

LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK

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PREPARED BY

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ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION,
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Chapter 1: Introduction and Overview

The Local Government Financial Information Handbook is a complete reference for several revenue sources shared by the state with municipalities and counties. The Handbook also contains relevant information on several items useful for budgeting purposes, including estimated constitutional officer salaries, population estimates and projections, and inflation indices. Preparation of the Handbook was a joint effort of the Florida Advisory Council on Intergovernmental Relations, the Florida Department of Revenue, and the Economic and Demographic Research Division of the Joint Legislative Management Committee. In its entirety, the Handbook provides information that should assist municipalities and counties in their budgeting and financial planning.

The chapters that address the major revenue sources or programs accommodate a comprehensive explanation of the revenue program components. The information contained in each revenue chapter begins with a history of noteworthy amendments to relevant general law, including changes enacted in 1990. The administrative procedures are covered in detail with different distributions and corresponding calculations clarified for the benefit of the reader. The authorization of the revenue source or program, eligibility requirements, and limitations on use of the revenue are also explained.

Finally, **estimates** for fiscal year 1990-91 are displayed for the major revenue sources and programs. These estimates are produced as part of the state estimating conferences mandated in sections 216.133 through 216.137, Florida Statutes. Except for the 1972 municipal and county revenue sharing program estimates, all annual estimates represent 100% of the anticipated distribution for fiscal year, 1990-91. When possible, the revenue estimates were adjusted to correspond with the local government fiscal year. **It is important to understand that the estimates do not necessarily conform to the actual disbursements for each local government.**

For the most part, all of the revenues included in the Handbook are revenues preempted by the state in the Florida Constitution. The relevant constitutional provisions reserve all revenues, except ad valorem or property taxes, for the state.¹ The state may authorize, in general law, other governmental entities to levy and use these revenues. Most of these statutory authorizations are captured here. The Handbook does not, however, include all of the state revenues shared with municipalities and counties in grant programs or through general appropriations.

Criteria characterizing the revenue programs included in the Handbook facilitate efforts to attain a greater understanding of their purpose, intent, and structure. Additional distinctions among the revenues included in this Handbook can be identified using the criteria. More importantly, they serve as a tool for explaining the organization of the information in this reference document. The following set of criteria was

¹ Article VII, Section 1(a), Florida Constitution.

developed for this purpose:

- 1) State taxing authority delegated for local use;
- 2) An intent for ensuring minimal equity among municipalities or counties or for relieving current property or other taxes is often associated with the establishment of the revenue source or program;
- 3) Revenue sources are clearly specified (one source or a combination of sources);
- 4) The structure of the distributions and formulas used for redistribution of the funds are predetermined;
- 5) A state agency, typically the Florida Department of Revenue, is the administering entity for the revenue source or program;
- 6) Eligibility criteria are specified for participation;
- 7) Initiation or implementation of taxing authority occurs at the local level with the passage of a local ordinance and possibly a referendum;

When the criteria above are applied as a framework for distinguishing the revenue programs discussed in the Handbook, two major categories emerge. The first category includes most of the revenue sources and programs included in the Handbook and those that conform to most of the criteria listed above, criteria #1 through #6. This category is labelled **Comprehensive State Shared Revenue Programs**. These revenue programs are relatively complex in their structure and difficult to administer. They often rely on a portion of a state tax or several taxes and, in some instances, have multiple distributions. Administration of the proceeds associated with the revenues in the first category involve state agencies and do not allow for local administration of the funds.

The revenue sources and programs in the second category are actually a subset of the entire selection of revenue programs included in the Handbook. They include those revenue programs that allow local governments to initiate or impose a tax that is generally considered a "state" tax. Criterion #7 is the key distinction between the first and second categories. The passage of a local ordinance, resolution, and possibly a referendum is required before the tax associated with that program can be levied. In the Handbook, the second category is labelled, **Revenue Programs with a Local Option**.

In addition to the state shared revenue criteria and the identification of two categories for organizing the presentation of these revenue programs, several figures are provided in this chapter for the purpose of understanding the differences and similarities between all of the revenue programs covered in the Handbook. Figure 1.1

displays an inventory of all of the revenue programs included in the Handbook and separates them into the two categories discussed here. Variation by type of local government, municipality or county, that receives revenues through the program is indicated. It appears that more revenue sharing programs addressed in the Handbook authorize the participation of counties rather than municipalities. Six revenue programs apply to both counties and municipalities. Within each major category, the authorized use of the revenue generated in each program is specified. Authorized uses vary from a purpose that is appropriate for all local capital projects to a more specific purpose, such as transportation or tourism-related projects.

Amendments during the 1990 legislative session to the revenue programs included in this Handbook were numerous and, in some cases, substantial in their fiscal impact. Figure 1.2 indicates the revenue sources and programs that were amended. If rates were involved, the changes are specified. As indicated in Figure 1.2, rate changes for the cigarette tax and intangibles tax affected the county and municipal revenue sharing programs established in 1972. The methodology used to calculate two distributions in the Local Government Half-Cent Sales Tax was also amended. In addition, the amount available for the emergency distribution for counties was increased by \$3 million. The 1990 amendments affecting the general revenue service charge are discussed in greater detail below.

Major features of the revenue programs included in the Handbook are summarized in Figure 1.3. Even though a few major revenue programs began after 1980, the origin of most of the programs was prior to 1980. As indicated in Figure 1.3, the comprehensive revenue sharing programs benefiting municipalities rely primarily on the sales tax, the cigarette tax, and gas taxes. County comprehensive revenue sharing programs depend on the intangibles tax, sales tax, and gas taxes. The Department of Revenue serves as the state agency that is responsible for the majority of the revenue programs and their respective trust funds. Trust Funds are an important component of the administration of the revenues used in almost all of the revenue sharing programs. A service charge levied against several trust funds called the general revenue service charge was amended from 6% to 7.0% in a major tax bill passed during the 1990 legislative session. An additional .3% service charge was authorized in another bill, resulting in a current general revenue service charge of 7.3%. The trust funds that are directly associated with the revenue sharing programs or those that include money eventually transferred to a revenue sharing program trust fund affected by this change are the following:

- Insurance Commissioner's Regulatory Trust Fund
(Police and Firefighter's Pension Funds)
- Agents and Solicitors County License Tax Trust Fund
- Alcoholic Beverage and Tobacco Trust Fund
- Cigarette Tax Collection Trust Fund
- Local Option Gas Tax Trust Fund
- Gas Tax Collection Trust Fund
- Oil and Gas Tax Trust Fund
- Motorboat Revolving Trust Fund
- Local Alternative Fuel User Fee Clearing Trust Fund

Based on the annual distribution estimates provided in this Handbook, the fiscal impact of the percentage change (1.3%) was approximately \$11.6 million for the 1990-91 fiscal year. When documentation was available, other deductions for administrative costs were also identified for each trust fund associated with a revenue source or program in Figure 1.3.

A comparison of the annual estimates for fiscal year 1990-91 across all of the major revenue programs in the Handbook appears in Figure 1.4. As shown in this figure, counties are the major benefactor of the revenue programs addressed in the Handbook, \$1,470 million versus \$734 million. The Half-Cent Sales Tax Program generates the largest amount of revenue for municipalities and counties as a whole, 35.2% of the state revenue programs covered in the Handbook. The 1972 Revenue Sharing Programs for Municipalities and Counties are the second largest revenue source, constituting 19.9% of the total amount in Handbook revenue programs. Among the gas taxes, the local option gas tax program is the largest source of revenue for counties and municipalities.

Inquiries regarding the information and estimates presented in the Handbook should be directed to the contact or office specified at the end of each chapter. General inquiries and questions regarding this Handbook should be directed to Mary Kay Falconer or Shannon Starace at the Florida ACIR. If you have suggestions for the next update of this document, please contact the Florida ACIR.

Figure 1.1
Inventory of Revenue Programs Included
in the Local Government Financial Information Handbook
Local Government That Benefits and Authorized Use or Purpose

I. Comprehensive State Shared Revenue Programs

	<u>Local Government that Benefits</u>	<u>Authorized Use or Purpose</u>
Local Government Half-Cent Sales Tax	Counties	Payment or interest on Capital Project Tax relief, countywide programs
County Revenue Sharing Program	Municipalities	Utility Tax relief/property tax relief municipalwide programs
Municipal Revenue Sharing Program	County	Bonds(limited)
Municipal Financial Assistance Trust Fund	Municipalities	Transportation (34.2%), Bonds (limited)
County Constitutional Motor Fuel Tax	Municipalities	General Revenue Fund
County Motor Fuel Tax	Counties	Transportation, Bonds
Beverage License Tax	Counties	Transportation
Insurance License Tax	Counties	Not specified in Statutes
Insurance Premium Tax	Municipalities	Not specified in Statutes
Mobile Home License Tax	Municipalities	Not specified in Statutes
Oil and Gas Production Tax	Municipalities	Pension Funds & Supplemental Comp
Pari-mutuel Tax	Counties	Not specified in Statutes
Solid Mineral Severance Tax	Counties	Not specified in Statutes
Local Govt. Coop. Assist. Pgrm.	Counties	General Revenue Fund

II. Revenue Programs with Local Option

Voted Gas Tax	Counties	Transportation
Local Option Motor Fuel Tax	Counties	Transportation, Bonds
Local Option Tourist Development	Municipalities	Transportation, Bonds
Local Option Convention Development	Counties	Tourist related projects
Local Option Discretionary Sales Tax (Local Infrastructure Surtax)	Counties	Tourism & Convention Related Projects
Charter County Transit System Surtax	Counties	Infrastructure, Bonds
	Municipalities	Infrastructure, Bonds
	Charter Counties	Fixed guideway rapid transit system, bus system, bonds for road and bridge construction

Figure 1.2
Inventory of Revenue Programs Included
in the Local Government Financial Information Handbook
1990 Legislative Changes

Revenue Source or Program	1990 Amendments (Chapter Law)	Major Change
I. Comprehensive State Shared Revenue Programs		
Local Government	Ch. 90-93	\$3 million increase appropriated for "Emergency Distribution"
Half-Cent Sales Tax	Ch. 90-132	Changed shared revenue proportion to 2.9% of net collections
County Revenue Sharing	Ch. 90-132	Provided for 0.9% administrative costs deduction from cig. tax TF
One Cent Cigarette Tax	Ch. 90-132	Changed percentage to 41.3%
55% of Net Intangibles Tax	Ch. 90-132	Changed shared revenue proportion to 32.4%
Municipal Revenue Sharing	Ch. 90-132	Provided for 0.9% administrative costs deduction from Cig. Tax TF
11 Cents of Cig. Tax	Ch. 90-132	Provided for 1.3% increase to general revenue service charge
Municipal Financial Assistance	Ch. 90-110	to three trust funds contributing revenue to the Municipal Revenue TF
Trust Fund(cigarette tax)	Ch. 90-132	Changed shared proportion from 2 cents to 5.8% of net Cig. Tax
County Motor Fuel Tax	Ch. 90-132	Provided for 0.9% administrative costs deduction from Cig. Tax TF
Oil and Gas Production Tax	Ch. 90-110	Provided for 1.3% increase to general revenue service charge
Insurance License Tax	Ch. 90-132	to Cig. Tax Collection TF which contributes revenue to this TF
Insurance Premium Tax	Ch. 90-132	Provided for 1.3% increase to general revenue service charge
	Ch. 90-110	to Gas Tax Collection TF which is deducted from Co. Gas Tax proceeds
	Ch. 90-132	Provided for 1.3% increase to general revenue service charge to Oil and Gas Tax TF & then deducted from the Counties' portion of proceeds
	Ch. 90-110	and Gas Tax TF & then deducted from the Counties' portion of proceeds
	Ch. 90-132	Provided for 1.3% increase to general revenue service charge from Agent and Solicitors County Tax TF, then deducted from the Counties' portion of proceeds
	Ch. 90-132	Provided for 1.3% increase to general revenue service charge from Insurance Commissioner's Regulatory TF, then deducted from the municipalities' portion of proceeds

Figure 1.2 - continued
Inventory of Local Government Revenues Included
in the Local Government Financial Information Handbook
1990 Legislative Changes

Revenue Source or Program	1990 Amendments (Chapter Law)	Major Change
II. Revenue Programs with Local Option		
Local Option Motor Fuel Tax	Ch. 90-132	Provided for 1.3% increase to general revenue service charge from Local Option Gas Tax TF proceeds
	Ch. 90-110	Provided for the equalization of Local Option Gas Tax rates on special fuel by January 1, 1993
	Ch. 90-351	Requires all counties to levy 1 cent of Voted Gas Tax by January 1, 1994, by removing the referendum requirement to impose the tax on special fuel
County Voted Gas Tax	Ch. 90-351	Provided exemptions from this tax on mail order sales under certain conditions
Local Opt. Infrastructure Surtax	Ch. 90-132	Changed requirements for municipalities' to initiate referendum proposal to levy this tax
	Ch. 90-203	Authorized the sharing of tax proceeds with school boards
Local Opt. Tourist Dev. Tax	Ch. 90-282	Adds a condition for qualification as a "high tourism impact county"
Local Opt. Convention Dev. Tax	Ch. 90-107	Provides for an additional 1% levy to pay for bonds issued to finance a professional sports franchise facility
	Ch. 90-349	

Figure 1.3
Inventory of Revenue Programs Included
in the Local Government Financial Information Handbook
Year Began, Tax Sources, and Trust Funds

I. Comprehensive State Shared Revenue Programs	Year Began	Tax Sources	Trust Funds ¹
Local Govt. Half-Cent Sales Tax	1982	Sales	Local Government Half-Cent Sales Tax TF
County Revenue Sharing Program	1972	Cigarette Tax (2.9%) Intangibles Tax (41.3%)	(4) County Revenue Sharing TF
Municipal Revenue Sharing Program	1972	Cigarette Tax (32.4%) Gas Tax (.01) State Alternative Fuel Users Fee (25%)	(4) Municipal Revenue Sharing TF
Municipal Financial Assistance Trust Fund (cigarette tax)	1971	Cigarette Tax (5.8%)	(4) Municipal Financial Assistance TF
County Constitutional Gas Tax	1943	Gas Tax (.02)	Gas Tax Collection TF
County Motor Fuel Tax	1949	Gas Tax (.01)	(3) Gas Tax Collection TF (only county gas tax affected)
Pari-mutuel Tax	1931	License Taxes Related to Pari-mutuel Betting Industry (\$29,915,500)	Pari-mutuel Wagering TF
Oil and Gas Production Tax	1945	Production of Oil & Gas (fixed % by type)	(1) Oil & Gas Tax TF
Mobile Home License Tax	1965	Mobile Home License Taxes (\$25 to \$80 by size)	License Tax Collection TF
Insurance License Tax	1959	Ins. Agents & Solicitors License (\$6 per license)	(1) Agents and Solicitors County Tax TF (separate trust fund for each county)

¹

The following notations indicate which trust funds are:

- (1) subject to the General Revenue Service Charge (7.3%) authorized in ss. 212.20 and 212.22, F.S.;
- (2) trust funds that have administrative cost deductions;
- (3) subjected to both (1) and (2); and
- (4) not subjected to service charges or other deductions but include money that during the administrative process, was previously in a trust fund subjected to the general revenue service charge or affected by another deduction.

I. Comprehensive State Shared Revenue Programs	Year Tax Sources Began	Trust Funds ²
Insurance Premium Tax		
Mun. Police Officers' Pension Fund	1953 Casualty Ins. Prem. (.85)	(2) Insurance Comm. Regulatory TF
Mun. Firefighters' Pension Fund	1963 Property Ins. Prem. (1.85)	(2) Insurance Comm. Regulatory TF
Firefighters' Supp. Comp. Fund	1981 Property Ins. Prem.	(2) Insurance Comm. Regulatory TF
Beverage License Tax	1971 Alcoholic Beverage License (24% to counties & 38% to municipalities)	(1) Alcoholic Beverage & Tobacco TF
Solid Mineral Severance Tax	1982 Prod. of Solid Minerals (10% of production)	State Treasury (not clear in Statutes)
II. Revenue Programs with Local Option	Year Tax Sources Began	Trust Fund
Local Option Gas Tax	1983 Gas Tax (.01-.06 per gallon)	(1) Local Option Gas Tax TF
Voted Gas Tax	1972 Gas Tax (.01 per gallon)	(2) Voted Gas Tax TF (dealer collection allowance only)
Local Opt. Discretionary Sales Tax	1987 Sales	Discretionary Sales Surtax TF
Infrastructure Surtax	1976 Sales	Discretionary Sales Surtax TF
Charter Co. Transit System Surtax		
Local Option Tourist Taxes	1977 Sales on Transient Rental Facilities	(2) County Tourist Development TF
Local Opt. Tourist Development	1983 Sales on Transient Rental Facilities	Appropriate TF (not clear in Statutes)

2

The following notations indicate which trust funds are:

- (1) subject to the General Revenue Service Charge (7.3%) authorized in ss. 212.20 and 212.22, F.S.;
- (2) trust funds that have administrative cost deductions;
- (3) subjected to both (1) and (2); and
- (4) not subjected to service charges or other deductions but include money that during the administrative process, was previously in a trust fund subjected to the general revenue service charge or affected by another deduction.

Figure 1.4
Inventory of Revenue Programs in the
Local Government Financial Information Handbook
Comparison of 1990-91 Revenue Distribution Estimates¹

	1990-91 Distribution Estimate	% of Munici- pality or County Total Revenues
Municipality Revenue Programs		
Local Government Half-Cent Sales Tax Program	261,318,328	35.6
Municipal Revenue Sharing Mun. Financial Assist. Trust Fund (cig. tax)	190,475,000	25.9
Local Option Gas Tax	24,000,000	3.3
Infrastructure Surtax	114,616,568	15.6
Insurance Premium Tax	76,708,677	10.5
Beverage License Tax	61,826,400	8.4
	<u>5,300,000</u>	<u>.7</u>
Total	\$734,244,973	100.0%
County Revenue Programs		
Local Government Half-Cent Sales Tax Program	513,996,681	35.0
County Revenue Sharing	248,330,000	16.9
County Constitutional Gas Tax	148,075,000	10.1
County Motor Fuel Tax	56,475,000	3.8
Voted Gas Tax	17,717,034	1.2
Local Option Gas Tax	280,723,930	19.1
Infrastructure Surtax	132,173,772	9.0
Char. Co. Trans. Sys. Surtax	30,510,523	2.1
Local Opt. Tourist Taxes	1,266,765	.1
Pari-Mutuel Tax	29,915,000	2.0
Oil and Gas Production Tax	1,900,000	.1
Mobile Home License Tax		
Insurance License Tax		
Beverage License Tax	4,900,000	.3
Solid Mineral Severance Tax	<u>4,700,000</u>	<u>.3</u>
Total	\$1,470,683,705	100.0%

¹ This table includes revenue estimates for the revenue programs covered by current estimating procedures through the estimating conferences and appropriate state agencies. When appropriate documentation was available, the general revenue service charge, administrative costs, and other deductions were subtracted from the available revenue estimates for 1990-91. It is not clear if the general revenue service charge was deducted from the estimate for the beverage license tax.

Figure 1.4 - continued
Inventory of Revenue Programs in the
Local Government Financial Handbook
Comparison of 1990-91 Revenue Distribution Estimates²

Major Municipality and County Revenue Programs	1990-91 Estimate	% of Total Revenue
Local Govern. Half-Cent Sales Tax	775,315,009	35.2
1972 County & Mun. Revenue Sharing	438,805,000	19.9
Municipal Financial Assistance	24,000,000	1.1
County Consti. Motor Fuel Tax	148,075,000	6.7
County Motor Fuel Tax	56,475,000	2.6
Voted Gas Tax	17,717,034	.8
Local Option Motor Fuel	395,340,498	17.9
Local Option Tourist Development	1,266,765	.1
Local Option Discret. Sales Tax	208,882,449	9.5
Beverage License Tax	10,200,000	.5
Insurance Premium Tax	62,000,000	2.8
Pari-Mutuel Tax	29,915,000	1.4
Other	<u>37,110,523</u>	<u>1.7</u>
TOTAL	\$2,205,102,278	100.0%

² This table includes revenue estimates for the revenue programs covered by current estimating procedures through the estimating conferences and appropriate state agencies. When appropriate documentation was available, the general revenue service charge, administrative costs, and other deductions were subtracted from the available revenue estimates for 1990-91. It is not clear if the general revenue service charge was deducted from the estimate for the beverage license tax.

CHAPTER 2: LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

Chapter 218, Part VI, Florida Statutes
Uniform Accounting System Code: 33518

The Local Government Half-Cent Sales Tax Program, created in 1982, generates the largest amount of revenues for local governments among the programs addressed in the Handbook. It distributes sales tax revenue and money from the General Revenue Fund to counties and municipalities that meet strict eligibility requirements. In addition to providing counties and municipalities with revenues for local programs, a primary purpose of the tax was to provide "relief" from ad valorem and utility taxes. As specified in the original statutory provisions, participating counties and municipalities were required to advertise and hold a "Property Tax Relief and the Budget" hearing on the actual reductions in ad valorem and utility taxes resulting from the half-cent sales tax revenues.

The current revenue structure of the Half-Cent Sales Tax Program is a combination of a percentage, 9.888%, of the sales tax revenues authorized in Part I, of Chapter 212, Florida Statutes and approximately \$5.8 million from General Revenue. In its complete form, the program consists of three distributions. The "ordinary distribution" includes counties and municipalities and relies on sales tax revenues. Allocation formulas specified in the statutes serve as the basis for the allocation of the "ordinary distribution" to each county and within each county. A second distribution, the "emergency distribution, relies on \$5.56 million from the General Revenue Fund and is available for counties that meet specific criteria. It is primarily, but not solely, geared to the small counties. The third and final distribution, the supplemental distribution, also relies on money from the General Revenue Fund and includes only those counties that are eligible for the emergency distribution and have an inmate population that is greater than 7% of its total population.

Major General Law Amendments

Chapter 82-154, Laws of Florida,

created the Local Government Half-Cent Sales Tax program. The revenue base consisted of one-half of the fifth cent remitted to the state by local sales tax dealers. Counties and municipalities were eligible to receive moneys through this program if they were qualified to receive revenue sharing moneys, and advertised and held a "Property Tax Relief and the Budget" hearing. Eligible municipal and county governments received an "ordinary" distribution of moneys based on population formulas. In addition, county governments that met statutory criteria, mostly counties with sparse populations and slow growth rates, were labelled as experiencing a "fiscal emergency" and received an "emergency" distribution of moneys appropriated from General Revenue to the Local Government Half-Cent Sales Tax Clearing Trust Fund for that purpose. Use of the moneys received from either the "ordinary" or "emergency" distribution was restricted to countywide or municipalwide tax relief or programs

as well as to long-term debt obligations related to any capital project.

Chapter 83-299, Laws of Florida, established the "supplemental" distribution and specified eligibility criteria. Counties which qualified for "emergency" distributions and had a statutorily defined institutional or inmate population greater than seven percent of the total county population, qualified for "supplemental" distributions. Funds for the "supplement" were appropriated in combination with the "emergency" transfer amount from general revenue to the distribution trust.

Chapter 85-342, Laws of Florida, changed the revenue base for the "ordinary" distribution to include a fixed percent (9.697%) of a variety of sales tax revenues allowed by Part I, Chapter 212, Florida Statutes. At the time, the change of revenue base was not expected to affect the overall levels of funding.

Chapter 86-166, Laws of Florida, affected the base of the "ordinary" distribution by expanding the sales tax base. Some sales tax exemptions were removed and the repeal of other sales tax exemptions were scheduled for repeal by July 1, 1987.

Chapter 87-6, Laws of Florida
Chapter 87-101, Laws of Florida, expanded the sales tax revenue base, effective July 1, 1987. The "Sales and Use Tax on Services" (87-6) and the related "glitch" bill (87-101) levied a five percent sales tax on a wide variety of previously exempt services, such as construction, advertisements, and transactions billed by lawyers.

Chapter 87-548, Laws of Florida, the "Sales and Use Tax on Services" was repealed during the fourth special session of the 1987 Legislature, effective January 1, 1988. The remaining five cent sales taxes were changed to six cents. The sales tax revenue base for the Local Government Half-Cent Sales Tax Program was "held harmless" by increasing the percentage of revenue on the remaining sales taxes to 9.888%, effective July 1, 1988.

Chapter 87-239, Laws of Florida, provided the current statutory language for the participation requirements by removing the requirement to advertise and hold a "Property Tax Relief and the Budget" hearing.

Chapter 88-119, Laws of Florida, modified the statutory criteria for a county to be eligible for "emergency" and "supplemental" distributions, primarily by defining the upper limit of funding levels, using a higher per capita benchmark that changes with inflation.

1990 General Law Amendments

Chapter 90-93, Laws of Florida, modified the "emergency" distribution section (218.65) of Florida Statutes to help the Department of Revenue make the determination of a base "emergency" and "supplemental" monthly distribution more accurate and predictable. The fiscal year effective dates were changed from October 1 to July 1. The amount transferred from general revenue to the Half-Cent Trust for the purpose of funding the "emergency" distribution was increased by \$3 million. These changes took effect July 1, 1990.

Administrative Procedures

The Department of Revenue administers the Local Government Half-Cent Sales Tax Program by interpretation of relevant statutes and chapter law. There is no administrative rule. The funds distributed to local governments through this program are placed in the Local Government Half-Cent Sales Tax Trust Fund. There is no authorization in general law for the Department of Revenue to deduct a general revenue fund service charge from the Local Government Half-Cent Sales Tax Trust Fund.

Distribution of Revenue

The statutory provisions require three revenue distributions for this program. Their statutory labels, revenue sources, and the local governments they include are:

Ordinary Distribution	9.888% of sales tax authorized under Part 1, Chapter 212, F.S.	participating municipalities and counties
Emergency Distribution	General Revenue Fund "\$5.56 million"	qualifying counties
Supplemental Distribution	General Revenue Fund	qualifying counties (inmate population greater than 7% of total resident population)

The calculations for each distribution are explained , in detail, below.

Calculation of Total for "Ordinary" Distribution

The Department of Revenue receives a variety of sales tax revenues as defined in Chapter 212, Part I, Florida Statutes. Sections 212.20(6)(a)-(f), Florida Statutes, list

which tax sources, detailed in Part I, go directly into other trust funds. Section 212.20(6)(g), Florida Statutes, defines the proportion of the remaining sales tax revenues that go into the Half-Cent distribution trust. The Department of Revenue personnel make adjustments to all moneys collected in this section before the defined proportion is applied and moneys partitioned by county of origin, pursuant to section 218.61, Florida Statutes, for final distribution. A summary of the adjustments that affect the actual total moneys used for "ordinary" distribution is presented as Figure 2.1.

Calculation of "Emergency" Distribution for Eligible Counties

For 1990-91, funds totalling 5.56 million dollars were appropriated from the General Revenue Fund to the local Government Half-Cent Sales Tax Clearing Trust Fund to be used for "emergency" distribution. Due to the changes made in Chapter 90-93, all of these moneys will be distributed, on a monthly basis, to eligible counties, according to the following steps:

STEP #1. A "base" allocation is computed for each county. This computation begins with the multiplication of the 1990-1991 state fiscal year per capita limitation, adjusted for inflation, \$27.07, times the latest official state population estimate (4/1/89), excluding inmates, for each county. The resulting total is reduced by the prior state fiscal year's "ordinary" distribution. The final figure is the "base" allocation.

STEP #2. If the total yearly appropriation for "emergency" allocation (\$5.56 million for FY90-91) is less than or equal to the sum of the "base" allocations for all eligible counties, then each eligible county will receive a share in proportion with their "base" allocation in 12 equal installments.

STEP #3. If the total yearly appropriation for "emergency" allocation is greater than the sum of the "base" allocations for all eligible counties, then each eligible county will receive their "base" allocation, plus the excess appropriated amount in proportion to their (4/1/89) per capita population, in 12 equal installments.

Calculation of "Supplemental" Distribution for Eligible Counties

For 1990-91, funds totalling \$321,816 were appropriated from the General Revenue Fund to the Local Government Half-Cent Sales Tax Clearing Trust Fund to be used for "supplemental" distribution. These moneys will be distributed, on a monthly basis, to eligible counties, according to the following steps:

STEP #1. A "supplemental base" allocation is computed for each county that is eligible for an "emergency" allocation and has a inmate population greater than seven percent of the total population (inmates and non-inmates) according to the latest official State population estimate(4/1/89). The 1990-1991 state fiscal year per capita limitation, adjusted for inflation, is \$27.07. This is multiplied by the latest official state population estimate (4/1/89) for inmates only, for each county. The result is the "supplemental base" allocation.

STEP #2. If the total yearly appropriation for "supplemental" allocation (\$321,816 for FY90-91) is less than or equal to the sum of the "supplemental base" allocations for all eligible counties, then each eligible county will receive a share in proportion with their "supplemental base" allocation, in 12 equal installments.

STEP #3. If the total yearly appropriation for "supplemental" allocation is greater than the sum of the "supplemental base" allocations for all eligible counties, then the excess appropriation will revert to the state General Revenue Fund at the end of the state fiscal year.

Eligibility Requirements

In order to receive funds from the "**ordinary**" **distribution** pursuant to section 218.63, Florida Statutes, a county or municipality must:

1. Qualify to receive revenue sharing funds by conforming to all requirements contained in section 218.23, Florida Statutes.
2. Meet millage limitation requirements outlined in section 200.065, Florida Statutes.

In order to receive funds from the "**emergency**" **distribution** pursuant to section 218.65, Florida Statutes, as modified by Chapter 90-93, Laws of Florida, a county must:

1. Qualify to receive the Half-Cent Sales Tax "ordinary" distribution.
2. Receive an "ordinary" distribution of moneys pursuant to s. 218.62 for the prior fiscal year that was less than the current per capita limitation, based on the population of that county.
3. 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; or
 - 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.

Counties with populations 50,000 or above must fulfill the eligibility criteria described in numbers 1-3 in order to qualify to receive an "emergency" distribution of moneys.

Counties below 50,000 in population must meet the eligibility requirements outlined in numbers 1 and 2 only.

Please note that chapter 90-93, Laws of Florida, has changed the wording of condition #2 above in two ways. First, a known distribution of moneys is used rather than estimated distribution. Second, July 1 rather than October 1 is used as the beginning of the fiscal year.

In order to receive funds from the "supplemental" distribution pursuant to section 218.65, Florida Statutes, as modified by Chapter 90-93, Laws of Florida, 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. The "inmate population" is defined as the latest official state estimate (4/1/89) of the number of inmates and patients residing in institutions operated by the Federal Government, the Department of Corrections, or the Department of Health and Rehabilitative Services. "Total population" includes "inmate population".

Authorized Use of Revenue

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; limitations", the statutory language is relatively broad regarding 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 municipalities are likewise minimally restrictive. Counties are authorized to spend Half-Cent Sales Tax revenues for "countywide tax relief or countywide programs." Municipalities 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 local governments may receive from the Half-Cent Sales Tax Program is limited in three ways:

- 1) "Ordinary" distributions to both municipalities and counties are limited by the amount of available sales tax revenues.

- 2) Counties qualifying to receive "supplemental" distributions are limited by inmate population.
- 3) Counties qualifying to receive "emergency" or "supplemental" distributions are limited by the amount of revenue annually appropriated for these two distribution programs.

Eligibility to receive Half-Cent Sales Tax revenues is reserved to municipalities and counties that 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 qualifies again for revenue sharing.

Actual Distributions of Half-Cent Revenues

Table 2.1 presents a summary of the amount of Half-Cent sales tax distributions since the program began, by local government fiscal year. Please note that the county dollar totals combine "ordinary", "emergency", and "supplemental" distributions. In addition, Table 2.1 shows the number of counties that received emergency and supplemental distributions, again, by local government fiscal year.

TABLE 2.1
Half-Cent DISTRIBUTIONS AND PARTICIPATION 1982-1989

Local Government Fiscal Year	Total Amount Distributed to Municipalities	Total Amount Distributed to Counties	# Counties Receiving Emergency Distribution	# Counties Receiving Supplemental Distribution
1982-83	\$142,183,850(1)	\$201,231,150	25	n/a
1983-84	\$167,329,944	\$238,752,161	28	0
1984-85	\$182,203,895	\$261,751,576	27	5
1985-86	\$171,920,123(2)	\$299,776,734	25	5
1986-87	\$182,533,375(3)	\$342,348,375	24	6
1987-88	\$223,022,649	\$424,756,446	24	6
1988-89	\$231,085,886	\$443,325,256	23	6

Source: The Department of Revenue.

- (1) Duval county reported as Jacksonville until 1985-86.
- (2) One fourth Duval county reported as Jacksonville.
- (3) All of Jacksonville reported as Duval county 1986-87 to present.

Estimated Half-Cent Local Government Sales Tax Revenues for Fiscal Year 1990-1991

Table 2.2 displays estimates for each distribution of Half-Cent Sales Tax revenues by county and municipality. These distributions are presented as 100% of the anticipated revenue collections.

Inquiries regarding these estimates and the methodology applied for distributing the funds should be directed to the Office of Tax Research in the Department of Revenue at (904) 488-5630 (Suncom 278-5630) or the Florida Advisory Council on Intergovernmental Relations at (904) 488-9627 (Suncom 278-9627).

Figure 2.1
Factors Used to Calculate Total Moneys Available for Half-Cent
"Ordinary" Distribution

	Sales tax collections as defined by 212.20(6)(g) for each county
plus or minus.....	Prior tax collection period adjustments
plus.....	National Automobile Dealers Association payments
minus.....	Bad checks
plus or minus.....	Transfers
minus.....	Refunds
plus.....	Warrant payments
plus.....	Audit assessments
<hr style="border-top: 1px dashed black;"/>	
equals.....	Total adjusted collections for each county
minus.....	5% to State Infrastructure Trust Fund or \$500 million, whichever is more
minus.....	0.2% to Solid Waste Management Trust Fund
<hr style="border-top: 1px dashed black;"/>	
equals.....	Net adjusted collection for each county
times.....	9.888%
<hr style="border-top: 1px dashed black;"/>	
equals.....	Total Half-Cent "Ordinary" Distribution for each county

Calculation of "Ordinary" Distribution for Counties and Municipalities

The "ordinary" distribution for each eligible municipality is calculated as follows:

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total Half-cent "Ordinary" Distribution collected in county}$$

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

The "ordinary" distribution for each eligible county is calculated as follows:

$$\text{County Share} = \text{Distribution Factor} \times \text{Total Half-cent "Ordinary" Distribution collected in county}$$

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	5,445,747	0	0	5,445,747
Alachua	176,503	0	0	176,503
Archer	50,557	0	0	50,557
Gainesville	3,021,434	0	0	3,021,434
Hawthorne	48,837	0	0	48,837
High Springs	103,479	0	0	103,479
LaCrosse	5,518	0	0	5,518
Micanopy	28,163	0	0	28,163
Newberry	76,642	0	0	76,642
Waldo	38,697	0	0	38,697
	-----	-----	-----	-----
	8,995,579	0	0	8,995,579
BOCC, BAKER	300,817	282,718	52,374	635,908
Glen Saint Mary	10,787	0	0	10,787
Macclenny	77,021	0	0	77,021
	-----	-----	-----	-----
	388,625	282,718	52,374	723,717
BOCC, BAY	3,896,096	0	0	3,896,096
Callaway	457,715	0	0	457,715
Cedar Grove	58,085	0	0	58,085
Lynn Haven	362,187	0	0	362,187
Mexico Beach	44,048	0	0	44,048
Panama City	1,303,322	0	0	1,303,322
Panama City Beach	196,369	0	0	196,369
Parker	171,455	0	0	171,455
Springfield	321,262	0	0	321,262
	-----	-----	-----	-----
	6,810,540	0	0	6,810,540
BOCC, BRADFORD	505,036	232,914	118,898	856,849
Brooker	11,635	0	0	11,635
Hampton	12,178	0	0	12,178
Lawtey	19,175	0	0	19,175
Starke	155,869	0	0	155,869
	-----	-----	-----	-----
	703,894	232,914	118,898	1,055,706

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	11,266,116	0	0	11,266,116
Cape Canaveral	300,090	0	0	300,090
Cocoa	646,909	0	0	646,909
Cocoa Beach	464,667	0	0	464,667
Indialantic	107,830	0	0	107,830
Indian Harbour Beach	275,664	0	0	275,664
Malabar	64,606	0	0	64,606
Melbourne	2,169,237	0	0	2,169,237
Melbourne Beach	111,759	0	0	111,759
Melbourne Village	37,171	0	0	37,171
Palm Bay	2,006,182	0	0	2,006,182
Palm Shores	3,434	0	0	3,434
Rockledge	554,195	0	0	554,195
Satellite Beach	363,988	0	0	363,988
Titusville	1,519,567	0	0	1,519,567
West Melbourne	311,524	0	0	311,524
	-----	-----	-----	-----
	20,202,938	0	0	20,202,938
BOCC, BROWARD	36,446,955	0	0	36,446,955
Coconut Creek	1,119,510	0	0	1,119,510
Cooper City	724,228	0	0	724,228
Coral Springs	3,058,423	0	0	3,058,423
Dania	566,737	0	0	566,737
Davie	1,743,426	0	0	1,743,426
Deerfield Beach	2,071,792	0	0	2,071,792
Ft. Lauderdale	6,235,968	0	0	6,235,968
Hacienda Village	0	0	0	0
Hallandale	1,589,332	0	0	1,589,332
Hillsboro Beach	65,880	0	0	65,880
Hollywood	5,236,452	0	0	5,236,452
Lauderdale-by-the-Sea	109,096	0	0	109,096
Lauderdale Lakes	1,155,558	0	0	1,155,558
Lauderhill	1,866,444	0	0	1,866,444
Lazy Lake Village	1,326	0	0	1,326
Lighthouse Point	471,272	0	0	471,272
Margate	1,767,541	0	0	1,767,541
Miramar	1,629,275	0	0	1,629,275
North Lauderdale	1,112,922	0	0	1,112,922
Oakland Park	1,072,068	0	0	1,072,068
Parkland	105,906	0	0	105,906
Pembroke Park	262,900	0	0	262,900
Pembroke Pines	2,496,161	0	0	2,496,161
Plantation	2,737,598	0	0	2,737,598
Pompano Beach	2,948,581	0	0	2,948,581
Sea Ranch Lakes	23,203	0	0	23,203
Sunrise	2,452,572	0	0	2,452,572
Tamarac	1,781,711	0	0	1,781,711

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Wilton Manors	509,848	0	0	509,848
	81,362,683	0	0	81,362,683
BOCC, CALHOUN	178,461	156,010	0	334,471
Altha	9,238	0	0	9,238
Blountstown	51,286	0	0	51,286
	238,985	156,010	0	394,995
BOCC, CHARLOTTE	4,868,547	0	0	4,868,547
Punta Gorda	568,491	0	0	568,491
	5,437,037	0	0	5,437,037
BOCC, CITRUS	2,989,427	0	0	2,989,427
Crystal River	131,265	0	0	131,265
Inverness	210,349	0	0	210,349
	3,331,041	0	0	3,331,041
BOCC, CLAY	3,828,809	0	0	3,828,809
Green Cove Springs	178,179	0	0	178,179
Keystone Heights	47,108	0	0	47,108
Orange Park	377,928	0	0	377,928
Penney Farms	26,835	0	0	26,835
	4,458,859	0	0	4,458,859
BOCC, COLLIER	11,744,844	0	0	11,744,844
Everglades	44,931	0	0	44,931
Naples	1,793,135	0	0	1,793,135
	13,582,910	0	0	13,582,910
BOCC, COLUMBIA	1,619,678	0	0	1,619,678
Fort White	14,660	0	0	14,660
Lake City	359,906	0	0	359,906
	1,994,245	0	0	1,994,245

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DADE	71,021,369	0	0	71,021,369
Bal Harbour	145,565	0	0	145,565
Bay Harbor Islands	220,740	0	0	220,740
Biscayne Park	136,225	0	0	136,225
Coral Gables	1,882,153	0	0	1,882,153
El Portal	78,558	0	0	78,558
Florida City	291,041	0	0	291,041
Golden Beach	29,375	0	0	29,375
Hialeah	7,804,581	0	0	7,804,581
Hialeah Gardens	203,683	0	0	203,683
Homestead	1,107,488	0	0	1,107,488
Indian Creek Village	5,054	0	0	5,054
Islandia	541	0	0	541
Medley	24,772	0	0	24,772
Miami	16,652,712	0	0	16,652,712
Miami Beach	4,424,133	0	0	4,424,133
Miami Shores	408,856	0	0	408,856
Miami Springs	542,779	0	0	542,779
North Bay	234,683	0	0	234,683
North Miami	1,896,412	0	0	1,896,412
North Miami Beach	1,598,377	0	0	1,598,377
Opa-locka	638,123	0	0	638,123
Pennsuco	0	0	0	0
South Miami	465,169	0	0	465,169
Surfside	177,828	0	0	177,828
Sweetwater	484,301	0	0	484,301
Virginia Gardens	97,690	0	0	97,690
West Miami	260,628	0	0	260,628
	-----	-----	-----	-----
	110,832,837	0	0	110,832,837
BOCC, DE SOTO	555,271	200,936	55,045	811,252
Arcadia	165,794	0	0	165,794
	-----	-----	-----	-----
	721,065	200,936	55,045	977,046
BOCC, DIXIE	154,866	148,557	28,461	331,884
Cross City	39,440	0	0	39,440
Horseshoe Beach	5,607	0	0	5,607
	-----	-----	-----	-----
	199,914	148,557	28,461	376,932

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DUVAL	38,128,301	0	0	38,128,301
Atlantic Beach	647,669	0	0	647,669
Baldwin	100,426	0	0	100,426
Jacksonville Beach	1,088,138	0	0	1,088,138
Neptune Beach	368,210	0	0	368,210
	-----	-----	-----	-----
	40,332,743	0	0	40,332,743
BOCC, ESCAMBIA	10,345,248	0	0	10,345,248
Century	103,473	0	0	103,473
Pensacola	2,527,297	0	0	2,527,297
	-----	-----	-----	-----
	12,976,017	0	0	12,976,017
BOCC, FLAGLER	787,249	0	0	787,249
Beverly Beach	16,031	0	0	16,031
Bunnell	77,562	0	0	77,562
Flagler Beach	128,430	0	0	128,430
Marineland (part)	432	0	0	432
Painters Hill	0	0	0	0
	-----	-----	-----	-----
	1,009,705	0	0	1,009,705
BOCC, FRANKLIN	137,260	112,014	0	249,274
Apalachicola	48,634	0	0	48,634
Carrabelle	24,886	0	0	24,886
	-----	-----	-----	-----
	210,780	112,014	0	322,794
BOCC, GADSDEN	632,542	672,051	0	1,304,593
Chattahoochee	49,440	0	0	49,440
Greensboro	11,499	0	0	11,499
Gretna	26,526	0	0	26,526
Havana	46,495	0	0	46,495
Midway	26,808	0	0	26,808
Quincy	142,646	0	0	142,646
	-----	-----	-----	-----
	935,955	672,051	0	1,608,006
BOCC, GILCHRIST	100,007	107,331	18,221	225,560
Bell	3,350	0	0	3,350
Fanning Springs (part)	3,983	0	0	3,983
Trenton	23,158	0	0	23,158
	-----	-----	-----	-----
	130,499	107,331	18,221	256,051

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GLADES	138,527	128,870	0	267,397
Moore Haven	23,724	0	0	23,724
	-----	-----	-----	-----
	162,251	128,870	0	291,121
BOCC, GULF	250,592	87,215	0	337,807
Port St. Joe	99,615	0	0	99,615
Ward Ridge	0	0	0	0
Wewahitchka	45,286	0	0	45,286
	-----	-----	-----	-----
	395,494	87,215	0	482,708
BOCC, HAMILTON	386,961	0	0	386,961
Jasper	99,347	0	0	99,347
Jennings	40,440	0	0	40,440
White Springs	36,232	0	0	36,232
	-----	-----	-----	-----
	562,980	0	0	562,980
BOCC, HARDEE	482,609	299,118	0	781,727
Bowling Green	60,144	0	0	60,144
Wauchula	81,971	0	0	81,971
Zolfo Springs	39,537	0	0	39,537
	-----	-----	-----	-----
	664,260	299,118	0	963,378
BOCC, HENDRY	681,003	155,261	0	836,264
Clewiston	180,119	0	0	180,119
La Belle	101,631	0	0	101,631
	-----	-----	-----	-----
	962,752	155,261	0	1,118,013
BOCC, HERNANDO	3,127,604	0	0	3,127,604
Brooksville	266,820	0	0	266,820
Weeki Wachee	178	0	0	178
	-----	-----	-----	-----
	3,394,602	0	0	3,394,602
BOCC, HIGHLANDS	2,198,126	0	0	2,198,126
Avon Park	294,905	0	0	294,905
Lake Placid	41,274	0	0	41,274
Sebring	356,147	0	0	356,147
	-----	-----	-----	-----
	2,890,453	0	0	2,890,453

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HILLSBOROUGH	37,638,658	0	0	37,638,658
Plant City	1,114,770	0	0	1,114,770
Tampa	14,779,683	0	0	14,779,683
Temple Terrace	888,211	0	0	888,211
	-----	-----	-----	-----
	54,421,323	0	0	54,421,323
BOCC, HOLMES	221,795	280,526	0	502,321
Bonifay	38,786	0	0	38,786
Esto	5,470	0	0	5,470
Noma	4,385	0	0	4,385
Ponce de Leon	6,965	0	0	6,965
Westville	4,145	0	0	4,145
	-----	-----	-----	-----
	281,546	280,526	0	562,072
BOCC, INDIAN RIVER	3,593,837	0	0	3,593,837
Fellsmere	82,241	0	0	82,241
Indian River Shores	91,143	0	0	91,143
Orchid	177	0	0	177
Sebastian	374,004	0	0	374,004
Vero Beach	784,280	0	0	784,280
	-----	-----	-----	-----
	4,925,682	0	0	4,925,682
BOCC, JACKSON	978,994	414,266	0	1,393,261
Alford	14,593	0	0	14,593
Bascom	3,161	0	0	3,161
Campbellton	8,824	0	0	8,824
Cottondale	28,527	0	0	28,527
Graceville	75,572	0	0	75,572
Grand Ridge	16,990	0	0	16,990
Greenwood	15,567	0	0	15,567
Jacob City	7,902	0	0	7,902
Malone	23,285	0	0	23,285
Marianna	179,487	0	0	179,487
Sneads	45,596	0	0	45,596
	-----	-----	-----	-----
	1,398,499	414,266	0	1,812,766
BOCC, JEFFERSON	172,547	205,326	0	377,873
Monticello	44,088	0	0	44,088
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	216,635	205,326	0	421,961

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LAFAYETTE	52,691	72,503	22,101	147,295
Mayo	11,770	0	0	11,770
	-----	-----	-----	-----
	64,461	72,503	22,101	159,065
BOCC, LAKE	4,139,479	0	0	4,139,479
Astatula	33,970	0	0	33,970
Clermont	223,839	0	0	223,839
Eustis	465,910	0	0	465,910
Fruitland Park	93,519	0	0	93,519
Groveland	75,860	0	0	75,860
Howey-in-the-Hills	21,501	0	0	21,501
Lady Lake	215,144	0	0	215,144
Leesburg	503,452	0	0	503,452
Mascotte	59,144	0	0	59,144
Minneola	38,789	0	0	38,789
Montverde	17,861	0	0	17,861
Mount Dora	236,308	0	0	236,308
Tavares	249,485	0	0	249,485
Umatilla	85,768	0	0	85,768
	-----	-----	-----	-----
	6,460,029	0	0	6,460,029
BOCC, LEE	17,724,538	0	0	17,724,538
Cape Coral	3,886,646	0	0	3,886,646
Fort Myers	2,719,359	0	0	2,719,359
Sanibel	344,877	0	0	344,877
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	24,675,421	0	0	24,675,421
BOCC, LEON	5,909,964	0	0	5,909,964
Tallahassee	5,147,023	0	0	5,147,023
	-----	-----	-----	-----
	11,056,987	0	0	11,056,987
BOCC, LEVY	502,392	289,403	0	791,795
Bronson	21,668	0	0	21,668
Cedar Key	20,892	0	0	20,892
Chiefland	46,578	0	0	46,578
Fanning Springs (part)	5,388	0	0	5,388
Inglis	37,605	0	0	37,605
Otter Creek	3,790	0	0	3,790
Williston	55,278	0	0	55,278
Yankeetown	14,750	0	0	14,750
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	708,342	289,403	0	997,745

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LIBERTY	59,958	77,767	0	137,724
Bristol	14,919	0	0	14,919
	-----	-----	-----	-----
	74,876	77,767	0	152,643
BOCC, MADISON	234,332	234,284	0	468,617
Greenville	17,065	0	0	17,065
Lee	4,102	0	0	4,102
Madison	56,617	0	0	56,617
	-----	-----	-----	-----
	312,116	234,284	0	546,401
BOCC, MANATEE	8,322,154	0	0	8,322,154
Anna Maria	84,838	0	0	84,838
Bradenton	1,964,663	0	0	1,964,663
Bradenton Beach	88,075	0	0	88,075
Holmes Beach	219,584	0	0	219,584
Longboat Key (part)	132,137	0	0	132,137
Palmetto	445,787	0	0	445,787
	-----	-----	-----	-----
	11,257,239	0	0	11,257,239
BOCC, MARION	7,678,272	0	0	7,678,272
Belleview	120,484	0	0	120,484
Dunnellon	80,817	0	0	80,817
McIntosh	23,809	0	0	23,809
Ocala	2,055,412	0	0	2,055,412
Reddick	30,727	0	0	30,727
	-----	-----	-----	-----
	9,989,520	0	0	9,989,520
BOCC, MARTIN	6,935,784	0	0	6,935,784
Jupiter Island	34,167	0	0	34,167
Ocean Breeze Park	22,931	0	0	22,931
Sewalls Point	124,975	0	0	124,975
Stuart	838,516	0	0	838,516
	-----	-----	-----	-----
	7,956,374	0	0	7,956,374
BOCC, MONROE	5,023,615	0	0	5,023,615
Key Colony Beach	96,432	0	0	96,432
Key West	2,048,790	0	0	2,048,790
Layton	8,879	0	0	8,879
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	7,177,716	0	0	7,177,716

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, NASSAU	1,473,387	145,619	0	1,619,006
Callahan	34,644	0	0	34,644
Fernandina Beach	311,324	0	0	311,324
Hilliard	75,636	0	0	75,636
	-----	-----	-----	-----
	1,894,991	145,619	0	2,040,611
BOCC, OKALOOSA	4,416,098	0	0	4,416,098
Cinco Bayou	13,560	0	0	13,560
Crestview	300,284	0	0	300,284
Destin	244,997	0	0	244,997
Ft. Walton Beach	769,693	0	0	769,693
Laurel Hill	21,664	0	0	21,664
Mary Esther	142,169	0	0	142,169
Niceville	362,138	0	0	362,138
Shalimar	13,135	0	0	13,135
Valparaiso	219,021	0	0	219,021
	-----	-----	-----	-----
	6,502,759	0	0	6,502,759
BOCC, OKEECHOBEE	1,128,450	0	0	1,128,450
Okeechobee	195,905	0	0	195,905
	-----	-----	-----	-----
	1,324,355	0	0	1,324,355
BOCC, ORANGE	51,049,400	0	0	51,049,400
Apopka	1,108,264	0	0	1,108,264
Bay Lake	1,695	0	0	1,695
Belle Isle	439,576	0	0	439,576
Eatonville	235,624	0	0	235,624
Edgewood	94,214	0	0	94,214
Lake Buena Vista	2,498	0	0	2,498
Maitland	835,347	0	0	835,347
Oakland	66,200	0	0	66,200
Ocoee	1,054,733	0	0	1,054,733
Orlando	14,826,308	0	0	14,826,308
Windermere	132,667	0	0	132,667
Winter Garden	791,005	0	0	791,005
Winter Park	2,058,523	0	0	2,058,523
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	72,696,053	0	0	72,696,053

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, OSCEOLA	4,960,934	0	0	4,960,934
Kissimmee	1,705,976	0	0	1,705,976
St. Cloud	726,540	0	0	726,540
	-----	-----	-----	-----
	7,393,450	0	0	7,393,450
BOCC, PALM BEACH	36,217,157	0	0	36,217,157
Atlantis	86,649	0	0	86,649
Belle Glade	887,919	0	0	887,919
Boca Raton	3,176,990	0	0	3,176,990
Boynton Beach	2,450,285	0	0	2,450,285
Briny Breeze	19,158	0	0	19,158
Cloud Lake	7,539	0	0	7,539
Delray Beach	2,529,912	0	0	2,529,912
Glen Ridge	11,515	0	0	11,515
Golf Village	6,816	0	0	6,816
Golfview	10,586	0	0	10,586
Greenacres City	1,422,478	0	0	1,422,478
Gulf Stream	27,523	0	0	27,523
Haverhill	67,956	0	0	67,956
Highland Beach	168,857	0	0	168,857
Hypoluxo	34,701	0	0	34,701
Juno Beach	113,656	0	0	113,656
Jupiter	1,465,854	0	0	1,465,854
Jupiter Inlet Colony	20,294	0	0	20,294
Lake Clarke Shores	182,128	0	0	182,128
Lake Park	348,713	0	0	348,713
Lake Worth	1,427,435	0	0	1,427,435
Lantana	426,222	0	0	426,222
Manalapan	19,519	0	0	19,519
Mangonia Park	65,839	0	0	65,839
North Palm Beach	661,589	0	0	661,589
Ocean Ridge	80,762	0	0	80,762
Pahokee	338,695	0	0	338,695
Palm Beach	563,218	0	0	563,218
Palm Beach Gardens	1,375,849	0	0	1,375,849
Palm Beach Shores	65,632	0	0	65,632
Palm Springs	537,192	0	0	537,192
Riviera Beach	1,498,386	0	0	1,498,386
Royal Palm Beach	743,797	0	0	743,797
South Bay	189,512	0	0	189,512
South Palm Beach	76,011	0	0	76,011
Tequesta Village	231,288	0	0	231,288
West Palm Beach	3,826,909	0	0	3,826,909
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	61,384,543	0	0	61,384,543

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, PASCO	8,785,039	0	0	8,785,039
Dade City	188,957	0	0	188,957
New Port Richey	478,760	0	0	478,760
Port Richey	89,488	0	0	89,488
Saint Leo	32,999	0	0	32,999
San Antonio	22,280	0	0	22,280
Zephyrhills	237,347	0	0	237,347
	-----	-----	-----	-----
	9,834,870	0	0	9,834,870
BOCC, PINELLAS	24,885,527	0	0	24,885,527
Belleair	152,118	0	0	152,118
Belleair Beach	65,188	0	0	65,188
Belleair Bluffs	95,551	0	0	95,551
Belleair Shore	2,975	0	0	2,975
Clearwater	3,852,122	0	0	3,852,122
Dunedin	1,342,287	0	0	1,342,287
Gulfport	440,677	0	0	440,677
Indian Rocks Beach	172,449	0	0	172,449
Indian Shores	56,415	0	0	56,415
Kenneth City	163,447	0	0	163,447
Largo	2,556,219	0	0	2,556,219
Madeira Beach	204,414	0	0	204,414
North Redington Beach	47,451	0	0	47,451
Oldsmar	264,872	0	0	264,872
Pinellas Park	1,618,716	0	0	1,618,716
Redington Beach	66,065	0	0	66,065
Redington Shores	103,752	0	0	103,752
Safety Harbor	538,517	0	0	538,517
St. Petersburg	9,404,170	0	0	9,404,170
St. Petersburg Beach	395,362	0	0	395,362
Seminole	340,321	0	0	340,321
South Pasadena	226,346	0	0	226,346
Tarpon Springs	689,605	0	0	689,605
Treasure Island	282,189	0	0	282,189
	-----	-----	-----	-----
	47,966,755	0	0	47,966,755
BOCC, POLK	15,237,882	0	0	15,237,882
Auburndale	359,290	0	0	359,290
Bartow	715,545	0	0	715,545
Davenport	83,600	0	0	83,600
Dundee	112,002	0	0	112,002
Eagle Lake	88,197	0	0	88,197
Fort Meade	257,305	0	0	257,305
Frostproof	135,850	0	0	135,850
Haines City	558,144	0	0	558,144

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Highland Park	8,412	0	0	8,412
Hillcrest Heights	9,236	0	0	9,236
Lake Alfred	154,366	0	0	154,366
Lake Hamilton	67,730	0	0	67,730
Lake Wales	395,800	0	0	395,800
Lakeland	3,156,127	0	0	3,156,127
Mulberry	148,945	0	0	148,945
Polk City	43,925	0	0	43,925
Winter Haven	1,084,245	0	0	1,084,245
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	22,616,602	0	0	22,616,602
BOCC, PUTNAM	1,689,606	0	0	1,689,606
Crescent City	49,710	0	0	49,710
Interlachen	33,268	0	0	33,268
Palatka	319,088	0	0	319,088
Pomona Park	29,473	0	0	29,473
Welaka	16,884	0	0	16,884
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	2,138,030	0	0	2,138,030
BOCC, ST. JOHNS	3,603,920	0	0	3,603,920
Hastings	27,799	0	0	27,799
Marineland (part)	0	0	0	0
St. Augustine	542,393	0	0	542,393
St. Augustine Beach	155,262	0	0	155,262
	-----	-----	-----	-----
	4,329,374	0	0	4,329,374
BOCC, ST. LUCIE	4,237,339	0	0	4,237,339
Fort Pierce	1,453,907	0	0	1,453,907
Port St. Lucie	1,788,711	0	0	1,788,711
St. Lucie Village	22,372	0	0	22,372
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	7,502,330	0	0	7,502,330
BOCC, SANTA ROSA	1,387,553	0	0	1,387,553
Gulf Breeze	133,213	0	0	133,213
Jay	13,683	0	0	13,683
Milton	155,393	0	0	155,393
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	1,689,841	0	0	1,689,841

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SARASOTA	13,393,984	0	0	13,393,984
Longboat Key (part)	227,951	0	0	227,951
North Port	545,851	0	0	545,851
Sarasota	2,927,466	0	0	2,927,466
Venice	879,354	0	0	879,354
	-----	-----	-----	-----
	17,974,606	0	0	17,974,606
BOCC, SEMINOLE	10,123,584	0	0	10,123,584
Altamonte Springs	1,612,252	0	0	1,612,252
Casselberry	783,728	0	0	783,728
Lake Mary	244,447	0	0	244,447
Longwood	599,640	0	0	599,640
Oviedo	380,213	0	0	380,213
Sanford	1,302,845	0	0	1,302,845
Winter Springs	932,133	0	0	932,133
	-----	-----	-----	-----
	15,978,841	0	0	15,978,841
BOCC, SUMTER	628,880	370,507	0	999,387
Bushnell	33,609	0	0	33,609
Center Hill	19,153	0	0	19,153
Coleman	21,592	0	0	21,592
Webster	17,215	0	0	17,215
Wildwood	89,060	0	0	89,060
	-----	-----	-----	-----
	809,509	370,507	0	1,180,016
BOCC, SUWANNEE	657,827	261,819	0	919,646
Branford	19,477	0	0	19,477
Live Oak	196,273	0	0	196,273
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	873,576	261,819	0	1,135,396
BOCC, TAYLOR	598,582	0	0	598,582
Perry	290,927	0	0	290,927
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	889,509	0	0	889,509
BOCC, UNION	109,404	68,144	86,717	264,265
Lake Butler	35,847	0	0	35,847
Raiford	3,866	0	0	3,866
Worthington Springs	3,339	0	0	3,339
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	152,455	68,144	86,717	307,317

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1990-91 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, VOLUSIA	10,838,945	0	0	10,838,945
Daytona Beach	2,451,484	0	0	2,451,484
Daytona Beach Shores	94,646	0	0	94,646
DeLand	651,626	0	0	651,626
Edgewater	503,605	0	0	503,605
Holly Hill	439,448	0	0	439,448
Lake Helen	93,587	0	0	93,587
New Smyrna Beach	611,074	0	0	611,074
Oak Hill	41,043	0	0	41,043
Orange City	158,159	0	0	158,159
Ormond Beach	1,160,451	0	0	1,160,451
Pierson	67,410	0	0	67,410
Ponce Inlet	61,168	0	0	61,168
Port Orange	1,354,811	0	0	1,354,811
South Daytona	483,821	0	0	483,821
	-----	-----	-----	-----
	19,011,277	0	0	19,011,277
BOCC, WAKULLA	225,259	204,201	0	429,460
St. Marks	5,108	0	0	5,108
Sopchoppy	6,310	0	0	6,310
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	236,677	204,201	0	440,878
BOCC, WALTON	883,655	0	0	883,655
DeFuniak Springs	193,689	0	0	193,689
Freeport	27,589	0	0	27,589
Paxton	24,687	0	0	24,687
	-----	-----	-----	-----
	1,129,620	0	0	1,129,620
BOCC, WASHINGTON	166,962	292,638	0	459,600
Caryville	6,774	0	0	6,774
Chipley	39,062	0	0	39,062
Ebro	2,114	0	0	2,114
Vernon	9,490	0	0	9,490
Wausau	3,944	0	0	3,944
	-----	-----	-----	-----
	228,345	292,638	0	520,983
Grand Totals *	=====	=====	=====	=====
	769,424,774	5,500,000	381,816	775,306,590

* Note: Totals represent a 100% distributon of estimated
Half-Cent Sales Tax monies.

CHAPTER 3: COUNTY AND MUNICIPAL REVENUE SHARING

Section 218.215, Florida Statutes
Uniform Accounting System Code: 33512

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across counties and municipalities. The provisions in the 1972 act created separate revenue sharing trust funds for municipalities and counties, identified the revenue sources appropriate for redistribution to counties and municipalities, specified the formulas to be used for the redistribution, and listed requirements for eligibility. Since its original enactment, amendments to the 1972 Act have been passed, but these amendments have, for the most part, not resulted in a major revision of the overall program. Noteworthy changes have centered on the expansion of county bonding capacity and changes in the revenue sources and rates placed in the revenue sharing trust funds.

The current structure of the revenue sharing program authorized in Part II, Chapter 218, Florida Statutes, identifies two revenue sources for counties and three revenue sources for municipalities. The County Revenue Sharing Trust Fund includes cigarette tax collections (2.9%) and 41.3% of net intangible tax collections. The Municipal Revenue Sharing Trust Fund contains revenues from the cigarette tax collections (32.4%), the one-cent Municipal Gas Tax, and 25% of the State Alternative Fuel Decal Users Fee. The revenues allocated in each program are divided into separate distributions that have specific authorized uses and purposes. While serious problems with certain aspects of this revenue sharing program for the municipalities and counties have been identified, the revenues generated for a large number of local governments through this program are substantial.

Major General Law Amendments

Chapter 72-360, Laws of Florida,
initiated the Revenue Sharing Act of 1972, creating a "revenue sharing program" with counties and municipalities.

created separate revenue sharing trust funds for municipalities and counties and identified separate formulas for distribution of funds.

funded the Municipal Revenue Sharing Program by proceeds from three sources: 1) eleven cents of the cigarette tax; 2) the one cent municipal gas tax; and 3) the municipalities' share of the auto road tax (\$25 per bus or truck line facility).

funded the County Revenue Sharing Program by proceeds from 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 percent of tax collections).

Chapter 73-349, Laws of Florida,
modified provisions of the 1972 Revenue Sharing Act which renewed the
revenue sharing program for one year.

Chapter 76-168, Laws of Florida,
repealed Auto Road Tax effective July 1, 1980. A substitute revenue source for
the Revenue Sharing programs was not provided.

Chapter 83-115, Laws of Florida,
revised eligibility requirements regarding employment and training standards of
firefighters to coincide with similar eligibility requirements of the Half-Cent Sales
Tax Program.

Chapter 84-369, Laws of Florida,
designated 25 percent of the State Alternative Fuel Decal User's Fee to the
Municipal Revenue Sharing Program.

Chapter 87-237, Laws of Florida,
created a "second guaranteed entitlement" component to the County Revenue
Sharing Program providing the current statutory language for the authorized use
of the funds.

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.
Second guaranteed entitlement funds were authorized for acquiring insurance
contracts from the local government liability pool and authorized for the
payment of principal or interest on bonds.

1990 Legislation Revisions

Chapter 90-132, Laws of Florida,
amends ss. 199.032 and 199.292, F. S., increasing the amount of the
intangibles tax from 1 mill to 1.5 mills and expanding the tax base to include
limited partnerships. The distribution formula for the County Revenue Sharing
Trust Fund was changed from 55% to 41.3% of net collections.

amends s. 210.20, F.S., increasing the cigarette tax and changing the
distribution formula for the County Revenue Sharing Trust Fund from one-
twenty-fourth to 2.9% of net collections; changes distribution formula for the
Municipal Revenue Sharing Trust Fund from eleven-twenty-fourths to 32.4% of
net collections.

amends s. 210.20(2)(a), F.S., by including provisions for an additional deduction
of 0.9% for administrative costs from the Cigarette Tax Collection Trust Fund
prior to the transfer of monies from that fund to the County and the Municipal

Revenue Sharing Trust Funds. The deduction is transferred into the Alcoholic Beverage and Tobacco Trust Fund to pay administrative costs for the Division of Alcoholic Beverage and Tobacco, Department of Business Regulation.

Chapter 90-132 and 90-110, Laws of Florida, amended s. 215.20, F.S., increasing the general revenue service charge on all trust funds, currently subject to the 6% general revenue service charge. The combined effect of the two bills was to increase the service charge by 1.3%. Three trust funds which contribute revenues to the County and the Municipal Revenue Sharing Trust Fund Programs were affected by the service charge increase from 6% to 7.3% . (Gas Tax Collection Trust Fund, Cigarette Collection Trust Fund, and State Alternative Fuel User Fee Clearing Trust Fund)

Administrative Procedures

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. Statutory law determines the revenue sources and amounts for deposit into each trust fund, service charges, if any, levied against trust funds, and eligibility requirements.

The County and Municipal Revenue Sharing Trust Fund Programs are each comprised of various tax revenues that are collected and deposited initially into other trust funds before revenue is transferred to the County or Municipal Revenue Sharing Trust Funds. The trust funds which provide monies to the County and Municipal Revenue Sharing Trust Funds are listed in Figure 3.1. As noted earlier, with the exception of the Municipal Gas Tax, Chapter 90-132, Laws of Florida, changes the percentage of tax collections that are transferred from these separate trust funds into both the County and the Municipal Revenue Sharing Program.

The County Revenue Sharing Program includes:

- 1) 2.9% of net cigarette tax collections (s. 210.20(2)(a), F.S.); and
- 2) 41.3% of net intangible tax collections (s. 199.292(3), F.S.).

The Municipal Revenue Sharing Program includes:

- 1) 32.4% of net cigarette tax collections (s. 210.20(2)(a), F.S.);
- 2) the one-cent Municipal Gas tax (s. 206.605(1), F.S.); and
- 3) 25% of the State Alternative Fuel Decal Users Fee (s. 206.879(1), F.S.).

Service charges are not levied against the County and Municipal Revenue Sharing Trust Funds. Service charges are, however, levied against the five trust funds which provide the County and Municipal Revenue Sharing Trust Funds with monies. Figure 3.1 lists the service charges that are assessed against those five trust funds. As noted in Figure 3.1, each of the three trust funds which provide the revenue for the Municipal Revenue Sharing Trust Fund: 1) The Cigarette Tax Collection Trust Fund; 2) The Gas Tax Collection Trust Fund; and 3) The State Alternative Fuel User Fee Clearing Trust Fund, are assessed a 7.3% service charge prior to the transfer of any monies to another trust fund. An additional 0.9% deduction for administrative costs is levied against the Cigarette Tax Collection Trust Fund and then transferred into the Alcoholic Beverage and Tobacco Trust Fund.

Likewise, the Cigarette Tax Collection Trust Fund and the Intangible Tax Trust Fund, which provide revenue for the County Revenue Sharing Trust Fund are subject to deductions. The Cigarette Tax Collection Trust Fund, as noted above, is assessed a 7.3% service charge and an additional 0.9% deduction for administrative costs. The amount of the deductions levied against the Intangible Tax Trust Fund is not specified in the Florida Statutes. Rather, s. 199.292(2), F.S., requires that the costs associated with the administration and enforcement of Chapters 193, 194, 195, 196, 197, 198, and 199, F.S., by the Department of Revenue be appropriated annually from the Intangible Tax Trust Fund before monies are transferred to any other trust fund.

Eligibility Requirements

In order to qualify to receive funds under this act a local government must meet the following requirements:

- 1) Report its finances for the most recently completed fiscal year to the Department of Banking and Finance (s. 218.32, F.S.).
- 2) Make provisions for annual post audits of its financial accounts in accordance with law (Chapter 10.500, Rules of the Auditor General).
- 3) For Governments Eligible in 1972: levy ad valorem taxes (excluding debt service and other special millage) 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 municipalities 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 (s. 218.23(1)(c), F.S.).

- 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. The Department of Revenue, however, may waive the minimum law enforcement officer salary requirement, if the municipality or county certifies that it is levying ad valorem taxes at 10 mills (s. 218.23(1)(d), F.S.).

- 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 and 633.35 and that the provisions of s. 633.382, F.S., have been met.
- 6) Certify to the Department of Revenue that the requirements of s. 200.065, F.S., ("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) Notwithstanding the requirement that municipalities produce revenue equivalent to a millage rate of three mills on a dollar (calculated as described above in #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 a utility tax reduction afforded by the local government half-cent sales tax (s. 218.23(3), F.S.).
- 8) Effective July 1, 1990, local governments must certify that each dependent special district that is budgeted separately from the general budget of the local governing authority has met the provisions for annual postaudit of its financial accounts in accordance with the provisions of law (s. 218.23(1)(f), F.S.).

Pursuant 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 Jacksonville-Duval) are eligible to participate in the Municipal Revenue Sharing Program if they fulfill the necessary eligibility requirements. Similarly, s. 218.21(2), F.S., provides that all counties "established pursuant to s. 1, Article 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, are judged ineligible to receive municipal revenue sharing funds.

Attorney General Opinion 77-21, for example, opined that municipal service taxing units (MSTUs), sometimes referred to as municipal service benefit units (MSBUs) are not eligible to receive funds from the Municipal Revenue Sharing Trust Fund. Two additional attorney general opinions determined that both regional authorities (AGO 74-367) and other authorities, such as housing authorities, (AGO 73-246) also are ineligible to receive municipal revenue sharing dollars.

Ineligibility Determination

There are a number of ways governments are determined to be not 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 (ss. 11.25(3) and 218.32(3), F.S.);
- 2) Governments may have missed the June 30 deadline to make application to the Department of Revenue for continued participation in the revenue sharing program (Chapter 12-10.008, Florida Administrative Code);
- 3) Governments may fail to meet the eligibility requirements for law enforcement and firefighter employment standards (s. 218.23, F.S.);
- 4) Governments may fail to meet the required levy of revenue equivalent to 3 mills (s. 218.23);
- 5) Governments also may be disqualified for not fulfilling the millage rollback requirements as outlined in s. 200.065, F.S.; and
- 6) Governments may have revenue sharing funds withheld or forfeited upon failure to comply with state mandates. For example, section 163.3184, F.S., authorizes the Administration Commission to fine local governments ineligible for revenue sharing dollars if the local government's comprehensive plan or plan amendment is not in compliance with the requirements in Part II, Chapter 163, Florida Statutes, including consistency with the state comprehensive plan and the regional policy plan.

When a local government fails to comply with the eligibility requirements, Section 218.23(1)(e), Florida Statutes, provides that the revenue sharing funds which are forfeited by the local government shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the Department of Revenue. The Department of Revenue, Division of Accounting reports, however, 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 remaining eligible governments until the causes for ineligibility are determined and rectified, at which time the city or county is refunded the dollars that were disbursed among all eligible municipalities or counties.

Municipal Revenue Sharing Program: Distribution and Authorized Use of Revenues

Apportionment Formula (Municipal Revenue Sharing)

Pursuant to s. 218.245, F.S., and Rule 12-10.005, Florida Administrative Code, an apportionment factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following three factors:

- 1) Weighted population: The proportion of the population of a given eligible municipality to the state eligible population as adjusted by the weights listed as follows:

<u>Population Class</u>	<u>Formula Weight</u>
0 - 2,000	1.0
2,001 - 5,000	1.135
5,001 - 20,000	1.425
20,001 - 50,000	1.709
Over 50,000	1.791

Stated algebraically:

$$\text{Weighted Population Factor} = \frac{\text{Municipal Pop.} \times \text{Adjustment Factor}}{\text{Total Adjusted Statewide Municipal Pop.}}$$

- 2) Sales tax: The proportion of the sales tax collected within a given eligible municipality to the total sales tax collected within all the eligible municipalities in the state. The sales tax collected within a given municipality shall be derived by allocating the amount of sales tax collections for the county in which the municipality is located to each municipality in the county on the basis of the proportion of each municipality's population to the total population of the county.

Stated algebraically:

$$\text{Sales Tax Allocation} = \frac{\text{Eligible Municipality's Pop} \times \text{County Sales Tax Collections}}{\text{Total County Population}}$$

$$\text{Sales Tax Allocation Factor} = \frac{\text{Municipality's Sales Tax Allocation}}{\text{Total Statewide Municipal Collections}}$$

- 3) Relative ability to raise revenue: The relative ability to raise revenue is determined by the following three part formula:

- a) by dividing the per capita nonexempt assessed real and personal property valuation of all eligible municipalities by the per capita nonexempt real and personal property valuation of each eligible municipality, or

$$\frac{\text{Total Statewide Municipalities' Property Valuation}}{\text{Statewide Municipal Pop.}} = \frac{\text{Statewide Per Capita Assessed Value}}{\text{Assessed Value}}$$

Where the assessed value for each eligible municipality is determined as:

$$\frac{\text{Municipal Property Valuation}}{\text{Municipal Population}}$$

and a levy ratio is calculated as:

$$\frac{\text{Statewide Per Capita Assessed Value}}{\text{Municipality's Per Capita Assessed Value}}$$

- b) by multiplying the population of an eligible municipality by the levy ratio as calculated above, or

$$\text{Recalculated Population} = \text{Levy Ratio} \times \text{Municipal Population}$$

- c) by dividing the recalculated population of each eligible municipality by the sum of all eligible municipalities recalculated population, the relative ability to raise revenue is calculated as:

$$\text{Relative Revenue Raising Ability Factor} = \frac{\text{Municipality's Recalculated Population}}{\text{Total Statewide Municipal Recalculated Population}}$$

$$\text{Apportionment Factor} = \frac{\text{Weighted Population Factor} + \text{Sales Tax Allocation Factor} + \text{Relative Revenue Raising Ability Factor}}{3}$$

$$\text{Municipal Share} = \left[\left(\frac{\text{Apportionment Factor} \times \text{Total Funds Available}}{\text{Factor}} - \text{Guaranteed Monies} \right) \times \text{Adjustment Factor} \right] +$$

Guaranteed Monies

Distribution of Revenue (Municipal Revenue Sharing)

There are three types of monies involved in determining annual distributions of municipal revenue sharing funds:

- 1) **Entitlement Monies;**
- 2) **Hold harmless or Guaranteed Monies; and**
- 3) **Growth Monies.**

The amount and type of monies shared with an eligible municipality is determined by a three-step procedure. **First**, the three factor formula (apportionment factor) is applied to all receipts available for distribution in the Municipal Revenue Sharing Trust Fund. The resulting amount is labelled "entitlement money". This is 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. **Next**, 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. This figure is referred to as a "hold harmless or guaranteed" amount. Those municipalities incorporated subsequent to 1972 receive no "hold harmless or guaranteed" distribution. **Third**, after the adjustment and deduction of the amount committed to all the eligible municipalities, the funds remaining in the trust fund are distributed to those municipalities who qualify to receive "growth monies". This final distribution is made based on an adjustment factor

consisting of the ratio of the actual additional available monies of each qualified municipality to the total calculated additional monies of all qualified municipalities. The adjustment factor accounts for annual increases or decreases in the trust fund and the annual deduction for Metro-Dade's guaranteed 7% entitlement. The additional money allocated above the guaranteed or hold harmless is termed "growth money".

In summary, the total annual distribution to a municipality, depending on the formula, will yield various combination of hold harmless (or guaranteed entitlement) and growth dollars:

- 1) Hold harmless dollars **PLUS** growth dollars,
- 2) Hold harmless dollars **ONLY**, or
- 3) Growth dollars **ONLY**.

Consolidated Governments (Municipal Revenue Sharing)

Incorporated into the municipal revenue sharing formula are special provisions for distributing funds to a metropolitan or consolidated government as provided by s. 3, s. 6(e), or s. 6(f) of Article VIII of the State Constitution (i.e., Metro-Dade and Jacksonville-Duval). As outlined in s. 218.245(2)(d), F.S., municipal revenue sharing distributions to a metropolitan or consolidated government are specially adjusted by a factor which is the ratio of: the total amount of ad valorem taxes levied by the county government on real and personal property in the area of the county outside of municipal limits or urban service district limits, divided by the total amount of ad valorem taxes levied on real and personal property by the county and municipal governments.

The provisions of section 218.21(6)(b), F.S., impact the municipal revenue sharing distributions for all participating municipalities. In this section, Metro-Dade is guaranteed a 7 percent increase over the previous years' distributions. In essence, Metro-Dade's annual allocation from the Municipal Revenue Sharing Program is totally guaranteed.²

Authorized Use of Revenues (Municipal Revenue Sharing)

There are a number of restrictions and safeguards that are incorporated into the Municipal Revenue Sharing Program. Municipalities are required to expend the portion of funds derived from the Municipal Gas 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, or

²The guaranteed 7% increase is discussed in Two State Shared Revenue Programs: Municipal Revenue Sharing and the Half-Cent Sales Tax Emergency Distribution, December, 1987, Report #87-7, Florida ACIR. An updated review of the guaranteed 7% increase is presented in an ACIR Staff Memorandum "Review of Municipal Revenue Sharing Issues", dated March 15, 1990.

maintenance of roads. Even within these limitations on the use of the funds, municipalities 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 (the one-cent Municipal Gas 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."

According to the Department of Revenue, municipalities may assume that 34.2% of their total estimated Municipal Revenue Sharing distribution for FY 1990-1991 is derived from the Municipal Gas Tax. Thus, 34.2% of each municipalities' Municipal Revenue Sharing distribution must be expended on transportation-related purposes.

As a second restriction, municipalities are limited in the amount of revenue sharing dollars that may be bonded. Municipalities are allowed to bond only the guaranteed portion of their distribution. The "hold harmless" provision of the municipal revenue sharing program guarantees a minimum allotment and thereby insures coverage for all bonding obligations to eligible governments that qualified for revenue sharing dollars prior to 1972. It does not include newly qualified municipalities which qualified for the revenue sharing program after 1972.

Another aspect of the municipal revenue sharing program that might be considered a safeguard to municipalities' annual distributions is the eligibility requirement for municipalities incorporated before 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 municipalities originally in the program easy access to this revenue sharing resource since taxable values upon which local tax effort is based, have more than doubled over the last fifteen years due to inflation and updated assessments.

Conversely, 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 municipality for the year of incorporation times three mills. Obviously, a municipality incorporated later than 1973 must demonstrate significantly higher actual ad valorem tax effort than municipalities which have been in the program since its inception.

Estimated Municipal Revenue Sharing Distribution for FY 1990-1991

Table 3.1 displays the FY 1990-91 estimated distributions for the Municipal Revenue Sharing Program. The figures represent 95% of the anticipated annual revenues, net all deductions. The Department of Revenue has also circulated estimated municipal revenue sharing distributions. The municipal estimates presented in the Handbook table are comparable to those provided by the Department but not identical.

Questions regarding administration of municipal revenue sharing programs or eligibility requirements may be addressed to the Department of Revenue (904) 487-5630, 487-1150, or Suncom 278-5630 or the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

County Revenue Sharing Program: Distribution and Authorized Use of Revenue

Distribution Formula (County Revenue Sharing)

The County Revenue Sharing Program funds are distributed using a three-factor additive formula consisting of the following three components:

- 1) An "adjusted" county population which is a county's population divided by total eligible state population;
- 2) The county unincorporated population which is the county's unincorporated population divided by total State unincorporated population; and
- 3) Sales tax collections which are the annual county sales tax collections divided by annual statewide sales tax collections. (s. 218.245(1), F.S.)

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

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

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

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

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

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

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. **Next**, the revenue to be shared using the formula in the current fiscal year is adjusted so that no county receives less funds than its first "guaranteed entitlement" which is equal to the aggregate amount it received from the state in fiscal year 1971-1972. **Third**, the revenues are adjusted so that no county receives less funds than its "second guaranteed entitlement" which is equal to the revenues it received from the state above the first guaranteed entitlement in fiscal year 1981-1982. **Fourth**, the revenue shared with counties is adjusted so that all counties receive at least their "minimum entitlement" which is the amount necessary to cover the debt service for bonds pledged using the first or second guaranteed entitlements. **Finally**, 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. Thus, there are three types of monies involved in determining the annual distribution:

- 1) **First guaranteed entitlement;**
- 2) **Second guaranteed entitlement; and**
- 3) **Growth money.**

Authorized Use of Revenues (County Revenue Sharing)

Unlike municipalities, counties derive no revenue sharing dollars from motor fuel taxes, and thus are not similarly restricted in spending a portion of their county revenue sharing funds on transportation-related expenditures. Counties do, however, share similar limitations and safeguards in matters of bonding revenue sharing funds. Counties are allowed to bond only the guaranteed portions (first and second guaranteed entitlement) of their revenue sharing distribution. The second guaranteed entitlement provision pursuant to s. 218.25(2), F.S., permit counties to bond this second entitlement and, by so allowing, greatly expands the counties' capacity to bond their revenue sharing funds. Also, as with municipalities, the hold harmless provision which guarantees a minimum allotment insures coverage for all bonding obligations, to eligible counties that qualified for revenue sharing dollars before to 1972.

Estimated County Revenue Sharing Distribution for FY 1990-1991

Table 3.2 displays the FY 1990-91 estimated distributions for the County Revenue Sharing Program. The figures represent 95% of the total estimated distributions, net of all deductions. The Department of Revenue has also circulated estimated county revenue sharing distributions. The numbers presented in this table are identical to the Department's estimates.

Questions regarding administration of the county revenue sharing program or eligibility requirements may be addressed to the Department of Revenue (904) 487-5630, 487-1150, or Suncom 278-5630 or Florida ACIR at (904) 488-9627 or Suncom 278-9627.

FIGURE 3.1

TAX RATES, SERVICE CHARGES, AND ADMINISTRATIVE COSTS
AFFECTING THE COUNTY AND MUNICIPAL REVENUE SHARING TRUST FUND PROGRAMS

<u>REVENUE SHARING</u> <u>TRUST FUND</u>	<u>CONTRIBUTING TRUST</u> <u>FUND</u>	<u>SERVICE</u> <u>CHARGES</u>
COUNTY	Cigarette Tax Collection Trust Fund (2.9% to County Trust Fund)	7.3%* 0.9%**
	Intangible Tax Trust Fund (41.3% to County Trust Fund)	Administration and enforcement costs for Chapters 193 - 199, F.S.***
MUNICIPALITY	Cigarette Tax Collection Trust Fund (32.4% to Municipalities) One-cent Municipal Gas Tax to Municipal Trust Fund	7.3%* 0.9%**
	State Alternative Fuel User Fee Clearing Trust Fund (25% to Municipal Trust Fund)	7.3%*

- * General Revenue Service Charge imposed under s. 215.20, F.S., Service Charges, deposited into General Revenue.
- ** Deduction of administrative costs, deposited into the Alcoholic Beverage and Tobacco Trust Fund, for the Division of Alcoholic Beverage and Tobacco, Department of Business Regulation.
- *** Deduction of administrative costs authorized for the Department of Revenue (Division of Ad Valorem).

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY			
Alachua	49,626	68,283	117,909
Archer	18,029	37,294	55,323
Gainesville	1,100,340	1,395,740	2,496,080
Hawthorne	21,367	18,364	39,731
High Springs	55,311	27,947	83,258
LaCrosse	3,761	2,690	6,451
Micanopy	9,869	17,887	27,756
Newberry	20,259	61,399	81,658
Waldo	13,057	33,031	46,088
BAKER COUNTY			
Glen Saint Mary	13,069	12,282	25,351
Macclenny	53,341	61,377	114,718
BAY COUNTY			
Callaway	35,468	355,128	390,596
Cedar Grove	13,757	42,901	56,658
Lynn Haven	47,769	238,221	285,990
Mexico Beach	6,978	14,138	21,116
Panama City	510,541	465,110	975,651
Panama City Beach	90,906	10,553	101,459
Parker	32,217	93,118	125,335
Springfield	65,328	379,693	445,021
BRADFORD COUNTY			
Brooker	5,183	22,807	27,990
Hampton	7,757	24,434	32,191
Lawtey	13,179	21,296	34,475
Starke	125,408	48,616	174,024
BREVARD COUNTY			
Cape Canaveral	62,081	108,097	170,178
Cocoa	327,756	184,230	511,986
Cocoa Beach	239,157	22,973	262,130
Indialantic	54,072	4,811	58,883
Indian Harbour Beach	41,142	113,052	154,194
Malabar	4,704	23,785	28,489
Melbourne	731,356	742,694	1,474,050
Melbourne Beach	19,175	36,744	55,919
Melbourne Village	1,852	20,875	22,727
Palm Bay	91,142	1,159,957	1,251,099
Palm Shores	943	503	1,446
Rockledge	155,640	215,849	371,489
Satellite Beach	109,567	110,014	219,581
Titusville	518,566	621,136	1,139,702
West Melbourne	34,950	141,437	176,387

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
BROWARD COUNTY			
Coconut Creek	21,380	602,869	624,249
Cooper City	22,887	368,038	390,925
Coral Springs	49,420	1,596,004	1,645,424
Dania	201,595	106,868	308,463
Davie	166,836	798,527	965,363
Deerfield Beach	306,407	850,236	1,156,643
Ft. Lauderdale	3,196,503	448,058	3,644,561
Hallandale	491,404	456,756	948,160
Hillsboro Beach	3,190	20,002	23,192
Hollywood	2,090,384	1,224,377	3,314,761
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	543,220	753,960
Lauderhill	183,519	915,901	1,099,420
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	70,216	246,760
Margate	247,098	864,431	1,111,529
Miramar	284,110	813,069	1,097,179
North Lauderdale	8,186	755,904	764,090
Oakland Park	398,752	231,126	629,878
Parkland	511	40,052	40,563
Pembroke Park	112,788	46,609	159,397
Pembroke Pines	320,564	1,213,837	1,534,401
Plantation	444,753	1,055,818	1,500,571
Pompano Beach	918,495	721,839	1,640,334
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,286,930	1,460,560
Tamarac	96,778	919,607	1,016,385
Wilton Manors	350,732	0	350,732
CALHOUN COUNTY			
Altha	7,411	18,466	25,877
Blountstown	57,485	34,555	92,040
CHARLOTTE COUNTY			
Punta Gorda	146,243	66,231	212,474
CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	21,852	140,978
CLAY COUNTY			
Green Cove Springs	82,207	29,600	111,807
Keystone Heights	26,696	2,614	29,310
Orange Park	92,507	119,601	212,108
Penney Farms	3,053	38,625	41,678

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
COLLIER COUNTY			
Everglades	9,969	2,657	12,626
Naples	386,057	105,880	491,937
COLUMBIA COUNTY			
Fort White	8,215	3,979	12,194
Lake City	241,791	24,239	266,030
DADE COUNTY			
Bal Harbour	43,116	10,250	53,366
Bay Harbor Islands	32,155	58,950	91,105
Biscayne Park	16,156	55,775	71,931
Coral Gables	693,530	189,681	883,211
El Portal	11,922	29,614	41,536
Florida City	61,201	141,951	203,152
Golden Beach	2,533	6,704	9,237
Hialeah	1,930,261	2,916,395	4,846,656
Hialeah Gardens	16,283	62,808	79,091
Homestead	326,447	408,366	734,813
Indian Creek Village	1,391	284	1,675
Islandia	23	217	240
Medley	10,067	0	10,067
Miami	5,721,258	3,809,695	9,530,953
Miami Beach	1,489,227	940,784	2,430,011
Miami Shores	143,763	69,408	213,171
Miami Springs	217,492	63,513	281,005
North Bay	66,164	47,468	113,632
North Miami	755,251	378,655	1,133,906
North Miami Beach	642,052	297,643	939,695
Opa-locka	242,147	130,203	372,350
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	272,359	310,721
Virginia Gardens	40,502	8,335	48,837
West Miami	167,074	1,799	168,873
Metro Dade	27,024,836	0	27,024,836
DESOTO COUNTY			
Arcadia	157,477	17,568	175,045
DIXIE COUNTY			
Cross City	60,079	52,671	112,750
Horseshoe Beach	1,856	4,976	6,832
DUVAL COUNTY			
Atlantic Beach	65,115	187,520	252,635
Baldwin	21,646	37,651	59,297
Jacksonville (Duval)	5,826,077	1,137,960	6,964,037
Jacksonville Beach	219,174	232,880	452,054
Neptune Beach	41,884	102,523	144,407
JAX DUVAL	0	7,630,083	7,630,083

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ESCAMBIA COUNTY			
Century	53,674	76,901	130,575
Pensacola	727,797	1,052,815	1,780,612
FLAGLER COUNTY			
Beverly Beach	4,223	4,237	8,460
Bunnell	38,218	12,532	50,750
Flagler Beach	23,161	30,806	53,967
FRANKLIN COUNTY			
Apalachicola	51,929	35,130	87,059
Carrabelle	25,647	17,646	43,293
GADSDEN COUNTY			
Chattahoochee	81,632	59,326	140,958
Greensboro	9,894	27,158	37,052
Gretna	11,242	140,346	151,588
Havana	28,337	95,233	123,570
Midway	0	147,067	147,067
Quincy	166,567	131,767	298,334
GILCHRIST COUNTY			
Bell	5,992	1,758	7,750
Trenton	22,161	30,168	52,329
GLADES COUNTY			
Moore Haven	32,012	0	32,012
GULF COUNTY			
Port St. Joe	64,183	7,276	71,459
Wewahitchka	23,114	46,575	69,689
HAMILTON COUNTY			
Jasper	59,554	30,039	89,593
Jennings	12,571	21,341	33,912
White Springs	13,231	24,168	37,399
HARDEE COUNTY			
Bowling Green	24,763	103,556	128,319
Wauchula	81,340	16,008	97,348
Zolfo Springs	23,025	52,028	75,053
HENDRY COUNTY			
Clewiston	116,479	28,519	144,998
La Belle	56,826	18,709	75,535

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
HERNANDO COUNTY			
Brooksville	175,729	1,540	177,269
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	120,779	240,416
Lake Placid	53,574	0	53,574
Sebring	168,381	94,848	263,229
HILLSBOROUGH COUNTY			
Plant City	332,397	271,241	603,638
Tampa	4,897,504	2,695,849	7,593,353
Temple Terrace	205,169	201,961	407,130
HOLMES COUNTY			
Bonifay	46,920	28,683	75,603
Esto	4,617	16,343	20,960
Noma	0	35,063	35,063
Ponce de Leon	8,741	5,286	14,027
Westville	2,077	9,114	11,191
INDIAN RIVER COUNTY			
Fellsmere	16,285	51,835	68,120
Indian River Shores	286	26,324	26,610
Sebastian	33,165	144,940	178,105
Vero Beach	374,742	0	374,742
JACKSON COUNTY			
Alford	7,420	29,964	37,384
Bascom	2,835	5,211	8,046
Campbellton	7,330	10,010	17,340
Cottdale	15,086	27,800	42,886
Graceville	36,420	46,298	82,718
Grand Ridge	10,018	35,165	45,183
Greenwood	8,020	11,657	19,677
Jacob City	0	19,850	19,850
Malone	15,027	32,150	47,177
Marianna	136,106	78,532	214,638
Sneads	24,498	59,742	84,240
JEFFERSON COUNTY			
Monticello	50,339	35,407	85,746
LAFAYETTE COUNTY			
Mayo	18,739	24,146	42,885

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
LAKE COUNTY			
Astatula	3,333	29,583	32,916
Clermont	78,941	80,522	159,463
Eustis	182,142	174,726	356,868
Fruitland Park	20,503	56,763	77,266
Groveland	36,365	31,253	67,618
Howey-in-the-Hills	12,376	0	12,376
Lady Lake	13,366	128,031	141,397
Leesburg	309,234	38,683	347,917
Mascotte	21,939	51,856	73,795
Minneola	15,515	12,449	27,964
Montverde	1,908	8,836	10,744
Mount Dora	111,030	51,570	162,600
Tavares	57,583	121,150	178,733
Umatilla	39,637	29,698	69,335
LEE COUNTY			
Cape Coral	153,484	1,299,088	1,452,572
Fort Myers	893,274	271,445	1,164,719
Sanibel	0	93,230	93,230
LEON COUNTY			
Tallahassee	1,250,960	2,218,664	3,469,624
LEVY COUNTY			
Bronson	10,844	20,103	30,947
Cedar Key	16,864	1,491	18,355
Chiefland	64,181	0	64,181
Fanning Springs (part	7,553	3,200	10,753
Inglis	16,801	26,391	43,192
Otter Creek	3,780	3,238	7,018
Williston	47,202	25,607	72,809
Yankeetown	5,909	7,074	12,983
LIBERTY COUNTY			
Bristol	18,989	24,886	43,875
MADISON COUNTY			
Greenville	23,475	32,294	55,769
Lee	5,990	3,390	9,380
Madison	86,118	19,062	105,180
MANATEE COUNTY			
Anna Maria	13,693	14,556	28,249
Bradenton	376,545	625,853	1,002,398
Bradenton Beach	27,417	5,579	32,996
Holmes Beach	55,071	24,965	80,036
Palmetto	169,179	77,068	246,247

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
MARION COUNTY			
Belleview	57,775	17,993	75,768
Dunnellon	53,800	0	53,800
McIntosh	7,411	9,332	16,743
Ocala	643,622	470,130	1,113,752
Reddick	5,166	24,616	29,782
MARTIN COUNTY			
Jupiter Island	2,386	4,553	6,939
Ocean Breeze Park	6,147	698	6,845
Sewalls Point	1,035	25,612	26,647
Stuart	276,026	0	276,026
MONROE COUNTY			
Key Colony Beach	3,918	19,650	23,568
Key West	392,780	318,880	711,660
Layton	2,685	0	2,685
NASSAU COUNTY			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	37,328	168,007
Hilliard	23,263	52,468	75,731
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	136,564	274,900
Destin	0	106,927	106,927
Ft. Walton Beach	227,379	382,027	609,406
Laurel Hill	4,088	65,451	69,539
Mary Esther	13,743	64,174	77,917
Niceville	54,427	226,952	281,379
Shalimar	10,992	0	10,992
Valparaiso	40,774	188,489	229,263
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	188,285	372,073
Belle Isle	9,272	111,621	120,893
Eatonville	18,949	66,426	85,375
Edgewood	63,799	0	63,799
Maitland	158,137	82,380	240,517
Oakland	7,322	21,276	28,598
Ocoee	78,748	304,403	383,151
Orlando	1,969,237	2,915,845	4,885,082
Windermere	10,267	24,817	35,084
Winter Garden	149,053	134,683	283,736
Winter Park	458,356	204,106	662,462

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
OSCEOLA COUNTY			
Kissimmee	243,964	540,542	784,506
St. Cloud	105,511	245,361	350,872
PALM BEACH COUNTY			
Atlantis	6,296	20,686	26,982
Belle Glade	302,170	400,224	702,394
Boca Raton	523,997	760,028	1,284,025
Boynton Beach	337,969	792,340	1,130,309
Briny Breeze	4,322	3,446	7,768
Cloud Lake	3,753	70	3,823
Delray Beach	362,476	747,941	1,110,417
Glen Ridge	1,438	2,932	4,370
Golf Village	1,033	1,013	2,046
Golfview	1,333	2,588	3,921
Greenacres City	14,848	744,065	758,913
Gulf Stream	1,397	6,446	7,843
Haverhill	8,402	26,813	35,215
Highland Beach	2,928	48,391	51,319
Hypoluxo	2,273	8,460	10,733
Juno Beach	13,616	23,186	36,802
Jupiter	67,918	528,528	596,446
Jupiter Inlet Colony	1,225	4,847	6,072
Lake Clarke Shores	7,218	65,913	73,131
Lake Park	253,135	0	253,135
Lake Worth	364,734	402,460	767,194
Lantana	209,533	8,389	217,922
Manalapan	1,985	3,687	5,672
Mangonia Park	15,044	7,317	22,361
North Palm Beach	82,307	182,228	264,535
Ocean Ridge	4,910	19,436	24,346
Pahokee	96,481	201,104	297,585
Palm Beach	171,886	35,268	207,154
Palm Beach Gardens	126,411	421,749	548,160
Palm Beach Shores	11,360	10,554	21,914
Palm Springs	90,524	208,346	298,870
Riviera Beach	369,915	318,909	688,824
Royal Palm Beach	3,712	331,089	334,801
South Bay	42,669	89,224	131,893
South Palm Beach	745	22,353	23,098
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	518,927	1,845,378
PASCO COUNTY			
Dade City	134,787	4,472	139,259
New Port Richey	290,251	24,524	314,775
Port Richey	15,410	26,831	42,241
Saint Leo	9,442	38,722	48,164
San Antonio	14,350	1,560	15,910
Zephyrhills	110,964	42,148	153,112

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PINELLAS COUNTY			
Belleair	15,115	49,902	65,017
Belleair Beach	4,762	20,351	25,113
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	664	1,016
Clearwater	1,191,562	1,118,737	2,310,299
Dunedin	313,081	553,710	866,791
Gulfport	133,248	164,801	298,049
Indian Rocks Beach	54,431	26,594	81,025
Indian Shores	10,610	10,993	21,603
Kenneth City	145,147	0	145,147
Largo	652,934	1,100,497	1,753,431
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	7,671	19,491
Oldsmar	19,857	109,752	129,609
Pinellas Park	387,226	624,612	1,011,838
Redington Beach	4,793	23,652	28,445
Redington Shores	12,192	33,770	45,962
Safety Harbor	57,772	239,971	297,743
Seminole	166,578	42,515	209,093
South Pasadena	89,458	37,356	126,814
St. Petersburg	3,125,822	3,272,066	6,397,888
St. Petersburg Beach	199,235	7,015	206,250
Tarpon Springs	199,105	194,308	393,413
Treasure Island	104,086	38,450	142,536
POLK COUNTY			
Auburndale	95,208	118,392	213,600
Bartow	247,027	300,132	547,159
Davenport	22,371	41,713	64,084
Dundee	25,917	36,967	62,884
Eagle Lake	20,806	60,432	81,238
Fort Meade	76,018	193,392	269,410
Frostproof	59,573	14,049	73,622
Haines City	182,087	227,390	409,477
Highland Park	0	3,569	3,569
Hillcrest Heights	498	3,790	4,288
Lake Alfred	36,465	58,758	95,223
Lake Hamilton	15,272	27,107	42,379
Lake Wales	190,668	72,320	262,988
Lakeland	973,011	961,579	1,934,590
Mulberry	53,918	42,194	96,112
Polk City	15,070	18,302	33,372
Winter Haven	439,141	215,222	654,363
PUTNAM COUNTY			
Crescent City	47,077	0	47,077
Interlachen	11,693	16,910	28,603
Palatka	276,527	46,169	322,696
Pomona Park	7,968	22,484	30,452
Welaka	7,493	5,372	12,865

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ST JOHNS COUNTY			
Hastings	15,795	2,224	18,019
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	46,324	53,423
ST LUCIE COUNTY			
Fort Pierce	711,816	344,178	1,055,994
Port St. Lucie	6,475	982,265	988,740
SANTA ROSA COUNTY			
Gulf Breeze	75,883	37,821	113,704
Jay	20,822	0	20,822
Milton	116,957	80,988	197,945
SARASOTA COUNTY			
Longboat Key (part)	47,549	67,524	115,073
North Port	24,372	185,631	210,003
Sarasota	937,613	352,050	1,289,663
Venice	240,488	105,607	346,095
SEMINOLE COUNTY			
Altamonte Springs	57,567	743,288	800,855
Casselberry	170,722	259,027	429,749
Lake Mary	0	99,686	99,686
Longwood	80,818	208,925	289,743
Oviedo	39,986	154,536	194,522
Sanford	376,081	463,340	839,421
Winter Springs	13,825	500,654	514,479
SUMTER COUNTY			
Bushnell	36,546	0	36,546
Center Hill	8,283	28,370	36,653
Coleman	13,609	37,145	50,754
Webster	17,618	12,368	29,986
Wildwood	61,478	59,736	121,214
SUWANNEE COUNTY			
Branford	20,042	5,140	25,182
Live Oak	153,904	119,167	273,071
TAYLOR COUNTY			
Perry	180,555	85,235	265,790
UNION COUNTY			
Lake Butler	29,351	66,551	95,902
Raiford	1,694	13,323	15,017
Worthington Springs	4,563	4,074	8,637

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
VOLUSIA COUNTY			
Daytona Beach	1,027,176	567,500	1,594,676
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	129,036	447,782
Edgewater	68,458	255,478	323,936
Holly Hill	155,248	136,650	291,898
Lake Helen	8,885	55,941	64,826
New Smyrna Beach	201,998	117,991	319,989
Oak Hill	13,952	15,122	29,074
Orange City	21,923	59,246	81,169
Ormond Beach	294,368	382,346	676,714
Pierson	18,098	28,159	46,257
Ponce Inlet	4,946	18,814	23,760
Port Orange	93,493	812,622	906,115
South Daytona	132,655	181,790	314,445
WAKULLA COUNTY			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
WALTON COUNTY			
DeFuniak Springs	100,398	91,844	192,242
Freeport	11,372	13,796	25,168
Paxton	13,228	34,223	47,451
WASHINGTON COUNTY			
Caryville	11,357	41,499	52,856
Chipley	67,615	20,405	88,020
Ebro	4,447	0	4,447
Vernon	12,365	25,985	38,350
Wausau	4,597	23,252	27,849
	=====	=====	=====
Grand Totals	103,510,805	86,964,208	190,475,013 *

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

Table 3.2

County Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA COUNTY	254,168	1,007,247	1,922,808	3,184,223
BAKER COUNTY	28,273	90,639	194,877	313,789
BAY COUNTY	154,793	684,481	1,489,667	2,328,941
BRADFORD COUNTY	28,713	129,364	226,201	384,278
BREVARD COUNTY	464,254	1,807,775	4,326,024	6,598,053
BROWARD COUNTY	3,573,165	4,779,269	10,468,165	18,820,599
CALHOUN COUNTY	14,713	68,369	102,192	185,274
CHARLOTTE COUNTY	187,080	493,387	1,604,290	2,284,757
CITRUS COUNTY	90,480	499,080	1,359,588	1,949,148
CLAY COUNTY	102,028	599,690	1,514,932	2,216,650
COLLIER COUNTY	491,318	594,600	2,690,424	3,776,342
COLUMBIA COUNTY	72,308	288,232	546,364	906,904
DADE COUNTY	5,895,217	10,571,522	20,041,656	36,508,395
DESOTO COUNTY	30,961	132,516	263,107	426,584
DIXIE COUNTY	15,487	54,021	107,847	177,355
DUVAL COUNTY	1,999,042	4,106,467	8,177,208	14,282,717
ESCAMBIA COUNTY	728,024	1,779,956	3,458,447	5,966,427
FLAGLER COUNTY	23,543	78,036	376,407	477,986
FRANKLIN COUNTY	18,862	41,026	80,312	140,200
GADSDEN COUNTY	80,864	239,311	385,002	705,177
GILCHRIST COUNTY	5,883	45,494	73,315	124,692
GLADES COUNTY	12,360	41,438	93,951	147,749
GULF COUNTY	68,034	19,920	124,648	212,602
HAMILTON COUNTY	23,270	109,630	70,772	203,672
HARDEE COUNTY	36,082	144,439	224,007	404,528
HENDRY COUNTY	28,673	148,507	286,948	464,128
HERNANDO COUNTY	79,474	409,209	1,457,475	1,946,158
HIGHLANDS COUNTY	104,948	349,039	907,308	1,361,295
HILLSBOROUGH COUNTY	1,835,627	4,916,849	11,118,844	17,871,320
HOLMES COUNTY	20,087	112,718	168,046	300,851
INDIAN RIVER COUNTY	205,850	425,545	1,243,379	1,874,774
JACKSON COUNTY	67,470	259,685	423,189	750,344
JEFFERSON COUNTY	29,079	67,261	125,052	221,392
LAFAYETTE COUNTY	6,472	29,717	47,398	83,587
LAKE COUNTY	256,097	708,355	1,643,948	2,608,400
LEE COUNTY	578,772	1,764,708	4,900,152	7,243,632
LEON COUNTY	316,798	1,026,649	1,841,059	3,184,506
LEVY COUNTY	34,157	137,533	261,056	432,746
LIBERTY COUNTY	8,441	28,423	46,589	83,453
MADISON COUNTY	34,591	95,970	149,262	279,823

Table 3.2
County Revenue Sharing Allocations
State Fiscal Year 1990-91 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MANATEE COUNTY	530,269	1,054,577	2,485,733	4,070,579
MARION COUNTY	251,941	1,024,873	2,711,975	3,988,789
MARTIN COUNTY	244,331	553,167	1,604,860	2,402,358
MONROE COUNTY	246,464	455,801	1,136,151	1,838,416
NASSAU COUNTY	65,716	252,268	625,339	943,323
OKALOOSA COUNTY	147,680	859,331	1,874,718	2,881,729
OKEECHOBEE COUNTY	41,041	173,472	421,044	635,557
ORANGE COUNTY	1,632,765	3,816,110	11,327,942	16,776,817
OSCEOLA COUNTY	95,114	414,462	1,585,669	2,095,245
PALM BEACH COUNTY	2,570,430	2,766,174	11,445,388	16,781,992
PASCO COUNTY	310,426	1,782,481	3,713,042	5,805,949
PINELLAS COUNTY	2,452,694	3,368,283	7,945,399	13,766,376
POLK COUNTY	857,616	2,627,126	4,571,905	8,056,647
PUTNAM COUNTY	98,535	409,282	718,987	1,226,804
ST JOHNS COUNTY	152,548	403,262	1,288,730	1,844,540
ST LUCIE COUNTY	187,010	618,973	1,573,620	2,379,603
SANTA ROSA COUNTY	77,885	448,253	798,496	1,324,634
SARASOTA COUNTY	1,119,924	1,148,225	3,672,339	5,940,488
SEMINOLE COUNTY	339,130	1,316,016	3,627,438	5,282,584
SUMTER COUNTY	35,653	182,301	341,296	559,250
SUWANNEE COUNTY	32,719	175,516	303,951	512,186
TAYLOR COUNTY	36,940	118,139	211,369	366,448
UNION COUNTY	18,615	33,326	78,484	130,425
VOLUSIA COUNTY	698,366	1,525,368	3,922,965	6,146,699
WAKULLA COUNTY	24,054	90,110	174,335	288,499
WALTON COUNTY	39,806	151,427	387,900	579,133
WASHINGTON COUNTY	16,827	101,973	152,660	271,460
	=====	=====	=====	=====
Grand Totals	30,329,957	64,756,373	153,243,651	248,329,981 *

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

**CHAPTER 4: MUNICIPAL FINANCIAL ASSISTANCE TRUST FUND
(TWO-CENT CIGARETTE TAX DISTRIBUTION TO MUNICIPALITIES)**

Section 210.20, Florida Statutes
Uniform Accounting System Code: 33511

In 1943, Florida levied its first tax on cigarettes at a rate of 3 cents per pack. It was not until 1971 and the creation of the Municipal Financial Assistance Trust Fund that the state began to share a portion of state cigarette tax revenues with municipalities. Chapter 71-364, Laws of Florida, which created the Municipal Financial Assistance Trust Fund, required that the trust fund be financed with the proceeds from a 2 cent tax per pack of cigarettes, established program eligibility requirements for both counties and municipalities, and prohibited any deductions for administrative costs or service charges imposed by 215.20, F.S.

Prior to the creation of the Municipal Financial Assistance Trust Fund, the state provided municipalities with the authorization to levy their own tax on cigarettes. However, Chapter 72-360, Laws of Florida, prohibited municipalities from levying a tax on cigarettes after July 1, 1972. Although the cigarette tax has nearly doubled between 1971 and 1990, from 17 cents to 33.9 cents per pack of cigarettes, the share that is deposited into the Municipal Financial Assistance Trust Fund remained at 2 cents per pack, until July 1, 1990. Chapter 90-132, Laws of Florida, changed the portion of the cigarette tax for the Municipal Financial Assistance Trust Fund from 2 cents to a percentage (5.8%) of collections per pack. The new collection percentage per pack, however, is still approximately equal to 2 cents per pack.

Major General Law Amendments

Chapter 71-364, Laws of Florida,
created the Municipal Financial Assistance Trust Fund.

identified eligibility requirements based on millage rates.

increased Cigarette Tax by 2 cents per pack of cigarettes to be deposited into the Municipal Financial Assistance Trust Fund beginning October, 1, 1971.

Chapter 72-360, Laws of Florida,
prohibited municipalities from levying tax on cigarettes after July 1, 1972.

Chapter 77-409, Laws of Florida,
increased cigarette tax to 21 cents per pack of cigarettes.

Chapter 79-164, Laws of Florida,
repealed obsolete operating millage reduction requirement pursuant to s. 200.132(1), F.S.).

Chapter 85-294, Laws of Florida,
increased cigarette tax to 37 cents per pack of cigarettes, however, tax credit provisions neutralized tax increase.

Chapter 86-123, Laws of Florida,
decreased cigarette tax to 24 cents per pack of cigarettes, however, repeal of tax credit provisions resulted in a net tax gain of 3 cents per pack of cigarettes.

1990 General Law Amendments

Chapter 90-132, Laws of Florida,
amends s. 210.20, F.S., increasing the cigarette tax from 24 cents to 33.9 cents per pack of cigarettes and changing the distribution formula of Cigarette Tax Collection Trust Fund from 2/24ths to 5.8% for the Municipal Financial Assistance Trust Fund.

amends s. 210.20(2)(a), F.S., by including provisions for a deduction of 0.9% for administrative costs incurred by the Division of Alcoholic Beverages and Tobacco, Department of Business Regulation from the Cigarette Tax Collection Trust Fund prior to the transfer of monies from that fund to the Municipal Financial Assistance Trust Fund.

Chapter 90-132 and 90-110, Laws of Florida,
amended s. 215.20, F.S., increasing the general revenue service charge on all trust funds, currently subject to the 6% general revenue service charge. The combined effect of the two bills was to increase the service charge from 6% to 7.3% on the Cigarette Tax Collection Trust Fund which contributes revenue to the Municipal Financial Assistance Trust Fund.

In summary, the 1990 legislative revisions of Chapters 210 and 215, Florida Statutes, might have a negative fiscal impact on the Municipal Financial Assistance Trust Fund. The fiscal impact analysis of the cigarette tax rate increases conducted by the Legislature and the Governor's Office of Planning and Budgeting estimates a loss of \$1.2 million in the Municipal Financial Assistance Trust Fund. The estimated loss of revenue reflects an anticipated decrease in cigarette sales and an increase in bootlegging because of the higher sales prices of cigarettes.

Administrative Procedures

The Municipal Financial Assistance Trust Fund is administered by the Department of Revenue. Section 200.132, F.S., prohibits the levying of service charges or other deductions provided in ss. 215.20 and 215.22, F.S., from this Trust Fund. However, as noted previously, the initial trust fund, the Cigarette Tax Collection Trust Fund, providing the revenue for the Municipal Financial Assistance Trust Fund is subject to

deductions for the general revenue service charge and a deduction for administrative costs. The Department of Business Regulation administers the Cigarette Tax Collection Trust Fund pursuant to s. 210.20, F.S. After a 7.3 percent general revenue service charge and a 0.9% deduction for administrative costs are deducted, 5.8% (previously 2-cents) of the remaining monies are transferred to the Municipal Financial Assistance Trust Fund.

Eligibility Requirements

Only those municipalities qualified to receive Municipal Revenue Sharing funds, as determined by s. 218.23(1)(c), F.S., may participate in the Municipal Financial Assistance Trust Fund program and receive the 5.8 percent cigarette tax distribution.

Distribution of Revenue

As indicated in Figure 1, 5.8% of the 33.9 cents of tax levied on each pack of cigarettes is distributed monthly to municipalities. For each pack of cigarettes sold, 1.966 cents is allocated to the county of sale. This allocation is distributed to eligible municipalities within the county using the following formula:

$$\text{Municipal Share} = \frac{\text{Apportionment Factor}}{\text{County Allocation}} \times \text{County Allocation}$$

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

$$\text{County Allocation} = \frac{\text{Number of Cigarettes Sold in County}}{\text{Number of Cigarettes Sold Statewide}} \times \frac{\text{Amount in Trust Fund Available For Distribution}}$$

The most current population estimates (April 1, 1989) are used to calculate each apportionment factor. 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 previous 30-60 days, times the amount available for distribution.

Authorized Use of Revenue

Pursuant to s. 200.132(1), F.S., municipalities may consider the cigarette tax revenue as general revenue and use it for any public purpose.

Estimated Municipal Financial Assistance Trust Fund Distribution For FY 1990-1991

Estimated distributions to eligible municipalities for local government FY 1990-1991 are presented in Table 4.1. The total estimated statewide distribution from the Municipal Financial Assistance Trust Fund available to municipalities in local government FY 1990-1991, is \$24,000,000.

Inquires about this tax may be addressed to the Department of Business Regulation (904) 487-3402 or Suncom 277-3402 or the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
ALACHUA		Melbourne Beach	9,480
Alachua	14,494	Melbourne Village	3,153
Archer	4,152	Palm Bay	170,168
Gainesville	248,117	Palm Shores	291
Hawthorne	4,010	Rockledge	47,008
High Springs	8,498	Satellite Beach	30,874
LaCrosse	453	Titusville	128,893
Micanopy	2,313	West Melbourne	26,424
Newberry	6,294		-----
Waldo	3,178		758,038

	291,508	BROWARD	
BAKER		Coconut Creek	48,236
Glen Saint Mary	5,024	Cooper City	31,205
Macclenny	35,870	Coral Springs	131,777
	-----	Dania	24,419
	40,894	Davie	75,118
BAY		Deerfield Beach	89,267
Callaway	42,509	Ft. Lauderdale	268,687
Cedar Grove	5,394	Hallandale	68,479
Lynn Haven	33,637	Hillsboro Beach	2,839
Mexico Beach	4,091	Hollywood	225,621
Panama City	121,041	Lauderdale-by-the-Sea	4,701
Panama City Beach	18,237	Lauderdale Lakes	49,789
Parker	15,923	Lauderhill	80,419
Springfield	29,836	Lazy Lake Village	57
	-----	Lighthouse Point	20,306
	270,668	Margate	76,157
BRADFORD		Miramar	70,200
Brooker	2,515	North Lauderdale	47,952
Hampton	2,632	Oakland Park	46,192
Lawtey	4,145	Parkland	4,563
Starke	33,692	Pembroke Park	11,327
	-----	Pembroke Pines	107,551
	42,984	Plantation	117,954
BREVARD		Pompano Beach	127,045
Cape Canaveral	25,454	Sea Ranch Lakes	1,000
Cocoa	54,872	Sunrise	105,673
Cocoa Beach	39,414	Tamarac	76,768
Indialantic	9,146	Wilton Manors	21,968
Indian Harbour Beach	23,382		-----
Malabar	5,480	CALHOUN	
Melbourne	183,999	Altha	3,159
		Blountstown	17,540

			20,700

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
CHARLOTTE		North Bay	7,310
Punta Gorda	219,684	North Miami	59,067
	-----	North Miami Beach	49,785
	219,684	Opa-locka	19,876
		South Miami	14,489
CITRUS		Surfside	5,539
Crystal River	73,298	Sweetwater	15,084
Inverness	117,459	Virginia Gardens	3,043
	-----	West Miami	8,118
	190,757	Metro Dade	1,385,428

			2,625,434
CLAY			
Green Cove Springs	49,623		
Keystone Heights	13,120	DE SOTO	
Orange Park	105,254	Arcadia	48,723
Penney Farms	7,474		-----
	-----		48,723
	175,471		
		DIXIE	
COLLIER		Cross City	21,725
Everglades	7,366	Horseshoe Beach	3,089
Naples	293,956		-----
	-----		24,814
	301,322		
		DUVAL	
COLUMBIA		Atlantic Beach	21,167
Fort White	3,621	Baldwin	3,282
Lake City	88,894	Jacksonville (Duval)	1,270,110
	-----	Jacksonville Beach	35,562
	92,515	Neptune Beach	12,034

			1,342,155
DADE			
Bal Harbour	4,534	ESCAMBIA	
Bay Harbor Islands	6,875	Century	19,560
Biscayne Park	4,243	Pensacola	477,759
Coral Gables	58,623		-----
El Portal	2,447		497,320
Florida City	9,065		
Golden Beach	915	FLAGLER	
Hialeah	243,089	Beverly Beach	4,038
Hialeah Gardens	6,344	Bunnell	19,535
Homestead	34,495	Flagler Beach	32,347
Indian Creek Village	157		-----
Islandia	17		55,920
Medley	772		
Miami	518,681		
Miami Beach	137,798		
Miami Shores	12,735		
Miami Springs	16,906		

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
FRANKLIN		HENDRY	
Apalachicola	15,884	Clewiston	37,586
Carrabelle	8,128	La Belle	21,208
	-----		-----
	24,011		58,794
GADSDEN		HERNANDO	
Chattahoochee	10,387	Brooksville	176,470
Greensboro	2,416	Weeki Wachee	118
Gretna	5,573		-----
Havana	9,768		176,588
Midway	5,632	HIGHLANDS	
Quincy	29,969	Avon Park	53,051
	-----	Lake Placid	7,425
	63,746	Sebring	64,067
GILCHRIST			-----
Bell	1,248		124,543
Fanning Springs (part	1,484	HILLSBOROUGH	
Trenton	8,630	Plant City	97,534
	-----	Tampa	1,293,117
	11,363	Temple Terrace	77,712
GLADES			-----
Moore Haven	9,956		1,468,363
	-----	HOLMES	
	9,956	Bonifay	18,246
GULF		Esto	2,573
Port St. Joe	14,825	Noma	2,063
Wewahitchka	6,740	Ponce de Leon	3,277
	-----	Westville	1,950
	21,565		-----
HAMILTON			28,109
Jasper	9,460	INDIAN RIVER	
Jennings	3,851	Fellsmere	13,409
White Springs	3,450	Indian River Shores	14,860
	-----	Sebastian	60,979
	16,762	Vero Beach	127,871
HARDEE			-----
Bowling Green	12,590		217,119
Wauchula	17,159	JACKSON	
Zolfo Springs	8,277	Alford	2,684
	-----	Bascom	581
	38,026	Campbellton	1,623
		Cottondale	5,247
		Graceville	13,900

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Grand Ridge	3,125	LEVY	
Greenwood	2,863	Bronson	5,991
Jacob City	1,453	Cedar Key	5,776
Malone	4,283	Chiefland	12,878
Marianna	33,014	Fanning Springs (part)	1,490
Sneads	8,387	Inglis	10,397
	-----	Otter Creek	1,048
	77,161	Williston	15,283
		Yankeetown	4,078

JEFFERSON			56,942
Monticello	18,382		
	-----	LIBERTY	
	18,382	Bristol	6,361

LAFAYETTE			6,361
Mayo	8,482		
	-----	MADISON	
	8,482	Greenville	5,743
LAKE		Lee	1,380
Astatula	4,538	Madison	19,053
Clermont	29,902		-----
Eustis	62,240		26,176
Fruitland Park	12,493	MANATEE	
Groveland	10,134	Anna Maria	12,407
Howey-in-the-Hills	2,872	Bradenton	287,325
Lady Lake	28,741	Bradenton Beach	12,881
Leesburg	67,255	Holmes Beach	32,113
Mascotte	7,901	Longboat Key (part)	19,325
Minneola	5,182	Palmetto	65,195
Montverde	2,386		-----
Mount Dora	31,568		429,246
Tavares	33,328	MARION	
Umatilla	11,457	Belleview	22,760
	-----	Dunnellon	15,267
	309,996	McIntosh	4,498
LEE		Ocala	388,275
Cape Coral	425,151	Reddick	5,805
Fort Myers	297,464		-----
Sanibel	37,725		436,604

	760,340	MARTIN	
LEON		Jupiter Island	7,311
Tallahassee	287,268	Ocean Breeze Park	4,907
	-----	Sewalls Point	26,741
	287,268	Stuart	179,420

			218,379

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
MONROE		OSCEOLA	
Key Colony Beach	9,955	Kissimmee	190,149
Key West	211,500	St. Cloud	80,981
Layton	917		-----
	-----		271,130
	222,371		
NASSAU		PALM BEACH	
Callahan	7,271	Atlantis	5,403
Fernandina Beach	65,344	Belle Glade	55,367
Hilliard	15,875	Boca Raton	198,102
	-----	Boynton Beach	152,788
	88,490	Briny Breeze	1,195
OKALOOSA		Cloud Lake	470
Cinco Bayou	1,382	Delray Beach	157,754
Crestview	30,600	Glen Ridge	718
Destin	24,966	Golf Village	425
Ft. Walton Beach	78,436	Golfview	660
Laurel Hill	2,208	Greenacres City	88,699
Mary Esther	14,488	Gulf Stream	1,716
Niceville	36,904	Haverhill	4,237
Shalimar	1,339	Highland Beach	10,529
Valparaiso	22,319	Hypoluxo	2,164
	-----	Juno Beach	7,087
	212,641	Jupiter	91,404
OKEECHOBEE		Jupiter Inlet Colony	1,265
Okeechobee	88,537	Lake Clarke Shores	11,357
	-----	Lake Park	21,744
	88,537	Lake Worth	89,008
ORANGE		Lantana	26,577
Apopka	79,978	Manalapan	1,217
Belle Isle	31,722	Mangonia Park	4,105
Eatonville	17,004	North Palm Beach	41,254
Edgewood	6,799	Ocean Ridge	5,036
Maitland	60,283	Pahokee	21,119
Oakland	4,777	Palm Beach	35,120
Ocoee	76,115	Palm Beach Gardens	85,792
Orlando	1,069,941	Palm Beach Shores	4,093
Windermere	9,574	Palm Springs	33,497
Winter Garden	57,083	Riviera Beach	93,432
Winter Park	148,553	Royal Palm Beach	46,380
	-----	South Bay	11,817
	1,561,829	South Palm Beach	4,740
		Tequesta Village	14,422
		West Palm Beach	238,628

			1,569,322

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
PASCO		Lake Alfred	18,490
Dade City	98,346	Lake Hamilton	8,113
New Port Richey	249,179	Lake Wales	47,408
Port Richey	46,576	Lakeland	378,033
Saint Leo	17,175	Mulberry	17,840
San Antonio	11,596	Polk City	5,261
Zephyrhills	123,531	Winter Haven	129,868
	-----		-----
	546,402		883,804
PINELLAS		PUTNAM	
Belleair	11,975	Crescent City	15,219
Belleair Beach	5,132	Interlachen	10,185
Belleair Bluffs	7,522	Palatka	97,693
Belleair Shore	234	Pomona Park	9,024
Clearwater	303,238	Welaka	5,169
Dunedin	105,664		-----
Gulfport	34,690		137,290
Indian Rocks Beach	13,575		
Indian Shores	4,441	ST. JOHNS	
Kenneth City	12,866	Hastings	6,113
Largo	201,225	St. Augustine	119,267
Madeira Beach	16,091	St. Augustine Beach	34,141
North Redington Beach	3,735		-----
Oldsmar	20,851		159,520
Pinellas Park	127,425		
Redington Beach	5,201	ST. LUCIE	
Redington Shores	8,167	Fort Pierce	128,911
Safety Harbor	42,392	Port St. Lucie	158,596
Seminole	26,790		-----
South Pasadena	17,818		287,507
St. Petersburg	740,293		
St. Petersburg Beach	31,123	SANTA ROSA	
Tarpon Springs	54,285	Gulf Breeze	61,882
Treasure Island	22,214	Jay	6,356
	-----	Milton	72,186
	1,816,946		-----
			140,424
POLK		SARASOTA	
Auburndale	43,035	Longboat Key (part)	28,325
Bartow	85,706	North Port	67,827
Davenport	10,013	Sarasota	363,765
Dundee	13,415	Venice	109,268
Eagle Lake	10,564		-----
Fort Meade	30,819		569,185
Frostproof	16,272		
Haines City	66,853		
Highland Park	1,008		
Hillcrest Heights	1,106		

Table 4.1

Municipal Financial Assistance Trust Fund
Local Government Fiscal Year 1990-91 Estimates

	Cigarette Tax -----		Cigarette Tax -----
SEMINOLE		Pierson	6,853
Altamonte Springs	136,239	Ponce Inlet	6,218
Casselberry	66,227	Port Orange	137,732
Lake Mary	20,656	South Daytona	49,186
Longwood	50,671		-----
Oviedo	32,129		830,809
Sanford	110,093		
Winter Springs	78,767	WAKULLA	
	-----	St. Marks	10,785
	494,782	Sopchoppy	13,323

			24,109
SUMTER			
Bushnell	11,926	WALTON	
Center Hill	6,796	DeFuniak Springs	51,191
Coleman	7,662	Freeport	7,292
Webster	6,108	Paxton	6,524
Wildwood	31,602		-----
	-----		65,007
	64,094		
		WASHINGTON	
SUWANNEE		Caryville	2,971
Branford	4,503	Chipley	17,134
Live Oak	45,372	Ebro	927
	-----	Vernon	4,163
	49,875	Wausau	1,730

TAYLOR			26,925
Perry	40,968		=====
	-----	Grand Totals	24,000,000 *
	40,968		
UNION		* Note: Grand Totals Represent 100%	
Lake Butler	16,297	of Estimated Distributions.	
Raiford	1,758		
Worthington Springs	1,518		

	19,572		
VOLUSIA			
Daytona Beach	249,221		
Daytona Beach Shores	9,622		
DeLand	66,245		
Edgewater	51,197		
Holly Hill	44,675		
Lake Helen	9,514		
New Smyrna Beach	62,123		
Oak Hill	4,173		
Orange City	16,079		
Ormond Beach	117,973		

CHAPTER 5: STATE SHARED MOTOR FUEL TAXES (CONSTITUTIONAL AND COUNTY)

CONSTITUTIONAL GAS TAX

Sections 206.41 and 206.47, Florida Statutes
Uniform Accounting System Code: 33542

In 1941, the Florida Legislature proposed a constitutional amendment to levy a 2-cent tax on gasoline and "other petroleum products".³ This gas tax was labelled the "Second Gas Tax" and was adopted by the voters in 1943.⁴ According to the 1943 constitutional amendment, the original intent of levying the tax was to cover the costs of state road construction and the contribution amounts established by 1931 certificates pursuant to Chapter 15659. With the adoption of the 1941 constitutional amendment, a State Board of Administration comprised of the Governor, State Treasurer, and the State Comptroller was created and given the authority to manage, control, and supervise the tax proceeds.

In its current form, the "Second Gas Tax" is labeled the constitutional gas tax and is considered a revenue source for counties only. Applying a distribution formula similar to that used in 1941, the constitutional gas tax revenues continue to cover a portion of transportation related debt service managed by the State Board of Administration across all counties. Surplus funds that are available after covering the necessary debt service managed by the State Board of Administration are distributed to the Boards of County Commissioners.

Major General Law Amendments

Chapter 20303, Laws of Florida (1941),
proposed a Constitutional amendment to impose a 2-cent levy on motor fuel, in addition to a statewide 4-cent motor fuel tax already imposed. The proposed amendment to Section 16, Article IX of the 1885 Constitution, adopted in 1942, enacted the "second gas tax" which went into effect on January 1, 1943. The "second gas tax" is currently provided for in Section 9(c), Article XII of the Revised 1968 Florida Constitution.

Chapter 83-3, Laws of Florida,
renamed the "second gas tax", the "constitutional gas tax."

Chapter 83-339, Laws of Florida,
amended s.215.22 to add the Gas Tax Collection Trust Fund to the list of trust funds subject to a 6% general revenue service charge; therefore a 6% General

³ S.J.R. 324, 1941.

⁴ The first gas tax was a 4-cent state motor fuel tax.

Revenue Service Charge was deducted from the Constitutional Gas Tax proceeds before being distributed back to the counties.

Chapter 87-99, Laws of Florida, provided for the surplus of the 80% portion of the constitutional gas tax proceeds to be returned to the Board of County Commissioners in each county rather than being sent to Department of Transportation.

1990 General Law Amendments

During the 1990 legislative session, there were no statutory revisions affecting the Constitutional Gas Tax. However, a First District Court of Appeals opinion filed on April 23, 1990, affected the Constitutional Gas Tax proceeds collected since 1984. Details of the decision are provided in the next section.

Leon County and State Board of Administration vs. Department of Revenue (Case no.: 84-628)

In 1984, Leon County and the State Board of Administration (SBA) challenged the legality of the 6% General Revenue Service Charge deduction from the constitutional gas tax proceeds by filing suit in the Leon County Circuit Court against the Department of Revenue. On August 23, 1988, the Leon County Circuit Court found that

"1. The term, "administrative expenses", set forth in Article XII, subsection 9(c)(4), 1968 Revised Florida Constitution which adopts verbatim the provisions of Section 16, Article IX, 1885 Florida Constitution, is intended to be specifically limited to the expense of the State Board of Administration as set forth in Section 16(d) of Article IX, 1885, Florida Constitution."

"2. It would be a violation of these constitutional provisions to allow a deduction of a 6% service charge as it pertains to the 'Constitutional Gas Tax' as a pro rata share of the cost of general government as provided in Chapter 83-339(1), Laws of Florida."

The Department of Revenue appealed the case to the First District Court of Appeals (Case no.: 88-2330). On April 23, 1990, the First District Court of Appeals affirmed the Leon County Circuit Court decision holding that the 6% service charge deducted from the Constitutional Gas Tax is unconstitutional, as provided for in Chapter 83-339, Laws of Florida.

During the litigation process concerning the service charge deduction, 6% of the proceeds attributable to the constitutional gas tax, have been held in a separate account, pending a final decision on the case. The total amount accumulated from July, 1983 to May, 1990 is approximately \$54 million dollars. As a result of the First District Court of Appeals upholding the Leon County Circuit Court decision, the funds will now be distributed using the constitutional gas tax distribution formula. The State Board of Administration began the process of distributing these funds to the counties,

separate from the usual monthly allocation, in July 1990.

Administrative Procedures

The Constitutional Gas Tax is collected by the Department of Revenue and is transferred to the State Board of Administration for distribution to the counties. The State Board of Administration deducts administrative costs from the gas tax proceeds, pursuant to Article XII, Section 9(c)(4), Revised 1968 Florida Constitution. During FY 88-89, the State Board of Administration deducted \$64,798 or .05% from the total Constitutional Gas Tax proceeds.

Distribution of Revenue

The State Board of Administration (SBA) calculates a monthly allocation for each county based on the formula in Article XII, Section 9(c)(4), Revised 1968 Florida Constitution. The distribution formula for Constitutional Gas Tax proceeds is comprised of three components: an area component, a population component, and a constitutional gas tax collection component. A distribution factor is calculated annually for each county, based on these three components in the form of weighted, county to state ratios.

To determine the monthly allocation for each county, the statewide Constitutional Gas Tax receipts, collected during a month, are multiplied by each county's distribution factors. Before the revenue is distributed to the counties, the monthly allocation is divided into two parts, an 80% portion and a 20% portion. The SBA uses the 80% portion to meet the debt service requirement of bond issues pledging Constitutional Gas Tax receipts. If there is a surplus from the 80% portion, it is distributed to the county. If the SBA determines that the 80% portion is not enough to cover debt service, it will withhold some of the 20% portion. Otherwise, the 20% goes directly to the county. The distribution formula is as follows:

$$\text{Monthly Constitutional Gas Tax Receipts} \times \text{Distribution Factor} = \text{Monthly allocation}$$

$$\text{Monthly Allocation} \times .80 = \text{Amount to Debt Service Requirement}$$

$$\text{Monthly Allocation} \times .20 = \text{Amount to Board of County Commissioners}$$

The distribution factor is calculated as follows:

$$\begin{array}{rcl} & 1/4 & \times & \frac{\text{County Area}}{\text{State Area}} \\ + & 1/4 & \times & \frac{\text{County Population}}{\text{State Population}} \\ + & 1/2 & \times & \frac{\text{County Gas Tax Receipts}}{\text{Statewide Constitutional Gas Tax Receipts}} \end{array}$$

Authorized Use of Revenue

According to s.206.47(7), F.S. the proceeds from the Constitutional Gas Tax must first be used to meet the debt service requirements, if applicable, from the 80% portion and, if necessary, from the 20% portion. The remaining Constitutional Gas Tax proceeds distributed back to the counties must be used for the acquisition or construction of roads. If a county has not pledged Constitutional Gas Tax revenues for bonds administered by the State Board of Administration, the full amount of both the 80% and 20% portion is distributed back to the county.

Actual Distribution of Constitutional Gas Tax Revenues

Table 5.1 displays the actual distribution of Constitutional Gas Tax revenues to counties for FY 88-89. The actual distribution of revenues for the last fiscal year (FY89-90) were not available in time for publication in this Handbook. Table 5.1 lists forty-two counties with a portion of their proceeds being withheld by the State Board of Administration to meet debt service requirements, while twenty-five counties received the full allocation of Constitutional Gas Tax proceeds.

Estimated Distribution of Constitutional Gas Tax Revenue

Table 5.2 presents the 1990-91 total estimated Constitutional Gas Tax distributions for each county. The table also displays the area component, population component, collection component, and distribution factor based on the three components for each county. The estimates are adjusted for the local government fiscal year and are based on a statewide estimate for total Constitutional Gas Tax collections from the April 1990 Transportation Estimating Conference.

The estimates provided in Table 5.2 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 90-91 for two reasons. The first reason is that the estimates are based on 1989-90 gas tax collection figures. More recent collection figures for FY 89-90 will be available in August and the estimates for next fiscal year will then be recalculated. Secondly, the administrative costs deducted by the State Board of Administration were not deducted from these estimates. The estimated deduction would be equal to approximately 0.05% of the total statewide estimate, however, having only a slight impact on a county level basis.

After August 15, 1990, the revised Constitutional Gas Tax estimates for FY 90-91 will be available upon request from the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

COUNTY GAS TAX

Section 206.60, F.S.

Uniform Accounting System Code: 33544

The County Gas Tax is levied on motor fuel and special fuel at the rate of 1-cent per gallon imposed at the wholesale level. The Department of Revenue administers the tax and redistributes the net tax proceeds to the counties on a monthly basis, in the same manner as the Constitutional Gas Tax proceeds are distributed. When the tax was first implemented, it was referred to as the "seventh cent." Currently, it is referred to as the County Gas Tax in the statutes. The funds received from this tax can be used by the counties for transportation related expenses, including the reduction of bond indebtedness incurred for transportation purposes. The legislative intent of the County Gas Tax, as stated in s. 206.60(6), F.S., is to reduce the burden of ad valorem taxes.

Major General Law Amendments

Chapter 202228, 1941 Laws of Florida,

imposed a 1-cent tax on gasoline with 50% of the proceeds distributed into the State General Revenue Fund and 50% in the County School Fund. The tax was passed as an "emergency revenue measure" to be repealed in two years. (The tax was then extended for an additional two years in 1943, 1945, and in 1947.)

Chapter 26321, 1949 Laws of Florida,

amended the distribution formula to duplicate the same formula used to distribute the "constitutional gas tax" with 80% distributed to the State Road Department and 20% to the governing body of the county.

Chapter 67-198, Laws of Florida,

amended the distribution formula by changing the distribution factors to account for gallons of motor fuel sold and delivered to each county and the area of each county in relation to the total area of the state.

Chapter 71-212, Laws of Florida,

amended the 80%-20% distribution formula by granting all of the tax proceeds to the governing body of the county.

Chapter 77-165, Laws of Florida,

deleted the option for the governing body of the county to request that the Department of Transportation maintain secondary roads within the county's boundaries.

Chapter 83-339, Laws of Florida,

provided for a 6% service charge to be deducted from the county gas tax proceeds and transferred to the State General Revenue fund.

Chapter 85-342, Laws of Florida, changed the base by which the distribution factor is determined to conform to the same method used to determine the distribution factor for the Constitutional Gas Tax.

included a provision for the Department of Revenue to deduct administrative costs incurred by the department in the collection, administration, and disbursement of the revenues to the county.

1990 General Law Amendments

Chapter 90-110 and 90-132, Laws of Florida both provided for an increase to the State general revenue service charge on all trust funds currently subject to the 6% service charge pursuant to s. 215.20, F.S. The Gas Tax Collection Trust Fund has been subject to the service charge since 1983. The combined effect of the bills was to increase the service charge by 1.3%; therefore, the general revenue service charge deducted from the Gas Tax Collection Trust Fund is 7.3%.

Administrative Procedures

The County Gas Tax is administered by the Department of Revenue. The department collects the tax, deposits it into the Gas Tax Collection Trust Fund, and after deductions are made, distributes proceeds back to the counties. The total revenues collected for the County Gas Tax are affected by four deductions that are statutorily authorized. **One deduction**, which is placed in the State General Revenue Fund, is the 7.3% service charge authorized in s.215.20, F.S. The **second deduction**, provided for by s.206.60(2)(a), F.S., is the Department of Revenue's deduction for administrative costs incurred by the department in the collection, administration, and subsequent disbursement of the revenues to the counties. The **third and fourth deductions** include the dealer collection allowances for collecting the tax, pursuant to s. 206.91, F.S., and the refunds to local governments based on the amount of motor fuel taxes they paid to operate their vehicles, authorized in s. 206.625, F.S.

The amount of the deductions, as a percentage of the total revenue collected for the County Gas Tax has increased significantly over the past three years. For FY 88-89 the total deductions were approximately 14% of the total collections. The estimated amount of total deductions for FY 89-90 is 22% of total collections. This year, FY 90-91, the estimated total deductions is 25.6% of the total collections, and is expected to increase slightly during the year. The major reason for the increase in the percentage of deductions is due to an increase in the Department of Revenue's administrative costs. For FY 88-89 the actual administrative costs totalled \$5.2 million. For FY 89-90, the administrative costs were estimated to be \$9.6 million. The Department of Revenue estimates the administrative costs for FY 90-91 will be at least \$11.5 million, with an increase expected.

Distribution of Revenue

On a monthly basis, the department determines the amount of the allocation for each of the counties based on the same distribution factor used to distribute constitutional gas tax proceeds, pursuant to Article XII, s.9(c)(4), 1968 Revised Florida Constitution. The proceeds are not divided into an 80% portion and a 20% portion (such as the constitutional Gas Tax proceeds); however, the distribution factor for the County Gas Tax is calculated using the same three weighted ratios, including an area component, a population component, and monthly gas tax collection component. The distribution formula for determining the monthly allocation for each county is as follows:

$$\text{Monthly County Gas Tax Receipts} \times \text{Distribution Factor} = \text{Monthly allocation}$$

The distribution factor is calculated as follows:

$$\begin{array}{rcl} & 1/4 & \times & \frac{\text{County Area}}{\text{State Area}} \\ + & 1/4 & \times & \frac{\text{County Population}}{\text{State Population}} \\ + & 1/2 & \times & \frac{\text{County Gas Tax Receipts}}{\text{Statewide Constitutional Gas Tax Receipts}} \end{array}$$

Authorized Use of Revenue

The revenues received from the County Gas Tax are to be used for transportation related expenses. Section 206.60(2), F.S. authorizes expenditure of the funds for "the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, and bridges; or the reduction on bonded indebtedness of such county or of special road and bridge districts within such count incurred for road and bridge or other transportation purposes."

Estimated County Gas Tax Distributions

Table 5.3 presents the 1990-91 estimated distributions of County Gas Tax revenues for each county. The estimates are based on an estimate of the total statewide County Gas Tax collections from the April 1990 Transportation Estimating Conference. To calculate the estimates presented in Table 5.3 the statewide estimate is adjusted by deducting the general revenue service charge, administrative costs, motor fuel refunds, and dealer collection allowances. Therefore, the estimated distributions displayed in Table 5.3 are net of deductions.

The estimates provided in Table 5.3 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 90-91 because the estimates are based on 1989-90 gas tax collection figures. More recent collection figures for FY 89-90 will be available in August and the estimates for next fiscal year will then be recalculated.

After August 15, 1990, the revised Constitutional Gas Tax estimates for FY 90-91 will be available upon request from the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

Table 5.1
 DISTRIBUTION OF THE CONSTITUTIONAL GAS TAX
 JULY 1, 1988 to June 30, 1989

County	80% Portion		20% Portion		Total Constitutional Gas Tax Funds Available FY
	To Debt Service	To the County	To Debt Service	To the County	
ALACHUA	336,485.02	796,973.30		408,163.32	2,341,329.14
BAKER	32,154.00	231,649.52		94,950.89	474,754.41
BAY		1,217,424.50		304,356.13	1,521,780.63
BRADFORD	106,327.01	180,157.74		71,521.20	358,105.95
BREVARD		2,350,895.00	737,723.78	0.00	3,688,618.86
BROWARD	7,645,180.13	0.00	146,469.38	1,764,825.65	9,556,475.16
CALHOUN		329,866.73		82,466.69	412,333.42
CHARLOTTE	232,734.55	702,794.80		233,882.34	1,169,411.69
CITRUS		768,951.35		192,217.85	961,169.20
CLAY		829,398.81	45,522.13	161,827.57	1,036,748.51
COLLIER	650,074.36	1,109,724.31		439,949.66	2,199,748.33
COLUMBIA	470,278.17	276,399.17		186,669.36	933,346.70
DADE	2,413,106.82	7,941,476.32		2,838,645.78	14,193,228.92
DESOTO		431,001.35		107,750.34	538,751.69
DIXIE		398,604.27		99,651.06	498,255.33
DUVAL	276,511.74	4,813,639.24		1,272,552.74	6,362,763.72
ESCAMBIA	2,080,025.95	0.00		520,006.73	2,600,033.68
FLAGLER		349,166.44		87,291.62	436,458.06
FRANKLIN		399,087.36		99,771.85	498,859.21
GADSDEN		507,633.54		126,908.39	634,541.93
GILCHRIST	47,406.08	153,432.19		50,209.57	251,047.84
GLADDS		486,442.81		121,610.72	608,053.53
GULF	206,923.67	152,597.19		89,800.19	449,401.05
HAMILTON	114,043.39	311,497.15		111,385.12	536,925.66
HARDEE		425,296.16		106,324.05	531,620.21
HENDRY		714,722.78		178,680.68	893,403.46
HERNANDO	303,445.43	410,190.69		178,409.04	892,045.16
HIGHLANDS	325,185.38	601,596.41		231,695.47	1,158,477.26
HILLSBOROUGH	5,878,796.63	0.00		1,469,699.14	7,348,495.77
HOLMES	91,007.39	261,009.03		88,004.12	440,020.54
INDIAN RIVER		798,484.32		197,121.08	985,605.40
JACKSON		852,130.96		213,032.74	1,065,163.70
JEFFERSON		426,074.92		106,518.74	532,593.66
LAFAYETTE	82,196.92	189,537.93		67,933.72	339,668.57
LAKE		1,415,363.31		358,840.82	1,794,204.13
LEE	687,758.39	1,664,465.54		588,055.99	2,940,279.92
LEON	214,034.91	1,326,566.45		385,150.35	1,925,751.71
LEVY	432,900.53	280,464.95		178,341.37	891,706.85
LIBERTY	220,773.78	186,912.72		101,921.62	509,608.12
MADISON	263,635.81	247,270.24		127,726.51	638,632.56
MANATEE	285,653.22	1,238,151.04		380,951.08	1,904,755.34
MARTIN		2,084,938.60		521,234.66	2,606,173.26
MARTIN	152,313.36	718,093.62		217,601.74	1,088,008.72
MONROE	462,449.24	911,866.89		343,579.05	1,717,895.18
NASSAU	245,767.36	408,489.40		163,564.19	817,820.95
OKALOOSA		1,315,748.19		328,937.04	1,644,685.23
OKEECHOBEE	186,428.06	436,385.73		155,703.47	778,517.26
ORANGE		4,966,712.92	1,241,678.23	0.00	6,208,391.15
OSCEOLA		1,262,184.21		315,546.05	1,577,730.26
PALM BEACH	2,216,057.21	3,543,600.88		1,439,916.53	7,199,582.62
PASCO	316,647.89	1,460,560.82		444,302.20	2,221,510.91
PINELLAS	3,392,567.29	1,636,059.18		1,257,156.63	6,285,783.10
POLK	1,799,837.06	1,875,088.28		918,731.32	4,593,656.66
PUTNAM	162,362.74	593,796.37		189,039.77	945,198.88
ST. JOHNS		915,736.76		228,934.19	1,144,670.95
ST. LUCIE	195,762.86	941,453.06		284,303.99	1,421,519.91
SANTA ROSA		967,087.02		241,771.77	1,208,858.79
SARASOTA		1,792,029.05		448,007.27	2,240,036.32
SEMINOLE	1,334,224.99	248,746.44		62,186.61	1,978,714.29
SUNTER		760,273.19		190,068.29	950,341.48
SUWANNEE	186,685.16	372,430.01		139,778.78	698,893.95
TAYLOR		640,350.14		162,087.54	802,437.68
UNION	65,752.08	142,810.89		52,140.76	260,703.73
VOLUSIA		2,640,714.32		662,178.58	3,302,892.90
WAKULLA	182,992.76	174,133.85		89,281.68	446,408.29
WALTON	200,887.79	525,730.28		181,654.51	908,272.58
WASHINGTON		381,642.26		95,410.57	477,052.83
	36,083,376.13	68,169,785.98	2,504,949.77	23,558,340.98	130,316,452.86
DISTRIBUTIONS AT END OF BOND YEAR			BROWARD	0.00	
			DADE	3,175,271.02	
ADMINISTRATIVE EXPENSE 64,798.31			HILLSBOROUGH	6,278,503.08	
			ESCAMBIA	650,000.00	
			PINELLAS	3,287,191.53	
				13,390,965.63	

Table 5.2

ESTIMATED CONSTITUTIONAL MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1990-1991
(USING 1989-90 DISTRIBUTION FACTORS)
(ESTIMATES GENERATED JULY 1990)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003885	.007122	.015103	2,236,377
BAKER	.002453	.000393	.000804	.003650	540,474
BAY	.003671	.002509	.005407	.011587	1,715,745
BRADFORD	.001226	.000514	.001028	.002768	409,872
BREVARD	.005403	.007006	.015336	.027745	4,108,341
BROWARD	.005124	.026028	.043411	.074563	11,040,916
CALHOUN	.002406	.000239	.000513	.003158	467,621
CHARLOTTE	.003384	.001517	.003949	.008850	1,310,464
CITRUS	.002748	.001404	.003147	.007299	1,080,799
CLAY	.002604	.001721	.003889	.008214	1,216,288
COLLIER	.008626	.002202	.006119	.016947	2,509,427
COLUMBIA	.003329	.000908	.002868	.007105	1,052,073
DADE	.009170	.041734	.061723	.112627	16,677,243
DESDOTO	.002659	.000489	.000963	.004111	608,736
DIXIE	.003093	.000199	.000634	.003926	581,342
DUVAL	.003590	.014655	.029397	.047642	7,054,589
ESCAMBIA	.003199	.006001	.010401	.019601	2,902,418
FLAGLER	.002128	.000280	.001080	.003488	516,486
FRANKLIN	.003215	.000197	.000409	.003821	565,795
GADSDEN	.002246	.001067	.001553	.004866	720,533
GILCHRIST	.001492	.000148	.000262	.001902	281,639
GLADES	.004121	.000154	.000375	.004650	688,549
GULF	.002739	.000274	.000428	.003441	509,526
HAMILTON	.002175	.000225	.002010	.004410	653,011
HARDEE	.002676	.000497	.000896	.004069	602,517
HENDRY	.004960	.000478	.001298	.006736	997,433
HERNANDO	.002073	.001141	.003637	.006851	1,014,462
HIGHLANDS	.004598	.001220	.003009	.008827	1,307,058
HILLSBOROUGH	.005204	.016606	.033746	.055556	8,226,455
HOLMES	.002086	.000378	.000866	.003330	493,090
INDIAN RIVER	.002212	.001537	.004023	.007772	1,150,839
JACKSON	.003966	.001005	.003350	.008321	1,232,132
JEFFERSON	.002516	.000275	.001450	.004241	627,986
LAFAYETTE	.002309	.000104	.000195	.002608	386,180
LAKE	.004850	.002692	.006164	.013706	2,029,516
LEE	.004298	.005269	.013524	.023091	3,419,200
LEON	.002979	.003815	.007905	.014699	2,176,554
LEVY	.004859	.000510	.001400	.006769	1,002,320
LIBERTY	.003477	.000109	.000321	.003907	578,529
MADISON	.003000	.000382	.002337	.005719	846,841
MANATEE	.003557	.003810	.007299	.014666	2,171,668
MARION	.006844	.003144	.009793	.019781	2,929,072
MARTIN	.002844	.001643	.003922	.008409	1,245,163
MONROE	.008201	.001619	.003295	.013115	1,942,004
NASSAU	.002748	.000844	.002630	.006222	921,323
OKALOOSA	.004176	.002821	.005504	.012501	1,851,086
OKECHOBEE	.003709	.000520	.001750	.005979	885,340
ORANGE	.004185	.012106	.030574	.046865	6,939,535
OSCEOLA	.006288	.001265	.005195	.012748	1,887,660
PALM BEACH	.009330	.014710	.030707	.054747	8,106,662
PASCO	.003241	.004983	.008605	.016829	2,491,954
PINELLAS	.001812	.018696	.025964	.046472	6,881,341
POLK	.008395	.008256	.018470	.035121	5,200,542
PUTNAM	.003456	.001297	.002458	.007211	1,067,769
ST. JOHNS	.002925	.001317	.004633	.008875	1,314,166
ST. LUCIE	.002545	.002238	.006208	.010991	1,627,492
SANTA ROSA	.004850	.001437	.002933	.009220	1,365,252
SARASOTA	.002491	.005191	.009413	.017095	2,531,342
SEMINOLE	.001462	.004614	.009164	.015240	2,256,663
SUMTER	.002411	.000623	.004237	.007271	1,076,653
SUWANNEE	.002887	.000572	.002113	.005572	825,074
TAYLOR	.004404	.000424	.001278	.006106	904,146
UNION	.001045	.000261	.000705	.002011	297,779
VOLUSIA	.005230	.006642	.013388	.025260	3,740,375
WAKULLA	.002604	.000280	.000535	.003419	506,268
WALTON	.004796	.000547	.001602	.006945	1,028,381
WASHINGTON	.002604	.000373	.000676	.003653	540,918
TOTAL	.250000	.250000	.500000	1.000000	\$148,075,000

Table 5.3

ESTIMATED COUNTY MOTOR FUEL TAX DISTRIBUTION
FOR FLORIDA COUNTIES, COUNTY FY 1990-1991
(USING 1989-90 DISTRIBUTION FACTORS)
(ESTIMATES GENERATED JULY 1990)

	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	.004096	.003885	.007122	.015103	852,942
BAKER	.002453	.000393	.000804	.003650	206,134
BAY	.003671	.002509	.005407	.011587	654,376
BRADFORD	.001226	.000514	.001028	.002768	156,323
BREVARD	.005403	.007006	.015336	.027745	1,566,899
BROWARD	.005124	.026028	.043411	.074563	4,210,945
CALHOUN	.002406	.000239	.000513	.003158	178,348
CHARLOTTE	.003384	.001517	.003949	.008850	499,804
CITRUS	.002748	.001404	.003147	.007299	412,211
CLAY	.002604	.001721	.003889	.008214	463,886
COLLIER	.008626	.002202	.006119	.016947	957,082
COLUMBIA	.003329	.000908	.002868	.007105	401,255
DADE	.009170	.041734	.061723	.112627	6,360,610
DESOTO	.002659	.000489	.000963	.004111	232,169
DIXIE	.003093	.000199	.000634	.003926	221,721
DUVAL	.003590	.014655	.029397	.047642	2,690,582
ESCAMBIA	.003199	.006001	.010401	.019601	1,106,966
FLAGLER	.002128	.000280	.001080	.003488	196,985
FRANKLIN	.003215	.000197	.000409	.003821	215,791
GADSDEN	.002246	.001067	.001553	.004866	274,807
GILCHRIST	.001492	.000148	.000262	.001902	107,415
GLADES	.004121	.000154	.000375	.004650	262,609
GULF	.002739	.000274	.000428	.003441	194,330
HAMILTON	.002175	.000225	.002010	.004410	249,055
HARDEE	.002676	.000497	.000896	.004069	229,797
HENDRY	.004960	.000478	.001298	.006736	380,416
HERNANDO	.002073	.001141	.003637	.006851	386,910
HIGHLANDS	.004598	.001220	.003009	.008827	498,505
HILLSBOROUGH	.005204	.016606	.033746	.055556	3,137,525
HOLMES	.002086	.000378	.000866	.003330	188,062
INDIAN RIVER	.002212	.001537	.004023	.007772	438,924
JACKSON	.003966	.001005	.003350	.008321	469,928
JEFFERSON	.002516	.000275	.001450	.004241	239,510
LAFAYETTE	.002309	.000104	.000195	.002608	147,287
LAKE	.004850	.002692	.006164	.013706	774,046
LEE	.004298	.005269	.013524	.023091	1,304,064
LEON	.002979	.003815	.007905	.014699	830,126
LEVY	.004859	.000510	.001400	.006769	382,279
LIBERTY	.003477	.000109	.000321	.003907	220,648
MADISON	.003000	.000382	.002337	.005719	322,981
MANATEE	.003557	.003810	.007299	.014666	828,262
MARION	.006844	.003144	.009793	.019781	1,117,132
MARTIN	.002844	.001643	.003922	.008409	474,898
MONROE	.008201	.001619	.003295	.013115	740,670
NASSAU	.002748	.000844	.002630	.006222	351,387
OKALOOSA	.004176	.002821	.005504	.012501	705,994
KEECHOBEE	.003709	.000520	.001750	.005979	337,664
ORANGE	.004185	.012106	.030574	.046865	2,646,701
OSCEOLA	.006288	.001265	.005195	.012748	719,943
PALM BEACH	.009330	.014710	.030707	.054747	3,091,837
PASCO	.003241	.004983	.008605	.016829	950,418
PINELLAS	.001812	.018696	.025964	.046472	2,624,506
POLK	.008395	.008256	.018470	.035121	1,983,458
PUTNAM	.003456	.001297	.002458	.007211	407,241
ST. JOHNS	.002925	.001317	.004633	.008875	501,216
ST. LUCIE	.002545	.002238	.006208	.010991	620,717
SANTA ROSA	.004850	.001437	.002933	.009220	520,700
SARASOTA	.002491	.005191	.009413	.017095	965,440
SEMINOLE	.001462	.004614	.009164	.015240	860,679
SUMTER	.002411	.000623	.004237	.007271	410,630
SUWANNEE	.002887	.000572	.002113	.005572	314,679
TAYLOR	.004404	.000424	.001278	.006106	344,836
UNION	.001045	.000261	.000705	.002011	113,571
VOLUSIA	.005230	.006642	.013388	.025260	1,426,559
WAKULLA	.002604	.000280	.000535	.003419	193,088
WALTON	.004796	.000547	.001602	.006945	392,219
WASHINGTON	.002604	.000373	.000676	.003653	206,303
TOTAL	250000	250000	500000	1.000000	\$56,475,000

CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

This Chapter, entitled "Other State Shared Revenue Sources", describes several revenue sources. With the exception of the Local Government Cooperative Assistance Program, the revenues addressed in this chapter are generated from taxes levied by the State and shared with local governments on a formula or percentage basis. The Local Government Cooperative Assistance Program allows local governments to receive funds in the form of matching grants. The description of each revenue sharing source in this Chapter is presented in the order the sharing of revenue sources was enacted by general law.

Pari-mutuel Tax:	1931
Oil & Gas Production Tax:	1945
Mobile Home License Tax:	1947
Insurance License Tax:	1959
Insurance Premium Tax:	1963
Beverage License Tax:	1971
Solid Mineral Severance Tax:	1981
Local Government Cooperative Assistance Program:	1985

PARI-MUTUEL TAX

Section 550.13, Florida Statutes
Uniform Accounting System Code: 33516

Revenue generated through license fees and taxes related to pari-mutuel betting, pursuant to Chapters 550 and 551, Florida Statutes, are deposited into the Pari-mutuel Wagering Trust Fund. According to s.550.13, F.S., a guaranteed entitlement of \$29,915,500 is deducted from the trust fund for equal distributions among Florida's sixty-seven counties, providing each county's general revenue fund with \$446,500. The use of the revenue is at the discretion of the board of county commissioners.

Major General Law Amendments

Chapter 14832, Laws of Florida, 1931,
authorized pari-mutuel betting, contingent upon the passage of a referendum in each county where pari-mutuel betting would occur and provided for 10% of revenue deposited in the Pari-mutuel Tax Collection Trust Fund would be distributed to the "State Racing Commission" and 90% equally divided and distributed to counties to "use as they choose."

Chapter 71-98 or 71-129, Laws of Florida,
placed a ceiling of \$ 446,500 on the amount of racing revenues distributed annually to each county.

Chapter 80-57, Laws of Florida,
reworded s.550.13, F.S., providing for a guaranteed entitlement of \$29,915,500 to be distributed equally among Florida's sixty-seven counties, which in effect kept the ceiling at \$446,500 for each county. ($29,915,500/67 = 446,500$).

1990 General Law Amendments

Chapter 90-352, Laws of Florida,
combines three pari-mutuel trust funds into one fund, to be referred to as the Pari-mutuel Wagering Trust Fund. The statutory requirement to transfer funds to counties would be subtracted from the fund first. Secondly, revenue would be deducted from the fund to cover the operating costs of Division of Pari-mutuel Wagering and then the balance would be transferred to the State General Revenue Fund.

OIL AND GAS PRODUCTION TAX

Section 211.06, Florida Statutes
Uniform Accounting System Code: 33543

An excise tax is levied on every person who severs gas, oil, or sulphur in the state for sale, transport, storage, profit, or commercial use. The tax rate is calculated differently for oil, gas, or sulphur; however, the tax rates are all based on the volume of oil, gas, or sulphur produced in a month. The revenue generated from this type of excise tax is deposited into the Oil and Gas Tax Trust Fund which is administered by the Department of Revenue. The Oil and Gas Tax Trust Fund is subject to a 7.3% State General Revenue service charge. The distribution of the revenues is as follows:

1. An appropriation is made from the trust fund to refund any overpayment which has been properly approved.
2. The majority of the proceeds are paid to the State General Revenue Fund.
3. According to s.211.02(1)(b), F.S., the general revenue fund of the county, where the oil, gas, or sulphur is produced, receives the following percentage of the tax proceeds:
 - a. 12.5% of the proceeds from the tax on "all other oil" imposed under s.211.02(1)(b).
 - b. 20% of the proceeds from the tax on small well and tertiary oil under s.211.02(1)(a).
 - c. 20% of the proceeds from the tax on gas imposed under s.211.025, F.S.
 - d. 20% of the proceeds from the tax on sulphur imposed under s.211.026, F.S.

Major General Law Amendments

Chapter 22784, Laws of Florida, 1945,
provided the enabling legislation for the severance taxation of oil and gas.
Small well and tertiary oil was subject to taxation rate of 5% of gross value. A
5% tax rate was also levied on the production of gas.

Chapter 77-408, Laws of Florida,
provided for the taxation on the production of "all other oil" at the rate of 8% of
gross value.

Chapter 86-178, Laws of Florida,
provided for the taxation of sulphur production.

Chapter 87-96, Laws of Florida,
changed the percentages for disbursing the tax proceeds, and provided the
current statutory language regarding the distribution formulas. The State
General Revenue Fund receives the major portion of the tax proceeds.

1990 Major General Law Amendments

Chapter 90-110 and Chapter 90-132, Laws of FLorida,
both provided for an increase to the State General Revenue service charge on
all trust funds currently subject to the 6% service charge pursuant to Chapter
215.20, F.S. The counties' portion of the proceeds from the Oil and Gas
Production Tax has been subject to the 6% service charge since 1983. The
combined effect of the bills was to increase the service charge by 1.3%;
therefore, the State General Revenue service charge on the counties' portion of
the proceeds from the Oil and Gas Tax Trust Fund is now 7.3%.

MOBILE HOME LICENSE TAX Section 320.081, Florida Statutes Uniform Accounting System Code: 33514

An annual license tax is levied on park trailers and mobile homes, pursuant to
s.320.08(10) and (11), F.S. According to s.320.081(2), F.S., the mobile home license
tax "is in lieu of ad valorem taxes." The license tax fees, ranging from \$25 to \$80, are
collected by the county tax collectors and then remitted to the Department of Highway
Safety and Motor Vehicles. The department deducts \$1.50 from each license for the
State General Revenue Fund, with the remaining balance deposited into the License
Tax Collection Trust Fund. The proceeds are then remitted back to local governments
according to the following distribution formula to be used at the discretion of the
governing board.

1. 50% of the proceeds to the District School Board,
2. 50% of the proceeds to the Board of County Commissioners on mobile
home units located in the unincorporated area or to any city within the
county on mobile home units located within the city's jurisdiction.

Major General Law Amendments

Chapter 23969, Laws of Florida, 1947,
imposed a license tax fee on mobile homes with the proceeds being paid to the
Department of Motor Vehicles.

Chapter 65-446, Laws of Florida,
provided for a deduction of \$15.00 per license service charge for the State
General Revenue Fund, with the remaining balance of the proceeds being
distributed back to the Board of County Commissioners and the School Boards.

Chapter 72-360, Laws of Florida,
provided the current distribution formula in s.320.081, F.S., allowing for a \$1.50
deduction per license for the State General Revenue Fund with the balance
being returned to local governments.

1990 General Law Amendments

Legislation passed during the 1990 session did not have an affect on the Mobile Home
License Tax.

INSURANCE LICENSE TAX

Section 624.501, Florida Statutes
Uniform Accounting System Code: 33515

The Department of Insurance administers the Insurance Agents and Solicitors Tax.
Currently, the counties portion of the tax equals \$6.00 per license. These tax proceeds
are deposited into the Agents and Solicitors County Tax Trust Fund, which is subject
to the State General Revenue Fund service charge imposed in s.215.20, F.S. A
separate account within the trust fund is maintained for each county to facilitate the
distribution of the proceeds back to the county where the tax originated.
According to the current provisions in s.624.505, F.S., the county license tax applies to
agents and solicitors with business offices located within the county's jurisdiction, or to
their place of residence if no business office is required. If an agent maintains a
business office in more than one county the agent is required to pay the county
license tax in each of those counties.

The application form used for an insurance agent or solicitor license, requires that the
applicant designate the county where the office is located in order for the Department
of Insurance to determine the amount of revenue each county is entitled to receive.

Major General Law Amendments

Chapter 59-205, Laws of Florida,
authorized revenue sharing for counties from a tax imposed on insurance

agents and solicitors' licenses, with the counties' portion of the tax capped at 50% of the state license tax. The 50% cap requirement has since been deleted from the statutes; however, the county's portion of the tax remains at 50% of the state license tax in the current statutes.

1990 General Law Amendments

Chapter 90-110 and Chapter 90-132, Laws of Florida, both provided for an increase to the State General Revenue service charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 215.20, F.S. The counties' portion of the proceeds from the Agents and Solicitors License Tax has been subject to the 6% service charge since 1983. The combined effect of the bills was to increase the service charge by 1.3%; therefore, the State General Revenue service charge on the counties' portion of the proceeds from the Agents and Solicitors County Tax Trust Fund is now 7.3%.

INSURANCE PREMIUM TAX

Sections 175.101, 185.08, 624.509, Florida Statutes
Uniform Accounting System Code: 31251 and 31252

Insurance companies are assessed a 1.75% tax rate on the gross receipts of insurance policies covering the residents of Florida, pursuant to s. 624.509, F.S. Municipalities may assess a tax of 1.85% on property insurance premiums to supplement their Firefighters' Pension Trust Fund, under s. 175.101, F.S. Municipalities may also assess a tax of 0.85% on casualty insurance premiums to supplement their Police Officers Retirement Trust Fund, according to s. 185.08, F.S. The Insurance Premium Taxes are collected by the Department of Insurance. The Insurance Commissioner keeps a separate account of all tax proceeds collected for each eligible municipality. After deductions for expenses incurred by the Department of Insurance, pursuant to ss. 175.121 and 185.10, F.S., the tax proceeds are deposited into the Insurance Commissioner's Regulatory Trust Fund, which is subject to a 7.3% general revenue service charge, pursuant to s. 215.20, F.S. The net proceeds are remitted on an annual basis to the municipalities entitled to receive Insurance Premium Tax proceeds.

Eligibility requirements for municipalities to receive Insurance Premium Tax proceeds are listed here by type of trust fund. For fiscal year 1990-91, 160 Police Officers' Retirement Trust Fund and 141 Fire Fighters' Pension Trust Funds will be supplemented by insurance premium taxes.

Municipal Police Officer's Retirement Trust Fund: Municipality must be incorporated and must have established such a trust fund by July 31, 1953. The governing body of the municipality must have passed an ordinance assessing and imposing the tax and filed a certified copy of the ordinance with the Department of Banking and Finance and the Department of Insurance.

Municipal Firefighters' Pension Trust Fund: Municipality must be incorporated and established such a trust fund. The governing body of the municipality must pass an ordinance assessing and imposing the tax and send a certified copy of the ordinance to the Department of Banking and Finance and the Department of Insurance. Each municipality shall receive Insurance Premium tax proceeds not to exceed 6% of its fire department payroll.

Firefighters' Supplemental Compensation Trust Fund: Pursuant to s. 633.382, F.S., Insurance Premium Tax proceeds collected under s. 175.101, F.S., but not distributed to the municipalities due to the 6% of fire department payroll cap or the municipality not qualifying in a given year, are transferred from the Insurance Commissioner's Regulatory Trust Fund to the Firefighters' Supplemental Compensation Trust Fund. This trust fund is administered by the Department of Revenue. The proration of the appropriation among counties, municipalities, and special fire service taxing districts equals the ratio of compensation paid in the prior year to county, municipal, and special fire service taxing district firefighters.

Major General Law Amendments

Chapter 28230, Laws of Florida, 1953,
provided municipalities with the authority to create a Municipal Police Officers' Trust Fund and supplement the fund by imposing an Insurance Premium Tax on casualty insurance policies.

Chapter 63-249, Laws of Florida,
provided municipalities with the authority to create a Municipal Firefighters' Pension Trust Fund and supplement the fund by imposing an Insurance Premium Tax on property insurance policies.

Chapter 81-287, Laws of FLorida,
created the Firefighters Supplemental Compensation Trust Fund.

1990 General Law Amendments

Chapter 90-110 and 90-132, Laws of FLorida
The combined effect of the two laws was an increase of 1.3% to the State general revenue service charge on all trust funds currently subject to the 6% service charge pursuant to Chapter 212.20, F.S. Therefore, the general revenue service charge on the Insurance Commissioner's Regulatory Trust Fund has been increased from 6% to 7.3%.

BEVERAGE LICENSE TAX

Section 561.342, Florida Statutes
Uniform Accounting System Code: 33515

Various alcoholic beverage license taxes are levied on manufacturers, distributors,

vendors, and sales agents of alcoholic beverages in Florida. The tax is administered, collected, enforced and distributed back to the local governments by the Division of Alcoholic Beverages and Tobacco within the Department of Business Regulation. Proceeds from the license tax fees are deposited into the Alcoholic Beverage and Tobacco Trust Fund, which is subject to the State General Revenue service charge pursuant to s.215.20, F.S. The percentages of the beverage license tax proceeds, imposed under ss. 563.02, 564.02, 565.02(1),(4), and (5) and 565.03, F.S., are returned to local governments as follows:

1. 24% of the license tax proceeds from the tax imposed within each county is returned to that county's tax collector.
2. 38% of the proceeds from the tax collected within an incorporated municipality is returned to that municipality.

Major General Law Amendments

Chapter 16774, Laws of Florida, 1935,
created the Division of Alcoholic Beverages and Tobacco Beverage and
established the Beverage Law, levying a tax on alcoholic beverage licenses.

Chapter 71-361, Laws of Florida,
established percentages of the beverage license tax revenues to be shared with
local governments. The distribution formula created in 1971 is currently
reflected in s.561.342, F.S.

1990 General Law Amendments

Chapter 90-233, Laws of Florida, requires "bottle clubs" to obtain an alcoholic beverage license. To the extent that additional license fees will be collected, local governments may experience a slight increase in the revenue received from the Beverage License Tax.

SOLID MINERAL SEVERANCE TAX

Section 211.3103, Florida Statutes
Uniform Accounting System Code: 33519

The Solid Mineral Severance Tax is levied upon every person engaging in the business of severing phosphate rock from the soils or waters in Florida. The tax is administered, collected and enforced by the Department of Revenue. Based on production information reported by the producers on the most recent annual returns, the Department of Revenue determines the amount of revenue to be distributed back to the those counties where phosphate rock matrixes are located. Revenue the county receives from this tax is authorized for only phosphate-related expenses. Three distribution formulas are specified in the current statutes under s. 211.3103, F.S. as follows:

1. 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, F.S., are to be paid into the State Treasury as follows:

- a. 95% to the State General Revenue Fund
 - b. 5% to the counties in proportion to the number of tons of phosphate produced within the county.
2. Beginning July 1, 1989 funds will be paid into the State Treasury as follows:
- a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund.
 - b. the remaining revenue shall be distributed as follows:
 - (1) 60% to the State General Revenue Fund
 - (2) 25% to the Nonmandatory Land Reclamation Trust Fund
 - (3) 5% to the Phosphate Research Trust Fund
 - (4) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.
3. If the base rate is reduced pursuant to s.211.3103(4)(c), F.S., then the proceeds of the tax shall be paid into the State Treasury as follows:
- a. the first \$10 million in revenue collected shall be deposited in the Conservation and Recreation Land Trust Fund
 - b. the remaining revenue shall be distributed as follows:
 - (1) 80% to the State General Revenue Fund
 - (2) 10% to the Phosphate Research Trust Fund
 - (3) 10% to the county where the phosphate is mined in proportion to the number of tons of phosphate produced in the county.

Major General Law Amendments

Chapter 81-35, Laws of Florida,
provided for the taxation of phosphate severance.

Chapter 82-184, Laws of Florida,
authorized revenue sharing from the proceeds of the tax to counties where phosphate rock was produced.

Chapter 87-96, Laws of Florida,
provided the current statutory provisions listing three different distribution
formulas.

1990 General Law Amendments

Legislation passed during the 1990 session did not have an effect on the Solid Mineral
Severance Tax.

LOCAL GOVERNMENT COOPERATIVE ASSISTANCE PROGRAM

Section 335.20, Florida Statutes
Uniform Accounting System Code: 33549

In 1985, the Local Government Transportation Assistance Act was enacted by Chapter
85-180, Laws of Florida, creating the Local Government Cooperative Assistance
Program. The purpose of the program is to construct and improve the state
transportation system in cooperation with local governments through the joint funding
of projects that improve traffic flow and reduce congestion on the State Highway
System. State financial assistance is provided to local governments in the form of
matching grants for transportation projects which meet both local and state
transportation needs.

Major General Law Amendments

Chapter 85-180, Laws of Florida,
Provided the implementing language for the Local Government Transportation
Assistance Act.

Chapter 86-243, Laws of Florida,
Changed the condition requiring a 6-cent local option gas tax rate, in order for
local governments to receive funding under this program, to an eligibility
requirement of at least 5-cents of local option gas taxes.

Chapter 87-164, Laws of Florida,
Included "advance right-of-way acquisition" as an authorized use of state funds
provided through this program and reduced from 5 to 4 cents the rate of the
local option gas tax a county must levy to be eligible for the program.

1990 General Law Amendments

Chapter 90-227, Laws of Florida,
changed the percentage of revenue the state will match to revenues pledged by
local governments. Previously, the state would match 20% of the project's cost
to the local governments' 80% portion. As a result of this bill, if a local

government contributes 50% of local revenues to the project, the State will now match it with 50% of the project's cost. The bill also removed the requirement for local governments to levy at least 4-cents of local option gas taxes and deleted the requirement limiting local governments to the use of revenue from only the local option gas taxes for this program.

Administrative Procedures

The Department of Transportation announces the availability of funds twice a year (July 1 and January 1) to be allocated to the Local Government Cooperative Assistance Program. Funds were not allocated for this program during FY 89-90. **The current budget for the Department of Transportation does not allocate funds to this program for FY 90-91; however, a budget amendment may be proposed during the year which would provide funding.** This program is administered through the seven Transportation Districts listed in Table 6.1. Each district conducts an initial screening of all applications within the district to determine eligibility. Inquiries regarding this program should be addressed to the Deputy Assistant Secretary representing the Transportation District (see Table 6.1) in which the local government is located.

Table 6.1
TRANSPORTATION DISTRICTS

District 1

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

District 2

P.O. Box 1089/1901 S. Marion St.
Lake City, Florida 32356-1089
Phone: 904-752-3300

District 3

P.O. Box 607/U.S. 90 East
Chipley, Florida 32428-0607
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: 904-736-5010

District 6

1000 N.E. 111th Ave.
Miami, Florida 33172
Phone: 305-470-5100

District 7

Southeast Bank Bldg.
4950 W. Kennedy Blvd.,
Suite 500
Tampa, FL 33609
Phone: 813-871-7220

Eligibility Requirements

As a result of Chapter 90-227, local governments are no longer required to levy at least 4-cents of local option gas taxes; furthermore, local governments are now authorized to use any source of revenue for matching purposes, not just local option gas tax proceeds or proceeds from bonds by the local option gas taxes.

Applications to determine eligibility for the Local Government Cooperative Assistance Program is based on the following criteria.

1. The application is consistent with Chapter 14-89.004, Florida Administrative Code.
2. The project is on the State Highway System and can be shown to substantially alleviate the need for construction or improvements to the State Highway System.
3. The project is consistent with the state transportation plan, the comprehensive Metropolitan Planning Organization (MPO) transportation plan, where applicable, and the local government comprehensive plan.

The applications for proposed projects are rank-ordered according to the road's structural adequacy, safety, service, age, volume of traffic and any other factor determined by administrative rule. The Department of Transportation then evaluates the projects and assigns highest priority to those projects identified in the department's five-year work plan.

Distribution of Revenue

According to 335.20(12), F.S., as modified by Chapter 90-227, the Department of Transportation provides 50% of the cost of any project funded under this program. The amount of funds distributed to transportation districts is based on the following criteria:

1. 50% by the district's population as a percentage of the overall state population; and
2. 50% by the district's motor fuel and special fuel tax collections as a percentage of the overall state motor fuel and special fuel tax collections.

Section 335.20(11), F.S., provides a redistribution formula for excess funds not expended in the districts by April 1 of any year.

Authorized Use of Revenue

The authorized use of revenue received from the Local Government Cooperative Assistance Program as provided for in s.335.20(7), F.S. is as follows:

1. Project design and planning
2. Purchase of right-of-way needed for the project, including advance right-of-way purchases
3. Construction costs related to the project
4. Relocation of traffic signals, traffic signs, or other similar devices required for the project.

CHAPTER 7: LOCAL OPTION GAS TAX AND VOTED GAS TAX

LOCAL OPTION GAS TAX

Section 336.025, Florida Statutes
Uniform Accounting System Code: 31241

Local governments are authorized to impose a tax of 1 cent to 6 cents on every gallon of motor fuel and special fuel sold at the retail level, as provided for in s. 336.025, F.S. Local Option Gas Taxes are enacted by a majority vote of a county's governing board or upon referendum approval, if an interlocal agreement concerning the distribution of the tax proceeds is established between the local governments in the county. If an interlocal agreement between local governments is not established, then a county may adopt a resolution of the intent to levy the tax and submit it for a referendum vote. Likewise, municipalities representing more than 50% of the county's population have the same option.

Major General Law Amendments

- Chapter 83-3, Laws of Florida,
provided the implementing language for the levy of local option gas taxes (4-cents) on motor fuel and special fuel.
- Chapter 83-339, Laws of Florida,
increased the State General Revenue Fund service charge on the Local Option Gas Tax Collection Trust Fund from 4 percent to 6 percent.
- Chapter 84-369, Laws of Florida,
required a certified copy of the interlocal agreement established for the distribution of local option gas tax proceeds to be sent to the Department of Revenue.
- Chapter 85-180, Laws of Florida,
increased the rate at which local option gas taxes could be levied by including a 5-cent or 6-cent levy and allowed local governments to pledge the revenues from the third, fourth, fifth, and sixth cents toward bond issues.
- Chapter 85-342, Laws of Florida,
allowed dealers to deduct 3 percent of the local option gas taxes remitted to the Department of Revenue. If the amount of taxes remitted, exceeds \$1000 for the month then the dealers deduct 1 percent.
- Chapter 86-152, Laws of Florida,
changed requirements to levy the local option gas taxes and requirements regarding interlocal agreements and distribution of the tax proceeds.
- Chapter 86-243, Laws of Florida,
allowed for all 6-cents of the local option gas taxes to be pledged toward bonds.

1990 General Law Amendments

Chapter 90-351, Laws of Florida, provided for the statewide equalization of Local Option Gas Taxes on special fuel. Under previous laws, motor fuel and special fuel were subject to the same Local Option Gas Tax rate. Subsection 8 is added to s. 336.025, F.S. stating that a tax rate of 4-cents in 1991, 5-cents in 1992, and 6-cents in 1993 shall be imposed on special fuel. This law affects only those counties with a tax rate lower than 4-cents by Sept. 1, 1990, 5-cents by Sept. 1, 1991, or 6-cents by Sept. 1, 1992.

Chapter 90-110 and Chapter 90-132, Laws of Florida, both provided for an increase to the State General Revenue Service Charge on all trust funds currently subject to the 6% service charge, pursuant to s. 215.20, F.S. The Local Option Gas Tax Trust Fund has been subject to the 6% service charge since 1983. The combined effect of the bills was to increase the General Revenue Service Charge to 7.3% on the Local Option Gas Tax Trust Fund.

Administrative Procedures

The Department of Revenue administers the Local Option Gas Taxes and returns the proceeds to local governments within each county according to the amount of tax proceeds collected in the county. The department has the authority to promulgate rules necessary to enforce the Local Option Gas Taxes, pursuant to s. 336.025(2), F.S. At the local level, retail dealers selling motor fuel and special fuel are responsible for collecting and remitting Local Option Gas Tax proceeds to the Department of Revenue. The department deposits the proceeds into the Local Option Gas Tax Trust Fund.

Three types of deductions from the Local Option Gas Tax proceeds are statutorily authorized.

1. Dealer Collection Allowance
Pursuant to 336.025(2)(b), F.S., if the dealer remits the taxes due by the 20th of the month, the dealer is authorized to deduct from the amount of the tax due, 3% of the tax imposed on motor fuel and special fuel on the first \$1000 and 1% on the amount exceeding \$1000.
2. Refunds
Pursuant to s. 212.67(a) and (e), F.S., refunds on motor fuel and special fuel are provided to persons operating mass transportation systems and any persons using motor fuel or special fuel for agricultural, aquacultural, or commercial fishing purposes. Refunds on Local Option Gas Taxes are not provided to municipalities, counties, or school districts.
3. General Revenue Service Charge
Pursuant to s. 215.20, F.S., the Local Option Gas Tax Trust Fund is subject to the 7.3% General Revenue Service Charge.

Authorization to Levy Local Option Gas Taxes

The presence or absence of an interlocal agreement between local governments within a county determines the methodology used to impose the Local Option Gas Tax.

1. If an interlocal agreement is established, the Local Option Gas Tax may be imposed by,
 - a. a majority vote of a county's governing body, or
 - b. the county's governing body may submit the tax proposal to a referendum vote.
2. If local governments do not establish an interlocal agreement, the Local Option Gas Tax may be imposed by,
 - a. the governing body of a county adopting a resolution of the intent to levy the tax and submitting it to a referendum vote, or,
 - b. the governing bodies of municipalities representing 50% of the county's population may adopt uniform resolutions approving the intent to levy the tax and then submit the proposal to a referendum vote.

Regardless of the methodology used to impose the Local Option Gas Tax, once approved, the tax is imposed and collected countywide, with the proceeds distributed by the Department of Revenue, according to the interlocal agreement or pursuant to s. 336.025(4), F.S.

Table 7.1 displays the Local Option Gas Tax rates in each county. With the exception of two counties, Franklin and Liberty, all of the counties impose a Local Option Gas Tax levy. Fifty-two counties levy the maximum rate of 6 cents and thirteen counties levy a range of 2 cents to 5 cents.

Table 7.1 is based on calendar year 1991 and is divided into motor fuel and special fuel (diesel fuel) to illustrate the effect of general law amendments from the 1990 legislative session. Chapter 90-136, Laws of Florida, initiated the State Comprehensive Enhanced Transportation System tax (SCETS tax). The rate of this tax in each county is equal to two-thirds of the Local Option Gas Tax rate with a cap of 6 cents for the SCETS tax. For example, in counties where 6 cents of Local Option Gas Tax is levied the SCETS tax will equal 4 cents ($2/3$ of 6 = 4). The rate of the SCETS tax for special fuel is 1 cent across all counties. The effective date of the SCETS tax is January 1, 1991 and will reflect the Local Option Gas Tax rates as of October 1, 1990.

Local Option Gas Tax rates on special fuel are subject to statewide equalization at a rate of 4 cents by January 1, 1991, 5 cents by January 1, 1992, and 6 cents by January 1, 1993, as provided for by Chapter 90-351, Laws of Florida. Therefore, tax rates in those six counties currently levying less than 4 cents of Local Option Gas Tax will be increased to 4 cents by January 1, 1991. The table does not reflect the changes due to equalization.

Revenue collected from the SCETS tax will be distributed to Transportation Districts to be used on projects designated in the Department of Transportation's Five-year Work Plans. SCETS tax proceeds will not be shared directly with local governments; however, to the maximum extent possible SCETS tax revenue will be used in the county where it was collected. Furthermore, county or city roads that currently qualify the federal or state funding assistance may receive funds through SCETS tax proceeds.

Distribution of Revenue

To receive proceeds from the Local Option Gas Tax, counties and municipalities must meet the same eligibility requirements as specified for the Half-Cent Sales Tax Program and County and Municipal Revenue Sharing Programs. The proceeds collected for the Local Option Gas Taxes are distributed by the Department of Revenue according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. According to s. 336.025, F.S., by July 1 of each year, the county must notify the Department of Revenue of the rate of tax levied, of its decision to rescind the tax, if applicable, and provide the department with a certified copy of the interlocal agreement listing the distribution proportions established by such agreement.

If no interlocal agreement exists, then according to s. 336.025(4), F.S., the proceeds of the tax will be distributed among the county and municipalities based on the amount of each local governments' transportation expenditures for the preceding five years, as a proportion of the total transportation expenditures for all local governments within the county. Every 10 years the distribution proportions based on transportation expenditures must be recalculated. By July 1 of each year, the county must notify the Department of Revenue of the tax rate levied, or a decision to rescind the tax, if applicable.

Provisions are outlined in Section 336.025(4)(b), F.S. for distributing Local Option Gas Tax proceeds to newly incorporated municipalities.

During September of 1989, the staff of the Florida ACIR collected copies of Local Option Gas Tax ordinances filed with the Department of Revenue. The information was used to examine the distribution methods for Local Option Gas Tax proceeds. While 29% of the counties levying the tax did not report the base used to distribute the tax proceeds, information from the other counties demonstrated that most Local Option Gas Tax proceeds are distributed based on transportation expenditures, population, or a combination of the two. A majority of counties use strictly transportation expenditures as a base to distribute the tax proceeds.

Authorized Use of Revenue

Local Option Gas Tax proceeds must be used for transportation expenditures. Section 336.025(7), F.S., defines transportation expenditures as:

1. Public transportation operations and maintenance
2. Roadway and right-of-way maintenance and equipment
3. Roadway and right-of-way drainage
4. Streetlighting
5. Traffic signs, traffic engineering, signalization, and pavement markings
6. Bridge maintenance and operation
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Local governments may pledge the revenues from the Local Option Gas Tax to secure the payment of bonds. Using the services of the Division of Bond Finance of the Department of General Services, counties and municipalities may join together to issue bonds pursuant to s. 336.025, F.S.

Estimated Local Option Gas Tax Proceeds

Table 7.2 lists the estimated 1990-91 distributions for each penny of local option and voted gas taxes. The total gallonage estimates, determined at the April 1990 Transportation Estimating Conference, are presented in the first column. The estimates shown in the last column of the table represent the net estimated proceeds for distribution on each penny of gas tax levied. The 6% service charge to the State General Revenue Fund and the dealer collection allowances have been deducted from the estimates. The distribution factors used in the table reflect the most current factors made available to the Department of Revenue by local governments, as of July 1, 1990.

To calculate a local option gas tax estimate for a local government, multiply the displayed amount for one cent of tax by the total number of cents (1-6) levied within the county. When estimating first time revenues from a new levy, or an increase in rate, please note that monies will not be available for distribution to the local government until the following month after the tax imposed.

VOTED GAS TAX

Section 336.021, F.S.

Uniform Accounting System Code: 31230

In addition to the Local Option Gas Taxes, the governing body of a county may adopt an ordinance proposing to levy a 1-cent Voted Gas Tax and submit the proposal to a referendum vote. If the referendum is approved, a 1-cent levy is imposed on every gallon of motor fuel and special fuel sold within the county's jurisdiction. Only the governing body of a county is authorized, in general, to initiate the levy of this tax. Counties are not required to share the revenue from the Voted Gas Tax with municipalities; however, the revenue is often shared by interlocal agreement.

Major General Law Amendments

Chapter 72-384, Laws of Florida,
provided the implementing language allowing for the imposition of a 1-cent tax on motor fuel and special fuel at the discretion of the governing body of the county, and subject to a referendum.

Chapter 77-390, Laws of Florida,
allowed the governing body of the county to limit the number of years the tax would be in effect and expanded the authorized uses of the tax proceeds.

Chapter 80-397, Laws of Florida,
provided for a joint agreement between a county and the municipalities within the county's boundaries to allow the tax proceeds of the tax to be used in both the incorporated and unincorporated areas of the county.

Chapter 83-3, Laws of Florida,
designated the name "voted gas tax" in reference to the tax imposed according to s. 336.021, F.S.

Chapter 83-137, Laws of Florida,
required a copy of the ordinance proposing to levy the tax be sent to the Department of Revenue ten days after approval by the governing body and ten days after the referendum passes.

Chapter 85-342, Laws of Florida,
provided for a dealer collection allowance. (3% on the first \$1000.00 due and 1% on the taxes due above \$1000.000)

Chapter 87-99, Laws of Florida,
provided for an effective date, 60 days, after passage of the referendum.

1990 General Law Amendments

Chapter 90-351, Laws of Florida, created s. 336.021(6), F.S., requiring all counties to impose a 1-cent "voted gas tax" on special fuel by Jan. 1, 1994. The language was amended to override the referendum requirement on the "voted gas tax" applicable only to special fuel.

Administrative Procedures

The Department of Revenue administers the Voted Gas Tax and has the authority to promulgate rules as may be necessary for the enforcement of this tax. The tax is collected at the local retail level and remitted to the department, where it is deposited into the Voted Gas Tax Trust Fund. There are no deductions for a general revenue service charge or refunds. However, a dealer collection allowance is provided for in s. 336.021(1), F.S. If the retail dealer remits the proceeds collected for the Voted Gas Tax by the 20th of the month, the dealer is authorized to deduct 3% of the tax proceeds up to \$1000 and 1% of the proceeds if the amount of taxes due exceeds \$1000.

Authorization to Levy the Voted Gas Tax

At the discretion of the governing board of the county, an ordinance proposing to levy the Voted Gas Tax must be adopted and a referendum submitted for a public vote. After the county adopts an ordinance proposing to levy the tax, notification must be sent to the Department of Revenue within 10 days. Likewise, if the referendum passes, the department must be notified within 10 days. The effective date of the tax must be at least 60 days after the passage of the referendum. Table 7.1 displaying the estimated fuel tax rates indicates those counties currently levying the Voted Gas Tax.

Authorized Use of Voted Gas Tax Proceeds

Proceeds from the Voted Gas Tax must be used toward transportation related expenditures. Section 336.021(1), F.S. specifies the costs of establishing, operating, and maintaining a transportation system and related facilities and the cost of acquisition, construction, reconstruction, and maintenance of roads. Counties are also authorized to expend the funds in conjunction with the state or federal government in joint projects.

Estimated Voted Gas Tax Proceeds

Table 7.2 displays the gas tax revenues generated from 1 cent (.01) for counties and municipalities. The estimate for the voted gas tax proceeds should refer to the county as a whole with proceeds for the Board of County Commissioners and municipalities combined.

Table 7.1

Estimated Fuel Tax Rates
For Calendar Year 1991
(cents per gallon)

County	Motor Fuel Tax Rates						Special Fuel Tax Rates					
	(1) State Tax	Voted	Local Option	(2) Total Local	(3) SCETS Tax	Total Tax Rate	(1) State Tax	Voted	Local Option	(2) Total Local	(3) SCETS Tax	Total Tax Rate
Alachua	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Baker	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Bay	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Bradford	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Brevard	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Broward	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Calhoun	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Charlotte	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Citrus	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Clay	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Collier	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Columbia	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Dade	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
DeSoto	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Dixie	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Duval	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Escambia	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Flagler	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Franklin	11.2				0.0	11.2	11.2				1.0	12.2
Gadsden	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Gilchrist	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Glades	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Gulf	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Hamilton	11.2		3.0	3.0	2.0	16.2	11.2		3.0	3.0	1.0	15.2
Hardee	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Hendry	11.2	1.0	2.0	3.0	2.0	16.2	11.2	1.0	2.0	3.0	1.0	15.2
Hernando	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Highlands	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Hillsborough	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Holmes	11.2		5.0	5.0	3.3	19.5	11.2		5.0	5.0	1.0	17.2
Indian River	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Jackson	11.2	1.0	5.0	6.0	4.0	21.2	11.2	1.0	5.0	6.0	1.0	18.2
Jefferson	11.2		2.0	2.0	1.3	14.5	11.2		2.0	2.0	1.0	14.2
Lafayette	11.2		4.0	4.0	2.7	17.9	11.2		4.0	4.0	1.0	16.2
Lake	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Lee	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Leon	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Levy	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Liberty	11.2				0.0	11.2	11.2				1.0	12.2
Madison	11.2		3.0	3.0	2.0	16.2	11.2		3.0	3.0	1.0	15.2
Manatee	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Marion	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Martin	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Monroe	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Nassau	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Okaloosa	11.2		5.0	5.0	3.3	19.5	11.2		5.0	5.0	1.0	17.2
Okeechobee	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Orange	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Osceola	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Palm Beach	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Pasco	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Pinellas	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Polk	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Putnam	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
St. Johns	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
St Lucie	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Santa Rosa	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Sarasota	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Seminole	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Sumter	11.2		4.0	4.0	2.7	17.9	11.2		4.0	4.0	1.0	16.2
Suwannee	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2
Taylor	11.2		4.0	4.0	2.7	17.9	11.2		4.0	4.0	1.0	16.2
Union	11.2		5.0	5.0	3.3	19.5	11.2		5.0	5.0	1.0	17.2
Volusia	11.2	1.0	6.0	7.0	4.0	22.2	11.2	1.0	6.0	7.0	1.0	19.2
Wakulla	11.2		4.0	4.0	2.7	17.9	11.2		4.0	4.0	1.0	16.2
Walton	11.2		5.0	5.0	3.3	19.5	11.2		5.0	5.0	1.0	17.2
Washington	11.2		6.0	6.0	4.0	21.2	11.2		6.0	6.0	1.0	18.2

(1) State fuel tax rate is comprised of an estimated 7.2 cent sales tax pursuant to Chap. 212, Part II, F.S., and four cents for the Constitutional, County and Municipal gas taxes pursuant to Chap. 206, F.S.

(2) Local gas tax rates are for FY 90-91; information is current as of June 29, 1990.
No effort has been made to anticipate any equalization of local tax rates.

(3) State Comprehensive Enhanced Transportation System Tax

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Alachua	100,109,626.9	52.150000	476,701
Alachua		1.875000	17,139
Archer		0.855000	7,816
Gainesville		38.635000	353,161
Hawthorne		1.060000	9,689
High Springs		2.110000	19,287
LaCrosse		0.295000	2,697
Micanopy		0.900000	8,227
Newberry		1.255000	11,472
Waldo		0.865000	7,907
		100.000000	914,096
BOCC Baker	11,715,168.3	87.000000	93,064
Glen St. Mary		1.000000	1,070
Macclenny		12.000000	12,836
		100.000000	106,971
BOCC Bay	79,311,730.8	58.672000	424,898
Callaway		3.873000	28,048
Lynn Haven		3.653000	26,455
Mexico Beach		1.095000	7,930
Panama City		23.618000	171,040
Panama City Beach		3.515000	25,455
Parker		1.963000	14,216
Springfield		3.176000	23,000
Town of Cedar Grove		0.435000	3,150
		100.000000	724,191
BOCC Bradford	15,785,200.7	70.000000	100,894
Brooker		1.800000	2,594
Hampton		1.900000	2,739
Lawtey		2.900000	4,180
Starke		23.400000	33,727
		100.000000	144,134

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Brevard	219,397,174.7	44.782898	897,138
Cape Canaveral		1.629517	32,644
Cocoa		4.010901	80,351
Cocoa Beach		3.221780	64,542
Indialantic		0.740078	14,826
Indian Harbor Beach		1.721811	34,493
Malabar		0.392144	7,856
Melbourne		15.166218	303,826
Melbourne Beach		0.675198	13,526
Melbourne Village		0.179101	3,588
Palm Bay		10.006935	200,469
Palm Shores		0.013273	266
Rockledge		3.539782	70,913
Satellite Beach		1.775903	35,577
Titusville		10.554768	211,444
West Melbourne		1.589693	31,846
		100.000000	2,003,305
BOCC Broward	618,752,366.2	62.500000	3,531,123
Coconut Creek		0.860629	48,624
Cooper City		0.587732	33,206
Coral Springs		2.465748	139,310
Dania		0.466294	26,345
Davie		1.386539	78,337
Deerfield Beach		1.728193	97,639
Fort Lauderdale		5.355247	302,561
Hallandale		1.357940	76,721
Hillsboro Beach		0.056415	3,187
Hollywood		4.467728	252,418
Lauderdale Lakes		0.995939	56,269
Lauderdale-by-the-Sea		0.092875	5,247
Lauderhill		1.577232	89,110
Lazy Lake		0.001245	70
Lighthouse Point		0.406784	22,982
Margate		1.474149	83,286
Miramar		1.378713	77,894
North Lauderdale		0.937496	52,967
Oakland Park		0.907226	51,256
Parkland		0.081456	4,602
Pembroke Park		0.222528	12,572
Pembroke Pines		2.039578	115,232
Plantation		2.258692	127,612
Pompano beach		2.521700	142,471
Sea Ranch lakes		0.019955	1,127
Sunrise		2.003367	113,186
Tamarac		1.409873	79,655
Wilton Manors		0.438727	24,787
		100.000000	5,649,797

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Calhoun	7,495,199.8	N/A	68,438
BOCC Charlotte Punta Gorda	57,802,747.2	91.500000 8.500000	482,932 44,862
		100.000000	527,794
BOCC Citrus Crystal River Inverness	46,142,292.3	90.400000 4.050000 5.550000	380,876 17,064 23,383
		100.000000	421,323
BOCC Clay Green Cove Springs Keystone Heights Orange Park Penney Farms	59,277,228.2	80.000000 7.750000 2.250000 9.000000 1.000000	433,006 41,947 12,178 48,713 5,413
		100.000000	541,257
BOCC Collier Everglades Naples	92,349,512.6	80.150000 0.750000 19.100000	675,856 6,324 161,059
		100.000000	843,239
BOCC Columbia Ft. White Lake City	42,046,639.1	71.390000 1.100000 27.510000	967,260 14,904 372,732
		100.000000	1,354,896
BOCC Dade Bal Harbour Bay Harbor Islands Biscayne Park Coral Gables El Portal Florida City Golden Beach Hialeah Hialeah Gardens Homestead Indian Creek Islandia	884,600,934.3	74.000000 0.085523 0.134637 0.117115 1.592068 0.074665 0.231497 0.036071 5.040872 0.124245 0.836934 0.008843 0.000267	5,977,163 6,908 10,875 9,460 128,595 6,031 18,699 2,914 407,164 10,036 67,601 714 22

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
Medley		0.070587	5,701
Miami		10.147780	819,661
Miami Beach		2.628942	212,346
Miami Shores		0.315041	25,447
Miami Springs		0.428840	34,638
N. Bay Village		0.143855	11,620
N. Miami Beach		1.110132	89,668
North Miami		1.273684	102,879
Opa Locka		0.511840	41,343
South Miami		0.367351	29,672
Surfside		0.122948	9,931
Sweetwater		0.266979	21,565
Virginia Gardens		0.066488	5,370
West Miami		0.262793	21,226
		----- 100.000000	----- 8,077,247
BOCC DeSoto	13,939,191.6	77.000000	98,004
Arcadia		23.000000	29,274
		----- 100.000000	----- 127,278
BOCC Dixie	9,742,001.1	81.250000	72,275
Cross City		12.500000	11,119
Horseshoe		6.250000	5,560
		----- 100.000000	----- 88,954
Jacksonville-Duval	426,484,810.7	94.408000	3,676,447
Atlantic Beach		1.653000	64,371
Baldwin		0.260000	10,125
Jacksonville Beach		2.754000	107,247
Neptune Beach		0.925000	36,021
		----- 100.000000	----- 3,894,211
BOCC Escambia	148,384,954.9	75.300000	1,020,236
Century		0.700000	9,484
Pensacola		24.000000	325,175
		----- 100.000000	----- 1,354,896
BOCC Flagler	16,584,951.5	72.000000	109,034
Beverly Beach		2.000000	3,029
Bunnell		10.000000	15,144
Flagler Beach		16.000000	24,230
		----- 100.000000	----- 151,436

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Franklin	5,955,853.6	N/A	54,383
BOCC Gadsden	22,796,467.3	73.560000	153,118
Chattahoochee		7.080000	14,737
Greensboro		0.310000	645
Gretna		0.450000	937
Havana		3.700000	7,702
Quincy		14.900000	31,015
		100.000000	208,153
BOCC Gilchrist	3,852,656.7	86.640000	30,479
Bell		1.000000	352
Fanning Springs		1.430000	503
Trenton		10.930000	3,845
		100.000000	35,178
BOCC Glades	5,411,811.6	80.000000	39,532
Moore Haven		20.000000	9,883
		100.000000	49,415
BOCC Gulf	6,224,727.7	100.000000	56,838
BOCC Hamilton	30,801,148.3	82.000000	230,620
Jasper		10.000000	28,124
Jennings		4.000000	11,250
White Springs		4.000000	11,250
		100.000000	281,244
BOCC Hardee	13,330,015.1	75.600000	92,017
Bowling Green		8.500000	10,346
Wachula		10.600000	12,902
Zolfo Springs		5.300000	6,451
		100.000000	121,716
BOCC Hendry	18,642,173.5	52.000000	88,515
Clewiston		27.000000	45,960
LaBelle		21.000000	35,746
		100.000000	170,221

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Hernando Brooksville	53,594,806.3	88.500000 11.500000	433,094 56,278
		100.000000	489,371
BOCC Highlands Avon park Lake Placid Sebring	43,791,343.0	84.833330 7.453330 1.526670 6.186670	339,212 29,803 6,104 24,738
		100.000000	399,857
BOCC Hillsborough Plant City Tampa Temple Terrace	489,259,539.1	61.080000 2.520000 34.560000 1.840000	2,728,691 112,579 1,543,935 82,200
		100.000000	4,467,404
BOCC Holmes Bonifay Noma Ponce de Leon Westville	12,298,889.4	88.980000 9.540000 0.460000 0.370000 0.650000	99,925 10,713 517 416 730
		100.000000	112,301
BOCC Indian River Fellsmere Indian River Shores Sebastian Vero Beach	62,499,508.8	67.570300 1.957100 1.143500 9.905200 19.423900	385,610 11,169 6,526 56,527 110,848
		100.000000	570,680
BOCC Jackson Alford Cottondale Graceville Grand Ridge Greenwood Malone Marianna Sneads	51,324,515.3	71.400000 0.700000 1.400000 6.100000 1.100000 0.900000 1.400000 14.000000 3.000000	334,610 3,280 6,561 28,587 5,155 4,218 6,561 65,610 14,059
		100.000000	468,642

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Jefferson Monticello	22,274,153.2	83.000000 17.000000	168,809 34,575
		100.000000	203,384
BOCC Lafayette	2,893,787.7	100.000000	26,423
BOCC Lake	90,573,407.7	69.040000	570,975
Astatula		0.350000	2,895
Clermont		3.326700	27,513
Eustis		6.506700	53,812
Fruitland Park		0.803300	6,643
Groveland		0.836700	6,920
Howey-in-the-Hills		0.300000	2,481
Lady Lake		0.706600	5,844
Leesburg		8.566700	70,848
Mascotte		0.813300	6,726
Minneola		0.480000	3,970
Montverde		0.333300	2,756
Mount Dora		4.503400	37,244
Tavares		2.270000	18,773
Umatilla		1.163300	9,621
		100.000000	827,021
BOCC Lee	207,899,214.0	64.000000	1,214,923
Cape Coral		17.000000	322,714
Fort Myers		14.000000	265,764
Sanibel		5.000000	94,916
		100.000000	1,898,317
BOCC Leon	116,156,913.8	50.000000	530,311
Tallahassee		50.000000	530,311
		100.000000	1,060,623
BOCC Levy	19,581,077.8	89.230000	159,538
Bronson		1.300000	2,324
Cedar Key		0.930000	1,663
Chiefland		3.000000	5,364
Fanning Springs		0.240000	429
Inglis		2.200000	3,933
Otter Creek		0.140000	250
Williston		2.350000	4,202
Yankeetown		0.610000	1,091
		100.000000	178,794

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Liberty	4,697,739.2	N/A	42,895
BOCC Madison Greenville Madison	35,900,744.3	73.090000 4.426000 22.484000	239,595 14,509 73,704
		100.000000	327,808
BOCC Manatee	109,734,011.7	100.000000	1,001,976
BOCC Marion Bellevue Dunnellon McIntosh Ocala Reddick	144,170,902.1	70.100000 2.560000 2.560000 0.640000 23.500000 0.640000	922,809 33,700 33,700 8,425 309,358 8,425
		100.000000	1,316,417
BOCC Martin Jupiter Island Ocean Breeze Sewalls Point Stuart	59,070,241.4	87.470000 0.650000 0.080000 1.270000 10.530000	471,785 3,506 431 6,850 56,795
		100.000000	539,367
BOCC Monroe Key Colony Beach Key West Layton	47,587,436.3	62.000000 2.000000 35.000000 1.000000	269,401 8,690 152,081 4,345
		100.000000	434,519
BOCC Nassau Callahan Fernandina Beach Hilliard	39,537,310.8	80.837500 1.229300 10.774800 7.158400	291,834 4,438 38,898 25,843
		100.000000	361,013

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Okaloosa	81,284,075.2	67.000000	497,275
Cinco Bayou		0.200000	1,484
Crestview		5.840000	43,345
Destin		5.000000	37,110
Ft. Walton Beach		14.300000	106,135
Laurel Hill		0.450000	3,340
Mary Esther		2.500000	18,555
Niceville		3.040000	22,563
Shalimar		0.110000	816
Valparaiso		1.560000	11,578
		----- 100.000000	----- 742,201
BOCC Okeechobee	25,809,582.1	78.160000	184,197
Okeechobee		21.840000	51,469
		----- 100.000000	----- 235,666
BOCC Orange	450,602,982.9	60.000000	2,468,660
Apopka		1.010000	41,556
Belle Isle		0.480000	19,749
Eatonville		0.370000	15,223
Edgewood		0.180000	7,406
Maitland		1.470000	60,482
Oakland		0.110000	4,526
Ocoee		1.300000	53,488
Orlando		30.000000	1,234,330
Windermere		0.220000	9,052
Winter Garden		1.130000	46,493
Winter Park		3.730000	153,468
		----- 100.000000	----- 4,114,433
BOCC Osceola	79,806,567.4	62.500000	455,444
Kissimmee		25.000000	182,177
St. Cloud		12.500000	91,089
		----- 100.000000	----- 728,710

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Palm Beach	450,765,502.9	66.666670	2,743,945
Atlantis		0.228340	9,398
Belle Glade		1.508670	62,096
Boca Raton		5.278670	217,266
Boynton Beach		2.816660	115,931
Briny Breezes		0.008340	343
Cloud Lake		0.014670	604
Delray Beach		3.508000	144,386
Golf		0.085000	3,499
Golfview		0.024000	988
Greenacres City		0.888000	36,549
Gulfstream		0.092340	3,801
Haverhill		0.132670	5,461
Highland Beach		0.102000	4,198
Hypoluxo		0.015330	631
Juno Beach		0.084330	3,471
Jupiter		1.497330	61,629
Jupiter Inlet Colony		0.052330	2,154
Lake Clarke Shores		0.286330	11,785
Lake Park		0.629330	25,903
Lake Worth		2.149000	88,451
Lantana		0.645670	26,575
Manalapan		0.082330	3,389
Mangonian Park		0.141330	5,817
North Palm Beach		0.693670	28,551
Ocean Ridge		0.243330	10,015
Pahokee		0.284330	11,703
Palm Beach		1.002670	41,269
Palm Beach Gardens		1.021670	42,051
Palm Beach Shores		0.111000	4,569
Palm Springs		0.433670	17,849
Riviera Beach		2.296000	94,501
Royal Palm Beach		0.949330	39,074
South Bay		0.245330	10,098
South Palm Beach		0.032330	1,331
Tequesta		0.426000	17,534
West Palm Beach		5.323330	219,104
		----- 100.000000	----- 4,115,917
BOCC Pasco	125,451,614.3	84.900000	972,523
Dade City		3.000000	34,365
New Port Richey		5.100000	58,420
Port Richey		1.500000	17,182
San Antonio		0.800000	9,164
St. Leo		0.200000	2,291
Zephyrhills		4.500000	51,547
		----- 100.000000	----- 1,145,492

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Pinellas	363,925,609.9	100.000000	3,322,987
BOCC Polk	273,016,467.3	64.527000	1,608,593
Auburndale		1.826000	45,520
Bartow		3.691000	92,013
Davenport		0.533000	13,287
Dundee		0.629000	15,680
Eagle lake		0.518000	12,913
Ft. Meade		1.409000	35,125
Frostproof		1.120000	27,920
Haines City		2.666000	66,461
Highland Park		0.053000	1,321
Hillcrest Heights		0.055000	1,371
Lake Alfred		0.745000	18,572
Lake Hamilton		0.353000	8,800
Lakeland		13.279000	331,032
Lake Wales		2.158000	53,797
Mulberry		0.829000	20,666
Polk City		0.276000	6,880
Winter Haven		5.333000	132,946
		----- 100.000000	----- 2,492,900
BOCC Putnam	36,196,621.7	73.250000	242,098
Crescent City		3.130000	10,345
Interlachen		1.840000	6,081
Palatka		19.340000	63,921
Pomona Park		1.510000	4,991
Welaka		0.930000	3,074
		----- 100.000000	----- 330,510
BOCC St. Johns	70,387,821.6	76.000000	488,458
St. Augustine		19.000000	122,114
St. Augustine Beach		4.000000	25,708
Hastings		1.000000	6,427
		----- 100.000000	----- 642,708
BOCC St. Lucie	92,812,516.7	43.330000	367,207
Fort Pierce		27.130000	229,918
Port St. Lucie		29.540000	250,342
		----- 100.000000	----- 847,466

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Santa Rosa	42,135,789.3	83.160000	319,950
Gulf Breeze		6.980000	26,855
Jay		1.490000	5,733
Milton		8.370000	32,203
		100.000000	384,740
BOCC Sarasota	137,946,606.9	69.060000	869,868
Longboat Key		1.510000	19,020
North Port		3.550000	44,715
Sarasota		19.960000	251,413
Venice		5.920000	74,567
		100.000000	1,259,584
BOCC Seminole	137,003,305.0	63.600000	795,617
Altamonte Springs		11.280000	141,109
Casselberry		4.760000	59,546
Lake Mary		1.530000	19,140
Longwood		3.610000	45,160
Oviedo		1.990000	24,894
Sanford		9.520000	119,092
Winter Springs		3.710000	46,411
		100.000000	1,250,970
BOCC Sumter	62,648,357.0	74.617000	426,838
Bushnell		4.713000	26,960
Center Hill		2.730000	15,617
Coleman		3.157000	18,059
Webster		2.510000	14,358
Wildwood		12.273000	70,206
		100.000000	572,039
BOCC Suwannee	32,457,393.7	80.500000	238,575
Branford		1.000000	2,964
Live Oak		18.500000	54,828
		100.000000	296,367
BOCC Taylor	18,358,194.1	60.000000	100,577
Perry		40.000000	67,051
		100.000000	167,628

Table 7.2

Proceeds of the Local Option Gas Tax
 Estimated Motor Fuel/Special Fuel Consumption
 Local Option Gas Tax/Voted Gas Tax Base
 Local Government Fiscal Year

Local Government	Estimated 1990-91 Gallons	Distribution Percentage	1990-91 Distribution Per .01 Tax
BOCC Union	10,599,905.4	88.480000	85,637
Lake Butler		9.350000	9,050
Raiford		1.720000	1,665
Worthington Springs		0.450000	436
		----- 100.000000	----- 96,787
BOCC Volusia	196,910,118.4	66.666700	1,198,652
Daytona Beach		10.172400	182,897
Daytona Beach Shores		1.309800	23,550
Deland		2.303200	41,411
Edgewater		1.631500	29,334
Holly Hill		1.566500	28,165
Lake Helen		0.288300	5,184
New Smyrna Beach		3.249700	58,429
Oak Hill		0.133300	2,397
Orange City		0.653200	11,744
Ormond Beach		5.277900	94,895
Pierson		0.179900	3,235
Ponce Inlet		0.439900	7,909
Port Orange		4.372900	78,624
South Daytona		1.754800	31,551
		----- 100.000000	----- 1,797,976
BOCC Wakulla	7,836,506.9	100.000000	71,555
BOCC Walton	23,581,981.0	85.760000	184,663
Defuniak Springs		13.450000	28,961
Freeport		0.790000	1,701
		----- 100.000000	----- 215,326
BOCC Washington	9,980,353.9	83.860000	76,422
Caryville		0.430000	392
Chipley		12.850000	11,710
Vernon		2.070000	1,886
Wausau		0.790000	720
		----- 100.000000	----- 91,130
Grand Totals	===== 7,299,300,000.2	=====	===== 66,649,543.3

CHAPTER 8: LOCAL OPTION DISCRETIONARY SALES SURTAXES

Section 212.055, Florida Statutes
Uniform Accounting System Code: 31260

Under Section 212.055, Florida Statutes, local governments are authorized to levy two Florida discretionary sales surtaxes. Both of these surtaxes are subject to voter approval in a county-wide referendum. The first surtax provided for under s. 212.055, F.S., is the **Charter County Transit System Surtax**, which may be levied at a rate of up to 1% by those charter counties that adopted a charter prior to June 1, 1976, as well as by those county governments that have consolidated with one or more municipalities. Expenditure of the proceeds of this surtax is restricted to costs associated with the development, construction, operation, and maintenance of fixed guideway rapid transit systems, bus systems, and roads and bridges.

The second discretionary sales surtax currently provided for under s. 212.055, F.S., is the **Local Government Infrastructure Surtax**. This surtax can be levied by county governing bodies at a rate of .5% or 1% for a period of up to fifteen years. Tax proceeds can be expended only to plan and construct infrastructure, or to acquire land for public recreation, conservation, or for the protection of natural resources. Under certain conditions, municipalities representing a majority of the county's population may provide for the levy of the Infrastructure Surtax in lieu of its authorization by the county governing body.

Under the provisions of s. 212.054, F.S., the Charter County Transit System Surtax and Local Government Infrastructure surtax apply to all taxable transactions under Part I of Section 212, Florida Statutes with the exception of any item of tangible personal property for which the sale amount exceeds \$5000. Section 212.054, F.S., further provides for the Department of Revenue to administer, collect, and enforce both surtaxes.

Major General Law Amendments

Charter County Transit System Surtax

Chapter 76-284, Laws of Florida, created sections 125.0165 and 212.055, F.S., in order to authorize charter counties which had adopted a charter prior to June 1, 1976, to levy a discretionary 1% sales tax on all taxable transactions under s. 212, F.S. Expenditure of tax proceeds was restricted to costs associated with developing and constructing fixed guideway rapid transit systems.

Under the provisions of this enabling legislation, the Charter County Transit System Surtax could be levied only upon voter approval expressed in a county-wide referendum. The tax was applicable to all transactions subject to the state sales tax, with the exception of single transactions in excess of \$1000, which were exempt from the tax. The Department of Revenue was charged with the

administration and collection of the tax, and was directed to distribute tax proceeds on a regular and periodic basis to the governing body of each county levying the tax.

Chapter 83-3, Laws of Florida, amended sections 212.055, and 125.0165, F.S., in order to exempt from the Discretionary Transit System Surtax all sales of motor fuel and special fuel as defined in s. 212.02, F.S.

Chapter 85-180, Laws of Florida, amended sections 125.0165, F.S., in order to permit the expenditure of tax proceeds on county-wide bus systems that function as supportive services for a fixed guideway rapid transit system.

Ch. 85-342, Laws of Florida, transferred s. 125.0165, F.S., to s. 212.055, F.S., and amended the latter to conform to recent statutory changes to the state sales tax.

Chapters 87-99 and 87-100, Laws of Florida, amended s. 212.055, F.S., in order to permit counties to remit tax proceeds to an expressway or transportation authority to be used for the development, construction, operation, and maintenance of roads or bridges, or for the operation and maintenance of a bus system.

Chapter 87-548, Laws of Florida, authorized counties that had consolidated with one or more municipalities to levy the Discretionary Transit System Surtax. It also specified that the tax could be levied at a rate up to 1% by such counties. Finally, Ch. 87-548 provided that the sale of any item of tangible personal property would be exempt from the surtax where the sale amount is in excess of \$5000.

Local Government Discretionary Infrastructure Surtax

Chapter 87-239, Laws of Florida, created the "Local Government Infrastructure Commitment Act", which authorized county governments, pursuant to voter approval expressed in a county-wide referendum, to levy a sales tax of up to 1% on all taxable transactions under s. 212, F.S. In lieu of county government authorization, the act permitted municipalities representing a majority of the county's population to place the required referendum on the ballot through the adoption of uniform resolutions calling for the imposition of the tax. No referenda proposing the tax could be held subsequent to November 30, 1992.

As provided for in s. 212.055(3), F.S., the Infrastructure Surtax could be levied in increments of 1/4 cent for a period of up to 15 years. An exemption from the tax was provided in the case of any item of tangible personal property where the sale price was in excess of \$5000.

Distribution of tax proceeds was to be governed by interlocal agreement or by the formula established in s. 212.62, F.S., for distribution of the Half-Cent Sales Tax. Expenditure of tax proceeds was restricted to the financing, planning, and construction of infrastructure. Counties and municipalities were prohibited from using surtax revenues to supplant user fees or to reduce existing ad valorem levies.

Chapter 87-548, Laws of Florida, amended s. 212.055, F.S., in order to authorize the levy of the Infrastructure Surtax at a rate of .5% or 1% only. In addition, one or more municipalities representing a majority of the county's municipal population were authorized to place a referendum on the ballot calling for the levy of the tax by adopting uniform resolutions to that effect.

Chapter 88-119, Laws of Florida, amended s. 212.054, F.S., in order to exempt from the tax those purchases of taxable property where the property is delivered to a location outside the taxing county, unless the delivery is made in another county that levies the tax. Prior to this change, all sales by a dealer located in a taxing county were subject to the tax.

Chapter 89-356, Laws of Florida, again amended s. 212.054, F.S., in order to clarify further legislative intent relative to the surtax levy in purchases that cross county lines. Specifically, where a wholesaler or manufacturer located in a surtaxing county sells to a dealer located outside the county and makes delivery of the property to a customer of the dealer in the surtaxing county or another surtaxing county, the transaction is taxable. The amendment further provided that in such cases it is the dealer who must collect and remit the surtax imposed by the county in which the manufacturer or wholesaler is located.

1990 General Law Amendments

Chapter 90-132, Laws Of Florida, included several amendments to existing statutes affecting local option discretionary sales surtaxes. First, the act amended s. 212.0596, F.S., in order to create an exemption to these surtaxes in the case of certain mail-order transactions. Under the amended provisions of s. 212.0596(6), any dealer who makes a mail order sale within the state is exempt from collecting and remitting discretionary surtaxes unless each of the following conditions are met:

- a. the dealer is located in a county that imposes a discretionary sales surtax;
- b. the mail order is placed through the dealer's location in the surtax-imposing county;

- c. the property purchased is delivered within that county or into another Florida county that levies the surtax.

Beyond this change, the act expanded the definition of "mail order sale" to include sales of tangible personal property ordered by means of communication other than mail.

Amended s. 212.055, F.S., in order to permit the proceeds of the Local Government Infrastructure Surtax to be used to acquire land for public recreation or conservation, or for the protection of natural resources. Previously, the proceeds of the Infrastructure Surtax could be used only to fund capital costs associated with the construction of public facilities, and any land acquisition or improvement related thereto.

Chapter 90-203, Laws of Florida, amended, s. 212.055(2), F.S., in order to require that municipalities adopting uniform resolutions calling for a referendum on the surtax represent a majority of a county's population. Under Ch. 87-548, Laws of Florida, such municipalities were required to represent a majority of the county's municipal population only.

Chapter 90-282, Laws of Florida, amends s. 212.055(2)c) in order to permit local school boards to share in the proceeds of the Infrastructure Surtax pursuant to an interlocal agreement. For this to occur, the consent of the county governing body and the governing bodies of the municipalities representing a majority of the county's municipal population would be required.

Administrative Procedures

Under current law, the Department of Revenue is charged with administering, collecting, and enforcing the local Discretionary Transit System and Infrastructure surtaxes. The governing body of any county levying a discretionary sales surtax is required to enact an ordinance providing its imposition, and must notify the Department within 10 days of the adoption of the ordinance. Such notification and final adoption of the enabling ordinance must occur no later than 45 days prior to initial imposition of the tax.

Pursuant to s. 212.054, F.S., the proceeds of each county's discretionary sales surtax, less any administrative costs, are transferred by the Department to the State Treasury wherein a separate Discretionary Sales Surtax Trust Fund is established for each county imposing such a tax. The amount deducted by the Department for administrative costs is not to exceed 3% of the total revenue generated for all counties levying a discretionary surtax. The total cost of administration is divided among those counties levying a Discretionary Sales Surtax on the basis of the amount collected for a particular county to the total amount collected for all counties.

The State Departments are often given broad statutory authority for deducting administrative costs from local government trust funds. However, s. 212.054(4), F.S., provides three specific limitations to administrative cost deductions from the local government Discretionary Sales Surtax Trust Fund. The first limitation is a cap on administrative costs of 3% of total tax collections. Second, the administrative costs must be used by the Department of Revenue only for those costs directly attributable to the Discretionary Sales Surtaxes. The third limitation requires the Department of Revenue to submit an annual report detailing the expenses and amounts deducted for administrative costs to the President of the Senate, the Speaker of the House of Representatives, and the governing board of each county levying a Discretionary Sales Surtax.

Authorization to Levy Discretionary Sales Surtaxes

Charter County Transit System Surtax

Under the provisions of s. 212.055(1), F.S., charter counties that adopted a charter prior to June 1, 1976, and county governments that have consolidated with one or more municipalities, are eligible to levy the Charter County Transit System Surtax. Broward, Dade, Duval, Sarasota, and Volusia Counties qualify. County governments seeking to impose the tax are required to place a proposal to adopt the tax before voters in a county wide referendum. This proposal must be approved by a majority vote of the electorate of the county in order for the tax to be levied.

As noted in Table 8.1, the Charter County Transit System surtax currently is levied only by Duval County. The rate of the Duval County levy is .5%, with no fixed expiration date.

Local Government Infrastructure Surtax

Under the provisions of s. 212.055(2), F.S., local governments are eligible to levy the Local Government Infrastructure Surtax. As with the Charter County Transit System Surtax, county governments seeking to impose the levy must place a proposal to adopt the tax before voters in a county-wide referendum. Should a majority of the electors of the county voting in the election approve the referendum proposal, the surtax may be levied pursuant to an ordinance enacted by a majority of the members of the county's governing body.

In lieu of action by the county governing body, municipalities representing a majority of the county's population may initiate the surtax through the adoption of uniform resolutions calling for a county-wide referendum on the issue. If the proposal to levy the surtax is approved by a majority of the electors, the levy shall take effect.

As noted in Table 8.1, 24 counties impose the Discretionary Infrastructure Surtax. Most commonly, the tax is levied at the rate of 1% for the maximum allowable period of 15 years. Those counties in which the required referenda were defeated are also indicated.

Distribution and Authorized Uses of Surtax Revenues

Charter County Transit System Surtax

Pursuant to s. 212.055(1), F.S., proceeds of the Charter County Transit System Surtax may be distributed in one of two ways. The first option calls for tax proceeds to be deposited into the county rapid transit system trust fund for the purposes of development, construction, equipment, maintenance, operation, and supportive services, for a fixed guideway rapid transit system. Under the provisions of s. 212.055(1), F.S., "supportive services" may include a county wide bus system.

Under the second option, tax proceeds are remitted to the governing body of an expressway or transportation authority. Such proceeds can be, at the discretion of the authority, for one or more of the following purposes:

- a. development, construction, operation, or maintenance of a bus system;
- b. payment of principal and interest on existing bonds issued for the construction of roads or bridges;
- c. to back bonds issued to refinance existing bonds or new bonds issued for road and bridge construction.

Prior to using Transit System Surtax proceeds as pledged revenues for such bonds, approval of the county governing body must be secured.

Local Government Infrastructure Surtax

Proceeds of the Local Government Infrastructure Surtax are to be distributed to the county and municipalities in which the surtax is collected. The relative shares due to county and municipal governments are allocated on the basis of an interlocal agreement between the governing body of the county and the governing bodies of the municipalities representing a majority of the county's municipal population. In the absence of such an agreement, tax proceeds are to be allocated among county and municipal governments according to the formula provided for in s. 218.62, F.S, relative to the distribution of Half-Cent Sales Tax proceeds.

Under the provisions of s. 212.055(2), F.S., proceeds of the Local Government Infrastructure Surtax can be used only for the purposes of financing, planning, and constructing infrastructure. Under no circumstances may tax proceeds be used to fund the operational expenses of infrastructure, and counties and municipalities are prohibited from using such proceeds to supplant or replace user fees or to reduce ad valorem taxes.

s. 212.055(2)(b), F.S., defines infrastructure as any public facility that has a life expectancy in excess of 5 years. Under the provisions of this subsection, tax proceeds can be used to fund any land acquisition, improvement, design, and engineering costs related to the construction, reconstruction, or improvement of such facilities. The 1990 amendments to s. 212.055(2), F.S., authorize county and municipal governments to

use proceeds of the Infrastructure Surtax to acquire land for public recreation or conservation, or for the protection of natural resources.

County and municipalities sharing in the proceeds of the Local Government Infrastructure Surtax are authorized to pledge such proceeds to back new bonded indebtedness. However, individual jurisdictions are prohibited from issuing bonds backed by Infrastructure Surtax proceeds more frequently than once per year.

Estimated Local Government Infrastructure Surtax Receipts

Table 8.2 provides an estimate of the revenues Florida's county and municipal governments may expect to receive under a .5% and 1% levy of the Local Government Infrastructure Surtax.

The Infrastructure Surtax applies to every item that is subject to the state sales tax under Part I of Chapter 212, F.S., with the exception of sales involving items of tangible personal property in excess of \$5000. Revenue estimates were derived on the basis of actual taxable sales data for counties currently levying the Infrastructure Surtax. An average ratio of discretionary surtax to total taxable sales was determined for each Department of Revenue establishment code. (The Department has developed a 99 category coding scheme to classify taxpayers according to business type.) These ratios were then applied to all 67 counties in order to estimate taxable sales subject to the discretionary surtaxes in the respective counties. The revenue estimates detailed in Table 8.2 were generated by multiplying taxable sales estimates by .5% and 1%.

Inquiries regarding the Department of Revenue's administration of the Charter County Transit System Surtax and Local Government Infrastructure surtaxes may be addressed to the Department of Revenue (904-488-5630, or Suncom 278-5630).

Table 8.1

Discretionary Sales Surtaxes
Imposition and LevyInfrastructure Surtax

County	Referendum Adopted	Referendum Defeated	Rate	Effective Date	Length	Distribution Method (1)
Alachua		11/87,3/90				
Bay	3/88		1/2%	6/89	15 yrs.	I
Brevard		11/89				
Broward		3/90				
Charlotte		6/90				
Clay	11/89	10/87	1%	2/90	15 yrs.	F
DeSoto	11/87		1%	1/88	15 yrs.	I
Dixie	1/90		1%	4/90	15 yrs.	I
Gadsden	11/87		1%	1/88	8 yrs.	I
Glades		3/88				
Hamilton	4/90	3/88	1%	6/90	15 yrs.	F
Hardee	10/89	3/88	1%	1/90	15 yrs.	I
Hendry	11/87		1%	1/88	15 yrs.	F
(2) Highlands	10/87,8/89		1%	1-6/88, 11/89	15 yrs.	F
Hillsborough		11/89				
Indian River	3/89		1%	6/89	15 yrs.	F
Jackson	3/88		1%	6/88	10 yrs.	I
Jefferson	3/88		1%	6/88	15 yrs.	F
Lake	11/87		1%	1/88	15 yrs.	F
Lee		12/87				
Leon	9/89		1%	12/89	15 yrs.	I
Madison	5/89		1%	8/89	15 yrs.	I
Manatee	6/89	11/87	1%	1/90	4 yrs.	I
Monroe	8/89	10/87	1%	11/89	15 yrs.	F
Okaloosa	8/89		1/2%	10/89	2 yrs.	I
Orange		11/87				
Osceola	6/90		1%	9/90	15 yrs.	F
Pinellas	11/89		1%	2/90	10 yrs.	I
St Lucie		3/88				
Sarasota	6/89		1%	9/89	10 yrs.	I
Seminole		11/87				
Suwannee	9/87		1%	1/88	15 yrs.	F
Taylor	5/89		1%	8/89	15 yrs.	F
Wakulla	11/87		1%	1/88	15 yrs.	I

Charter County Transit System Surtax

Duval	3/88		1/2%	1/89	indet.	I
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(1) Distribution method:

I = interlocal agreement
F = Half-Cent Sales Tax

(2) Highlands County repealed their original levy after six months by referendum. Voters passed a second levy in a subsequent referendum.

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	4,209,780	8,418,847
Alachua	136,444	272,864
Archer	39,083	78,159
Gainesville	2,335,689	4,670,982
Hawthorne	37,753	75,500
High Springs	79,994	159,974
LaCrosse	4,266	8,530
Micanopy	21,771	43,539
Newberry	59,247	118,485
Waldo	29,915	59,824
	-----	-----
	6,953,942	13,906,704
BOCC, BAKER	231,050	462,061
Glen Saint Mary	8,286	16,570
Macclenny	59,158	118,305
	-----	-----
	298,493	596,936
BOCC, BAY	3,036,683	6,072,850
Callaway	356,751	713,441
Cedar Grove	45,272	90,537
Lynn Haven	282,295	564,542
Mexico Beach	34,332	68,658
Panama City	1,015,831	2,031,489
Panama City Beach	153,053	306,080
Parker	133,635	267,247
Springfield	250,397	500,752
	-----	-----
	5,308,249	10,615,597
BOCC, BRADFORD	375,795	751,527
Brooker	8,658	17,314
Hampton	9,061	18,121
Lawtey	14,268	28,534
Starke	115,982	231,944
	-----	-----
	523,764	1,047,440
BOCC, BREVARD	8,566,503	17,131,552
Cape Canaveral	228,182	456,325
Cocoa	491,895	983,707
Cocoa Beach	353,322	706,585
Indialantic	81,991	163,969
Indian Harbour Beach	209,609	419,182
Malabar	49,125	98,241

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Melbourne	1,649,439	3,298,598
Melbourne Beach	84,979	169,944
Melbourne Village	28,264	56,522
Palm Bay	1,525,456	3,050,653
Palm Shores	2,611	5,222
Rockledge	421,397	842,723
Satellite Beach	276,768	553,490
Titusville	1,155,444	2,310,693
West Melbourne	236,876	473,712
	----- 15,361,862	----- 30,721,119
BOCC, BROWARD	27,725,894	55,447,086
Coconut Creek	851,633	1,703,121
Cooper City	550,934	1,101,775
Coral Springs	2,326,600	4,652,806
Dania	431,127	862,182
Davie	1,326,257	2,652,290
Deerfield Beach	1,576,052	3,151,836
Ft. Lauderdale	4,743,820	9,486,836
Hacienda Village	0	0
Hallandale	1,209,035	2,417,866
Hillsboro Beach	50,116	100,224
Hollywood	3,983,469	7,966,262
Lauderdale-by-the-Sea	82,992	165,969
Lauderdale Lakes	879,055	1,757,961
Lauderhill	1,419,840	2,839,438
Lazy Lake Village	1,009	2,017
Lighthouse Point	358,506	716,951
Margate	1,344,602	2,688,976
Miramar	1,239,420	2,478,631
North Lauderdale	846,621	1,693,099
Oakland Park	815,543	1,630,947
Parkland	80,565	161,115
Pembroke Park	199,993	399,952
Pembroke Pines	1,898,877	3,797,432
Plantation	2,082,543	4,164,732
Pompano Beach	2,243,041	4,485,703
Sea Ranch Lakes	17,651	35,299
Sunrise	1,865,718	3,731,120
Tamarac	1,355,382	2,710,534
Wilton Manors	387,851	775,636
	----- 61,894,146	----- 123,777,794

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, CALHOUN	132,107	264,192
Altha	6,838	13,675
Blountstown	37,965	75,924
	-----	-----
	176,911	353,792
BOCC, CHARLOTTE	3,659,429	7,318,237
Punta Gorda	427,304	854,536
	-----	-----
	4,086,734	8,172,774
BOCC, CITRUS	2,257,851	4,515,320
Crystal River	99,142	198,266
Inverness	158,872	317,718
	-----	-----
	2,515,865	5,031,304
BOCC, CLAY	2,988,658	5,976,810
Green Cove Springs	139,081	278,139
Keystone Heights	36,771	73,537
Orange Park	295,000	589,949
Penney Farms	20,947	41,890
	-----	-----
	3,480,457	6,960,324
BOCC, COLLIER	9,135,097	18,268,645
Everglades	34,947	69,888
Naples	1,394,694	2,789,152
	-----	-----
	10,564,738	21,127,685
BOCC, COLUMBIA	1,217,817	2,435,428
Fort White	11,023	22,044
Lake City	270,609	541,172
	-----	-----
	1,499,449	2,998,644
BOCC, DADE	54,984,259	109,959,192
Bal Harbour	112,696	225,372
Bay Harbor Islands	170,895	341,761
Biscayne Park	105,465	210,911
Coral Gables	1,457,150	2,914,053
El Portal	60,819	121,628
Florida City	225,322	450,605
Golden Beach	22,742	45,480
Hialeah	6,042,253	12,083,482
Hialeah Gardens	157,690	315,354
Homestead	857,410	1,714,675

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Indian Creek Village	3,913	7,824
Islandia	419	838
Medley	19,179	38,354
Miami	12,892,416	25,782,645
Miami Beach	3,425,134	6,849,686
Miami Shores	316,533	633,013
Miami Springs	420,216	840,361
North Bay	181,690	363,348
North Miami	1,468,189	2,936,129
North Miami Beach	1,237,453	2,474,695
Opa-locka	494,031	987,978
Pennsuco	0	0
South Miami	360,130	720,200
Surfside	137,673	275,323
Sweetwater	374,942	749,821
Virginia Gardens	75,631	151,250
West Miami	201,776	403,519
	----- 85,806,025	----- 171,597,496
BOCC, DE SOTO	420,611	841,150
Arcadia	125,586	251,151
	----- 546,197	----- 1,092,301
BOCC, DIXIE	116,375	232,730
Cross City	29,638	59,270
Horseshoe Beach	4,214	8,427
	----- 150,226	----- 300,427
BOCC, DUVAL	28,842,928	57,680,964
Atlantic Beach	489,942	979,801
Baldwin	75,969	151,926
Jacksonville Beach	823,144	1,646,148
Neptune Beach	278,540	557,032
	----- 30,510,523	----- 61,015,871
BOCC, ESCAMBIA	7,813,401	15,625,476
Century	78,149	156,286
Pensacola	1,908,778	3,817,233
	----- 9,800,328	----- 19,598,994

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, FLAGLER	600,072	1,200,042
Beverly Beach	12,220	24,437
Bunnell	59,121	118,232
Flagler Beach	97,895	195,772
Marineland (part)	330	659
Painters Hill	0	0
	-----	-----
	769,637	1,539,143
BOCC, FRANKLIN	108,741	217,463
Apalachicola	38,529	77,052
Carrabelle	19,715	39,427
	-----	-----
	166,985	333,942
BOCC, GADSDEN	469,622	939,165
Chattahoochee	36,706	73,406
Greensboro	8,537	17,073
Gretna	19,694	39,384
Havana	34,519	69,033
Midway	19,904	39,804
Quincy	105,905	211,793
	-----	-----
	694,887	1,389,657
BOCC, GILCHRIST	76,223	152,434
Bell	2,553	5,106
Fanning Springs (part)	3,036	6,071
Trenton	17,651	35,298
	-----	-----
	99,463	198,910
BOCC, GLADES	105,822	211,626
Moore Haven	18,123	36,243
	-----	-----
	123,945	247,869
BOCC, GULF	198,816	397,598
Port St. Joe	79,033	158,052
Ward Ridge	0	0
Wewahitchka	35,929	71,852
	-----	-----
	313,778	627,502

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HAMILTON	290,716	581,383
Jasper	74,637	149,262
Jennings	30,382	60,758
White Springs	27,221	54,437
	-----	-----
	422,956	845,839
BOCC, HARDEE	355,945	711,830
Bowling Green	44,359	88,710
Wauchula	60,457	120,903
Zolfo Springs	29,160	58,316
	-----	-----
	489,921	979,759
BOCC, HENDRY	505,390	1,010,695
Clewiston	133,671	267,319
La Belle	75,423	150,833
	-----	-----
	714,484	1,428,847
BOCC, HERNANDO	2,377,860	4,755,317
Brooksville	202,858	405,682
Weeki Wachee	135	270
	-----	-----
	2,580,854	5,161,270
BOCC, HIGHLANDS	1,661,548	3,322,813
Avon Park	222,917	445,796
Lake Placid	31,199	62,392
Sebring	269,209	538,373
	-----	-----
	2,184,872	4,369,374
BOCC, HILLSBOROUGH	28,465,165	56,925,503
Plant City	843,072	1,686,001
Tampa	11,177,501	22,353,106
Temple Terrace	671,732	1,343,350
	-----	-----
	41,157,470	82,307,960
BOCC, HOLMES	166,503	332,978
Bonifay	29,117	58,229
Esto	4,107	8,213
Noma	3,292	6,583
Ponce de Leon	5,229	10,456
Westville	3,112	6,223
	-----	-----
	211,359	422,681

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, INDIAN RIVER	2,750,999	5,501,532
Fellsmere	62,954	125,897
Indian River Shores	69,768	139,524
Orchid	136	271
Sebastian	286,292	572,535
Vero Beach	600,348	1,200,594
	-----	-----
	3,770,496	7,540,353
BOCC, JACKSON	737,412	1,474,698
Alford	10,992	21,982
Bascom	2,381	4,761
Campbellton	6,647	13,292
Cottondale	21,488	42,972
Graceville	56,923	113,837
Grand Ridge	12,797	25,593
Greenwood	11,726	23,450
Jacob City	5,952	11,904
Malone	17,539	35,076
Marianna	135,196	270,368
Sneads	34,345	68,683
	-----	-----
	1,053,397	2,106,616
BOCC, JEFFERSON	131,497	262,971
Monticello	33,599	67,192
	-----	-----
	165,096	330,163
BOCC, LAFAYETTE	41,532	83,057
Mayo	9,277	18,553
	-----	-----
	50,809	101,610
BOCC, LAKE	3,048,480	6,096,443
Astatula	25,017	50,030
Clermont	164,844	329,660
Eustis	343,115	686,171
Fruitland Park	68,871	137,731
Groveland	55,866	111,723
Howey-in-the-Hills	15,834	31,666
Lady Lake	158,441	316,855
Leesburg	370,762	741,462
Mascotte	43,556	87,105
Minneola	28,566	57,127
Montverde	13,154	26,305
Mount Dora	174,027	348,024
Tavares	183,731	367,430

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Umatilla	63,163	126,315
	-----	-----
	4,757,427	9,514,046
BOCC, LEE	13,488,445	26,974,602
Cape Coral	2,957,753	5,915,005
Fort Myers	2,069,443	4,138,535
Sanibel	262,453	524,862
	-----	-----
	18,778,094	37,553,004
BOCC, LEON	4,554,066	9,107,359
Tallahassee	3,966,164	7,931,655
	-----	-----
	8,520,229	17,039,013
BOCC, LEVY	382,334	764,602
Bronson	16,490	32,977
Cedar Key	15,899	31,796
Chiefland	35,447	70,889
Fanning Springs (part)	4,101	8,201
Inglis	28,619	57,232
Otter Creek	2,884	5,768
Williston	42,068	84,128
Yankeetown	11,225	22,448
	-----	-----
	539,067	1,078,042
BOCC, LIBERTY	45,780	91,552
Bristol	11,391	22,780
	-----	-----
	57,171	114,332
BOCC, MADISON	182,487	364,943
Greenville	13,290	26,577
Lee	3,194	6,388
Madison	44,090	88,173
	-----	-----
	243,061	486,081
BOCC, MANATEE	6,225,572	12,450,088
Anna Maria	63,465	126,920
Bradenton	1,469,710	2,939,170
Bradenton Beach	65,887	131,762
Holmes Beach	164,265	328,502
Longboat Key (part)	98,848	197,679
Palmetto	333,481	666,906
	-----	-----
	8,421,227	16,841,027

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MARION	5,785,873	11,570,765
Bellevue	90,789	181,563
Dunnellon	60,898	121,787
McIntosh	17,941	35,879
Ocala	1,548,832	3,097,401
Reddick	23,154	46,305
	-----	-----
	7,527,488	15,053,700
BOCC, MARTIN	5,237,490	10,474,092
Jupiter Island	25,801	51,598
Ocean Breeze Park	17,316	34,630
Sewalls Point	94,374	188,731
Stuart	633,197	1,266,287
	-----	-----
	6,008,178	12,015,338
BOCC, MONROE	4,079,133	8,157,574
Key Colony Beach	78,302	156,590
Key West	1,663,600	3,326,918
Layton	7,210	14,418
	-----	-----
	5,828,245	11,655,501
BOCC, NASSAU	1,113,472	2,226,755
Callahan	26,181	52,358
Fernandina Beach	235,275	470,510
Hilliard	57,160	114,310
	-----	-----
	1,432,088	2,863,934
BOCC, OKALOOSA	3,428,580	6,856,579
Cinco Bayou	10,528	21,054
Crestview	233,135	466,230
Destin	190,212	380,391
Ft. Walton Beach	597,576	1,195,051
Laurel Hill	16,819	33,636
Mary Esther	110,378	220,736
Niceville	281,157	562,267
Shalimar	10,198	20,394
Valparaiso	170,044	340,059
	-----	-----
	5,048,627	10,096,398

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, OKEECHOBEE	862,684	1,725,222
Okeechobee	149,766	299,507
	-----	-----
	1,012,450	2,024,729
BOCC, ORANGE	39,920,443	79,834,115
Apopka	866,658	1,733,170
Bay Lake	1,326	2,651
Belle Isle	343,747	687,436
Eatonville	184,257	368,483
Edgewood	73,675	147,338
Lake Buena Vista	1,954	3,907
Maitland	653,238	1,306,365
Oakland	51,768	103,527
Ocoee	824,797	1,649,455
Orlando	11,594,118	23,186,270
Windermere	103,745	207,472
Winter Garden	618,563	1,237,021
Winter Park	1,609,757	3,219,242
	-----	-----
	56,848,047	113,686,451
BOCC, OSCEOLA	3,985,242	7,969,809
Kissimmee	1,370,453	2,740,674
St. Cloud	583,648	1,167,197
	-----	-----
	5,939,344	11,877,680
BOCC, PALM BEACH	27,885,876	55,767,022
Atlantis	66,716	133,422
Belle Glade	683,665	1,367,214
Boca Raton	2,446,165	4,891,916
Boynton Beach	1,886,629	3,772,939
Briny Breeze	14,751	29,499
Cloud Lake	5,805	11,609
Delray Beach	1,947,939	3,895,547
Glen Ridge	8,866	17,731
Golf Village	5,248	10,496
Golfview	8,151	16,300
Greenacres City	1,095,256	2,190,326
Gulf Stream	21,192	42,380
Haverhill	52,324	104,638
Highland Beach	130,014	260,005
Hypoluxo	26,718	53,432
Juno Beach	87,511	175,007
Jupiter	1,128,654	2,257,116
Jupiter Inlet Colony	15,625	31,248
Lake Clarke Shores	140,232	280,440

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Lake Park	268,496	536,947
Lake Worth	1,099,073	2,197,959
Lantana	328,175	656,295
Manalapan	15,029	30,056
Mangonia Park	50,693	101,378
North Palm Beach	509,399	1,018,712
Ocean Ridge	62,184	124,357
Pahokee	260,783	521,521
Palm Beach	433,657	867,241
Palm Beach Gardens	1,059,353	2,118,526
Palm Beach Shores	50,534	101,060
Palm Springs	413,618	827,167
Riviera Beach	1,153,702	2,307,209
Royal Palm Beach	572,696	1,145,295
South Bay	145,917	291,810
South Palm Beach	58,526	117,042
Tequesta Village	178,083	356,136
West Palm Beach	2,946,579	5,892,658
	-----	-----
	47,263,835	94,519,654
BOCC, PASCO	6,662,482	13,323,833
Dade City	143,303	286,581
New Port Richey	363,087	726,111
Port Richey	67,867	135,722
Saint Leo	25,026	50,049
San Antonio	16,897	33,790
Zephyrhills	180,001	359,972
	-----	-----
	7,458,662	14,916,059
BOCC, PINELLAS	19,040,444	38,077,659
Belleair	116,389	232,758
Belleair Beach	49,877	99,745
Belleair Bluffs	73,108	146,203
Belleair Shore	2,276	4,552
Clearwater	2,947,341	5,894,181
Dunedin	1,027,012	2,053,850
Gulfport	337,172	674,286
Indian Rocks Beach	131,944	263,866
Indian Shores	43,164	86,321
Kenneth City	125,057	250,092
Largo	1,955,817	3,911,303
Madeira Beach	156,401	312,776
North Redington Beach	36,306	72,606
Oldsmar	202,659	405,284
Pinellas Park	1,238,514	2,476,818
Redington Beach	50,548	101,087

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Redington Shores	79,383	158,752
Safety Harbor	412,031	823,991
St. Petersburg	7,195,329	14,389,438
St. Petersburg Beach	302,500	604,949
Seminole	260,386	520,729
South Pasadena	173,182	346,335
Tarpon Springs	527,631	1,055,173
Treasure Island	215,909	431,781
	-----	-----
	36,700,381	73,394,537
BOCC, POLK	11,327,026	22,652,131
Auburndale	267,077	534,109
Bartow	531,898	1,063,706
Davenport	62,144	124,277
Dundee	83,256	166,498
Eagle Lake	65,561	131,110
Fort Meade	191,267	382,501
Frostproof	100,984	201,951
Haines City	414,895	829,719
Highland Park	6,253	12,505
Hillcrest Heights	6,865	13,730
Lake Alfred	114,747	229,475
Lake Hamilton	50,347	100,685
Lake Wales	294,217	588,384
Lakeland	2,346,096	4,691,793
Mulberry	110,718	221,417
Polk City	32,651	65,297
Winter Haven	805,970	1,611,803
	-----	-----
	16,811,972	33,621,093
BOCC, PUTNAM	1,244,917	2,489,622
Crescent City	36,627	73,248
Interlachen	24,512	49,020
Palatka	235,107	470,174
Pomona Park	21,716	43,429
Welaka	12,440	24,878
	-----	-----
	1,575,319	3,150,371
BOCC, ST. JOHNS	2,835,156	5,669,832
Hastings	21,869	43,734
Marineland (part)	0	0
St. Augustine	426,693	853,314
St. Augustine Beach	122,143	244,265
	-----	-----
	3,405,861	6,811,145

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ST. LUCIE	3,184,444	6,368,349
Fort Pierce	1,092,640	2,185,095
Port St. Lucie	1,344,252	2,688,276
St. Lucie Village	16,813	33,624
	-----	-----
	5,638,149	11,275,343
BOCC, SANTA ROSA	1,042,238	2,084,299
Gulf Breeze	100,061	200,104
Jay	10,278	20,553
Milton	116,721	233,422
	-----	-----
	1,269,297	2,538,379
BOCC, SARASOTA	10,221,597	20,441,461
Longboat Key (part)	173,961	347,892
North Port	416,565	833,059
Sarasota	2,234,091	4,467,804
Venice	671,077	1,342,041
	-----	-----
	13,717,291	27,432,256
BOCC, SEMINOLE	7,815,906	15,630,487
Altamonte Springs	1,244,738	2,489,265
Casselberry	605,076	1,210,050
Lake Mary	188,725	377,419
Longwood	462,951	925,824
Oviedo	293,543	587,037
Sanford	1,005,861	2,011,550
Winter Springs	719,652	1,439,183
	-----	-----
	12,336,454	24,670,815
BOCC, SUMTER	487,594	975,106
Bushnell	26,058	52,112
Center Hill	14,850	29,697
Coleman	16,741	33,480
Webster	13,347	26,692
Wildwood	69,052	138,092
	-----	-----
	627,643	1,255,179
BOCC, SUWANNEE	490,165	980,248
Branford	14,513	29,023
Live Oak	146,248	292,472
	-----	-----
	650,927	1,301,743

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1990-91 Estimates
\$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, TAYLOR	425,788	851,503
Perry	206,945	413,854
	-----	-----
	632,732	1,265,357
BOCC, UNION	82,952	165,889
Lake Butler	27,179	54,354
Raiford	2,931	5,862
Worthington Springs	2,531	5,062
	-----	-----
	115,594	231,167
BOCC, VOLUSIA	8,381,916	16,762,410
Daytona Beach	1,895,769	3,791,216
Daytona Beach Shores	73,191	146,370
DeLand	503,912	1,007,738
Edgewater	389,445	778,824
Holly Hill	339,832	679,606
Lake Helen	72,372	144,731
New Smyrna Beach	472,553	945,025
Oak Hill	31,739	63,474
Orange City	122,307	244,593
Ormond Beach	897,394	1,794,635
Pierson	52,129	104,249
Ponce Inlet	47,302	94,596
Port Orange	1,047,696	2,095,213
South Daytona	374,146	748,228
	-----	-----
	14,701,701	29,400,908
BOCC, WAKULLA	177,838	355,645
St. Marks	4,033	8,064
Sopchoppy	4,981	9,962
	-----	-----
	186,852	373,672
BOCC, WALTON	716,540	1,432,958
DeFuniak Springs	157,059	314,091
Freeport	22,371	44,739
Paxton	20,018	40,032
	-----	-----
	915,988	1,831,820

Table 8.2

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1990-91 Estimates
 \$5,000 Cap on Transactions

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, WASHINGTON	133,283	266,543
Caryville	5,407	10,814
Chipley	31,183	62,360
Ebro	1,688	3,375
Vernon	7,576	15,150
Wausau	3,148	6,296
	-----	-----
	182,284	364,537
	=====	=====
Grand Totals *	589,600,004	1,179,100,008

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

CHAPTER 9: OPTIONAL TOURIST TAXES
Section 125.0104 and 212.0305, Florida Statutes
Uniform Accounting System Code: 31210

In 1977, the Florida Legislature adopted the "Local Option Tourist Development Act," to provide counties with a revenue source for tourist promotion and tourist facilities development. Since then, additional Local Option Tourist Development Taxes and Convention Development Taxes have been authorized, under specific conditions and for limited uses, for eligible counties to generate additional revenues. Subject to rates between 1% and 4% are most rents, leases or lets, which have been contracted for periods of six months or less, or living accommodations in hotel, motels, apartment houses, rooming houses, mobile home parks, and the like. In some cases, the tax is levied against food and beverages sold in specifically defined and geographically located establishments. The tax rates are determined by the governing board of the county, enacted by either referendum or vote of the governing board of the county, and are collected and administered either locally or by the Florida Department of Revenue. Currently, 31 counties levy one or more optional tourist taxes.

Separate in the statutes, these optional tourist taxes may be divided into two major categories: **Tourist Development Taxes** (Section 125.0104, Florida Statutes) and **Convention Development Taxes** (Section 212.305, Florida Statutes). Tables 9.1 and 9.2 identify the major features of these taxes: statutory authorization, enacting chapter law, percent levy allowed, conditions of eligibility, and the authorized use of tax proceeds.

Major General Law Amendments

Tourist Development Tax

Chapter 77-209, Laws of Florida,
authorized, subject to voter approval, the Local Option Tourist Development Tax (1-2% levy) for Florida's counties.
Stipulated that proceeds are to be used to promote tourism, finance tourist related facilities, or fund tourist promotion bureaus.

Chapter 86-4, Laws of Florida,
authorized an additional 1% levy for those counties that had imposed the 1-2% Tourist Development Tax for the previous three years.

prohibited proceeds from the additional tax from being used for debt service on or refinancing of existing facilities unless approved by an extraordinary majority of the county governing board.

prohibited counties that levy a Convention Development Tax, pursuant to s. 212.0305, F.S., from levying more than 2% Tourist Development Tax.

Chapter 87-175, Laws of Florida,
allowed counties levying the Tourist Development Tax the option of collecting and administering the tax at the local level, instead of the Department of Revenue.

restricted counties from retaining more than 3% of the collections for administrative costs.

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 was given the responsibility to 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.

Chapter 87-280, Laws of Florida,
authorized counties with a population of less than 500,000 to use Tourist Development Tax proceeds 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.

Chapter 88-226, Laws of Florida,
allowed counties to impose an additional 1% tourist development tax in order to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

Chapter 89-217, Laws of Florida,
amended s. 125.0104, (3)(l), F.S., to allow a county to impose a tourist development tax of up to 1% to pay for bond payments.

clarified that a majority vote of the county governing board is required to impose this tax.

Chapter 89-356, Laws of Florida,
authorized an additional 1% levy for counties certified as "high tourism impact counties."

new auditing and accounting requirements were imposed on counties which locally administer this tax.

Chapter 89-362, Laws of Florida,
allowed Dade county to impose the Dade County Optional Tax on Specified Food and Beverages, an additional 2% tourist development tax on the sale of food, beverages, or alcoholic beverages in hotels and motels, under specified conditions.

Convention Development Tax

Chapter 83-326, Laws of Florida,
authorized the Consolidated Government Levy for Convention Development,
allowing a 2% levy for each county which operates under a government
consolidated with one or more municipalities in the county (currently,
Jacksonville-Duval).

Chapter 83-354, Laws of Florida,
created the Charter County Levy for Convention Development, providing for a
3% levy for all counties defined in s. 125.011(1), F.S. (In 1983, Dade county
was the only county chartered pursuant to this statute, 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.)

Chapter 84-67, 84-324, 84-373, Laws of Florida,
allowed counties levying a tourist advertising ad valorem tax within a special
taxing district (pursuant to s. 212.057, F.S.) to levy a Special District Convention
Development Tax within the boundaries of such special taxing district (North
East Volusia county).

prohibited county levying this tax from levying the ad valorem tax previously
authorized.

Chapter 87-99, Laws of Florida,
allowed counties levying Convention Development Tax the option of collecting
and administering the tax themselves instead of the Department of Revenue,
thus saving in department service and administrative charges.

Chapter 87-258, Laws of Florida,
created the Special Convention Development Tax and the Subcounty
Convention Development Tax, thus authorizing Volusia county to levy a 1% tax
in two geographically designated areas (non-overlapping) outside of the Special
District Convention Development Taxing district. This, in effect, allowed a 1%
Convention Development Tax to be levied countywide in three separate taxing
districts.

1990 General Law Amendments

Tourist Development Tax

Chapter 90-107, Laws of Florida,
adds an optional condition for qualification as a "high tourism impact county,"
thus allowing Osceola county to levy an additional 1% tourist development tax.

Convention Development Tax

Chapter 90-349, Laws of Florida,

allows municipalities in Duval county to use proceeds from the Consolidated Government Levy for Convention Development to acquire and develop municipal parks, lifeguard stations, or athletic fields. (Section. 212.0305(4)(a), F.S., previously restricted tax proceeds to convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums.

authorizes counties levying a Convention Development Tax (pursuant to s. 212.0305, F.S.) to levy an additional 1% to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

Administrative Procedures (State and Local Administration)

Pursuant to s. 125.0104 and s. 212.0305, F.S., Tourist Development Taxes and Convention Development Taxes, respectively, are to be charged by the person receiving the consideration for rent or lease at the time of payment for such lease or rental. Such person is responsible for receiving, accounting for, and remitting to the Department of Revenue, if applicable, tax proceeds under the provisions outlined in s. 212.03, F.S. Unless administered locally, the department is responsible for collecting, accounting for, and remitting monthly to the counties the tax proceeds, less administration costs. The Department of Revenue will deduct administrative costs, authorized in s. 125.0104(3)(i) and s. 212.0305(3)(e) equalling approximately 1% of all Tourist Development Tax proceeds. The amount deducted from each county levying a tourist tax is based on the number of tax returns remitted to the Department of Revenue from each county.

Tourist Development Tax proceeds remitted back to the counties are required to be placed in a specific trust fund or funds created by the county for such uses as stipulated in the statutes.

Legislation passed during the 1987 session (Chapters 87-99 and 87-175) allowed counties, for the first time, to locally administer tourist development and convention development taxes. Under s. 125.0104(10) and s. 212.0305(5), F.S., counties have an option to adopt an ordinance providing for collection and administration of these taxes on a local basis, rather than remitting the tax proceeds to the Department of Revenue and having administrative charges deducted at the state level. In addition, they must adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delegate such authority to the Department of Revenue. Some county officials locally administering the tourist taxes, have experienced an increase in tourist tax revenues, attributing it to local enforcement of the tax. Currently, eight counties locally administer their tourist Development or Convention Taxes. (See Table 9.3)

The ordinance providing for local administration 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). The statutory laws concerning local administration stipulate that a portion of the tax collected (not to exceed 3 percent of tourist development tax and 2% of convention development tax collections) may be retained by the county to cover the cost of administration.

Authorization to Levy Local Option Tourist Taxes

Tourist Development Tax

To impose the 1-2% Tourist Development Tax, counties must, prior to enactment of the ordinance levying and imposing the tax, approve a county tourist development plan, as prepared by the county tourist development council. This plan must:

1. contain an outline of revenues for the first 24 months following the levy of the tax;
2. identify the tax district in which the tax is proposed;
3. and list, in order of priority, the proposed uses of the tax revenue, including the approximate cost or expense allocation for each specific project or special use.

The enacting ordinance must be approved by a majority of the electors in the county (or, if applicable, subcounty special district). If approved, the county is responsible to notify the Department of Revenue of approval and enacting date within 10 days after the election. The effective date of the tax begins on the first day of the second month following approval of the ordinance by referendum or the first day of any subsequent month as specified in the ordinance.

The 1% or 2% Tourist Development Tax rate may be increased by an additional 1% with either a majority vote of the county governing board or by referendum approval by the electors within the county or subcounty special district. In order for the additional 1% to be levied, the 1% or 2% Tourist Development Tax must have been effective for at least three years.

Convention Development Tax

To impose a Convention Development Tax, county governing boards must enact an ordinance authorizing the tax and notify the Department of Revenue within ten days of approval. At least 60 days after the enactment of the ordinance, the effective date of the tax starts on the first of the month. Proceeds from the tax may only be used in the manner statutorily authorized.

Actual Tourist Development Tax Revenues

According to Department of Revenue records, the 31 counties levying Tourist Development Taxes generated \$97.2 million in FY 1988-89. Table 9.1 identifies tax proceeds, by county, since FY 1985-85. These tax proceeds may be used for a variety of purposes, ranging from tourist promotion to development of tourist facilities. (See Table 9.3 for a complete list of authorized uses.) Pursuant to s. 125.0104,(5)(c), F.S., Tourist Development Tax revenue may also be pledged to secure and liquidate revenue bonds issued by the county for the purposes specified in this section.

According to a recent Florida ACIR survey, 28 of 31 counties currently levying the Tourist Development Tax use the revenue for more than one project or program authorized by the Florida Statutes. Table 9.4 displays the percentage of tax proceeds used by counties for each type of expenditure category. Twenty-five of 31 counties allocate at least some portion of their tourist development tax proceeds to promote tourism. Duval allocates all of its tourist development revenue to the promotion of tourism.

Tourist Tax Revenue Estimating Tables

Optional tourist taxes, as evidenced by the experiences of the counties levying them, can be a valuable source of revenue for tourist promotion and tourist facilities development. The following two tables are designated aid counties in estimating how much revenue they could generate by imposing a tourist tax.

These tables are estimating tools. The user should recognize their limitations. 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 room, availability of convention facilities and so forth. In estimating revenue from such a limited tax base, there is not substitute for a working knowledge of local events and conditions.

Table 9.5 - Taxable Sales Reported by Transient Rental Facilities

This table reports the taxable sales by transient rental facilities on a county-by-county basis, and 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 tourist tax.

Based upon experience in those counties which have imposed a tourist 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 9.5, 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 9.6 - Estimated Taxable Sales for Tourist Development Tax

Based upon experience in those counties which have imposed a tourist 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 tiered best represents a particular county and then use Table 9.6 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 all Tables should be directed to the Florida ACIR at (904-488-9627 or Suncom 278-9627) or the Department of Revenue (904-488-5630 or SunCom 278-5630).

TABLE 9.1

TOURIST DEVELOPMENT TAX

<u>STATUTORY AUTHORIZATION</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>CONDITIONS OF ELIGIBILITY</u>	<u>USE OF PROCEEDS</u>
125.0104(3)(c)	77-209	1-2%	All Counties Eligible Referendum Approval [31 Counties as of June, 1990]	(1)
125.0104(3)(d)		1%	Must Have Levied 1-2% Tax for at least 3 years; Extraordinary Vote, BOCC, or Referendum Approval; [11 Counties as of June, 1990]	(1) (2)
125.0104(3)(l)	88-226 89-217 90-	1%	Majority Vote, BBOC (Hillsborough County)	Debt Service on Professional Sports Franchise Facility
125.0104(3)(n)	89-362	2%	Only Counties as Defined Promotion; in s. 125.011(1), F.S.; Majority Vote, BBOC; Areas; Tax on Certain Food & Bev. [Dade County only]	1- Tourist 2- Econ Revitalization of Blighted 3- or (1)
125.0104(3)(o)	89-356 90-107	1%	High Tourism Impact Co.; Majority Vote, BOCC; [Currently, Orange Co.]	(1)

-
- (1) Pursuant to s. 125.0104(5), F.S., revenues shall be used 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. However, these purposes may be implemented through service contracts and leases with persons who maintain and operate adequate existing facilities;
 - 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 as county agencies or by contract with the chambers of commerce or similar associations in the county; or
 - 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.

(2) This tax shall not be used for debt service on or refinancing of existing facilities, unless approved by an extraordinary majority of the governing board of the county (BBOC).

TABLE 9.2

CONVENTION DEVELOPMENT TAX

<u>TAX NAME</u>	<u>COUNTY</u>	<u>CHAPTER LAW</u>	<u>% LEVY</u>	<u>USE OF PROCEEDS</u>
Consolidated Govt. Levy For Convention Development S. 212.0305 (4)(a), F.S.	Duval	83-326	2	To Extend, Enlarge, and Improve Existing Pub. Owned Conv. Center; To Construct a Multipurpose Facility; To Acquire, Construct, Extend, Enlarge, Remodel, Repair, Improve, or Maintain One or More Conv. Centers, Stadiums, Exhibition Halls, Arenas, Coliseums, or Auditoriums.
Charter County Levy for Convention Development S. 212.0305 (4)(b), F.S.	Dade	83-354	3	2/3 of Proceeds Dedicated to Extend, Enlarge, & Improve Largest Existing Publicly Owned Convention Center; (1) 1/3 Dedicated to Construct New Multipurpose Facility in Miami. (2)
Special Dist. Levy For Convention Development S. 212.0305 (4)(c), F.S.	Volusia (NE)	84-67 84-324 84-373	1	To Promote & Advertise Tourism; To Fund Convention Bureaus, Tourist Bureaus, Tourist Information Centers, and News Bureaus.
Special Levy For Convention Development S. 212.0305 (4)(d), F.S.	Volusia (W)	87-257	1	To Promote & Advertise Tourism; To Fund Convention Bureaus, Tourist Bureaus, Tourist Information Centers, and News Bureaus.
Subcounty Levy For Convention Development S. 212.0305 (4)(e), F.S.	Volusia (SE)	87-257	1	To Promote & Advertise Tourism; To Fund Convention Bureaus, Tourist Bureaus, Tourist Information Centers, and News Bureaus.

 (1) After completion of this project, the tax revenues and interest accrued under this section may be used to acquire, construct, extend, enlarge, remodel, repair, improve, plan for, operated, manage, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums, and may be used to acquire and construct an intercity light rail transportation system for transit between the convention center and surrounding hotels to downtown Miami.

(2) After completion of this project, the tax revenues and interest accrued under this section may be used to acquire, construct, extend, enlarge, remodel, repair, improve, operate, or maintain one or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums in Miami.

Table 9.3

Tourist Development Tax
Imposition and Tax Collections
(State Fiscal Year)

County	Initial Levy	Tax Rate	FY 1984-85	FY 1985-86	FY 1986-87	FY 1987-88	FY 1988-89
Alachua	6/87	2%	0.0	0.0	0.0	376.9	491.1
Bay	3/86	2%	0.0	436.5	1,221.2	1,590.1	1,729.4
Brevard	12/86	3%	0.0	0.0	720.2	1,155.4	1,596.4
Broward	12/80	3%	4,971.3	5,710.2	6,563.4	7,682.6	10,276.0
Charlotte	4/84	2%	195.7	280.0	380.7	323.1	431.6
Citrus	12/86	2%	0.0	0.0	76.9	150.1	195.2
* Clay	1/89	2%	0.0	0.0	0.0	0.0	64.1
Columbia	1/85	2%	85.2	199.4	200.1	189.9	214.8
* Dade	12/78	2%	4,780.5	5,031.2	6,042.2	7,902.5	8,348.5
Duval	1/79	2%	1,247.7	1,300.3	1,507.4	1,567.5	1,678.6
* Escambia	12/80	3%	661.3	680.6	792.5	938.4	1,411.1
Flagler	12/86	2%	0.0	0.0	55.1	102.6	133.3
Hillsborough	10/78	4%	1,940.9	2,107.6	3,635.5	3,627.1	4,446.2
Indian River	4/87	2%	0.0	0.0	33.6	215.9	359.4
Lake	12/84	2%	115.5	288.4	336.9	292.6	302.4
* Lee	11/82	3%	2,147.7	2,071.3	3,139.4	3,253.0	5,109.8
Leon	5/88	2%	0.0	0.0	0.0	38.9	680.6
* Manatee	1/81	3%	560.0	653.2	1,124.1	1,102.2	1,279.4
Monroe	12/81	3%	1,621.2	2,107.9	3,294.5	3,907.0	4,908.6
* Nassau	1/89	2%	0.0	0.0	0.0	0.0	145.3
Okaloosa	11/89	2%	0.0	0.0	0.0	0.0	0.0
Orange	5/78	4%	8,321.1	10,200.3	18,463.4	19,614.5	24,922.9
Osceola	12/77	3%	2,675.0	3,140.1	5,959.7	6,170.4	6,589.0
Palm Beach	10/82	3%	3,297.3	3,491.6	4,316.0	3,866.9	5,748.5
Pinellas	11/78	3%	3,719.0	4,003.1	4,652.3	4,318.5	7,488.7
Polk	12/86	2%	0.0	0.0	544.9	756.5	1,169.5
* St. Johns	12/86	2%	0.0	0.0	380.3	643.6	1,012.9
St. Lucie	11/84	3%	186.8	346.8	363.1	386.1	737.3
Sarasota	11/88	2%	0.0	0.0	0.0	0.0	1,542.2
Seminole	1/89	2%	0.0	0.0	0.0	0.0	299.6
* Volusia	5/78	2%	2,512.1	2,681.0	3,051.9	2,910.0	3,278.0
Walton	10/86	2%	0.0	0.0	252.6	477.3	702.4
Total			\$39,038.10	\$44,729.40	\$67,108.06	\$73,559.34	\$97,292.75

* Indicates self-administration.

Zero amounts indicate that no levy of the tax took place that year.
Taxes collected under self-administration (provided by the counties' Tax Collectors)
are included in the table.

Table 9.4

**Tourist Development Tax Proceeds
Percentage of Proceeds¹ for Authorized Uses²
(Results from Florida ACIR survey)**

Counties Levying Tax	To Acquire or Operate Facilities ³	To Promote/ Advertise Tourism	To Finance Beach/Lake Projects	To Fund Tourist Bureaus	Other Uses
Alachua	45%	45%			10%
Bay		40%	15%	10%	35%
Brevard	23%	47%	24%	6%	
Broward	50%			50%	
Charlotte	100%				
Citrus	20%	25%	35%		17%
Clay	80%	20%			
Columbia		43%		57%	
Dade		40%		60%	
Duval		100%			
Escambia	90%			10%	
Flagler	60%	25%	15%		
Hillsborough	40%			60%	
Indian River Lake		10%	82%		8%
Lee	13.4%	53.6%	33%		
Leon		60%		25%	15%
Manatee	19%	29%	33%	26%	
Monroe		40%		29%	31%
Nassau		75%	10%	15%	
Orange	88%	4%		8%	
Osceola	27.8%	45.1%	2.9%	20.5%	
Palm Beach	7%		17%	76%	
Pinellas	35%	49.5%	15.5%		
Polk	15%	55%		15%	
Sarasota		25%	50%		25%
St Johns		40%	30%		30%
St Lucie	66.6%	33.3%			
Seminole		75%			25%
Volusia	66.6%	33.3%			
Walton		50%	50%		

¹ Percentages are displayed as reported by local governments; percentages were not reported by Lake County.

² Authorized uses of tax proceeds are provided for in ss. 125.0104(5) and 212.0305(4), Florida Statutes.

³ Includes expenditures for convention center, sports stadium, auditorium, museums, zoos, piers, nature centers.

Table 9.5

Taxable Sales Reported By Transient Rental Facilities
State Fiscal Years
(\$ millions)

County	1985-86	1986-87	1987-88	1988-89	1989-90(est)	1990-91(est)
Alachua	26.6	28.3	27.1	30.4	31.8	34.4
Baker	0.0	0.1	0.1	0.1	0.1	0.1
Bay	75.5	75.3	96.0	106.9	120.6	130.4
Bradford	2.2	3.6	4.6	2.6	2.8	3.0
Brevard	71.9	77.6	87.8	103.5	117.0	126.5
Broward	393.8	444.1	436.7	500.4	543.2	587.2
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	13.6	20.6	22.2	26.3	33.2	35.9
Citrus	13.3	12.5	11.5	14.4	14.9	16.1
Clay	8.4	9.5	9.5	10.0	10.6	11.4
Collier	89.4	148.1	154.3	180.2	210.8	227.9
Columbia	10.9	12.1	11.6	13.0	13.8	14.9
Dade	514.2	638.5	678.1	715.8	801.6	866.5
DeSoto	1.5	1.7	1.6	2.7	3.5	3.7
Dixie	0.6	0.7	0.7	0.8	0.9	1.0
Duval	94.9	109.1	112.6	113.9	121.2	131.0
Escambia	44.3	49.4	52.8	55.6	60.0	64.8
Flagler	5.0	4.9	8.7	9.8	10.9	11.8
Franklin	1.9	2.1	2.8	3.3	3.9	4.3
Gadsden	0.4	0.5	0.5	0.6	0.7	0.8
Gilchrist	0.2	0.2	0.6	0.4	0.5	0.5
Glades	1.1	1.3	1.4	1.0	1.0	1.1
Gulf	0.8	0.8	1.7	1.9	2.1	2.3
Hamilton	2.0	1.8	2.4	3.0	3.5	3.7
Hardee	0.4	0.4	0.4	0.5	0.6	0.6
Hendry	1.2	1.4	1.7	1.8	2.0	2.2
Hernando	6.0	6.6	10.2	8.9	10.5	11.3
Highlands	7.4	6.8	6.1	6.7	6.7	7.2
Hillsborough	225.2	261.7	259.7	303.0	335.4	362.6
Holmes	0.9	0.9	1.0	1.1	1.2	1.3
Indian River	17.0	20.3	19.8	22.1	24.3	26.2
Jackson	3.0	3.2	4.0	4.0	4.1	4.4
Jefferson	0.1	0.2	0.2	0.2	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0
Lake	21.2	22.8	21.3	24.1	25.2	27.2
Lee	135.7	199.5	202.8	235.0	285.6	308.7
Leon	30.5	35.4	34.6	42.6	47.8	51.6
Levy	1.7	2.0	2.3	3.1	3.8	4.1
Liberty	0.0	0.1	0.1	0.1	0.1	0.1
Madison	0.3	0.4	0.4	0.4	0.5	0.5
Manatee	29.5	42.0	46.7	51.1	56.2	60.7
Marion	25.0	28.1	28.2	32.2	35.1	38.0
Martin	17.0	19.3	15.5	14.7	14.7	15.9
Monroe	143.9	196.5	213.6	240.4	264.4	285.9
Nassau	28.4	18.9	9.5	13.7	13.7	14.9
Okaloosa	50.9	51.3	64.0	65.1	71.1	76.8
Okeechobee	1.9	2.4	2.4	3.9	4.3	4.6
Orange	633.0	827.3	893.1	1,067.0	1,273.7	1,376.8
Osceola	170.4	208.7	218.7	270.7	316.8	342.5
Palm Beach	250.0	353.5	318.2	376.3	438.6	474.1
Pasco	21.9	31.2	29.9	32.5	37.5	40.6
Pinellas	191.3	274.7	275.1	291.8	321.0	347.0
Polk	45.7	53.9	80.4	84.9	93.4	100.9
Putnam	3.5	3.8	4.2	4.6	5.0	5.4
St. Johns	55.9	57.6	60.3	79.8	90.4	97.7
St. Lucie	23.5	25.3	26.5	39.4	42.5	46.0
Santa Rosa	3.2	3.2	3.3	4.0	4.4	4.7
Sarasota	103.6	128.7	127.2	132.0	143.8	155.4
Seminole	26.4	33.4	36.0	39.8	45.8	49.5
Sumter	3.8	4.0	4.7	4.2	4.3	4.7
Suwannee	1.0	1.0	1.6	1.9	2.0	2.2
Taylor	2.1	2.3	2.3	2.5	2.6	2.9
Union	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	153.0	174.8	173.0	198.3	216.7	234.2
Wakulla	2.3	2.5	2.4	1.8	1.8	1.9
Walton	18.6	19.7	31.5	50.9	61.0	66.0
Washington	0.2	0.3	0.4	0.4	0.5	0.5
TOTAL	3,829.2	4,769.0	4,958.6	5,653.8	6,417.4	6,937.1

Table 9.6

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# 1990-91(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	0.1	0.1	0.1
Bradford	3.0	1.6	2.0	2.4
Calhoun	0.1	0.0	0.1	0.1
Collier	227.9	121.2	150.4	185.9
DeSoto	3.7	2.0	2.5	3.0
Dixie	1.0	0.5	0.6	0.8
Franklin	4.3	2.3	2.8	3.5
Gadsden	0.8	0.4	0.5	0.6
Gilchrist	0.5	0.3	0.3	0.4
Glades	1.1	0.6	0.7	0.9
Gulf	2.3	1.2	1.5	1.8
Hamilton	3.7	2.0	2.5	3.1
Hardee	0.6	0.3	0.4	0.5
Hendry	2.2	1.1	1.4	1.8
Hernando	11.3	6.0	7.5	9.3
Highlands	7.2	3.8	4.8	5.9
Holmes	1.3	0.7	0.9	1.1
Jackson	4.4	2.3	2.9	3.6
Jefferson	0.2	0.1	0.1	0.2
Lafayette	0.0	0.0	0.0	0.0
Levy	4.1	2.2	2.7	3.3
Liberty	0.1	0.1	0.1	0.1
Madison	0.5	0.3	0.3	0.4
Marion	38.0	20.2	25.1	31.0
Martin	15.9	8.4	10.5	13.0
Okaloosa	76.8	40.9	50.7	62.7
Okeechobee	4.6	2.4	3.0	3.8
Pasco	40.6	21.6	26.8	33.1
Putnam	5.4	2.9	3.6	4.4
Santa Rosa	4.7	2.5	3.1	3.8
Sumter	4.7	2.5	3.1	3.8
Suwannee	2.2	1.2	1.4	1.8
Taylor	2.9	1.5	1.9	2.3
Union	0.0	0.0	0.0	0.0
Wakulla	1.9	1.0	1.3	1.6
Washington	0.5	0.3	0.3	0.4
Total	478.3	254.5	315.7	390.3

* 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 10: COUNTY CONSTITUTIONAL OFFICERS' SALARIES

Chapters 145 and 230, Florida Statutes

The practice of state law determining the compensation of all county constitutional officers was sanctioned by the Constitution of 1885 and continued by the Constitution of 1968. According to s.145.16, F.S., special laws or general laws of local application pertaining to the compensation of the county officers are prohibited. The salaries of all county officers are set by state law, except for those officials whose salaries are not subject to being set by the Legislature because of the adoption of a county home rule charter.

The Legislature determined the most practical basis to arrive at an adequate, uniform salary system is a classification of counties based on the county's population. The latest official population estimates for each county serve as the main component of the salary computation. The salary formula contains five components in addition to population. Three components, the base salary, the group rate, and the initial factor are required and specified in Chapter 145 and Chapter 230 of the Florida Statutes; changes to these three components require a statutory amendment. The other two components, the cumulative factor and the annual factor change every year. The cumulative factor is the product of multiplying the annual factor and cumulative factor from the previous year. The annual factor is based on promotions and minimum salary adjustments, in conjunction with the average percent salary increase of governmental career service employees. The Department of Administration certifies the annual and cumulative factors in late August to early September.

Using the certified factors, staff of the Florida ACIR computes and distributes the actual salary figures to the constitutional officers. During the 1984 legislative session, the statute requiring the Department of Community Affairs to compute the annual salaries for the county constitutional officers' salaries was deleted. Although not officially required by law, the Florida ACIR agreed to compute the salaries of the county officer's as a service. As an additional service, the Florida ACIR provides estimated salaries to county officer's in March in order to assist in the local government budgetary process.

Major General Law Amendments

The 1885 Florida Constitution required the Legislature to fix by law the compensation of all county officers pursuant to Art. III, Section 27, 1885 Florida Constitution and Art. VIII, S. 6, 1885 Florida Constitution.

Chapter 61-461, Laws of Florida,
provided that county officials' salaries must be figured based on county population.

Article 2, Section 5, Subsection (c) Florida Constitution,
was revised by the Constitutional Revision Commission to read:

"The powers, duties, compensation and method of payment of state and county officers shall be fixed by law."

This Subsection (c) combined a portion of Article III, Section 27 and Article XVI, Section 3 of the 1885 Constitution. The last part of Section 27 provided that the legislature should fix the duties and compensation of all state and county officers not otherwise provided for in the constitution by law. The new constitution added that the powers such officers shall also be fixed by law.

The current structure of Subsection (c) added a new element to the constitution by providing that the method of payment of state and county officers shall be fixed by law. The most closely related provision in the 1885 Constitution as amended (Article XVI, Section 3) simply stated that every officers' salary was payable on his requisition.

Chapter 69-211, Laws of Florida,
clarified the original legislative intent which formed the basis for uniform computation of constitutional officers' compensation by creating s. 145.16, F.S., as follows:

"(1) The legislature declares that the preservation of statewide uniformity of county officials' salaries is essential to the fulfillment of the legislative intent expressed in this chapter and intends by this section to prevent any laws which would allow officials in individual counties to be excepted from the uniform classification provided in this chapter.

(2) Pursuant to Section 11 (a) (21), Art. III of the state constitution, the legislature hereby prohibits special laws or general laws of local application pertaining to the compensation of the following county officials:

- (a) Members of the board of county commissioners;
- (b) Clerk of the circuit court;
- (c) Sheriff;
- (d) Superintendent of schools;
- (e) Supervisor of elections;
- (f) Tax assessor; and
- (g) Tax collector."

Chapter 69-346, Laws of Florida,
reworded Section 145.011, F.S., to its current reading and deleted the lengthy criteria used to classify constitutional officers instituted by Chapter 67-576, Laws of Florida. This chapter law determined that population should be used as the basis of the classification scheme used to calculate uniform salary schedules.

Chapter 73-173, Laws of Florida,

changed the definition of "population" used to calculate constitutional officers' salaries from using the decennial census to using "the latest annual determination of population."

provided the salaries be annually adjusted by a factor based upon the U.S. Department of Labor Consumer Price Index (1967=100). Required the Department of Administration to certify this factor.

limited the annual salary increase to be less than 20% (excluding the special qualification salary).

allowed qualified Tax Assessors (later renames Property Appraisers) to be the first constitutional officers to receive up to \$2,000 "special qualification salary."

seven population groupings were originally used to calculate the salaries of all constitutional officers.

established the base salary as a component of a formula to calculate salaries of all constitutional officers.

Chapter 79-327, Laws of Florida,

effective June 30, 1979, provided for the salaries of all county officers to be annually adjusted based on the average percent increase in State Career Service employees' salaries as determined by the Department of Administration (not to exceed 7 percent).

raised the base salaries for Supervisor of Elections \$4,300, effective October 1, 1978. (Note: a retroactive raise).

Chapter 80-377, Laws of Florida,

for the first time, allowed the Clerk, Superintendent of Schools, Sheriff, Supervisor of Elections, and Tax Collector to qualify for the \$2,000 special qualification salary under specified conditions.

raised the base salaries and changed the group rates for seven county officers. The following salary range increases correspond to the different population groupings: School Board (\$2000-\$4000), Superintendent of Schools (\$800-\$1675), Clerk (\$700-\$1575) Sheriff (\$750-\$1575), Property Appraiser (\$2750-\$3565), Tax Collector (\$600 - \$1425), and Supervisor of Elections (\$3,328 all population categories).

moved the statutes governing salary calculations for School Board Members and Superintendent of Schools from Chapter 145 to Chapter 230, Florida Statutes.

Chapter 85-322, Laws of Florida,
raised the base salaries for: Clerks/Comptrollers (\$1,300 increase in the base),
Supervisor of Elections (\$1,300 increase in the base), Property Appraisers
(\$1,300 increase in the base), Tax Collectors (\$4,450 increase in the base),
Sheriffs (\$3,400 increase in the base), and Superintendent of Schools (\$1,300
increase in the base).

consolidated the lowest two population groupings used in the formula
calculation into one population grouping. (In other words, Population Group I
(0-9,999) and Population Group II (10,000-49,999) were consolidated into
population Group I (0-49,999).

Chapter 88-175, Laws of Florida,
revised the definition of the "Annual Factor."

Chapter 88-42, Laws of Florida,
raised by \$2,100, the base salaries for: Clerks/Comptrollers, Tax Collectors,
Property Appraisers, Supervisor of Elections.

Chapter 89-178, Laws of Florida
raised by \$2,100, the base salary for Sheriffs.

General Provisions Under Chapter 145 and Chapter 230

As a result of statutory ambiguity in defining the relevant fiscal year, the effective date of the salary increase for Superintendents of Schools and School Board Members is unclear at the start of the school district's fiscal year. Section 145.19(2), F.S., requires that county officers' salaries be adjusted "each fiscal year", but fails to specify whether the state or local fiscal year shall be applied. The local government fiscal year, October 1 to September 30, applies to all county officers except Superintendents of Schools and School Board Members. Florida's school districts' operate on a July 1 to June 30 fiscal year, which corresponds with the State fiscal year. The absence of statutory clarification on this issue has resulted in uncertainty concerning the effective date of salary increases for school district officials.

Annual salary increases for school district officials are subject to further uncertainty due to the timing of the annual factor certification process by the Department of Administration, pursuant to s.145.19(2), F.S. Depending on the complexity involved in calculating the annual factor, the Department of Administration does not certify the annual factor until August or September. Therefore, the certification process is tailored to the local government fiscal year and presents no difficulties for most county officials.

In light of the uncertainty regarding school official salary issues, local school district officials have had to develop their own policies in this area. In most school districts, salary increases are considered to be effective July 1, with the Superintendent of Schools and School Board Members receiving retroactive payments in September or October for these increases.

County officials from both charter and non-charter counties are eligible for a \$2,000 supplement to their salary. Certification programs are offered to the Clerks of Court, Property Appraisers, Sheriffs, Tax Collectors, Supervisors of Elections, and Superintendents of Schools. After they are certified they receive the special qualification salary. The \$2,000 supplement is added to their salary after all calculations are completed; therefore, it is not subject to adjustment factors.

Salary Computation Method

The **first step** is to determine which population group number corresponds with the county estimated population. Table 11.1 lists the 1989 population estimates that were used to estimate the salaries for fiscal year 90-91. These estimates may differ from those used in computing revenue sharing payments, since salary computations are based on total population without adjustments for inmates and patients.

Two sets of population groupings are used to determine salary figures. For Set 1 the first group number includes counties with a population less than 49,999, while the first group number in Set 2 includes counties with a population less than 9,999. Both sets of population groupings are listed below.

SET 1: For Clerk of Court, Tax Collector, Property Appraiser, Supervisor of Elections, Superintendent of Schools, Sheriff, Comptroller:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum 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	and	above

SET 2: For County Commissioners and School Board Members:

<u>Group Number</u>	<u>Minimum Population</u>		<u>Maximum 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	and	above

The **second step** is to determine which set of base salaries and group rates is applicable. Table 10.1 displays five sets of base salaries and group rates. The first set of base salaries and group rates includes five of the nine county constitutional officers: Clerk of Court, Tax Collector, Property Appraiser, Supervisor of Elections, and Comptroller. The remaining four County Officers' each have a separate set of base salaries and group rates. Set 2 applies to Supervisor of Elections, Set 3 applies to School Board Members, Set 4 applies to County Commissioners, and Set 5 applies to Sheriffs. The base salary and group rate to be used for the salary computation corresponds with the population group number determined in the first step.

The **third step** involves computing the salary using the formula listed below. Based on the appropriate population group number, subtract the minimum population from the county's population estimate to get the population above the category minimum, then multiply by the group rate. Add this value to the base salary, and then multiply this value by the initial factor, cumulative factor, and annual factor.

Salary Formula

$$\text{Base Salary} + \frac{\text{Population Above Minimum}}{\text{Group Rate}} \times \text{Initial Factor} \times \text{Cumulative Factor} \times \text{Annual Factor} = \text{Adjusted Salary}$$

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	186,772
Group Number (III) Minimum:	100,000
Base Salary:	\$ 27,550
Group Rate:	.02625
Adjusted Salary:	\$ 70,416

$$\$ 27,550 + [(186,772-100,000) \times .02625] \times 1.292 \times 1.7402 \times 1.05 = \$ 70,416$$

Estimated Salaries for County Constitutional Officers

Table 10.2 and Table 10.3 display the estimated salary figures for the county officers in each county. The estimated salaries were distributed by the ACIR in March. An annual factor of 1.05 was used to estimate the salaries. This estimated annual factor of 1.05 is an average of the actual annual factors from the past five years. After the annual factor and cumulative factor are certified by the Department of Administration, the actual salary figures for FY 1990-91 will be distributed in early September. If you have not received a copy of the estimated salaries or actual salaries in the past, but you would like to be included on the mailing list, please call the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

Table 10.1

Salary Computation Statistics

<u>County Officer(s)</u>	<u>Population Group Numbers</u>	<u>Base Salary</u>	<u>Group Rate</u>
<u>Set 1</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
Superintendant of Schools	V	33,325	.00525
	VI	36,475	.00400
<u>Set II</u>			
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
<u>Set III</u>			
School Board Members	I	5,000	.083300
	II	5,833	.020830
	III	6,666	.016680
	IV	7,500	.008330
	V	8,333	.004165
	VI	9,166	.001390
	VII	10,000	.0000
<u>Set VI</u>			
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
<u>Set V</u>			
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 10.2

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS FY 1990-91

(Based on Cumulative Factor: 1.7402 and Annual Factor: 1.05)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
* ALACHUA	\$70,416	\$70,416	\$70,416	\$70,416	\$59,957	\$75,374	\$37,547
BAKER	\$53,766	\$53,766	\$53,766	\$53,766	\$44,100	\$58,724	\$15,822
BAY	\$67,252	\$67,252	\$67,252	\$67,252	\$56,943	\$72,209	\$32,122
BRADFORD	\$54,777	\$54,777	\$54,777	\$54,777	\$45,063	\$59,735	\$16,786
BREVARD	\$78,716	\$78,716	\$78,716	\$78,716	\$67,861	\$83,673	\$46,076
* BROWARD	\$88,398	\$88,398	\$88,398	\$88,398	\$77,191	\$93,356	\$53,117
CALHOUN	\$52,261	\$52,261	\$52,261	\$52,261	\$42,666	\$57,218	\$14,389
* CHARLOTTE	\$64,922	\$64,922	\$64,922	\$64,922	\$54,724	\$69,879	\$28,218
CITRUS	\$63,770	\$63,770	\$63,770	\$63,770	\$53,627	\$68,728	\$27,121
CLAY	\$65,212	\$65,212	\$65,212	\$65,212	\$55,001	\$70,170	\$28,626
COLLIER	\$67,810	\$67,810	\$67,810	\$67,810	\$57,475	\$72,768	\$33,080
COLUMBIA	\$58,263	\$58,263	\$58,263	\$58,263	\$48,382	\$63,221	\$20,105
* DADE	\$94,353	\$94,353	\$94,353	\$94,353	\$83,147	\$99,311	\$53,117
DESOTO	\$54,680	\$54,680	\$54,680	\$54,680	\$44,970	\$59,637	\$16,693
DIXIE	\$52,180	\$52,180	\$52,180	\$52,180	\$42,589	\$57,137	\$14,312
* DUVAL	\$82,221	\$82,221	\$82,221	\$82,221	\$71,200	\$87,179	\$49,415
ESCAMBIA	\$74,412	\$74,412	\$74,412	\$74,412	\$63,762	\$79,370	\$41,977
FLAGLER	\$54,611	\$54,611	\$54,611	\$54,611	\$44,905	\$59,569	\$16,628
FRANKLIN	\$51,779	\$51,779	\$51,779	\$51,779	\$42,208	\$56,737	\$13,696
GADSDEN	\$58,651	\$58,651	\$58,651	\$58,651	\$48,752	\$63,608	\$20,475
GILCHRIST	\$51,599	\$51,599	\$51,599	\$51,599	\$42,036	\$56,557	\$13,353
GLADES	\$51,610	\$51,610	\$51,610	\$51,610	\$42,046	\$56,567	\$13,373
GULF	\$52,501	\$52,501	\$52,501	\$52,501	\$42,895	\$57,459	\$14,618
HAMILTON	\$52,094	\$52,094	\$52,094	\$52,094	\$42,508	\$57,052	\$14,230
HARDEE	\$54,385	\$54,385	\$54,385	\$54,385	\$44,689	\$59,343	\$16,412
HENDRY	\$55,025	\$55,025	\$55,025	\$55,025	\$45,299	\$59,983	\$17,022
HERNANDO	\$63,627	\$63,627	\$63,627	\$63,627	\$53,491	\$68,585	\$26,984
HIGHLANDS	\$60,441	\$60,441	\$60,441	\$60,441	\$50,457	\$65,399	\$23,951
* HILLSBOROUGH	\$84,138	\$84,138	\$84,138	\$84,138	\$73,025	\$89,095	\$51,240
HOLMES	\$53,448	\$53,448	\$53,448	\$53,448	\$43,797	\$58,406	\$15,520
INDIAN RIVER	\$63,756	\$63,756	\$63,756	\$63,756	\$53,614	\$68,714	\$27,107
JACKSON	\$58,486	\$58,486	\$58,486	\$58,486	\$48,595	\$63,443	\$20,317
JEFFERSON	\$52,493	\$52,493	\$52,493	\$52,493	\$42,887	\$57,450	\$14,610
LAFAYETTE	\$51,171	\$51,171	\$51,171	\$51,171	\$41,628	\$56,128	\$12,537
LAKE	\$67,910	\$67,910	\$67,910	\$67,910	\$57,570	\$72,868	\$33,251
LEE	\$75,866	\$75,866	\$75,866	\$75,866	\$65,147	\$80,823	\$43,362
LEON	\$70,776	\$70,776	\$70,776	\$70,776	\$60,299	\$75,733	\$38,164
LEVY	\$54,848	\$54,848	\$54,848	\$54,848	\$45,130	\$59,805	\$16,853
LIBERTY	\$51,050	\$51,050	\$51,050	\$51,050	\$41,513	\$56,008	\$12,308
MADISON	\$53,234	\$53,234	\$53,234	\$53,234	\$43,593	\$58,191	\$15,315
MANATEE	\$70,783	\$70,783	\$70,783	\$70,783	\$60,306	\$75,740	\$38,176
MARION	\$70,662	\$70,662	\$70,662	\$70,662	\$60,191	\$75,620	\$37,969
MARTIN	\$64,538	\$64,538	\$64,538	\$64,538	\$54,359	\$69,496	\$27,853
MONROE	\$61,910	\$61,910	\$61,910	\$61,910	\$51,856	\$66,868	\$25,350
NASSAU	\$59,064	\$59,064	\$59,064	\$59,064	\$49,146	\$64,022	\$20,868
OKALOOSA	\$68,603	\$68,603	\$68,603	\$68,603	\$58,230	\$73,561	\$34,439
OKEECHOBEE	\$55,732	\$55,732	\$55,732	\$55,732	\$45,972	\$60,690	\$17,695
* ORANGE	\$81,820	\$81,820	\$81,820	\$81,820	\$70,818	\$86,778	\$49,033
OSCEOLA	\$64,683	\$64,683	\$64,683	\$64,683	\$54,496	\$69,640	\$27,990
* PALM BEACH	\$84,442	\$84,442	\$84,442	\$84,442	\$73,315	\$89,399	\$51,529
PASCO	\$73,929	\$73,929	\$73,929	\$73,929	\$63,302	\$78,886	\$41,517
* PINELLAS	\$84,317	\$84,317	\$84,317	\$84,317	\$73,196	\$89,274	\$51,410
POLK	\$78,807	\$78,807	\$78,807	\$78,807	\$67,948	\$83,764	\$46,163
PUTNAM	\$59,510	\$59,510	\$59,510	\$59,510	\$49,570	\$64,468	\$23,064
ST JOHNS	\$62,717	\$62,717	\$62,717	\$62,717	\$52,624	\$67,675	\$26,118
ST LUCIE	\$67,717	\$67,717	\$67,717	\$67,717	\$57,386	\$72,674	\$32,920
SANTA ROSA	\$60,484	\$60,484	\$60,484	\$60,484	\$50,498	\$65,442	\$23,991
* SARASOTA	\$73,613	\$73,613	\$73,613	\$73,613	\$63,002	\$78,571	\$41,217
* SEMINOLE	\$74,249	\$74,249	\$74,249	\$74,249	\$63,608	\$79,207	\$41,823
SUMTER	\$55,978	\$55,978	\$55,978	\$55,978	\$46,206	\$60,935	\$17,929
SUWANNEE	\$55,314	\$55,314	\$55,314	\$55,314	\$45,573	\$60,271	\$17,296
TAYLOR	\$53,830	\$53,830	\$53,830	\$53,830	\$44,161	\$58,788	\$15,884
UNION	\$52,113	\$52,113	\$52,113	\$52,113	\$42,526	\$57,071	\$14,248
* VOLUSIA	\$77,187	\$77,187	\$77,187	\$77,187	\$66,405	\$82,144	\$44,620
WAKULLA	\$52,859	\$52,859	\$52,859	\$52,859	\$43,236	\$57,817	\$14,959
WALTON	\$55,547	\$55,547	\$55,547	\$55,547	\$45,796	\$60,505	\$17,519
WASHINGTON	\$53,249	\$53,249	\$53,249	\$53,249	\$43,607	\$58,206	\$15,330

* Denotes Charter County
 NOTE: These figures do not include the \$2,000 supplement for certification.

SOURCE: Estimates produced by the Florida ACIR, March 1990

Table 10.3

ESTIMATED SALARIES OF COUNTY SCHOOL OFFICIALS FY 1990-91
 (Based on Cumulative Factor: 1.7402 and Annual Factor: 1.05)

COUNTY	SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
* ALACHUA	\$70,416	\$19,412
BAKER	\$53,766	\$14,231
BAY	\$67,252	\$18,408
BRADFORD	\$54,777	\$14,498
BREVARD	\$78,716	\$21,650
* BROWARD	\$88,398	\$23,608
CALHOUN	\$52,261	\$13,833
* CHARLOTTE	\$64,922	\$17,675
CITRUS	\$63,770	\$17,370
CLAY	\$65,212	\$17,761
COLLIER	\$67,810	\$18,585
COLUMBIA	\$58,263	\$15,420
* DADE	\$94,353	\$23,608
DESOTO	\$54,680	\$14,472
DIXIE	\$52,180	\$13,811
* DUVAL	\$82,221	\$22,578
ESCAMBIA	\$74,412	\$20,512
FLAGLER	\$54,611	\$14,454
FRANKLIN	\$51,779	\$13,510
GADSDEN	\$58,651	\$15,523
GILCHRIST	\$51,599	\$13,320
GLADES	\$51,610	\$13,331
GULF	\$52,501	\$13,896
HAMILTON	\$52,094	\$13,789
HARDEE	\$54,385	\$14,395
HENDRY	\$55,025	\$14,564
HERNANDO	\$63,627	\$17,332
HIGHLANDS	\$60,441	\$16,488
* HILLSBOROUGH	\$84,138	\$23,086
HOLMES	\$53,448	\$14,147
INDIAN RIVER	\$63,756	\$17,366
JACKSON	\$58,486	\$15,479
JEFFERSON	\$52,493	\$13,894
LAFAYETTE	\$51,171	\$12,866
LAKE	\$67,910	\$18,617
LEE	\$75,866	\$20,897
LEON	\$70,776	\$19,526
LEVY	\$54,848	\$14,517
LIBERTY	\$51,050	\$12,739
MADISON	\$53,234	\$14,090
MANATEE	\$70,783	\$19,528
MARION	\$70,662	\$19,490
MARTIN	\$64,538	\$17,573
MONROE	\$61,910	\$16,877
NASSAU	\$59,064	\$15,632
OKALOOSA	\$68,603	\$18,837
OSCEOLA	\$55,732	\$14,751
* ORANGE	\$81,820	\$22,472
OSCEOLA	\$64,683	\$17,611
* PALM BEACH	\$84,442	\$23,166
PASCO	\$73,929	\$20,384
* PINELLAS	\$84,317	\$23,133
POLK	\$78,807	\$21,674
PUTNAM	\$59,510	\$16,242
ST JOHNS	\$62,717	\$17,091
ST LUCIE	\$67,717	\$18,555
SANTA ROSA	\$60,484	\$16,500
* SARASOTA	\$73,613	\$20,301
* SEMINOLE	\$74,249	\$20,469
SUMTER	\$55,978	\$14,816
SUWANNEE	\$55,314	\$14,640
TAYLOR	\$53,830	\$14,248
UNION	\$52,113	\$13,794
* VOLUSTA	\$77,187	\$21,246
WAKULLA	\$52,859	\$13,991
WALTON	\$55,547	\$14,702
WASHINGTON	\$53,249	\$14,094

* Denotes Charter County
 NOTE: These figures do not include the \$2,000 supplement
 for certification.
 SOURCE: Estimates produced by the Florida ACIR, March 1990

CHAPTER 11: COUNTY AND MUNICIPAL POPULATION: STATE METHODOLOGIES AND APPLICATIONS

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. Annual estimates of municipal and county population have been required by state law since 1972. Chapter 72-360, Laws of Florida, commonly known as "the Revenue Sharing Act of 1972," was responsible for initiating this requirement. This act designated separate revenue sharing trust funds for municipalities and counties utilizing two separate formulas to distribute funds. Each formula required an annual estimation of population for each county and municipality.

Population estimates for each year in between the federal decennial census counts are based on the last census and other available information that reflects or corresponds with the number of households or number of residents using a utility. The accuracy of population estimates decreases for each subsequent year during the decade, with the population estimates in the ninth year of each decade being the least accurate. Therefore, the numbers presented here will be adjusted as the 1990 census count becomes available. The modification due to the 1990 Census of the typical time frame for the generation and availability of demographic data of interest to local governments is summarized in Figure 11.1. **Remember, the highest elected official or their appointee for each county and municipality will have a brief opportunity to review the postcensus review count, probably in August or September of 1990.**

Tables 11.1 and 11.2 display official population totals for Florida's local governments as distributed to state officials in the spring of 1990. Table 11.1 includes the 1980 census county population totals and April 1st county and municipal population estimates for the years, 1981-89. Table 11.2 presents the April 1st county population projections for the years, 1990, 1991, 1995, and 2000. The population totals presented in these tables refer to the resident or permanent populations that also include the inmate populations and patients residing in institutions operated by the Federal Government, the Department of Corrections, and the Department of Health and Rehabilitative Services.

Currently, 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 local government 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 residents 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 Municipal Population Estimates (Table 11.1)

During the summer months last year, BEBR generated the April 1, 1989 population estimates. These estimates were distributed to local governments (municipalities and counties) in August and the local governments were allowed to contest the estimates before October 1st. The procedure for contesting the estimates involved the completion of a BEBR form that accompanied the estimates when they were distributed to the local governments. A local government challenging an estimate was 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 resulted in an estimate that is considered satisfactory for those concerned.

In February of 1990, the April 1st population estimates that were distributed to local governments for their review during 1989 were published in the Florida Estimates of Population by BEBR. As explained in that publication, the methodology used to generate the population estimates is based on housing unit data in each city or county. In the housing-unit methodology applied by BEBR, the final estimate equaled 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, and penal institutions) added to that product.

Population Estimate = ((#of permanently occupied housing units) X (average # of persons occupying the housing units)) + (#of persons living in group quarters)

The number of permanently occupied housing units or households was considered a very important parameter in the estimation formula. An accurate determination of the number of occupied housing units depended 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 was based on a combination of 1980 census data, national household size trends during years after the 1980 census year, and observed shifts in the type of housing units (single family, multiple family, and mobile homes) in each local government. The local government population inhabiting group quarters during the years after the 1980 census was 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 was also part of this procedure along with a systematic tracking of the group quarters population. This tracking was done to make sure the rate of the growth in the group quarters population remains consistent with that of the household population.

The population estimates presented in Table 11.1 will be revised by BEBR in June of 1991, using the additional information provided by the 1990 census. The accuracy of the June 1991 revision as well as subsequent estimates will depend on a complete 1990 census count.

County Population Projections (Table 11.2)

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. These population projections are used by state agencies for planning purposes, and presented in this handbook for use by local governments. State agencies may use figures centered on the state fiscal year. These county population projections for Spring, 1990 are published in Book 3 of the Florida Estimating Conference series titled, "Population and Demographic Forecast". This is available from the Economic and Demographic Research Division (EDR) of the Legislature.

The methodology applied by BEBR to compute county projections included several projection techniques and three general time periods, 1984-1989, 1979-1989, and 1974-1989. 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, 1989-2020," BEBR Bulletin number 92, dated February, 1990. Another BEBR publication containing county projections was released in June, 1990. The appropriate reference is, "Population Estimates and Projections by Age, Sex, and Race for Florida and It's Counties, 1989-2000", Population Studies, Bulletin No. 93-94. Because of adjustments made during the demographic estimating conference, the 1990 county population

projections presented in the BEBR publications will be different from the projections published in this handbook.

Additional Information

Staff in the State Data Center, Revenue and Economic Analysis Unit (REA), in the Executive Office of the Governor can answer questions regarding the information presented in Figure 11.1. The phone number for REA is (904) 487-2814 or Suncom 276-2814.

Questions regarding the population estimates and projections appearing in Tables 11.1 and 11.2 may be directed to the Bureau of Economic and Business Research (BEBR), University of Florida at (904) 392-0171 or Suncom 622-0171.

FIGURE 11.1
 Time Frame for the Generation and Availability of Demographic Data of Interest to Local Governments
 1990-1991 State Fiscal Year

<u>JULY</u> <u>1990</u>	<u>AUG. - SEPT.</u> <u>1990</u>	<u>NOVEMBER</u> <u>1990</u>	<u>MARCH</u> <u>1991</u>	<u>APRIL</u> <u>1991</u>	<u>JUNE</u> <u>1991</u>
BEER computes preliminary 1990 county and municipality population estimates.	Local governments receive U.S. Census post-census review count. Local governments must respond within 15 days of receipt of information. Challenges to census figures must be based on discrepancies related to number of housing units within a given census block or block group.	State Demographic Estimating Conference. Preliminary state population estimates for 1990 and preliminary population projections for 1995 and 2000 are submitted to the Legislature by BEER.	BEER releases high, medium, and low county population projections by 5 year intervals, April 1, 1990 to April 1, 2000.	State Demographic Estimating Conference.	REA* changes county population projections due to revisions in the state totals during the April Demographic Estimating Conference.
					BEER produces annual series of revised state and county estimates for 1980 through 1990 based on 1990 Census results.
					BEER produces population estimates by age, sex, and race for April 1, 1990, and population projections by age, sex, and race for April 1, 1995 and 2000.
					BEER delivers to the Legislature "1990 Census: A Survey of Preliminary Results".

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=ALACHUA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
1	ALACHUA	151,369	154,305	159,248	162,404	168,243	172,900	176,090	179,715	182,940	186,772	
2	Alachua	3,561	3,772	3,985	4,014	4,230	4,171	4,378	4,622	4,670	4,926	
3	Archer	1,230	1,233	1,215	1,288	1,349	1,394	1,380	1,390	1,407	1,411	
4	Gainesville	81,371	81,498	81,305	81,614	82,124	82,882	83,060	83,980	84,815	85,663	
5	Hawthorne	1,303	1,311	1,308	1,306	1,297	1,288	1,270	1,279	1,280	1,363	
6	High Springs	2,491	2,482	2,550	2,604	2,620	2,729	2,763	2,753	2,802	2,888	
7	LaCrosse	170	152	164	165	160	162	150	145	152	154	
8	Micanopy	737	740	780	773	756	749	781	782	784	786	
9	Newberry	1,826	1,820	1,827	1,943	1,980	2,015	2,108	2,115	2,206	2,139	
10	Waldo	993	993	1,007	997	1,157	1,154	1,171	1,301	1,086	1,080	
11	UNINCORPORATED	57,687	60,304	65,107	67,700	72,570	76,356	79,029	81,348	83,738	86,362	
COUNTY=BAKER COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
12	BAKER	15,289	15,801	16,081	16,525	17,048	17,310	17,784	18,364	18,683	19,364	
13	Glen Saint Mary	462	467	468	473	472	524	546	553	568	579	
14	Maccleenny	3,851	3,935	3,952	3,973	4,054	4,102	4,118	4,109	4,103	4,134	
15	UNINCORPORATED	10,976	11,399	11,661	12,079	12,522	12,684	13,120	13,702	14,012	14,651	
COUNTY=BAY COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
16	BAY	97,740	100,178	104,477	107,633	112,949	119,503	125,391	129,679	133,084	135,708	
17	Callaway	7,154	7,797	8,273	8,822	9,981	10,919	11,858	12,181	12,678	12,750	
18	Cedar Grove	1,104	1,178	1,274	1,321	1,507	1,515	1,620	1,619	1,595	1,618	
19	Lynn Haven	6,239	6,750	7,196	7,675	7,986	8,300	8,701	9,308	9,695	10,089	
20	Mexico Beach	845	825	871	962	1,054	1,124	1,176	1,202	1,193	1,227	
21	Panama City	33,346	33,714	34,251	34,196	34,166	34,623	34,942	35,417	36,118	36,354	
22	Panama City Beach	2,148	2,249	2,407	2,682	2,834	3,376	3,801	4,240	4,746	5,470	
23	Parker	4,298	4,375	4,422	4,419	4,496	4,698	4,879	4,959	4,810	4,776	
24	Springfield	7,220	7,354	7,422	7,446	7,847	8,060	8,273	8,797	9,003	8,949	
25	UNINCORPORATED	35,599	35,936	38,361	40,110	43,078	46,888	50,141	51,956	53,246	54,475	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=BRADFORD COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
26	BRADFORD	20,023	20,118	20,689	22,814	22,996	23,400	23,476	24,120	24,297	24,804	
27	Brooker	429	429	410	411	423	434	434	432	429	429	
28	Hampton	466	470	471	457	471	461	436	444	433	449	
29	Lawtey	692	713	719	719	718	694	698	709	695	707	
30	Starke	5,306	5,308	5,199	5,348	5,511	5,599	5,674	5,647	5,690	5,747	
31	UNINCORPORATED	13,130	13,198	13,890	15,879	15,873	16,212	16,234	16,888	17,050	17,472	
COUNTY=BREVARD COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
32	BREVARD	272,959	281,496	298,111	308,571	323,055	339,473	357,033	371,735	387,635	403,500	
33	Cape Canaveral	5,733	5,844	6,289	6,525	6,776	7,023	7,489	7,744	8,062	8,477	
34	Cocoa	16,096	16,215	16,409	16,578	16,848	16,887	17,956	17,908	18,107	18,274	
35	Cocoa Beach	10,926	11,363	11,896	12,018	12,126	12,241	12,489	12,638	12,983	13,126	
36	Indianalantic	2,883	2,886	3,015	3,019	3,065	3,069	3,045	3,029	3,036	3,046	
37	Indian Harbour Beach	5,967	6,214	6,538	6,649	6,746	7,012	7,235	7,329	7,569	7,787	
38	Malabar	1,118	1,190	1,257	1,358	1,419	1,486	1,548	1,589	1,630	1,825	
39	Melbourne	46,536	47,380	48,686	49,904	51,116	52,664	56,148	58,116	59,856	61,277	
40	Melbourne Beach	2,713	2,810	2,973	2,930	3,017	3,040	3,094	3,094	3,124	3,157	
41	Melbourne Village	1,004	1,012	1,016	1,031	1,035	1,024	1,036	1,042	1,059	1,050	
42	Palm Bay	18,560	21,720	25,290	27,734	31,276	36,647	42,533	47,096	52,452	56,671	
43	Palm Shores	77	83	87	88	86	88	88	90	85	97	
44	Rockledge	11,877	12,029	12,386	12,358	12,618	13,038	13,667	14,260	14,918	15,655	
45	Satellite Beach	9,163	9,283	9,578	9,691	9,893	10,008	10,098	10,167	10,293	10,282	
46	Titusville	31,910	32,063	34,269	35,372	36,701	37,981	39,451	40,213	41,746	42,963	
47	West Melbourne	5,078	5,319	5,579	6,138	6,637	7,088	7,320	8,067	8,450	8,800	
48	UNINCORPORATED	103,318	106,085	112,843	117,178	123,696	130,177	133,837	139,353	144,265	151,013	
COUNTY=BROWARD COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
49	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	1,242,448	
50	Coconut Creek	6,288	8,527	9,816	12,545	14,285	16,420	20,266	22,212	24,195	27,019	
51	Cooper City	10,140	11,053	11,526	11,753	13,178	14,254	15,372	15,895	16,523	17,479	
52	Coral Springs	37,349	40,849	44,272	46,830	52,986	56,193	59,773	62,066	69,320	73,814	
53	Dania	11,796	12,151	12,222	13,343	12,930	12,823	12,841	13,068	13,109	13,678	
54	Davie	20,641	22,756	30,006	32,502	33,816	35,183	35,654	37,393	38,980	42,077	
55	Deerfield Beach	39,193	40,138	41,232	41,782	42,398	43,346	43,994	46,350	48,585	50,002	
56	Ft. Lauderdale	153,279	153,814	153,167	153,185	152,053	151,543	151,048	150,892	150,553	150,631	
57	Hacienda Village	126	126	128	128	135	0	0	0	0	0	
58	Hollandale	36,517	36,873	37,413	37,443	37,836	37,836	37,919	37,951	38,176	38,358	
59	Hillisboro Beach	1,554	1,562	1,562	1,554	1,576	1,590	1,587	1,592	1,586	1,590	
60	Hollywood	121,323	121,955	122,680	123,363	123,483	124,025	124,448	125,170	125,602	126,380	
61	Lauderdale-by-the-Sea	2,639	25,538	26,286	26,376	26,817	2,619	2,613	2,608	2,611	2,633	

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=BROWARD COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
62	Lauderdale Lakes	25,426	2,622	2,628	2,617	2,618	27,084	27,238	27,938	27,999	27,889	
63	Lauderhill	37,271	37,893	37,997	39,287	40,616	41,998	42,747	44,040	44,341	45,046	
64	Lazy Lake Village	31	32	31	32	32	32	32	34	35	32	
65	Lighthouse Point	11,488	11,421	11,474	11,427	11,479	11,449	11,446	11,450	11,436	11,374	
66	Margate	35,900	37,596	38,388	38,678	39,178	39,643	40,117	40,779	41,443	42,659	
67	Miramar	32,813	33,332	34,276	34,946	36,037	36,866	37,228	37,603	38,760	39,322	
68	North Lauderdale	18,653	19,320	20,006	20,248	21,027	22,315	23,069	24,516	26,356	26,860	
69	Oakland Park	22,944	23,100	23,343	23,564	23,564	23,981	24,620	25,284	25,505	25,874	
70	Parkland	545	658	735	825	956	1,047	1,410	1,773	2,290	2,556	
71	Pembroke Park	5,326	5,361	6,014	6,036	6,109	6,142	6,131	6,203	6,256	6,345	
72	Pembroke Pines	35,776	40,070	41,784	42,062	43,104	46,221	49,750	53,706	57,339	60,838	
73	Plantation	48,653	50,420	51,476	51,650	52,744	54,571	56,689	60,095	63,499	66,071	
74	Pompano Beach	52,618	55,911	56,704	57,119	66,784	67,068	68,759	70,496	70,893	71,181	
75	Sea Ranch Lakes	584	584	584	575	575	572	572	569	561	560	
76	Sunrise	39,681	42,406	44,022	44,901	47,360	50,397	52,719	54,735	56,321	59,192	
77	Tamarac	29,376	30,104	31,158	31,223	32,251	33,343	34,403	36,956	39,636	43,001	
78	Wilton Manors	12,742	12,658	12,629	12,544	12,541	12,541	12,459	12,407	12,334	12,305	
79	UNINCORPORATED	167,711	168,483	163,485	161,825	152,439	153,089	154,296	155,525	159,411	157,682	

COUNTY=CALHOUN COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
80	CALHOUN	9,294	9,384	9,270	9,244	9,325	9,506	9,712	9,720	10,351	11,268	
81	Altha	478	489	486	484	479	484	484	484	481	491	
82	Blountstown	2,632	2,634	2,623	2,597	2,678	2,701	2,692	2,683	2,710	2,726	
83	UNINCORPORATED	6,184	6,261	6,161	6,163	6,168	6,321	6,536	6,553	7,160	8,051	

COUNTY=CHARLOTTE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
84	CHARLOTTE	58,460	61,566	66,430	69,895	74,060	78,475	82,968	88,230	93,439	99,214	
85	Punta Gorda	6,797	7,348	7,953	8,291	8,694	9,435	9,853	10,148	10,644	11,151	
86	UNINCORPORATED	51,663	54,218	58,477	61,604	65,366	69,040	73,115	78,082	82,795	88,063	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=CITRUS COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
87	CITRUS	54,703	59,240	62,307	65,502	68,683	72,278	77,275	81,863	86,241	91,469	
88	Crystal River	2,778	2,806	3,337	3,396	3,522	3,544	3,562	3,594	3,733	3,869	
89	Inverness	4,095	4,256	4,343	4,303	4,548	4,816	5,183	5,409	5,838	6,200	
90	UNINCORPORATED	47,830	52,178	54,627	57,803	60,613	63,918	68,530	72,860	76,670	81,400	
COUNTY=CLAY COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
91	CLAY	67,052	69,745	72,050	74,524	79,886	85,358	89,543	95,325	99,171	102,796	
92	Green Cove Springs	4,154	4,136	4,126	4,099	4,054	4,264	4,258	4,432	4,398	4,535	
93	Keystone Heights	1,056	1,067	1,075	1,104	1,128	1,136	1,126	1,163	1,154	1,199	
94	Orange Park	8,766	8,896	9,079	9,166	9,410	9,586	9,633	9,685	9,642	9,619	
95	Penney Farms	630	630	643	652	662	664	666	670	676	683	
96	UNINCORPORATED	52,446	55,016	57,127	59,503	64,632	69,708	73,860	77,000	83,301	86,760	
COUNTY=COLLIER COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
97	COLLIER	85,971	91,090	98,094	102,520	109,219	115,221	120,695	126,631	134,401	144,721	
98	Everglades	524	519	524	521	510	514	530	535	546	526	
99	Naples	17,581	17,972	18,103	18,415	18,556	18,678	18,974	19,068	19,124	20,992	
100	UNINCORPORATED	67,866	72,599	79,467	83,584	90,153	96,029	101,191	107,028	114,731	123,203	
COUNTY=COLUMBIA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
101	COLUMBIA	35,399	35,816	36,995	37,920	38,592	39,358	40,417	41,506	42,016	43,553	
102	Fort White	386	386	386	388	383	357	364	365	371	362	
103	Lake City	9,257	9,173	9,234	9,241	9,212	9,182	9,152	9,144	9,086	9,363	
104	UNINCORPORATED	25,756	26,257	27,375	28,291	28,997	29,819	30,901	31,997	32,559	33,828	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

		COUNTY=DADE COUNTY											
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE		
105	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	1,873,078		
106	Bal Harbour	2,973	3,001	2,979	3,027	3,086	3,012	3,074	3,107	3,187	3,226		
107	Bay Harbor Islands	4,869	4,876	4,839	4,839	4,841	4,845	4,890	4,883	4,870	4,892		
108	Biscayne Park	3,088	3,088	3,063	3,046	3,035	3,041	3,041	3,030	3,040	3,019		
109	Coral Gables	43,241	43,647	43,398	42,772	42,484	42,281	41,975	41,671	41,756	41,712		
110	El Portal	2,055	2,051	2,028	2,001	2,003	1,985	1,938	1,912	1,917	1,741		
111	Florida City	6,174	6,266	6,220	6,149	6,269	6,315	6,390	6,372	6,479	6,450		
112	Golden Beach	612	612	617	613	620	627	638	648	641	651		
113	Hialeah	145,254	159,887	155,579	156,558	157,137	158,796	161,119	163,774	166,548	172,964		
114	Hialeah Gardens	2,700	2,752	3,020	3,327	4,264	5,443	3,396	3,587	3,947	4,514		
115	Homestead	20,668	20,933	21,209	21,850	22,062	22,179	22,741	23,886	24,527	24,544		
116	Indian Creek Village	103	103	105	105	107	107	110	110	110	112		
117	Islandia	12	12	12	12	12	12	12	12	12	12		
118	Medley	537	566	558	543	544	540	533	538	547	549		
119	Miami	346,681	387,357	386,302	385,142	383,027	380,446	371,975	368,210	369,007	371,444		
120	Miami Beach	96,298	98,121	97,335	98,026	97,340	96,913	96,926	97,727	96,988	98,047		
121	Miami Shores	9,244	9,248	9,239	9,192	9,150	9,100	9,065	9,029	8,925	9,061		
122	Miami Springs	12,350	12,337	12,248	12,165	12,109	12,053	12,122	12,124	12,077	12,029		
123	North Bay	4,920	4,802	4,714	4,759	4,724	4,703	4,723	4,741	5,649	5,201		
124	North Miami	42,566	42,982	43,575	43,126	43,115	42,575	43,091	43,180	42,998	42,201		
125	North Miami Beach	36,553	36,653	36,389	36,258	36,173	36,381	35,916	35,805	35,617	35,423		
126	Opa-locka	14,460	14,781	15,415	15,076	15,217	14,658	14,529	14,675	14,329	14,142		
127	Pennusco	15	15	18	18	16	16	15	0	0	0		
128	South Miami	10,895	11,029	10,863	10,719	10,796	10,742	10,671	10,286	10,308	10,309		
129	Surfside	3,763	3,723	3,775	3,854	3,857	3,943	3,946	3,990	3,954	3,941		
130	Sweetwater	8,251	8,674	9,093	9,281	9,435	9,515	9,686	9,807	9,950	10,733		
131	Virginia Gardens	2,098	2,186	2,210	2,175	2,172	2,166	2,156	2,190	2,176	2,165		
132	West Miami	6,076	6,160	6,142	5,990	6,000	5,904	5,898	5,833	5,797	5,776		
133	Metro Dade	798,971	832,654	848,120	857,909	864,518	880,924	905,523	931,300	962,827	988,220		

		COUNTY=DESOTO COUNTY											
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE		
134	DE SOTO	19,039	19,373	20,153	20,594	21,125	21,574	22,287	22,890	23,418	24,279		
135	Arcadia	6,002	6,007	5,986	5,991	6,134	6,105	6,187	6,174	6,124	6,123		
136	UNINCORPORATED	13,037	13,366	14,167	14,603	14,991	15,469	16,100	16,716	17,294	18,156		

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=DIXIE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
137	DIXIE	7,751	8,145	8,792	8,863	9,125	9,206	9,521	9,866	10,224	10,832	
138	Cross City	2,154	2,158	2,158	2,129	2,276	2,242	2,270	2,265	2,278	2,307	
139	Horseshoe Beach	304	330	330	323	315	323	323	332	332	328	
140	UNINCORPORATED	5,293	5,657	6,304	6,411	6,534	6,641	6,928	7,269	7,614	8,197	
COUNTY=DUVAL COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
141	DUVAL	571,003	575,884	580,737	587,076	605,680	624,084	645,709	664,132	677,007	686,337	
142	Atlantic Beach	7,847	7,860	8,238	8,527	8,810	8,992	9,508	10,635	11,194	11,428	
143	Baldwin	1,526	1,644	1,609	1,619	1,747	1,773	1,768	1,766	1,763	1,772	
144	Jacksonville (Duval)	540,920	545,031	548,711	554,378	571,427	588,863	609,614	626,457	639,146	647,440	
145	Jacksonville Beach	15,462	15,977	16,518	16,846	17,783	18,302	18,546	18,849	18,642	19,200	
146	Neptune Beach	5,248	5,372	5,661	5,706	5,913	6,154	6,273	6,425	6,262	6,497	
147	JAX DUVAL	0	0	0	0	0	0	0	0	0	0	
148	UNINCORPORATED	0	0	0	0	0	0	0	0	0	0	
COUNTY=ESCAMBIA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
149	ESCAMBIA	233,794	239,391	245,517	250,134	256,715	264,715	273,018	278,419	282,476	285,423	
150	Century	495	2,094	2,207	2,489	2,531	2,454	2,655	2,664	2,686	2,630	
151	Pensacola	57,619	57,934	58,636	59,563	60,584	60,819	61,422	62,036	62,288	64,274	
152	UNINCORPORATED	175,680	179,363	184,674	188,082	193,600	201,442	208,941	213,719	217,502	218,519	
COUNTY=FLAGLER COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
153	FLAGLER	10,913	12,141	12,959	13,786	14,811	16,046	17,482	19,243	21,428	23,911	
154	Beverly Beach	217	236	258	272	314	329	369	411	434	445	
155	Bunnell	1,816	1,798	1,839	1,797	1,793	2,020	2,035	2,104	2,149	2,153	
156	Flagler Beach	2,208	2,331	2,462	2,581	2,699	2,923	3,075	3,246	3,418	3,565	
157	Marineland (part)	8	6	6	6	6	6	6	6	10	12	
158	Painters Hill	40	0	0	0	0	0	0	0	0	0	
159	UNINCORPORATED	6,624	7,770	8,394	9,130	9,999	10,768	11,997	13,476	15,417	17,736	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=FRANKLIN COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
160	FRANKLIN	7,661	7,732	7,894	7,921	8,254	8,406	8,498	8,538	8,628	8,678	
161	Apalachicola	2,565	2,561	2,558	2,478	2,587	2,613	2,634	2,627	2,634	2,609	
162	Carrabelle	1,304	1,297	1,309	1,306	1,338	1,323	1,336	1,335	1,334	1,335	
163	UNINCORPORATED	3,792	3,874	4,027	4,137	4,339	4,470	4,528	4,576	4,660	4,734	
COUNTY=GADSDEN COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
164	GADSDEN	41,674	42,062	42,707	42,991	43,851	44,920	45,725	46,187	46,360	45,639	
165	Chattahoochee	5,332	5,330	5,276	4,942	4,897	4,715	4,632	4,738	4,797	4,489	
166	Greensboro	562	562	562	539	534	539	561	582	606	691	
167	Gretna	1,557	1,448	1,557	1,591	1,608	1,611	1,653	1,650	1,721	1,594	
168	Havana	2,782	2,802	2,784	2,798	2,797	2,825	2,831	2,800	2,797	2,794	
169	Midway	0	0	0	0	0	0	0	1,559	1,559	1,611	
170	Quincy	8,591	8,601	8,661	8,639	8,653	8,698	8,678	8,629	8,589	8,604	
171	UNINCORPORATED	22,850	23,319	23,867	24,482	25,362	26,532	27,370	26,229	26,291	25,856	
COUNTY=GILCHRIST COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
172	GILCHRIST	5,767	6,312	7,051	6,763	7,031	7,008	7,070	7,098	7,421	7,709	
173	Bell	227	227	227	214	204	198	206	214	234	217	
174	Fanning Springs (part)	164	327	353	203	182	213	219	244	249	258	
175	Trenton	1,131	1,159	1,202	1,270	1,401	1,405	1,424	1,468	1,477	1,500	
176	UNINCORPORATED	4,245	4,599	5,269	5,076	5,244	5,192	5,221	5,172	5,461	5,734	
COUNTY=GLADES COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
177	GLADES	5,992	6,147	6,399	6,389	6,590	6,921	7,141	7,357	7,493	7,765	
178	Moore Haven	1,250	1,250	1,300	1,189	1,200	1,250	1,239	1,227	1,229	1,250	
179	UNINCORPORATED	4,742	4,897	5,099	5,200	5,390	5,671	5,902	6,130	6,264	6,507	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=GULF COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
180	GULF	10,658	10,647	10,712	10,958	11,073	11,272	11,583	12,001	12,238	12,560	
181	Port St. Joe	4,027	3,984	3,961	3,969	3,979	3,993	3,996	4,004	4,233	4,186	
182	Ward Ridge	104	120	113	112	117	120	123	129	0	0	
183	Wewahitchka	1,742	1,742	1,765	1,805	1,793	1,796	1,820	1,846	1,855	1,903	
184	UNINCORPORATED	4,785	4,801	4,873	5,072	5,184	5,363	5,644	6,022	6,150	6,471	
COUNTY=HAMILTON COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
185	HAMILTON	8,761	8,705	8,764	8,890	9,156	9,221	9,237	9,355	9,856	10,372	
186	Jasper	2,093	2,080	2,100	2,133	2,133	2,139	2,163	2,154	2,150	2,125	
187	Jennings	749	774	784	801	829	830	856	875	870	865	
188	White Springs	781	748	755	746	826	828	830	782	758	775	
189	UNINCORPORATED	5,138	5,103	5,125	5,210	5,368	5,424	5,388	5,544	6,078	6,607	
COUNTY=HARDEE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
190	HARDEE	20,357	19,883	19,969	19,782	20,803	21,146	21,817	22,095	22,231	22,695	
191	Bowling Green	2,310	2,411	2,377	2,305	2,360	2,380	2,341	2,366	2,417	2,513	
192	Wauchula	3,296	3,022	3,001	2,971	3,281	3,294	3,295	3,301	3,302	3,425	
193	Zolfo Springs	1,495	1,513	1,578	1,592	1,598	1,588	1,595	1,617	1,639	1,652	
194	UNINCORPORATED	13,256	12,937	13,013	12,914	13,564	13,884	14,586	14,811	14,873	15,105	
COUNTY=HENDRY COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
195	HENDRY	18,599	19,440	20,317	20,694	21,668	22,704	23,509	24,572	25,457	26,138	
196	Clewiston	5,219	5,341	5,292	5,411	5,561	5,647	5,705	5,828	5,776	5,806	
197	La Belle	2,287	2,346	2,459	2,460	2,580	2,809	2,845	3,026	3,169	3,276	
198	UNINCORPORATED	11,093	11,753	12,566	12,823	13,527	14,248	14,959	15,718	16,512	17,056	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=HERNANDO COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
199	HERNANDO	44,469	48,771	52,973	56,671	61,945	67,742	73,646	79,718	85,945	90,507	
200	Brooksville	5,582	5,887	6,202	6,410	6,639	6,906	7,109	7,166	7,411	7,500	
201	Weeki Wachee	8	8	8	8	8	8	8	8	8	5	
202	UNINCORPORATED	38,879	42,876	46,763	50,253	55,298	60,828	66,529	72,544	78,526	83,002	
COUNTY=HIGHLANDS COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
203	HIGHLANDS	47,526	49,759	52,037	53,661	56,009	58,151	60,192	63,540	66,380	69,089	
204	Avon Park	8,026	8,105	8,129	8,428	8,404	8,461	8,420	8,406	8,361	8,374	
205	Lake Placid	963	983	962	992	1,002	1,034	1,041	1,041	1,143	1,172	
206	Sebring	8,736	9,128	9,816	10,045	9,991	9,962	9,970	10,164	10,073	10,113	
207	UNINCORPORATED	29,801	31,543	33,130	34,196	36,612	38,736	40,768	43,929	46,803	49,430	
COUNTY=HILLSBOROUGH COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
208	HILLSBOROUGH	646,960	661,243	677,733	693,152	721,990	748,974	775,269	801,392	825,411	840,970	
209	Plant City	17,064	19,308	17,179	17,403	17,609	17,793	18,122	19,508	20,823	21,650	
210	Tampa	271,598	271,174	271,977	274,336	275,512	276,444	278,755	280,970	285,225	287,917	
211	Temple Terrace	11,097	11,252	11,415	11,404	11,388	11,688	12,371	13,700	15,218	17,250	
212	UNINCORPORATED	347,201	359,509	377,162	390,009	417,481	443,049	466,021	487,214	504,145	514,153	
COUNTY=HOLMES COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
213	HOLMES	14,723	14,953	15,319	15,106	15,356	15,552	16,188	16,289	16,936	17,656	
214	Bonifay	2,534	2,547	2,571	2,562	2,618	2,623	2,688	2,738	2,744	2,751	
215	Esto	304	320	327	324	337	344	361	350	394	388	
216	Noma	230	123	268	265	275	286	302	289	322	311	
217	Ponce de Leon	454	466	488	491	497	489	486	491	481	494	
218	Westville	343	359	359	347	363	367	391	343	343	294	
219	UNINCORPORATED	10,975	11,138	11,306	11,117	11,266	11,443	11,960	12,078	12,652	13,418	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=INDIAN RIVER COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
220	INDIAN RIVER	59,896	63,100	66,915	69,414	74,162	76,442	80,023	83,515	87,512	91,375	
221	Fellsmere	1,161	1,250	1,354	1,453	1,621	1,624	1,665	1,706	1,770	1,857	
222	Indian River Shores	1,254	1,463	1,488	1,512	1,585	1,668	1,731	1,786	1,970	2,058	
223	Orchid	19	23	23	23	23	25	28	10	4	4	
224	Sebastian	2,831	3,520	4,225	4,636	5,145	5,604	6,360	7,074	7,748	8,445	
225	Vero Beach	16,176	16,251	16,398	16,699	17,031	17,075	17,328	17,383	17,783	17,709	
226	UNINCORPORATED	38,455	40,593	43,427	45,091	48,757	50,446	52,911	55,556	58,241	61,302	
COUNTY=JACKSON COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
227	JACKSON	39,154	39,686	39,657	39,527	39,938	40,902	42,124	43,729	43,682	44,751	
228	Alford	548	548	516	514	534	534	531	542	552	554	
229	Bascom	134	134	130	130	124	127	129	125	118	120	
230	Campbellton	336	342	342	336	332	313	338	339	335	335	
231	Cottondale	1,056	1,056	1,037	1,001	993	1,062	1,076	1,067	1,022	1,083	
232	Graceville	2,918	3,013	2,935	2,943	2,975	2,918	2,861	2,863	2,964	2,869	
233	Grand Ridge	591	605	592	582	651	619	648	672	678	645	
234	Greenwood	577	591	588	588	585	604	590	595	587	591	
235	Jacob City	290	290	290	290	290	290	300	290	311	300	
236	Malone	897	897	878	876	913	877	882	870	873	884	
237	Marianna	7,006	6,937	6,942	6,958	6,959	7,157	7,192	7,116	7,003	7,008	
238	Sneads	1,690	1,706	1,696	1,676	1,698	1,690	1,746	1,676	1,690	1,731	
239	UNINCORPORATED	23,111	23,567	23,711	23,633	23,884	24,711	25,831	27,574	27,549	28,631	
COUNTY=JEFFERSON COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
240	JEFFERSON	10,703	10,746	10,993	11,164	11,395	11,543	11,696	11,924	12,243	12,516	
241	Monticello	2,994	2,965	2,945	2,948	2,925	2,875	2,897	2,898	2,954	2,947	
242	UNINCORPORATED	7,709	7,781	8,048	8,216	8,470	8,668	8,799	9,026	9,289	9,569	
COUNTY=LAFAYETTE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
243	LAFAYETTE	4,035	4,013	4,076	4,167	4,356	4,499	4,664	5,053	5,234	5,404	
244	Mayo	891	892	874	925	938	933	933	938	949	979	
245	UNINCORPORATED	3,144	3,121	3,202	3,242	3,418	3,566	3,731	4,115	4,285	4,425	

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

		COUNTY=LAKE COUNTY										
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
246	LAKE	104,870	108,063	111,559	115,718	119,902	124,278	130,079	137,138	140,783	146,333	
247	Astatula	755	755	764	804	825	939	978	992	997	1,008	
248	Clermont	5,461	5,485	5,476	5,598	5,745	5,928	6,114	6,379	6,527	6,642	
249	Eustis	9,453	9,849	10,088	10,312	11,184	11,722	12,003	13,002	13,520	13,825	
250	Fruitland Park	2,259	2,438	2,483	2,521	2,594	2,606	2,668	2,685	2,787	2,775	
251	Groveland	1,992	2,068	2,117	2,521	2,095	2,095	2,117	2,143	2,178	2,251	
252	Howey-in-the-Hills	626	629	627	662	681	667	659	664	670	638	
253	Lady Lake	1,193	1,279	1,395	1,514	1,725	2,108	3,024	4,068	5,071	6,384	
254	Leesburg	13,191	13,260	13,476	13,538	13,646	14,063	14,457	14,659	14,743	14,939	
255	Mascotte	1,558	1,112	1,667	1,677	1,726	1,625	1,708	1,770	1,750	1,755	
256	Minneola	851	855	911	920	931	933	972	1,020	1,074	1,151	
257	Montverde	397	397	398	399	420	450	448	464	505	530	
258	Mount Dora	5,883	6,028	6,091	6,118	6,152	6,192	6,534	6,786	6,835	7,012	
259	Tavares	4,398	4,565	5,239	5,313	5,597	5,895	6,263	7,137	7,318	7,403	
260	Umatilla	1,872	1,872	1,864	1,919	1,989	2,052	2,101	2,405	2,505	2,545	
261	UNINCORPORATED	55,427	57,471	58,963	61,902	64,592	67,003	70,033	72,964	74,303	77,475	

		COUNTY=LEE COUNTY										
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
262	LEE	205,266	214,867	227,259	235,465	251,768	264,367	277,375	293,713	307,526	324,520	
263	Cape Coral	32,103	35,037	37,709	38,899	43,016	45,777	48,001	50,658	57,773	62,841	
264	Fort Myers	36,638	36,793	37,709	37,856	38,129	38,371	39,490	42,044	43,766	44,109	
265	Sanibel	3,363	3,642	3,820	3,950	4,120	4,237	4,696	4,911	5,475	5,574	
266	UNINCORPORATED	133,162	139,395	148,021	154,760	166,503	175,982	185,188	196,100	200,512	211,996	

		COUNTY=LEON COUNTY										
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
267	LEON	148,655	152,096	156,043	158,712	163,266	168,531	171,890	176,470	182,531	192,578	
268	Tallahassee	81,548	91,568	95,827	105,577	113,564	116,239	120,023	123,060	125,545	130,284	
269	UNINCORPORATED	67,107	60,528	60,216	53,135	49,702	52,292	51,867	53,410	56,986	62,294	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=LEVY COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
270	LEVY	19,870	20,564	21,531	21,664	21,942	22,460	23,205	23,879	24,498	25,182	
271	Bronson	853	873	924	918	875	931	952	987	1,010	949	
272	Cedar Key	700	732	732	785	850	906	870	929	922	915	
273	Chiefland	1,986	2,021	2,082	2,083	2,036	2,006	2,007	2,041	2,080	2,040	
274	Fanning Springs (part)	150	157	159	175	197	194	200	223	227	236	
275	Inglis	1,173	1,209	1,228	1,260	1,315	1,468	1,547	1,612	1,638	1,647	
276	Otter Creek	167	175	175	143	143	136	134	133	179	166	
277	Williston	2,240	2,290	2,347	2,290	2,366	2,410	2,447	2,436	2,468	2,421	
278	Yankeetown	600	621	625	600	629	634	634	645	640	646	
279	UNINCORPORATED	12,001	12,486	13,259	13,410	13,531	13,775	14,414	14,873	15,334	16,162	
COUNTY=LIBERTY COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
280	LIBERTY	4,260	4,294	4,353	4,371	4,454	4,530	4,567	4,974	4,768	4,757	
281	Bristol	1,044	1,076	1,076	1,024	1,043	1,050	1,048	1,042	1,077	1,093	
282	UNINCORPORATED	3,216	3,218	3,277	3,347	3,411	3,480	3,519	3,930	3,691	3,664	
COUNTY=MADISON COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
283	MADISON	14,894	15,091	15,051	15,261	15,427	15,624	15,714	15,858	15,972	16,500	
284	Greenville	1,096	1,086	1,023	1,005	1,013	1,028	1,078	1,056	1,057	1,061	
285	Lee	297	288	283	275	266	270	251	255	263	255	
286	Madison	3,487	3,605	3,572	3,548	3,590	3,608	3,556	3,520	3,502	3,520	
287	UNINCORPORATED	10,014	10,112	10,173	10,433	10,558	10,718	10,829	11,027	11,150	11,664	
COUNTY=MANATEE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
288	MANATEE	148,445	154,279	158,974	161,464	165,515	170,565	175,893	181,684	187,501	192,691	
289	Anna Maria	1,537	1,551	1,578	1,586	1,636	1,664	1,682	1,713	1,736	1,756	
290	Bradenton	30,228	32,924	33,620	33,927	34,913	36,374	37,374	38,127	39,776	40,852	
291	Bradenton Beach	1,603	1,595	1,603	1,611	1,648	1,730	1,693	1,762	1,815	1,823	
292	Holmes Beach	4,018	4,120	4,228	4,288	4,337	4,347	4,369	4,415	4,479	4,545	
293	Longboat Key (part)	2,460	2,560	2,484	2,523	2,594	2,648	2,620	2,666	2,711	2,735	
294	Palmetto	8,637	8,681	8,781	8,879	8,932	9,265	9,224	9,140	9,105	9,227	
295	UNINCORPORATED	99,962	102,848	106,680	108,650	111,455	114,537	118,931	123,861	127,879	131,753	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=MARION COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
296	MARION	122,488	129,320	135,087	141,991	148,864	157,853	166,606	174,614	182,329	190,742
297	Bellevue	1,913	1,985	2,064	2,111	2,137	2,284	2,377	2,503	2,628	2,682
298	Dunnellon	1,427	1,451	1,492	1,488	1,561	1,662	1,741	1,731	1,748	1,799
299	McIntosh	404	406	415	449	471	477	483	509	512	530
300	Ocala	37,170	37,489	38,497	38,636	39,094	41,120	42,298	43,267	44,386	45,814
301	Reddick	657	634	633	619	655	660	693	679	679	684
302	UNINCORPORATED	80,917	87,355	91,986	98,688	104,946	111,650	119,014	125,925	132,376	139,233

COUNTY=MARTIN COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
303	MARTIN	64,014	67,569	71,635	74,143	77,519	80,909	83,993	88,964	92,436	96,636
304	Jupiter Island	364	378	383	389	401	407	419	438	441	447
305	Ocean Breeze Park	469	469	469	469	469	466	305	469	469	300
306	Sewalls Point	1,187	1,272	1,345	1,463	1,392	1,436	1,448	1,487	1,552	1,635
307	Stuart	9,467	9,583	9,858	9,979	10,239	10,456	10,595	10,789	10,927	10,994
308	UNINCORPORATED	52,527	55,867	59,580	61,846	65,018	68,144	71,226	75,781	79,047	83,260

COUNTY=MONROE COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
309	MONROE	63,188	64,168	65,748	66,605	68,752	70,729	72,471	74,523	77,003	78,966
310	Key Colony Beach	977	1,007	1,008	1,027	1,041	1,052	1,136	1,162	1,269	1,325
311	Key West	24,382	24,709	24,864	24,968	25,154	26,001	26,216	26,680	27,795	28,177
312	Layton	88	91	94	99	104	104	111	114	118	122
313	UNINCORPORATED	37,741	38,361	39,782	40,511	42,453	43,572	45,008	46,567	47,821	49,342

COUNTY=NASSAU COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
314	NASSAU	32,894	33,718	35,458	36,319	37,690	39,822	41,804	43,994	45,609	47,863
315	Callahan	869	871	872	853	852	853	906	975	994	1,026
316	Fernandina Beach	7,224	7,344	7,622	7,817	8,247	8,491	8,663	8,913	9,143	9,286
317	Hilliard	1,869	1,965	2,008	1,982	2,012	2,067	2,148	2,175	2,183	2,240
318	UNINCORPORATED	22,932	23,538	24,956	25,667	26,579	28,411	30,087	31,931	33,289	35,311

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=OKALOOSA COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
319	OKALOOSA	109,920	112,873	117,177	122,547	128,941	136,366	142,714	149,033	154,255	157,517
320	Cinco Bayou	202	230	223	213	249	371	399	396	403	415
321	Crestview	7,617	7,641	7,680	7,776	7,945	8,200	8,607	8,977	9,039	9,190
322	Destin	3,672	0	0	0	0	6,322	6,505	7,167	7,319	7,498
323	Ft. Walton Beach	20,829	20,987	21,471	21,560	22,009	22,308	22,978	23,030	23,380	23,556
324	Laurel Hill	610	610	595	586	665	673	665	682	681	663
325	Mary Esther	3,530	3,653	3,848	3,877	4,058	4,108	4,218	4,302	4,326	4,351
326	Niceville	8,543	8,793	9,100	9,254	9,599	10,142	10,452	10,572	10,804	11,083
327	Shalimar	390	386	405	412	405	405	407	404	405	402
328	Valparaiso	6,142	6,168	6,192	6,373	6,479	6,484	6,522	7,759	7,323	6,703
329	Valparaiso	6,142	6,168	6,192	6,373	6,479	6,484	6,522	7,759	7,323	6,703
330	UNINCORPORATED	58,385	64,405	67,663	72,496	77,532	77,353	81,961	85,744	90,575	93,656

COUNTY=OKEECHOBEE COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
331	OKEECHOBEE	20,264	21,139	22,435	22,867	23,878	24,545	26,564	27,745	28,762	29,941
332	Okeechobee	4,225	4,274	4,348	4,343	4,405	4,397	4,501	4,702	4,801	4,886
333	UNINCORPORATED	16,039	16,865	18,087	18,524	19,473	20,148	22,063	23,043	23,961	25,055

COUNTY=ORANGE COUNTY

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
334	ORANGE	470,865	481,731	494,756	507,572	530,424	554,659	577,856	603,339	623,425	653,982
335	Apopka	6,019	6,245	6,404	6,497	7,118	7,935	8,807	10,025	11,144	12,422
336	Bay Lake	74	18	18	18	18	18	18	27	27	19
337	Belle Isle	2,848	2,904	3,023	3,041	3,083	3,138	3,166	3,576	4,646	4,927
338	Eatonville	2,185	2,197	2,137	2,160	2,545	2,713	2,700	2,700	2,668	2,705
339	Edgewood	1,034	1,034	1,012	1,022	1,005	973	952	983	985	1,056
340	Lake Buena Vista	98	20	20	20	20	20	20	20	20	28
341	Maitland	8,763	8,849	8,949	9,113	9,210	9,230	9,192	9,221	9,341	9,363
342	Oakland	658	658	658	650	665	670	673	702	705	742
343	Ocoee	7,803	8,456	9,659	10,314	10,645	10,682	11,135	11,552	11,765	11,822
344	Orlando	128,291	130,403	132,200	133,217	137,043	143,320	148,104	154,413	158,921	166,181
345	Windermere	1,302	1,319	1,321	1,347	1,359	1,398	1,398	1,444	1,461	1,487
346	Winter Garden	6,789	6,815	6,750	6,753	7,056	7,490	7,816	8,233	8,433	8,866
347	Winter Park	22,339	22,297	22,560	23,051	23,091	23,140	22,849	23,052	22,954	23,117
348	UNINCORPORATED	282,662	290,516	300,045	310,369	327,566	343,940	361,026	377,391	390,355	411,247

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=OSCEOLA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
349	OSCEOLA	49,287	55,332	59,185	63,896	69,955	77,374	82,554	87,556	94,041	97,605	
350	Kissimmee	15,487	16,866	17,283	18,322	20,659	22,929	24,869	26,562	28,551	28,818	
351	St. Cloud	7,840	8,050	8,603	9,156	9,872	10,191	10,888	11,415	11,720	12,273	
352	UNINCORPORATED	25,960	30,416	33,299	36,418	39,424	44,254	46,797	49,579	53,770	56,514	
COUNTY=PALM BEACH COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
353	PALM BEACH	576,758	615,165	637,940	652,562	682,638	713,253	752,115	791,919	831,146	865,507	
354	Atlantis	1,325	1,454	1,517	1,530	1,571	1,595	1,618	1,642	1,649	1,678	
355	Belle Glade	16,535	16,922	16,928	17,057	17,144	17,080	17,175	17,184	17,009	17,195	
356	Boca Raton	49,447	50,408	51,302	52,315	53,353	54,491	55,821	57,120	59,585	61,531	
357	Boynton Beach	35,624	36,489	37,532	38,102	39,187	40,127	41,915	44,056	46,310	47,451	
358	Briny Breeze	387	387	384	371	369	367	371	374	371	371	
359	Cloud Lake	160	160	145	148	152	152	148	152	153	146	
360	Delray Beach	34,329	36,476	38,530	39,470	41,011	41,802	42,800	43,428	45,441	48,993	
361	Glen Ridge	235	238	233	233	231	227	221	225	226	223	
362	Golf Village	110	113	114	116	119	122	125	129	131	132	
363	Golfview	210	211	205	208	211	210	207	207	208	205	
364	Greenacres City	8,780	13,123	16,515	18,357	21,821	23,067	24,861	26,201	27,295	27,547	
365	Gulf Stream	475	478	481	498	502	515	527	526	537	533	
366	Haverhill	1,249	1,249	1,257	1,255	1,258	1,255	1,265	1,265	1,262	1,316	
367	Highland Beach	2,030	2,065	2,354	2,466	2,847	2,987	3,077	3,167	3,208	3,270	
368	Hypoluxo	573	652	838	870	861	886	861	702	760	672	
369	Juno Beach	1,142	1,142	1,241	1,588	1,634	1,731	1,918	1,926	2,037	2,201	
370	Jupiter	9,868	10,897	13,274	14,917	16,425	18,324	22,071	24,679	26,258	28,387	
371	Jupiter Inlet Colony	378	382	400	400	414	419	392	398	394	393	
372	Lake Clarke Shores	3,174	3,179	3,184	3,170	3,182	3,207	3,256	3,281	3,317	3,527	
373	Lake Park	6,909	6,916	6,900	6,871	6,831	6,797	6,795	6,793	6,756	6,753	
374	Lake Worth	27,048	27,111	27,066	27,189	27,307	26,882	27,138	27,249	27,471	27,643	
375	Lantana	8,048	8,214	8,355	8,387	8,395	8,411	8,514	8,490	8,507	8,509	
376	Manalapan	329	335	348	355	361	367	368	365	376	378	
377	Mangonia Park	1,419	1,419	1,377	1,367	1,342	1,335	1,339	1,278	1,278	1,275	
378	North Palm Beach	11,344	11,393	12,005	12,123	12,292	12,379	12,468	12,782	12,742	12,812	
379	Ocean Ridge	1,355	1,390	1,438	1,470	1,492	1,502	1,506	1,522	1,542	1,564	
380	Pahokee	6,346	6,388	6,363	6,473	6,535	6,644	6,591	6,633	6,610	6,559	
381	Palm Beach	9,729	10,050	10,391	10,499	10,495	10,515	10,653	10,851	10,859	10,907	
382	Palm Beach Gardens	14,407	16,153	17,673	18,108	19,016	20,339	21,390	22,902	24,130	26,644	
383	Palm Beach Shores	1,232	1,233	1,243	1,248	1,256	1,254	1,256	1,268	1,263	1,271	
384	Palm Springs	8,166	8,964	9,146	9,171	9,281	9,544	9,899	10,152	10,284	10,403	
385	Riviera Beach	26,489	26,591	26,634	26,573	27,318	27,609	27,694	28,001	29,191	29,017	
386	Royal Palm Beach	3,423	4,162	4,712	5,117	5,938	6,624	7,686	10,882	11,538	14,404	
387	South Bay	3,886	3,780	3,702	3,675	3,633	3,644	3,644	3,666	3,736	3,670	
388	South Palm Beach	1,304	1,345	1,372	1,372	1,418	1,410	1,410	1,460	1,473	1,472	
389	Tequesta Village	3,685	3,750	3,828	3,810	3,870	3,928	4,077	4,126	4,448	4,479	
390	West Palm Beach	63,305	63,996	64,090	63,903	65,731	67,083	67,991	71,336	73,830	74,284	
391	UNINCORPORATED	212,303	235,910	244,961	251,799	267,851	288,414	313,082	335,488	358,961	377,692	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

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

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
392	PASCO	193,661	204,598	211,852	217,781	225,821	233,272	245,093	254,696	264,349	272,422
393	Dade City	4,923	4,910	5,046	5,493	5,491	5,608	5,694	5,514	5,565	5,623
394	New Port Richey	11,196	11,410	11,575	11,835	12,249	12,558	13,052	13,700	14,024	14,247
395	Port Richey	2,165	2,221	2,249	2,308	2,392	2,529	2,620	2,661	2,672	2,663
396	Saint Leo	917	920	962	947	927	955	927	932	962	982
397	San Antonio	529	531	554	561	591	650	642	654	656	663
398	Zephyrhills	5,742	5,859	5,928	6,255	6,303	6,476	6,527	6,865	6,888	7,063
399	UNINCORPORATED	168,189	178,747	185,538	190,382	197,868	204,496	215,631	224,370	233,582	241,181

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

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
400	PINELLAS	728,531	743,301	755,937	766,809	783,265	799,933	816,015	828,700	839,891	855,427
401	Belleair	3,673	3,778	3,802	3,884	3,950	3,955	3,972	3,976	3,966	3,988
402	Belleair Beach	1,643	1,661	1,714	1,720	1,734	1,734	1,722	1,735	1,680	1,709
403	Belleair Bluffs	2,522	2,522	2,509	2,520	2,534	2,509	2,496	2,493	2,492	2,505
404	Belleair Shore	80	80	81	81	80	78	72	72	79	78
405	Clearwater	85,528	87,859	89,707	91,879	93,648	95,330	97,882	99,124	99,866	101,082
406	Dunedin	30,203	30,803	30,918	31,217	31,748	32,134	32,974	33,800	34,687	35,190
407	Guifport	11,180	11,299	11,299	11,514	11,564	11,557	11,555	11,503	11,486	11,553
408	Indian Rocks Beach	3,717	3,890	3,938	4,087	4,211	4,298	4,330	4,403	4,458	4,521
409	Indian Shores	984	1,070	1,175	1,300	1,359	1,409	1,374	1,424	1,448	1,479
410	Kenneth City	4,344	4,273	4,289	4,300	4,275	4,242	4,242	4,232	4,230	4,285
411	Largo	57,958	59,341	59,839	60,345	61,572	61,992	62,624	63,805	64,593	67,015
412	Madeira Beach	4,520	4,787	4,938	5,025	5,109	5,189	5,190	5,250	5,303	5,359
413	North Redington Beach	1,156	1,215	1,156	1,125	1,158	1,192	1,212	1,229	1,233	1,244
414	Oldsmar	2,608	3,023	3,336	3,677	4,407	5,779	5,933	6,453	6,744	6,944
415	Pinellas Park	32,811	33,833	35,111	35,861	36,930	39,871	40,720	41,544	41,643	42,437
416	Redington Beach	1,708	1,713	1,715	1,708	1,703	1,707	1,715	1,717	1,733	1,732
417	Redington Shores	2,142	2,292	2,436	2,537	2,559	2,608	2,648	2,671	2,711	2,720
418	Safety Harbor	6,461	7,427	8,357	9,037	10,610	11,605	12,500	12,914	13,592	14,118
419	Seminole	4,586	4,590	4,543	4,627	5,046	5,821	7,271	7,702	7,872	8,922
420	South Pasadena	4,188	4,506	4,734	4,804	4,959	5,157	5,260	5,424	5,647	5,934
421	ST. PETERSBURG	238,647	239,993	240,692	240,933	242,115	243,002	243,090	243,646	243,306	246,769
422	St. Petersburg Beach	9,354	9,425	9,523	9,736	9,840	9,920	9,976	10,031	10,100	10,365
423	Tarpon Springs	13,251	13,509	14,016	14,408	15,039	15,449	16,038	16,834	17,555	18,079
424	Treasure Island	6,316	6,402	6,527	6,646	6,747	6,834	6,921	7,030	7,227	7,398
425	UNINCORPORATED	197,932	204,010	209,582	213,838	220,374	226,561	234,298	239,688	246,239	250,001

Table II.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

COUNTY=POLK COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
426	POLK	321,652	330,830	338,865	345,224	355,413	366,268	377,583	389,056	400,426	410,863	
427	Auburndale	6,501	6,905	7,255	7,286	7,339	7,509	7,643	7,830	8,055	8,286	
428	Bartow	14,780	15,249	15,568	15,757	15,962	16,454	16,455	16,475	16,489	16,638	
429	Davenport	1,509	1,518	1,517	1,537	1,670	1,739	1,784	1,853	1,917	1,928	
430	DUNDEE	2,227	2,289	2,304	2,334	2,388	2,406	2,424	2,441	2,537	2,583	
431	Eagle Lake	1,678	1,744	1,820	1,847	1,851	1,857	2,059	2,063	2,067	2,034	
432	Fort Meade	5,546	5,767	5,692	5,706	5,760	5,796	5,751	5,884	5,899	5,934	
433	Frostproof	2,995	3,015	3,006	3,109	3,152	3,155	3,170	3,189	3,156	3,133	
434	Haines City	10,799	11,120	11,488	11,678	12,219	12,514	12,607	12,721	12,777	12,872	
435	Highland Park	184	184	184	182	182	180	186	194	194	194	
436	HILLCREST HEIGHTS	177	186	179	189	195	200	205	202	208	213	
437	Lake Alfred	3,134	3,134	3,256	3,229	3,264	3,289	3,340	3,411	3,436	3,560	
438	Lake Hamilton	1,552	1,552	1,526	1,531	1,527	1,522	1,518	1,566	1,545	1,562	
439	Lake Wales	8,466	49,169	50,389	54,130	55,613	8,847	8,814	8,999	8,946	9,128	
440	Lakeland	47,406	8,566	8,687	8,692	8,709	57,324	61,353	63,712	65,248	72,787	
441	Mulberry	2,932	2,969	2,942	2,926	2,924	2,950	2,908	2,867	3,435	3,435	
442	Polk City	576	576	616	621	738	837	905	966	1,001	1,013	
443	Winter Haven	21,119	21,241	21,499	21,977	22,289	23,804	24,501	24,736	24,932	25,005	
444	UNINCORPORATED	190,071	195,646	200,937	202,493	209,631	215,885	221,960	229,947	238,634	240,558	

COUNTY=PUTNAM COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
445	PUTNAM	50,549	51,238	52,901	54,202	55,235	56,823	58,480	62,476	60,717	62,828	
446	Crescent City	1,722	1,722	1,701	1,694	1,647	1,687	1,669	1,697	1,702	1,690	
447	Interlachen	848	884	914	995	1,013	1,000	1,016	1,054	1,051	1,131	
448	Palatka	10,175	10,175	10,471	10,448	10,282	10,430	10,421	10,576	10,677	10,848	
449	Pomona Park	791	804	793	820	832	871	902	975	983	1,002	
450	Welaka	492	495	504	504	516	520	527	544	582	574	
451	UNINCORPORATED	36,521	37,158	38,518	39,741	40,945	42,315	43,945	47,630	45,732	47,583	

COUNTY=ST. JOHNS COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
452	ST. JOHNS	51,303	53,701	57,097	60,108	64,143	68,822	73,093	75,133	80,278	84,389	
453	Hastings	636	636	614	597	602	604	595	599	605	610	
454	MarineLand (part)	23	0	0	0	0	0	0	0	0	0	
455	St. Augustine	11,985	11,952	11,970	11,944	12,031	11,891	11,809	11,782	11,973	11,902	
456	St. Augustine Beach	1,289	1,541	1,801	1,981	2,432	2,789	2,871	3,042	3,133	3,407	
457	UNINCORPORATED	37,370	39,572	42,712	45,586	49,078	53,538	57,818	59,710	64,567	68,470	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=ST. LUCIE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
458	ST. LUCIE	87,182	94,727	100,984	105,224	111,165	116,235	121,677	128,381	135,296	143,214	
459	Fort Pierce	33,802	34,613	34,943	35,904	36,888	37,478	37,904	37,935	38,875	39,057	
460	Port St. Lucie	14,690	19,288	22,887	24,535	28,205	31,051	34,696	37,885	42,345	48,051	
461	St. Lucie Village	593	594	609	608	605	586	586	588	608	601	
462	UNINCORPORATED	38,097	40,232	42,545	44,177	45,467	47,120	48,491	50,720	53,468	55,505	
COUNTY=SANTA ROSA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
463	SANTA ROSA	55,988	57,205	58,598	60,139	61,842	63,381	64,924	66,221	67,092	69,375	
464	Gulf Breeze	5,478	5,485	5,479	5,420	5,491	5,585	5,731	5,775	5,773	6,192	
465	Jay	633	633	635	697	624	664	633	646	631	636	
466	Milton	7,206	7,280	7,230	7,280	7,254	7,175	7,290	7,219	7,266	7,282	
467	UNINCORPORATED	42,671	43,807	45,254	46,740	48,473	49,957	51,270	52,531	53,422	55,265	
COUNTY=SARASOTA COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
468	SARASOTA	202,251	209,452	215,443	223,462	231,153	238,013	244,634	251,253	257,667	263,937	
469	Longboat Key (part)	2,383	2,592	2,743	2,836	3,017	3,592	3,686	3,782	3,884	4,032	
470	North Port	6,205	6,807	7,208	7,661	8,006	8,331	8,490	8,828	9,145	9,655	
471	Sarasota	48,868	49,154	49,492	50,157	50,767	50,782	50,871	51,259	51,442	51,781	
472	Venice	12,153	12,568	12,886	13,136	13,770	14,218	14,585	14,941	15,252	15,554	
473	UNINCORPORATED	132,642	138,331	143,114	149,672	155,593	161,090	167,002	172,443	177,944	182,915	
COUNTY=SEMINOLE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
474	SEMINOLE	179,752	186,840	195,133	201,906	214,870	229,937	241,293	254,837	267,108	281,049	
475	Altamonte Springs	21,105	22,792	24,769	25,859	25,515	28,362	29,535	33,156	35,892	37,502	
476	Casselberry	15,037	15,239	15,968	15,976	17,069	17,322	17,494	17,828	18,205	18,230	
477	Lake Mary	2,853	3,029	3,140	3,238	3,484	4,039	4,290	4,445	4,844	5,686	
478	Longwood	10,029	10,604	10,845	11,030	11,940	12,323	12,932	13,298	13,588	13,948	
479	Oviedo	3,074	3,151	3,201	3,238	3,419	3,729	4,839	6,295	7,586	8,844	
480	Sanford	23,176	23,774	24,731	25,509	26,759	27,494	28,407	29,030	29,288	30,346	
481	Winter Springs	10,475	11,543	12,601	13,750	15,185	16,636	17,849	19,344	20,627	21,682	
482	UNINCORPORATED	94,003	96,708	99,878	103,306	111,499	120,032	125,947	131,441	137,078	144,811	

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

COUNTY=SUMTER COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
483	SUMTER	24,272	24,880	25,295	25,904	26,522	27,432	28,540	29,307	30,001	31,260	
484	Bushnell	983	1,081	1,083	1,085	1,090	1,249	1,354	1,406	1,414	1,474	
485	Center Hill	751	773	784	782	802	813	810	816	819	840	
486	Coleman	1,022	1,022	993	955	947	957	964	957	947	947	
487	Webster	856	856	773	724	751	745	764	753	753	755	
488	Wildwood	2,665	2,796	2,986	3,096	3,094	3,233	3,389	3,505	3,682	3,906	
489	UNINCORPORATED	17,995	18,352	18,676	19,262	19,838	20,435	21,259	21,870	22,386	23,338	
COUNTY=SUWANNEE COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
490	SUWANNEE	22,287	23,293	23,883	24,183	24,816	25,355	25,838	26,231	26,787	27,688	
491	Branford	622	629	651	629	700	690	708	705	707	739	
492	Live Oak	6,732	6,807	6,906	6,939	6,986	6,997	7,199	7,244	7,267	7,447	
493	UNINCORPORATED	14,933	15,857	16,326	16,615	17,130	17,668	17,931	18,282	18,813	19,502	
COUNTY=TAYLOR COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
494	TAYLOR	16,532	16,894	17,150	17,384	17,605	17,864	18,270	18,775	18,910	19,710	
495	Perry	8,254	8,254	8,317	8,367	8,331	8,267	8,270	8,267	8,257	8,244	
496	UNINCORPORATED	8,278	8,640	8,833	9,017	9,274	9,597	10,000	10,508	10,653	11,466	
COUNTY=UNION COUNTY												
OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	
497	UNION	10,166	10,392	11,307	10,529	10,489	10,686	10,571	10,722	10,175	10,474	
498	Lake Butler	1,830	1,839	1,973	1,985	2,055	2,125	2,103	2,162	2,208	2,244	
499	Raiford	259	259	259	247	236	253	238	214	222	242	
500	Worthington Springs	220	224	220	261	220	220	210	212	210	209	
501	UNINCORPORATED	7,857	8,070	8,855	8,036	7,978	8,088	8,020	8,134	7,535	7,779	

Table 11.1
COUNTY AND MUNICIPALITY POPULATION ESTIMATES
1980 CENSUS AND 1981-1989 ESTIMATES
(TABLE GENERATED IN JUNE, 1990)

----- COUNTY=VOLUSIA COUNTY -----

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
502	VOLUSIA	258,762	268,175	276,813	284,593	295,368	307,042	319,018	330,939	346,299	360,049
503	Daytona Beach	54,176	54,357	54,982	55,949	56,266	56,978	58,593	62,850	64,022	64,854
504	Daytona Beach Shores	1,324	1,403	1,450	1,453	1,505	1,634	1,707	2,108	2,472	2,502
505	DeLand	15,354	15,411	15,435	15,615	15,969	16,323	16,428	16,474	16,824	17,226
506	Edgewater	6,726	7,341	7,846	8,138	8,879	9,996	11,039	11,718	12,461	13,313
507	Holly Hill	9,953	10,377	10,481	10,618	10,747	11,003	11,105	11,265	11,464	11,625
508	Lake Helen	2,047	2,137	2,128	2,139	2,244	2,341	2,389	2,407	2,434	2,474
509	New Smyrna Beach	13,557	13,603	13,653	13,829	14,104	14,697	14,801	15,344	15,647	16,154
510	Oak Hill	938	949	931	957	1,028	1,073	1,078	1,076	1,067	1,085
511	Orange City	2,795	2,893	2,914	2,921	3,063	3,131	3,657	3,883	3,954	4,181
512	Ormond Beach	21,438	22,281	23,463	23,997	25,099	26,376	28,933	28,765	29,817	30,677
513	Pierson	1,085	1,085	1,071	1,075	1,114	1,107	1,128	1,291	1,789	1,782
514	Ponce Inlet	1,003	1,085	1,153	1,165	1,184	1,328	1,420	1,466	1,549	1,617
515	Port Orange	18,756	20,359	22,332	23,271	25,056	26,566	29,034	31,231	33,700	35,815
516	South Daytona	11,252	11,413	11,576	11,688	11,895	12,140	12,446	12,729	12,756	12,790
517	UNINCORPORATED	98,358	103,481	107,398	111,778	117,215	122,349	125,260	128,332	136,343	143,954

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

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
518	WAKULLA	10,887	10,938	11,084	11,309	12,691	13,159	13,581	13,695	14,063	14,485
519	St. Marks	286	270	305	311	306	326	325	319	316	323
520	Sopchoppy	444	444	429	400	418	411	414	408	406	399
521	UNINCORPORATED	10,157	10,224	10,350	10,598	11,967	12,422	12,842	12,968	13,341	13,763

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

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
522	WALTON	21,300	21,700	22,244	22,748	24,217	25,656	26,408	27,509	28,190	28,946
523	DeFuniak Springs	5,563	5,636	5,592	5,543	5,653	5,872	5,860	5,938	5,834	5,806
524	Freeport	669	723	748	766	758	774	820	822	835	827
525	Paxton	659	665	665	649	634	633	636	699	679	740
526	UNINCORPORATED	14,409	14,676	15,239	15,790	17,172	18,377	19,092	20,050	20,842	21,573

Table 11.1
 COUNTY AND MUNICIPALITY POPULATION ESTIMATES
 1980 CENSUS AND 1981-1989 ESTIMATES
 (TABLE GENERATED IN JUNE, 1990)

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

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
527	WASHINGTON	14,509	14,823	15,016	14,889	14,860	14,992	15,343	15,447	16,096	16,581
528	Caryville	633	624	630	605	617	620	604	610	611	596
529	Chipley	3,330	3,395	3,456	3,414	3,455	3,467	3,441	3,423	3,448	3,437
530	Ebro	233	233	234	221	220	214	208	205	202	186
531	Vernon	885	905	909	927	916	917	900	883	867	835
532	Wausau	347	347	350	340	355	347	364	347	338	347
533	UNINCORPORATED	9,081	9,319	9,437	9,382	9,297	9,427	9,826	9,979	10,630	11,180

----- COUNTY=109 -----

OBS	LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE
534	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	12,797,318

Table 11.2

FLORIDA COUNTY POPULATION PROJECTIONS
1990, 1991, 1995 AND 2000
(TABLE GENERATED JUNE 1990)

OBS	COUNTY	TOTAL POP. 4/1/90	TOTAL POP. 4/1/91	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
1	ALACHUA	190,776	194,842	209,631	224,561
2	BAKER	19,881	20,319	22,034	23,764
3	BAY	139,801	143,624	158,257	173,240
4	BRADFORD	25,245	25,616	27,000	28,317
5	BREVARD	417,594	430,558	481,306	533,616
6	BROWARD	1,270,770	1,298,159	1,396,880	1,496,218
7	CALHOUN	11,458	11,664	12,432	13,197
8	CHARLOTTE	103,819	107,963	124,876	142,470
9	CITRUS	95,749	99,610	115,325	131,680
10	CLAY	107,051	110,941	126,415	142,492
11	COLLIER	151,295	157,212	181,307	206,360
12	COLUMBIA	44,531	45,486	48,877	52,299
13	DADE	1,906,332	1,935,200	2,033,814	2,128,940
14	DESDO	24,851	25,396	27,402	29,419
15	DIXIE	11,110	11,378	12,421	13,485
16	DUVAL	700,859	713,976	759,727	805,641
17	ESCAMBIA	290,904	296,386	315,269	334,115
18	FLAGLER	25,418	26,663	32,339	38,207
19	FRANKLIN	8,765	8,844	9,134	9,375
20	GADSDEN	46,202	46,704	48,348	49,808
21	GILCHRIST	7,885	8,037	8,631	9,234
22	GLADES	7,956	8,125	8,810	9,487
23	GULF	12,782	12,989	13,741	14,474
24	HAMILTON	10,515	10,625	10,953	11,249
25	HARDEE	23,054	23,377	24,615	25,779
26	HENDRY	26,903	27,610	30,267	32,992
27	HERNANDO	95,638	100,116	119,166	139,024
28	HIGHLANDS	71,469	73,688	82,252	91,103
29	HILLSBOROUGH	862,303	882,897	957,804	1,034,022
30	HOLMES	18,156	18,466	19,634	20,769
31	IND RIVER	94,822	97,974	110,456	123,360
32	JACKSON	45,593	46,307	48,740	51,091
33	JEFFERSON	12,726	12,914	13,673	14,386
34	LAFAYETTE	5,498	5,590	5,974	6,353
35	LAKE	151,192	155,739	173,184	191,180
36	LEE	338,040	350,384	399,647	450,821
37	LEON	197,197	201,853	219,393	237,222
38	LEVY	26,006	26,614	28,885	31,195
39	LIBERTY	4,818	4,868	5,083	5,271
40	MADISON	16,721	16,907	17,485	18,020
41	MANATEE	197,761	202,643	220,517	238,755
42	MARION	198,572	205,709	234,216	263,798
43	MARTIN	100,239	103,474	116,467	129,841
44	MONROE	80,725	82,299	88,062	93,795
45	NASSAU	49,549	51,108	57,181	63,455
46	OKALOOSA	162,437	166,929	184,194	201,876
47	OKEECHOBEE	30,989	31,925	35,740	39,641
48	ORANGE	674,597	693,807	767,714	843,592
49	OSCEOLA	102,683	107,169	125,958	145,513
50	PALM BEACH	898,551	928,999	1,048,778	1,172,895

Table 11.2

FLORIDA COUNTY POPULATION PROJECTIONS
1990, 1991, 1995 AND 2000
(TABLE GENERATED JUNE 1990)

OBS	COUNTY	TOTAL POP. 4/1/90	TOTAL POP. 4/1/91	TOTAL POP. 4/1/95	TOTAL POP. 4/1/2000
51	PASCO	282,259	291,357	326,883	363,577
52	PINELLAS	870,162	884,886	934,661	983,444
53	POLK	421,185	431,196	467,370	504,181
54	PUTNAM	64,245	65,611	70,536	75,495
55	ST JOHNS	88,097	91,436	105,007	119,094
56	ST LUCIE	149,240	154,742	176,716	199,544
57	SANTA ROSA	70,901	72,287	77,278	82,235
58	SARASOTA	271,135	278,026	303,452	329,405
59	SEMINOLE	292,972	303,792	347,329	392,541
60	SUMTER	32,184	33,030	36,325	39,679
61	SUWANNEE	28,316	28,920	31,093	33,280
62	TAYLOR	20,093	20,428	21,800	23,116
63	UNION	10,684	10,695	11,369	11,882
64	VOLUSIA	371,869	382,918	425,343	469,046
65	WAKULLA	14,880	15,242	16,663	18,092
66	WALTON	29,836	30,628	33,845	37,088
67	WASHINGTON	16,855	17,126	18,036	18,935
68	FLORIDA	13,152,701	13,482,000	14,723,720	15,988,031

CHAPTER 12: BASELINE ECONOMIC DATA AND TRANSPORTATION RELATED FORECASTING TOOLS

Various Price Indexes, Deflators and Interest Rates Roadbuilding Costs and Motor Fuel Consumption

Several Tables are presented in this final chapter to assist local government planners in anticipating costs and developing strategies for the provision of public goods and services.

Table 12.1 provides a variety of wholesale price indexes, the consumer price index, various price deflators, Florida civilian government wage rate changes, and several interest rate measures, including municipal bond rates. The information is presented by local government fiscal year. Five consecutive fiscal years are represented, starting in 1988-89 and extending through 1992-93, for comparative purposes. This table was provided by the Economic and Demographic Research Division (EDR) of the Joint Legislative Management Committee and based on information from the March 1990 National and Florida Economic Estimating Conferences. Additional information relating to Table I may be obtained from the Florida Consensus Estimating Conference Book 2, Volume 6, Spring, 1990, available from EDR (904) 487-1402.

Table 12.2 contains the Department of Transportation's road construction cost inflation index prepared for the October 1989 Transportation Estimating Conference. The table displays actual cost index figures for State FY 79 through FY 89 and estimated cost index figures for FY 90 through FY 95.

Table 12.3 presents statewide highway fuel consumption data prepared by the June 1990 Transportation Revenue Estimating Conference. This table displays actual fuel consumption figures for local government FY 87 and FY 88, and projected fuel consumption figures for FY 89 through FY 93.

Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE MARCH 1990 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1988-89	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	4.70%	3.56%	2.99%	3.73%	3.68%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	2.70%	2.84%	2.72%	3.03%	3.04%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	-0.72%	2.64%	2.60%	4.07%	4.23%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	3.79%	5.30%	6.42%	6.73%	7.47%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	2.82%	2.70%	2.70%	2.97%	3.10%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	4.38%	8.25%	1.80%	4.77%	6.44%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	7.72%	-1.21%	3.44%	5.89%	4.65%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	4.18%	6.29%	3.52%	3.30%	3.75%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	5.93%	3.50%	3.99%	4.99%	4.61%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	6.16%	-1.05%	3.66%	4.22%	3.61%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	3.22%	3.12%	3.32%	3.67%	3.75%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.94%	2.37%	2.67%	3.27%	3.49%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	4.75%	4.55%	5.10%	5.34%	5.27%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	4.12%	2.98%	4.27%	4.42%	4.54%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	4.72%	4.48%	4.18%	4.49%	4.50%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	7.16%	5.96%	6.88%	7.01%	6.78%

Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE MARCH 1990 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1988-89	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	0.10%	0.45%	0.94%	1.39%	1.40%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	1.89%	1.64%	2.23%	2.67%	3.12%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	6.95%	2.08%	3.61%	4.06%	5.26%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, CIVILIAN GOVERNMENT.....	4.39%	7.45%	5.46%	5.84%	6.07%
PRIME LENDING RATE, %.....	10.79%	10.14%	10.30%	10.91%	10.56%
90 DAY TREASURY BILL RATE, %.....	8.13%	7.59%	7.82%	8.13%	7.71%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	10.47%	10.16%	10.71%	11.07%	10.79%
MUNICIPAL BOND RATE, %.....	7.33%	7.17%	7.60%	7.89%	7.65%

TABLE 12.2
 DEPARTMENT OF TRANSPORTATION
 CONSTRUCTION COST INFLATION FORECAST
 October, 1989

<u>Year</u>	<u>Index</u>	<u>Percent Change</u>
1978-79	139.5	23.3%
1979-80	163.4	17.1%
1980-81	165.6	1.3%
1981-82	141.0	-14.9%
1982-83	136.6	-3.1%
1983-84	158.9	16.3%
1984-85	164.9	3.8%
1985-86	179.9	9.1%
1986-87	194.3	8.0%
1987-88	199.9	2.9%
1988-89	194.6	-2.7%
<hr/>		
1989-90e	206.1	5.9%
1990-91e	215.4	4.5%
1991-92e	227.4	5.6%
1992-93e	237.4	4.4%
1993-94e	248.3	4.6%
1994-95e	262.5	5.7%

e = estimates

Table 12.3

STATEWIDE HIGHWAY FUEL CONSUMPTION, LOCAL FISCAL YEAR
(Based on June, 1990 Transportation Revenue Estimating Conference)
(Millions of Gallons)

	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993
Gasoline:							
Gallons	5,621.4	5,904.7	6,036.1	6,180.8	6,262.6	6,380.2	6,493.8
Percent Change	9.6%	5.0%	2.2%	2.4%	1.3%	1.9%	1.8%
Gasohol:							
Gallons	169.4	77.5	81.9	71.9	72.9	74.2	75.5
Percent Change	-60.8%	-54.3%	5.7%	-12.2%	1.4%	1.8%	1.8%
Special Fuel:							
Gallons	775.5	815.0	868.3	906.6	931.9	963.9	996.6
Percent Change	5.9%	5.1%	6.5%	4.4%	2.8%	3.4%	3.4%
Total Gallons, All Fuels:							
Gallons	6,566.3	6,797.2	6,986.3	7,159.3	7,267.4	7,418.3	7,565.9
Percent Change	4.3%	3.5%	2.8%	2.5%	1.5%	2.1%	2.0%

Source: Economic and Demographic Research, 7/13/90.