storm drainage systems which are integral parts of the roads or streets and necessary for the maintenance of travel thereon; for road and street rights-of-way acquisition; for traffic control signals or devices and traffic signs and markings which are affixed to and an integral part of the road or street; and for the installation and maintenance of street lights on rights-of-way of municipal roads and streets. The moneys derived from the motor fuel tax may not be used for the funding of a municipal traffic engineering department's administrative or operating expenses, the traffic engineer's staff, or the operating expenses of "electricity costs for all street lighting." (Underlining supplied)

In contrast, counties, which derive no revenue sharing funds from motor fuel taxes, are not similarly restricted in spending their county revenue sharing funds.

According to the Department of Revenue, municipalities may assume that 31.8% of their total estimated Municipal Revenue Sharing distribution for FY 1989-90, is derived from the 8th Cent Motor Fuel Tax. Thus, 31.8% of each municipalities' Municipal Revenue Sharing distribution must be expended on transportation-related purposes.

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:

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

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

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

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

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

The Spring 1989 Florida Consensus Estimating Conference projected that \$213.26 million will be distributed to municipalities from the Municipal Revenue Sharing Trust Fund and that \$236.23 million will be distributed to counties from the County Revenue Sharing Trust Fund during the 1989-90 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 1989-90 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
ALACHUA COUNTY			
Alachua	49,626	71,022	120,648
Archer	18,029	43,910	61,939
Gainesville	1,100,340	1,610,851	2,711,191
Hawthorne	21,367	22,672	44,039
High Springs	55,311	33,688	88,999
LaCrosse	3,761	3,847	7,608
Micanopy	9,869	21,406	31,275
Newberry	20,259	76,053	96,312
Waldo	13,057	47,596	60,653
BAKER COUNTY			
Glen Saint Mary	13,069	19,975	33,044
Macclenny	53,341	85,686	139,027
BAY COUNTY			
Callaway	35,468	409,475	444,943
Cedar Grove	13,757	48,836	62,593
Lynn Haven	47,769	273,959	321,728
Mexico Beach	6,978	15,942	22,920
Panama City	510,541	566,234	1,076,775
Panama City Beach	90,906	0	90,906
Parker	32,217	109,475	141,692
Springfield	65,328	441,584	506,912
BRADFORD COUNTY			
Brooker	5,183	28,474	33,657
Hampton	7,757	27,324	35,081
Lawtey	13,179	24,255	37,434
Starke	125,408	66,548	191,956
BREVARD COUNTY			
Cape Canaveral	62,081	114,695	176,776
Cocoa	327,756	227,240	554,996
Cocoa Beach	239,157	40,050	279,207
Indialantic	54,072	9,471	63,543
Indian Harbour Beach	41,142	127,826	168,968
Malabar	4,704	23,581	28,285
Melbourne	731,356	871,876	1,603,232
Melbourne Beach	19,175	41,950	61,125
Melbourne Village	1,852	25,383	27,235
Palm Bay	91,142	1,195,113	1,286,255
Palm Shores	943	468	1,411
Rockledge	155,640	238,035	393,675
Satellite Beach	109,567	133,360	242,927
Titusville	518,566	709,072	1,227,638
West Melbourne	34,950	156,254	191,204

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
BROWARD COUNTY			
Coconut Creek	21,380	609,716	631,096
Cooper City	22,887	401,772	424,659
Coral Springs	49,420	1,723,149	1,772,569
Dania	201,595	124,664	326,259
Davie	166,836	843,624	1,010,460
Deerfield Beach	306,407	945,350	1,251,757
Ft. Lauderdale	3,196,503	762,958	3,959,461
Hallandale	491,404	543,094	1,034,498
Hillsboro Beach	3,190	22,994	26,184
Hollywood	2,090,384	1,521,481	3,611,865
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	633,439	844,179
Lauderhill	183,519	1,029,945	1,213,464
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	99,855	276,399
Margate	247,098	992,432	1,239,530
Miramar	284,110	936,324	1,220,434
North Lauderdale	8,186	842,262	850,448
Oakland Park	398,752	281,532	680,284
Parkland	511	41,387	41,898
Pembroke Park	112,788	56,804	169,592
Pembroke Pines	320,564	1,296,998	1,617,562
Plantation	444,753	1,183,035	1,627,788
Pompano Beach	918,495	894,053	1,812,548
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,407,826	1,581,456
Tamarac	96,778	949,257	1,046,035
Wilton Manors	350,732	27,047	377,779
CALHOUN COUNTY			
Altha	7,411	22,537	29,948
Blountstown	57,485	42,715	100,200
CHARLOTTE COUNTY			
Punta Gorda	146,243	73,582	219,825
CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	22,739	141,865
CLAY COUNTY			
Green Cove Springs	82,207	39,062	121,269
Keystone Heights	26,696	2,859	29,555
Orange Park	92,507	142,813	235,320
Penney Farms	3,053	43,017	46,070

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed	Growth Money	Yearly Total
COLLIER COUNTY			
Everglades	9,969	4,216	14,185
Naples	386,057	78,831	464,888
COLUMBIA COUNTY			
Fort White	8,215	11,245	19,460
Lake City	241,791	50,181	291,972
DADE COUNTY			
Bal Harbour	43,116	14,735	57,851
Bay Harbor Islands	32,155	69,414	101,569
Biscayne Park	16,156	67,372	83,528
Coral Gables	693,530	279,102	972,632
El Portal	11,922	40,493	52,415
Florida City	61,201	168,056	229,257
Golden Beach	2,533	7,840	10,373
Hialeah	1,930,261	3,220,541	5,150,802
Hialeah Gardens	16,283	60,807	77,090
Homestead	326,447	490,182	816,629
Indian Creek Village	1,391	412	1,803
Islandia	23	244	267
Medley	10,067	0	10,067
Miami	5,721,258	4,669,545	10,390,803
Miami Beach	1,489,227	1,161,547	2,650,774
Miami Shores	143,763	84,525	228,288
Miami Springs	217,492	87,206	304,698
North Bay	66,164	71,472	137,636
North Miami	755,251	512,683	1,267,934
North Miami Beach	642,052	386,971	1,029,023
Opa-locka	242,147	171,526	413,673
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	273,571	311,933
Virginia Gardens	40,502	12,409	52,911
West Miami	167,074	14,123	181,197
Metro Dade	25,256,857	0	25,256,857
DESOTO COUNTY			
Arcadia	157,477	29,691	187,168
DIXIE COUNTY			
Cross City	60,079	65,150	125,229
Horseshoe Beach	1,856	6,606	8,462
DUVAL COUNTY			
Atlantic Beach	65,115	221,082	286,197
Baldwin	21,646	47,312	68,958
Jacksonville (Duval)	5,826,077	1,641,465	7,467,542
Jacksonville Beach	219,174	276,340	495,514
Neptune Beach	41,884	117,155	159,039
JAX DUVAL	0	8,685,437	8,685,437

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ESCAMBIA COUNTY			
Century	53,674	93,224	146,898
Pensacola	727,797	1,225,242	1,953,039
FLAGLER COUNTY			
Beverly Beach	4,223	5,617	9,840
Bunnell	38,218	22,378	60,596
Flagler Beach	23,161	38,617	61,778
FRANKLIN COUNTY			
Apalachicola	51,929	46,459	98,388
Carrabelle	25,647	20,689	46,336
GADSDEN COUNTY			
Chattahoochee	81,632	83,175	164,807
Greensboro	9,894	24,190	34,084
Gretna	11,242	174,474	185,716
Havana	28,337	110,482	138,819
Midway	0	155,991	155,991
Quincy	166,567	160,243	326,810
GILCHRIST COUNTY			
Bell	5,992	5,036	11,028
Trenton	22,161	37,653	59,814
GLADES COUNTY			
Moore Haven	32,012	124	32,136
GULF COUNTY			
Port St. Joe	64,183	23,723	87,906
Wewahitchka	23,114	56,806	79,920
HAMILTON COUNTY			
Jasper	59,554	48,010	107,564
Jennings	12,571	27,849	40,420
White Springs	13,231	30,895	44,126
HARDEE COUNTY			
Bowling Green	24,763	121,374	146,137
Wauchula	81,340	14,985	96,325
Zolfo Springs	23,025	62,497	85,522
HENDRY COUNTY			
Clewiston	116,479	39,920	156,399
La Belle	56,826	20,891	77,717

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed	Growth Money	Yearly Total
HERNANDO COUNTY			
Brooksville	175,729	10,020	185,749
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	139,729	259,366
Lake Placid	53,574	0	53,574
Sebring	168,381	113,314	281,695
HILLSBOROUGH COUNTY			
Plant City	332,397	318,983	651,380
Tampa	4,897,504	3,504,657	8,402,161
Temple Terrace	205,169	202,384	407,553
HOLMES COUNTY			
Bonifay	46,920	35,740	82,660
Esto	4,617	18,002	22,619
Noma	0	47,919	47,919
Ponce de Leon	8,741	6,991	15,732
Westville	2,077	14,371	16,448
INDIAN RIVER COUNTY			
Fellsmere	16,285	58,270	74,555
Indian River Shores	286	27,334	27,620
Sebastian	33,165	147,666	180,831
Vero Beach	374,742	27,774	402,516
JACKSON COUNTY			
Alford	7,420	39,294	46,714
Bascom	2,835	7,833	10,668
Campbellton	7,330	10,463	17,793
Cottondale	15,086	30,744	45,830
Graceville	36,420	59,733	96,153
Grand Ridge	10,018	45,363	55,381
Greenwood	8,020	14,044	22,064
Jacob City	0	24,253	24,253
Malone	15,027	40,850	55,877
Marianna	136,106	98,717	234,823
Sneads	24,498	70,161	94,659
JEFFERSON COUNTY			
Monticello	50,339	45,906	96,245
LAFAYETTE COUNTY			
Mayo	18,739	30,449	49,188

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
LAKE COUNTY			
Astatula	3,333	36,657	39,990
Clermont	78,941	100,865	179,806
Eustis	182,142	214,909	397,051
Fruitland Park	20,503	69,357	89,860
Groveland	36,365	39,328	75,693
Howey-in-the-Hills	12,376	1,065	13,441
Lady Lake	13,366	123,773	137,139
Leesburg	309,234	67,782	377,016
Mascotte	21,939	66,202	88,141
Minneola	15,515	15,284	30,799
Montverde	1,908	10,520	12,428
Mount Dora	111,030	74,925	185,955
Tavares	57,583	149,681	207,264
Umatilla	39,637	36,478	76,115
LEE COUNTY			
Cape Coral	153,484	1,363,078	1,516,562
Fort Myers	893,274	383,682	1,276,956
Sanibel	0	104,783	104,783
LEON COUNTY			
Tallahassee	1,250,960	2,506,519	3,757,479
LEVY COUNTY			
Bronson	10,844	26,775	37,619
Cedar Key	16,864	2,654	19,518
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	3,974	11,527
Inglis	16,801	30,040	46,841
Otter Creek	3,780	4,817	8,597
Williston	47,202	33,329	80,531
Yankeetown	5,909	7,891	13,800
LIBERTY COUNTY			
Bristol	18,989	27,668	46,657
MADISON COUNTY			
Greenville	23,475	36,197	59,672
Lee	5,990	5,077	11,067
Madison	86,118	32,569	118,687
MANATEE COUNTY			
Anna Maria	13,693	17,227	30,920
Bradenton	376,545	696,127	1,072,672
Bradenton Beach	27,417	7,564	34,981
Holmes Beach	55,071	30,384	85,455
Palmetto	169,179	94,186	263,365

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
MARION COUNTY			
Belleview	57,775	21,780	79,555
Dunnellon	53,800	0	53,800
McIntosh	7,411	10,117	17,528
Ocala	643,622	544,559	1,188,181
Reddick	5,166	27,133	32,299
MARTIN COUNTY			
Jupiter Island	2,386	5,090	7,476
Ocean Breeze Park	6,147	6,066	12,213
Sewalls Point	1,035	26,984	28,019
Stuart	276,026	3,199	279,225
MONROE COUNTY			
Key Colony Beach	3,918	21,700	25,618
Key West	392,780	402,773	795,553
Layton	2,685	15	2,700
NASSAU COUNTY			
Callahan	25,665	2,175	27,840
Fernandina Beach	130,679	56,090	186,769
Hilliard	23,263	62,253	85,516
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	171,281	309,617
Destin	0	118,054	118,054
Ft. Walton Beach	227,379	441,049	668,428
Laurel Hill	4,088	81,885	85,973
Mary Esther	13,743	72,879	86,622
Niceville	54,427	251,833	306,260
Shalimar	10,992	0	10,992
Valparaiso	40,774	254,589	295,363
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	180,933	364,721
Belle Isle	9,272	116,557	125,829
Eatonville	18,949	72,551	91,500
Edgewood	63,799	0	63,799
Maitland	158,137	100,533	258,670
Oakland	7,322	24,412	31,734
Ocoee	78,748	351,431	430,179
Orlando	1,969,237	3,143,703	5,112,940
Windermere	10,267	27,662	37,929
Winter Garden	149,053	145,357	294,410
Winter Park	458,356	249,137	707,493

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
OSCEOLA COUNTY			
Kissimmee	243,964	625,492	869,456
St. Cloud	105,511	271,590	377,101
PALM BEACH COUNTY			
Atlantis	6,296	23,750	30,046
Belle Glade	302,170	451,765	753,935
Boca Raton	523,997	880,879	1,404,876
Boynton Beach	337,969	938,460	1,276,429
Briny Breeze	4,322	4,177	8,499
Cloud Lake	3,753	489	4,242
Delray Beach	362,476	806,369	1,168,845
Glen Ridge	1,438	3,551	4,989
Golf Village	1,033	1,241	2,274
Golfview	1,333	3,119	4,452
Greenacres City	14,848	849,512	864,360
Gulf Stream	1,397	7,651	9,048
Haverhill	8,402	28,744	37,146
Highland Beach	2,928	54,579	57,507
Hypoluxo	2,273	11,676	13,949
Juno Beach	13,616	24,781	38,397
Jupiter	67,918	567,548	635,466
Jupiter Inlet Colony	1,225	5,818	7,043
Lake Clarke Shores	7,218	70,692	77,910
Lake Park	253,135	0	253,135
Lake Worth	364,734	493,874	858,608
Lantana	209,533	26,710	236,243
Manalapan	1,985	4,397	6,382
Mangonia Park	15,044	9,791	24,835
North Palm Beach	82,307	214,686	296,993
Ocean Ridge	4,910	22,582	27,492
Pahokee	96,481	235,364	331,845
Palm Beach	171,886	54,768	226,654
Palm Beach Gardens	126,411	457,401	583,812
Palm Beach Shores	11,360	12,797	24,157
Palm Springs	90,524	237,953	328,477
Riviera Beach	369,915	402,519	772,434
Royal Palm Beach	3,712	306,142	309,854
South Bay	42,669	103,284	145,953
South Palm Beach	745	25,568	26,313
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	720,230	2,046,681
PASCO COUNTY			
Dade City	134,787	13,731	148,518
New Port Richey	290,251	45,856	336,107
Port Richey	15,410	31,583	46,993
Saint Leo	9,442	50,084	59,526
San Antonio	14,350	3,082	17,432
Zephyrhills	110,964	56,497	167,461

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PINELLAS COUNTY			
Belleair	15,115	57,591	72,706
Belleair Beach	4,762	23,118	27,880
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	803	1,155
Clearwater	1,191,562	1,325,562	2,517,124
Dunedin	313,081	640,329	953,410
Gulfport	133,248	199,656	332,904
Indian Rocks Beach	54,431	33,565	87,996
Indian Shores	10,610	12,856	23,466
Kenneth City	145,147	0	145,147
Largo	652,934	1,217,183	1,870,117
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	9,501	21,321
Oldsmar	19,857	123,599	143,456
Pinellas Park	387,226	717,480	1,104,706
Redington Beach	4,793	27,484	32,277
Redington Shores	12,192	39,148	51,340
Safety Harbor	57,772	267,511	325,283
Seminole	166,578	31,883	198,461
South Pasadena	89,458	42,478	131,936
St. Petersburg	3,125,822	3,845,518	6,971,340
St. Petersburg Beach	199,235	18,343	217,578
Tarpon Springs	199,105	225,758	424,863
Treasure Island	104,086	48,063	152,149
POLK COUNTY			
Auburndale	95,208	133,532	228,740
Bartow	247,027	344,941	591,968
Davenport	22,371	48,306	70,677
Dundee	25,917	41,808	67,725
Eagle Lake	20,806	71,924	92,730
Fort Meade	76,018	212,453	288,471
Frostproof	59,573	18,929	78,502
Haines City	182,087	271,195	453,282
Highland Park	0	3,945	3,945
Hillcrest Heights	498	4,047	4,545
Lake Alfred	36,465	64,956	101,421
Lake Hamilton	15,272	31,453	46,725
Lake Wales	190,668	90,693	281,361
Lakeland	973,011	941,361	1,914,372
Mulberry	53,918	56,374	110,292
Polk City	15,070	19,957	35,027
Winter Haven	439,141	268,096	707,237
PUTNAM COUNTY			
Crescent City	47,077	3,107	50,184
Interlachen	11,693	16,325	28,018
Palatka	276,527	69,835	346,362
Pomona Park	7,968	24,818	32,786
Welaka	7,493	7,490	14,983

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ST JOHNS COUNTY			
Hastings	15,795	3,154	18,949
St. Augustine	340,862	4,366	345,228
St. Augustine Beach	7,099	46,962	54,061
ST LUCIE COUNTY			
Fort Pierce	711,816	442,487	1,154,303
Port St. Lucie	6,475	981,917	988,392
SANTA ROSA COUNTY			
Gulf Breeze	75,883	37,870	113,753
Jay	20,822	0	20,822
Milton	116,957	99,162	216,119
SARASOTA COUNTY			
Longboat Key (part)	47,549	78,261	125,810
North Port	24,372	199,924	224,296
Sarasota	937,613	470,500	1,408,113
Venice	240,488	132,492	372,980
SEMINOLE COUNTY			
Altamonte Springs	57,567	800,504	858,071
Casselberry	170,722	307,639	478,361
Lake Mary	0	88,269	88,269
Longwood	80,818	235,003	315,821
Oviedo	39,986	147,067	187,053
Sanford	376,081	516,540	892,621
Winter Springs	13,825	538,405	552,230
SUMTER COUNTY			
Bushnell	36,546	0	36,546
Center Hill	8,283	30,640	38,923
Coleman	13,609	45,838	59,447
Webster	17,618	15,391	33,009
Wildwood	61,478	67,399	128,877
SUWANNEE COUNTY			
Branford	20,042	5,660	25,702
Live Oak	153,904	138,856	292,760
TAYLOR COUNTY			
Perry	180,555	124,716	305,271
UNION COUNTY			
Lake Butler	29,351	83,627	112,978
Raiford	1,694	15,319	17,013
Worthington Springs	4,563	7,427	11,990

Municipal Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
VOLUSIA COUNTY			
Daytona Beach	1,027,176	705,028	1,732,204
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	157,672	476,418
Edgewater	68,458	277,685	346,143
Holly Hill	155,248	159,320	314,568
Lake Helen	8,885	65,770	74,655
New Smyrna Beach	201,998	139,115	341,113
Oak Hill	13,952	19,074	33,026
Orange City	21,923	66,327	88,250
Ormond Beach	294,368	436,166	730,534
Pierson	18,098	35,328	53,426
Ponce Inlet	4,946	20,605	25,551
Port Orange	93,493	877,707	971,200
South Daytona	132,655	214,595	347,250
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	479	10,279
WALTON COUNTY			
DeFuniak Springs	100,398	124,881	225,279
Freeport	11,372	16,325	27,697
Paxton	13,228	30,490	43,718
WASHINGTON COUNTY			
Caryville	11,357	56,890	68,247
Chipley	67,615	31,679	99,294
Ebro	4,447	340	4,787
Vernon	12,365	35,127	47,492
Wausau	4,597	27,768	32,365
	=====	=====	=====
Grand Totals	101,742,826	100,857,172	202,599,998 *

* Note: Grand Totals represent 95% of estimated distributions.

Table 2

County Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA COUNTY	254,168	1,007,247	1,663,030	2,924,445
BAKER COUNTY	28,273	90,639	160,646	279,558
BAY COUNTY	154,793	684,481	1,307,853	2,147,127
BRADFORD COUNTY	28,713	129,364	182,665	340,742
BREVARD COUNTY	464,254	1,807,775	3,599,647	5,871,676
BROWARD COUNTY	3,573,165	4,779,269	8,817,565	17,169,999
CALHOUN COUNTY	14,713	68,369	84,371	167,453
CHARLOTTE COUNTY	187,080	493,387	1,282,045	1,962,512
CITRUS COUNTY	90,480	499,080	1,123,084	1,712,644
CLAY COUNTY	102,028	599,690	1,279,169	1,980,887
COLLIER COUNTY	491,318	594,600	2,163,987	3,249,905
COLUMBIA COUNTY	72,308	288,232	459,954	820,494
DADE COUNTY	5,895,217	10,571,522	16,971,284	33,438,023
DESOTO COUNTY	30,961	132,516	215,883	379,360
DIXIE COUNTY	15,487	54,021	91,059	160,567
DUVAL COUNTY	1,999,042	4,106,467	7,239,876	13,345,385
ESCAMBIA COUNTY	728,024	1,779,956	3,007,543	5,515,523
FLAGLER COUNTY	23,543	78,036	298,210	399,789
FRANKLIN COUNTY	18,862	41,026	69,301	129,189
GADSDEN COUNTY	80,864	239,311	343,404	663,579
GILCHRIST COUNTY	5,883	45,494	61,403	112,780
GLADES COUNTY	12,360	41,438	77,068	130,866
GULF COUNTY	68,034	19,920	114,200	202,154
HAMILTON COUNTY	23,270	109,630	57,392	190,292
HARDEE COUNTY	36,082	144,439	185,115	365,636
HENDRY COUNTY	28,673	148,507	238,796	415,976
HERNANDO COUNTY	79,474	409,209	1,227,520	1,716,203
HIGHLANDS COUNTY	104,948	349,039	750,750	1,204,737
HILLSBOROUGH COUNTY	1,835,627	4,916,849	9,676,074	16,428,550
HOLMES COUNTY	20,087	112,718	141,071	273,876
INDIAN RIVER COUNTY	205,850	425,545	1,040,521	1,671,916
JACKSON COUNTY	67,470	259,685	351,229	678,384
JEFFERSON COUNTY	29,079	67,261	106,246	202,586
LAFAYETTE COUNTY	6,472	29,717	39,588	75,777
LAKE COUNTY	256,097	708,355	1,378,562	2,343,014
LEE COUNTY	578,772	1,764,708	4,038,781	6,382,261
LEON COUNTY	316,798	1,026,649	1,480,644	2,824,091
LEVY COUNTY	34,157	137,533	216,412	388,102
LIBERTY COUNTY	8,441	28,423	41,970	78,834
MADISON COUNTY	34,591	95,970	126,331	256,892

County Revenue Sharing Allocations
State Fiscal Year 1989-90 Estimates

	First Guaranteed -----	Second Guaranteed -----	Growth Money -----	Yearly Total -----
MANATEE COUNTY	530,269	1,054,577	2,062,084	3,646,930
MARION COUNTY	251,941	1,024,873	2,295,234	3,572,048
MARTIN COUNTY	244,331	553,167	1,313,497	2,110,995
MONROE COUNTY	246,464	455,801	954,310	1,656,575
NASSAU COUNTY	65,716	252,268	515,064	833,048
OKALOOSA COUNTY	147,680	859,331	1,615,420	2,622,431
OKEECHOBEE COUNTY	41,041	173,472	349,310	563,823
ORANGE COUNTY	1,632,765	3,816,110	9,210,294	14,659,169
OSCEOLA COUNTY	95,114	414,462	1,340,703	1,850,279
PALM BEACH COUNTY	2,570,430	2,766,174	9,705,566	15,042,170
PASCO COUNTY	310,426	1,782,481	3,164,384	5,257,291
PINELLAS COUNTY	2,452,694	3,368,283	6,824,368	12,645,345
POLK COUNTY	857,616	2,627,126	3,803,576	7,288,318
PUTNAM COUNTY	98,535	409,282	603,585	1,111,402
ST JOHNS COUNTY	152,548	403,262	1,055,885	1,611,695
ST LUCIE COUNTY	187,010	618,973	1,316,013	2,121,996
SANTA ROSA COUNTY	77,885	448,253	672,911	1,199,049
SARASOTA COUNTY	1,119,924	1,148,225	3,132,028	5,400,177
SEMINOLE COUNTY	339,130	1,316,016	3,030,065	4,685,211
SUMTER COUNTY	35,653	182,301	286,989	504,943
SUWANNEE COUNTY	32,719	175,516	254,708	462,943
TAYLOR COUNTY	36,940	118,139	175,831	330,910
UNION COUNTY	18,615	33,326	66,894	118,835
VOLUSIA COUNTY	698,366	1,525,368	3,259,047	5,482,781
WAKULLA COUNTY	24,054	90,110	149,284	263,448
WALTON COUNTY	39,806	151,427	319,618	510,851
WASHINGTON COUNTY	16,827	101,973	126,736	245,536
	=====	=====	=====	=====
Grand Totals	30,329,957	64,756,373	129,313,653	224,399,983 *

* Note: Grand Totals represent 95% of estimated distributions.

CHAPTER IV

SHARED AND LOCAL OPTION GAS TAXES

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

Legislative Session 1989 Update

The 1989 Legislative Session enacted no significant revisions which would alter the estimated distributions from the motor fuel taxes profiled 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, unless otherwise noted in the text.

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 Section 19 of Chapter 89-356, Laws of Florida, to require retail dealers in counties which impose a local option gas tax to 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, retail dealers located counties which do not impose a local option gas tax should apply for a refund of 1.4 percent of the tax imposed to cover the losses due to evaporation and shrinkage of motor fuel. In either case, the credit or refund 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.

Local Option Gas Tax (Ch. 336.025, F.S.)

Only counties and municipalities which qualify to receive Municipal Revenue Sharing (Chapter 218, Part II) and Local Government Half-Cent Sales Tax (Chapter 218, Part VI) monies are eligible to share in the levy of this tax.

This tax, of up to 6 cents per gallon on motor and special fuel, may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum. By July 1st of each year, the county must provide DOR with a certified copy

of the ordinance imposing the levy and the distribution formula that has been established to distribute the funds.

The county may establish an interlocal agreement with one or more municipalities representing a majority of the population of the incorporated area within the county which establishes a distribution formula for distributing these funds to the county government and all eligible municipal governments.

Section 336.025(3) 2(b), F.S., allows municipalities representing more than 50 percent of the county population to adopt uniform resolutions approving the levy of the tax and establishing a referendum date. If imposed under these circumstances, the tax must be distributed to the county government and eligible municipalities based on the transportation expenditures of each, for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county.

Provisions are also outlined for distributing these funds to newly incorporated municipalities.

The revenues collected are deposited into the Local Option Gas Tax Trust Fund and are subject to a service charge of 6 percent.

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 June 1989. The listing is preliminary, however; the Department of Revenue will publish the official listing of county optional gas tax levies in September. Table 7 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 1989-90. 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 7.

Table 1
 LOCAL OPTION GAS TAX LEVIES BY COUNTY*
 (Chapter 336.025, Florida Statutes)

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

*Source: The Department of Revenue
 (Information current as of June, 1989.)

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.

The 1989 Appropriations Bill appropriated no funds to this program for FY 1989-90. Instead, the remaining balance of funds unexpended in FY 1988-89, \$2,118,777, will be available for redistribution in FY 1989-90.

Those local governments interested in additional information about this program should contact the Deputy Assistant Secretary

within the appropriate transportation district. The table below provides the addresses and phone numbers for each Transportation District:

Table 2
TRANSPORTATION DISTRICTS

District 1

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

District 2

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

District 3

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

District 4

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

District 5

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

District 6

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

District 7

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

The Constitutional Gas Tax

(Chapters 206.41 and 206.47, Florida Statutes)

The Formula

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

The distribution formula for the Constitutional Gas Tax is:

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

Monthly motor fuel X Distribution = Monthly Allocation
collections factor

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

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

Distribution to Counties

Once the distribution factor is determined for each county, the SBA calculates a monthly allocation of the tax received from DOR. After the monthly allocation is calculated, it is divided into two parts with 80% in one and 20% in another. The larger (80%) portion is used by the SBA to meet the debt service on county bond issues to which it was pledged. When the debt service requirement of the county has been met, any residual money is sent to the county by the SBA. During state fiscal year 1987-88, \$16.9 million dollars were returned to six counties (noted by an * in Table 3) 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 3 reveals that in 1987-88, twenty-two 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 4 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 1989-90. 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 1988-89 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 1989-90 Constitutional Gas Tax allocation is calculated by multiplying the FY 1988-89 distribution factor (in column 4 on Table 4), which was updated to reflect certified gallonage figures in July, 1989, by the estimated statewide Constitutional Gas Tax distributions for local government FY 1989-90 (\$144,600,000), minus the 6 percent

service charge (\$8,676,000) deducted by the State, plus F.A.T.S.O. fees (\$1,070,000). This estimated distribution total is calculated by the State Transportation Estimating Conference (April 1989) and has been adjusted to coincide with the local government fiscal year. Unfortunately the 1989 collection factor will not be known until after the publication date of this handbook. After August 15, 1989, 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 \$78,661 for the 1987-88 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. The Leon County Circuit Court (Case No. 84-628, Circuit Court, Second Judicial Circuit), found the surcharge to be unconstitutional and this case is now pending in the First District Court of Appeal (Case No. 88-2330). 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 4 have had the 6% service charge deducted.

According to the Spring 1989 Florida Consensus Estimating Conference, approximately \$38.7 million is being held in escrow, which represents the service charge deductions accrued between fiscal years 1985-1989. An additional estimated \$8.2 million will be held in escrow from FY 1989-90 Constitutional Gas Tax collections.

Table 3
 DISTRIBUTION OF THE CONSTITUTIONAL GAS TAX
 July 1, 1987 to June 30, 1988

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	1,031,339.75	583,945.55		403,821.32	2,019,106.62
Baker	78,220.27	278,271.45		89,122.95	445,614.67
Bay		1,242,549.69		310,637.40	1,553,187.09
Bradford	87,745.44	197,400.98		71,286.61	356,433.03
Brevard		2,832,411.67	708,102.93	0.00	3,540,514.60
Broward	7,778,811.23	0.00	136,646.64	1,808,056.18	9,723,514.05
Calhoun		326,015.59		81,503.90	407,519.49
Charlotte	235,599.73	644,008.25		219,902.01	1,099,509.99
Citrus		756,698.62		189,174.65	945,873.27
Clay	127,373.36	687,827.83	41,334.45	162,465.86	1,019,001.50
Collier	608,873.07	1,117,786.98		431,665.00	2,158,325.05
Columbia	395,664.55	362,151.91		189,454.13	947,270.59
Dade	9,761,646.25	2,182,229.90		2,985,969.02	14,929,845.17
DeSoto		426,910.48		106,727.63	533,638.11
Dixie	86,074.69	303,494.95		97,392.41	486,962.05
Duval	27,633.23	4,387,875.64		1,103,877.20	5,519,386.07
Escambia	1,839,524.03	0.00		459,881.00	2,299,405.03
Flagler		322,787.67		80,696.91	403,484.58
Franklin		394,109.49		98,527.36	492,636.85
Gadsden		511,863.17		127,965.78	639,828.95
Gilchrist	46,129.31	151,737.24		49,466.63	247,333.18
Glades		473,536.65		118,384.15	591,920.80
Gulf	192,282.71	162,857.83		88,785.15	443,925.69
Hamilton	116,254.05	314,410.14		107,666.05	538,330.24
Hardee		416,079.95		104,019.97	520,099.92
Hendry		678,127.44		169,531.85	847,659.29
Hernando	269,268.76	410,372.94		169,910.42	849,552.12
Highlands	237,037.91	660,550.89		224,397.18	1,121,985.98
Hillsborough	5,862,414.30	0.00		1,465,603.56	7,328,017.86
Holmes	150,337.34	209,145.25		89,870.62	449,353.21
Indian River		744,374.45		186,093.63	930,468.08
Jackson		830,252.58		207,563.13	1,037,815.71
Jefferson		423,702.81		105,925.70	529,628.51
Lafayette	193,313.65	71,573.86		66,221.90	331,109.41
Lake		1,392,538.85		348,134.72	1,740,673.57
Lee	690,790.68	1,576,678.72		566,867.36	2,834,336.76
Leon	215,919.28	1,290,981.32		376,725.14	1,883,625.74
Levy	218,076.92	469,637.87		171,928.69	859,643.48
Liberty	208,601.08	193,851.57		100,613.15	503,065.80
Madison	173,182.26	291,405.73		116,147.00	580,734.99
Manatee	250,126.32	1,262,568.27		378,173.63	1,890,868.22
Marion		2,040,596.22		510,149.05	2,550,745.27
Martin	193,679.18	655,706.87		212,346.52	1,061,732.57
Monroe	433,951.98	910,759.35		336,177.84	1,680,889.17
Nassau	274,119.14	349,373.29		155,873.09	779,365.52
Okaloosa	500,724.33	852,733.62		338,364.50	1,691,822.45
Okeechobee	210,668.08	401,044.36		152,928.12	764,640.56
Orange		4,851,674.07	1,212,918.52	0.00	6,064,592.59
Osceola		1,278,738.86		319,684.70	1,598,423.56
Palm Beach	2,235,126.25	3,438,047.16		1,418,293.37	7,091,466.78
Pasco	273,473.76	1,508,676.67		445,537.59	2,227,688.02
Pinellas	4,525,426.63	582,900.30		1,277,081.73	6,385,408.66
Polk	1,903,576.08	1,711,272.26		903,712.09	4,518,560.43
Putnam	115,061.43	634,064.89		187,281.57	936,407.89
St. Johns		917,556.90		229,389.24	1,146,946.14
St. Lucie	208,477.52	895,665.88		276,035.84	1,380,179.24
Santa Rosa		882,695.36		220,673.86	1,103,369.22
Sarasota		1,792,554.20		448,138.56	2,240,692.76
Seminole	642,432.86	929,213.56		392,911.61	1,964,558.03
Sumter		756,230.24		189,057.57	945,287.81
Suwannee	169,587.53	395,024.06		141,152.89	705,764.48
Taylor		622,579.22		155,644.79	778,224.01
Union	80,968.16	121,585.27		50,638.34	253,191.77
Volusia		2,595,346.16		648,836.55	3,244,182.71
Wakulla	57,630.79	294,330.75		87,990.40	439,951.94
Walton	219,741.86	490,127.81		177,467.42	887,337.09
Washington	40,439.94	340,145.75		95,146.55	475,732.24
TOTAL	\$42,967,325.69	\$59,831,367.26	\$2,099,002.54	\$23,600,670.74	\$128,498,366.23

* Distributions at end of bond year

Brevard	\$ 429,187.07
Dade	11,883,000.00
Duval	7,478.07
Escambia	725,000.00
Pinellas	3,767,000.00
Santa Rosa	173,711.79
	\$16,985,376.93

Administrative Expense \$78,660.52

Table 4

ESTIMATED CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1989-1990
(USING 1988-89 DISTRIBUTION FACTORS - UPDATED JULY 1989)
(ESTIMATES GENERATED JULY 1989)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003885	.007394	.015375	2,106,283
BAKER	.002453	.000393	.000806	.003652	500,302
BAY	.003671	.002509	.005379	.011559	1,583,514
BRADFORD	.001226	.000514	.000978	.002718	372,350
BREVARD	.005403	.007006	.015646	.028055	3,843,367
BROWARD	.005124	.026028	.044450	.075602	10,357,020
CALHOUN	.002406	.000239	.000512	.003157	432,490
CHARLOTTE	.003384	.001517	.003938	.008839	1,210,890
CITRUS	.002748	.001404	.003133	.007285	998,001
CLAY	.002604	.001721	.003723	.008048	1,102,528
COLLIER	.008626	.002202	.005917	.016745	2,293,965
COLUMBIA	.003329	.000908	.002856	.007093	971,688
DADE	.009170	.041734	.062848	.113752	15,583,341
DESOTO	.002659	.000489	.000970	.004118	564,141
DIXIE	.003093	.000199	.000516	.003808	521,673
DUVAL	.003590	.014655	.030591	.048836	6,690,239
ESCAMBIA	.003199	.006001	.010641	.019841	2,718,098
FLAGLER	.002128	.000280	.000962	.003370	461,670
FRANKLIN	.003215	.000197	.000410	.003822	523,591
GADSDEN	.002246	.001067	.001545	.004858	665,517
GILCHRIST	.001492	.000148	.000260	.001900	260,289
GLADES	.004121	.000154	.000379	.004654	637,570
GULF	.002739	.000274	.000429	.003442	471,533
HAMILTON	.002175	.000225	.001914	.004314	590,992
HARDEE	.002676	.000497	.000879	.004052	555,100
HENDRY	.004960	.000478	.001411	.006849	938,272
HERNANDO	.002073	.001141	.003602	.006816	933,751
HIGHLANDS	.004598	.001220	.003018	.008836	1,210,479
HILLSBOROUGH	.005204	.016606	.033970	.055780	7,641,525
HOLMES	.002086	.000378	.000890	.003354	459,478
INDIAN RIVER	.002212	.001537	.003779	.007528	1,031,291
JACKSON	.003968	.001005	.003192	.008163	1,118,282
JEFFERSON	.002516	.000275	.001254	.004045	554,141
LAFAYETTE	.002309	.000104	.000192	.002605	356,869
LAKE	.004850	.002692	.006121	.013663	1,871,749
LEE	.004298	.005269	.012840	.022407	3,069,625
LEON	.002979	.003815	.007851	.014645	2,008,277
LEVY	.004859	.000510	.001461	.006830	935,869
LIBERTY	.003477	.000109	.000320	.003906	535,099
MADISON	.003000	.000382	.001818	.005200	712,369
MANATEE	.003557	.003810	.007086	.014453	1,979,974
MARION	.006844	.003144	.009709	.019697	2,698,371
MARTIN	.002844	.001643	.003800	.008287	1,135,269
MONROE	.008201	.001619	.003330	.013150	1,801,471
NASSAU	.002748	.000844	.002554	.006146	841,965
OKALOOSA	.004176	.002821	.005440	.012437	1,703,794
OKEECHOBEE	.003709	.000520	.001732	.005961	816,621
ORANGE	.004185	.012106	.030277	.046568	6,379,537
OSCEOLA	.006288	.001265	.004409	.011962	1,638,722
PALM BEACH	.009330	.014710	.030529	.054569	7,475,626
PASCO	.003241	.004983	.008613	.016837	2,306,588
PINELLAS	.001812	.018696	.027035	.047543	6,513,106
POLK	.008395	.008256	.018236	.034867	4,779,310
PUTNAM	.003456	.001297	.002435	.007188	984,713
ST. JOHNS	.002925	.001317	.004450	.008692	1,190,752
ST. LUCIE	.002545	.002238	.006060	.010843	1,485,426
SANTA ROSA	.004850	.001437	.003015	.009302	1,274,318
SARASOTA	.002491	.005191	.009374	.017056	2,336,570
SEMINOLE	.001462	.004614	.008945	.015021	2,057,787
SUMTER	.002411	.000623	.004183	.007217	988,686
SUWANNEE	.002887	.000572	.001867	.005326	729,630
TAYLOR	.004404	.000424	.001367	.006195	848,678
UNION	.001045	.000261	.000685	.001991	272,755
VOLUSIA	.005230	.006642	.013284	.025156	3,446,221
WAKULLA	.002604	.000280	.000534	.003418	468,245
WALTON	.004796	.000547	.001588	.006931	949,505
WASHINGTON	.002604	.000373	.000668	.003645	499,343
TOTAL	.250000	.250000	.500000	1.000000	\$136,994,000

Source: Florida Consensus Estimating Conference on State Transportation Trust Fund Revenues, April 1989.

Note: The estimated revenues listed above have been adjusted to include F.A.T.S.O. fees (\$1,070,000), 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 5 provides county allocation estimates for County Gas Tax distributions during County Fiscal Year 1989-90.

The estimated 1989-90 County Gas Tax allocation for each county is calculated by multiplying the 1988-89 distribution factor (in column 4 of Table 5), which was updated to reflect certified gallonage figures in July, 1989, by the estimated statewide County Gas Tax distributions for the Local Government FY 1989-90 (\$72,300,000), minus the collection fees, refunds, administrative costs, and the 6 percent service charge (estimated to represent 14% of the distribution - \$10,122,000), plus F.A.T.S.O. fees (\$535,000). The estimated statewide total was calculated by the State Transportation Estimating Conference (April 1989) and has been adjusted to coincide with the local government fiscal year.

After August 15, 1989, the new 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 5 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 all motor fuel and special fuel taxes, from the County Gas Tax (the other half of the fees are deducted from municipal revenue sharing revenues). DOR's expenses for administering all motor fuel and special fuel taxes in State Fiscal Year 1987-88 totaled \$4,571,017. Thus, \$2,285,508 was deducted to cover DOR's administration expenses from the proceeds of the County Gas Tax and apportioned among the counties, in FY 1987-88. It is anticipated that a similar amount of administrative expenses will be deducted during FY 1989-90. Only the 6 percent service charge, however, is deducted from the Constitutional Gas Tax estimates listed in Table 4.

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 5

ESTIMATED COUNTY MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1989-1990
(USING 1988-89 DISTRIBUTION FACTORS - UPDATED JULY, 1989)
(ESTIMATES GENERATED JULY, 1989)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003885	.007394	.015375	964,212
BAKER	.002453	.000393	.000806	.003652	229,028
BAY	.003671	.002509	.005379	.011559	724,900
BRADFORD	.001226	.000514	.000978	.002718	170,454
BREVARD	.005403	.007006	.015646	.028055	1,759,413
BROWARD	.005124	.026028	.044450	.075602	4,741,228
CALHOUN	.002406	.000239	.000512	.003157	197,985
CHARLOTTE	.003384	.001517	.003938	.008839	554,320
CITRUS	.002748	.001404	.003133	.007285	456,864
CLAY	.002604	.001721	.003723	.008048	504,714
COLLIER	.008628	.002202	.005917	.016745	1,050,129
COLUMBIA	.003329	.000908	.002858	.007093	444,823
DADE	.009170	.041734	.062848	.113752	7,133,729
DESOTO	.002659	.000489	.000970	.004118	258,252
DIXIE	.003093	.000199	.000516	.003808	238,811
DUVAL	.003590	.014655	.030591	.048836	3,062,652
ESCAMBIA	.003199	.006001	.010641	.019841	1,244,289
FLAGLER	.002128	.000280	.000962	.003370	211,343
FRANKLIN	.003215	.000197	.000410	.003822	239,689
GADSDEN	.002246	.001067	.001545	.004858	304,660
GILCHRIST	.001492	.000148	.000260	.001900	119,155
GLADES	.004121	.000154	.000379	.004654	291,866
GULF	.002739	.000274	.000429	.003442	215,858
HAMILTON	.002175	.000225	.001914	.004314	270,544
HARDEE	.002676	.000497	.000879	.004052	254,113
HENDRY	.004960	.000478	.001411	.006849	429,521
HERNANDO	.002073	.001141	.003602	.006816	427,452
HIGHLANDS	.004598	.001220	.003018	.008836	554,132
HILLSBOROUGH	.005204	.016606	.033970	.055780	3,498,131
HOLMES	.002088	.000378	.000890	.003354	210,339
INDIAN RIVER	.002212	.001537	.003779	.007528	472,103
JACKSON	.003966	.001005	.003192	.008163	511,926
JEFFERSON	.002516	.000275	.001254	.004045	253,674
LAFAYETTE	.002309	.000104	.000192	.002605	163,367
LAKE	.004850	.002692	.006121	.013663	856,848
LEE	.004298	.005269	.012840	.022407	1,405,210
LEON	.002979	.003815	.007851	.014645	918,432
LEVY	.004859	.000510	.001461	.006830	428,330
LIBERTY	.003477	.000109	.000320	.003906	244,957
MADISON	.003000	.000382	.001818	.005200	326,108
MANATEE	.003557	.003810	.007086	.014453	906,391
MARION	.006844	.003144	.009709	.019697	1,235,258
MARTIN	.002844	.001643	.003800	.008287	519,703
MONROE	.008201	.001619	.003330	.013150	824,676
NASSAU	.002748	.000844	.002554	.006146	385,434
OKALOOSA	.004176	.002821	.005440	.012437	779,962
OKEECHOBEE	.003709	.000520	.001732	.005961	373,832
ORANGE	.004185	.012106	.030277	.046568	2,920,419
OSCEOLA	.006288	.001265	.004409	.011962	750,173
PALM BEACH	.009330	.014710	.030529	.054569	3,422,186
PASCO	.003241	.004983	.008613	.016837	1,055,899
PINELLAS	.001812	.018696	.027035	.047543	2,981,564
POLK	.008395	.008256	.018236	.034887	2,187,868
PUTNAM	.003456	.001297	.002435	.007188	450,781
ST. JOHNS	.002925	.001317	.004450	.008692	545,101
ST. LUCIE	.002545	.002238	.006060	.010843	679,997
SANTA ROSA	.004850	.001437	.003015	.009302	583,356
SARASOTA	.002491	.005191	.009374	.017056	1,069,633
SEMINOLE	.001462	.004614	.008945	.015021	942,012
SUMTER	.002411	.000623	.004183	.007217	452,600
SUWANNEE	.002887	.000572	.001867	.005326	334,009
TAYLOR	.004404	.000424	.001367	.006195	388,507
UNION	.001045	.000261	.000685	.001991	124,862
VOLUSIA	.005230	.006642	.013284	.025156	1,577,608
WAKULLA	.002604	.000280	.000534	.003418	214,353
WALTON	.004796	.000547	.001588	.006931	434,664
WASHINGTON	.002604	.000373	.000668	.003645	228,589
TOTAL	.250000	.250000	.500000	1.000000	\$62,713,000

Source: Florida Consensus Estimating Conference on State Transportation Trust Fund Revenues, April 1989.

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

Include F.A.T.S.O. fees (\$535,000);
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 6 lists those counties which are currently levying this local option tax.

Table 6
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 7

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	1989-90 Gallons	Distribution .01 Tax
Alachua	105,918.50	985.04
Baker	11,539.52	107.32
Bay	79,051.13	735.18
Bradford	14,004.81	130.24
Brevard	224,118.25	2,084.30
Broward	636,740.76	5,921.69
Calhoun	7,331.25	68.18
Charlotte	56,406.94	524.58
Citrus	44,872.86	417.32
Clay	53,337.70	496.04
Collier	84,759.17	788.26
Columbia	40,904.58	380.41
Dade	899,279.54	8,363.30
DeSoto	13,901.12	129.28
Dixie	7,398.78	68.81
Duval	438,202.79	4,075.29
Escambia	152,425.41	1,417.56
Flagler	13,775.45	128.11
Franklin	5,874.68	54.63
Gadsden	22,131.06	205.82
Gilchrist	3,730.06	34.69
Glades	5,522.93	51.36
Gulf	6,050.89	56.27
Hamilton	27,422.73	255.03
Hardee	12,587.61	117.06
Hendry	19,213.28	178.68
Hernando	51,604.58	479.92
Highlands	43,237.42	402.11
Hillsborough	486,616.22	4,525.53
Holmes	12,750.94	118.58
Indian River	54,135.43	503.46
Jackson	45,723.09	425.22
Jefferson	17,962.53	167.05
Lafayette	2,756.53	25.64
Lake	87,685.55	815.48
Lee	183,927.95	1,710.53
Leon	112,470.27	1,045.97
Levy	20,924.85	194.60
Liberty	4,579.88	42.59
Madison	26,041.86	242.19
Manatee	101,507.15	944.02
Marion	139,073.42	1,293.38
Martin	54,438.23	506.28

Table 7

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	1989-90 Gallons	Distribution .01 Tax
Monroe	47,699.17	443.60
Nassau	36,579.76	340.19
Okaloosa	77,922.35	724.68
Okeechobee	24,806.12	230.70
Orange	433,704.19	4,033.45
Osceola	63,162.78	587.41
Palm Beach	437,314.29	4,067.02
Pasco	123,385.43	1,147.48
Pinellas	387,271.44	3,601.62
Polk	261,224.85	2,429.39
Putnam	34,884.30	324.42
St. Johns	63,745.16	592.83
St Lucie	86,801.53	807.25
Santa Rosa	43,191.25	401.68
Sarasota	134,274.49	1,248.75
Seminole	128,139.65	1,191.70
Sumter	59,921.09	557.27
Suwannee	26,744.31	248.72
Taylor	19,585.36	182.14
Union	9,806.89	91.20
Volusia	190,290.03	1,769.70
Wakulla	7,648.54	71.13
Walton	22,745.93	211.54
Washington	9,566.40	88.97
TOTAL	7,162,353.00	66,609.88

Source: Office of Tax Research, Department of Revenue

ADDENDUM TO TABLE 7

FACTORS IMPACTING THE GAS TAX REVENUE

The total gallonage estimate was determined by the April 1989 Transportation Estimating Conference.

The estimates shown in the last column of Table 7 reflect net proceeds. 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., have already been deducted from the estimated revenues.

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 Local FY 1989-90 is \$26,460,000. The most current population estimates (April 1, 1988) 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 1988 through February 1989, times the amount available for distribution and have been adjusted by a factor to reflect the projected growth of cigarette sales in fiscal year 1989-90. 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 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
ALACHUA		Melbourne Beach	10,737
Alachua	15,205	Melbourne Village	3,640
Archer	4,581	Palm Bay	180,271
Gainesville	271,608	Palm Shores	292
Hawthorne	4,168	Rockledge	51,271
High Springs	9,123	Satellite Beach	35,376
LaCrosse	495	Titusville	143,376
Micanopy	2,553	West Melbourne	29,042
Newberry	7,182		-----
Waldo	3,536		836,332

	318,450	BROWARD	
BAKER		Coconut Creek	52,210
Glen Saint Mary	5,375	Cooper City	35,655
Macclenny	38,823	Coral Springs	149,585
	-----	Dania	28,288
	44,198	Davie	84,115
BAY		Deerfield Beach	104,841
Callaway	48,094	Ft. Lauderdale	324,501
Cedar Grove	6,051	Hallandale	82,380
Lynn Haven	36,778	Hillsboro Beach	3,422
Mexico Beach	4,526	Hollywood	271,035
Panama City	136,773	Lauderdale-by-the-Sea	5,634
Panama City Beach	18,004	Lauderdale Lakes	60,419
Parker	18,247	Lauderhill	95,683
Springfield	34,153	Lazy Lake Village	76
	-----	Lighthouse Point	24,678
	302,623	Margate	89,429
BRADFORD		Miramar	83,640
Brooker	2,597	North Lauderdale	56,873
Hampton	2,622	Oakland Park	55,037
Lawtey	4,208	Parkland	4,942
Starke	34,449	Pembroke Park	13,500
	-----	Pembroke Pines	122,436
	43,876	Plantation	137,024
BREVARD		Pompano Beach	152,938
Cape Canaveral	27,708	Sea Ranch Lakes	1,211
Cocoa	62,231	Sunrise	121,534
Cocoa Beach	44,621	Tamarac	85,530
Indialantic	10,434	Wilton Manors	26,615
Indian Harbour Beach	26,014		-----
Malabar	5,602	CALHOUN	
Melbourne	205,718	Altha	3,256
		Blountstown	18,346

			21,602

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
CHARLOTTE		North Bay	8,950
Punta Gorda	222,787	North Miami	67,856
	-----	North Miami Beach	56,427
	222,787	Opa-locka	22,701
CITRUS		South Miami	16,331
Crystal River	80,339	Surfside	6,264
Inverness	125,641	Sweetwater	15,763
	-----	Virginia Gardens	3,447
	205,980	West Miami	9,184
		Metro Dade	1,521,989

CLAY			2,904,870
Green Cove Springs	52,815	DE SOTO	
Keystone Heights	13,858	Arcadia	51,344
Orange Park	115,789		-----
Penney Farms	8,118		51,344

	190,579	DIXIE	
COLLIER		Cross City	23,822
Everglades	9,626	Horseshoe Beach	3,472
Naples	337,156		-----
	-----		27,294
	346,782	DUVAL	
COLUMBIA		Atlantic Beach	24,843
Fort White	4,104	Baldwin	3,913
Lake City	94,953	Jacksonville (Duval)	1,417,200
	-----	Jacksonville Beach	41,373
	99,057	Neptune Beach	13,898

DADE			1,501,226
Bal Harbour	5,049	ESCAMBIA	
Bay Harbor Islands	7,715	Century	22,951
Biscayne Park	4,816	Pensacola	531,558
Coral Gables	66,153		-----
El Portal	3,037		554,509
Florida City	10,264	FLAGLER	
Golden Beach	1,016	Beverly Beach	4,539
Hialeah	263,856	Bunnell	22,473
Hialeah Gardens	6,253	Flagler Beach	35,744
Homestead	38,857		-----
Indian Creek Village	174		62,756
Islandia	19		
Medley	867		
Miami	580,955		
Miami Beach	153,655		
Miami Shores	14,140		
Miami Springs	19,133		

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
FRANKLIN		HENDRY	
Apalachicola	17,658	Clewiston	43,635
Carrabelle	8,943	La Belle	23,940
	-----		-----
	26,601		67,575
GADSDEN		HERNANDO	
Chattahoochee	11,918	Brooksville	183,202
Greensboro	2,420	Weeki Wachee	198
Gretna	6,874		-----
Havana	11,172		183,400
Midway	6,227	HIGHLANDS	
Quincy	34,158	Avon Park	59,403
	-----	Lake Placid	8,121
	72,769	Sebring	71,566

GILCHRIST			139,090
Bell	1,336	HILLSBOROUGH	
Fanning Springs (part)	1,421	Plant City	108,301
Trenton	8,430	Tampa	1,478,492
	-----	Temple Terrace	79,150
	11,186		-----
GLADES			1,665,943
Moore Haven	11,553		
	-----	HOLMES	
	11,553	Bonifay	22,096
GULF		Esto	3,173
Port St. Joe	17,653	Noma	2,593
Wewahitchka	7,736	Ponce de Leon	3,873
	-----	Westville	2,762
	25,388		-----
			34,497
HAMILTON		INDIAN RIVER	
Jasper	11,558	Fellsmere	13,811
Jennings	4,677	Indian River Shores	15,371
White Springs	4,075	Sebastian	60,456
	-----	Vero Beach	138,757
	20,310		-----
			228,395
HARDEE		JACKSON	
Bowling Green	14,762	Alford	3,106
Wauchula	20,168	Bascom	664
Zolfo Springs	10,011	Campbellton	1,885
	-----	Cottdale	5,751
	44,940	Graceville	16,679

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Grand Ridge	3,815	LEVY	
Greenwood	3,303	Bronson	6,519
Jacob City	1,750	Cedar Key	5,951
Malone	4,913	Chiefland	13,424
Marianna	38,175	Fanning Springs (part	1,465
Sneads	9,510	Inglis	10,572
	-----	Otter Creek	1,155
	89,551	Williston	15,929
		Yankeetown	4,131

JEFFERSON			
Monticello	19,753		59,145

	19,753	LIBERTY	
		Bristol	5,952

LAFAYETTE			
Mayo	8,632		5,952

	8,632	MADISON	
		Greenville	6,172
LAKE		Lee	1,536
Astatula	4,994	Madison	20,448
Clermont	32,697		-----
Eustis	67,728		28,155
Fruitland Park	13,961	MANATEE	
Groveland	10,911	Anna Maria	13,928
Howey-in-the-Hills	3,356	Bradenton	317,652
Lady Lake	25,403	Bradenton Beach	14,562
Leesburg	73,854	Holmes Beach	35,936
Mascotte	8,767	Longboat Key (part)	21,751
Minneola	5,380	Palmetto	73,051
Montverde	2,530		-----
Mount Dora	34,240		476,879
Tavares	36,659	MARION	
Umatilla	12,549	Belleview	25,490
	-----	Dunnellon	16,955
	333,028	McIntosh	4,966
		Ocala	429,951
LEE		Reddick	6,586
Cape Coral	454,062		-----
Fort Myers	342,962		483,949
Sanibel	43,048		

	840,072	MARTIN	
		Jupiter Island	7,677
LEON		Ocean Breeze Park	8,165
Tallahassee	323,359	Sewalls Point	27,019
	-----	Stuart	189,811
	323,359		-----
			232,672

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
MONROE		OSCEOLA	
Key Colony Beach	10,939	Kissimmee	192,789
Key West	239,395	St. Cloud	79,139
Layton	1,017		-----
	-----		271,928
	251,351		
NASSAU		PALM BEACH	
Callahan	8,067	Atlantis	6,102
Fernandina Beach	73,611	Belle Glade	62,937
Hilliard	17,717	Boca Raton	220,466
	-----	Boynton Beach	171,357
	99,395	Briny Breeze	1,373
OKALOOSA		Cloud Lake	566
Cinco Bayou	1,499	Delray Beach	168,142
Crestview	33,613	Glen Ridge	836
Destin	27,217	Golf Village	485
Ft. Walton Beach	86,943	Golfview	770
Laurel Hill	2,532	Greenacres City	100,997
Mary Esther	16,087	Gulf Stream	1,987
Niceville	40,177	Haverhill	4,670
Shalimar	1,506	Highland Beach	11,870
Valparaiso	27,232	Hypoluxo	2,812
	-----	Juno Beach	7,537
	236,806	Jupiter	97,160
OKEECHOBEE		Jupiter Inlet Colony	1,458
Okeechobee	99,043	Lake Clarke Shores	12,274
	-----	Lake Park	24,999
	99,043	Lake Worth	101,649
ORANGE		Lantana	29,994
Apopka	75,758	Manalapan	1,391
Belle Isle	31,584	Mangonia Park	4,729
Eatonville	17,702	North Palm Beach	47,148
Edgewood	6,696	Ocean Ridge	5,706
Maitland	63,501	Pahokee	24,458
Oakland	4,793	Palm Beach	40,181
Ocoee	79,980	Palm Beach Gardens	89,286
Orlando	1,080,363	Palm Beach Shores	4,673
Windermere	9,932	Palm Springs	38,053
Winter Garden	57,329	Riviera Beach	108,013
Winter Park	155,738	Royal Palm Beach	42,693
	-----	South Bay	13,824
	1,583,376	South Palm Beach	5,450
		Tequesta Village	16,459
		West Palm Beach	272,539

			1,745,044

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
PASCO		Lake Alfred	20,338
Dade City	108,571	Lake Hamilton	9,145
New Port Richey	273,603	Lake Wales	52,953
Port Richey	52,130	Lakeland	386,214
Saint Leo	18,768	Mulberry	20,036
San Antonio	12,798	Polk City	5,925
Zephyrhills	134,382	Winter Haven	147,577
	-----		-----
	600,252		956,697
 PINELLAS		 PUTNAM	
Belleair	13,512	Crescent City	17,297
Belleair Beach	5,724	Interlachen	10,681
Belleair Bluffs	8,490	Palatka	108,511
Belleair Shore	269	Pomona Park	9,990
Clearwater	339,907	Welaka	5,915
Dunedin	118,178		-----
Gulfport	39,133		152,395
Indian Rocks Beach	15,188	 ST. JOHNS	
Indian Shores	4,933	Hastings	6,465
Kenneth City	14,412	St. Augustine	127,952
Largo	220,067	St. Augustine Beach	33,481
Madeira Beach	18,067		-----
North Redington Beach	4,201		167,899
Oldsmar	22,977	 ST. LUCIE	
Pinellas Park	141,877	Fort Pierce	151,011
Redington Beach	5,904	Port St. Lucie	164,491
Redington Shores	9,236		-----
Safety Harbor	46,308		315,502
Seminole	26,820	 SANTA ROSA	
South Pasadena	19,239	Gulf Breeze	61,791
St. Petersburg	828,140	Jay	6,754
St. Petersburg Beach	34,410	Milton	77,011
Tarpon Springs	59,809		-----
Treasure Island	24,622		145,556

	2,021,423		
 POLK		 SARASOTA	
Auburndale	47,679	Longboat Key (part)	30,951
Bartow	96,625	North Port	72,876
Davenport	11,347	Sarasota	409,939
Dundee	15,017	Venice	121,542
Eagle Lake	12,235		-----
Fort Meade	34,917		635,309
Frostproof	18,681		
Haines City	75,629		
Highland Park	1,148		
Hillcrest Heights	1,231		

Municipal Financial Assistance Trust Fund
 2 Cent Cigarette Tax Distribution
 Local Government Fiscal Year 1989-90 Estimates

	Cigarette Tax -----		Cigarette Tax -----
SEMINOLE		Pierson	7,663
Altamonte Springs	142,803	Ponce Inlet	6,635
Casselberry	72,432	Port Orange	144,349
Lake Mary	19,273	South Daytona	54,638
Longwood	54,062		-----
Oviedo	30,182		899,083
Sanford	116,396		
Winter Springs	82,068		
	-----	WAKULLA	
	517,216	St. Marks	11,700
		Sopchoppy	15,033

SUMTER			26,733
Bushnell	13,013		
Center Hill	7,537	WALTON	
Coleman	8,715	DeFuniak Springs	53,961
Webster	6,930	Freeport	7,723
Wildwood	33,884	Paxton	6,280
	-----		-----
	70,078		67,965
SUWANNEE		WASHINGTON	
Branford	4,859	Caryville	3,302
Live Oak	49,940	Chipley	18,634
	-----	Ebro	1,092
	54,799	Vernon	4,685
		Wausau	1,827

TAYLOR			29,539
Perry	48,377		=====
	-----	Grand Totals	26,460,000 *
	48,377		
UNION			
Lake Butler	20,025	* Note: Grand Totals Represent 100%	
Raiford	2,013	of Estimated Distributions.	
Worthington Springs	1,905		

	23,942		
VOLUSIA			
Daytona Beach	274,027		
Daytona Beach Shores	10,588		
DeLand	72,063		
Edgewater	53,375		
Holly Hill	49,074		
Lake Helen	10,426		
New Smyrna Beach	67,022		
Oak Hill	4,570		
Orange City	16,936		
Ormond Beach	127,717		

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 1989-90, the factors used to calculate the estimated salaries are:

Initial Factor	1.292
Annual Factor	1.07
Cumulative Factor	1.6611

Although the Appropriations Bill passed by the 1989 Legislature designates a 4 percent salary increase for career service employees, calculation of the annual factor does not simply echo this percentage. The calculation of the annual factor takes into account promotions and minimum salary adjustments, in conjunction with the average percent salary increase. The current salary estimate, uses the maximum annual factor allowed by statute, 1.07, in order that county budget officials may budget the maximum amount estimated to be required for FY 1989-90 constitutional officers' salaries.

Various provisions of Chapters 145 and 230, Laws of Florida, were revised by laws passed during the 1989 Legislative Session:

Chapter 89-72, Laws of Florida, revises ss. 145.10 and 145.11, F.S., by reducing the time, from six to four years after taking office, within which property appraisers and tax collectors must qualify to receive the additoinal \$2,000 per year special qualification salary.

Chapter 89-178, Laws of Florida, provides for a \$2,100 increase in the base salaries for Sheriffs, effective October 1, 1989.

Tables 2 and 3 list the estimated salaries for Local Government Fiscal Year 1989-90 as revised by Chapter 89-178, Laws of FLorida. The two factors that may vary from those quoted above are the annual factor and the cumulative factor which will

be certified by the Department of Administration in August or September 1989.

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

Official Local Government FY 1989-90 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, Seminole 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, 1988 population estimates which are pertinent to figuring 1989-90 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 1988 estimates for the Clerk of the Court, Tax Collector, Comptroller, Property Appraiser, Supervisor of Elections, Sheriff, and Superintendent of Schools are as follows:

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

The population groupings as determined by the 1988 estimates for School Board Members and County Commissioners are as follows:

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

Salary Computation

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

Adjusted Salary =

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

Sample Computation of Salary

Alachua County: Tax Collector

Population = 182,940

Base Salary = \$27,550

Group Rate = .02625

Minimum Population = 100,000

Adjusted Salary = \$68,265

$$\left[\$27,550 + \left(182,940 - 100,000 \right) \times .02625 \right] \times \left[1.292 \times 1.6611 \times 1.07 \right]$$

Table 1

Salary Computation Statistics

<u>County Officer(s)</u>	<u>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
Superintendent of Schools	V	33,325	.00525
	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	4,833	.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
Sheriff	I	23,350	.07875
	II	26,500	.06300
	III	29,650	.02625
	IV	32,275	.01575
	V	35,425	.00525
	VI	38,575	.00400

Table 2

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FY 1989-90

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
* ALACHUA	\$ 68,265	\$ 68,265	\$ 68,265	\$ 68,265	\$ 58,102	\$ 73,087	\$ 36,127
BAKER	\$ 52,177	\$ 52,177	\$ 52,177	\$ 52,177	\$ 42,780	\$ 56,999	\$ 15,274
BAY	\$ 65,259	\$ 65,259	\$ 65,259	\$ 65,259	\$ 55,239	\$ 70,082	\$ 30,975
BRADFORD	\$ 53,192	\$ 53,192	\$ 53,192	\$ 53,192	\$ 43,747	\$ 58,014	\$ 16,241
BREVARD	\$ 76,079	\$ 76,079	\$ 76,079	\$ 76,079	\$ 65,544	\$ 80,902	\$ 44,353
* BROWARD	\$ 85,723	\$ 85,723	\$ 85,723	\$ 85,723	\$ 74,822	\$ 90,545	\$ 51,668
CALHOUN	\$ 50,670	\$ 50,670	\$ 50,670	\$ 50,670	\$ 41,345	\$ 55,492	\$ 13,839
* CHARLOTTE	\$ 62,316	\$ 62,316	\$ 62,316	\$ 62,316	\$ 52,436	\$ 67,138	\$ 26,652
CITRUS	\$ 61,274	\$ 61,274	\$ 61,274	\$ 61,274	\$ 51,444	\$ 66,097	\$ 25,661
CLAY	\$ 63,145	\$ 63,145	\$ 63,145	\$ 63,145	\$ 53,226	\$ 67,967	\$ 27,442
COLLIER	\$ 65,339	\$ 65,339	\$ 65,339	\$ 65,339	\$ 55,315	\$ 70,161	\$ 31,111
COLUMBIA	\$ 56,396	\$ 56,396	\$ 56,396	\$ 56,396	\$ 46,798	\$ 61,218	\$ 19,292
* DADE	\$ 91,459	\$ 91,459	\$ 91,459	\$ 91,459	\$ 80,558	\$ 96,282	\$ 51,668
DE SOTO	\$ 53,033	\$ 53,033	\$ 53,033	\$ 53,033	\$ 43,595	\$ 57,855	\$ 16,089
DIXIE	\$ 50,647	\$ 50,647	\$ 50,647	\$ 50,647	\$ 41,323	\$ 55,469	\$ 13,817
* DUVAL	\$ 79,866	\$ 79,866	\$ 79,866	\$ 79,866	\$ 69,151	\$ 84,689	\$ 47,960
ESCAMBIA	\$ 72,276	\$ 72,276	\$ 72,276	\$ 72,276	\$ 61,922	\$ 77,098	\$ 40,731
FLAGLER	\$ 52,673	\$ 52,673	\$ 52,673	\$ 52,673	\$ 43,252	\$ 57,495	\$ 15,746
FRANKLIN	\$ 50,358	\$ 50,358	\$ 50,358	\$ 50,358	\$ 41,048	\$ 55,181	\$ 13,306
GADSDEN	\$ 57,182	\$ 57,182	\$ 57,182	\$ 57,182	\$ 47,546	\$ 62,004	\$ 20,040
GILCHRIST	\$ 50,140	\$ 50,140	\$ 50,140	\$ 50,140	\$ 40,840	\$ 54,962	\$ 12,890
GLADES	\$ 50,153	\$ 50,153	\$ 50,153	\$ 50,153	\$ 40,852	\$ 54,975	\$ 12,915
GULF	\$ 51,011	\$ 51,011	\$ 51,011	\$ 51,011	\$ 41,670	\$ 55,833	\$ 14,164
HAMILTON	\$ 50,580	\$ 50,580	\$ 50,580	\$ 50,580	\$ 41,259	\$ 55,403	\$ 13,729
HARDEE	\$ 52,818	\$ 52,818	\$ 52,818	\$ 52,818	\$ 43,391	\$ 57,641	\$ 15,885
HENDRY	\$ 53,402	\$ 53,402	\$ 53,402	\$ 53,402	\$ 43,946	\$ 58,224	\$ 16,440
HERNANDO	\$ 61,232	\$ 61,232	\$ 61,232	\$ 61,232	\$ 51,404	\$ 66,054	\$ 25,620
HIGHLANDS	\$ 58,401	\$ 58,401	\$ 58,401	\$ 58,401	\$ 48,708	\$ 63,224	\$ 22,924
* HILLSBOROUGH	\$ 81,655	\$ 81,655	\$ 81,655	\$ 81,655	\$ 70,855	\$ 86,478	\$ 49,664
HOLMES	\$ 51,861	\$ 51,861	\$ 51,861	\$ 51,861	\$ 42,479	\$ 56,683	\$ 14,973
INDIAN RIVER	\$ 61,458	\$ 61,458	\$ 61,458	\$ 61,458	\$ 51,619	\$ 66,281	\$ 25,836
JACKSON	\$ 56,697	\$ 56,697	\$ 56,697	\$ 56,697	\$ 47,085	\$ 61,520	\$ 19,579
JEFFERSON	\$ 51,012	\$ 51,012	\$ 51,012	\$ 51,012	\$ 41,670	\$ 55,834	\$ 14,165
LAFAYETTE	\$ 49,744	\$ 49,744	\$ 49,744	\$ 49,744	\$ 40,463	\$ 54,567	\$ 12,137
LAKE	\$ 65,723	\$ 65,723	\$ 65,723	\$ 65,723	\$ 55,681	\$ 70,546	\$ 31,771
LEE	\$ 73,182	\$ 73,182	\$ 73,182	\$ 73,182	\$ 62,785	\$ 78,004	\$ 41,594
LEON	\$ 68,240	\$ 68,240	\$ 68,240	\$ 68,240	\$ 58,078	\$ 73,062	\$ 36,085
LEVY	\$ 53,228	\$ 53,228	\$ 53,228	\$ 53,228	\$ 43,781	\$ 58,050	\$ 16,275
LIBERTY	\$ 49,660	\$ 49,660	\$ 49,660	\$ 49,660	\$ 40,383	\$ 54,483	\$ 11,976
MADISON	\$ 51,686	\$ 51,686	\$ 51,686	\$ 51,686	\$ 42,313	\$ 56,509	\$ 14,807

Table 2

	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMIS- SIONERS
MANATEE	\$ 68,540	\$ 68,540	\$ 68,540	\$ 68,540	\$ 58,363	\$ 73,362	\$ 36,599
MARION	\$ 68,228	\$ 68,228	\$ 68,228	\$ 68,228	\$ 58,067	\$ 73,050	\$ 36,064
MARTIN	\$ 62,171	\$ 62,171	\$ 62,171	\$ 62,171	\$ 52,298	\$ 66,993	\$ 26,514
MONROE	\$ 59,938	\$ 59,938	\$ 59,938	\$ 59,938	\$ 50,172	\$ 64,760	\$ 24,388
NASSAU	\$ 57,046	\$ 57,046	\$ 57,046	\$ 57,046	\$ 47,417	\$ 61,868	\$ 19,911
OKALOOSA	\$ 66,536	\$ 66,536	\$ 66,536	\$ 66,536	\$ 56,455	\$ 71,358	\$ 33,163
OKEECHOBEE	\$ 53,999	\$ 53,999	\$ 53,999	\$ 53,999	\$ 44,515	\$ 58,822	\$ 17,010
* ORANGE	\$ 79,220	\$ 79,220	\$ 79,220	\$ 79,220	\$ 68,535	\$ 84,043	\$ 47,345
OSCEOLA	\$ 62,403	\$ 62,403	\$ 62,403	\$ 62,403	\$ 52,519	\$ 67,225	\$ 26,735
* PALM BEACH	\$ 81,724	\$ 81,724	\$ 81,724	\$ 81,724	\$ 70,921	\$ 86,547	\$ 49,730
PASCO	\$ 71,620	\$ 71,620	\$ 71,620	\$ 71,620	\$ 61,298	\$ 76,443	\$ 40,107
* PINELLAS	\$ 81,830	\$ 81,830	\$ 81,830	\$ 81,830	\$ 71,021	\$ 86,652	\$ 49,830
POLK	\$ 76,532	\$ 76,532	\$ 76,532	\$ 76,532	\$ 65,975	\$ 81,354	\$ 44,784
PUTNAM	\$ 57,582	\$ 57,582	\$ 57,582	\$ 57,582	\$ 47,928	\$ 62,404	\$ 22,144
ST JOHNS	\$ 60,412	\$ 60,412	\$ 60,412	\$ 60,412	\$ 50,623	\$ 65,234	\$ 24,839
ST LUCIE	\$ 65,393	\$ 65,393	\$ 65,393	\$ 65,393	\$ 55,366	\$ 70,215	\$ 31,204
SANTA ROSA	\$ 58,504	\$ 58,504	\$ 58,504	\$ 58,504	\$ 48,806	\$ 63,327	\$ 23,022
* SARASOTA	\$ 71,379	\$ 71,379	\$ 71,379	\$ 71,379	\$ 61,067	\$ 76,201	\$ 39,876
* SEMINOLE	\$ 71,720	\$ 71,720	\$ 71,720	\$ 71,720	\$ 61,393	\$ 76,543	\$ 40,202
SUMTER	\$ 54,223	\$ 54,223	\$ 54,223	\$ 54,223	\$ 44,729	\$ 59,046	\$ 17,223
SUWANNEE	\$ 53,642	\$ 53,642	\$ 53,642	\$ 53,642	\$ 44,175	\$ 58,464	\$ 16,669
TAYLOR	\$ 52,218	\$ 52,218	\$ 52,218	\$ 52,218	\$ 42,819	\$ 57,040	\$ 15,313
UNION	\$ 50,638	\$ 50,638	\$ 50,638	\$ 50,638	\$ 41,314	\$ 55,460	\$ 13,808
* VOLUSIA	\$ 74,584	\$ 74,584	\$ 74,584	\$ 74,584	\$ 64,120	\$ 79,407	\$ 42,929
WAKULLA	\$ 51,341	\$ 51,341	\$ 51,341	\$ 51,341	\$ 41,984	\$ 56,163	\$ 14,478
WALTON	\$ 53,896	\$ 53,896	\$ 53,896	\$ 53,896	\$ 44,417	\$ 58,718	\$ 16,911
WASHINGTON	\$ 51,709	\$ 51,709	\$ 51,709	\$ 51,709	\$ 42,334	\$ 56,531	\$ 14,828

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

ESTIMATED USING: CUMULATIVE FACTOR 1.6611 AND ANNUAL FACTOR 1.07
 THESE ESTIMATES REFLECT CALCULATIONS AS AMENDED BY THE 1989 LEGISLATURE)
 (CHAPTER 89-178, LAWS OF FLORIDA)

* DENOTES CHARTER COUNTY

Table 3

ESTIMATED SALARIES OF COUNTY SCHOOL DISTRICT OFFICIALS FY 1989-90

	SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
* ALACHUA	\$ 65,713	\$ 18,106	MANATEE	\$ 65,977	\$ 18,190
BAKER	\$ 50,226	\$ 13,294	MARION	\$ 65,677	\$ 18,095
BAY	\$ 62,820	\$ 17,188	MARTIN	\$ 59,847	\$ 16,300
BRADFORD	\$ 51,203	\$ 13,552	MONROE	\$ 57,697	\$ 15,731
BREVARD	\$ 73,235	\$ 20,148	NASSAU	\$ 54,913	\$ 14,534
* BROWARD	\$ 82,518	\$ 22,105	OKALOOSA	\$ 64,048	\$ 17,578
CALHOUN	\$ 48,776	\$ 12,910	OKEECHOBEE	\$ 51,981	\$ 13,758
* CHARLOTTE	\$ 59,986	\$ 16,337	* ORANGE	\$ 76,259	\$ 20,948
CITRUS	\$ 58,984	\$ 16,072	OSCEOLA	\$ 60,070	\$ 16,359
CLAY	\$ 60,785	\$ 16,548	* PALM BEACH	\$ 78,669	\$ 21,586
COLLIER	\$ 62,896	\$ 17,212	PASCO	\$ 68,943	\$ 19,013
COLUMBIA	\$ 54,288	\$ 14,368	* PINELLAS	\$ 78,771	\$ 21,613
* DADE	\$ 88,040	\$ 22,105	POLK	\$ 73,671	\$ 20,263
DE SOTO	\$ 51,050	\$ 13,512	PUTNAM	\$ 55,429	\$ 15,131
DIXIE	\$ 48,753	\$ 12,904	ST JOHNS	\$ 58,153	\$ 15,852
* DUVAL	\$ 76,880	\$ 21,113	ST LUCIE	\$ 62,948	\$ 17,229
ESCAMBIA	\$ 69,574	\$ 19,180	SANTA ROSA	\$ 56,317	\$ 15,366
FLAGLER	\$ 50,704	\$ 13,420	* SARASOTA	\$ 68,710	\$ 18,951
FRANKLIN	\$ 48,476	\$ 12,641	* SEMINOLE	\$ 69,039	\$ 19,038
GADSDEN	\$ 55,044	\$ 14,568	SUMTER	\$ 52,196	\$ 13,815
GILCHRIST	\$ 48,266	\$ 12,419	SUWANNEE	\$ 51,637	\$ 13,667
GLADES	\$ 48,278	\$ 12,432	TAYLOR	\$ 50,265	\$ 13,304
GULF	\$ 49,104	\$ 12,997	UNION	\$ 48,745	\$ 12,902
HAMILTON	\$ 48,689	\$ 12,867	* VOLUSIA	\$ 71,796	\$ 19,767
HARDEE	\$ 50,844	\$ 13,457	WAKULLA	\$ 49,422	\$ 13,081
HENDRY	\$ 51,405	\$ 13,606	WALTON	\$ 51,881	\$ 13,732
HERNANDO	\$ 58,943	\$ 16,061	WASHINGTON	\$ 49,776	\$ 13,175
HIGHLANDS	\$ 56,218	\$ 15,339			
* HILLSBOROUGH	\$ 78,603	\$ 21,569			
HOLMES	\$ 49,922	\$ 13,213			
INDIAN RIVER	\$ 59,161	\$ 16,118			
JACKSON	\$ 54,578	\$ 14,445			
JEFFERSON	\$ 49,105	\$ 12,997			
LAFAYETTE	\$ 47,885	\$ 12,016			
LAKE	\$ 63,266	\$ 17,330			
LEE	\$ 70,446	\$ 19,410			
LEON	\$ 65,689	\$ 18,099			
LEVY	\$ 51,238	\$ 13,562			
LIBERTY	\$ 47,804	\$ 11,931			
MADISON	\$ 49,754	\$ 13,169			

NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION
ESTIMATED USING: CUMULATIVE FACTOR 1.6611 AND ANNUAL FACTOR 1.07

* 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 generally 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.

Six counties: Clay, Dade, Escambia, Lee, Nassau, and St. Johns 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. (125.0104(3)(d), F.S.).

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.

1989 Legislative Revisions to the Tourist Development Tax

PROFESSIONAL SPORTS FRANCHISE

Sections 288.1161 through 288.1167, F.S., 1988 Supplement, relate to the state funding of professional sports franchise facilities. Section 288.1165, F.S., 1988 Supplement, creates the Professional Sports/Economic Trust Fund to provide direct aid to local governments for the purpose of attracting professional sports franchises to Florida.

Section Four of Chapter 88-226, L.O.F., allowed counties, for the first time, to impose an additional 1 percent tourist development tax levy in order to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. (s. 125.0104(3)(1), F.S.)

Section 2 of Chapter 89-217, Laws of Florida, revises s. 125.0104, (3)(1), F.S., to allow a county to impose a tourist development tax of up to 1 percent (rather than the rate set at 1 percent) to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. This section also clarifies that a majority vote of the governing board of the county is required to impose this tax.

Sections 3 and 4 of Chapter 89-217, Laws of Florida, clarify that the tax authorized under s. 125.0104 (3)(1), F.S., 1988 Supplement, may be imposed for the stated purposes, by any county

in which a professional sports franchise is to be located. However, the provisions in s. 288.1161 and ss. 288.1164 - 288.1167, F.S., which relate to state direct aid, only apply to the county which also applies for such funding.

EXEMPTIONS FROM TRANSIENT RENTAL TAX

Section 1, Chapter 89-362, Laws of Florida, revises paragraph (c) of subsection (7) of s. 212.03, F.S., which addresses when rental of facilities is considered exempt from the transient rental tax. This law expands the base on which tourist development taxes are levied. The estimates in Table 3 take into consideration the revisions made by this law.

DADE COUNTY OPTIONAL TAX ON SPECIFIED FOOD AND BEVERAGES

Section 2 Chapter 89-362, Laws of Florida, allows Dade county to impose an additional 2 percent tourist development tax on the sale of food, beverages, or alcoholic beverages in hotels and motels, under specified conditions. This tax may be imposed by a majority vote of the governing body.

LOCAL ADMINISTRATION OF THE TAX

Sections 31 and 32 of Chapter 89-356, Laws of Florida, amends ss. 125.0104(10)(c) and 212.0305,(5)(c), F.S., which require those counties electing to collect and administer the tourist development tax and/or the convention development tax on a local basis, also to adopt an ordinance electing to assume all responsibility for auditing the records and accounts of dealers,

and assessing, collecting, and enforcing payments of delinquent taxes, or to delegate such authority to the Department of Revenue. If the county delegates such authority to the department, the department shall distribute any collections received, less costs of administration, to the county.

These provisions take effect upon becoming law and operate retroactively to October 1, 1987.

"HIGH TOURISM IMPACT COUNTIES" - ADDITIONAL LEVY

Section 66 of Chapter 89-356, Laws of Florida, allows an additional 1 percent tourist development tax levy, imposed by an extraordinary vote of the governing board of the county, by counties certified by the Department of Revenue to be "high tourism impact counties." In order to be so certified, a county's sales, subject to the tourist development tax levy, must have exceeded \$600 million during the previous calendar year except that no county authorized to levy the convention development tax pursuant to s. 212.0305, F.S., shall be considered a high tourism impact county.

According to the Department of Revenue, Orange county is the only county which would currently qualify for this additional tax levy.

Table 1

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

<u>Tax Rate</u>		<u>Initial Levy</u>
2%	Alachua	6/1/87
2%	Bay	3/1/86
2%	Brevard	12/1/86
3%	Broward	12/1/80
2%	Charlotte	4/1/84
2%	Citrus	12/1/86
2%	Clay*	1/1/89
2%	Columbia	1/1/85
2%	Dade*	12/1/78
2%	Duval	1/1/79
3%	Escambia*	12/1/80
2%	Flagler	12/1/86
3%	Hillsborough	10/1/78
2%	Indian River	4/1/87
2%	Lake	12/1/84
3%	Lee*	11/1/82
2%	Leon	5/1/88
3%	Manatee	1/1/81
3%	Monroe	12/1/81
2%	Nassau*	1/1/89
3%	Orange	5/1/78
3%	Osceola	12/1/77
3%	Palm Beach	10/1/82
3%	Pinellas	11/1/78
2%	Polk	12/1/86
2%	St. Johns*	12/1/86
3%	St. Lucie	11/1/84
2%	Sarasota	11/1/88
2%	Seminole	1/1/89
2%	Volusia	5/1/78
2%	Walton	10/1/86

An * indicates self-administration of the tax.

Source: Department of Revenue

(Information current - July, 1989)

Table 2 shows tourist tax revenues remitted to the department for fiscal years 1984 through 1988. Please note that these are collections before removal of administrative costs and other adjustments.

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

County	FY1983-84	FY1984-85	FY1985-86	FY1986-87	FY1987-88
Alachua	0.0	0.0	0.0	0.0	376.9
Bay	0.0	0.0	436.5	1,221.2	1,590.1
Brevard	0.0	0.0	0.0	720.2	1,155.4
Broward *	4,362.6	4,971.3	5,710.2	6,563.4	7,682.6
Charlotte	18.8	195.7	280.0	380.7	323.1
Citrus	0.0	0.0	0.0	76.9	150.1
Columbia	0.0	85.2	199.4	200.1	189.9
Dade	4,275.7	4,780.5	5,031.2	6,042.2	5,019.7
Duval	1,152.2	1,247.7	1,300.3	1,507.4	1,567.5
Escambia *	585.2	661.3	680.6	792.5	938.4
Flagler	0.0	0.0	0.0	55.1	102.6
Hillsborough *	1,800.3	1,940.9	2,107.6	3,635.5	3,627.1
Indian River	0.0	0.0	0.0	33.6	215.9
Lake	0.0	115.5	288.4	336.9	292.6
Lee *	1,857.9	2,147.7	2,071.3	3,139.4	2,956.9
Leon	0.0	0.0	0.0	0.0	38.9
Manatee *	504.6	560.0	653.2	1,124.1	1,102.2
Monroe *	824.2	1,621.2	2,107.9	3,294.5	3,906.9
Orange *	7,192.7	8,321.1	10,200.3	18,463.4	19,614.5
Osceola *	2,536.3	2,675.0	3,140.1	5,959.7	6,170.4
Palm Beach	2,431.0	3,297.3	3,491.6	4,316.0	3,866.9
Pinellas *	3,597.8	3,719.0	4,003.1	4,652.3	4,318.5
Polk	0.0	0.0	0.0	544.9	756.5
St. Johns	0.0	0.0	0.0	380.3	643.6
St Lucie *	0.0	186.8	346.8	363.1	386.0
Volusia	2,295.3	2,512.1	2,681.0	3,051.9	2,910.0
Walton	0.0	0.0	0.0	252.6	477.3
Total	33,434.6	39,038.1	44,729.4	67,108.1	70,380.5

* Levies at 3%.

Note: Zero amounts indicate that no levy of the tax took place that year. The following counties self-administer the tax: Dade (4/1/88), Lee (5/1/88), St. John (8/1/88) and Clay (1/1/89). Taxes collected under self-administration are not included in this table.

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 in subsection 3, above) 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 the convention development tax levies 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.

(Note: new auditing and accounting requirements imposed on counties which locally administer this tax, by Section 32 of Chapter 89-356, Laws of Florida.

Estimating Optional Tourist Tax Revenue

Table 3:

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 4:

Based upon experience in those counties which have imposed a resort tax, the Department of revenue has identified a three-tiered estimated tax base for counties who currently do not levy the tax. The three tiers are derived from the ratio of room sales to total transient facilities sales for the counties who impose the tax.

The low room/total sales ratio represents counties where taxable room charges represent approximately 53.2% of total reported transient rental facilities sales. The average ratio is 66.0% of total sales, and the high ratio is 81.6% of total sales.

In order to arrive at a forecast of revenues, first determine which tier best represents a particular county and then use Table 4 to find the estimated tax base for that county. Take that result and multiply by .01(1%), .02(2%) or .03(3%) depending on

the tax rate considered. The same methodology applies to the convention development tax, since the tax bases are the same.

Questions regarding Table 4 should be directed to the Department of Revenue (904-488-5630 or Suncom 278-5630).

Table 3
TAXABLE SALES REPORTED BY TRANSIENT RENTAL FACILITIES
State Fiscal Years
(Millions of \$)

County	1984-85	1985-86	1986-87	1987-88	1988-89(est)	1989-90(est)
Alachua	24.5	26.6	28.3	27.1	28.7	29.4
Baker	0.0	0.0	0.1	0.1	0.1	0.1
Bay	68.4	75.5	75.3	96.0	107.8	120.6
Bradford	2.3	2.2	3.6	4.6	4.3	5.4
Brevard	62.8	71.9	77.6	87.8	110.6	126.2
Broward	366.6	393.8	444.1	436.7	515.1	560.1
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	8.7	13.6	20.6	22.2	29.3	37.3
Citrus	12.5	13.3	12.5	11.5	14.2	14.7
Clay	8.6	8.4	9.5	9.5	9.5	9.9
Collier	55.5	89.4	148.1	154.3	167.3	206.7
Columbia	10.4	10.9	12.1	11.6	12.3	12.8
Dade	538.0	514.2	638.5	678.1	719.8	798.7
DeSoto	1.2	1.5	1.7	1.6	2.0	2.2
Dixie	0.7	0.6	0.7	0.7	0.8	0.9
Duval	91.8	94.9	109.1	112.6	118.5	126.8
Escambia	44.8	44.3	49.4	52.8	63.3	70.5
Flagler	4.7	5.0	4.9	8.7	11.7	15.6
Franklin	1.8	1.9	2.1	2.8	3.1	3.6
Gadsden	0.5	0.4	0.5	0.5	0.6	0.7
Gilchrist	0.3	0.2	0.2	0.6	0.3	0.5
Glades	0.8	1.1	1.3	1.4	1.1	1.1
Gulf	0.8	0.8	0.8	1.7	1.8	2.5
Hamilton	1.6	2.0	1.8	2.4	3.0	3.4
Hardee	0.3	0.4	0.4	0.4	0.4	0.4
Hendry	1.2	1.2	1.4	1.7	1.9	2.1
Hernando	5.3	6.0	6.6	10.2	9.7	11.5
Highlands	8.7	7.4	6.8	6.1	6.6	6.4
Hillsborough	207.9	225.2	261.7	259.7	314.9	349.5
Holmes	0.8	0.9	0.9	1.0	1.0	1.0
Indian River	15.3	17.0	20.3	19.8	22.7	24.8
Jackson	2.5	3.0	3.2	4.0	5.4	6.4
Jefferson	0.1	0.1	0.2	0.2	0.2	0.3
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0
Lake	18.3	21.2	22.8	21.3	23.0	23.6
Lee	111.4	135.7	199.5	202.8	237.0	283.5
Leon	29.4	30.5	35.4	34.6	39.8	43.2
Levy	1.5	1.7	2.0	2.3	2.6	2.9
Liberty	0.0	0.0	0.1	0.1	0.1	0.1
Madison	0.2	0.3	0.4	0.4	0.4	0.4
Manatee	28.3	29.5	42.0	46.7	56.2	68.7
Marion	24.3	25.0	28.1	28.2	31.2	33.3
Martin	15.5	17.0	19.3	15.5	14.0	13.4
Monroe	123.9	143.9	196.5	213.6	254.6	303.8
Nassau	27.3	28.4	18.9	9.5	10.5	8.1
Okaloosa	52.9	50.9	51.3	64.0	61.1	65.0
Okeechobee	1.5	1.9	2.4	2.4	3.1	3.6
Orange	526.8	633.0	827.3	893.1	1,084.7	1,280.2
Osceola	142.8	170.4	208.7	218.7	292.5	346.0
Palm Beach	239.7	250.0	353.5	318.2	403.9	474.6
Pasco	20.6	21.9	31.2	29.9	32.1	36.4
Pinellas	179.9	191.3	274.7	275.1	309.7	362.0
Polk	41.1	45.7	53.9	80.4	101.0	129.1
Putnam	3.4	3.5	3.8	4.2	4.5	4.9
St. Johns	53.9	55.9	57.6	60.3	72.0	77.9
St Lucie	28.3	23.5	25.3	26.5	38.2	44.7
Santa Rosa	3.4	3.2	3.2	3.3	3.9	4.2
Sarasota	91.5	103.6	128.7	127.2	129.6	139.3
Seminole	20.6	26.4	33.4	36.0	38.8	43.7
Sumter	3.6	3.8	4.0	4.7	3.1	2.9
Suwannee	1.0	1.0	1.0	1.6	1.6	1.9
Taylor	2.1	2.1	2.3	2.3	2.5	2.6
Union	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	148.1	153.0	174.8	173.0	205.0	224.5
Wakulla	2.2	2.3	2.5	2.4	2.0	1.9
Walton	12.1	18.6	19.7	31.5	41.4	53.5
Washington	0.2	0.2	0.3	0.4	0.5	0.7
TOTAL	3,505.3	3,829.2	4,769.0	4,958.6	5,788.5	6,632.8

Table 4

Estimated Taxable Sales for Tourist Development Tax
Based on Ratio of Room Sales to Total Transient Facility Sales
Counties Currently Not Levying the Tax*
State Fiscal Year
(\$ millions)

County	Transient Facility Taxable Sales# 1989-90(est)	Est tax base low room ratio (53.2%)	Est tax base aver room ratio (66.0%)	Est tax base high room ratio (81.6%)
Baker	0.1	0.0	0.0	0.1
Bradford	5.4	2.9	3.6	4.4
Calhoun	0.1	0.1	0.1	0.1
Clay	9.9	5.3	6.5	8.1
Collier	206.7	110.0	136.4	168.7
DeSoto	2.2	1.2	1.5	1.8
Dixie	0.9	0.5	0.6	0.8
Franklin	3.6	1.9	2.3	2.9
Gadsden	0.7	0.4	0.5	0.6
Gilchrist	0.5	0.3	0.3	0.4
Glades	1.8	1.0	1.2	1.5
Gulf	2.5	1.3	1.7	2.0
Hamilton	3.4	1.8	2.2	2.8
Hardee	0.4	0.2	0.3	0.3
Hendry	2.1	1.1	1.4	1.7
Hernando	11.5	6.1	7.6	9.4
Highlands	6.4	3.4	4.2	5.2
Holmes	1.0	0.5	0.7	0.8
Jackson	6.4	3.4	4.2	5.2
Jefferson	0.3	0.2	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0
Levy	2.9	1.5	1.9	2.4
Liberty	0.1	0.1	0.1	0.1
Madison	0.4	0.2	0.3	0.3
Marion	33.3	17.7	22.0	27.2
Martin	1.3	0.7	0.9	1.1
Nassau	8.1	4.3	5.3	6.6
Okaloosa	65.0	34.6	42.9	53.0
Okeechobee	3.6	1.9	2.4	2.9
Pasco	36.4	19.4	24.0	29.7
Putnam	4.9	2.6	3.2	4.0
Santa Rosa	4.2	2.3	2.8	3.5
Sarasota	139.3	74.1	91.9	113.7
Seminole	43.7	23.2	28.8	35.7
Sumter	2.9	1.5	1.9	2.4
Suwannee	1.9	1.0	1.3	1.6
Taylor	2.6	1.4	1.7	2.1
Union	0.0	0.0	0.0	0.0
Wakulla	1.9	1.0	1.3	1.6
Washington	0.6	0.3	0.4	0.5
Total	619.0	329.3	408.6	505.1

* Includes some counties who currently levy the tax, but have not levied it for a full fiscal year.

Includes meal, beverage and miscellaneous sales in addition to room rentals.

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 1989. Table I includes the 1980 census county population totals and April 1st county and municipal population estimates for the intercensal years, 1981-88. Table II presents the April 1st county population projections for the years, 1989-1990, 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 1)

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, 1989 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, 1983-1988, 1978-1988, and 1973-1988. 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 Population by County, 1988-2020," BEBR Bulletin number 88, dated March, 1989. 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, 1988-2000", Population Studies, Bulletin No. 89-90. 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 1989 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 1981-1988 Estimates
(Table generated in June, 1989)

COUNTY=ALACHUA COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
ALACHUA	151,369	154,305	159,248	162,404	168,243	172,900	176,090	179,715	182,940	
Alachua	3,561	3,772	3,985	4,014	4,230	4,171	4,378	4,622	4,670	
Archer	1,230	1,233	1,215	1,288	1,349	1,394	1,380	1,390	1,407	
Gainesville	81,371	81,498	81,305	81,614	82,124	82,882	83,060	83,980	84,815	
Hawthorne	1,303	1,311	1,308	1,306	1,297	1,288	1,270	1,279	1,280	
High Springs	2,491	2,482	2,550	2,604	2,620	2,729	2,763	2,753	2,802	
LaCrosse	170	152	164	165	160	162	150	145	152	
Micanopy	737	740	780	773	756	749	781	782	784	
Newberry	1,826	1,820	1,827	1,943	1,980	2,015	2,108	2,115	2,206	
Waldo	993	993	1,007	997	1,157	1,154	1,171	1,301	1,086	
UNINCORPORATED	57,687	60,304	65,107	67,700	72,570	76,356	79,029	81,348	83,738	

COUNTY=BAKER COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
BAKER	15,289	15,801	16,081	16,525	17,048	17,310	17,784	18,364	18,683	
Glen Saint Mary	462	467	468	473	472	524	546	553	568	
Maclenny	3,851	3,935	3,952	3,973	4,054	4,102	4,118	4,109	4,103	
UNINCORPORATED	10,976	11,399	11,661	12,079	12,522	12,684	13,120	13,702	14,012	

COUNTY=BAY COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
BAY	97,740	100,178	104,477	107,633	112,949	119,503	125,391	129,679	133,084	
Callaway	7,154	7,797	8,273	8,822	9,981	10,919	11,858	12,181	12,678	
Cedar Grove	1,104	1,178	1,274	1,321	1,507	1,515	1,620	1,619	1,595	
Lynn Haven	6,239	6,750	7,196	7,675	7,986	8,300	8,701	9,308	9,695	
Mexico Beach	632	825	871	962	1,054	1,124	1,176	1,202	1,193	
Panama City	33,346	33,714	34,251	34,196	34,166	34,623	34,942	35,417	36,118	
Panama City Beach	2,148	2,249	2,407	2,682	2,834	3,376	3,801	4,240	4,746	
Parker	4,298	4,375	4,422	4,419	4,496	4,698	4,879	4,959	4,810	
Springfield	7,220	7,354	7,422	7,446	7,847	8,060	8,273	8,797	9,003	
UNINCORPORATED	35,599	35,936	38,361	40,110	43,078	46,888	50,141	51,956	53,246	

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
BRADFORD	20,023	20,118	20,689	22,814	22,996	23,400	23,476	24,120	24,297
Brooker	429	429	410	411	423	434	434	432	429
Hampton	466	470	471	457	461	461	436	444	433
Lawtey	692	713	719	719	718	694	698	709	695
Starke	5,306	5,308	5,199	5,348	5,511	5,599	5,674	5,647	5,690
UNINCORPORATED	13,130	13,198	13,890	15,879	15,873	16,212	16,234	16,888	17,050

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
BREVARD	272,959	281,496	298,111	308,571	323,055	339,473	357,033	371,735	387,635
Cape Canaveral	5,733	5,844	6,289	6,525	6,776	7,023	7,489	7,744	8,062
Cocoa	16,096	16,215	16,409	16,578	16,848	16,887	17,956	17,908	18,107
Cocoa Beach	10,926	11,363	11,896	12,018	12,126	12,241	12,489	12,638	12,983
Indianalantic	2,883	2,886	3,015	3,019	3,065	3,069	3,045	3,029	3,036
Indian Harbour Beach	5,967	6,214	6,538	6,649	6,746	7,012	7,235	7,329	7,569
Malabar	1,118	1,190	1,257	1,358	1,419	1,486	1,547	1,589	1,630
Melbourne	46,536	47,380	48,686	49,904	51,116	52,664	56,148	58,116	59,856
Melbourne Beach	2,713	2,810	2,973	2,930	3,017	3,040	3,094	3,094	3,124
Melbourne Village	1,004	1,012	1,016	1,031	1,035	1,024	1,036	1,042	1,059
Palm Bay	18,560	21,720	25,290	27,734	31,276	36,647	42,533	47,096	52,452
Palm Shores	77	83	87	88	86	88	88	90	85
Rockledge	11,877	12,029	12,386	12,358	12,618	13,038	13,667	14,260	14,918
Satellite Beach	9,163	9,283	9,578	9,691	9,893	10,008	10,098	10,167	10,293
Titusville	31,910	32,063	34,269	35,372	36,701	37,981	39,451	40,213	41,746
West Melbourne	5,078	5,319	5,579	6,138	6,637	7,088	7,320	8,067	8,450
UNINCORPORATED	103,318	106,085	112,843	117,178	123,696	130,177	133,837	139,353	144,265

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 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	1,213,655
Coconut Creek	6,288	8,527	9,816	12,545	14,285	16,420	20,266	22,212	24,195
Cooper City	10,140	11,053	11,526	11,753	13,178	14,254	15,372	15,895	16,523
Coral Springs	37,349	40,849	44,272	46,830	52,986	56,193	59,773	62,066	69,320
Dania	11,796	12,151	12,222	13,343	12,930	12,823	12,841	13,068	13,109
Davie	20,515	22,756	30,006	32,502	33,816	35,183	35,654	37,393	38,980
Deerfield Beach	39,193	40,138	41,232	41,782	42,398	43,346	43,994	46,350	48,585
Ft. Lauderdale	153,279	153,814	153,167	153,185	152,053	151,543	151,048	150,892	150,553
Hacienda Village	126	126	128	128	135	0	0	0	0
Hallandale	36,517	36,873	37,413	37,443	37,692	37,836	37,919	37,951	38,176
Hillsboro Beach	1,554	1,562	1,562	1,554	1,590	1,576	1,587	1,592	1,586
Hollywood	121,323	121,955	122,680	123,363	123,483	124,025	124,448	125,170	125,602
Lauderdale Lakes	25,426	2,622	2,628	2,617	2,618	27,084	27,238	27,938	27,999

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

COUNTY=BROWARD COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
Lauderdale-by-the-Sea	2,639	25,538	26,286	26,376	26,817	2,619	2,613	2,608	2,611
Lauderhill	37,271	37,893	37,997	39,287	40,616	41,998	42,747	44,040	44,341
Lazy Lake Village	31	32	31	32	32	32	32	34	35
Lighthouse Point	11,488	11,421	11,474	11,427	11,479	11,449	11,446	11,450	11,436
Margate	35,900	37,596	38,388	38,678	39,178	39,643	40,117	40,779	41,443
Miramar	32,813	33,332	34,276	34,946	36,037	36,866	37,228	37,603	38,760
North Lauderdale	18,653	19,320	20,006	20,248	21,027	22,315	23,069	24,516	26,356
Oakland Park	22,944	23,100	23,343	23,564	23,564	23,981	24,620	25,284	25,505
Parkland	545	658	735	825	956	1,047	1,410	1,773	2,290
Pembroke Park	5,326	5,361	6,014	6,036	6,109	6,142	6,131	6,203	6,256
Pembroke Pines	35,776	40,070	41,784	42,062	43,104	46,221	49,750	53,706	57,339
Plantation	48,653	50,420	51,476	51,650	52,744	54,571	56,689	60,095	63,499
Pompano Beach	52,618	55,911	56,704	57,119	66,784	67,068	68,759	70,496	70,893
Sea Ranch Lakes	584	584	584	575	575	572	572	569	561
Sunrise	39,681	42,406	44,022	44,901	47,360	50,397	52,719	54,735	56,321
Tamarac	29,376	30,104	31,158	31,223	32,251	33,343	34,403	36,956	39,636
Wilton Manors	12,742	12,658	12,629	12,544	12,541	12,500	12,459	12,407	12,334
UNINCORPORATED	167,711	168,483	163,485	161,825	152,439	153,089	154,296	155,525	159,411

COUNTY=CALHOUN COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
CALHOUN	9,294	9,384	9,270	9,244	9,325	9,506	9,712	9,720	10,351
Altha	478	489	486	484	479	484	484	484	481
Blountstown	2,632	2,634	2,623	2,597	2,678	2,701	2,692	2,683	2,710
UNINCORPORATED	6,184	6,261	6,161	6,163	6,168	6,321	6,536	6,553	7,160

COUNTY=CHARLOTTE COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
CHARLOTTE	58,460	61,566	66,430	69,895	74,060	78,475	82,968	88,230	93,439
Punta Gorda	6,797	7,348	7,953	8,291	8,694	9,435	9,853	10,148	10,644
UNINCORPORATED	51,663	54,218	58,477	61,604	65,366	69,040	73,115	78,082	82,795

COUNTY=CITRUS COUNTY

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
CITRUS	54,703	59,240	62,307	65,502	68,683	72,278	77,275	81,863	86,241
Crystal River	2,778	2,806	3,337	3,396	3,522	3,544	3,562	3,594	3,733
Inverness	4,095	4,256	4,343	4,303	4,548	4,816	5,183	5,409	5,838
UNINCORPORATED	47,830	52,178	54,627	57,803	60,613	63,918	68,530	72,860	76,670

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

COUNTY=CLAY COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
CLAY	67,052	69,745	72,050	74,524	79,886	85,358	89,543	95,325	99,171			
Green Cove Springs	4,154	4,136	4,126	4,099	4,054	4,264	4,258	4,432	4,398			
Keystone Heights	1,056	1,067	1,075	1,104	1,128	1,136	1,126	1,163	1,154			
Orange Park	8,766	8,896	9,079	9,166	9,410	9,586	9,633	9,685	9,642			
Penney Farms	630	630	643	652	662	664	666	670	676			
UNINCORPORATED	52,446	55,016	57,127	59,503	64,632	69,708	73,860	0	83,301			
COUNTY=COLLIER COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
COLLIER	85,971	91,090	98,094	102,520	109,219	115,221	120,695	126,631	134,401			
Everglades	524	519	524	521	510	514	530	535	546			
Naples	17,581	17,972	18,103	18,415	18,556	18,678	18,974	19,068	19,124			
UNINCORPORATED	67,866	72,599	79,467	83,584	90,153	96,029	101,191	107,028	114,731			
COUNTY=COLUMBIA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
COLUMBIA	35,399	35,816	36,995	37,920	38,592	39,358	40,417	41,506	42,016			
Fort White	386	386	386	388	383	357	364	365	371			
Lake City	9,257	9,173	9,234	9,241	9,212	9,182	9,152	9,144	9,086			
UNINCORPORATED	25,756	26,257	27,375	28,291	28,997	29,819	30,901	31,997	32,559			
COUNTY=DADE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 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	1,838,183			
Bal Harbour	2,973	3,001	2,979	3,027	3,086	3,012	3,074	3,107	3,187			
Bay Harbor Islands	4,869	4,876	4,843	4,843	4,841	4,845	4,890	4,883	4,870			
Biscayne Park	3,088	3,088	3,063	3,046	3,035	3,070	3,041	3,030	3,040			
Coral Gables	43,241	43,647	43,398	42,772	42,484	42,281	41,975	41,671	41,756			
El Portal	2,055	2,051	2,028	2,001	2,003	1,985	1,938	1,912	1,917			
Florida City	6,174	6,266	6,220	6,149	6,269	6,315	6,390	6,372	6,479			
Golden Beach	612	612	617	613	620	627	638	648	641			
Hialeah	145,254	159,887	155,579	156,558	157,137	158,796	161,119	163,774	166,548			
Hialeah Gardens	2,700	2,752	3,020	3,327	4,264	5,443	3,396	3,587	3,947			
Homestead	20,668	20,933	21,209	21,850	22,062	22,179	22,741	23,886	24,527			
Indian Creek Village	103	103	105	105	107	107	110	110	110			
Islandia	12	12	12	12	12	12	12	12	12			
Medley	537	566	558	543	544	540	533	538	547			
Miami	346,681	387,357	386,302	385,142	383,027	380,446	371,975	368,210	369,007			

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

COUNTY=DADE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
Miami Beach	96,298	98,121	97,335	98,026	97,340	96,913	96,926	97,727	96,988	
Miami Shores	9,244	9,248	9,239	9,192	9,150	9,100	9,065	9,029	8,925	
Miami Springs	12,350	12,337	12,248	12,165	12,109	12,053	12,122	12,124	12,077	
North Bay	4,920	4,802	4,714	4,759	4,724	4,703	4,723	4,741	5,649	
North Miami	42,566	42,982	43,575	43,126	43,115	42,575	43,091	43,180	42,998	
North Miami Beach	36,553	36,653	36,389	36,258	36,173	36,381	35,916	35,805	35,617	
Opa-locka	14,460	14,781	15,415	15,076	15,217	14,658	14,529	14,675	14,329	
Pennusco	15	15	18	18	16	16	15	0	0	
South Miami	10,895	11,029	10,863	10,719	10,796	10,742	10,671	10,286	10,308	
Surfside	3,763	3,723	3,775	3,854	3,857	3,943	3,946	3,990	3,954	
Sweetwater	8,251	8,674	9,093	9,281	9,435	9,515	9,686	9,807	9,950	
Virginia Gardens	2,098	2,186	2,210	2,175	2,172	2,166	2,156	2,190	2,176	
West Miami	6,076	6,160	6,142	5,990	6,000	5,904	5,898	5,833	5,797	
Metro Dade	799,053	832,654	848,120	857,909	864,518	880,924	905,523	931,300	962,827	

COUNTY=DESOTO COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
DE SOTO	19,039	19,373	20,153	20,594	21,125	21,574	22,287	22,890	23,418	
Arcadia	6,002	6,007	5,986	5,991	6,134	6,105	6,187	6,174	6,124	
UNINCORPORATED	13,037	13,366	14,167	14,603	14,991	15,469	16,100	16,716	17,294	

COUNTY=DIXIE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
DIXIE	7,751	8,145	8,792	8,863	9,125	9,206	9,521	9,866	10,224	
Cross City	2,154	2,158	2,158	2,129	2,276	2,242	2,270	2,265	2,278	
Horseshoe Beach	304	330	330	323	315	323	323	332	332	
UNINCORPORATED	5,293	5,657	6,304	6,411	6,534	6,641	6,928	7,269	7,614	

COUNTY=DUVAL COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
DUVAL	571,003	575,884	580,737	587,076	605,680	624,084	645,709	664,132	677,007	
Atlantic Beach	7,847	7,860	8,238	8,527	8,810	8,992	9,508	10,635	11,194	
Baldwin	1,526	1,644	1,609	1,619	1,747	1,773	1,768	1,766	1,763	
Jacksonville (Duval)	540,920	545,031	548,711	554,378	571,427	588,863	609,614	626,457	639,146	
Jacksonville Beach	15,462	15,977	16,518	16,846	17,783	18,302	18,546	18,849	18,642	
Neptune Beach	5,248	5,372	5,661	5,706	5,913	6,154	6,273	6,425	6,262	
UNINCORPORATED	0	0	0	0	0	0	0	0	0	

Table I
 County and Municipality Population Estimates
 1980 Census and 1981-1988 Estimates
 (Table generated in June, 1989)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
ESCAMBIA	233,794	239,391	245,517	250,134	256,715	264,715	273,018	278,419	282,476
Century	2,394	2,094	2,207	2,489	2,531	2,454	2,655	2,664	2,686
Pensacola	57,619	57,934	58,636	59,563	60,584	60,819	61,422	62,036	62,288
UNINCORPORATED	173,781	179,363	184,674	188,082	193,600	201,442	208,941	213,719	217,502

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
FLAGLER	10,913	12,141	12,959	13,786	14,811	16,046	17,482	19,243	21,428
Beverly Beach	217	236	258	272	314	329	369	411	434
Bunell	1,816	1,798	1,839	1,797	1,793	2,020	2,035	2,104	2,149
Flagler Beach	2,208	2,331	2,462	2,581	2,699	2,923	3,075	3,246	3,418
Marineland (part)	8	6	6	6	6	6	6	6	10
Painters Hill	40	0	0	0	0	0	0	0	0
UNINCORPORATED	6,624	7,770	8,394	9,130	9,999	10,768	11,997	13,476	15,417

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
FRANKLIN	7,661	7,732	7,894	7,921	8,254	8,406	8,498	8,538	8,628
Apalachicola	2,565	2,561	2,558	2,478	2,587	2,613	2,634	2,627	2,634
Carrabelle	1,304	1,297	1,309	1,306	1,328	1,323	1,336	1,335	1,334
UNINCORPORATED	3,792	3,874	4,027	4,137	4,339	4,470	4,528	4,576	4,660

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
GADSDEN	41,674	42,062	42,707	42,991	43,851	44,920	45,725	46,187	46,360
Chattahoochee	5,332	5,330	5,276	4,942	4,897	4,715	4,632	4,738	4,797
Greensboro	562	562	562	539	534	539	561	582	606
Gretna	1,557	1,448	1,557	1,591	1,608	1,611	1,653	1,650	1,721
Havana	2,782	2,802	2,784	2,798	2,797	2,825	2,831	2,800	2,797
Midway	0	0	0	0	0	0	0	1,559	1,559
Quincy	8,591	8,601	8,661	8,639	8,653	8,698	8,678	8,629	8,589
UNINCORPORATED	22,850	23,319	23,867	24,482	25,362	26,532	27,370	26,229	26,291

Table I
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 (Table generated in June, 1989)

COUNTY=GILCHRIST COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
GILCHRIST	5,767	6,312	7,051	6,763	7,031	7,008	7,070	7,098	7,421		
Bell	227	227	227	214	204	198	206	214	234		
Fanning Springs (part)	164	327	353	203	182	213	219	244	249		
Trenton	1,131	1,159	1,202	1,270	1,401	1,405	1,424	1,468	1,477		
UNINCORPORATED	4,245	4,599	5,269	5,076	5,244	5,192	5,221	5,172	5,461		

COUNTY=GLADES COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
GLADES	5,992	6,147	6,399	6,389	6,590	6,921	7,141	7,357	7,493		
Moore Haven	1,250	1,250	1,300	1,189	1,200	1,250	1,239	1,227	1,229		
UNINCORPORATED	4,742	4,897	5,099	5,200	5,390	5,671	5,902	6,130	6,264		

COUNTY=GULF COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
GULF	10,658	10,647	10,712	10,958	11,073	11,272	11,583	12,001	12,238		
Port St. Joe	4,027	3,984	3,961	3,969	3,979	3,993	3,996	4,004	4,233		
ward Ridge	104	120	113	112	117	120	123	129	0		
Wewahitchka	1,742	1,742	1,765	1,805	1,793	1,796	1,820	1,846	1,855		
UNINCORPORATED	4,785	4,801	4,873	5,072	5,184	5,363	5,644	6,022	6,150		

COUNTY=HAMILTON COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
HAMILTON	8,761	8,705	8,764	8,890	9,156	9,221	9,237	9,355	9,856		
Jasper	2,093	2,080	2,100	2,133	2,133	2,139	2,163	2,154	2,150		
Jennings	749	774	784	801	829	830	856	875	870		
White Springs	781	748	755	746	826	828	830	782	758		
UNINCORPORATED	5,138	5,103	5,125	5,210	5,368	5,424	5,388	5,544	6,078		

Table I
 County and Municipality Population Estimates
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 (Table generated in June, 1989)

COUNTY=HARDEE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
HARDEE	20,357	19,883	19,969	19,782	20,803	21,146	21,817	22,095	22,231	
Bowling Green	2,310	2,411	2,377	2,305	2,360	2,380	2,341	2,366	2,417	
Wauchula	3,296	3,022	3,001	2,971	3,281	3,295	3,195	3,301	3,302	
Zolfo Springs	1,495	1,513	1,578	1,592	1,598	1,588	1,595	1,617	1,639	
UNINCORPORATED	13,256	12,937	13,013	12,914	13,564	13,884	14,586	14,811	14,873	

COUNTY=HENDRY COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
HENDRY	18,599	19,440	20,317	20,694	21,668	22,704	23,509	24,572	25,457	
Clewiston	5,219	5,341	5,292	5,411	5,561	5,647	5,705	5,828	5,776	
La Belle	2,287	2,346	2,459	2,460	2,580	2,809	2,845	3,026	3,169	
UNINCORPORATED	11,093	11,753	12,566	12,823	13,527	14,248	14,959	15,718	16,512	

COUNTY=HERNANDO COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
HERNANDO	44,469	48,771	52,973	56,671	61,945	67,742	73,646	79,718	85,945	
Brooksville	5,582	5,887	6,202	6,410	6,639	6,906	7,109	7,166	7,411	
Weeki Wachee	8	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	78,526	

COUNTY=HIGHLANDS COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
HIGHLANDS	47,526	49,759	52,037	53,661	56,009	58,151	60,192	63,540	66,380	
Avon Park	8,026	8,105	8,129	8,428	8,404	8,461	8,420	8,406	8,361	
Lake Placid	963	983	962	992	1,002	992	1,034	1,041	1,143	
Sebring	8,736	9,128	9,816	10,045	9,991	9,962	9,970	10,164	10,073	
UNINCORPORATED	29,801	31,543	33,130	34,196	36,612	38,736	40,768	43,929	46,803	

Table I
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(Table generated in June, 1989)

COUNTY=HILLSBOROUGH COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
HILLSBOROUGH Plant City	646,939	661,243	677,733	693,152	721,990	748,974	775,269	801,392	825,411
Temple Terrace	17,064	19,308	17,179	17,403	17,609	17,793	18,122	19,508	20,823
UNINCORPORATED	271,577	271,174	271,977	274,336	275,512	276,444	278,755	280,970	285,225
	11,097	11,252	11,415	11,404	11,388	11,688	12,371	13,700	15,218
	347,201	359,509	377,162	390,009	417,481	443,049	466,021	487,214	504,145
COUNTY=HOLMES COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
HOLMES Bonifay	14,723	14,953	15,319	15,106	15,356	15,552	16,188	16,289	16,936
Esto	2,534	2,547	2,571	2,562	2,618	2,623	2,688	2,738	2,744
Noma	304	320	327	324	337	344	361	350	394
Ponce de Leon	113	123	268	265	275	286	302	289	322
Westville	454	466	488	491	497	489	486	491	481
UNINCORPORATED	343	359	359	347	363	367	391	343	343
	10,975	11,138	11,306	11,117	11,266	11,443	11,960	12,078	12,652
COUNTY=INDIAN RIVER COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
INDIAN RIVER Fellsmere	59,896	63,100	66,915	69,414	74,162	76,442	80,023	83,515	87,512
Indian River Shores	1,161	1,250	1,354	1,453	1,621	1,624	1,665	1,706	1,770
Orchid	1,254	1,463	1,488	1,512	1,585	1,668	1,731	1,786	1,970
Sebastian	19	23	23	23	23	25	28	10	0
Vero Beach	2,831	3,520	4,225	4,636	5,145	5,604	6,360	7,074	7,748
UNINCORPORATED	16,176	16,251	16,398	16,699	17,031	17,075	17,328	17,383	17,783
	38,455	40,593	43,427	45,091	48,757	50,446	52,911	55,556	58,241
COUNTY=JACKSON COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
JACKSON Alford	39,154	39,686	39,657	39,527	39,938	40,902	42,124	43,729	43,682
Bascom	548	548	516	514	534	534	531	542	552
Campbellton	134	134	130	130	124	127	129	125	118
Cottondale	336	342	342	336	332	313	338	339	335
Graceville	1,056	1,056	1,037	1,001	993	1,062	1,076	1,067	1,022
Grand Ridge	2,918	3,013	2,935	2,943	2,975	2,918	2,861	2,867	2,964
Greenwood	591	605	592	582	651	619	648	672	678
Jacob City	577	591	588	588	585	604	590	595	587
Malone	290	290	290	290	290	290	300	290	311
	897	897	878	876	913	877	882	870	873

Table I
 County and Municipality Population Estimates
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 (Table generated in June, 1989)

COUNTY=JACKSON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
Marianna	7,006	6,937	6,942	6,958	6,959	7,157	7,192	7,116	7,003	
Sneads	1,690	1,706	1,696	1,676	1,698	1,690	1,746	1,676	1,690	
UNINCORPORATED	23,401	23,567	23,711	23,633	23,884	24,711	25,831	27,574	27,549	
COUNTY=JEFFERSON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
JEFFERSON	10,703	10,746	10,993	11,164	11,395	11,543	11,696	11,924	12,243	
Monticello	2,994	2,965	2,945	2,948	2,925	2,875	2,897	2,898	2,954	
UNINCORPORATED	7,709	7,781	8,048	8,216	8,470	8,668	8,799	9,026	9,289	
COUNTY=LAFAYETTE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
LAFAYETTE	4,035	4,013	4,076	4,167	4,356	4,499	4,664	5,053	5,234	
Mayo	891	892	874	925	938	933	933	938	949	
UNINCORPORATED	3,144	3,121	3,202	3,242	3,418	3,566	3,731	4,115	4,285	
COUNTY=LAKE COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
LAKE	104,870	108,063	111,559	115,718	119,902	124,278	130,079	137,138	140,783	
Astatula	5,461	5,485	5,476	5,598	5,745	5,928	6,114	6,379	6,527	
Clermont	9,453	9,849	10,088	10,312	11,184	11,722	12,003	13,002	13,520	
Fruitland Park	2,259	2,438	2,483	2,521	2,594	2,606	2,668	2,685	2,787	
Groveland	1,992	2,068	2,117	2,521	2,095	2,095	2,117	2,143	2,178	
Howey-in-the-Hills	626	629	627	662	681	667	659	664	670	
Lady Lake	1,193	1,279	1,395	1,514	1,725	2,108	3,024	4,068	5,071	
Leesburg	13,191	13,260	13,476	13,538	13,646	14,063	14,457	14,659	14,743	
Mascotte	1,112	1,112	1,667	1,677	1,726	1,625	1,708	1,770	1,750	
Minneola	851	855	911	920	931	933	972	1,020	1,074	
Montverde	397	397	398	399	420	450	448	464	505	
Mount Dora	5,883	6,028	6,091	6,118	6,152	6,192	6,534	6,786	6,835	
Tavares	4,398	4,565	5,239	5,313	5,597	5,895	6,263	7,137	7,318	
Umatilla	1,872	1,872	1,864	1,919	1,989	2,052	2,101	2,405	2,505	
UNINCORPORATED	55,427	57,471	58,963	61,902	64,592	67,003	70,033	72,964	74,303	

Table I
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COUNTY=LEE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
LEE	205,266	214,867	227,259	235,465	251,768	264,367	277,375	293,713	307,526			
Cape Coral	32,103	35,037	37,709	38,899	43,016	45,777	48,001	50,658	57,773			
Fort Myers	36,638	36,793	37,709	37,856	38,129	38,371	39,490	42,044	43,766			
Sanibel	3,363	3,642	3,820	3,950	4,120	4,237	4,696	4,911	5,475			
UNINCORPORATED	133,162	139,395	148,021	154,760	166,503	175,982	185,188	196,100	200,512			

COUNTY=LEON COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
LEON	148,655	152,096	156,043	158,712	163,266	168,531	171,890	176,470	182,531			
Tallahassee	81,548	91,568	95,827	105,577	113,564	116,239	120,023	123,060	125,545			
UNINCORPORATED	67,107	60,528	60,216	53,135	49,702	52,292	51,867	53,410	56,986			

COUNTY=LEVY COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
LEVY	19,870	20,564	21,531	21,664	21,942	22,460	23,205	23,879	24,498			
Bronson	853	873	924	918	875	931	952	987	1,010			
Cedar Key	700	732	732	785	850	906	870	929	922			
Chiefland	1,986	2,021	2,082	2,083	2,036	2,006	2,007	2,041	2,080			
Fanning Springs (part)	150	157	159	175	197	194	200	223	227			
Inglis	1,173	1,209	1,228	1,260	1,315	1,468	1,547	1,612	1,638			
Otter Creek	167	175	175	143	143	136	134	133	179			
Williston	2,240	2,290	2,347	2,290	2,366	2,410	2,447	2,436	2,468			
Yankeetown	600	621	625	600	629	634	634	645	640			
UNINCORPORATED	12,001	12,486	13,259	13,410	13,531	13,775	14,414	14,873	15,334			

COUNTY=LIBERTY COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE			
LIBERTY	4,260	4,294	4,353	4,371	4,454	4,530	4,567	4,974	4,768			
Bristol	1,044	1,076	1,076	1,024	1,043	1,050	1,048	1,042	1,077			
UNINCORPORATED	3,216	3,218	3,277	3,347	3,411	3,480	3,519	3,930	3,691			

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LOCAL GOVERNMENT	1980 CENSUS	COUNTY=MADISON COUNTY							
		1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
MADISON	14,894	15,091	15,051	15,261	15,427	15,624	15,714	15,858	15,972
Greenville	1,096	1,086	1,023	1,005	1,013	1,028	1,078	1,056	1,057
Lee	297	288	283	275	266	270	251	255	263
Madison	3,487	3,605	3,572	3,548	3,590	3,608	3,556	3,520	3,502
UNINCORPORATED	10,014	10,112	10,173	10,433	10,558	10,718	10,829	11,027	11,150

LOCAL GOVERNMENT	1980 CENSUS	COUNTY=MANATEE COUNTY							
		1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
MANATEE	148,445	154,279	158,974	161,464	165,515	170,565	175,893	181,684	187,501
Anna Maria	1,537	1,551	1,578	1,586	1,636	1,664	1,682	1,713	1,736
Bradenton	30,228	32,924	33,620	33,927	34,913	36,374	37,374	38,127	39,776
Bradenton Beach	1,603	1,595	1,603	1,611	1,648	1,730	1,693	1,762	1,815
Holmes Beach	4,018	4,120	4,228	4,288	4,337	4,347	4,369	4,415	4,479
Longboat Key (part)	2,460	2,560	2,484	2,594	2,648	2,648	2,620	2,666	2,711
Palmetto	8,637	8,681	8,781	8,879	8,932	9,265	9,224	9,140	9,105
UNINCORPORATED	99,962	102,848	106,680	108,650	111,455	114,537	118,931	123,861	127,879

LOCAL GOVERNMENT	1980 CENSUS	COUNTY=MARION COUNTY							
		1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
MARION	122,488	129,320	135,087	141,991	148,864	157,853	166,606	174,614	182,329
Belleview	1,913	1,985	2,064	2,111	2,137	2,284	2,377	2,503	2,628
Dunnellon	1,427	1,451	1,492	1,488	1,561	1,662	1,741	1,731	1,748
McIntosh	404	406	415	449	471	477	483	509	512
Ocala	37,170	37,489	38,497	38,636	39,094	41,120	42,298	43,267	44,386
Reddick	657	634	633	619	655	660	693	679	679
UNINCORPORATED	80,917	87,355	91,986	98,688	104,946	111,650	119,014	125,925	132,376

LOCAL GOVERNMENT	1980 CENSUS	COUNTY=MARTIN COUNTY							
		1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
MARTIN	64,014	67,569	71,635	74,143	77,519	80,909	83,993	88,964	92,436
Jupiter Island	364	378	383	389	401	407	419	438	441
Ocean Breeze Park	469	469	469	466	469	466	305	469	469
Sewalls Point	1,187	1,272	1,345	1,463	1,392	1,436	1,448	1,487	1,552
Stuart	9,467	9,583	9,858	9,979	10,239	10,456	10,595	10,789	10,927
UNINCORPORATED	52,527	55,867	59,580	61,846	65,018	68,144	71,226	75,781	79,047

Table I
 County and Municipality Population Estimates
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----- COUNTY=MONROE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
MONROE	63,188	64,168	65,748	66,605	68,752	70,729	72,471	74,523	77,003
Key Colony Beach	1,977	1,007	1,008	1,027	1,041	1,052	1,136	1,162	1,269
Key West	24,382	24,709	24,864	24,968	25,154	26,001	26,216	26,680	27,795
Layton	88	91	94	99	104	104	111	114	118
UNINCORPORATED	37,741	38,361	39,782	40,511	42,453	43,572	45,008	46,567	47,821

----- COUNTY=NASSAU COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
NASSAU	32,894	33,718	35,458	36,319	37,690	39,822	41,804	43,994	45,609
Callahan	869	871	872	853	852	853	906	975	994
Fernandina Beach	7,224	7,344	7,622	7,817	8,247	8,491	8,663	8,913	9,143
Hilliard	1,869	1,965	2,008	1,982	2,012	2,067	2,148	2,175	2,183
UNINCORPORATED	22,932	23,538	24,956	25,667	26,579	28,411	30,087	31,931	33,289

----- COUNTY=OKALOOSA COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
OKALOOSA	109,920	112,873	117,177	122,547	128,941	136,366	142,714	149,033	154,255
Cinco Bayou	202	230	223	213	249	371	399	396	403
Crestview	7,617	7,641	7,680	7,776	7,945	8,200	8,607	8,977	9,039
Destin	0	0	0	0	0	6,322	6,505	7,167	7,319
Ft. Walton Beach	20,829	20,987	21,471	21,560	22,009	22,308	22,978	23,030	23,380
Laurel Hill	610	610	595	586	665	673	665	682	681
Mary Esther	3,530	3,653	3,848	3,877	4,058	4,108	4,218	4,302	4,326
Niceville	8,543	8,793	9,100	9,254	9,599	10,142	10,452	10,572	10,804
Shalimar	390	386	405	412	405	405	407	404	405
Valparaiso	6,142	6,168	6,192	6,373	6,479	6,484	6,522	7,759	7,323
UNINCORPORATED	62,057	64,405	67,663	72,496	77,532	77,353	81,961	85,744	90,575

----- COUNTY=OKEECHOBEE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
LOCAL GOVERNMENT									
OKEECHOBEE	20,264	21,139	22,435	22,867	23,878	24,545	26,564	27,745	28,762
Okeechobee	4,225	4,274	4,348	4,343	4,405	4,397	4,501	4,702	4,801
UNINCORPORATED	16,039	16,865	18,087	18,524	19,473	20,148	22,063	23,043	23,961

Table I
 County and Municipality Population Estimates
 1980 Census and 1981-1988 Estimates
 (Table generated in June, 1989)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
ORANGE	470,865	481,731	494,756	507,572	530,424	554,659	577,856	603,339	623,425
Apopka	6,019	6,245	6,404	6,497	7,118	7,935	8,807	10,025	11,144
Bay Lake	74	18	18	18	18	18	18	27	27
Belle Isle	2,848	2,904	3,023	3,041	3,083	3,138	3,166	3,576	4,646
Eatonville	2,185	2,197	2,137	2,160	2,545	2,713	2,700	2,700	2,668
Edgewood	1,034	1,034	1,012	1,022	1,005	973	952	983	985
Lake Buena Vista	98	20	20	20	20	20	20	20	20
Maitland	8,763	8,849	8,949	9,113	9,210	9,230	9,192	9,221	9,341
Oakland	658	658	658	650	665	670	673	702	705
Ocoee	7,803	8,456	9,659	10,314	10,645	10,682	11,135	11,552	11,765
Orlando	128,291	130,403	132,200	133,217	137,043	143,320	148,104	154,413	158,921
Windermere	1,302	1,319	1,321	1,347	1,359	1,390	1,398	1,444	1,461
Winter Garden	6,789	6,815	6,750	6,753	7,056	7,490	7,816	8,233	8,433
Winter Park	22,339	22,297	22,560	23,051	23,091	23,140	22,849	23,052	22,954
UNINCORPORATED	282,662	290,516	300,045	310,369	327,566	343,940	361,026	377,391	390,355

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
OSCEOLA	49,287	55,332	59,185	63,896	69,955	77,374	82,554	87,556	94,041
Kissimmee	15,487	16,866	17,283	18,322	20,659	22,929	24,869	26,562	28,551
St. Cloud	7,840	8,050	8,603	9,156	9,872	10,191	10,888	11,415	11,720
UNINCORPORATED	25,960	30,416	33,299	36,418	39,424	44,254	46,797	49,579	53,770

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
PALM BEACH	576,758	615,165	637,940	652,562	682,638	713,253	752,115	791,919	831,146
Atlantis	1,325	1,454	1,517	1,530	1,571	1,595	1,618	1,642	1,649
Belle Glade	16,535	16,922	16,928	17,057	17,144	17,080	17,175	17,184	17,009
Boca Raton	49,447	50,408	51,302	52,315	53,353	54,491	55,821	57,120	59,585
Boynton Beach	35,624	36,489	37,532	38,102	39,187	40,127	41,915	44,056	46,310
Briny Breeze	387	387	381	384	371	367	369	374	371
Cloud Lake	160	160	145	148	152	152	148	152	153
Delray Beach	34,329	36,476	38,530	39,470	41,011	41,802	42,800	43,428	45,441
Glen Ridge	235	238	235	233	231	227	221	225	226
Golf Village	110	113	114	116	119	122	125	131	131
Golfview	210	211	205	208	211	210	207	207	208
Greenacres City	8,780	13,123	16,515	18,357	21,821	23,067	24,861	26,201	27,295
Gulf Stream	475	478	481	498	502	515	527	526	537
Haverhill	1,249	1,249	1,257	1,255	1,258	1,255	1,265	1,265	1,262
Highland Beach	2,030	2,065	2,354	2,466	2,847	2,987	3,077	3,167	3,208
Hypoluxo	573	652	773	838	870	886	861	702	760
Juno Beach	1,142	1,142	1,241	1,588	1,634	1,731	1,918	1,926	2,037

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
Jupiter	9,868	10,897	13,274	14,917	16,425	18,324	22,071	24,679	26,258
Jupiter Inlet Colony	378	382	400	400	414	419	392	398	394
Lake Clarke Shores	3,174	3,179	3,184	3,170	3,182	3,207	3,256	3,281	3,317
Lake Park	6,909	6,916	6,900	6,871	6,831	6,797	6,795	6,793	6,756
Lake Worth	27,048	27,111	27,066	27,189	27,307	26,882	27,138	27,249	27,471
Lantana	8,048	8,214	8,355	8,387	8,395	8,411	8,514	8,490	8,507
Manalapan	329	335	348	355	361	367	368	365	376
Mangonia Park	1,419	1,419	1,377	1,367	1,342	1,335	1,339	1,291	1,278
North Palm Beach	11,344	11,393	12,005	12,123	12,292	12,379	12,468	12,782	12,742
Ocean Ridge	1,355	1,390	1,438	1,470	1,492	1,502	1,506	1,522	1,542
Pahokee	6,346	6,388	6,363	6,473	6,535	6,644	6,591	6,633	6,610
Palm Beach	9,729	10,090	10,391	10,499	10,495	10,515	10,653	10,851	10,859
Palm Beach Gardens	14,407	16,153	17,673	18,108	19,016	20,339	21,390	22,902	24,130
Palm Beach Shores	1,232	1,233	1,243	1,248	1,256	1,254	1,256	1,268	1,263
Palm Springs	8,166	8,964	9,146	9,171	9,281	9,544	9,899	10,152	10,264
Riviera Beach	26,489	26,591	26,634	26,573	27,318	27,609	27,694	28,001	29,191
Royal Palm Beach	3,423	4,162	4,712	5,117	5,938	6,624	7,686	10,882	11,538
South Bay	3,886	3,780	3,702	3,675	3,633	3,644	3,631	3,666	3,736
South Palm Beach	1,304	1,345	1,340	1,372	1,391	1,418	1,410	1,460	1,473
Tequesta Village	3,685	3,750	3,828	3,810	3,870	3,928	4,077	4,126	4,448
West Palm Beach	63,305	63,996	64,090	63,903	65,731	67,083	67,991	71,336	73,830
UNINCORPORATED	212,303	235,910	244,961	251,799	267,851	288,414	313,082	335,488	358,961

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
PASCO	193,661	204,598	211,852	217,781	225,821	233,272	245,093	254,696	264,349
Dade City	4,923	4,910	5,046	5,493	5,491	5,608	5,694	5,514	5,565
New Port Richey	11,196	11,410	11,575	11,835	12,249	12,558	13,052	13,700	14,024
Port Richey	2,165	2,221	2,249	2,308	2,392	2,529	2,620	2,661	2,672
Saint Leo	917	920	962	947	927	955	927	932	962
San Antonio	529	531	554	561	591	650	642	654	656
Zephyrhills	5,742	5,859	5,928	6,255	6,303	6,476	6,527	6,865	6,888
UNINCORPORATED	168,189	178,747	185,538	190,382	197,868	204,496	215,631	224,370	233,582

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

----- COUNTRY=PINELLAS COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
PINELLAS	728,531	743,301	755,937	766,809	783,265	799,933	816,015	828,700	839,891
Belleair	3,673	3,778	3,802	3,884	3,950	3,955	3,972	3,976	3,966
Belleair Beach	1,643	1,661	1,714	1,720	1,728	1,734	1,722	1,735	1,680
Belleair Bluffs	2,522	2,522	2,509	2,520	2,534	2,509	2,496	2,493	2,492
Belleair Shore	80	80	81	81	80	78	72	72	79
Clearwater	85,528	87,859	89,707	91,859	93,648	95,330	97,862	99,124	99,866
Dunedin	30,203	30,803	30,918	31,217	31,748	32,134	32,974	33,800	34,687
Gulfport	11,180	11,299	11,299	11,514	11,564	11,557	11,555	11,503	11,486
Indian Rocks Beach	3,717	3,890	3,938	4,087	4,211	4,298	4,330	4,403	4,458
Indian Shores	984	1,070	1,175	1,300	1,359	1,409	1,374	1,424	1,448
Kenneth City	4,344	4,273	4,289	4,300	4,275	4,242	4,242	4,232	4,230
Largo	57,958	59,341	59,839	60,345	61,572	61,992	62,624	63,805	64,593
Madeira Beach	4,520	4,787	4,938	5,025	5,109	5,189	5,190	5,250	5,303
North Redington Beach	1,156	1,215	1,156	1,125	1,158	1,192	1,212	1,229	1,233
Oldsmar	2,608	3,023	3,336	3,677	4,407	5,779	5,933	6,453	6,744
Pinellas Park	32,811	33,833	35,111	35,861	36,930	39,871	40,720	41,544	41,643
Redington Beach	1,708	1,713	1,715	1,708	1,703	1,707	1,715	1,717	1,711
Redington Shores	2,142	2,292	2,436	2,537	2,559	2,608	2,648	2,671	2,711
Safety Harbor	6,461	7,427	8,357	9,037	10,610	11,605	12,500	12,914	13,592
Seminole	4,586	4,596	4,543	4,627	5,046	5,821	7,271	7,702	7,872
South Pasadena	4,188	4,500	4,734	4,804	4,959	5,157	5,260	5,424	5,647
St. Petersburg	238,647	239,993	240,692	240,933	242,115	243,002	243,090	243,646	243,306
St. Petersburg Beach	9,354	9,425	9,523	9,736	9,840	9,920	9,976	10,031	10,100
Tarpon Springs	13,251	13,509	14,016	14,408	15,039	15,449	16,038	16,834	17,555
Treasure Island	6,316	6,402	6,527	6,646	6,747	6,834	6,921	7,030	7,227
UNINCORPORATED	198,951	204,010	209,582	213,838	220,374	226,561	234,298	239,688	246,239

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
POLK	321,652	330,830	338,865	345,224	355,413	366,268	377,583	389,056	400,426
Auburndale	6,501	6,905	7,255	7,286	7,339	7,509	7,643	7,830	8,055
Bartow	14,780	15,249	15,568	15,757	15,962	16,454	16,455	16,475	16,489
Davenport	1,509	1,518	1,517	1,537	1,670	1,739	1,784	1,853	1,917
DUNDEE	2,227	2,289	2,304	2,334	2,388	2,406	2,424	2,441	2,537
Eagle Lake	1,678	1,744	1,820	1,847	1,851	1,857	2,059	2,063	2,067
Fort Meade	5,546	5,767	5,692	5,706	5,760	5,796	5,751	5,884	5,899
Frostproof	2,995	3,015	3,006	3,109	3,152	3,155	3,170	3,189	3,156
Haines City	10,799	11,120	11,488	11,678	12,219	12,514	12,607	12,721	12,777
Highland Park	184	184	184	182	182	180	186	194	194
HILLCREST HEIGHTS	177	186	179	189	195	200	205	202	208
Lake Alfred	3,134	3,134	3,256	3,229	3,264	3,289	3,340	3,411	3,436
Lake Hamilton	1,552	1,552	1,526	1,531	1,527	1,522	1,518	1,566	1,545
Lake Wales	8,466	49,169	50,389	54,130	55,613	8,847	8,814	8,999	8,946
Lakeland	47,406	8,566	8,687	8,692	8,709	57,324	61,353	63,712	65,248
Mulberry	2,932	2,969	2,942	2,926	2,924	2,950	2,908	2,867	3,385
Polk City	576	576	616	621	738	837	905	966	1,001

Table I
County and Municipality Population Estimates
1980 Census and 1981-1988 Estimates
(Table generated in June, 1989)

COUNTY=POLK COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 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	24,932 238,634
COUNTY=PUTNAM COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
PUTNAM	50,549	51,238	52,901	54,202	55,235	56,823	58,480	62,476	60,717
Crescent City	1,722	1,722	1,701	1,694	1,647	1,687	1,669	1,697	1,702
Interlachen	848	884	914	995	1,013	1,000	1,016	1,054	1,051
Palatka	10,175	10,175	10,471	10,448	10,282	10,430	10,421	10,576	10,677
Pomona Park	791	804	793	820	832	871	902	975	983
Welaka	492	495	504	504	516	520	527	544	582
UNINCORPORATED	36,521	37,158	38,518	39,741	40,945	42,315	43,945	47,630	45,732

COUNTY=ST. JOHNS COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
ST. JOHNS	51,303	53,701	57,097	60,108	64,143	68,822	73,093	75,133	80,278
Hastings	636	636	614	597	602	604	595	599	605
MarineLand (part)	23	0	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	11,973
St. Augustine Beach	1,289	1,541	1,801	1,981	2,432	2,789	2,871	3,042	3,133
UNINCORPORATED	37,370	39,572	42,712	45,586	49,078	53,538	57,818	59,710	64,567

COUNTY=ST. LUCIE COUNTY									
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE
ST. LUCIE	87,182	94,727	100,984	105,224	111,165	116,235	121,677	128,381	135,296
Fort Pierce	33,802	34,613	34,943	35,904	36,888	37,478	37,904	37,935	38,875
Port St. Lucie	14,690	19,288	22,887	24,535	28,205	31,051	34,696	37,885	42,345
St. Lucie Village	593	594	609	608	605	586	586	588	608
UNINCORPORATED	38,097	40,232	42,545	44,177	45,467	47,120	48,491	50,720	53,468

Table I
County and Municipality Population Estimates
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(Table generated in June, 1989)

COUNTY=SANTA ROSA COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
SANTA ROSA	55,988	57,205	58,598	60,139	61,842	63,381	64,924	66,221	67,092		
Gulf Breeze	5,478	5,485	5,479	5,420	5,491	5,585	5,731	5,775	5,773		
Jay	633	633	635	697	624	664	633	646	631		
Milton	7,206	7,280	7,230	7,282	7,254	7,175	7,290	7,219	7,266		
UNINCORPORATED	42,671	43,807	45,254	46,740	48,473	49,957	51,270	52,531	53,422		
COUNTY=SARASOTA COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
SARASOTA	202,251	209,452	215,443	223,462	231,153	238,013	244,634	251,253	257,667		
Longboat Key (part)	2,383	2,592	2,743	2,836	3,017	3,592	3,686	3,782	3,884		
North Port	6,205	6,807	7,208	7,661	8,006	8,331	8,490	8,828	9,145		
Sarasota	48,868	49,154	49,492	50,157	50,767	50,782	50,871	51,259	51,442		
Venice	12,153	12,568	12,886	13,136	13,770	14,218	14,585	14,941	15,252		
UNINCORPORATED	132,642	138,331	143,114	149,672	155,593	161,090	167,002	172,443	177,944		
COUNTY=SEMINOLE COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
SEMINOLE	179,752	186,840	195,133	201,906	214,870	229,937	241,293	254,837	267,108		
Altamonte Springs	21,105	22,792	24,769	25,859	25,515	28,362	29,535	33,156	35,892		
Casselberry	15,037	15,239	15,968	15,976	17,069	17,322	17,494	17,828	18,205		
Lake Mary	2,853	3,029	3,140	3,238	3,484	4,039	4,290	4,445	4,844		
Longwood	10,029	10,604	10,845	11,030	11,940	12,323	12,932	13,298	13,588		
Oviedo	3,074	3,151	3,201	3,238	3,419	3,729	4,839	6,295	7,586		
Sanford	23,176	23,774	24,731	25,509	26,759	27,494	28,407	29,030	29,288		
Winter Springs	10,475	11,543	12,601	13,750	15,185	16,636	17,849	19,344	20,627		
UNINCORPORATED	94,003	96,708	99,878	103,306	111,499	120,032	125,947	131,441	137,078		
COUNTY=SUMTER COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
SUMTER	24,272	24,880	25,295	25,904	26,522	27,432	28,540	29,307	30,001		
Bushnell	983	1,081	1,083	1,085	1,090	1,249	1,354	1,406	1,414		
Center Hill	751	773	784	782	802	813	810	816	819		
Coleman	1,022	1,022	993	955	947	957	964	957	947		
Webster	856	856	773	751	751	745	764	753	753		
Wildwood	2,665	2,796	2,986	3,096	3,094	3,233	3,389	3,505	3,682		
UNINCORPORATED	17,995	18,352	18,676	19,262	19,838	20,435	21,259	21,870	22,386		

Table I
County and Municipality Population Estimates
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(Table generated in June, 1989)

COUNTY=SUWANNEE COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
SUWANNEE	22,287	23,293	23,883	24,183	24,816	25,355	25,838	26,231	26,787		
Branford	622	629	651	629	700	690	708	705	707		
Live Oak	6,732	6,807	6,906	6,939	6,986	6,997	7,199	7,244	7,267		
UNINCORPORATED	14,933	15,857	16,326	16,615	17,130	17,668	17,931	18,282	18,813		

COUNTY=TAYLOR COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
TAYLOR	16,532	16,894	17,150	17,384	17,605	17,864	18,270	18,775	18,910		
Perry	8,254	8,254	8,317	8,367	8,331	8,267	8,270	8,267	8,257		
UNINCORPORATED	8,278	8,640	8,833	9,017	9,274	9,597	10,000	10,508	10,653		

COUNTY=UNION COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
UNION	10,166	10,392	11,307	10,529	10,489	10,686	10,571	10,722	10,175		
Lake Butler	1,830	1,839	1,973	1,985	2,055	2,125	2,103	2,162	2,208		
Raiford	259	259	259	247	236	253	238	214	222		
Worthington Springs	220	224	220	261	220	220	210	212	210		
UNINCORPORATED	7,857	8,070	8,855	8,036	7,978	8,088	8,020	8,134	7,535		

COUNTY=VOLUSIA COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE		
VOLUSIA	258,762	268,175	276,813	284,593	295,368	307,042	319,018	330,939	346,299		
Daytona Beach	54,176	54,357	54,982	55,949	56,266	56,978	58,593	62,850	64,022		
Daytona Beach Shores	1,324	1,403	1,450	1,453	1,505	1,634	1,707	2,108	2,472		
DeLand	15,354	15,411	15,435	15,615	15,969	16,323	16,428	16,474	16,824		
Edgewater	6,726	7,341	7,846	8,138	8,879	9,996	11,039	11,718	12,461		
Holly Hill	9,953	10,377	10,481	10,747	10,747	11,003	11,105	11,265	11,464		
Lake Helen	2,047	2,137	2,128	2,139	2,244	2,341	2,389	2,407	2,434		
New Smyrna Beach	13,557	13,603	13,653	13,829	14,104	14,697	14,801	15,344	15,647		
Oak Hill	938	949	931	957	1,028	1,073	1,078	1,076	1,067		
Orange City	2,795	2,893	2,914	2,921	3,063	3,131	3,657	3,883	3,954		
Ormond Beach	21,438	22,281	23,463	23,997	25,099	26,376	28,933	28,765	29,817		
Pierson	1,085	1,085	1,071	1,075	1,114	1,107	1,128	1,291	1,789		
Ponce Inlet	1,003	1,085	1,153	1,165	1,184	1,328	1,420	1,466	1,549		
Port Orange	18,756	20,359	22,332	23,271	25,056	26,566	29,034	31,231	33,700		
South Daytona	11,252	11,413	11,576	11,688	11,895	12,140	12,446	12,729	12,756		
UNINCORPORATED	98,358	103,481	107,398	111,778	117,215	122,349	125,260	128,332	136,343		

Table I
 County and Municipality Population Estimates
 1980 Census and 1981-1988 Estimates
 (Table generated in June, 1989)

COUNTY=WAKULLA COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
WAKULLA	10,887	10,938	11,084	11,309	12,691	13,159	13,581	13,695	14,063	
Sopchoppy	444	444	429	400	418	411	414	408	406	
St. Marks	286	270	305	311	306	326	325	319	316	
UNINCORPORATED	10,157	10,224	10,350	10,598	11,967	12,422	12,842	12,968	13,341	
COUNTY=WALTON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
WALTON	21,300	21,700	22,244	22,748	24,217	25,656	26,408	27,509	28,190	
DeFuniak Springs	5,563	5,636	5,592	5,543	5,653	5,872	5,860	5,938	5,834	
Freeport	669	723	748	766	758	774	820	822	835	
Paxton	659	665	665	649	634	633	636	699	679	
UNINCORPORATED	14,409	14,676	15,239	15,790	17,172	18,377	19,092	20,050	20,842	
COUNTY=WASHINGTON COUNTY										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
WASHINGTON	14,509	14,823	15,016	14,889	14,860	14,992	15,343	15,447	16,096	
Caryville	633	624	630	605	617	620	604	610	611	
Chipley	3,330	3,395	3,456	3,414	3,455	3,467	3,441	3,423	3,448	
Ebro	233	233	234	221	220	214	208	205	202	
Vernon	885	905	909	927	916	917	900	883	867	
Wausau	347	347	350	340	355	347	364	347	338	
UNINCORPORATED	9,081	9,319	9,437	9,382	9,297	9,427	9,826	9,979	10,630	
COUNTY=109										
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	
STATE TOTALS	9,746,982	10,105,957	10,375,332	10,591,701	10,930,389	11,287,932	11,657,843	12,045,995	12,417,606	

Table II

Florida County Population Projections
1989, 1990, 1995, and 2000
(Table generated June, 1989)

COUNTY	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
ALACHUA	186,512	189,937	208,136	221,905
BAKER	19,124	19,574	21,476	22,972
BAY	137,808	142,507	162,285	177,795
BRADFORD	24,522	24,757	26,252	27,443
BREVARD	402,450	417,242	480,572	533,803
BROWARD	1,235,659	1,256,269	1,377,767	1,474,228
CALHOUN	10,734	11,125	11,807	12,378
CHARLOTTE	98,001	102,634	124,591	142,455
CITRUS	90,228	94,271	114,441	131,056
CLAY	103,943	108,773	130,181	147,558
COLLIER	140,516	146,714	176,799	201,340
COLUMBIA	42,667	43,269	47,101	50,238
DADE	1,864,592	1,889,039	1,996,431	2,083,029
DESOTO	23,891	24,349	26,598	28,273
DIXIE	10,455	10,686	11,996	13,042
DUVAL	692,508	707,371	771,808	827,900
ESCAMBIA	288,507	294,233	317,015	334,141
FLAGLER	22,969	24,611	31,511	36,988
FRANKLIN	8,728	8,828	9,161	9,442
GADSDEN	46,943	47,501	49,846	51,526
GILCHRIST	7,518	7,614	8,508	9,244
GLADES	7,683	7,878	8,598	9,231

Table II

Florida County Population Projections
1989, 1990, 1995, and 2000
(Table generated June, 1989)

COUNTY	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
GULF	12,442	12,640	13,274	13,821
HAMILTON	10,044	10,224	10,563	10,844
HARDEE	22,614	23,015	24,496	25,723
HENDRY	26,192	26,920	30,380	33,035
HERNANDO	91,848	98,031	124,560	146,393
HIGHLANDS	68,748	71,091	81,872	90,371
HILLSBOROUGH	849,278	872,498	970,224	1,045,980
HOLMES	17,355	17,771	19,064	20,132
IND RIVER	90,915	94,320	111,028	124,575
JACKSON	44,336	44,949	47,219	49,254
JEFFERSON	12,403	12,559	13,347	13,934
LAFAYETTE	5,264	5,297	5,659	5,955
LAKE	145,394	149,923	170,985	187,298
LEE	321,356	335,293	399,570	451,658
LEON	185,663	188,618	206,459	220,315
LEVY	24,967	25,420	28,166	30,398
LIBERTY	4,823	4,881	5,119	5,319
MADISON	16,037	16,090	16,381	16,554
MANATEE	192,072	196,442	219,109	236,311
MARION	190,004	197,703	234,773	264,649
MARTIN	95,567	98,682	115,461	129,277
MONROE	78,754	80,451	86,520	91,400

Table II

Florida County Population Projections
1989, 1990, 1995, and 2000
(Table generated June, 1989)

COUNTY	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
NASSAU	47,354	49,093	56,266	62,023
OKALOOSA	159,782	165,292	188,042	206,436
OKEECHOBEE	29,860	30,975	35,855	39,729
ORANGE	644,846	666,060	752,810	821,528
OSCEOLA	100,075	106,345	133,997	157,036
PALM BEACH	864,991	898,827	1,055,983	1,183,962
PASCO	272,889	281,290	330,462	371,770
PINELLAS	851,103	861,176	918,591	962,578
POLK	410,093	419,345	464,045	496,970
PUTNAM	61,784	62,783	68,221	72,393
ST JOHNS	84,182	88,151	105,909	120,344
ST LUCIE	141,022	146,768	174,915	197,960
SANTA ROSA	68,243	69,338	74,927	79,216
SARASOTA	263,601	269,268	303,810	332,026
SEMINOLE	279,706	292,424	349,130	394,966
SUMTER	30,707	31,402	35,252	38,291
SUWANNEE	27,200	27,583	30,134	32,256
TAYLOR	19,124	19,338	20,501	21,387
UNION	10,326	10,500	11,052	11,485
VOLUSIA	357,647	368,803	422,041	463,447
WAKULLA	14,571	15,088	17,154	18,795
WALTON	29,193	30,209	34,404	37,712

Table II

Florida County Population Projections
1989, 1990, 1995, and 2000
(Table generated June, 1989)

COUNTY	TOTAL POP. 4/1/89	TOTAL POP. 4/1/90	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
WASHINGTON	16,267	16,422	17,236	17,884
FLORIDA	12,756,600	13,088,480	14,647,846	15,899,377

Figure A
 Annual Time Frame for the Generation and Availability of
 Demographic Data of Interest to Local Governments
 1989-90 State Fiscal Year

<u>July, 1989</u>	<u>August, 1989</u>	<u>Sept., 1989</u>	<u>Nov., 1989</u>	<u>March, 1990</u>	<u>April, 1990</u>	<u>June, 1990</u>
BEBR computes preliminary 1989 county and municipality population estimates	August 1 - BEBR county and municipality 1989 population estimates are distributed to local governments	Sept. 1 - Preliminary county and municipality 1989 population 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 1989 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, 1989 and county population projections by age, race, and sex for April 1, 1990, 1995, and 2000		

*REA is the Revenue and Economic Analysis Policy Unit in the Office of Planning and Budgeting (EOG).

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.).

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 1987 through 1991 produced by Data Resources, Incorporated, a national economic forecasting service.

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
 (BASED ON THE MARCH, 1989 NATIONAL ECONOMIC ESTIMATING CONFERENCE)

	FY 1986-87	FY 1987-88	FY 1988-89	FY 1989-90	FY 1990-91
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	2.69%	3.33%	6.21%	4.16%	3.32%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	1.14%	3.88%	3.17%	3.56%	3.88%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	-2.85%	-2.50%	0.01%	2.50%	3.10%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	-16.12%	-3.71%	2.30%	1.94%	2.76%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	-1.74%	0.05%	2.71%	3.39%	2.78%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CRUDE PETROLEUM.....	-8.64%	-4.28%	-6.90%	11.38%	7.72%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	-14.28%	3.13%	-0.15%	5.81%	6.59%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	1.75%	8.16%	11.01%	6.98%	5.89%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	3.86%	7.04%	2.66%	3.70%	5.69%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	4.60%	6.43%	5.98%	5.58%	5.45%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	1.64%	10.41%	8.65%	6.03%	5.99%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	1.46%	2.19%	3.37%	4.05%	4.20%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.42%	0.91%	2.87%	4.40%	4.68%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	-0.08%	0.62%	1.92%	1.73%	1.71%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	3.11%	2.50%	2.88%	3.40%	4.47%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	-9.01%	5.72%	0.44%	4.02%	3.40%
90 DAY TREASURY BILL RATE, %.....	5.65%	6.20%	8.38%	7.13%	7.21%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	9.91%	10.45%	10.73%	10.53%	10.28%
MUNICIPAL BOND RATE, %.....	7.32%	7.85%	7.71%	7.67%	7.17%

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, 1988 Transportation Estimating Conference)
 (State Fiscal Year Basis)

<u>FISCAL YEAR</u>	<u>COST INDEX</u>	<u>% CHANGE FROM PRIOR YEAR</u>
1978-79	139.5	23.3%
1979-80	163.4	17.1%
1980-81	165.6	1.3%
1981-82	141.0	-14.9%
1982-83	136.9	-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%
1987-88	199.9	2.9%
1988-89E	203.9	2.0%
1989-90E	218.2	7.0%
1990-91E	229.1	5.0%
1991-92E	240.6	5.0%
1992-93E	252.6	5.0%
1993-94E	265.2	5.0%
1994-95E	278.5	5.0%

E = estimate

Motor Fuel Consumption

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

STATEWIDE HIGHWAY FUEL CONSUMPTION, LOCAL FISCAL YEAR
Based on April, 1989 Transportation Revenue Estimating Conference
(Millions of Gallons)

	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992
Gasoline:							
Gallons	5129.2	5609.7	5960.2	6107.6	6262.3	6388.4	6541.0
Percent Change	8.4	9.4	6.2	2.5	2.5	2.0	2.4
Gasohol:							
Gallons	431.7	169.4	78.4	80.4	82.5	84.1	86.2
Percent Change	-27.9	-60.8	-53.7	2.6	2.6	1.9	2.5
Special Fuel:							
Gallons	732.3	776.2	823.8	856.2	889.9	923.3	958.7
Percent Change	5.8	6.0	6.1	3.9	3.9	3.8	3.8
Total Gallons, All Fuels:							
Gallons	6293.2	6555.3	6862.4	7044.2	7234.7	7395.8	7585.9
Percent Change	4.5	4.2	4.7	2.6	2.7	2.2	2.6

Economic and Demographic Research
5/19/89