

# **LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK**

**JULY 1991**

**PREPARED BY**

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## Chapter 1: Introduction and Overview

### Components of the Handbook

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 1991. 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.

**Estimates** for fiscal year 1991-92 are displayed for the major revenue sources and programs. These estimates are based on the results of the state estimating conferences mandated in sections 216.133 through 216.137, Florida Statutes. Estimates published in the 1990 Handbook reflected positive economic trends for fiscal year 1990-91. However, as a result of the downturn in the economy, the estimates were too optimistic. Throughout the fiscal year, revised estimates are calculated on a statewide basis during the Revenue Estimating Conferences. Local estimates, however, are not generated as part of the Revenue Estimating Conferences. Due to the significant decreases in tax collections affecting state shared revenue programs, the Department of Revenue notified local government officials in January 1991 and recommended that officials adjust their revenue estimates.

**In order to collect the most current and accurate information for next year's economic outlook, calculation of the estimates for the 1991 Handbook was delayed. Based on the unpredictable direction of next year's economy, these estimates should be viewed with caution. It is also important to understand that the estimates do not necessarily represent the actual disbursements for each local government and should be revised according to the latest economic trends.**



## Criteria for Evaluating State Shared Revenue Programs

For the most part, all of the tax 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.<sup>1</sup> 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 and special 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 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

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<sup>1</sup> Article VII, Section 1(a), Florida Constitution.

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**.

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

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.

Figure 1.2: 1991 Legislative Changes

Amendments during the 1991 legislative session to the revenue programs included in this Handbook were few in number. Figure 1.2 indicates the revenue sources and programs that were amended. Overall, the legislative changes to state shared revenue programs had a positive fiscal impact. Local governments will benefit from an expanded sales tax base through the Half-Cent Sales Tax Distributions and the Local Option Discretionary Sales Surtaxes, if levied. While not applicable to all local governments, local taxing authority was extended for some counties by increasing the authorized tax rate for Convention Development Taxes from 1% to 2% and by providing an additional type of Local Option Discretionary Sales Surtax. This new local option tax, the Indigent Care Surtax, can be imposed in counties with a population of 800,000 or more, through an extraordinary vote of the county governing board or by referendum. Legislation amended the methodology used to report fuel tax receipts,

which may increase slightly the amount of fuel tax collected and distributed to local governments. County tax collectors and property appraisers will receive additional revenue through the Mobile Home License tax, due to modifications in the definition of "real property" for mobile homes. Local governments will also be eligible to receive state assistance through grants for "new spring training facilities", if the county levies a 4% Tourist Development Tax. Other relevant legislation enacted was not viewed as noteworthy due to the administrative nature of the amendments.

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

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 administering 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<sup>2</sup>
- 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 1990 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.

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<sup>2</sup> The Oil and Gas Tax Trust Fund is not subject to the .3% of the service charge because it was not listed in s.215.22, F.S., when the service charge was imposed by Chapter 90-112, Laws of Florida.

Sections 215.20 and 215.22, F.S., were rewritten again during the 1991 legislative session by Ch. 91-112, Laws of Florida, in order to consolidate and clarify the two chapter laws passed in 1990. In general, the statutory language was replaced with the same statutory language prior to the 1990 legislative amendments. The most significant change to s.215.20 was that the Agency Budget Sunset Trust Fund was repealed, and the .3% of the service charge imposed on trust funds by Ch. 90-110, Laws of Florida, was redirected into the state General Revenue Trust Fund. This was an administrative change with no fiscal impact on local government trust funds between 1990 and 1991.

Figure 1.4: Trust Funds Containing Local Government Revenues: Select Statutory Provisions and Administering State Agencies

The Department of Revenue administers most of the trust funds related to state shared revenue programs as shown in **Figure 1.4**. For reference purposes, all trust funds containing local government revenues are listed in this figure along with the statutory provisions that created the trust funds. The state department responsible for collecting the tax revenue deposited into the trust fund and the department involved with the administration of the trust fund is also listed. Notations included in the figure distinguish those trust funds that were created specifically for the distribution of revenue to local governments from those that contain revenue for several entities, one of which is a local government.

Figure 1.5: Comparison of 1990-91 and 1991-92 Handbook Estimates and Percent of Municipal or County Total Revenues

A comparison of the annual estimates between fiscal year 1990-91 and 1991-92 across all of the major revenue programs in the Handbook appears in **Figure 1.5**. As shown in this figure, counties are the major benefactor of the revenue programs addressed in the Handbook, \$1,427 million versus \$659 million. The total percentage change in revenue distribution estimates shows virtually no increase over last year for municipalities and a slight decrease from last year for counties. County Revenue Sharing estimates are lower than last year due to significant decreases in intangible tax collections. The major factor explaining the decrease in County Gas Tax revenues is related to the increase in estimated administrative cost deductions by the Department of Revenue from approximately \$11.4 million for FY 1990-91 to an estimated \$16.6 million for FY 1991-92. The Oil and Gas Production tax distribution is estimated to decrease significantly, having an impact on the five counties which receive revenue from this source.

**If a local government's percentage change from its 1990-91 revenue estimate to its 1991-92 revenue estimate is substantially different than the statewide percentage change from July 1990 to July 1991, it is most likely due to a difference between the 1989 population estimate and the 1990 Census figure.**

The Half-Cent Sales Tax Program generates the largest amount of revenue for municipalities and counties as a whole, 35.87% of the state revenue programs covered in the Handbook. The Revenue Sharing Programs for Municipalities and Counties are the second largest revenue source, constituting 18.51% of the total amount in Handbook revenue programs. Local option taxes, both the gas tax and the infrastructure surtax, provide counties and municipalities with significant amounts of revenue comprising 17.94% and 11.18% of total revenues, respectively. Comparisons between the percent of total revenues for each tax source from 1990 to 1991 show only minor changes.

Figure 1.6: Comparison of Handbook Estimates for 1990-91, Jan. 1991 Revisions and 1991-92

The estimates published in the 1990 Handbook were generated under a positive economic scenario for fiscal year 1990-91. Therefore, the estimates were very different than the actual distributions local governments received during the past fiscal year. In January, the Department of Revenue notified local governments of the revenue shortfalls experienced on a statewide basis and suggested that the original estimates be adjusted accordingly. **Figure 1.6** compares last year's estimates (column 1) with this year's estimates (column 4), and includes revised estimates from January 1991 (column 2) for further comparison purposes. Column 3 displays the percentage change from 7/90 to 1/91, which represents the percentage decreases recommended by the Department of Revenue on 1/11/91. Only those state shared revenue programs for which a revision was provided are included in the figure. While counties and municipalities were both affected significantly by revenue shortfalls, counties experienced a greater negative fiscal impact due to the sharp decrease in intangible tax collections, which affected the County Revenue Sharing Program. As shown by the percentage change in column 5 from 7/90 to 7/91, revenue distributions are lower this year than last year, with an overall total decrease of 1.92% for municipalities and 3% for counties. However, when the revised estimates are used, the percentage change displayed in column 6, indicates a slight increases of 2.57% for municipalities and 3.98% for counties.

Inquiries and Suggestions

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 at (904) 488-9627 or Suncom 278-9627.

**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 (33.2%), 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	Co.'s & Mun.'s	Not specified in statutes
Insurance Premium Tax	Counties	Not specified in statutes
Mobile Home License Tax	Municipalities	Pension funds & supplemental Comp
Oil and Gas Production Tax	Co.'s & Mun.'s	Not specified in Statutes
Pari-mutuel Tax	Counties	General revenue fund
Solid Mineral Severance Tax	Counties	General revenue fund
Local Govt. Coop. Assist. Prgm.	Counties	Phosphate-related expenses
	Counties	Transportation

**II. Revenue Programs with Local Option**

Voted Gas Tax	Counties <sup>1</sup>	Transportation
Local Option Motor Fuel Tax	Co.'s & Mun.'s	Transportation, bonds
Local Option Tourist Development	Counties	Tourist related projects
Local Option Convention Development	Counties	Tourism & convention related projects
Local Infrastructure Surtax	Co.'s & Mun.'s	Infrastructure, bonds
Charter County Transit System Surtax	Charter Counties	Fixed guideway rapid transit system bus system, roads & bridges
Indigent Care Sales Surtax	Counties	Health care services for indigents

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<sup>1</sup>Although counties are not required by statutory law to share the proceeds of the voted gas tax, many counties share this revenue with municipalities.

Figure 1.2  
Inventory of Local Government Revenues Included  
in the Local Government Financial Information Handbook  
1991 Legislative Changes

Revenue Source or Program	1991 Amendments (Chapter Law)	Major Change
<b>I. Comprehensive State Shared Revenue Programs</b>		
Half-Cent Sales Tax	Ch. 91-112	Expanded sales tax base by closing loopholes in tax law, which will increase the amount of sales tax revenue available for local governments.
Constitutional and County Motor Fuel Tax	Ch. 91-82	Changes the method by which fuel tax receipts are reported.
Mobile Home License Tax	Ch. 91-241	Owners of mobile homes that are "permanently affixed", meaning those with normal utilities, to the owner's land are considered "real property" and must purchase a \$3.00 "RP" series sticker and pay ad valorem taxes.
<b>II. Revenue Programs with Local Option</b>		
Local Opt. Tourist Dev. Tax	Ch. 91-162	Requires local governments to levy a 4% Tourist Development Tax by March 1, 1992, to qualify for state assistance to build "new spring training sports facilities."
Local Opt. Convention Dev. Tax	Ch. 91-112	Allows a special district levying a convention development tax to reinvest the funds.
	Ch. 91-155	Increases the authorized tax rate from 1% to 2%.
Local Opt. Discret. Sales Surtaxes Infrastructure Surtax	Ch. 91-112	Requires a 60 day notice to the Dept. of Revenue for distribution formula changes based on interlocal agreements and expanded the sales tax base by closing tax loopholes.
Indigent Health Care Surtax	Ch. 91-81	Established a third type of Local Option Discretionary Sales Surtax. Counties with a population above 800,000 are authorized to levy a .5% sales surtax for funding health care services for indigents and medically poor persons.

**Figure 1.3**  
**Inventory of Local Government Revenues 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 <sup>1</sup>
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)	(2)Gas Tax Collection TF
County Motor Fuel Tax	1949	Gas Tax (.01)	(3)(6)Gas Tax Collection TF(only county gas tax affected)
Pari-mutuel Tax	1931	License Taxes Related to Pari-mutuel Betting Industry (\$29,915,500) guaranteed	Pari-mutuel Wagering TF
Oil and Gas Production Tax	1945	Production of Oil & Gas (fixed % by type)	(7)Oil & Gas Tax TF
Mobile Home License Tax	1965	Mobile Home License Taxes (\$25 to \$80 by size)	(2)License Tax Collection TF

The following notations indicate which trust funds are  
(1) subject to the General Revenue Service Charge (7.3%) authorized in s. 215.20, F.S.;  
(2) trust funds that have administrative cost deductions;  
(3) subject to both (1) and (2);  
(4) not subject to service charges or other deductions, but include money that during the administrative process, was previously in a trust fund subject to the general revenue service charge or affected by another deduction;  
(5) subject to administrative cost deductions, but the costs are not currently being deducted; and  
(6) taxpayer deductions.  
(7) subject to a 7% General Revenue Service charge, without the additional 0.3% charge.



Figure 1.3 (continued)

I. Comprehensive State Shared Revenue Programs	Year Began	Tax Sources	Trust Funds <sup>2</sup>
Insurance License Tax	1959	Ins. Agents & Solicitors License (\$6 per license)	(1) Agents and Solicitors County Tax TF (separate trust fund for each county)
Insurance Premium Tax	1953	Casualty Ins. Prem. (.85)	(3) Insurance Comm. Regulatory TF
Mun. Police Officers' Pension Fund	1963	Property Ins. Prem. (1.85)	(3) Insurance Comm. Regulatory TF
Mun. Firefighters' Pension Fund	1981	Property Ins. Prem.	(3) Insurance Comm. Regulatory TF
Firefighters' Supp. Comp. Fund			
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)	(2) Severance Tax Solid Mineral TF
II. Revenue Programs with Local Option	Year Began	Tax Sources	Trust Funds
Local Option Gas Tax	1983	Gas Tax (.01-.06 per gallon)	(6) (1) Local Option Gas Tax TF
Voted Gas Tax	1972	Gas Tax (.01 per gallon)	(6) Voted Gas Tax TF
Local Opt. Discretionary Sales Tax	1987	Sales	(5) Discretionary Sales Surtax TF
Infrastructure Surtax	1976	Sales	(5) Discretionary Sales Surtax TF
Charter Co. Transit System Surtax	1977	Sales on Transient Rental Facilities	(2) County Tourist Development TF
Local Option Tourist Taxes	1983	Sales on Transient Rental Facilities	Convention Development Tax TF-Duval Co.
Local Opt. Tourist Development			

<sup>2</sup>The following notations indicate which trust funds are

- (1) subject to the General Revenue Service Charge (7.3%) authorized in s. 215.20, F.S.;
- (2) trust funds that have administrative cost deductions;
- (3) subject to both (1) and (2);
- (4) not subject to service charges or other deductions, but include money that during the administrative process, was previously in a trust fund subject to the general revenue service charge or affected by another deduction;
- (5) subject to administrative cost deductions, but the costs are not currently being deducted; and
- (6) Taxpayer deductions.
- (7) subject to a 7% General Revenue service charge, without the additional 0.3% charge.

**Figure 1.4**  
**Trust Funds Containing Local Government Revenues:**  
**Select Statutory Provisions and Administering State Agencies**

<b>I. Comprehensive State Shared Revenue Programs</b>	<b>State Dept.<sup>1</sup></b>	<b>Statutory Provisions Related to Creation of Trust Fund<sup>2</sup></b>
Local Govt. Half-Cent Sales Tax TF	DOR	(1) s. 218.61(3), F.S.
County Revenue Sharing TF	DBR	(1) s. 218.215(1), F.S.
Municipal Revenue Sharing TF	DBR	(1) s. 218.215(2), F.S.
Mun. Financial Assistance TF	DBR	(1) s. 200.132, F.S. specifies admin. and created under s. 210.20(2)(a)
Gas Tax Collection TF	DOR	(2) ss. 206.01(12) and 206.45, F.S.
Pari-mutuel Wagering TF	DBR	(2) s. 550.13, F.S.
Oil and Gas Tax TF	DOR	(2) s. 211.06, F.S.
Mobile Home License Tax Collection TF	DHSMV	(1) s. 320.081(4), F.S.
Agents and Solicitors Cnty Tax TF	DOI	(1) s. 624.506, F.S. (mentioned)
Insurance Comm. Regulatory TF <sup>3</sup>	DOI	(2) s. 624.523(1), F.S. (created) ss. 175.121 and 185.10, F.S. transfer tax revenues into the TF.
Alcoholic Bev. and Tobacco TF	DBR	(2) s.561.025, F.S. (created)
Severance Tax Solid Mineral TF	DOR	(3) no statutory reference
 <b>II. Revenue Programs with Local Option</b>		
Local Option Gas Tax TF	DOR	(1) s. 336.025(2)(a), F.S. (created)
Voted Gas Tax TF	DOR	(1) s. 336.021(2), F.S. (created)
Discretionary Sales Surtax TF	DOR	(1) s. 212.054(4) (created) (separate account for each county)
County Tourist Development TF	DOR	(1) s. 125.0104(3)(i), F.S. (created) (separate account for each county)
Convention Development Tax TF <sup>4</sup>	DOR	(1) s. 212.0305(3)(e), F.S. (not created by title)

<sup>1</sup> Refers to the State Department(s) involved with the tax collection and administration of the trust fund. DOR:Dept. of Revenue, DBR:Dept. of Business Regulation, DOI:Dept. of Insurance, DHSMV:Dept. of Highway Safety and Motor Vehicles.

<sup>2</sup> The following notations indicate which type of trust funds appear to have been:  
(1) created specifically for distribution of revenues to local governments;  
(2) created for the distribution of revenues to multiple sources, one of which is local govts; or  
(3) labeled by Department of Revenue for accounting purposes.

<sup>3</sup> Created in s. 624.523(1), F.S. and lists numerous revenue sources which are deposited into the Insurance Commissioners Regulatory TF. Section 624.523(2), F.S., states that the moneys so received and deposited in this trust fund are appropriated for use by the Department of Insurance to defray the expenses of the Department of its administrative and regulatory powers and duties.

<sup>4</sup> Section 212.0305(3), F.S. authorizes D.O.R. to administer the tax for counties. Currently, however, D.O.R. does not administer this tax for any county, but D.O.R. will continue to enforce and collect it for prior periods. All counties levying the tax at the present time self-administer the tax, pursuant to s.212.0305(5),F.S.

Figure 1.5  
Inventory of Revenue Programs in the  
Local Government Financial Information Handbook  
Comparison of 1990-91 and 1991-92 Handbook Estimates  
and Percent of Municipal or County Total Revenues

Types of Revenue Programs Included in the Handbook	1990-91	1991-92	Percentage Change 7/90-7/91	1990-92	1991-92
	Handbook Estimate July 1990	Handbook Estimate July 1991		Percent of Total Revenues	Percent of Total Revenues
<b>Municipal Revenue Programs</b>					
Half-Cent Sales Tax Program	261,318,328	257,207,306	-1.57%	38.86%	39.01%
Municipal Revenue Sharing	190,475,000	186,600,004	-2.03%	28.33%	28.30%
Mun. Financial Assist. Trust Fund (cig. tax)	24,000,000	23,480,000	-2.17%	3.57%	3.56%
Local Option Gas Tax	114,616,568	112,174,737	-2.13%	17.05%	17.01%
Infrastructure Surtax	76,708,677	74,844,080	-2.43%	11.41%	11.35%
Insurance Premium Tax	N/A	N/A	N/A	N/A	N/A
Beverage License Tax	5,300,000	5,000,000	-5.66%	0.79%	0.76%
<b>Total:</b>	<b>\$672,418,573</b>	<b>\$659,306,127</b>	<b>-1.95%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>County Revenue Programs</b>					
Half-Cent Sales Tax Program	513,996,681	518,177,298	0.81%	34.95%	35.75%
County Revenue Sharing	248,330,000	213,654,982	-13.96%	16.89%	14.74%
Constitutional Gas Tax	148,075,000	144,070,000	-2.70%	10.07%	9.94%
County Gas Tax	56,475,000	50,560,000	-10.47%	3.84%	3.49%
Voted Gas Tax	17,717,034	16,273,145	-8.15%	1.20%	1.12%
Local Option Gas Tax	280,723,930	275,554,920	-1.84%	19.09%	19.01%
Infrastructure Surtax	132,173,772	133,733,979	1.18%	8.99%	9.23%
Char. Co. Trans. Sys. Surtax	30,510,523	33,146,089	8.64%	2.07%	2.29%
Local Opt. Tourist Taxes	1,266,765	1,494,792	18.00%	0.09%	0.10%
Pari-Mutuel Tax	29,915,000	29,915,000	0.00%	2.03%	2.06%
Oil and Gas Production Tax	1,900,000	1,200,000	-36.84%	0.13%	0.08%
Mobile Home License Tax	N/A	22,000,000	N/A	N/A	1.52%
Insurance License Tax	N/A	N/A	N/A	N/A	N/A
Beverage License Tax	4,900,000	4,700,000	-4.08%	0.33%	0.32%
Solid Mineral Severance Tax	4,700,000	5,000,000	6.38%	0.32%	0.34%
<b>Total:</b>	<b>\$1,470,683,705</b>	<b>\$1,427,480,205</b> **	<b>-2.94%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Combined Totals of Municipal and County Revenue Programs</b>					
Half-Cent Sales Tax Program	775,315,009	775,384,604	0.01%	35.16%	35.87%
Co. & Mun. Revenue Sharing	438,805,000	400,254,986	-8.79%	19.90%	18.51%
Mun. Financial Assist. TF	24,000,000	23,480,000	-2.17%	1.09%	1.09%
Constitutional Gas Tax	148,075,000	144,070,000	-2.70%	6.72%	6.66%
County Gas Tax	56,475,000	50,560,000	-10.47%	2.56%	2.34%
Voted Gas Tax	17,717,034	16,273,145	-8.15%	0.80%	0.75%
Local Opt. Gas Tax	395,340,498	387,729,657	-1.93%	17.93%	17.94%
Local Opt. Tourist Devel. Tax	1,266,765	1,494,792	18.00%	0.06%	0.07%
Local Opt. Discret. Sales Tax	239,392,972	241,724,148	0.97%	10.86%	11.18%
Beverage License Tax	10,200,000	9,700,000	-4.90%	0.46%	0.45%
Insurance Premium Tax	61,826,400	74,989,440	21.29%	2.80%	3.47%
Pari-Mutuel Tax	29,915,000	29,915,000	0.00%	1.36%	1.38%
Other	6,600,000	6,200,000	-6.06%	0.30%	0.29%
<b>Total:</b>	<b>\$2,204,928,678</b>	<b>\$2,161,775,772</b> **	<b>-1.96%</b>	<b>100.00%</b>	<b>100.00%</b>

\* N/A refers to an estimate that is not available.

\*\*Does not include 1991-92 Mobile Home License Tax due to a missing estimate for 1990-91.

Figure 1.6  
Inventory of Revenue Programs in the  
Local Government Financial Information Handbook  
Comparison of 1990-91 Handbook Estimates, Revised Estimates and 1991-92 Handbook Estimates

Types of Revenue Programs With Revised Estimates	Column 1 1990-91 Handbook Estimate July 1990	Column 2 Revised Handbook Estimate * Jan 1991	Column 3 Percentage Change 7/90-1/91	Column 4 1991-92 Handbook Estimate July 1991	Column 5 Percentage Change 7/90-7/91	Column 6 Percentage Change 1/91-7/91
<b>Municipal Revenue Programs</b>						
Half-Cent Sales Tax Program	261,318,328	248,069,489	-5.07%	257,207,306	-1.57%	3.68%
Municipal Revenue Sharing	190,475,000	184,608,370	-3.08%	186,600,004	-2.03%	1.08%
Mun. Financial Assist. Trust Fund (cig. tax)	24,000,000	23,539,200	-1.92%	23,480,000	-2.17%	-0.25%
Local Option Gas Tax	114,616,568	108,885,740	-5.00%	112,174,737	-2.13%	3.02%
Infrastructure Surtax	76,708,677	72,819,547	-5.07%	74,844,080	-2.43%	2.78%
<b>Total:</b>	<b>\$667,118,573</b>	<b>\$637,922,345</b>	<b>-4.38%</b>	<b>\$654,306,127</b>	<b>-1.92%</b>	<b>2.57%</b>
<b>County Revenue Programs</b>						
Half-Cent Sales Tax Program	513,996,681	487,937,049	-5.07%	518,177,298	0.81%	6.20%
County Revenue Sharing	248,330,000	210,807,337	-15.11%	213,654,982	-13.96%	1.35%
Constitutional Gas Tax	148,075,000	141,826,235	-4.22%	144,070,000	-2.70%	1.58%
County Gas Tax	56,475,000	53,662,545	-4.98%	50,560,000	-10.47%	-5.78%
Voted Gas Tax	17,717,034	16,831,182	-5.00%	16,273,145	-8.15%	-3.32%
Local Option Gas Tax	280,723,930	266,687,734	-5.00%	275,554,920	-1.84%	3.32%
Infrastructure Surtax	132,173,772	125,472,562	-5.07%	133,733,979	1.18%	6.58%
Char. Co. Trans. Sys. Surtax	30,510,523	28,963,639	-5.07%	33,146,089	8.64%	14.44%
<b>Total:</b>	<b>\$1,428,001,940</b>	<b>\$1,332,188,283</b>	<b>-6.71%</b>	<b>\$1,385,170,413</b>	<b>-3.00%</b>	<b>3.98%</b>
<b>Combined Totals of Municipal and County Revenue Programs</b>						
Half-Cent Sales Tax Program	775,315,009	736,006,538	-5.07%	775,384,604	0.01%	5.35%
Co. & Mun. Revenue Sharing	438,805,000	395,415,707	-9.89%	400,254,986	-8.79%	1.22%
Mun. Financial Assist. TF	24,000,000	23,539,200	-1.92%	23,480,000	-2.17%	-0.25%
Constitutional Gas Tax	148,075,000	141,826,235	-4.22%	144,070,000	-2.70%	1.58%
County Gas Tax	56,475,000	53,662,545	-4.98%	50,560,000	-10.47%	-5.78%
Voted Gas Tax	17,717,034	16,831,182	-5.00%	16,273,145	-8.15%	-3.32%
Local Option Gas Tax	395,340,498	375,573,473	-5.00%	387,729,657	-1.93%	3.24%
Local Opt. Discret. Sales Tax	239,392,972	227,255,748	-5.07%	241,724,148	0.97%	6.37%
<b>Total:</b>	<b>\$2,095,120,513</b>	<b>\$1,970,110,628</b>	<b>-5.97%</b>	<b>\$2,039,476,540</b>	<b>-2.66%</b>	<b>3.52%</b>

\* Revised estimates are based on the Department of Revenue's recommendation on 1/11/91 to adjust the original revenue estimates.

## **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 \$5.31 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 remitted from dealers located within their county, 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 thereby became eligible for an "emergency" distribution of moneys appropriated from state 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

governmental programs, as well as to long-term debt obligations related to capital projects.

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 transferred from general revenue to the distribution trust fund.

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 personal and professional services, such as construction, advertising, and legal services.

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 tax rate was 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 tax base 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.

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.

**1991 General Law Amendments**

Chapter 91-112, Laws of Florida, adjusted the sales tax base through changes in tax administration and enforcement measures, resulting in effectively closing various tax loopholes. Due to these changes, an estimated, additional, \$5.7 million is estimated for fiscal year 1991-92 for local governments through the Half-Cent Sales Tax Program, with an additional \$3.7 million projected for fiscal year 1992-93.

**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, created in s. 218.61, F.S. The Department of Revenue is not authorized to deduct a general revenue fund service charge from the Local Government Half-Cent Sales Tax Trust Fund. Figure 2.1 displays various adjustments made to the total sales tax collections in each county in order to determine the amount available for distribution.

**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 million	qualifying counties
Supplemental Distribution	General Revenue Fund \$314 Thousand	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 (such as accounting for bad checks) to all moneys collected in this section before the defined proportion is applied and before moneys are 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 1991-92, funds totalling 5 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 1991-1992 state fiscal year per capita limitation, adjusted for inflation, \$28.30, times the 1990 census figure, 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 million for FY 1991-92) 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 is distributed in proportion to each eligible county's current (4/1/90) per capita population, in 12 equal installments.

#### Calculation of "Supplemental" Distribution for Eligible Counties

For 1991-92, funds totalling \$314 thousand 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 1990 Census figure (4/1/90). The 1991-1992 state fiscal year per capita limitation, adjusted for inflation, is \$28.30. This is multiplied by the 1990 Census figure for inmates only, for each county. The result is the "supplemental base" allocation.

STEP #2. If the total yearly appropriation for "supplemental" allocation (\$314 thousand for FY 1991-92) 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.
  - a. Have a population less than 50,000; or
  - b. Have a population of 50,000 or above; and:
    1. 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

2. 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.

Please note that chapter 90-93, Laws of Florida, has changed the application 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 based on the 1990 Census figure 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 1982-1990**

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
1989-90	\$233,215,579	\$450,101,880	24	7

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 1991-1992**

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. **Eligible counties for the emergency and supplemental distributions will be notified of their annual allocation by August 1, 1991.**

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**

**Half-Cent Sales Tax: "Ordinary" Distribution  
Factors Used to Calculate Total Moneys Available**

Sales tax revenue, as defined by 212.20(6)(g), F.S., and collected within each county:

( + or - )	Prior tax collection period adjustments
( + )	National Automobile Dealers Association payments
( - )	Bad checks
( + or - )	Transfers
( - )	Refunds
( + )	Warrant payments
( + )	<u>Audit assessments</u>
( = )	Total adjusted collections for each county
( - )	5% to State Infrastructure Trust Fund or \$500 million, whichever is more
( - )	<u>0.2% to Solid Waste Management Trust Fund</u>
( = )	Net adjusted collection for each county
( x )	<u>9.888%</u>
( = )	Total Half-Cent "Ordinary" Distribution for each county

**Calculation of "Ordinary" Distribution factors for Counties and Municipalities**

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

$$\text{Municipal Share} = \text{Distribution Factor} \times \text{Total Half-Cent "Ordinary" Distribution for each county}$$

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

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	5,525,967	0	0	5,525,967
Alachua	169,734	0	0	169,734
Archer	51,419	0	0	51,419
Gainesville	3,125,676	0	0	3,125,676
Hawthorne	48,908	0	0	48,908
High Springs	117,828	0	0	117,828
LaCrosse	4,572	0	0	4,572
Micanopy	22,936	0	0	22,936
Newberry	61,613	0	0	61,613
Waldo	38,114	0	0	38,114
	-----	-----	-----	-----
	9,166,767	0	0	9,166,767
BOCC, BAKER	255,009	245,250	47,729	547,989
Glen Saint Mary	7,982	0	0	7,982
Macclenny	65,952	0	0	65,952
	-----	-----	-----	-----
	328,943	245,250	47,729	621,922
BOCC, BAY	4,310,487	0	0	4,310,487
Callaway	519,514	0	0	519,514
Cedar Grove	62,708	0	0	62,708
Lynn Haven	394,225	0	0	394,225
Mexico Beach	42,060	0	0	42,060
Panama City	1,455,725	0	0	1,455,725
Panama City Beach	171,758	0	0	171,758
Parker	194,950	0	0	194,950
Springfield	369,507	0	0	369,507
	-----	-----	-----	-----
	7,520,934	0	0	7,520,934
BOCC, BRADFORD	485,339	174,443	91,541	751,323
Brooker	8,833	0	0	8,833
Hampton	8,380	0	0	8,380
Lawtey	19,137	0	0	19,137
Starke	147,946	0	0	147,946
	-----	-----	-----	-----
	669,634	174,443	91,541	935,618

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	11,380,290	0	0	11,380,290
Cape Canaveral	289,771	0	0	289,771
Cocoa	640,794	0	0	640,794
Cocoa Beach	438,345	0	0	438,345
Indialantic	102,834	0	0	102,834
Indian Harbour Beach	250,684	0	0	250,684
Malabar	71,485	0	0	71,485
Melbourne	2,156,688	0	0	2,156,688
Melbourne Beach	109,234	0	0	109,234
Melbourne Village	21,369	0	0	21,369
Palm Bay	2,264,656	0	0	2,264,656
Palm Shores	7,593	0	0	7,593
Rockledge	579,362	0	0	579,362
Satellite Beach	357,568	0	0	357,568
Titusville	1,422,895	0	0	1,422,895
West Melbourne	303,692	0	0	303,692
	-----	-----	-----	-----
	20,397,260	0	0	20,397,260
BOCC, BROWARD	36,377,394	0	0	36,377,394
Coconut Creek	1,126,317	0	0	1,126,317
Cooper City	852,001	0	0	852,001
Coral Springs	3,255,521	0	0	3,255,521
Dania	533,715	0	0	533,715
Davie	1,934,921	0	0	1,934,921
Deerfield Beach	1,898,368	0	0	1,898,368
Ft. Lauderdale	6,115,428	0	0	6,115,428
Hallandale	1,270,195	0	0	1,270,195
Hillsboro Beach	71,632	0	0	71,632
Hollywood	4,987,062	0	0	4,987,062
Lauderdale-by-the-Sea	122,528	0	0	122,528
Lauderdale Lakes	1,120,416	0	0	1,120,416
Lauderhill	2,037,001	0	0	2,037,001
Lazy Lake Village	1,352	0	0	1,352
Lighthouse Point	425,284	0	0	425,284
Margate	1,761,497	0	0	1,761,497
Miramar	1,666,343	0	0	1,666,343
North Lauderdale	1,086,198	0	0	1,086,198
Oakland Park	1,078,822	0	0	1,078,822
Parkland	145,804	0	0	145,804
Pembroke Park	202,151	0	0	202,151
Pembroke Pines	2,660,091	0	0	2,660,091
Plantation	2,732,994	0	0	2,732,994
Pompano Beach	2,966,248	0	0	2,966,248

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Sea Ranch Lakes	25,366	0	0	25,366
Sunrise	2,639,356	0	0	2,639,356
Tamarac	1,836,776	0	0	1,836,776
Wilton Manors	483,720	0	0	483,720
	81,414,500	0	0	81,414,500
BOCC, CALHOUN	190,793	141,152	22,678	354,622
Altha	10,250	0	0	10,250
Blountstown	49,580	0	0	49,580
	250,623	141,152	22,678	414,453
BOCC, CHARLOTTE	4,627,121	0	0	4,627,121
Punta Gorda	468,697	0	0	468,697
	5,095,819	0	0	5,095,819
BOCC, CITRUS	2,929,644	0	0	2,929,644
Crystal River	131,296	0	0	131,296
Inverness	188,211	0	0	188,211
	3,249,151	0	0	3,249,151
BOCC, CLAY	3,840,105	0	0	3,840,105
Green Cove Springs	171,518	0	0	171,518
Keystone Heights	50,155	0	0	50,155
Orange Park	361,878	0	0	361,878
Penney Farms	23,228	0	0	23,228
	4,446,884	0	0	4,446,884
BOCC, COLLIER	11,832,633	0	0	11,832,633
Everglades	26,119	0	0	26,119
Naples	1,587,071	0	0	1,587,071
	13,445,823	0	0	13,445,823

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.



1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLUMBIA	1,536,435	0	0	1,536,435
Fort White	10,586	0	0	10,586
Lake City	377,967	0	0	377,967
	-----	-----	-----	-----
	1,924,988	0	0	1,924,988
BOCC, DADE	70,389,473	0	0	70,389,473
Bal Harbour	131,289	0	0	131,289
Bay Harbor Islands	202,776	0	0	202,776
Biscayne Park	132,281	0	0	132,281
Coral Gables	1,728,575	0	0	1,728,575
El Portal	105,937	0	0	105,937
Florida City	250,333	0	0	250,333
Golden Beach	33,372	0	0	33,372
Hialeah	8,106,032	0	0	8,106,032
Hialeah Gardens	332,556	0	0	332,556
Homestead	1,158,362	0	0	1,158,362
Indian Creek Village	1,897	0	0	1,897
Islandia	561	0	0	561
Medley	28,586	0	0	28,586
Miami	15,352,024	0	0	15,352,024
Miami Beach	3,994,248	0	0	3,994,248
Miami Shores	434,785	0	0	434,785
Miami Springs	572,067	0	0	572,067
North Bay	232,095	0	0	232,095
North Miami	2,149,217	0	0	2,149,217
North Miami Beach	1,524,548	0	0	1,524,548
Opa-locka	658,946	0	0	658,946
South Miami	448,582	0	0	448,582
Surfside	177,122	0	0	177,122
Sweetwater	599,704	0	0	599,704
Virginia Gardens	95,373	0	0	95,373
West Miami	246,927	0	0	246,927
	-----	-----	-----	-----
	109,087,665	0	0	109,087,665
BOCC, DE SOTO	577,361	182,896	0	760,257
Arcadia	186,816	0	0	186,816
	-----	-----	-----	-----
	764,177	182,896	0	947,073

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DIXIE	152,064	151,068	30,428	333,560
Cross City	35,443	0	0	35,443
Horseshoe Beach	4,376	0	0	4,376
	-----	-----	-----	-----
	191,883	151,068	30,428	373,379
BOCC, DUVAL	40,511,762	0	0	40,511,762
Atlantic Beach	714,308	0	0	714,308
Baldwin	89,012	0	0	89,012
Jacksonville Beach	1,095,096	0	0	1,095,096
Neptune Beach	418,419	0	0	418,419
	-----	-----	-----	-----
	42,828,596	0	0	42,828,596
BOCC, ESCAMBIA	10,626,475	0	0	10,626,475
Century	87,139	0	0	87,139
Pensacola	2,546,479	0	0	2,546,479
	-----	-----	-----	-----
	13,260,093	0	0	13,260,093
BOCC, FLAGLER	913,872	175,438	0	1,089,310
Beverly Beach	10,679	0	0	10,679
Bunnell	64,110	0	0	64,110
Flagler Beach	130,752	0	0	130,752
	-----	-----	-----	-----
	1,119,413	175,438	0	1,294,851
BOCC, FRANKLIN	139,689	121,282	0	260,971
Apalachicola	47,206	0	0	47,206
Carrabelle	21,771	0	0	21,771
	-----	-----	-----	-----
	208,666	121,282	0	329,948
BOCC, GADSDEN	670,259	665,469	0	1,335,727
Chattahoochee	52,018	0	0	52,018
Greensboro	11,451	0	0	11,451
Gretna	38,711	0	0	38,711
Havana	32,321	0	0	32,321
Midway	16,649	0	0	16,649
Quincy	144,721	0	0	144,721
	-----	-----	-----	-----
	966,130	665,469	0	1,631,599

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GILCHRIST	102,559	169,646	0	272,205
Bell	3,238	0	0	3,238
Fanning Springs (part)	2,789	0	0	2,789
Trenton	15,607	0	0	15,607
	-----	-----	-----	-----
	124,193	169,646	0	293,839
BOCC, GLADES	124,337	115,242	0	239,580
Moore Haven	25,029	0	0	25,029
	-----	-----	-----	-----
	149,367	115,242	0	264,609
BOCC, GULF	238,773	68,434	0	307,207
Port St. Joe	103,416	0	0	103,416
Wawahitchka	45,494	0	0	45,494
	-----	-----	-----	-----
	387,683	68,434	0	456,117
BOCC, HAMILTON	411,402	0	0	411,402
Jasper	97,747	0	0	97,747
Jennings	33,157	0	0	33,157
White Springs	32,784	0	0	32,784
	-----	-----	-----	-----
	575,091	0	0	575,091
BOCC, HARDEE	493,079	196,154	0	689,233
Bowling Green	52,039	0	0	52,039
Wauchula	92,202	0	0	92,202
Zolfo Springs	34,551	0	0	34,551
	-----	-----	-----	-----
	671,872	196,154	0	868,026
BOCC, HENDRY	614,957	102,388	0	717,345
Clewiston	172,660	0	0	172,660
La Belle	76,697	0	0	76,697
	-----	-----	-----	-----
	864,314	102,388	0	966,703

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HERNANDO	2,998,721	0	0	2,998,721
Brooksville	226,440	0	0	226,440
Weeki Wachee	1,613	0	0	1,613
	-----	-----	-----	-----
	3,226,774	0	0	3,226,774
BOCC, HIGHLANDS	2,181,607	0	0	2,181,607
Avon Park	281,687	0	0	281,687
Lake Placid	40,561	0	0	40,561
Sebring	311,740	0	0	311,740
	-----	-----	-----	-----
	2,815,595	0	0	2,815,595
BOCC, HILLSBOROUGH	38,768,183	0	0	38,768,183
Plant City	1,214,063	0	0	1,214,063
Tampa	14,893,960	0	0	14,893,960
Temple Terrace	877,386	0	0	877,386
	-----	-----	-----	-----
	55,753,593	0	0	55,753,593
BOCC, HOLMES	215,584	257,419	0	473,003
Bonifay	40,935	0	0	40,935
Esto	3,965	0	0	3,965
Noma	3,244	0	0	3,244
Ponce de Leon	6,363	0	0	6,363
Westville	4,028	0	0	4,028
	-----	-----	-----	-----
	274,119	257,419	0	531,538
BOCC, INDIAN RIVER	3,564,344	0	0	3,564,344
Fellsmere	97,969	0	0	97,969
Indian River Shores	102,420	0	0	102,420
Orchid	450	0	0	450
Sebastian	458,823	0	0	458,823
Vero Beach	780,067	0	0	780,067
	-----	-----	-----	-----
	5,004,073	0	0	5,004,073

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, JACKSON	976,376	296,188	0	1,272,564
Alford	13,440	0	0	13,440
Bascom	2,563	0	0	2,563
Campbellton	5,752	0	0	5,752
Cottondale	25,627	0	0	25,627
Graceville	76,169	0	0	76,169
Grand Ridge	15,262	0	0	15,262
Greenwood	13,497	0	0	13,497
Jacob City	7,432	0	0	7,432
Malone	21,783	0	0	21,783
Marianna	173,608	0	0	173,608
Sneads	49,716	0	0	49,716
	-----	-----	-----	-----
	1,381,225	296,188	0	1,677,412
BOCC, JEFFERSON	165,158	184,915	0	350,074
Monticello	40,711	0	0	40,711
	-----	-----	-----	-----
	205,869	184,915	0	390,784
BOCC, LAFAYETTE	46,517	79,966	21,362	147,845
Mayo	9,426	0	0	9,426
	-----	-----	-----	-----
	55,943	79,966	21,362	157,271
BOCC, LAKE	3,851,772	0	0	3,851,772
Astatula	29,524	0	0	29,524
Clermont	207,964	0	0	207,964
Eustis	390,255	0	0	390,255
Fruitland Park	82,885	0	0	82,885
Groveland	69,221	0	0	69,221
Howey-in-the-Hills	21,790	0	0	21,790
Lady Lake	242,905	0	0	242,905
Leesburg	448,521	0	0	448,521
Mascotte	52,999	0	0	52,999
Minneola	45,596	0	0	45,596
Montverde	26,785	0	0	26,785
Mount Dora	216,571	0	0	216,571
Tavares	222,199	0	0	222,199
Umatilla	70,726	0	0	70,726
	-----	-----	-----	-----
	5,979,713	0	0	5,979,713

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEE	17,032,553	0	0	17,032,553
Cape Coral	4,361,786	0	0	4,361,786
Fort Myers	2,625,380	0	0	2,625,380
Sanibel	318,143	0	0	318,143
	-----	-----	-----	-----
	24,337,863	0	0	24,337,863
BOCC, LEON	6,031,388	0	0	6,031,388
Tallahassee	4,968,621	0	0	4,968,621
	-----	-----	-----	-----
	11,000,009	0	0	11,000,009
BOCC, LEVY	506,322	325,512	0	831,834
Bronson	19,170	0	0	19,170
Cedar Key	14,635	0	0	14,635
Chiefland	41,998	0	0	41,998
Fanning Springs (part)	5,762	0	0	5,762
Inglis	27,188	0	0	27,188
Otter Creek	2,980	0	0	2,980
Williston	47,738	0	0	47,738
Yankeetown	13,912	0	0	13,912
	-----	-----	-----	-----
	679,704	325,512	0	1,005,216
BOCC, LIBERTY	61,662	60,789	26,110	148,560
Bristol	13,301	0	0	13,301
	-----	-----	-----	-----
	74,963	60,789	26,110	161,862
BOCC, MADISON	241,922	247,586	0	489,508
Greenville	16,466	0	0	16,466
Lee	5,304	0	0	5,304
Madison	57,979	0	0	57,979
	-----	-----	-----	-----
	321,670	247,586	0	569,257
BOCC, MANATEE	8,342,411	0	0	8,342,411
Anna Maria	76,435	0	0	76,435
Bradenton	1,912,627	0	0	1,912,627
Bradenton Beach	72,622	0	0	72,622

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Holmes Beach	210,810	0	0	210,810
Longboat Key (part)	111,497	0	0	111,497
Palmetto	406,192	0	0	406,192
	----- 11,132,593	----- 0	----- 0	----- 11,132,593
BOCC, MARION	8,242,013	0	0	8,242,013
Bellevue	124,424	0	0	124,424
Dunnellon	75,793	0	0	75,793
McIntosh	19,182	0	0	19,182
Ocala	1,958,909	0	0	1,958,909
Reddick	25,856	0	0	25,856
	----- 10,446,176	----- 0	----- 0	----- 10,446,176
BOCC, MARTIN	6,265,419	0	0	6,265,419
Jupiter Island	36,331	0	0	36,331
Ocean Breeze Park	34,345	0	0	34,345
Sewalls Point	105,088	0	0	105,088
Stuart	788,290	0	0	788,290
	----- 7,229,472	----- 0	----- 0	----- 7,229,472
BOCC, MONROE	4,957,740	0	0	4,957,740
Key Colony Beach	69,906	0	0	69,906
Key West	1,774,758	0	0	1,774,758
Layton	13,094	0	0	13,094
	----- 6,815,497	----- 0	----- 0	----- 6,815,497
BOCC, NASSAU	1,422,490	0	0	1,422,490
Callahan	33,565	0	0	33,565
Fernandina Beach	309,465	0	0	309,465
Hilliard	62,127	0	0	62,127
	----- 1,827,647	----- 0	----- 0	----- 1,827,647
BOCC, OKALOOSA	4,308,472	0	0	4,308,472
Cinco Bayou	11,336	0	0	11,336
Crestview	348,041	0	0	348,041
Destin	284,460	0	0	284,460

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Ft. Walton Beach	755,895	0	0	755,895
Laurel Hill	19,117	0	0	19,117
Mary Esther	145,715	0	0	145,715
Niceville	369,903	0	0	369,903
Shalimar	12,005	0	0	12,005
Valparaiso	164,480	0	0	164,480
	-----	-----	-----	-----
	6,419,422	0	0	6,419,422
 BOCC, OKEECHOBEE	 947,176	 0	 0	 947,176
Okeechobee	168,321	0	0	168,321
	-----	-----	-----	-----
	1,115,497	0	0	1,115,497
 BOCC, ORANGE	 51,525,787	 0	 0	 51,525,787
Apopka	1,169,716	0	0	1,169,716
Belle Isle	456,390	0	0	456,390
Eatonville	182,314	0	0	182,314
Edgewood	91,936	0	0	91,936
Maitland	788,641	0	0	788,641
Oakland	60,598	0	0	60,598
Ocoee	1,106,174	0	0	1,106,174
Orlando	14,257,254	0	0	14,257,254
Windermere	118,686	0	0	118,686
Winter Garden	843,612	0	0	843,612
Winter Park	1,921,305	0	0	1,921,305
	-----	-----	-----	-----
	72,522,411	0	0	72,522,411
 BOCC, OSCEOLA	 5,176,039	 0	 0	 5,176,039
Kissimmee	1,663,399	0	0	1,663,399
St. Cloud	689,328	0	0	689,328
	-----	-----	-----	-----
	7,528,766	0	0	7,528,766
 BOCC, PALM BEACH	 37,532,790	 0	 0	 37,532,790
Atlantis	87,438	0	0	87,438
Belle Glade	855,708	0	0	855,708
Boca Raton	3,252,295	0	0	3,252,295
Boynton Beach	2,443,506	0	0	2,443,506
Briny Breeze	21,159	0	0	21,159
Cloud Lake	6,400	0	0	6,400

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.



1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Delray Beach	2,495,715	0	0	2,495,715
Glen Ridge	10,950	0	0	10,950
Golf Village	12,378	0	0	12,378
Golfview	8,093	0	0	8,093
Greenacres City	988,267	0	0	988,267
Gulf Stream	36,499	0	0	36,499
Haverhill	55,965	0	0	55,965
Highland Beach	169,745	0	0	169,745
Hypoluxo	43,904	0	0	43,904
Juno Beach	112,194	0	0	112,194
Jupiter	1,321,675	0	0	1,321,675
Jupiter Inlet Colony	21,423	0	0	21,423
Lake Clarke Shores	177,944	0	0	177,944
Lake Park	354,619	0	0	354,619
Lake Worth	1,510,939	0	0	1,510,939
Lantana	428,410	0	0	428,410
Manalapan	16,504	0	0	16,504
Mangonia Park	76,859	0	0	76,859
North Palm Beach	600,006	0	0	600,006
Ocean Ridge	83,048	0	0	83,048
Pahokee	360,861	0	0	360,861
Palm Beach	519,127	0	0	519,127
Palm Beach Gardens	1,214,771	0	0	1,214,771
Palm Beach Shores	55,012	0	0	55,012
Palm Springs	516,430	0	0	516,430
Riviera Beach	1,462,009	0	0	1,462,009
Royal Palm Beach	771,709	0	0	771,709
South Bay	188,206	0	0	188,206
South Palm Beach	78,287	0	0	78,287
Tequesta Village	237,982	0	0	237,982
West Palm Beach	3,571,473	0	0	3,571,473
	-----	-----	-----	-----
	61,700,300	0	0	61,700,300
BOCC, PASCO	8,825,040	0	0	8,825,040
Dade City	184,237	0	0	184,237
New Port Richey	459,332	0	0	459,332
Port Richey	82,519	0	0	82,519
Saint Leo	33,001	0	0	33,001
San Antonio	25,380	0	0	25,380
Zephyrhills	268,849	0	0	268,849
	-----	-----	-----	-----
	9,878,358	0	0	9,878,358

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, PINELLAS	24,614,015	0	0	24,614,015
Belleair	149,656	0	0	149,656
Belleair Beach	78,072	0	0	78,072
Belleair Bluffs	80,259	0	0	80,259
Belleair Shore	2,263	0	0	2,263
Clearwater	3,722,741	0	0	3,722,741
Dunedin	1,282,791	0	0	1,282,791
Gulfport	442,294	0	0	442,294
Indian Rocks Beach	149,468	0	0	149,468
Indian Shores	52,991	0	0	52,991
Kenneth City	168,288	0	0	168,288
Largo	2,476,949	0	0	2,476,949
Madeira Beach	159,349	0	0	159,349
North Redington Beach	42,807	0	0	42,807
Oldsmar	315,342	0	0	315,342
Pinellas Park	1,637,848	0	0	1,637,848
Redington Beach	61,326	0	0	61,326
Redington Shores	89,236	0	0	89,236
Safety Harbor	570,414	0	0	570,414
St. Petersburg	8,992,283	0	0	8,992,283
St. Petersburg Beach	346,986	0	0	346,986
Seminole	348,909	0	0	348,909
South Pasadena	212,868	0	0	212,868
Tarpon Springs	675,340	0	0	675,340
Treasure Island	274,043	0	0	274,043
	----- 46,946,537	----- 0	----- 0	----- 46,946,537
BOCC, POLK	15,227,269	0	0	15,227,269
Auburndale	387,196	0	0	387,196
Bartow	638,100	0	0	638,100
Davenport	66,835	0	0	66,835
Dundee	102,066	0	0	102,066
Eagle Lake	76,845	0	0	76,845
Fort Meade	217,508	0	0	217,508
Frostproof	122,742	0	0	122,742
Haines City	510,681	0	0	510,681
Highland Park	6,775	0	0	6,775
Hillcrest Heights	9,660	0	0	9,660
Lake Alfred	158,323	0	0	158,323
Lake Hamilton	49,307	0	0	49,307
Lake Wales	422,690	0	0	422,690
Lakeland	3,084,981	0	0	3,084,981
Mulberry	130,610	0	0	130,610

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
Polk City	62,901	0	0	62,901
Winter Haven	1,080,766	0	0	1,080,766
	-----	-----	-----	-----
	22,355,254	0	0	22,355,254
BOCC, PUTNAM	1,772,781	0	0	1,772,781
Crescent City	54,976	0	0	54,976
Interlachen	34,305	0	0	34,305
Palatka	301,675	0	0	301,675
Pomona Park	19,607	0	0	19,607
Welaka	15,762	0	0	15,762
	-----	-----	-----	-----
	2,199,107	0	0	2,199,107
BOCC, ST. JOHNS	3,451,222	0	0	3,451,222
Hastings	26,154	0	0	26,154
St. Augustine	513,940	0	0	513,940
St. Augustine Beach	160,749	0	0	160,749
	-----	-----	-----	-----
	4,152,066	0	0	4,152,066
BOCC, ST. LUCIE	4,171,524	0	0	4,171,524
Fort Pierce	1,289,224	0	0	1,289,224
Port St. Lucie	1,955,574	0	0	1,955,574
	-----	-----	-----	-----
	7,416,321	0	0	7,416,321
BOCC, SANTA ROSA	1,495,325	0	0	1,495,325
Gulf Breeze	107,469	0	0	107,469
Jay	12,943	0	0	12,943
Milton	139,185	0	0	139,185
	-----	-----	-----	-----
	1,754,922	0	0	1,754,922
BOCC, SARASOTA	13,651,900	0	0	13,651,900
Longboat Key (part)	185,270	0	0	185,270
North Port	653,769	0	0	653,769
Sarasota	2,782,654	0	0	2,782,654
Venice	924,002	0	0	924,002
	-----	-----	-----	-----
	18,197,594	0	0	18,197,594

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, SEMINOLE	10,414,907	0	0	10,414,907
Altamonte Springs	1,506,405	0	0	1,506,405
Casselberry	816,756	0	0	816,756
Lake Mary	256,070	0	0	256,070
Longwood	575,111	0	0	575,111
Oviedo	480,008	0	0	480,008
Sanford	1,397,006	0	0	1,397,006
Winter Springs	956,690	0	0	956,690
	----- 16,402,953	----- 0	----- 0	----- 16,402,953
 BOCC, SUMTER	 617,783	 169,252	 0	 787,034
Bushnell	44,192	0	0	44,192
Center Hill	16,257	0	0	16,257
Coleman	18,955	0	0	18,955
Webster	16,500	0	0	16,500
Wildwood	75,665	0	0	75,665
	----- 789,351	----- 169,252	----- 0	----- 958,603
 BOCC, SUWANNEE	 664,914	 221,308	 0	 886,222
Branford	18,224	0	0	18,224
Live Oak	172,226	0	0	172,226
	----- 855,364	----- 221,308	----- 0	----- 1,076,672
 BOCC, TAYLOR	 578,798	 0	 0	 578,798
Perry	281,041	0	0	281,041
	----- 859,839	----- 0	----- 0	----- 859,839
 BOCC, UNION	 109,340	 111,537	 74,754	 295,631
Lake Butler	33,987	0	0	33,987
Raiford	3,180	0	0	3,180
Worthington Springs	2,859	0	0	2,859
	----- 149,367	----- 111,537	----- 74,754	----- 335,658

\* Note: Table 2.2 represents a 100% distribution of estimated Half-Cent Sales Tax Monies.

1/2 Cent Local Government Sales Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, VOLUSIA	11,372,514	0	0	11,372,514
Daytona Beach	2,363,965	0	0	2,363,965
Daytona Beach Shores	89,216	0	0	89,216
DeLand	630,088	0	0	630,088
Edgewater	585,996	0	0	585,996
Holly Hill	425,408	0	0	425,408
Lake Helen	89,559	0	0	89,559
New Smyrna Beach	632,074	0	0	632,074
Oak Hill	35,037	0	0	35,037
Orange City	204,298	0	0	204,298
Ormond Beach	1,135,579	0	0	1,135,579
Pierson	114,165	0	0	114,165
Ponce Inlet	65,106	0	0	65,106
Port Orange	1,349,391	0	0	1,349,391
South Daytona	476,912	0	0	476,912
	----- 19,569,309	----- 0	----- 0	----- 19,569,309
BOCC, WAKULLA	200,134	203,965	0	404,099
St. Marks	4,396	0	0	4,396
Sopchoppy	5,255	0	0	5,255
	----- 209,785	----- 203,965	----- 0	----- 413,750
BOCC, WALTON	907,267	0	0	907,267
DeFuniak Springs	181,650	0	0	181,650
Freeport	29,908	0	0	29,908
Paxton	21,287	0	0	21,287
	----- 1,140,112	----- 0	----- 0	----- 1,140,112
BOCC, WASHINGTON	168,240	332,700	0	500,940
Caryville	7,145	0	0	7,145
Chipley	43,774	0	0	43,774
Ebro	2,887	0	0	2,887
Vernon	8,809	0	0	8,809
Wausau	3,544	0	0	3,544
	----- 234,400	----- 332,700	----- 0	----- 567,100
Grand Totals *	=====	=====	=====	=====
	770,070,000	5,000,000	314,602	775,384,602

\* Note: Table 2.2 represents a 100% distribution 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.

### **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.

Chapter 90-132, Laws of Florida,  
amended 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.

amended 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.

amended 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)

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the County or Municipal Revenue Sharing programs.

### **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. The percentage of each tax source transferred into the Revenue Sharing Trust Funds are listed below, with the proportional amount contributed by each source also noted.

The County Revenue Sharing Program includes:

- 1) 2.9% of net cigarette tax collections (s. 210.20(2)(a), F.S.)  
= 5% of total County Revenue Sharing.
- 2) 41.3% of net intangible tax collections (s. 199.292(3), F.S.)  
= 95% of total County Revenue Sharing.

The Municipal Revenue Sharing Program includes:

- 1) 32.4% of net cigarette tax collections (s. 210.20(2)(a), F.S.)  
= 66.8% of total Municipal Revenue Sharing.
- 2) the one-cent Municipal Gas tax (s. 206.605(1), F.S.)  
= 33.0% of total Municipal Revenue Sharing
- 3) 25% of the State Alternative Fuel Decal Users Fee (s. 206.879(1), F.S.)  
= 0.2% of total Municipal Revenue Sharing.



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 administrative deductions that are assessed against those five trust funds and the estimated amounts deducted for FY 90-91. 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. Pursuant to s. 210.20(2)(a), F.S., the Division of Alcoholic Beverages and Tobacco of the Department of Business Regulation, is authorized to deduct 0.9% of cigarette tax collections for administrative costs and transfer the revenue 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 administrative 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 192, 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 an annual post-audit 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 Formula**

Pursuant to s. 218.245, F.S., an apportionment factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following **three** components: population, sales tax, and the relative ability to raise revenue.

- 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:

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

- 2) **Sales tax:** The municipality’s sales tax allocation factor is determined by the proportion of each municipality’s population to the total county population and multiplied by the amount of county sales tax collections and then divided by the total statewide municipal collections.

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 involving a Levy Ratio Factor, a Recalculated Population Factor, and a Relative Revenue Raising Ability Factor:

a) **Levy Ratio Factor:** 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.

Stated algebraically:

$$\text{Municipal Per Capita Assessed Value} = \frac{\text{Municipal Property Valuation}}{\text{Municipal Population}}$$

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

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

b) **Recalculated Population Factor:** by multiplying the population of an eligible municipality by the levy ratio as calculated above.

Stated algebraically:

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

c) **Relative Revenue Raising Ability Factor:** 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:

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

4) To determine a municipality's guaranteed portion of the Municipal Revenue Sharing Program, the three factors calculated above are added together and divided by 3 to obtain the apportionment factor.

Stated algebraically:

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

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

## **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.<sup>3</sup>

### **Authorized Use of Revenues (Municipal Revenue Sharing)**

A number of restrictions and safeguards are incorporated into the Municipal Revenue Sharing Program. Municipalities are required, by s. 206.605(3), F.S. 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 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 33.2% of their total estimated Municipal Revenue Sharing distribution for FY 1990-1991 is derived from the Municipal Gas Tax. Thus, 33.2% 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

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<sup>3</sup>The 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.

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 1991-1992**

Table 3.1 displays the FY 1991-92 estimated distributions for the Municipal Revenue Sharing Program. The figures represent 95% of the anticipated annual revenues, net of all deductions. The Department of Revenue will also circulate estimated municipal revenue sharing distributions. The revenue 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 Formula

Pursuant to s. 218.245, F.S., 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.

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:

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

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

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

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

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

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 it's "second guaranteed entitlement" which is equal to the revenues it received from the state above the first guaranteed entitlement in fiscal year 1981-1982. **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 1991-1992**

Table 3.2 displays the FY 1991-92 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 TRUST FUND</u>	<u>CONTRIBUTING TRUST FUND</u>	<u>SERVICE 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 192 - 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 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>ALACHUA COUNTY</b>			
Alachua	49,626	54,905	104,531
Archer	18,029	34,562	52,591
Gainesville	1,100,340	1,373,822	2,474,162
Hawthorne	21,367	17,341	38,708
High Springs	55,311	39,385	94,696
LaCrosse	3,761	937	4,698
Micanopy	9,869	9,046	18,915
Newberry	20,259	33,923	54,182
Waldo	13,057	29,475	42,532
<b>BAKER COUNTY</b>			
Glen Saint Mary	13,069	8,041	21,110
Macclenny	53,341	54,379	107,720
<b>BAY COUNTY</b>			
Callaway	35,468	338,946	374,414
Cedar Grove	13,757	38,751	52,508
Lynn Haven	47,769	207,807	255,576
Mexico Beach	6,978	9,841	16,819
Panama City	510,541	411,275	921,816
Panama City Beach	90,906	0	90,906
Parker	32,217	89,314	121,531
Springfield	65,328	340,396	405,724
<b>BRADFORD COUNTY</b>			
Brooker	5,183	10,804	15,987
Hampton	7,757	7,271	15,028
Lawtey	13,179	17,097	30,276
Starke	125,408	25,718	151,126
<b>BREVARD COUNTY</b>			
Cape Canaveral	62,081	94,521	156,602
Cocoa	327,756	158,580	486,336
Cocoa Beach	239,157	1,362	240,519
Indialantic	54,072	299	54,371
Indian Harbour Beach	41,142	89,903	131,045
Malabar	4,704	25,582	30,286
Melbourne	731,356	674,434	1,405,790
Melbourne Beach	19,175	31,968	51,143
Melbourne Village	1,852	8,320	10,172
Palm Bay	91,142	1,305,858	1,397,000
Palm Shores	943	2,330	3,273
Rockledge	155,640	214,573	370,213
Satellite Beach	109,567	98,093	207,660
Titusville	518,566	479,470	998,036
West Melbourne	34,950	127,430	162,380

NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>BROWARD COUNTY</b>			
—Coconut Creek—	21,380	589,289	610,669
Cooper City	22,887	468,774	491,661
Coral Springs	49,420	1,670,088	1,719,508
—Dania	201,595	82,309	283,904
—Davie	166,836	889,730	1,056,566
—Deerfield Beach	306,407	697,432	1,003,839
—Ft. Lauderdale	3,196,503	355,080	3,551,583
—Hallandale	491,404	247,410	738,814
Hillsboro Beach	3,190	21,373	24,563
—Hollywood	2,090,384	1,015,117	3,105,501
Lauderdale-by-the-Sea	58,784	0	58,784
—Lauderdale Lakes	210,740	520,754	731,494
—Lauderhill	183,519	1,040,555	1,224,074
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	40,780	217,324
—Margate	247,098	830,470	1,077,568
—Miramar	284,110	823,655	1,107,765
North Lauderdale	8,186	725,674	733,860
—Oakland Park	398,752	233,673	632,425
Parkland	511	55,402	55,913
—Pembroke Park	112,788	687	113,475
—Pembroke Pines	320,564	1,285,627	1,606,191
—Plantation	444,753	1,014,965	1,459,718
—Pompano Beach	918,495	712,864	1,631,359
Sea Ranch Lakes	59,037	0	59,037
—Sunrise	173,630	1,362,917	1,536,547
—Tamarac	96,778	938,328	1,035,106
Wilton Manors	350,732	0	350,732
<b>CALHOUN COUNTY</b>			
Altha	7,411	18,733	26,144
Blountstown	57,485	20,333	77,818
<b>CHARLOTTE COUNTY</b>			
Punta Gorda	146,243	45,192	191,435
<b>CITRUS COUNTY</b>			
Crystal River	95,471	0	95,471
Inverness	119,126	10,967	130,093
<b>CLAY COUNTY</b>			
Green Cove Springs	82,207	28,151	110,358
Keystone Heights	26,696	5,828	32,524
Orange Park	92,507	111,818	204,325
Penney Farms	3,053	32,044	35,097

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>COLLIER COUNTY</b>			
Everglades	9,969	0	9,969
Naples	386,057	37,902	423,959
<b>COLUMBIA COUNTY</b>			
Fort White	8,215	49	8,264
Lake City	241,791	18,983	260,774
<b>DADE COUNTY</b>			
Bal Harbour	43,116	5,823	48,939
Bay Harbor Islands	32,155	51,005	83,160
Biscayne Park	16,156	54,563	70,719
Coral Gables	693,530	124,051	817,581
El Portal	11,922	53,838	65,760
Florida City	61,201	107,230	168,431
Golden Beach	2,533	7,975	10,508
Hialeah	1,930,261	3,274,020	5,204,281
Hialeah Gardens	16,283	134,369	150,652
Homestead	326,447	468,942	795,389
Indian Creek Village	1,391	0	1,391
Islandia	23	240	263
Medley	10,067	0	10,067
Miami	5,721,258	3,234,760	8,956,018
Miami Beach	1,489,227	699,212	2,188,439
Miami Shores	143,763	88,154	231,917
Miami Springs	217,492	86,640	304,132
North Bay	66,164	49,871	116,035
North Miami	755,251	612,867	1,368,118
North Miami Beach	642,052	276,621	918,673
Opa-locka	242,147	159,783	401,930
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	406,341	444,703
Virginia Gardens	40,502	8,622	49,124
West Miami	167,074	0	167,074
Metro Dade	28,916,575	0	28,916,575
<b>DESOTO COUNTY</b>			
Arcadia	157,477	32,094	189,571
<b>DIXIE COUNTY</b>			
Cross City	60,079	32,418	92,497
Horseshoe Beach	1,856	2,602	4,458
<b>DUVAL COUNTY</b>			
Atlantic Beach	65,115	188,650	253,765
Baldwin	21,646	22,869	44,515
Jacksonville (Duval)	5,826,077	1,044,130	6,870,207
Jacksonville Beach	219,174	191,234	410,408
Neptune Beach	41,884	109,377	151,261
JAX DUVAL	0	7,299,853	7,299,853

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>ESCAMBIA COUNTY</b>			
Century	53,674	33,090	86,764
Pensacola	727,797	788,235	1,516,032
<b>FLAGLER COUNTY</b>			
Beverly Beach	4,223	959	5,182
Bunnell	38,218	4,224	42,442
Flagler Beach	23,161	31,437	54,598
<b>FRANKLIN COUNTY</b>			
Apalachicola	51,929	38,925	90,854
Carrabelle	25,647	12,002	37,649
<b>GADSDEN COUNTY</b>			
Chattahoochee	81,632	43,544	125,176
Greensboro	9,894	18,773	28,667
Gretna	11,242	162,495	173,737
Havana	28,337	21,249	49,586
Midway	0	39,935	39,935
Quincy	166,567	74,786	241,353
<b>GILCHRIST COUNTY</b>			
Bell	5,992	3,719	9,711
Trenton	22,161	16,442	38,603
<b>GLADES COUNTY</b>			
Moore Haven	32,012	6,370	38,382
<b>GULF COUNTY</b>			
Port St. Joe	64,183	6,959	71,142
Wewahitchka	23,114	40,264	63,378
<b>HAMILTON COUNTY</b>			
Jasper	59,554	26,509	86,063
Jennings	12,571	12,404	24,975
White Springs	13,231	19,688	32,919
<b>HARDEE COUNTY</b>			
Bowling Green	24,763	48,098	72,861
Wauchula	81,340	10,943	92,283
Zolfo Springs	23,025	21,040	44,065
<b>HENDRY COUNTY</b>			
Clewiston	116,479	34,601	151,080
La Belle	56,826	2,879	59,705

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>HERNANDO COUNTY</b>			
Brooksville	175,729	0	175,729
Weeki Wachee	2,118	0	2,118
<b>HIGHLANDS COUNTY</b>			
Avon Park	119,637	106,267	225,904
Lake Placid	53,574	0	53,574
Sebring	168,381	53,773	222,154
<b>HILLSBOROUGH COUNTY</b>			
Plant City	332,397	285,172	617,569
Tampa	4,897,504	2,378,201	7,275,705
Temple Terrace	205,169	166,838	372,007
<b>HOLMES COUNTY</b>			
Bonifay	46,920	23,220	70,140
Esto	4,617	5,456	10,073
Noma	0	15,701	15,701
Ponce de Leon	8,741	1,670	10,411
Westville	2,077	6,497	8,574
<b>INDIAN RIVER COUNTY</b>			
Fellsmere	16,285	71,714	87,999
Indian River Shores	286	27,645	27,931
Sebastian	33,165	181,536	214,701
Vero Beach	374,742	0	374,742
<b>JACKSON COUNTY</b>			
Alford	7,420	16,008	23,428
Bascom	2,835	2,120	4,955
Campbellton	7,330	879	8,209
Cottondale	15,086	17,369	32,455
Graceville	36,420	41,782	78,202
Grand Ridge	10,018	19,394	29,412
Greenwood	8,020	5,649	13,669
Jacob City	0	14,526	14,526
Malone	15,027	21,585	36,612
Marianna	136,106	51,549	187,655
Sneads	24,498	60,193	84,691
<b>JEFFERSON COUNTY</b>			
Monticello	50,339	17,812	68,151
<b>LAFAYETTE COUNTY</b>			
Mayo	18,739	19,436	38,175

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.



Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>LAKE COUNTY</b>			
Astatula	3,333	27,463	30,796
Clermont	78,941	85,608	164,549
Eustis	182,142	135,615	317,757
Fruitland Park	20,503	53,454	73,957
Groveland	36,365	31,308	67,673
Howey-in-the-Hills	12,376	761	13,137
Lady Lake	13,366	165,216	178,582
Leesburg	309,234	37,422	346,656
Mascotte	21,939	49,698	71,637
Minneola	15,515	23,235	38,750
Montverde	1,908	20,141	22,049
Mount Dora	111,030	52,074	163,104
Tavares	57,583	115,937	173,520
Umatilla	39,637	18,344	57,981
<b>LEE COUNTY</b>			
Cape Coral	153,484	1,523,622	1,677,106
Fort Myers	893,274	274,933	1,168,207
Sanibel	0	87,153	87,153
<b>LEON COUNTY</b>			
Tallahassee	1,250,960	1,945,613	3,196,573
<b>LEVY COUNTY</b>			
Bronson	10,844	14,000	24,844
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	2,102	9,655
Inglis	16,801	8,602	25,403
Otter Creek	3,780	1,514	5,294
Williston	47,202	16,250	63,452
Yankeetown	5,909	5,689	11,598
<b>LIBERTY COUNTY</b>			
Bristol	18,989	15,949	34,938
<b>MADISON COUNTY</b>			
Greenville	23,475	19,718	43,193
Lee	5,990	7,002	12,992
Madison	86,118	11,201	97,319
<b>MANATEE COUNTY</b>			
Anna Maria	13,693	12,403	26,096
Bradenton	376,545	662,009	1,038,554
Bradenton Beach	27,417	1,372	28,789
Holmes Beach	55,071	25,397	80,468
Palmetto	169,179	70,761	239,940

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>MARION COUNTY</b>			
Belleview	57,775	15,425	73,200
Dunnellon	53,800	0	53,800
McIntosh	7,411	3,492	10,903
✓ Ocala	643,622	328,395	972,017
Reddick	5,166	15,619	20,785
<b>MARTIN COUNTY</b>			
Jupiter Island	2,386	5,555	7,941
Ocean Breeze Park	6,147	6,494	12,641
Sewalls Point	1,035	22,742	23,777
Stuart	276,026	3,012	279,038
<b>MONROE COUNTY</b>			
✓ Key Colony Beach	3,918	13,149	17,067
Key West	392,780	232,967	625,747
Layton	2,685	1,210	3,895
<b>NASSAU COUNTY</b>			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	32,786	163,465
Hilliard	23,263	27,177	50,440
<b>OKALOOSA COUNTY</b>			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	165,234	303,570
Destin	0	120,019	120,019
Ft. Walton Beach	227,379	322,840	550,219
Laurel Hill	4,088	28,364	32,452
Mary Esther	13,743	61,774	75,517
Niceville	54,427	212,412	266,839
Shalimar	10,992	0	10,992
Valparaiso	40,774	88,648	129,422
<b>OKEECHOBEE COUNTY</b>			
Okeechobee	176,013	0	176,013
<b>ORANGE COUNTY</b>			
Apopka	183,788	219,083	402,871
Belle Isle	9,272	124,649	133,921
Eatonville	18,949	42,666	61,615
Edgewood	63,799	0	63,799
Lake Buena Vista	3,332	30,308	33,640
Maitland	158,137	75,794	233,931
Oakland	7,322	18,857	26,179
Ocoee	78,748	318,325	397,073
✓ Orlando	1,969,237	2,814,776	4,784,013
Windermere	10,267	20,498	30,765
Winter Garden	149,053	159,633	308,686
Winter Park	458,356	170,079	628,435

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
<b>OSCEOLA COUNTY</b>			
Kissimmee	243,964	541,982	785,946
St. Cloud	105,511	232,850	338,361
<b>PALM BEACH COUNTY</b>			
Atlantis	6,296	19,625	25,921
— Belle Glade	302,170	349,447	651,617
— Boca Raton	523,997	728,377	1,252,374
— Boynton Beach	337,969	728,585	1,066,554
Briny Breeze	4,322	4,129	8,451
Cloud Lake	3,753	0	3,753
— Delray Beach	362,476	678,245	1,040,721
Glen Ridge	1,438	2,515	3,953
Golf Village	1,033	2,456	3,489
Golfview	1,333	1,421	2,754
Greenacres City	14,848	402,521	417,369
Gulf Stream	1,397	8,488	9,885
Haverhill	8,402	15,878	24,280
Highland Beach	2,928	45,755	48,683
Hypoluxo	2,273	10,506	12,779
Juno Beach	13,616	20,709	34,325
Jupiter	67,918	424,470	492,388
Jupiter Inlet Colony	1,225	4,875	6,100
Lake Clarke Shores	7,218	60,138	67,356
Lake Park	253,135	0	253,135
— Lake Worth	364,734	435,857	800,591
Lantana	209,533	3,066	212,599
Manalapan	1,985	2,611	4,596
Mangonia Park	15,044	9,961	25,005
North Palm Beach	82,307	144,730	227,037
Ocean Ridge	4,910	18,846	23,756
Pahokee	96,481	210,731	307,212
— Palm Beach	171,886	14,321	186,207
— Palm Beach Gardens	126,411	323,229	449,640
Palm Beach Shores	11,360	6,249	17,609
Palm Springs	90,524	187,234	277,758
Riviera Beach	369,915	274,928	644,843
— Royal Palm Beach	3,712	312,575	316,287
South Bay	42,669	86,521	129,190
South Palm Beach	745	21,773	22,518
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	327,432	1,653,883
<b>PASCO COUNTY</b>			
Dade City	134,787	5,439	140,226
New Port Richey	290,251	17,762	308,013
Port Richey	15,410	23,381	38,791
Saint Leo	9,442	34,877	44,319
San Antonio	14,350	5,569	19,919
Zephyrhills	110,964	70,143	181,107

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)

Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
PINELLAS COUNTY			
Belleair	15,115	46,944	62,059
Belleair Beach	4,762	26,499	31,261
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	413	765
Clearwater	1,191,562	1,002,285	2,193,847
Dunedin	313,081	492,563	805,644
Gulfport	133,248	160,072	293,320
Indian Rocks Beach	54,431	15,032	69,463
Indian Shores	10,610	9,344	19,954
Kenneth City	145,147	0	145,147
Largo	652,934	1,006,595	1,659,529
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	5,531	17,351
Oldsmar	19,857	138,289	158,146
Pinellas Park	387,226	619,811	1,007,037
Redington Beach	4,793	20,426	25,219
Redington Shores	12,192	25,771	37,963
Safety Harbor	57,772	253,757	311,529
Seminole	166,578	45,801	212,379
South Pasadena	89,458	28,014	117,472
St. Petersburg	3,125,822	2,863,436	5,989,258
St. Petersburg Beach	199,235	0	199,235
Tarpon Springs	199,105	178,960	378,065
Treasure Island	104,086	32,917	137,003
POLK COUNTY			
Auburndale	95,208	129,906	225,114
Bartow	247,027	203,491	450,518
Davenport	22,371	21,107	43,478
Dundee	25,917	28,471	54,388
Eagle Lake	20,806	42,903	63,709
Fort Meade	76,018	117,009	193,027
Frostproof	59,573	4,822	64,395
Haines City	182,087	172,128	354,215
Highland Park	0	2,529	2,529
Hillcrest Heights	498	3,927	4,425
Lake Alfred	36,465	58,780	95,245
Lake Hamilton	15,272	11,747	27,019
Lake Wales	190,668	90,673	281,341
Lakeland	973,011	845,297	1,818,308
Mulberry	53,918	23,581	77,499
Polk City	15,070	37,612	52,682
Winter Haven	439,141	200,180	639,321
PUTNAM COUNTY			
Crescent City	47,077	1,753	48,830
Interlachen	11,693	16,942	28,635
Palatka	276,527	16,978	293,505
Pomona Park	7,968	7,465	15,433
Welaka	7,493	3,169	10,662

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>ST JOHNS COUNTY</b>			
Hastings	15,795	2,164	17,959
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	50,934	58,033
<b>ST LUCIE COUNTY</b>			
Fort Pierce	711,816	244,941	956,757
Port St. Lucie	6,475	1,106,029	1,112,504
St. Lucie Village	2,371	7,644	10,015
<b>SANTA ROSA COUNTY</b>			
Gulf Breeze	75,883	21,629	97,512
Jay	20,822	0	20,822
Milton	116,957	79,219	196,176
<b>SARASOTA COUNTY</b>			
Longboat Key (part)	47,549	54,480	102,029
North Port	24,372	238,505	262,877
Sarasota	937,613	282,303	1,219,916
Venice	240,488	125,201	365,689
<b>SEMINOLE COUNTY</b>			
Altamonte Springs	57,567	645,996	703,563
Casselberry	170,722	271,654	442,376
Lake Mary	0	98,955	98,955
Longwood	80,818	186,435	267,253
Oviedo	39,986	193,358	233,344
Sanford	376,081	518,961	895,042
Winter Springs	13,825	490,938	504,763
<b>SUMTER COUNTY</b>			
Bushnell	36,546	15,155	51,701
Center Hill	8,283	22,808	31,091
Coleman	13,609	28,485	42,094
Webster	17,618	11,709	29,327
Wildwood	61,478	41,321	102,799
<b>SUWANNEE COUNTY</b>			
Branford	20,042	2,817	22,859
Live Oak	153,904	55,847	209,751
<b>TAYLOR COUNTY</b>			
Perry	180,555	46,577	227,132
<b>UNION COUNTY</b>			
Lake Butler	29,351	55,638	84,989
Raiford	1,694	9,235	10,929
Worthington Springs	4,563	2,376	6,939

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.1 (continued)  
Municipal Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
<b>VOLUSIA COUNTY</b>			
Daytona Beach	1,027,176	449,480	1,476,656
Daytona Beach Shores	91,781	0	91,781
DeLand	318,746	87,530	406,276
Edgewater	68,458	302,404	370,862
Holly Hill	155,248	118,123	273,371
Lake Helen	8,885	49,927	58,812
New Smyrna Beach	201,998	118,470	320,468
Oak Hill	13,952	8,018	21,970
Orange City	21,923	91,615	113,538
Ormond Beach	294,368	333,932	628,300
Pierson	18,098	104,025	122,123
Ponce Inlet	4,946	18,965	23,911
Port Orange	93,493	755,981	849,474
South Daytona	132,655	167,432	300,087
<b>WAKULLA COUNTY</b>			
St. Marks	9,455	0	9,455
Sopchoppy	9,800	0	9,800
<b>WALTON COUNTY</b>			
DeFuniak Springs	100,398	63,230	163,628
Freeport	11,372	15,200	26,572
Paxton	13,228	18,028	31,256
<b>WASHINGTON COUNTY</b>			
Caryville	11,357	60,401	71,758
Chipley	67,615	39,778	107,393
Ebro	4,447	1,798	6,245
Vernon	12,365	22,392	34,757
Wausau	4,597	18,601	23,198
	=====	=====	=====
Grand Totals	105,408,247	81,191,757	186,600,004 *

\*NOTE: Table 3.1 represents a 95% distribution of estimated Municipal Revenue Sharing monies.

Table 3.2

County Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
ALACHUA COUNTY	254,168	1,007,247	1,397,142	2,658,557
BAKER COUNTY	28,273	90,639	137,123	256,035
BAY COUNTY	154,793	684,481	1,080,638	1,919,912
BRADFORD COUNTY	28,713	129,364	141,173	299,250
BREVARD COUNTY	464,254	1,807,775	3,318,961	5,590,990
BROWARD COUNTY	3,573,165	4,779,269	7,722,229	16,074,663
CALHOUN COUNTY	14,713	68,369	72,651	155,733
CHARLOTTE COUNTY	187,080	493,387	1,453,880	2,134,347
CITRUS COUNTY	90,480	499,080	1,111,024	1,700,584
CLAY COUNTY	102,028	599,690	1,233,452	1,935,170
COLLIER COUNTY	491,318	594,600	2,294,902	3,380,820
COLUMBIA COUNTY	72,308	288,232	381,684	742,224
DADE COUNTY	5,895,217	10,571,522	15,194,782	31,661,521
DESOTO COUNTY	30,961	132,516	188,668	352,145
DIXIE COUNTY	15,487	54,021	76,583	146,091
DUVAL COUNTY	1,999,042	4,106,467	5,772,804	11,878,313
ESCAMBIA COUNTY	728,024	1,779,956	2,269,636	4,777,616
FLAGLER COUNTY	23,543	78,036	382,307	483,886
FRANKLIN COUNTY	18,862	41,026	65,771	125,659
GADSDEN COUNTY	80,864	239,311	231,639	551,814
GILCHRIST COUNTY	5,883	45,494	87,621	138,998
GLADES COUNTY	12,360	41,438	64,786	118,584
GULF COUNTY	68,034	19,920	75,191	163,145
HAMILTON COUNTY	23,270	109,630	44,120	177,020
HARDEE COUNTY	36,082	144,439	120,720	301,241
HENDRY COUNTY	28,673	148,507	211,863	389,043
HERNANDO COUNTY	79,474	409,209	1,321,299	1,809,982
HIGHLANDS COUNTY	104,948	349,039	703,205	1,157,192
HILLSBOROUGH COUNTY	1,835,627	4,916,849	8,333,934	15,086,410
HOLMES COUNTY	20,087	112,718	92,728	225,533
INDIAN RIVER COUNTY	205,850	425,545	891,981	1,523,376
JACKSON COUNTY	67,470	259,685	276,936	604,091
JEFFERSON COUNTY	29,079	67,261	76,584	172,924
LAFAYETTE COUNTY	6,472	29,717	38,657	74,846
LAKE COUNTY	256,097	708,355	1,315,190	2,279,642
LEE COUNTY	578,772	1,764,708	3,870,516	6,213,996
LEON COUNTY	316,798	1,026,649	1,414,635	2,758,082
LEVY COUNTY	34,157	137,533	223,060	394,750
LIBERTY COUNTY	8,441	28,423	36,867	73,731
MADISON COUNTY	34,591	95,970	98,061	228,622

\*NOTE: Table 3.2 represents a 95% distribution of estimated County Revenue Sharing monies.

Table 3.2 (continued)

County Revenue Sharing Allocations  
State Fiscal Year 1991-92 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
	-----	-----	-----	-----
MANATEE COUNTY	530,269	1,054,577	2,124,429	3,709,275
MARION COUNTY	251,941	1,024,873	2,172,024	3,448,838
MARTIN COUNTY	244,331	553,167	1,285,362	2,082,860
MONROE COUNTY	246,464	455,801	903,964	1,606,229
NASSAU COUNTY	65,716	252,268	437,572	755,556
OKALOOSA COUNTY	147,680	859,331	1,276,868	2,283,879
OKEECHOBEE COUNTY	41,041	173,472	313,675	528,188
ORANGE COUNTY	1,632,765	3,816,110	9,600,968	15,049,843
OSCEOLA COUNTY	95,114	414,462	1,473,129	1,982,705
PALM BEACH COUNTY	2,570,430	2,766,174	9,157,578	14,494,182
PASCO COUNTY	310,426	1,782,481	2,950,062	5,042,969
PINELLAS COUNTY	2,452,694	3,368,283	5,856,586	11,677,563
POLK COUNTY	857,616	2,627,126	3,244,074	6,728,816
PUTNAM COUNTY	98,535	409,282	574,849	1,082,666
ST JOHNS COUNTY	152,548	403,262	1,012,831	1,568,641
ST LUCIE COUNTY	187,010	618,973	1,247,708	2,053,691
SANTA ROSA COUNTY	77,885	448,253	802,140	1,328,278
SARASOTA COUNTY	1,119,924	1,148,225	2,952,686	5,220,835
SEMINOLE COUNTY	339,130	1,316,016	2,931,391	4,586,537
SUMTER COUNTY	35,653	182,301	286,000	503,954
SUWANNEE COUNTY	32,719	175,516	226,012	434,247
TAYLOR COUNTY	36,940	118,139	132,167	287,246
UNION COUNTY	18,615	33,326	61,378	113,319
VOLUSIA COUNTY	698,366	1,525,368	3,186,196	5,409,930
WAKULLA COUNTY	24,054	90,110	127,268	241,432
WALTON COUNTY	39,806	151,427	294,410	485,643
WASHINGTON COUNTY	16,827	101,973	112,322	231,122
	=====	=====	=====	=====
Grand Totals	30,329,957	64,756,373	118,568,652	213,654,982 *

\*NOTE: Table 3.2 represents a 95% distribution of estimated County Revenue Sharing monies.



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

Sections 200.132 and 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.

Chapter 90-132, Laws of Florida,  
amended 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.

amended 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.

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the Municipal Financial Assistance Trust Fund.

### **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 for 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**

For each pack of cigarettes sold, 1.966 cents or 5.8% of the 33.9 cents of tax levied on each pack of cigarettes is distributed monthly to municipalities through the Municipal Financial Assistance Trust Fund using the following three-step formula:

$$1) \text{ County Allocation} = \frac{\text{Number of Cigarette Packs Sold in County}}{\text{Number of Cigarette Packs Sold Statewide}} \times \frac{\text{Amount in Trust Fund Available For Distribution}}{1}$$

$$2) \text{ Apportionment Factor} = \frac{\text{Eligible Municipality Population}}{\text{Countywide Eligible Municipal Population}}$$

$$3) \text{ Municipal Share} = \text{Apportionment Factor} \times \text{County Allocation}$$

The 1990 Federal Decennial Census population counts were used to calculate each municipality's 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 of revenue 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 1991-1992**

Estimated distributions to eligible municipalities for local government FY 1991-1992 are presented in Table 4.1. The total estimated statewide distribution from the Municipal Financial Assistance Trust Fund available to municipalities is \$23.48 million.

Inquires about this tax may be addressed to the Department of Revenue at (904) 487-1150 or Suncom 277-1150 or the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

Table 4.1

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
ALACHUA		Melbourne Beach	8,984
Alachua	13,296	Melbourne Village	1,758
Archer	4,028	Palm Bay	186,260
Gainesville	244,841	Palm Shores	625
Hawthorne	3,831	Rockledge	47,650
High Springs	9,230	Satellite Beach	29,409
LaCrosse	358	Titusville	117,028
Micanopy	1,797	West Melbourne	24,978
Newberry	4,826		-----
Waldo	2,986		741,614
	-----		
	285,192	BROWARD	
BAKER		Coconut Creek	47,350
Glen Saint Mary	4,319	Cooper City	35,818
Macclenny	35,689	Coral Springs	136,861
	-----	Dania	22,437
	40,008	Davie	81,343
BAY		Deerfield Beach	79,806
Callaway	42,851	Ft. Lauderdale	257,090
Cedar Grove	5,172	Hallandale	53,398
Lynn Haven	32,516	Hillsboro Beach	3,011
Mexico Beach	3,469	Hollywood	209,654
Panama City	120,071	Lauderdale-by-the-Sea	5,151
Panama City Beach	14,167	Lauderdale Lakes	47,102
Parker	16,080	Lauderhill	85,635
Springfield	30,478	Lazy Lake Village	57
	-----	Lighthouse Point	17,879
	264,804	Margate	74,052
BRADFORD		Miramar	70,052
Brooker	2,015	North Lauderdale	45,663
Hampton	1,912	Oakland Park	45,353
Lawtey	4,367	Parkland	6,130
Starke	33,758	Pembroke Park	8,498
	-----	Pembroke Pines	111,829
	42,053	Plantation	114,894
BREVARD		Pompano Beach	124,700
Cape Canaveral	23,833	Sea Ranch Lakes	1,066
Cocoa	52,703	Sunrise	110,957
Cocoa Beach	36,052	Tamarac	77,217
Indialantic	8,458	Wilton Manors	20,335
Indian Harbour Beach	20,618		-----
Malabar	5,879		1,893,339
Melbourne	177,380	CALHOUN	
	-----	Altha	3,469
		Blountstown	16,782
			-----
			20,251

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

Table 4.1 (continued)  
Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
CHARLOTTE		North Bay	7,158
Punta Gorda	214,924	North Miami	66,280
	-----	North Miami Beach	47,016
	214,924	Opa-locka	20,321
CITRUS		South Miami	13,834
Crystal River	76,690	Surfside	5,462
Inverness	109,934	Sweetwater	18,494
	-----	Virginia Gardens	2,941
	186,624	West Miami	7,615
		Metro Dade	1,375,134
			-----
			2,568,550
CLAY			
Green Cove Springs	48,526	DE SOTO	
Keystone Heights	14,190	Arcadia	47,667
Orange Park	102,382		-----
Penney Farms	6,572		47,667
	-----		
	171,669	DIXIE	
COLLIER		Cross City	21,608
Everglades	4,773	Horseshoe Beach	2,668
Naples	290,020		-----
	-----		24,276
	294,793		
COLUMBIA		DUVAL	
Fort White	2,466	Atlantic Beach	21,512
Lake City	88,044	Baldwin	2,681
	-----	Jacksonville (Duval)	1,243,301
	90,510	Jacksonville Beach	32,980
		Neptune Beach	12,601
			-----
			1,313,075
DADE		ESCAMBIA	
Bal Harbour	4,049	Century	16,098
Bay Harbor Islands	6,253	Pensacola	470,446
Biscayne Park	4,079		-----
Coral Gables	53,308		486,545
El Portal	3,267	FLAGLER	
Florida City	7,720	Beverly Beach	2,842
Golden Beach	1,029	Bunnell	17,064
Hialeah	249,982	Flagler Beach	34,802
Hialeah Gardens	10,256		-----
Homestead	35,723		54,708
Indian Creek Village	59		
Islandia	17		
Medley	882		
Miami	473,442		
Miami Beach	123,179		
Miami Shores	13,408		
Miami Springs	17,642		

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

Table 4.1 (continued)  
Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
FRANKLIN		HENDRY	
Apalachicola	16,077	Clewiston	39,828
Carrabelle	7,414	La Belle	17,692
	-----		-----
	23,491		57,520
GADSDEN		HERNANDO	
Chattahoochee	10,965	Brooksville	171,540
Greensboro	2,414	Weeki Wachee	1,222
Gretna	8,160		-----
Havana	6,813		172,762
Midway	3,509	HIGHLANDS	
Quincy	30,505	Avon Park	54,137
	-----	Lake Placid	7,795
	62,365	Sebring	59,912
GILCHRIST			-----
Bell	1,664		121,844
Fanning Springs (part	1,433	HILLSBOROUGH	
Trenton	8,020	Plant City	102,680
	-----	Tampa	1,259,664
	11,117	Temple Terrace	74,205
GLADES			-----
Moore Haven	9,741		1,436,549
	-----		
	9,741	HOLMES	
GULF		Bonifay	19,232
Port St. Joe	14,652	Esto	1,863
Wewahitchka	6,446	Noma	1,524
	-----	Ponce de Leon	2,989
	21,097	Westville	1,892
			-----
			27,500
HAMILTON		INDIAN RIVER	
Jasper	9,792	Fellsmere	14,459
Jennings	3,322	Indian River Shores	15,116
White Springs	3,284	Sebastian	67,715
	-----	Vero Beach	115,126
	16,398		-----
HARDEE			212,415
Bowling Green	10,828	JACKSON	
Wauchula	19,185	Alford	2,506
Zolfo Springs	7,189	Bascom	478
	-----	Campbellton	1,073
	37,202	Cottondale	4,778
		Graceville	14,203

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

Table 4.1 (continued)  
Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
Grand Ridge	2,846	LEVY	
Greenwood	2,517	Bronson	6,159
Jacob City	1,386	Cedar Key	4,702
Malone	4,062	Chiefland	13,494
Marianna	32,371	Fanning Springs (part)	1,851
Sneads	9,270	Inglis	8,736
	-----	Otter Creek	957
	75,489	Williston	15,338
		Yankeetown	4,470
			-----
JEFFERSON			
Monticello	17,984		55,708
	-----		
	17,984	LIBERTY	
		Bristol	6,223
			-----
LAFAYETTE			
Mayo	8,298		6,223
	-----		
	8,298	MADISON	
		Greenville	5,288
LAKE		Lee	1,703
Astatula	4,208	Madison	18,618
Clermont	29,639		-----
Eustis	55,620		25,609
Fruitland Park	11,813	MANATEE	
Groveland	9,866	Anna Maria	11,504
Howey-in-the-Hills	3,105	Bradenton	287,866
Lady Lake	34,619	Bradenton Beach	10,930
Leesburg	63,924	Holmes Beach	31,729
Mascotte	7,554	Longboat Key (part)	16,781
Minneola	6,498	Palmetto	61,135
Montverde	3,818		-----
Mount Dora	30,866		419,945
Tavares	31,668	MARION	
Umatilla	10,080	Belleview	24,112
	-----	Dunnellon	14,688
	303,279	McIntosh	3,717
		Ocala	379,616
LEE		Reddick	5,011
Cape Coral	444,140		-----
Fort Myers	267,330		427,144
Sanibel	32,395		
	-----		
	743,866	MARTIN	
		Jupiter Island	8,051
LEON		Ocean Breeze Park	7,611
Tallahassee	281,044	Sewalls Point	23,289
	-----	Stuart	174,696
	281,044		-----
			213,647

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
<b>MONROE</b>		<b>OSCEOLA</b>	
Key Colony Beach	8,186	Kissimmee	187,538
Key West	207,834	St. Cloud	77,717
Layton	1,533		-----
	-----		265,255
	217,553		
<b>NASSAU</b>		<b>PALM BEACH</b>	
Callahan	7,172	Atlantis	5,555
Fernandina Beach	66,126	Belle Glade	54,362
Hilliard	13,275	Boca Raton	206,613
	-----	Boynton Beach	155,232
	86,573	Briny Breeze	1,344
<b>OKALOOSA</b>		Cloud Lake	407
Cinco Bayou	1,117	Delray Beach	158,548
Crestview	34,299	Glen Ridge	696
Destin	28,033	Golf Village	786
Ft. Walton Beach	74,493	Golfview	514
Laurel Hill	1,884	Greenacres City	62,783
Mary Esther	14,360	Gulf Stream	2,319
Niceville	36,454	Haverhill	3,555
Shalimar	1,183	Highland Beach	10,784
Valparaiso	16,209	Hypoluxo	2,789
	-----	Juno Beach	7,127
	208,034	Jupiter	83,964
<b>OKEECHOBEE</b>		Jupiter Inlet Colony	1,361
Okeechobee	86,619	Lake Clarke Shores	11,304
	-----	Lake Park	22,528
	86,619	Lake Worth	95,987
<b>ORANGE</b>		Lantana	27,216
Apopka	84,505	Manalapan	1,048
Belle Isle	32,971	Mangonia Park	4,883
Eatonville	13,171	North Palm Beach	38,117
Edgewood	6,642	Ocean Ridge	5,276
Lake Buena Vista	11,107	Pahokee	22,925
Maitland	56,975	Palm Beach	32,979
Oakland	4,378	Palm Beach Gardens	77,172
Ocoee	79,915	Palm Beach Shores	3,495
Orlando	1,030,002	Palm Springs	32,808
Windermere	8,574	Riviera Beach	92,879
Winter Garden	60,946	Royal Palm Beach	49,025
Winter Park	138,803	South Bay	11,956
	-----	South Palm Beach	4,973
	1,527,989	Tequesta Village	15,119
		West Palm Beach	226,889
			-----
			1,535,320

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.



Table 4.1 (continued)  
Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
PASCO		Lake Alfred	19,205
Dade City	93,501	Lake Hamilton	5,981
New Port Richey	233,113	Lake Wales	51,274
Port Richey	41,879	Lakeland	374,221
Saint Leo	16,748	Mulberry	15,844
San Antonio	12,881	Polk City	7,630
Zephyrhills	136,442	Winter Haven	131,102
	-----		-----
	534,564		864,655
PINELLAS		PUTNAM	
Belleair	11,912	Crescent City	17,321
Belleair Beach	6,214	Interlachen	10,808
Belleair Bluffs	6,388	Palatka	95,044
Belleair Shore	180	Pomona Park	6,177
Clearwater	296,315	Welaka	4,966
Dunedin	102,105		-----
Gulfport	35,205		134,316
Indian Rocks Beach	11,897		
Indian Shores	4,218	ST. JOHNS	
Kenneth City	13,395	Hastings	5,824
Largo	197,155	St. Augustine	114,444
Madeira Beach	12,684	St. Augustine Beach	35,796
North Redington Beach	3,407		-----
Oldsmar	25,100		156,064
Pinellas Park	130,366		
Redington Beach	4,881	ST. LUCIE	
Redington Shores	7,103	Fort Pierce	111,058
Safety Harbor	45,403	Port St. Lucie	168,459
Seminole	27,772	St. Lucie Village	1,761
South Pasadena	16,943		-----
St. Petersburg	715,750		281,278
St. Petersburg Beach	27,619		
Tarpon Springs	53,754	SANTA ROSA	
Treasure Island	21,813	Gulf Breeze	56,874
	-----	Jay	6,850
	1,777,579	Milton	73,658
			-----
			137,382
POLK		SARASOTA	
Auburndale	46,969	Longboat Key (part)	22,696
Bartow	77,404	North Port	80,087
Davenport	8,107	Sarasota	340,878
Dundee	12,381	Venice	113,191
Eagle Lake	9,322		-----
Fort Meade	26,385		556,853
Frostproof	14,889		
Haines City	61,948		
Highland Park	822		
Hillcrest Heights	1,172		

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

Table 4.1 (continued)  
Municipal Financial Assistance Trust Fund  
2 Cent Cigarette Tax Distribution  
Local Government Fiscal Year 1991-92 Estimates

	Cigarette Tax -----		Cigarette Tax -----
SEMINOLE		Pierson	11,321
Altamonte Springs	121,775	Ponce Inlet	6,456
Casselberry	66,025	Port Orange	133,808
Lake Mary	20,700	South Daytona	47,291
Longwood	46,491		-----
Oviedo	38,803		812,808
Sanford	112,931		
Winter Springs	77,337		
	-----	WAKULLA	
	484,062	St. Marks	10,743
		Sopchoppy	12,843
			-----
SUMTER			23,586
Bushnell	16,151	WALTON	
Center Hill	5,942	DeFuniak Springs	49,615
Coleman	6,928	Freeport	8,169
Webster	6,030	Paxton	5,814
Wildwood	27,654		-----
	-----		63,598
	62,705		
		WASHINGTON	
SUWANNEE		Caryville	2,845
Branford	4,669	Chipley	17,429
Live Oak	44,125	Ebro	1,150
	-----	Vernon	3,507
	48,794	Wausau	1,411
			-----
TAYLOR			26,342
Perry	40,080		=====
	-----	Grand Totals	23,480,000 *
	40,080		
UNION			
Lake Butler	16,259		
Raiford	1,521		
Worthington Springs	1,368		
	-----		
	19,148		
VOLUSIA			
Daytona Beach	234,415		
Daytona Beach Shores	8,847		
DeLand	62,481		
Edgewater	58,108		
Holly Hill	42,184		
Lake Helen	8,881		
New Smyrna Beach	62,678		
Oak Hill	3,474		
Orange City	20,259		
Ormond Beach	112,606		

NOTE: Table 4.1 represents a 100% distribution of estimated Municipal Financial Assistance Trust Fund monies.

## CHAPTER 5: STATE SHARED CONSTITUTIONAL AND COUNTY GAS TAXES

### 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".<sup>4</sup> This gas tax was labelled the "Second Gas Tax" and was adopted by the voters in 1943.<sup>5</sup> 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 labelled 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 Revenue Service Charge was deducted from the Constitutional Gas Tax

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<sup>4</sup> S.J.R. 324, 1941.

<sup>5</sup> The first gas tax was a 4-cent state motor fuel tax.

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.

### **1991 General Law Amendments**

Chapter 91-82, Laws of Florida,  
requires that fuel tax receipts be reported under a new method by  
clarifying the definitions of the "gross" amount of fuel and the "net"  
amount of fuel. Motor fuel taxes are to be applied to the "first removal" of  
the "gross" amount of motor fuel from the loading rack or first storage.  
There is no significant fiscal impact expected from this change. However,  
any difference may result in an increase of motor fuel tax collections.

also the bill requires a joint study between the Department of Revenue  
and the Department of Environmental Regulation to evaluate any  
problems encountered by the motor fuel industry as a result of the  
application of the tax to the gross amounts of fuel.

### **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  
89-90, the State Board of Administration deducted \$287,509 or 0.15% from the total  
Constitutional Gas Tax proceeds. A portion of the administrative expense, \$19,787,  
can be attributed to the special one time distribution of the 6% General Revenue  
service charge, pursuant to the First District Court of Appeals decision mentioned  
below. The administrative cost deduction is the only deduction taken from  
Constitutional Gas Tax receipts.

### **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 were distributed using the constitutional gas tax distribution formula. The State Board of Administration distributed these funds to the counties, separate from the usual monthly allocation, in June 1990.

**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 calculated as follows:

1. First the distribution factor is calculated as follows:

$$\begin{array}{rcl}
 & 1/4 & \times & \frac{\text{County Area}}{\text{State Area}} \\
 + & 1/4 & \times & \frac{\text{County Population}}{\text{State Population}} \\
 + & 1/2 & \times & \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}}
 \end{array}$$

2. Then the monthly allocation is calculated as follows:

Monthly Constitutional x Distribution Factor = Monthly allocation  
Gas Tax Receipts

Monthly Allocation x .80 = Amount to Debt Service Requirement

Monthly Allocation x .20 = Amount to Board of County Commissioners

### **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 for FY 1989-90**

Table 5.1 displays the actual distribution of Constitutional Gas Tax revenues to counties for FY 89-90. A portion of the total distribution includes the special one time distribution, pursuant to the Leon County and State Board of Administration vs. the Department of Revenue case. The actual distribution of revenues for the last fiscal year (FY 90-91) 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 for FY 1991-92**

Table 5.2 presents the 1991-92 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 March 1991 Transportation Estimating Conference. These estimates are net of SBA's administrative deductions.

**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 91-92 because the estimates are based on 1990-91 gas tax collection factors.** The actual collection factors for FY 91-92 will be available in August and the estimates for next fiscal year will then be recalculated. **After August 15, 1991, the revised Constitutional Gas Tax estimates for FY 91-92 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, using the same distribution factor used to distribute the Constitutional Gas Tax proceeds. 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.

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. County Gas Tax proceeds are deposited into the Gas Tax Collection Trust Fund, which 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%.

### **1991 General Law Amendments**

Chapter 91-82, Laws of Florida,

requires that fuel tax receipts be reported under a new method by clarifying the definitions of the "gross" amount of fuel and the "net" amount of fuel. Motor fuel taxes are to be applied to the "first removal" of the "gross" amount of motor fuel from the loading rack or first storage. There is no significant fiscal impact expected from this change. However, any difference may result in an increase of motor fuel tax collections.

also the bill requires a joint study between the Department of Revenue and the Department of Environmental Regulation to evaluate any problems encountered by the motor fuel industry as a result of the application of the tax to the gross amounts of fuel.

### **Administrative Procedures**

The County Gas Tax is administered by the Department of Revenue. The department collects the tax, deposits the proceeds into the Gas Tax Collection Trust Fund, and after deductions are made, distributes tax proceeds back to the counties. The total revenues collected for the County Gas Tax are affected by four statutorily authorized deductions. **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 total collections and were \$26% of total collections. For FY 90-91, the estimated total deductions will be 31% of the total collections and will again be approximately 30% for FY 91-92. The major reason for the increase in the percentage of deductions is due to an increase in the Department of Revenue's administrative cost deductions. For FY 88-89 the actual administrative costs totalled \$5.2 million, for FY 89-90, the administrative costs were \$10 million. The Department of Revenue estimated the administrative costs for FY 90-91 would be approximately \$10.5 million, however, the actual administrative costs will be about \$11.4 million. Administrative costs for FY 91-92 are estimated to be \$16.6 million.

**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 factor used to determine the monthly allocation for each county is calculated as follows:

1. The distribution factor is calculated as follows:

$$\begin{array}{rcl}
 & 1/4 & \times & \frac{\text{County Area}}{\text{State Area}} \\
 + & 1/4 & \times & \frac{\text{County Population}}{\text{State Population}} \\
 + & 1/2 & \times & \frac{\text{Number of Motor Fuel Gallons Sold in County}}{\text{Number of Motor Fuel Gallons Sold Statewide}}
 \end{array}$$

2. Then the monthly allocation is calculated as follows:

$$\begin{array}{l}
 \text{Monthly County Gas Tax Receipts} \times \text{Distribution Factor} = \text{Monthly allocation}
 \end{array}$$

**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 for FY 1991-92**

Table 5.4 presents the 1991-92 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 March 1991 Transportation Estimating Conference. To calculate the estimates presented in Table 5.4 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 5.4 are net of all deductions.

**The estimates provided in Table 5.4 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 91-92 because the estimates are based on 1990-91 gas tax collection factors. The actual gas tax collection factors for FY 91-92 will be available in August and the estimates for next fiscal year will then be recalculated. After August 15, 1991, the revised County Gas Tax estimates for FY 91-92 will be available upon request from the Florida ACIR at (904) 488-9627 or Suncom 278-9627.**

Table 5.1

DISTRIBUTION OF CONSTITUTIONAL GAS TAX  
JULY 1, 1989 TO JUNE 30, 1990

	80% PORTION		20% PORTION		TOTAL FY 1990
	TO SBA	TO COUNTY	TO SBA	TO COUNTY	
ALACHUA	\$963,166.73	\$1,433,286.04		\$574,113.19	\$2,870,565.96
BAKER	\$35,253.30	\$524,876.34		\$140,832.43	\$700,162.07
BAY		\$1,772,221.12		\$443,855.28	\$2,215,276.40
BRADFORD		\$422,190.52		\$105,547.64	\$527,738.16
BREVARD		\$4,236,859.85	\$761,488.21	\$297,886.74	\$5,296,074.80
BROWARD	\$11,786,847.04	\$0.00		\$2,926,711.77	\$14,633,558.81
CALHOUN		\$484,672.23		\$121,168.06	\$605,840.29
CHARLOTTE	\$228,627.04	\$1,115,078.58		\$335,926.42	\$1,679,632.04
CITRUS		\$1,112,837.89		\$278,209.50	\$1,391,047.39
CLAY		\$1,269,317.74	\$19,833.61	\$297,495.83	\$1,586,647.18
COLLIER	\$596,131.23	\$1,992,484.27		\$647,153.86	\$3,235,769.36
COLUMBIA	\$482,533.47	\$604,586.46		\$271,759.98	\$1,358,799.91
DADE	\$1,815,149.86	\$16,829,939.35		\$4,461,272.31	\$22,306,361.52
DESOTO		\$638,426.51		\$157,686.62	\$788,833.13
DIXIE		\$600,229.13		\$150,857.29	\$750,286.42
DUVAL	\$4,735,394.26	\$2,545,738.18		\$1,820,283.11	\$9,101,415.55
ESCAMBIA	\$2,143,116.53	\$841,565.68		\$746,170.54	\$3,730,852.75
FLAGLER		\$534,917.92		\$133,729.46	\$668,647.38
FRANKLIN		\$586,656.35		\$146,664.10	\$733,320.45
GADSDEN		\$747,523.20		\$186,888.00	\$934,404.00
GILCHRIST	\$16,711.95	\$273,825.42		\$72,434.34	\$362,171.71
GLADES		\$712,913.57		\$178,228.40	\$891,141.97
GULF	\$288,884.65	\$328,212.41		\$132,854.27	\$660,271.33
HAMILTON	\$216,756.32	\$463,841.13		\$169,949.35	\$849,746.80
HARDEE		\$622,181.82		\$155,545.27	\$777,726.29
HEMORY		\$1,833,488.33		\$258,372.88	\$1,291,860.41
HERNANDO	\$247,848.83	\$799,986.61		\$261,936.84	\$1,309,684.28
HIGHLANDS	\$137,785.39	\$1,212,284.83		\$337,517.38	\$1,687,586.00
HILLSBOROUGH	\$6,182,245.88	\$2,385,338.58		\$2,121,893.91	\$10,689,469.49
HOLMES	\$147,996.21	\$362,868.88		\$127,716.27	\$638,581.36
INDIAN RIVER		\$1,185,126.16		\$296,281.57	\$1,481,407.73
JACKSON		\$1,274,977.72		\$318,744.42	\$1,593,722.14
JEFFERSON		\$645,888.13		\$161,458.82	\$807,256.15
LAFAYETTE	\$35,139.89	\$365,288.34		\$100,886.86	\$500,434.29
LAKE		\$2,893,853.23		\$523,463.31	\$2,617,316.54
LEE	\$681,598.13	\$2,840,358.19		\$888,487.88	\$4,402,435.40
LEON		\$2,244,246.27		\$561,861.57	\$2,805,307.84
LEVY	\$252,547.68	\$785,852.98		\$259,688.14	\$1,298,088.80
LIBERTY	\$186,229.87	\$493,756.12		\$149,996.31	\$749,981.50
MADISON	\$145,382.85	\$753,141.89		\$224,618.98	\$1,123,854.92
MANATEE	\$258,346.18	\$1,986,459.45		\$559,281.39	\$2,796,886.94
MARTIN		\$3,889,145.15		\$752,286.29	\$3,761,431.44
MARTIN	\$28,825.38	\$1,264,819.34		\$321,811.15	\$1,605,855.79
MONROE	\$181,678.24	\$1,918,815.97		\$582,921.57	\$2,514,607.78
MASSAU	\$266,281.91	\$674,671.88		\$235,238.45	\$1,176,192.24
OKALOOSA		\$1,987,481.71		\$476,858.44	\$2,384,252.15
OKEECHOBEE	\$185,884.58	\$731,356.23		\$229,318.19	\$1,146,551.00
ORANGE		\$7,893,182.68	\$1,278,248.42	\$583,835.25	\$8,866,378.35
OSCEOLA		\$1,939,167.28		\$484,791.79	\$2,423,958.99
PALM BEACH	\$2,182,591.32	\$6,163,664.52		\$2,886,563.96	\$10,432,819.80
PASCO	\$244,276.82	\$2,324,558.46		\$642,286.88	\$3,211,434.00
PINELLAS	\$1,499,492.83	\$5,599,252.88		\$1,774,686.83	\$8,873,438.14
POLK	\$1,946,239.51	\$3,413,857.88		\$1,339,824.14	\$6,699,128.73
PUTNAM	\$72,528.73	\$1,829,424.81		\$275,486.38	\$1,377,431.92
ST. JOHNS		\$1,354,188.76		\$338,525.18	\$1,692,625.94
ST. LUCIE	\$287,884.26	\$1,473,886.95		\$428,882.88	\$2,180,614.01
SANTA ROSA		\$1,413,851.17		\$353,462.77	\$1,767,313.94
SARASOTA		\$2,615,848.29		\$653,962.88	\$3,269,811.37
SEMINOLE	\$1,288,262.52	\$1,836,858.68	\$322,865.63	\$259,212.67	\$2,906,391.50
SUNTER		\$1,118,167.88		\$277,541.98	\$1,387,709.86
SUWANNEE	\$214,876.71	\$636,982.19		\$212,744.72	\$1,063,723.62
TAYLOR		\$935,543.58		\$233,885.87	\$1,169,429.37
UNION	\$14,284.54	\$293,427.21		\$76,927.93	\$384,639.68
VOLUSTA		\$3,855,458.96		\$963,864.74	\$4,819,323.70
WAKULLA	\$122,874.81	\$482,614.15		\$131,172.24	\$655,861.20
WALTON	\$242,218.85	\$828,658.33		\$265,715.31	\$1,328,576.49
WASHINGTON		\$568,888.43		\$148,828.13	\$708,100.56
	\$39,753,618.86	\$113,914,698.63	\$2,373,547.87	\$36,843,527.55	\$192,885,376.91

DISTRIBUTIONS AT END OF BOND YEAR	BREVARD	\$692,663.97
	DUVAL	\$884,993.53
ADMINISTRATIVE EXP.	ESCAMBIA	\$1,118,258.85
	HILLSBOROUGH	\$5,336,949.89
	ORANGE	\$1,242,251.90
		\$9,195,188.54

Table 5.2

CONSTITUTIONAL MOTOR FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR FLORIDA COUNTIES  
FISCAL YEAR 1991-92

LOCAL GOVERNMENT	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION	
ALACHUA	COUNTY	0.0040960	0.0035090	0.0069600	0.0145650	\$2,098,378
BAKER	COUNTY	0.0024530	0.0003572	0.0008490	0.0036592	\$527,182
BAY	COUNTY	0.0036710	0.0024539	0.0053560	0.0114809	\$1,654,055
BRADFORD	COUNTY	0.0012260	0.0004351	0.0011020	0.0027631	\$398,074
BREVARD	COUNTY	0.0054030	0.0077095	0.0153460	0.0284585	\$4,100,011
BROWARD	COUNTY	0.0051240	0.0242598	0.0438070	0.0731908	\$10,544,604
CALHOUN	COUNTY	0.0024060	0.0002128	0.0005070	0.0031258	\$450,329
CHARLOTTE	COUNTY	0.0033840	0.0021444	0.0040460	0.0095744	\$1,379,380
CITRUS	COUNTY	0.0027480	0.0018070	0.0031170	0.0076720	\$1,105,304
CLAY	COUNTY	0.0026040	0.0020480	0.0038030	0.0084550	\$1,218,108
COLLIER	COUNTY	0.0086260	0.0029390	0.0061810	0.0177460	\$2,556,668
COLUMBIA	COUNTY	0.0033290	0.0008234	0.0031730	0.0073254	\$1,055,372
DADE	COUNTY	0.0091700	0.0374305	0.0631050	0.1097055	\$15,805,277
DESOTO	COUNTY	0.0026590	0.0004611	0.0009100	0.0040301	\$580,623
DIXIE	COUNTY	0.0030930	0.0002045	0.0005260	0.0038235	\$550,857
DUVAL (JACKSONVILLE)	COUNTY	0.0035900	0.0130038	0.0295580	0.0461518	\$6,649,096
ESCAMBIA	COUNTY	0.0031990	0.0050781	0.0102000	0.0184771	\$2,661,989
FLAGLER	COUNTY	0.0021280	0.0005546	0.0011260	0.0038086	\$548,704
FRANKLIN	COUNTY	0.0032150	0.0001733	0.0004020	0.0037903	\$546,064
GADSDEN	COUNTY	0.0022460	0.0007943	0.0015660	0.0046063	\$663,626
GILCHRIST	COUNTY	0.0014920	0.0001868	0.0002380	0.0019168	\$276,153
GLADES	COUNTY	0.0041210	0.0001467	0.0003700	0.0046377	\$668,151
GULF	COUNTY	0.0027390	0.0002223	0.0004070	0.0033683	\$485,270
HAMILTON	COUNTY	0.0021750	0.0002112	0.0022290	0.0046152	\$664,912
HARDEE	COUNTY	0.0026760	0.0003768	0.0008580	0.0039108	\$563,426
HENDRY	COUNTY	0.0049600	0.0004980	0.0012900	0.0067480	\$972,186
HERNANDO	COUNTY	0.0020730	0.0019538	0.0035730	0.0075998	\$1,094,910
HIGHLANDS	COUNTY	0.0045980	0.0013223	0.0028680	0.0087883	\$1,266,132
HILLSBOROUGH	COUNTY	0.0052040	0.0161165	0.0327320	0.0540525	\$7,787,337
HOLMES	COUNTY	0.0020860	0.0003049	0.0008460	0.0032369	\$466,337
INDIAN RIVER	COUNTY	0.0022120	0.0017431	0.0039670	0.0079221	\$1,141,336
JACKSON	COUNTY	0.0039660	0.0007995	0.0030070	0.0077725	\$1,119,783
JEFFERSON	COUNTY	0.0025160	0.0002183	0.0014250	0.0041593	\$599,226
LAFAYETTE	COUNTY	0.0023090	0.0001078	0.0001920	0.0026088	\$375,847
LAKE	COUNTY	0.0048500	0.0029391	0.0060080	0.0137971	\$1,987,750
LEE	COUNTY	0.0042980	0.0064754	0.0136080	0.0243814	\$3,512,628
LEON	COUNTY	0.0029790	0.0037195	0.0076740	0.0143725	\$2,070,653
LEVY	COUNTY	0.0048590	0.0005009	0.0013800	0.0067399	\$971,019
LIBERTY	COUNTY	0.0034770	0.0001076	0.0003170	0.0039016	\$562,105
MADISON	COUNTY	0.0030000	0.0003202	0.0021400	0.0054602	\$786,646
MANATEE	COUNTY	0.0035570	0.0040908	0.0072340	0.0148818	\$2,144,024
MARION	COUNTY	0.0068440	0.0037648	0.0098450	0.0204538	\$2,946,774
MARTIN	COUNTY	0.0028440	0.0019497	0.0038860	0.0086797	\$1,250,484
MONROE	COUNTY	0.0082010	0.0015077	0.0033180	0.0130267	\$1,876,751
NASSAU	COUNTY	0.0027480	0.0008491	0.0026860	0.0062831	\$905,202
OKALOOSA	COUNTY	0.0041760	0.0027782	0.0054400	0.0123942	\$1,785,631
OKEECHOBEE	COUNTY	0.0037090	0.0005725	0.0017140	0.0059955	\$863,769
ORANGE	COUNTY	0.0041850	0.0130912	0.0315330	0.0488092	\$7,031,939
OSCEOLA	COUNTY	0.0062880	0.0020816	0.0054920	0.0138616	\$1,997,045
PALM BEACH	COUNTY	0.0093300	0.0166858	0.0309780	0.0569938	\$8,211,095
PASCO	COUNTY	0.0032410	0.0054323	0.0085420	0.0172153	\$2,480,209
PINELLAS	COUNTY	0.0018120	0.0164566	0.0258710	0.0441396	\$6,359,197
POLK	COUNTY	0.0083950	0.0078332	0.0182360	0.0344642	\$4,965,259
PUTNAM	COUNTY	0.0034560	0.0012573	0.0023440	0.0070573	\$1,016,752
ST JOHN'S	COUNTY	0.0029250	0.0016198	0.0044150	0.0089598	\$1,290,843
ST LUCIE	COUNTY	0.0025450	0.0029018	0.0061620	0.0116088	\$1,672,474
SANTA ROSA	COUNTY	0.0048500	0.0015769	0.0029840	0.0094109	\$1,355,830
SARASOTA	COUNTY	0.0024910	0.0053675	0.0094440	0.0173025	\$2,492,768
SEMINOLE	COUNTY	0.0014620	0.0055559	0.0090450	0.0160629	\$2,314,187
SUMTER	COUNTY	0.0024110	0.0006102	0.0038820	0.0069032	\$994,539
SUWANNEE	COUNTY	0.0028870	0.0005175	0.0019600	0.0053645	\$772,859
TAYLOR	COUNTY	0.0044040	0.0003306	0.0012860	0.0060206	\$867,393
UNION	COUNTY	0.0010450	0.0001981	0.0006950	0.0019381	\$279,222
VOLUSIA	COUNTY	0.0052300	0.0071633	0.0134120	0.0258053	\$3,717,767
WAKULLA	COUNTY	0.0026040	0.0002744	0.0005460	0.0034244	\$493,357
WALTON	COUNTY	0.0047960	0.0005364	0.0015060	0.0068384	\$985,209
WASHINGTON	COUNTY	0.0026040	0.0003269	0.0007750	0.0037059	\$533,913
=====		=====	=====	=====	=====	=====
		0.2500000	0.2500000	0.5000000	1.0000000	\$144,070,000

ESTIMATES ARE BASED ON THE MARCH 1991 STATE TRANSPORTATION REVENUE CONFERENCE AND ADJUSTED FOR THE LOCAL GOVERNMENT FISCAL YEAR. THE DISTRIBUTION FACTORS ARE BASED ON THE CURRENT 1990-91 COLLECTION COMPONENT FIGURES AND THE 1990 CENSUS FIGURES, BOTH OF WHICH ARE SUBJECT TO CHANGE. BY 8/15/91, REVISED ESTIMATES WILL BE AVAILABLE FROM ACIR.

Table 5.3

COUNTY MOTOR FUEL TAX  
ESTIMATED DISTRIBUTIONS FOR FLORIDA COUNTIES  
FISCAL YEAR 1991-92

LOCAL GOVERNMENT	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION	
ALACHUA	COUNTY	0.0040960	0.0035090	0.0069600	0.0145650	\$736,406
BAKER	COUNTY	0.0024530	0.0003572	0.0008490	0.0036592	\$185,009
BAY	COUNTY	0.0036710	0.0024539	0.0053560	0.0114809	\$580,475
BRADFORD	COUNTY	0.0012260	0.0004351	0.0011020	0.0027631	\$139,700
BREVARD	COUNTY	0.0054030	0.0077095	0.0153460	0.0284585	\$1,438,860
BROWARD	COUNTY	0.0051240	0.0242598	0.0438070	0.0731908	\$3,700,529
CALHOUN	COUNTY	0.0024060	0.0002128	0.0005070	0.0031258	\$158,039
CHARLOTTE	COUNTY	0.0033840	0.0021444	0.0040460	0.0095744	\$484,080
CITRUS	COUNTY	0.0027480	0.0018070	0.0031170	0.0076720	\$387,896
CLAY	COUNTY	0.0026040	0.0020480	0.0038030	0.0084550	\$427,483
COLLIER	COUNTY	0.0086260	0.0029390	0.0061810	0.0177460	\$897,238
COLUMBIA	COUNTY	0.0033290	0.0008234	0.0031730	0.0073254	\$370,373
DADE	COUNTY	0.0091700	0.0374305	0.0631050	0.1097055	\$5,546,712
DESOTO	COUNTY	0.0026590	0.0004611	0.0009100	0.0040301	\$203,764
DIXIE	COUNTY	0.0030930	0.0002045	0.0005260	0.0038235	\$193,318
DUVAL (JACKSONVILLE)		0.0035900	0.0130038	0.0295580	0.0461518	\$2,333,437
ESCAMBIA	COUNTY	0.0031990	0.0050781	0.0102000	0.0184771	\$934,200
FLAGLER	COUNTY	0.0021280	0.0005546	0.0011260	0.0038086	\$192,562
FRANKLIN	COUNTY	0.0032150	0.0001733	0.0004020	0.0037903	\$191,636
GADSDEN	COUNTY	0.0022460	0.0007943	0.0015660	0.0046063	\$232,893
GILCHRIST	COUNTY	0.0014920	0.0001868	0.0002380	0.0019168	\$96,913
GLADES	COUNTY	0.0041210	0.0001467	0.0003700	0.0046377	\$234,481
GULF	COUNTY	0.0027390	0.0002223	0.0004070	0.0033683	\$170,301
HAMILTON	COUNTY	0.0021750	0.0002112	0.0022290	0.0046152	\$233,345
HARDEE	COUNTY	0.0026760	0.0003768	0.0008580	0.0039108	\$197,729
HENDRY	COUNTY	0.0049600	0.0004980	0.0012900	0.0067480	\$341,180
HERNANDO	COUNTY	0.0020730	0.0019538	0.0035730	0.0075998	\$384,248
HIGHLANDS	COUNTY	0.0045980	0.0013223	0.0028680	0.0087883	\$444,337
HILLSBOROUGH	COUNTY	0.0052040	0.0161165	0.0327320	0.0540525	\$2,732,892
HOLMES	COUNTY	0.0020860	0.0003049	0.0008460	0.0032369	\$163,657
INDIAN RIVER	COUNTY	0.0022120	0.0017431	0.0039670	0.0079221	\$400,541
JACKSON	COUNTY	0.0039660	0.0007995	0.0030070	0.0077725	\$392,977
JEFFERSON	COUNTY	0.0025160	0.0002183	0.0014250	0.0041593	\$210,293
LAFAYETTE	COUNTY	0.0023090	0.0001078	0.0001920	0.0026088	\$131,900
LAKE	COUNTY	0.0048500	0.0029391	0.0060080	0.0137971	\$697,582
LEE	COUNTY	0.0042980	0.0064754	0.0136080	0.0243814	\$1,232,724
LEON	COUNTY	0.0029790	0.0037195	0.0076740	0.0143725	\$726,676
LEVY	COUNTY	0.0048590	0.0005009	0.0013800	0.0067399	\$340,770
LIBERTY	COUNTY	0.0034770	0.0001076	0.0003170	0.0039016	\$197,265
MADISON	COUNTY	0.0030000	0.0003202	0.0021400	0.0054602	\$276,066
MANATEE	COUNTY	0.0035570	0.0040908	0.0072340	0.0148818	\$752,425
MARION	COUNTY	0.0068440	0.0037648	0.0098450	0.0204538	\$1,034,142
MARTIN	COUNTY	0.0028440	0.0019497	0.0038860	0.0086797	\$438,845
MONROE	COUNTY	0.0082010	0.0015077	0.0033180	0.0130267	\$658,628
NASSAU	COUNTY	0.0027480	0.0008491	0.0026860	0.0062831	\$317,672
OKALOOSA	COUNTY	0.0041760	0.0027782	0.0054400	0.0123942	\$626,650
OKEECHOBEE	COUNTY	0.0037090	0.0005725	0.0017140	0.0059955	\$303,132
ORANGE	COUNTY	0.0041850	0.0130912	0.0315330	0.0488092	\$2,467,792
OSCEOLA	COUNTY	0.0062880	0.0020816	0.0054920	0.0138616	\$700,844
PALM BEACH	COUNTY	0.0093300	0.0166858	0.0309780	0.0569938	\$2,881,606
PASCO	COUNTY	0.0032410	0.0054323	0.0085420	0.0172153	\$870,406
PINELLAS	COUNTY	0.0018120	0.0164566	0.0258710	0.0441396	\$2,231,700
POLK	COUNTY	0.0083950	0.0078332	0.0182360	0.0344642	\$1,742,510
PUTNAM	COUNTY	0.0034560	0.0012573	0.0023440	0.0070573	\$356,820
ST JOHNS	COUNTY	0.0029250	0.0016198	0.0044150	0.0089598	\$453,009
ST LUCIE	COUNTY	0.0025450	0.0029018	0.0061620	0.0116088	\$586,939
SANTA ROSA	COUNTY	0.0048500	0.0015769	0.0029840	0.0094109	\$475,816
SARASOTA	COUNTY	0.0024910	0.0053675	0.0094440	0.0173025	\$874,813
SEMINOLE	COUNTY	0.0014620	0.0055559	0.0090450	0.0160629	\$812,142
SUMTER	COUNTY	0.0024110	0.0006102	0.0038820	0.0069032	\$349,024
SUWANNEE	COUNTY	0.0028870	0.0005175	0.0019600	0.0053645	\$271,228
TAYLOR	COUNTY	0.0044040	0.0003306	0.0012860	0.0060206	\$304,403
UNION	COUNTY	0.0010450	0.0001981	0.0006950	0.0019381	\$97,990
VOLUSIA	COUNTY	0.0052300	0.0071633	0.0134120	0.0258053	\$1,304,715
WAKULLA	COUNTY	0.0026040	0.0002744	0.0005460	0.0034244	\$173,139
WALTON	COUNTY	0.0047960	0.0005364	0.0015060	0.0068384	\$345,750
WASHINGTON	COUNTY	0.0026040	0.0003269	0.0007750	0.0037059	\$187,372
=====		=====	=====	=====	=====	=====
	0.2500000	0.2500000	0.5000000	1.0000000		\$50,560,000

ESTIMATES ARE BASED ON THE MARCH 1991 STATE TRANSPORTATION REVENUE CONFERENCE AND ADJUSTED FOR THE LOCAL GOVERNMENT FISCAL YEAR. THE DISTRIBUTION FACTORS ARE BASED ON THE CURRENT 1990-91 COLLECTION COMPONENT FIGURES AND THE 1990 CENSUS FIGURES, BOTH OF WHICH ARE SUBJECT TO CHANGE. BY 8/15/91, REVISED ESTIMATES WILL BE AVAILABLE FROM ACIR.

## CHAPTER 6: OTHER STATE SHARED REVENUE SOURCES

This Chapter, entitled "Other State Shared Revenue Sources", describes several revenue sources. 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 actual total statewide distribution for fiscal year 1989-90 the Annual Report of the Comptroller for the State of Florida is provided for each revenue source. The description of each revenue sharing source in this Chapter is presented in the order that the revenue source 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. Section 550.14, F.S., authorizes the county commissioners to determine whether pari-mutuel tax revenue will be converted into the "county school fund", to be used by the school board, or some other lawfully authorized fund, such as for roads or a hospital. In FY 1989-90 pari-mutuel tax revenue was distributed in the following manner.

Board of County Commissioners	\$17,180,614	in 61 counties
School Boards	\$12,380,281	in 50 counties
Hospitals	\$ 152,675	in 5 counties
Other Funds	\$ 201,930	in 7 counties

## **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. ( $29,915,500/67 = 446,500$ ).

Chapter 90-352, Laws of Florida,  
combined 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.

## **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of pari-mutual taxes that counties receive.

### **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. In FY 1989-90, \$1,376,606 was distributed to Collier, Escambia, Hendry, Lee, and Santa Rosa counties. An estimated \$1.2 million will be distributed in FY 91-92. 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.211.06(4)(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.

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%.



## **1991 Major General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of Oil and Gas Production taxes that counties receive.

### **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.

Another type of tax imposed on mobile homes is for a "real property" or RP series sticker. Mobile homes which are permanently affixed, defined as tied down and connected to normal utilities, are presumed to be real property and must have a \$3.00 RP series sticker. Ad valorem taxes are imposed if the owner of the mobile home also owns the property on which the mobile home is affixed. The proceeds from the tax are distributed in the following proportions.

1. \$2.50 for the County's Tax Collector
2. \$ .25 for the County's Property Appraiser
3. \$ .25 to the Department of Highway Safety and Motor Vehicles

## **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.

### **1991 General Law Amendments**

Chapter 91-241, Laws of Florida,  
clarifies the classification of a mobile home as real property if the owner of the land also owns the mobile home and the home is permanently affixed to the land, meaning it is tied down and connected to normal utilities. Mobile homes in this category must have a \$3.00 "real property" (RP) series sticker and pay ad valorem taxes. A Senate Finance and Taxation bill analysis estimated the county Tax Collectors will receive \$600 thousand and the county Property Appraisers will receive \$60 thousand in additional revenue from the RP series stickers. An estimated amount of additional ad valorem tax revenue was not provided. Mobile Home License Tax fees as defined in s.320.08(11), F.S. will be reduced as a result of this bill.

### **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, created in s. 624.506(1), F.S., 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.

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%.

## **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of Insurance License Taxes that counties receive.

### **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, 162 Police Officers' Retirement Trust Fund and 142 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. In FY 1989-90, \$5,789,247 was distributed to municipalities through this trust fund.

**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. In FY 1989-90, \$3,254,360 was distributed to municipalities through this trust fund.

**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.

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 was increased from 6% to 7.3%.

## **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of Insurance Premium taxes that municipalities receive.

### **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. In FY 1989-90, \$5,165,852 in beverage license tax revenue was distributed to municipalities and \$4,745,316 to counties through this trust fund. 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.

Chapter 90-233, Laws of Florida,  
required "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.

## **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of Beverage License Taxes that local governments receive.

**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 and placed in the Severance Tax and Solid Mineral Trust Fund. 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. An estimated \$5 million will be distributed in FY 91-92. 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.

## **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the proportion of  
Solid Mineral Severance taxes that counties receive.

### **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.

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.

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the Local Government Cooperative Assistance 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 or FY 90-91. **The current budget for the Department of Transportation does not allocate funds to this program for FY 91-92.** 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.

### **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.

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

## **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.

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 was 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 affected 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 increased the General Revenue Service Charge to 7.3% on the Local Option Gas Tax Trust Fund.

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the Local Option Gas Taxes.

### **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., which requires the distribution to be based on the transportation expenditures of each local government for the preceding five years, as a proportion of the total of such expenditures for the county and all municipalities within the county.

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-one counties levy the maximum rate of 6 cents and fourteen 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 nine counties currently levying less than 5 cents of Local Option Gas Tax will be increased to 5 cents by January 1, 1992. Table 7.1 displays the changes to special fuel tax rates 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 for 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 for FY 1991-92**

Table 7.2 lists the estimated 1991-92 distributions for each penny of local option and voted gas taxes. The total gallonage estimates, determined at the March 1991 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 7.3% service charge to the State General Revenue Fund, the dealer collection allowances, and the refunds 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.

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. Currently, fifteen counties levy the Voted Gas Tax with seven of these counties sharing the revenue with the municipalities located within the county's jurisdiction.

**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.



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.

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the Voted Gas Tax.

### **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**

Section 336.021(1), F.S. specifies that the Voted Gas Tax proceeds must be used toward 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 for joint transportation 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, unless the proceeds are distributed to municipalities by the same method used to distribute the other 1-6 cents of Local Option Gas 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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Alachua	97,628,482.8	52.150000	464,886
Alachua		1.875000	16,715
Archer		0.855000	7,622
Gainesville		38.635000	344,408
Hawthorne		1.060000	9,449
High Springs		2.110000	18,809
LaCrosse		0.295000	2,630
Micanopy		0.900000	8,023
Newberry		1.255000	11,188
Waldo		0.865000	7,711
		-----	-----
		100.000000	891,441
BOCC Baker	12,874,375.9	87.000000	102,273
Glen St. Mary		1.000000	1,176
Macclenny		12.000000	14,107
		-----	-----
		100.000000	117,555
BOCC Bay	76,481,664.3	58.672000	409,736
Callaway		3.873000	27,047
Lynn Haven		3.653000	25,511
Mexico Beach		1.095000	7,647
Panama City		23.618000	164,936
Panama City Beach		3.515000	24,547
Parker		1.963000	13,709
Springfield		3.176000	22,180
Town of Cedar Grove		0.435000	3,038
		-----	-----
		100.000000	698,350
BOCC Bradford	16,889,807.3	70.000000	107,954
Brooker		1.800000	2,776
Hampton		1.900000	2,930
Lawtey		2.900000	4,472
Starke		23.400000	36,087
		-----	-----
		100.000000	154,220

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Brevard	222,288,135.2	45.746750	928,523
Cape Canaveral		1.647890	33,447
Cocoa		3.849285	78,129
Cocoa Beach		3.052187	61,950
Indialantic		0.702034	14,249
Indian Harbor Beach		1.656366	33,619
Malabar		0.378110	7,675
Melbourne		13.636704	276,784
Melbourne Beach		0.660987	13,416
Melbourne Village		0.169427	3,439
Palm Bay		10.936188	221,972
Palm Shores		0.014179	288
Rockledge		3.591790	72,903
Satellite Beach		1.800593	36,547
Titusville		10.606990	215,290
West Melbourne		1.550521	31,471
		----- 100.000000	----- 2,029,702
BOCC Broward	628,509,572.9	62.500000	3,586,806
Coconut Creek		0.934038	53,603
Cooper City		0.604243	34,677
Coral Springs		2.551725	146,441
Dania		0.472844	27,136
Davie		1.454588	83,477
Deerfield Beach		1.728553	99,200
Fort Lauderdale		5.207234	298,837
Hallandale		1.326023	76,099
Hillsboro Beach		0.054966	3,154
Hollywood		4.368915	250,727
Lauderdale Lakes		0.964113	55,329
Lauderdale-by-the-Sea		0.091022	5,224
Lauderhill		1.557255	89,369
Lazy Lake		0.001106	63
Lighthouse Point		0.393195	22,565
Margate		1.474707	84,632
Miramar		1.359348	78,011
North Lauderdale		0.928541	53,288

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
Oakland Park		0.894456	51,332
Parkland		0.088360	5,071
Pembroke Park		0.219345	12,588
Pembroke Pines Plantation		2.103149	120,697
Pompano Beach		2.284053	131,079
Sea Ranch Lakes		2.460704	141,217
Sunrise		0.019359	1,111
Tamarac		2.046248	117,432
Wilton Manors		1.486530	85,310
		0.425380	24,412
		----- 100.000000	----- 5,738,889
BOCC Calhoun	7,348,469.3	71.600000	48,043
		28.000000	18,788
		0.400000	268
		----- 100.000000	----- 67,099
BOCC Charlotte Punta Gorda	62,051,910.3	91.500000	518,432
		8.500000	48,160
		----- 100.000000	----- 566,593
BOCC Citrus Crystal River Inverness	45,500,971.1	90.400000	375,582
		4.050000	16,826
		5.550000	23,058
		----- 100.000000	----- 415,467
BOCC Clay Green Cove Springs Keystone Heights Orange Park Penney Farms	55,769,510.7	80.000000	407,383
		7.750000	39,465
		2.250000	11,458
		9.000000	45,831
		1.000000	5,092
		----- 100.000000	----- 509,229

\* Note: Estimates have been adjusted for the General Revenue  
 Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Collier	92,973,623.2	80.150000	680,423
Everglades		0.750000	6,367
Naples		19.100000	162,147
		----- 100.000000	----- 848,938
BOCC Columbia	47,463,209.7	71.390000	309,393
Ft. White		1.100000	4,767
Lake City		27.510000	119,224
		----- 100.000000	----- 433,384
BOCC Dade	887,758,277.5	74.000000	5,998,497
Bal Harbour		0.085621	6,940
Bay Harbor Islands		0.132631	10,751
Biscayne Park		0.121716	9,866
Coral Gables		1.245835	100,988
El Portal		0.070328	5,701
Florida City		0.229308	18,588
Golden Beach		0.036138	2,929
Hialeah		5.142424	416,849
Hialeah Gardens		0.115925	9,397
Homestead		0.831442	67,397
Indian Creek		0.008860	718
Islandia		0.000264	21
Medley		0.070500	5,715
Miami		10.113213	819,785
Miami Beach		2.629079	213,115
Miami Shores		0.364907	29,580
Miami Springs		0.424893	34,442
N. Bay Village		0.133957	10,859
N. Miami Beach		1.097337	88,951
North Miami		1.581109	128,166
Opa Locka		0.504291	40,878
South Miami		0.281854	22,847
Surfside		0.135796	11,008
Sweetwater		0.315903	25,607
Virginia Gardens		0.065725	5,328
West Miami		0.260943	21,152
		----- 100.000000	----- 8,106,076

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC DeSoto	13,034,292.4	77.000000	91,642
Arcadia		23.000000	27,374
		----- 100.000000	----- 119,015
BOCC Dixie	7,573,741.0	81.250000	56,189
Cross City		12.500000	8,644
Horseshoe		6.250000	4,322
		----- 100.000000	----- 69,155
Jacksonville-Duval	410,850,220.1	94.333000	3,538,858
Atlantic Beach		1.665000	62,462
Baldwin		0.258000	9,679
Jacksonville Beach		2.797000	104,928
Neptune Beach		0.947000	35,526
		----- 100.000000	----- 3,751,453
BOCC Escambia	145,017,668.4	75.300000	997,084
Century		0.700000	9,269
Pensacola		24.000000	317,796
		----- 100.000000	----- 1,324,149
BOCC Flagler	17,068,973.9	72.000000	112,216
Beverly Beach		2.000000	3,117
Bunnell		10.000000	15,586
Flagler Beach		16.000000	24,937
		----- 100.000000	----- 155,856
BOCC Franklin	5,706,429.3	N/A	52,105
BOCC Gadsden	22,545,474.0	73.560000	151,432
Chattahoochee		7.080000	14,575
Greensboro		0.310000	638
Gretna		0.450000	926
Havana		3.700000	7,617
Quincy		14.900000	30,673
		----- 100.000000	----- 205,862

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Gilchrist	3,241,037.2	86.640000	25,640
Bell		1.000000	296
Fanning Springs		1.430000	423
Trenton		10.930000	3,235
		100.000000	29,594
BOCC Glades	5,296,626.2	80.000000	38,691
Moore Haven		20.000000	9,673
		100.000000	48,363
BOCC Gulf	5,572,244.8	100.000000	50,880
BOCC Hamilton	33,360,130.6	82.000000	249,780
Jasper		10.000000	30,461
Jennings		4.000000	12,184
White Springs		4.000000	12,184
		100.000000	304,610
BOCC Hardee	12,346,915.4	75.600000	85,231
Bowling Green		8.500000	9,583
Wachula		10.600000	11,950
Zolfo Springs		5.300000	5,975
		100.000000	112,739
BOCC Hendry	18,175,964.2	60.000000	99,578
Clewiston		23.500000	39,001
LaBelle		16.500000	27,384
		100.000000	165,964
BOCC Hernando	53,030,645.4	88.500000	428,535
Brooksville		11.500000	55,685
		100.000000	484,220

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.



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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Highlands	40,965,811.8	84.833330	317,325
Avon park		7.453330	27,880
Lake Placid		1.526670	5,711
Sebring		6.186670	23,142
		-----	-----
		100.000000	374,057
BOCC Hillsborough	461,174,178.9	61.140000	2,574,580
Plant City		2.570000	108,222
Tampa		34.240000	1,441,832
Temple Terrace		2.050000	86,325
		-----	-----
		100.000000	4,210,958
BOCC Holmes	11,897,071.2	88.980000	96,660
Bonifay		9.540000	10,363
Noma		0.460000	500
Ponce de Leon		0.370000	402
Westville		0.650000	706
		-----	-----
		100.000000	108,632
BOCC Indian River	57,663,534.6	67.570300	355,773
Fellsmere		1.957100	10,305
Indian River Shores		1.143500	6,021
Sebastian		9.905200	52,153
Vero Beach		19.423900	102,271
		-----	-----
		100.000000	526,523
BOCC Jackson	42,943,327.1	71.400000	279,969
Alford		0.700000	2,745
Cottdale		1.400000	5,490
Graceville		6.100000	23,919
Grand Ridge		1.100000	4,313
Greenwood		0.900000	3,529
Malone		1.400000	5,490
Marianna		14.000000	54,896
Sneads		3.000000	11,763
		-----	-----
		100.000000	392,113

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Jefferson Monticello	21,383,238.5	83.000000 17.000000	162,057 33,192
		----- 100.000000	----- 195,249
BOCC Lafayette	2,688,863.6	100.000000	24,552
BOCC Lake Astatula Clermont Eustis Fruitland Park Groveland Howey-in-the-Hills Lady Lake Leesburg Mascotte Minneola Montverde Mount Dora Tavares Umatilla	85,413,568.4	69.040000 0.350000 3.326700 6.506700 0.803300 0.836700 0.300000 0.706600 8.566700 0.813300 0.480000 0.333300 4.503400 2.270000 1.163300	538,448 2,730 25,945 50,746 6,265 6,525 2,340 5,511 66,812 6,343 3,744 2,599 35,122 17,704 9,073
		----- 100.000000	----- 779,907
BOCC Lee Cape Coral Fort Myers Sanibel	202,117,741.7	64.000000 17.000000 14.000000 5.000000	1,181,137 313,740 258,374 92,276
		----- 100.000000	----- 1,845,527
BOCC Leon Tallahassee	109,880,448.6	50.000000 50.000000	501,656 501,656
		----- 100.000000	----- 1,003,313

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Levy	20,052,090.1	89.230000	163,375
Bronson		1.300000	2,380
Cedar Key		0.930000	1,703
Chiefland		3.000000	5,493
Fanning Springs		0.240000	439
Inglis		2.200000	4,028
Otter Creek		0.140000	256
Williston		2.350000	4,303
Yankeetown		0.610000	1,117
		----- 100.000000	----- 183,095
BOCC Liberty	4,583,883.8	N/A	41,855
BOCC Madison	32,389,057.0	73.090000	216,158
Greenville		4.426000	13,090
Madison		22.484000	66,495
		----- 100.000000	----- 295,743
BOCC Manatee	106,172,924.2	100.000000	969,460
BOCC Marion	141,682,723.4	70.100000	906,882
Belleview		2.560000	33,119
Dunnellon		2.560000	33,119
McIntosh		0.640000	8,280
Ocala		23.500000	304,019
Reddick		0.640000	8,280
		----- 100.000000	----- 1,293,698
BOCC Martin	57,350,080.9	87.470000	458,046
Jupiter Island		0.650000	3,404
Ocean Breeze		0.080000	419
Sewalls Point		1.270000	6,650
Stuart		10.530000	55,141
		----- 100.000000	----- 523,661

\* Note: Estimates have been adjusted for the General Revenue  
 Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Monroe	48,399,608.7	60.500000	267,370
Key Colony Beach		2.000000	8,839
Key West		36.500000	161,306
Layton		1.000000	4,419
		100.000000	441,934
BOCC Nassau	40,104,249.4	80.837500	296,019
Callahan		1.229300	4,502
Fernandina Beach		10.774800	39,456
Hilliard		7.158400	26,213
		92.841600	366,190
BOCC Okaloosa	78,145,167.6	67.000000	478,072
Cinco Bayou		0.200000	1,427
Crestview		5.840000	41,671
Destin		5.000000	35,677
Ft. Walton Beach		14.300000	102,036
Laurel Hill		0.450000	3,211
Mary Esther		2.500000	17,838
Niceville		3.040000	21,692
Shalimar		0.110000	785
Valparaiso		1.560000	11,131
		100.000000	713,540
BOCC Okeechobee	25,235,215.8	77.040000	177,517
Okeechobee		22.960000	52,905
		100.000000	230,421

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Orange	472,649,793.3	60.000000	2,589,445
Apopka		1.010000	43,589
Belle Isle		0.480000	20,716
Eatonville		0.370000	15,968
Edgewood		0.180000	7,768
Maitland		1.470000	63,441
Oakland		0.110000	4,747
Ocoee		1.300000	56,105
Orlando		30.000000	1,294,722
Windermere		0.220000	9,495
Winter Garden		1.130000	48,768
Winter Park		3.730000	160,977
		100.000000	4,315,742
BOCC Osceola	87,683,492.0	62.500000	500,396
Kissimmee		25.000000	200,158
St. Cloud		12.500000	100,079
		100.000000	800,634
BOCC Palm Beach	446,925,308.4	66.666670	2,720,569
Atlantis		0.223000	9,100
Belle Glade		1.466320	59,838
Boca Raton		5.207610	212,515
Boynton Beach		2.812970	114,793
Briny Breezes		0.008000	326
Cloud Lake		0.014330	585
Delray Beach		3.458970	141,155
Glen Ridge		0.029990	
Golf		0.083330	3,401
Golfview		0.023330	952
Greenacres City		0.775660	31,654
Gulfstream		0.090330	3,686
Haverhill		0.129330	5,278
Highland Beach		0.099670	4,067
Hypoluxo		0.026330	1,074
Juno Beach		0.067670	2,762

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
Jupiter		1.543650	62,994
Jupiter Inlet Colony		0.051000	2,081
Lake Clarke Shores		0.302660	12,351
Lake Park		0.612330	24,988
Lake Worth		2.097310	85,588
Lantana		0.637660	26,022
Manalapan		0.080670	3,292
Mangonian Park		0.137670	5,618
North Palm Beach		0.679000	27,709
Ocean Ridge		0.238000	9,712
Pahokee		0.277330	11,317
Palm Beach		0.977320	39,883
Palm Beach Gardens		1.016660	41,488
Palm Beach Shores		0.108000	4,407
Palm Springs		0.422660	17,248
Riviera Beach		2.261640	92,294
Royal Palm Beach		1.325320	54,084
South Bay		0.313660	12,800
South Palm Beach		0.031330	1,279
Tequesta		0.451660	18,432
West Palm Beach		5.250960	214,284
		100.000000	4,080,853
BOCC Pasco	122,196,105.7	85.100000	949,517
Dade City		3.000000	33,473
New Port Richey		5.000000	55,788
Port Richey		1.500000	16,736
San Antonio		0.800000	8,926
St. Leo		0.200000	2,232
Zephyrhills		4.400000	49,094
		100.000000	1,115,767
BOCC Pinellas	364,144,239.7	100.000000	3,324,983

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Polk	263,630,598.8	64.527000	1,553,293
Auburndale		1.826000	43,955
Bartow		3.691000	88,850
Davenport		0.533000	12,830
Dundee		0.629000	15,141
Eagle lake		0.518000	12,469
Ft. Meade		1.409000	33,917
Frostproof		1.120000	26,961
Haines City		2.666000	64,176
Highland Park		0.053000	1,276
Hillcrest Heights		0.055000	1,324
Lake Alfred		0.745000	17,934
Lake Hamilton		0.353000	8,497
Lakeland		13.279000	319,652
Lake Wales		2.158000	51,947
Mulberry		0.829000	19,956
Polk City		0.276000	6,644
Winter Haven		5.333000	128,376
		----- 100.000000	----- 2,407,198
BOCC Putnam	32,800,240.7	73.250000	219,382
Crescent City		3.130000	9,374
Interlachen		1.840000	5,511
Palatka		19.340000	57,923
Pomona Park		1.510000	4,522
Welaka		0.930000	2,785
		----- 100.000000	----- 299,497
BOCC St. Johns	65,340,717.5	76.000000	453,433
St. Augustine		19.000000	113,358
St. Augustine Beach		4.000000	23,865
Hastings		1.000000	5,966
		----- 100.000000	----- 596,623

\* Note: Estimates have been adjusted for the General Revenue  
 Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC St. Lucie	89,517,706.6	40.320000	329,568
Fort Pierce		26.440000	216,116
Port St. Lucie		33.240000	271,698
		100.000000	817,382
BOCC Santa Rosa	42,828,487.4	83.160000	325,209
Gulf Breeze		6.980000	27,296
Jay		1.490000	5,827
Milton		8.370000	32,732
		100.000000	391,065
BOCC Sarasota	135,038,662.3	69.300000	854,491
Longboat Key		1.530000	18,865
North Port		3.660000	45,129
Sarasota		19.620000	241,921
Venice		5.890000	72,626
		100.000000	1,233,031
BOCC Seminole	131,585,545.1	63.600000	764,155
Altamonte Springs		10.420000	125,196
Casselberry		4.490000	53,947
Lake Mary		1.680000	20,185
Longwood		4.170000	50,103
Oviedo		2.640000	31,720
Sanford		9.180000	110,298
Winter Springs		3.820000	45,897
		100.000000	1,201,501
BOCC Sumter	55,586,369.7	74.617000	378,723
Bushnell		4.713000	23,921
Center Hill		2.730000	13,856
Coleman		3.157000	16,024
Webster		2.510000	12,740
Wildwood		12.273000	62,292
		100.000000	507,556

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.



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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Suwannee	28,858,247.3	80.500000	212,120
Branford		1.000000	2,635
Live Oak		18.500000	48,748
		-----	
		100.000000	263,503
BOCC Taylor	17,987,838.9	60.000000	98,548
Perry		40.000000	65,698
		-----	
		100.000000	164,246
BOCC Union	9,868,456.8	88.480000	79,728
Lake Butler		9.350000	8,425
Raiford		1.720000	1,550
Worthington Springs		0.450000	405
		-----	
		100.000000	90,108
BOCC Volusia	194,924,504.3	66.670000	1,186,623
Daytona Beach		9.955600	177,194
Daytona Beach Shores		1.338900	23,830
Deland		2.338100	41,615
Edgewater		1.749500	31,138
Holly Hill		1.510600	26,886
Lake Helen		0.281100	5,003
New Smyrna Beach		3.209800	57,129
Oak Hill		0.128200	2,282
Orange City		0.682100	12,140
Ormond Beach		5.225300	93,002
Pierson		0.193000	3,435
Ponce Inlet		0.449200	7,995
Port Orange		4.607300	82,003
South Daytona		1.661300	29,569
		-----	
		100.000000	1,779,846
BOCC Wakulla	7,864,798.6	100.000000	71,813

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

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

Based on FY 1990-91 Distribution Percentages

Local Government	Estimated 1991-92 Gallons	Distribution Percentage	1991-92 Distribution Per .01 Tax
BOCC Walton	22,729,612.7	85.760000	177,989
Defuniak Springs		13.450000	27,915
Freeport		0.790000	1,640
		100.000000	207,543
BOCC Washington	11,343,493.6	83.860000	86,860
Caryville		0.430000	445
Chipley		12.850000	13,310
Vernon		2.070000	2,144
Wausau		0.790000	818
		100.000000	103,577
Grand Totals	7,200,105,378.0		65,743,802.2

\* Note: Estimates have been adjusted for the General Revenue Service Charge and refunds.

## 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 three types of Local Option Discretionary Sales Surtaxes. Two of these surtaxes are subject to voter approval in a county-wide referendum, while the third, the Indigent Care Surtax may be levied through referendum approval or by extraordinary vote of the county's governing board. Under the provisions of s. 212.054, F.S., the Charter County Transit System Surtax, the Local Government Infrastructure Surtax and the Indigent Care 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 all three surtaxes.

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.

Legislation passed during the 1991 session authorized the third type of discretionary sales surtax in s.212.055, F.S., the **Indigent Care Surtax**. Counties with a population of 800,000 or more are eligible to levy this tax at a rate of .5%. The tax proceeds are authorized to fund health care services for indigents and the medically poor. The proceeds may also be used to supplement the operation of a county hospital. Currently, Hillsborough, Dade, Broward, and Palm Beach counties are eligible to levy this surtax.

### 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.

Chapter 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 county, with a surtax, sells to a dealer located outside the county and makes delivery of the property to a customer of the dealer in a county, with a surtax, 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.

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.

## **1991 General Law Amendments**

### **Local Government Infrastructure Surtax**

Chapter 91-112, Laws of Florida, section 29 of the bill requires that any change in the distribution formula must take effect on the first day of any month that begins at least 60 days after written notification of that change has been sent to the Department of Revenue.

also the bill adjusted the sales tax base through changes in tax administration and enforcement measures, resulting in effectively closing various tax loopholes. Due to these changes, local governments levying an Infrastructure Surtax will benefit from increased sales tax revenue.

## Indigent Care Surtax

Chapter 91-81, Laws of Florida, establishes a third type of Local Option Discretionary Sales Surtax, the Indigent Care Surtax, with a tax rate of 0.5%. Counties with a population of 800,000 or more are eligible to levy the tax, if the county is currently not levying an Infrastructure Surtax or if it is, then the Infrastructure Surtax rate may not exceed 0.5%. The tax proceeds are authorized to fund health care services for indigent and medically poor persons and to supplement the county public general hospital. Currently, Hillsborough, Dade, Broward and Palm Beach counties are eligible to levy this surtax.

## 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 either of these two sales surtaxes 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. Any change in the distribution formula of the interlocal agreement requires a 60 day notice prior to the effective date of change.

For the Indigent Care Surtax, the effective date of the tax is the first of the month at least 60 days after referendum approval or ordinance adoption by the county's governing board. The Department of Revenue administers this tax using the same methods as the other two Discretionary Sales Surtaxes. The Clerk of the Circuit Court is the designated custodian of the tax proceeds distributed by the Department of Revenue, as specified in s.212.055(3)(f), F.S. The Clerk must maintain the proceeds in an indigent health care trust fund. The Clerk is authorized to invest the proceeds held in the trust fund and is responsible for disbursing the proceeds, including any interest earned, to the appropriate health care service providers.

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 Department of Revenue is authorized by s.212.054(4), F.S., to deduct 3% of the total revenue generated for all counties levying a discretionary surtax for administrative costs. **Currently, however, the Department does not deduct any amount of revenue for administering this tax, even though the authorization is provided for in the statutes.**

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, twenty-five 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.



### Indigent Care Surtax

Under the provisions of 212.055(3), F.S., counties with a population of 800,000 or more are eligible to levy the Indigent Care Surtax. However, counties with a consolidated form of government are not eligible, which excludes Duval county. If a county also levies an Infrastructure Surtax, the tax rate may only be 0.5%, if the county also wants to levy an Indigent Care Surtax. The combined tax rate of Local Discretionary Sales Surtaxes may not exceed a sum of 1%. Currently, Hillsborough, Dade, Broward and Palm Beach counties are eligible to levy this surtax.

Unlike the other Local Option Discretionary Sales Surtaxes, the Indigent Care Surtax may be imposed by either of two methods. One way the tax may be enacted, is by an extraordinary vote of the county's governing board. The ordinance adopted by the governing board shall include a plan for providing health care services to qualified indigent residents, or a plan for funding a portion of the county public general hospital's budget.

### 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.

Section 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.

#### Indigent Care Surtax

Proceeds of the Indigent Care Surtax are to be used for providing health care services for both indigent persons and the medically poor. Section 212.055(3)(d) outlines, in detail, the authorized uses of the tax proceeds for various primary and preventative care services. Tax proceeds may also be used to supplement the operation, maintenance, and administration of the county public general hospital. The county shall determine the amount of the general revenue contribution in fiscal year 90-91 to the public hospital, and continue to contribute 80% of this amount every year thereafter, in addition to the proceeds.

#### **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 Discretionary Sales Surtaxes.

The Discretionary Sales Surtaxes apply 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 or estimation of the Discretionary Sales Surtaxes may be addressed to the Department of Revenue (904-488-5630, or Suncom 278-5630).

Discretionary Sales Surtaxes  
Imposition and Levy

Infrastructure Surtax

County	Referendum		Rate	Effective Date	Length	Distribution Method (1)
	Adopted	Defeated				
Alachua		11/87, 3/90				
Bay	3/88		1/2%	6/89	15 yrs.	I
Brevard		11/89				
Broward		3/90				
Charlotte		6/90				
Citrus		11/90				
Clay	11/89	10/87	1%	2/90	15 yrs.	F
Collier		11/90				
DeSoto	11/87		1%	1/88	15 yrs.	I
Dixie	1/90		1%	4/90	15 yrs.	I
Flagler	9/90		1%	12/90	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				
Holmes		11/90				
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
Nassau		11/90				
Okaloosa	8/89		1/2%	10/89	2 yrs.	I
Orange		11/87				
Osceola	6/90		1%	9/90	15 yrs.	F
Palm Beach		11/90				
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, 11/90				
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

Dade		11/90				
Duval	3/88		1/2%	1/89	indet.	I

(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 1991-92 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	4,297,221	8,608,798
Alachua	131,992	264,426
Archer	39,985	80,104
Gainesville	2,430,655	4,869,430
Hawthorne	38,033	76,192
High Springs	91,628	183,563
LaCrosse	3,556	7,123
Micanopy	17,836	35,732
Newberry	47,912	95,985
Waldo	29,639	59,378
	-----	-----
	7,128,459	14,280,730
BOCC, BAKER	197,820	396,300
Glen Saint Mary	6,192	12,405
Macclenny	51,161	102,493
	-----	-----
	255,173	511,198
BOCC, BAY	3,365,638	6,742,518
Callaway	405,638	812,630
Cedar Grove	48,963	98,089
Lynn Haven	307,812	616,652
Mexico Beach	32,840	65,790
Panama City	1,136,633	2,277,063
Panama City Beach	134,109	268,666
Parker	152,218	304,944
Springfield	288,512	577,987
	-----	-----
	5,872,362	11,764,340
BOCC, BRADFORD	371,433	744,107
Brooker	6,760	13,542
Hampton	6,413	12,847
Lawtey	14,646	29,341
Starke	113,224	226,826
	-----	-----
	512,475	1,026,663

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1991-92 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, BREVARD	8,757,705	17,544,664
Cape Canaveral	222,994	446,732
Cocoa	493,123	987,894
Cocoa Beach	337,329	675,784
Indialantic	79,136	158,536
Indian Harbour Beach	192,914	386,473
Malabar	55,011	110,206
Melbourne	1,659,680	3,324,903
Melbourne Beach	84,061	168,402
Melbourne Village	16,445	32,945
Palm Bay	1,742,767	3,491,355
Palm Shores	5,843	11,706
Rockledge	445,848	893,185
Satellite Beach	275,166	551,252
Titusville	1,094,989	2,193,636
West Melbourne	233,706	468,193
	-----	-----
	15,696,716	31,445,867
BOCC, BROWARD	28,002,916	56,099,377
Coconut Creek	867,026	1,736,949
Cooper City	655,861	1,313,913
Coral Springs	2,506,064	5,020,500
Dania	410,848	823,068
Davie	1,489,481	2,983,937
Deerfield Beach	1,461,342	2,927,566
Ft. Lauderdale	4,707,589	9,430,903
Hallandale	977,782	1,958,831
Hillsboro Beach	55,141	110,467
Hollywood	3,838,985	7,690,794
Lauderdale-by-the-Sea	94,321	188,957
Lauderdale Lakes	862,484	1,727,849
Lauderhill	1,568,061	3,141,359
Lazy Lake Village	1,041	2,085
Lighthouse Point	327,379	655,851
Margate	1,355,981	2,716,491
Miramar	1,282,732	2,569,749
North Lauderdale	836,143	1,675,080
Oakland Park	830,465	1,663,705
Parkland	112,239	224,852
Pembroke Park	155,614	311,747
Pembroke Pines	2,047,709	4,102,258
Plantation	2,103,828	4,214,684
Pompano Beach	2,283,385	4,574,398

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Sea Ranch Lakes	19,527	39,118
Sunrise	2,031,747	4,070,281
Tamarac	1,413,930	2,832,582
Wilton Manors	372,362	745,969
	-----	-----
	62,671,983	125,553,322
 BOCC, CALHOUN	 144,056	 288,594
Altha	7,739	15,504
Blountstown	37,435	74,995
	-----	-----
	189,230	379,093
 BOCC, CHARLOTTE	 3,530,734	 7,073,263
Punta Gorda	357,640	716,475
	-----	-----
	3,888,374	7,789,738
 BOCC, CITRUS	 2,239,225	 4,485,930
Crystal River	100,354	201,044
Inverness	143,856	288,192
	-----	-----
	2,483,435	4,975,166
 BOCC, CLAY	 2,993,671	 5,997,342
Green Cove Springs	133,712	267,871
Keystone Heights	39,100	78,330
Orange Park	282,113	565,168
Penney Farms	18,108	36,276
	-----	-----
	3,466,703	6,944,987
 BOCC, COLLIER	 9,144,674	 18,319,895
Everglades	20,186	40,439
Naples	1,226,544	2,457,185
	-----	-----
	10,391,403	20,817,519
 BOCC, COLUMBIA	 1,177,300	 2,358,532
Fort White	8,111	16,250
Lake City	289,619	580,205
	-----	-----
	1,475,030	2,954,987

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DADE	54,847,608	109,878,434
Bal Harbour	102,301	204,943
Bay Harbor Islands	158,003	316,534
Biscayne Park	103,073	206,491
Coral Gables	1,346,908	2,698,316
El Portal	82,546	165,368
Florida City	195,060	390,772
Golden Beach	26,004	52,094
Hialeah	6,316,235	12,653,570
Hialeah Gardens	259,128	519,122
Homestead	902,598	1,808,210
Indian Creek Village	1,478	2,961
Islandia	437	875
Medley	22,274	44,623
Miami	11,962,325	23,964,611
Miami Beach	3,112,326	6,235,048
Miami Shores	338,785	678,701
Miami Springs	445,755	893,000
North Bay	180,849	362,302
North Miami	1,674,674	3,354,942
North Miami Beach	1,187,931	2,379,830
Opa-locka	513,452	1,028,619
South Miami	349,536	700,239
Surfside	138,014	276,488
Sweetwater	467,291	936,142
Virginia Gardens	74,315	148,878
West Miami	192,406	385,455
	-----	-----
	85,001,311	170,286,569
BOCC, DE SOTO	441,105	883,684
Arcadia	142,728	285,933
	-----	-----
	583,833	1,169,617
BOCC, DIXIE	116,027	232,442
Cross City	27,044	54,177
Horseshoe Beach	3,339	6,689
	-----	-----
	146,410	293,308

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.



Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DUVAL	31,353,035	62,810,805
Atlantic Beach	552,820	1,107,487
Baldwin	68,889	138,008
Jacksonville Beach	847,521	1,697,873
Neptune Beach	323,824	648,730
	-----	-----
	33,146,089	66,402,902
 BOCC, ESCAMBIA	 8,176,974	 16,381,262
Century	67,053	134,329
Pensacola	1,959,492	3,925,530
	-----	-----
	10,203,518	20,441,121
 BOCC, FLAGLER	 701,062	 1,404,466
Beverly Beach	8,192	16,412
Bunnell	49,181	98,526
Flagler Beach	100,304	200,944
	-----	-----
	858,740	1,720,348
 BOCC, FRANKLIN	 109,703	 219,773
Apalachicola	37,073	74,269
Carrabelle	17,097	34,252
	-----	-----
	163,874	328,295
 BOCC, GADSDEN	 508,406	 1,018,511
Chattahoochee	39,457	79,046
Greensboro	8,686	17,401
Gretna	29,363	58,824
Havana	24,516	49,114
Midway	12,629	25,299
Quincy	109,774	219,915
	-----	-----
	732,831	1,468,110
 BOCC, GILCHRIST	 79,037	 158,337
Bell	2,495	4,999
Fanning Springs (part)	2,149	4,306
Trenton	12,027	24,095
	-----	-----
	95,709	191,737

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, GLADES	96,641	193,605
Moore Haven	19,454	38,973
	-----	-----
	116,095	232,578
BOCC, GULF	188,492	377,614
Port St. Joe	81,639	163,551
Wewahitchka	35,914	71,948
	-----	-----
	306,045	613,113
BOCC, HAMILTON	308,254	617,537
Jasper	73,240	146,724
Jennings	24,844	49,770
White Springs	24,564	49,211
	-----	-----
	430,902	863,243
BOCC, HARDEE	373,643	748,534
Bowling Green	39,434	79,000
Wauchula	69,869	139,971
Zolfo Springs	26,182	52,451
	-----	-----
	509,128	1,019,957
BOCC, HENDRY	467,732	937,027
Clewiston	131,324	263,088
La Belle	58,335	116,865
	-----	-----
	657,392	1,316,980
BOCC, HERNANDO	2,304,610	4,616,918
Brooksville	174,026	348,633
Weeki Wachee	1,240	2,484
	-----	-----
	2,479,875	4,968,035
BOCC, HIGHLANDS	1,664,024	3,333,607
Avon Park	214,857	430,432
Lake Placid	30,938	61,980
Sebring	237,780	476,355
	-----	-----
	2,147,600	4,302,373

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HILLSBOROUGH	29,966,312	60,032,726
Plant City	938,424	1,879,983
Tampa	11,512,457	23,063,372
Temple Terrace	678,186	1,358,637
	-----	-----
	43,095,379	86,334,718
BOCC, HOLMES	164,551	329,651
Bonifay	31,245	62,594
Esto	3,026	6,063
Noma	2,476	4,961
Ponce de Leon	4,857	9,729
Westville	3,074	6,159
	-----	-----
	209,229	419,158
BOCC, INDIAN RIVER	2,612,824	5,234,376
Fellsmere	71,816	143,872
Indian River Shores	75,079	150,408
Orchid	330	660
Sebastian	336,338	673,800
Vero Beach	571,824	1,145,558
	-----	-----
	3,668,210	7,348,674
BOCC, JACKSON	748,934	1,500,369
Alford	10,309	20,653
Bascom	1,966	3,938
Campbellton	4,412	8,839
Cottondale	19,657	39,380
Graceville	58,426	117,047
Grand Ridge	11,707	23,453
Greenwood	10,353	20,740
Jacob City	5,701	11,420
Malone	16,709	33,473
Marianna	133,167	266,779
Sneads	38,135	76,397
	-----	-----
	1,059,474	2,122,488

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, JEFFERSON	134,601	269,652
Monticello	33,178	66,468
	-----	-----
	167,779	336,119
BOCC, LAFAYETTE	36,645	73,412
Mayo	7,426	14,876
	-----	-----
	44,070	88,288
BOCC, LAKE	2,917,367	5,844,479
Astatula	22,362	44,799
Clermont	157,514	315,553
Eustis	295,583	592,153
Fruitland Park	62,777	125,765
Groveland	52,429	105,032
Howey-in-the-Hills	16,504	33,062
Lady Lake	183,979	368,572
Leesburg	339,714	680,563
Mascotte	40,142	80,418
Minneola	34,534	69,184
Montverde	20,288	40,643
Mount Dora	164,033	328,614
Tavares	168,296	337,153
Umatilla	53,568	107,316
	-----	-----
	4,529,088	9,073,306
BOCC, LEE	13,078,226	26,200,139
Cape Coral	3,349,141	6,709,470
Fort Myers	2,015,864	4,038,462
Sanibel	244,282	489,380
	-----	-----
	18,687,513	37,437,451
BOCC, LEON	4,682,597	9,380,836
Tallahassee	3,857,495	7,727,876
	-----	-----
	8,540,092	17,108,712

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, LEVY	387,925	777,145
Bronson	14,687	29,423
Cedar Key	11,213	22,463
Chiefland	32,177	64,462
Fanning Springs (part)	4,415	8,844
Inglis	20,831	41,731
Otter Creek	2,283	4,573
Williston	36,575	73,272
Yankeetown	10,659	21,353
	-----	-----
	520,763	1,043,266
BOCC, LIBERTY	48,060	96,280
Bristol	10,367	20,769
	-----	-----
	58,427	117,049
BOCC, MADISON	189,188	379,008
Greenville	12,877	25,797
Lee	4,148	8,309
Madison	45,341	90,833
	-----	-----
	251,553	503,947
BOCC, MANATEE	5,964,933	11,949,791
Anna Maria	54,652	109,487
Bradenton	1,367,553	2,739,675
Bradenton Beach	51,926	104,025
Holmes Beach	150,732	301,967
Longboat Key (part)	79,722	159,710
Palmetto	290,433	581,836
	-----	-----
	7,959,950	15,946,490
BOCC, MARION	6,340,097	12,701,373
Belleview	95,712	191,744
Dunnellon	58,303	116,801
McIntosh	14,755	29,560
Ocala	1,506,874	3,018,781
Reddick	19,889	39,845
	-----	-----
	8,035,631	16,098,105

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MARTIN	4,792,994	9,601,998
Jupiter Island	27,793	55,678
Ocean Breeze Park	26,274	52,636
Sewalls Point	80,391	161,051
Stuart	603,035	1,208,084
	-----	-----
	5,530,486	11,079,447
BOCC, MONROE	3,932,065	7,877,265
Key Colony Beach	55,443	111,072
Key West	1,407,590	2,819,881
Layton	10,385	20,805
	-----	-----
	5,405,483	10,829,023
BOCC, NASSAU	1,102,703	2,209,090
Callahan	26,019	52,126
Fernandina Beach	239,895	480,591
Hilliard	48,160	96,482
	-----	-----
	1,416,778	2,838,288
BOCC, OKALOOSA	3,252,718	6,516,302
Cinco Bayou	8,558	17,145
Crestview	262,756	526,390
Destin	214,755	430,228
Ft. Walton Beach	570,670	1,143,245
Laurel Hill	14,432	28,913
Mary Esther	110,009	220,385
Niceville	279,262	559,456
Shalimar	9,063	18,157
Valparaiso	124,175	248,765
	-----	-----
	4,846,398	9,708,986
BOCC, OKEECHOBEE	730,215	1,462,870
Okeechobee	129,765	259,963
	-----	-----
	859,980	1,722,833

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ORANGE	40,366,519	80,867,882
Apopka	916,383	1,835,827
Belle Isle	357,547	716,288
Eatonville	142,829	286,135
Edgewood	72,025	144,290
Maitland	617,840	1,237,743
Oakland	47,474	95,107
Ocoee	866,603	1,736,101
Orlando	11,169,469	22,376,250
Windermere	92,981	186,273
Winter Garden	660,905	1,324,018
Winter Park	1,505,196	3,015,420
	-----	-----
	56,815,771	113,821,334
BOCC, OSCEOLA	4,083,118	8,179,875
Kissimmee	1,312,172	2,628,727
St. Cloud	543,776	1,089,369
	-----	-----
	5,939,066	11,897,971
BOCC, PALM BEACH	29,036,262	58,169,519
Atlantis	67,644	135,514
Belle Glade	661,996	1,326,204
Boca Raton	2,516,053	5,040,511
Boynton Beach	1,890,355	3,787,024
Briny Breeze	16,369	32,792
Cloud Lake	4,952	9,920
Delray Beach	1,930,745	3,867,939
Glen Ridge	8,471	16,970
Golf Village	9,576	19,184
Golfview	6,261	12,543
Greenacres City	764,547	1,531,648
Gulf Stream	28,236	56,567
Haverhill	43,296	86,736
Highland Beach	131,319	263,077
Hypoluxo	33,965	68,044
Juno Beach	86,796	173,881
Jupiter	1,022,479	2,048,374
Jupiter Inlet Colony	16,573	33,202
Lake Clarke Shores	137,662	275,784
Lake Park	274,342	549,600
Lake Worth	1,168,898	2,341,701
Lantana	331,428	663,963

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Manalapan	12,768	25,578
Mangonia Park	59,460	119,118
North Palm Beach	464,179	929,909
Ocean Ridge	64,248	128,710
Pahokee	279,170	559,273
Palm Beach	401,609	804,560
Palm Beach Gardens	939,776	1,882,690
Palm Beach Shores	42,559	85,260
Palm Springs	399,522	800,379
Riviera Beach	1,131,045	2,265,869
Royal Palm Beach	597,012	1,196,019
South Bay	145,601	291,688
South Palm Beach	60,565	121,332
Tequesta Village	184,108	368,832
West Palm Beach	2,762,977	5,535,184
	-----	-----
	47,732,823	95,625,098
BOCC, PASCO	6,766,597	13,555,798
Dade City	141,263	282,999
New Port Richey	352,193	705,562
Port Richey	63,271	126,754
Saint Leo	25,304	50,692
San Antonio	19,460	38,986
Zephyrhills	206,140	412,968
	-----	-----
	7,574,228	15,173,758
BOCC, PINELLAS	18,994,184	38,051,817
Belleair	115,487	231,360
Belleair Beach	60,247	120,694
Belleair Bluffs	61,935	124,076
Belleair Shore	1,746	3,498
Clearwater	2,872,771	5,755,138
Dunedin	989,906	1,983,119
Gulfport	341,310	683,760
Indian Rocks Beach	115,342	231,068
Indian Shores	40,892	81,921
Kenneth City	129,865	260,163
Largo	1,911,416	3,829,218
Madeira Beach	122,967	246,345
North Redington Beach	33,034	66,178
Oldsmar	243,344	487,500
Pinellas Park	1,263,897	2,532,016

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.



Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Redington Beach	47,324	94,806
Redington Shores	68,862	137,953
Safety Harbor	440,178	881,827
St. Petersburg	6,939,180	13,901,540
St. Petersburg Beach	267,762	536,419
Seminole	269,247	539,393
South Pasadena	164,266	329,082
Tarpon Springs	521,147	1,044,035
Treasure Island	211,474	423,655
	-----	-----
	36,227,781	72,576,580
BOCC, POLK	11,670,214	23,379,413
Auburndale	296,748	594,487
Bartow	489,041	979,716
Davenport	51,222	102,616
Dundee	78,224	156,709
Eagle Lake	58,894	117,985
Fort Meade	166,699	333,955
Frostproof	94,070	188,453
Haines City	391,387	784,082
Highland Park	5,193	10,403
Hillcrest Heights	7,404	14,832
Lake Alfred	121,339	243,083
Lake Hamilton	37,789	75,704
Lake Wales	323,951	648,983
Lakeland	2,364,336	4,736,571
Mulberry	100,100	200,534
Polk City	48,207	96,576
Winter Haven	828,302	1,659,370
	-----	-----
	17,133,119	34,323,471
BOCC, PUTNAM	1,355,690	2,715,909
Crescent City	42,042	84,224
Interlachen	26,234	52,555
Palatka	230,699	462,168
Pomona Park	14,994	30,038
Welaka	12,054	24,148
	-----	-----
	1,681,713	3,369,043

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
Local Government Fiscal Year 1991-92 Estimates  
\$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ST. JOHNS	2,683,340	5,375,644
Hastings	20,335	40,738
St. Augustine	399,591	800,517
St. Augustine Beach	124,983	250,384
	-----	-----
	3,228,249	6,467,282
BOCC, ST. LUCIE	3,190,900	6,392,459
Fort Pierce	986,159	1,975,611
Port St. Lucie	1,495,866	2,996,728
	-----	-----
	5,672,924	11,364,799
BOCC, SANTA ROSA	1,146,363	2,296,556
Gulf Breeze	82,389	165,054
Jay	9,922	19,878
Milton	106,704	213,764
	-----	-----
	1,345,379	2,695,252
BOCC, SARASOTA	10,504,786	21,044,664
Longboat Key (part)	142,561	285,597
North Port	503,058	1,007,797
Sarasota	2,141,181	4,289,514
Venice	710,996	1,424,367
	-----	-----
	14,002,582	28,051,939
BOCC, SEMINOLE	8,091,920	16,210,872
Altamonte Springs	1,170,410	2,344,729
Casselberry	634,583	1,271,286
Lake Mary	198,955	398,575
Longwood	446,836	895,164
Oviedo	372,945	747,135
Sanford	1,085,412	2,174,449
Winter Springs	743,305	1,489,094
	-----	-----
	12,744,366	25,531,304

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SUMTER	481,861	965,332
Bushnell	34,469	69,053
Center Hill	12,680	25,402
Coleman	14,785	29,619
Webster	12,870	25,782
Wildwood	59,018	118,233
	-----	-----
	615,682	1,233,421
BOCC, SUWANNEE	505,852	1,013,394
Branford	13,864	27,774
Live Oak	131,026	262,489
	-----	-----
	650,742	1,303,658
BOCC, TAYLOR	440,386	882,242
Perry	213,833	428,381
	-----	-----
	654,219	1,310,624
BOCC, UNION	84,303	168,887
Lake Butler	26,205	52,497
Raiford	2,452	4,912
Worthington Springs	2,204	4,416
	-----	-----
	115,164	230,713
BOCC, VOLUSIA	8,800,496	17,630,391
Daytona Beach	1,829,329	3,664,769
Daytona Beach Shores	69,039	138,308
DeLand	487,587	976,802
Edgewater	453,466	908,448
Holly Hill	329,197	659,494
Lake Helen	69,305	138,841
New Smyrna Beach	489,124	979,882
Oak Hill	27,113	54,316
Orange City	158,094	316,716
Ormond Beach	878,756	1,760,447
Pierson	88,346	176,986
Ponce Inlet	50,382	100,932
Port Orange	1,044,212	2,091,911
South Daytona	369,053	739,339
	-----	-----
	15,143,497	30,337,580

\* Note: Table 8.2 represents a 100% distribution of estimated Infrastructure Surtax Monies.

Local Government Infrastructure Surtax  
 Local Government Fiscal Year 1991-92 Estimates  
 \$5,000 Cap on Transactions

Based on Fiscal Year 1991-92 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, WAKULLA	167,074	334,705
St. Marks	3,670	7,352
Sopchoppy	4,387	8,788
	-----	-----
	175,130	350,845
BOCC, WALTON	718,583	1,439,566
DeFuniak Springs	143,872	288,225
Freeport	23,688	47,456
Paxton	16,860	33,776
	-----	-----
	903,003	1,809,023
BOCC, WASHINGTON	132,973	266,391
Caryville	5,647	11,313
Chipley	34,598	69,312
Ebro	2,282	4,572
Vernon	6,963	13,949
Wausau	2,801	5,612
	-----	-----
	185,265	371,149
	=====	=====
Grand Totals *	595,037,683	1,192,063,086

\* Note: Table 8.2 represents a 100% distribution 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, 36 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.

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 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.

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.

## **1991 General Law Amendments**

### **Tourist Development Tax**

Chapter 91-162, Laws of Florida, amends the procedures established by 88-266, Laws of Florida, for local governments to receive state assistance for the construction of "new professional sports facilities". If local governments own, operate or hold the title to the professional sports facility, the local government may qualify to receive \$2 million annually, distributed in monthly installments, from the state. Local governments will likely use the tax revenue generated by the 1% Tourist Development Tax designated for debt service on professional sports facilities to construct, reconstruct, or renovate a facility.

also establishes a grant program for funding "new spring training franchise facilities". If a local government meets certain criteria established by the bill, it may qualify to receive \$500 thousand annually, distributed in monthly installments from the state. One of the criteria is that the local government where the facility is located must be levying a tourist development tax at the rate of 4%, pursuant to s.125.0104(3)(b),(c), (d) and (l), by March 1, 1992, with 87.5% of the tax proceeds dedicated for the construction of a spring training facility.

### **Convention Development Tax**

Chapter 91-112, Laws of Florida, Section 25 of the bill amends s.212.0305, F.S., to allow a dependent special district to invest convention development taxes in the same manner as a municipality, in which the district is located, may invest surplus funds.

Chapter 91-155, Laws of Florida, increases the authorized tax rate from 1% to 2% for the Convention Development Taxes specified in s.212.035(4) paragraphs (c), (d), and (e). Currently, Volusia county is the only county levying these types of Convention Development taxes.



## **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 or 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, fourteen 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 36 counties levying Tourist Development Taxes generated \$120.98 million in FY 1989-90. Four more counties began levying the tax in 1990 to bring the total number of counties levying the tax to 36. Table 9.3 identifies tax proceeds, by county, since FY 1987-88. These tax proceeds may be used for a variety of purposes, ranging from tourist promotion to development of tourist facilities. 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 Florida ACIR survey, conducted in June 1990, 28 of 31 counties levying the Tourist Development Tax used the revenue for more than one project or program. Table 9.4 displays the percentage of tax proceeds used by counties for each type of expenditure category. Twenty-five of 31 counties allocated at least some portion of their tourist development tax proceeds to promote tourism. Duval allocated 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. Tables 9.5 and 9.6 are designed to 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 no 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 70.0% 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 70%. Take that product and multiply by 1%, 2%, or 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 55.2% of total reported transient rental facilities sales. The average ratio is 70.0% 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 percentage in Table 9.6 best represents the ratio of room sales to total transient facility rates in a particular

county and then multiply the percentage by the taxable sales reported for the county from Table 9.5 to find the estimated tax base for that county. Take that product and multiply by 1%, 2%, or 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 TAXES

STATUTORY AUTHORIZATION	CHAPTER LAW	% LEVY	CONDITIONS OF ELIGIBILITY	USE OF PROCEEDS*
125.0104(3)(c)	77-209	1-2%	All Counties Eligible Referendum Approval [36 Counties as of June, 1991]	(1)
125.0104(3)(d)	86-4	1%	Must Have Levied 1-2% Tax for at least 3 years; Extraordinary Vote, BOCC, or Referendum Approval; [16 Counties as of June, 1991]	(1) (2)
<b>ADDITIONAL LEVIES:</b>				
125.0104(3)(l)	88-226 89-217 90-349	1%	Majority Vote, BOCC [Hillsborough & Collier Counties]	Debt Service on Professional Sport Franchise Facility
125.0104(3)(n)	89-362	2%	Only Counties as Defined in s. 125.011(1), F.S.; Majority Vote, BOCC; [Dade County only]	Tourist Promotion; Econ Revitalization of Blighted Areas; or (1)
125.0104(3)(o)	89-356 90-107	1%	High Tourism Impact Co.; Majority Vote, BOCC; [Orange & Osceola Counties]	(1)
125.0108	86-170 87-280	1%	Counties with Area of Critical State Concern; Referendum approval [Monroe County]	50% to purchase land; 50% to offset corre- sponding ad valorem revenue loss.

\* Numbers in parentheses correspond to the footnotes below:

- (1) Pursuant to s. 125.0104(5), F.S., revenues shall be used for the following purposes:
- a- 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;
  - b- To promote and advertise tourism in the State of Florida and nationally and internationally;
  - c- 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
  - d- 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 (BOCC).

SOURCE: The Florida Advisory Council on Intergovernmental Relations, 6/91.

TABLE 9.2

CONVENTION DEVELOPMENT TAXES

<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. 212.035 (4)(a), F.S.	Duval	83-326	2%	To Extend, Enlarge, and Improve Existing Pub. Owned Convention 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	2%	To Promote & Advertise Tourism; To Fund Convention Bureaus, Tourist Bureaus, Tourist Information Centers, and News Bureaus.
Special Dist. Levy For Convention Development s. 212.0305 (4)(d), F.S.	Volusia (W)	87-257	2%	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	2%	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, operate, 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.

SOURCE: The Florida Advisory Council on Intergovernmental Relations, 6/91.

Table 9.3

Tourist Development Tax  
Imposition and Tax Collections  
( State Fiscal Year )  
(in \$1000's)

County	Initial Levy	Tax Rate	FY 1987-88	FY 1988-89	FY 1989-90
Alachua	6/87	2%	442.7	491.1	514.5
Bay	3/86	2%	1,593.2	1,729.4	1,788.4
Bradford	11/90	2%	0.0	0.0	0.0
Brevard	12/86	3%	1,415.3	1,596.4	2,180.1
Broward	12/80	3%	9,834.6	10,276.0	10,375.5
* Charlotte	4/84	2%	409.4	431.6	501.8
Citrus	12/86	2%	205.7	195.2	188.4
* Clay	1/89	2%	0.0	64.1	133.7
* Collier	11/90	3%	0.0	0.0	0.0
Columbia	1/85	3%	212.2	214.8	217.6
* Dade	12/78	3%	6,449.8	8,348.5	9,336.3
* Duval	1/79	2%	1,819.2	1,678.6	1,846.6
* Escambia	12/80	3%	1,035.0	1,411.1	1,510.0
Flagler	12/86	2%	137.4	133.3	141.8
Hillsborough	10/78	4%	5,227.6	4,446.2	5,541.4
Indian River	4/87	2%	343.5	359.4	374.0
Lake	12/84	2%	344.9	302.4	327.5
* Lee	11/82	3%	3,659.3	5,109.8	5,766.1
Leon	5/88	2%	42.7	680.6	730.5
* Manatee	1/81	3%	1,205.1	1,279.4	1,422.4
* Monroe	12/81	3%	4,761.5	4,908.6	5,683.4
* Nassau	1/89	2%	0.0	145.3	412.3
Okaloosa	11/89	2%	0.0	0.0	491.9
Orange	5/78	4%	21,119.3	24,922.9	37,001.5
Osceola	12/77	4%	5,992.3	6,589.0	8,338.0
Palm Beach	10/82	3%	4,732.3	5,748.5	7,286.2
Pasco	1/91	2%	0.0	0.0	0.0
* Pinellas	11/78	3%	4,507.5	7,488.7	8,534.0
Polk	12/86	3%	1,147.7	1,169.5	1,144.4
* St. Johns	12/86	2%	923.0	1,012.9	1,170.1
* St. Lucie	11/84	3%	539.5	737.3	724.3
Sarasota	11/88	2%	0.0	1,542.2	2,235.2
Seminole	1/89	2%	0.0	299.6	673.9
Suwannee	1/91	2%	0.0	0.0	0.0
* Volusia	5/78	2%	3,119.6	3,278.0	3,633.2
Walton	10/86	2%	516.1	702.4	755.4
<b>Total</b>			<b>\$81,736.24</b>	<b>\$97,292.75</b>	<b>\$120,980.34</b>

\* 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.

**TOURIST DEVELOPMENT TAX<sup>1</sup> PROCEEDS &  
PERCENTAGE OF PROCEEDS<sup>2</sup> FOR AUTHORIZED USES<sup>3</sup>**

Counties Levying Tax	TAXES		USES					
	% Levied FY1988/89 <sup>5</sup>	Proceeds: FY 1988/89 (ACIR) <sup>6</sup> (in thousands)	Proceeds: FY 1988/89 (DOR)	To Acquire or Operate Facilities <sup>7</sup>	To Promote/ Advertise Tourism	To Finance Beach/Lake Projects	To Fund Tourist Bureaus	Other Uses <sup>4</sup>
Alachua	2	\$ 515.7	\$ 491.1	45 %	45 %	%	%	10 %
Bay	2	1,745.2	1,729.4	5	40	15	10	30
Brevard	3	2,500.0	1,596.4	23	47	24	6	
Broward	3	10,415.2	10,276.4	50			50	
Charlotte	2	425.0	431.6	100				
Citrus	2	175.0	195.2	20	25	35		17
Clay	2*	107.8	64.1	80	20			
Columbia	2	221.2	214.8		43		57	
Dade	2*	7,261.7	8,348.5		40		60	
Duval	2	1,719.6	1,678.6		100			
Escambia	3*	1,288.4	1,411.1	90			10	
Flagler	2	140.6	133.3	60	25	15		
Hillsborough	3	4,271.0	4,446.2	40			60	
Indian River	2	376.7	359.4		10	82		8
Lake	2	294.8	302.4					
Lee	3*	5,300.0	5,109.8	13.4	53.6	33		
Leon	2	712.5	680.6		60		25	15
Manatee	3*	1,200.0	1,279.4	19	29	33	26	
Monroe	3	5,341.8	4,908.6		40		29	31
Nassau	2*	274.2	145.3		75	10	15	
Orange	3	27,138.5	24,922.9	88	4		8	
Osceola	3	6,933.7	6,589.0	27.8	45.1	2.9	20.5	
Palm Beach	3	6,243.5	5,748.5	7		17	76	
Pinellas	3	7,764.9	7,488.7	35	49.5	15.5		
Polk	2	1,100.0	1,169.5	15	55		15	
Sarasota	2	1,903.2	1,012.9		25	50		25
St Johns	2*	1,115.1	737.3		40	30		30
St Lucie	3	759.1	1,542.2	66.6	33.3			
Seminole	2	490.4	299.6	100				
Volusia	2*	3,238.3	3,278.0	66.6	33.3			
Walton	2	747.0	702.4		50	50		
<b>TOTAL: (31)</b>		<b>\$ 101,719.9</b>	<b>\$ 97,292.8</b>	<b>(18)</b> Counties	<b>(25)</b> Counties	<b>(14)</b> Counties	<b>(15)</b> Counties	<b>(9)</b> Counties

SOURCE: The Florida Advisory Council on Intergovernmental Relations, 8/90.

<sup>1</sup> As authorized in ss. 125.0104(3)(c) & (d), Florida Statutes.

<sup>2</sup> Percentages & tax proceeds (ACIR) as reported by local govts.; Use information not reported by Lake Co.

<sup>3</sup> Authorized uses of tax proceeds are provided for in ss. 125.0104(5), Florida Statutes.

<sup>4</sup> Counties indicated a portion of revenue was used for purposes such as special events, arts council, cultural development, or landscaping.

<sup>5</sup> Asterisks (\*) indicates self-administration, beginning: Dade, 4-88; Lee, 5/88; St. Johns, 8/88; Clay, 1/89; Nassau, 5/89; Escambia, 6/89; Manatee, 10/89; & Volusia, 4/90.

<sup>6</sup> Clay, Nassau, & Seminole counties first imposed this tax on 1-1-89. Revenues, therefore, are proportionately lower than full year projections.

<sup>7</sup> Includes expenditures for convention centers, sports stadiums, & auditoriums; in Brevard, Citrus, Osceola, and Seminole counties, it may also include exp. for museums, zoos, piers, nature centers.



Table 9.5

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

County	1986-87	1987-88	1988-89	1989-90	1990-91(est)	1991-92(est)
Alachua	28.3	27.1	30.4	32.3	32.8	34.6
Baker	0.1	0.1	0.1	0.4	0.7	0.7
Bay	75.3	96.0	106.9	110.1	122.2	128.9
Bradford	3.6	4.6	2.6	3.0	2.6	2.7
Brevard	77.6	87.8	103.5	114.6	118.4	124.9
Broward	444.1	436.7	500.4	511.9	527.0	556.0
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	20.6	22.2	26.3	30.9	32.4	34.1
Citrus	12.5	11.5	14.4	13.9	14.8	15.7
Clay	9.5	9.5	10.0	10.3	10.1	10.6
Collier	148.1	154.3	180.2	186.2	194.1	204.8
Columbia	12.1	11.6	13.0	13.2	12.7	13.4
Dade	638.5	678.1	715.8	773.1	812.6	857.3
DeSoto	1.7	1.6	2.7	1.9	1.6	1.7
Dixie	0.7	0.7	0.8	0.8	0.7	0.7
Duval	109.1	112.6	113.9	127.1	136.8	144.3
Escambia	49.4	52.8	55.6	60.3	63.6	67.1
Flagler	4.9	8.7	9.8	10.6	9.5	10.1
Franklin	2.1	2.8	3.3	3.9	5.1	5.3
Gadsden	0.5	0.5	0.6	0.6	0.4	0.5
Gilchrist	0.2	0.6	0.4	0.4	0.4	0.5
Glades	1.3	1.4	1.0	1.0	1.2	1.3
Gulf	0.8	1.7	1.9	1.6	1.4	1.5
Hamilton	1.8	2.4	3.0	2.8	2.7	2.8
Hardee	0.4	0.4	0.5	0.6	0.7	0.7
Hendry	1.4	1.7	1.8	1.9	1.7	1.8
Hernando	6.6	10.2	8.9	7.0	7.0	7.3
Highlands	6.8	6.1	6.7	8.4	10.6	11.2
Hillsborough	261.7	259.7	303.0	313.6	323.8	341.6
Holmes	0.9	1.0	1.1	1.1	0.9	1.0
Indian River	20.3	19.8	22.1	23.9	25.2	26.6
Jackson	3.2	4.0	4.0	4.5	4.8	5.0
Jefferson	0.2	0.2	0.2	0.4	0.1	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0
Lake	22.8	21.3	24.1	27.5	28.3	29.9
Lee	199.5	202.8	235.0	255.7	268.5	283.3
Leon	35.4	34.6	42.6	45.4	45.2	47.7
Levy	2.0	2.3	3.1	3.4	3.6	3.8
Liberty	0.1	0.1	0.1	0.2	0.2	0.2
Madison	0.4	0.4	0.4	0.6	0.8	0.9
Manatee	42.0	46.7	51.1	59.2	62.9	66.3
Marion	28.1	28.2	32.2	32.7	35.0	36.9
Martin	19.3	15.5	14.7	15.7	14.4	15.2
Monroe	196.5	213.6	240.4	267.0	278.2	293.5
Nassau	18.9	9.5	13.7	10.7	10.7	11.3
Okaloosa	51.3	64.0	65.1	70.5	77.2	81.4
Okeechobee	2.4	2.4	3.9	3.6	3.6	3.8
Orange	827.3	893.1	1,067.0	1,273.1	1,396.2	1,473.0
Osceola	208.7	218.7	270.7	326.0	342.3	361.1
Palm Beach	353.5	318.2	376.3	404.0	406.3	428.6
Pasco	31.2	29.9	32.5	35.1	37.4	39.4
Pinellas	274.7	275.1	291.8	341.3	348.1	367.2
Polk	53.9	80.4	84.9	80.6	79.4	83.7
Putnam	3.8	4.2	4.6	4.1	3.9	4.1
St. Johns	57.6	60.3	79.8	89.5	86.0	90.7
St. Lucie	25.3	26.5	39.4	40.8	39.0	41.1
Santa Rosa	3.2	3.3	4.0	4.1	5.0	5.3
Sarasota	128.7	127.2	132.0	141.4	154.9	163.4
Seminole	33.4	36.0	39.8	44.5	41.2	43.5
Sumter	4.0	4.7	4.2	3.8	3.1	3.3
Suwannee	1.0	1.6	1.9	2.1	1.7	1.8
Taylor	2.3	2.3	2.5	2.5	2.6	2.7
Union	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	174.8	173.0	198.3	226.6	231.5	244.2
Wakulla	2.5	2.4	1.8	1.4	1.5	1.6
Walton	19.7	31.5	50.9	54.3	64.5	68.0
Washington	0.3	0.4	0.4	0.5	0.5	0.5
TOTAL	4,769.0	4,958.6	5,653.8	6,240.3	6,552.3	6,912.7

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# 1991-92(est)	Est tax base low room ratio (55.2%)	Est tax base aver room ratio (70.0%)	Est tax base high room ratio (81.6%)
Baker	0.7	0.4	0.5	0.6
Calhoun	0.1	0.1	0.1	0.1
DeSoto	1.7	0.9	1.2	1.4
Dixie	0.7	0.4	0.5	0.6
Franklin	5.3	2.9	3.7	4.3
Gadsden	0.5	0.3	0.3	0.4
Gilchrist	0.5	0.3	0.3	0.4
Glades	1.3	0.7	0.9	1.0
Gulf	1.5	0.8	1.1	1.2
Hamilton	2.8	1.6	2.0	2.3
Hardee	0.7	0.4	0.5	0.6
Hendry	1.8	1.0	1.3	1.5
Hernando	7.3	4.0	5.1	6.0
Highlands	11.2	6.2	7.8	9.1
Holmes	1.0	0.5	0.7	0.8
Jackson	5.0	2.8	3.5	4.1
Jefferson	0.2	0.1	0.1	0.1
Lafayette	0.0	0.0	0.0	0.0
Levy	3.8	2.1	2.6	3.1
Liberty	0.2	0.1	0.1	0.2
Madison	0.9	0.5	0.6	0.7
Marion	36.9	20.4	25.8	30.1
Martin	15.2	8.4	10.6	12.4
Okeechobee	3.8	2.1	2.7	3.1
Putnam	4.1	2.3	2.9	3.3
Santa Rosa	5.3	2.9	3.7	4.3
Sumter	3.3	1.8	2.3	2.7
Taylor	2.7	1.5	1.9	2.2
Union	0.0	0.0	0.0	0.0
Wakulla	1.6	0.9	1.1	1.3
Washington	0.5	0.3	0.4	0.4
<b>Total</b>	<b>120.8</b>	<b>66.7</b>	<b>84.5</b>	<b>98.5</b>

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

## **CHAPTER 10: COUNTY CONSTITUTIONAL OFFICERS' SALARIES**

Chapters 145 and 230.202 and 230.303, 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 charter county officials whose salaries are subject to a provision in the county's home rule charter that specifies the salaries are determined at the local level.

In 1961, 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. For fiscal year 1991-91, census population figures will be used to calculate salaries. The salary formula contains five components in addition to population. Three components, the base salary, the group rate, and the initial factor remains the same unless a charge is made through 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.

### **1991 General Law Amendments**

Legislation passed during the 1991 legislative session did not affect the County Constitutional Officers' salaries.

### **General Provisions Under Chapter 145 and Chapter 230** **School District Officials**

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.

\$2,000 Supplement

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 1990 census population figures that were used to estimate the salaries for fiscal year 91-92.

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

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

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	181,596
Group Number (III) Minimum:	100,000
Base Salary:	\$ 27,550
Group Rate:	.02625
Adjusted Salary:	\$ 72,967

$$\$ 27,550 + [(181,596-100,000) \times .02625] \times 1.292 \times 1.8115 \times 1.05 = \$ 72,967$$

**Estimated Salaries for County Constitutional Officers**

Table 10.2 and Table 10.3 display the estimated salary figures for the county officers and school district officials 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 1991-92 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  
FOR FY 1991-92

(BASED ON CUMULATIVE FACTOR: 1.8115 AND ANNUAL FACTOR: 1.05)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
*ALACHUA COUNTY	\$72,967	\$72,967	\$72,967	\$72,967	\$62,095	\$78,128	\$38,513
BAKER COUNTY	\$55,799	\$55,799	\$55,799	\$55,799	\$45,745	\$60,960	\$16,309
BAY COUNTY	\$69,445	\$69,445	\$69,445	\$69,445	\$58,741	\$74,606	\$32,475
BRADFORD COUNTY	\$56,579	\$56,579	\$56,579	\$56,579	\$46,487	\$61,739	\$17,052
BREVARD COUNTY	\$81,856	\$81,856	\$81,856	\$81,856	\$70,561	\$87,017	\$47,883
*BROWARD COUNTY	\$92,148	\$92,148	\$92,148	\$92,148	\$80,482	\$97,309	\$55,293
CALHOUN COUNTY	\$54,352	\$54,352	\$54,352	\$54,352	\$44,367	\$59,513	\$14,931
*CHARLOTTE COUNTY	\$68,412	\$68,412	\$68,412	\$68,412	\$57,757	\$73,572	\$30,703
CITRUS COUNTY	\$66,700	\$66,700	\$66,700	\$66,700	\$56,126	\$71,860	\$28,534
CLAY COUNTY	\$68,090	\$68,090	\$68,090	\$68,090	\$57,450	\$73,250	\$30,152
COLLIER COUNTY	\$71,064	\$71,064	\$71,064	\$71,064	\$60,283	\$76,225	\$35,251
COLUMBIA COUNTY	\$60,468	\$60,468	\$60,468	\$60,468	\$50,192	\$65,629	\$20,756
*DADE COUNTY	\$98,848	\$98,848	\$98,848	\$98,848	\$87,183	\$104,009	\$55,293
DESBORO COUNTY	\$56,840	\$56,840	\$56,840	\$56,840	\$46,736	\$62,001	\$17,300
DIXIE COUNTY	\$54,270	\$54,270	\$54,270	\$54,270	\$44,288	\$59,431	\$14,853
DUVAL (JACKSONVILLE) COUNTY	\$85,417	\$85,417	\$85,417	\$85,417	\$73,953	\$90,578	\$51,275
ESCAMBIA COUNTY	\$76,585	\$76,585	\$76,585	\$76,585	\$65,541	\$81,746	\$42,863
FLAGLER COUNTY	\$57,776	\$57,776	\$57,776	\$57,776	\$47,627	\$62,937	\$18,192
FRANKLIN COUNTY	\$53,957	\$53,957	\$53,957	\$53,957	\$43,990	\$59,118	\$14,364
GADSDEN COUNTY	\$60,176	\$60,176	\$60,176	\$60,176	\$49,914	\$65,337	\$20,478
GILCHRIST COUNTY	\$54,092	\$54,092	\$54,092	\$54,092	\$44,119	\$59,253	\$14,622
GLADES COUNTY	\$53,691	\$53,691	\$53,691	\$53,691	\$43,737	\$58,851	\$13,957
GULF COUNTY	\$54,448	\$54,448	\$54,448	\$54,448	\$44,458	\$59,609	\$15,022
HAMILTON COUNTY	\$54,337	\$54,337	\$54,337	\$54,337	\$44,352	\$59,497	\$14,916
HARDEE COUNTY	\$55,995	\$55,995	\$55,995	\$55,995	\$45,931	\$61,156	\$16,496
HENDRY COUNTY	\$57,209	\$57,209	\$57,209	\$57,209	\$47,088	\$62,370	\$17,652
HERNANDO COUNTY	\$67,776	\$67,776	\$67,776	\$67,776	\$57,151	\$72,936	\$29,613
HIGHLANDS COUNTY	\$62,816	\$62,816	\$62,816	\$62,816	\$52,428	\$67,977	\$24,835
*HILLSBOROUGH COUNTY	\$87,496	\$87,496	\$87,496	\$87,496	\$75,932	\$92,656	\$53,254
HOLMES COUNTY	\$55,275	\$55,275	\$55,275	\$55,275	\$45,246	\$60,436	\$15,810
INDIAN RIVER COUNTY	\$66,188	\$66,188	\$66,188	\$66,188	\$55,639	\$71,348	\$28,046
JACKSON COUNTY	\$60,229	\$60,229	\$60,229	\$60,229	\$49,963	\$65,389	\$20,528
JEFFERSON COUNTY	\$54,408	\$54,408	\$54,408	\$54,408	\$44,419	\$59,568	\$14,984
LAFAYETTE COUNTY	\$53,301	\$53,301	\$53,301	\$53,301	\$43,366	\$58,462	\$13,115
LAKE COUNTY	\$71,065	\$71,065	\$71,065	\$71,065	\$60,283	\$76,225	\$35,252
LEE COUNTY	\$79,384	\$79,384	\$79,384	\$79,384	\$68,207	\$84,545	\$45,529
LEON COUNTY	\$73,670	\$73,670	\$73,670	\$73,670	\$62,765	\$78,831	\$39,718
LEVY COUNTY	\$57,238	\$57,238	\$57,238	\$57,238	\$47,115	\$62,399	\$17,680
LIBERTY COUNTY	\$53,299	\$53,299	\$53,299	\$53,299	\$43,364	\$58,460	\$13,112
MADISON COUNTY	\$55,428	\$55,428	\$55,428	\$55,428	\$45,391	\$60,589	\$15,956
MANATEE COUNTY	\$74,608	\$74,608	\$74,608	\$74,608	\$63,658	\$79,768	\$40,980
MARION COUNTY	\$73,821	\$73,821	\$73,821	\$73,821	\$62,909	\$78,982	\$39,977
MARTIN COUNTY	\$67,762	\$67,762	\$67,762	\$67,762	\$57,138	\$72,922	\$29,589
MONROE COUNTY	\$64,301	\$64,301	\$64,301	\$64,301	\$53,842	\$69,462	\$26,249
NASSAU COUNTY	\$60,725	\$60,725	\$60,725	\$60,725	\$50,436	\$65,886	\$21,001
OKALOOSA COUNTY	\$70,528	\$70,528	\$70,528	\$70,528	\$59,772	\$75,688	\$34,331
OKEECHOBEE COUNTY	\$57,955	\$57,955	\$57,955	\$57,955	\$47,798	\$63,116	\$18,362
*ORANGE COUNTY	\$85,476	\$85,476	\$85,476	\$85,476	\$74,008	\$90,636	\$51,331
OSCEOLA COUNTY	\$68,202	\$68,202	\$68,202	\$68,202	\$57,557	\$73,363	\$30,344
*PALM BEACH COUNTY	\$87,876	\$87,876	\$87,876	\$87,876	\$76,294	\$93,036	\$53,616
PASCO COUNTY	\$77,295	\$77,295	\$77,295	\$77,295	\$66,217	\$82,455	\$43,539
*PINELLAS COUNTY	\$87,723	\$87,723	\$87,723	\$87,723	\$76,148	\$92,883	\$53,471
POLK COUNTY	\$81,965	\$81,965	\$81,965	\$81,965	\$70,665	\$87,126	\$47,987
PUTNAM COUNTY	\$62,296	\$62,296	\$62,296	\$62,296	\$51,932	\$67,456	\$24,339
ST JOHN'S COUNTY	\$65,200	\$65,200	\$65,200	\$65,200	\$54,698	\$70,361	\$27,105
ST LUCIE COUNTY	\$70,940	\$70,940	\$70,940	\$70,940	\$60,165	\$76,101	\$35,038
SANTA ROSA COUNTY	\$64,856	\$64,856	\$64,856	\$64,856	\$54,370	\$70,017	\$26,778
*SARASOTA COUNTY	\$77,165	\$77,165	\$77,165	\$77,165	\$66,093	\$82,326	\$43,415
*SEMINOLE COUNTY	\$77,542	\$77,542	\$77,542	\$77,542	\$66,453	\$82,703	\$43,775
SUMNER COUNTY	\$58,332	\$58,332	\$58,332	\$58,332	\$48,157	\$63,493	\$18,722
SUWANNEE COUNTY	\$57,404	\$57,404	\$57,404	\$57,404	\$47,273	\$62,565	\$17,838
TAYLOR COUNTY	\$55,533	\$55,533	\$55,533	\$55,533	\$45,491	\$60,694	\$16,056
UNION COUNTY	\$54,206	\$54,206	\$54,206	\$54,206	\$44,227	\$59,366	\$14,791
*VOLUSIA COUNTY	\$80,762	\$80,762	\$80,762	\$80,762	\$69,519	\$85,923	\$46,841
WAKULLA COUNTY	\$54,970	\$54,970	\$54,970	\$54,970	\$44,955	\$60,131	\$15,519
WALTON COUNTY	\$57,594	\$57,594	\$57,594	\$57,594	\$47,454	\$62,754	\$18,018
WASHINGTON COUNTY	\$55,496	\$55,496	\$55,496	\$55,496	\$45,456	\$60,656	\$16,020

\* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, MARCH 1991

Table 10.3

ESTIMATED SALARIES OF COUNTY SCHOOL OFFICIALS  
FOR FY 1991-92

(BASED ON CUMULATIVE FACTOR: 1.8115 AND ANNUAL FACTOR: 1.05)

COUNTY		SUPER- INTENDENT OF SCHOOLS	SCHOOL BOARD MEMBERS
ALACHUA	COUNTY	\$72,967	\$20,101
BAKER	COUNTY	\$55,799	\$14,769
BAY	COUNTY	\$69,445	\$18,984
BRADFORD	COUNTY	\$56,579	\$14,975
BREVARD	COUNTY	\$81,856	\$22,515
BROWARD	COUNTY	\$92,148	\$24,575
CALHOUN	COUNTY	\$54,352	\$14,386
CHARLOTTE	COUNTY	\$68,412	\$18,656
CITRUS	COUNTY	\$66,700	\$18,165
CLAY	COUNTY	\$68,090	\$18,554
COLLIER	COUNTY	\$71,064	\$19,498
COLUMBIA	COUNTY	\$60,468	\$16,004
DADE	COUNTY	\$98,848	\$24,575
DESOTO	COUNTY	\$56,840	\$15,044
DIXIE	COUNTY	\$54,270	\$14,364
DUVAL (JACKSONVILLE)		\$85,417	\$23,458
ESCAMBIA	COUNTY	\$76,585	\$21,121
FLAGLER	COUNTY	\$57,776	\$15,292
FRANKLIN	COUNTY	\$53,957	\$14,123
GADSDEN	COUNTY	\$60,176	\$15,927
GILCHRIST	COUNTY	\$54,092	\$14,266
GLADES	COUNTY	\$53,691	\$13,841
GULF	COUNTY	\$54,448	\$14,411
HAMILTON	COUNTY	\$54,337	\$14,382
HARDEE	COUNTY	\$55,995	\$14,821
HENDRY	COUNTY	\$57,209	\$15,142
HERNANDO	COUNTY	\$67,776	\$18,454
HIGHLANDS	COUNTY	\$62,816	\$17,137
HILLSBOROUGH	COUNTY	\$87,496	\$24,008
HOLMES	COUNTY	\$55,275	\$14,630
INDIAN RIVER	COUNTY	\$66,188	\$18,030
JACKSON	COUNTY	\$60,229	\$15,941
JEFFERSON	COUNTY	\$54,408	\$14,401
LAFAYETTE	COUNTY	\$53,301	\$13,429
LAKE	COUNTY	\$71,065	\$19,498
LEE	COUNTY	\$79,384	\$21,861
LEON	COUNTY	\$73,670	\$20,325
LEVY	COUNTY	\$57,238	\$15,150
LIBERTY	COUNTY	\$53,299	\$13,427
MADISON	COUNTY	\$55,428	\$14,671
MANATEE	COUNTY	\$74,608	\$20,598
MARION	COUNTY	\$73,821	\$20,372
MARTIN	COUNTY	\$67,762	\$18,450
MONROE	COUNTY	\$64,301	\$17,530
NASSAU	COUNTY	\$60,725	\$16,072
OKALOOSA	COUNTY	\$70,528	\$19,327
OKEECHOBEE	COUNTY	\$57,955	\$15,339
ORANGE	COUNTY	\$85,476	\$23,473
OSCEOLA	COUNTY	\$68,202	\$18,589
PALM BEACH	COUNTY	\$87,876	\$24,109
PASCO	COUNTY	\$77,295	\$21,309
PINELLAS	COUNTY	\$87,723	\$24,068
POLK	COUNTY	\$81,965	\$22,544
PUTNAM	COUNTY	\$62,296	\$16,999
ST JOHNS	COUNTY	\$65,200	\$17,768
ST LUCIE	COUNTY	\$70,940	\$19,458
SANTA ROSA	COUNTY	\$64,856	\$17,677
SARASOTA	COUNTY	\$77,165	\$21,274
SEMINOLE	COUNTY	\$77,542	\$21,374
SUMTER	COUNTY	\$58,332	\$15,439
SUWANNEE	COUNTY	\$57,404	\$15,193
TAYLOR	COUNTY	\$55,533	\$14,698
UNION	COUNTY	\$54,206	\$14,347
VOLUSIA	COUNTY	\$80,762	\$22,225
WAKULLA	COUNTY	\$54,970	\$14,550
WALTON	COUNTY	\$57,594	\$15,244
WASHINGTON	COUNTY	\$55,496	\$14,689

\* DENOTES CHARTER COUNTY

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

SOURCE: FLORIDA ACIR, JUNE 1991

## 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.

The 1990 census population counts will be used by state officials during fiscal year 1991-92, rather than population estimates. While these population counts are considered "official census figures, there is the possibility of an adjustment to the figures. By July 15, 1991, the U.S. Secretary of Commerce will announce the decision on whether or not any adjustments will be made. Table 11.1 presents the 1990 census population counts for all Florida municipalities and counties, along with 1980 census figures and population estimates for 1981-89.

For the years in between the decennial censuses, 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.

The population totals presented in Tables 11.1 and 11.2 refer to the resident or permanent populations, which 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.

### **County and Municipal Population Estimates (Table 11.1)**

Figure 11.1 presents a time frame for the generation and availability of demographic data during the next state fiscal year. Table 11.1 displays the population estimates for 1981-89, along with the 1980 and 1990 census figures. The 1980 census figures served as the base for the population estimates for the next nine years. The accuracy of population estimates decreases for each subsequent year during the decade, with the estimates in the ninth year of each decade being the least accurate. Florida's statewide population estimate for 1990 was exceptionally close to the actual 1990 census population count, with the estimate being 1.64% higher than the census figure.

During the summer months of this year, BEBR will generate the April 1, 1991 population estimates. These estimates will be distributed to local governments in August and the local governments will be allowed to contest the estimates before October 1st. The procedure for contesting the estimates involves the completion of a BEBR form that accompanies the distributed estimates. A local government challenging an estimate is encouraged to notify BEBR of that challenge prior to September 15th and to provide BEBR with supporting documentation for the methodology used to produce the preferred estimate.

In February of 1992, the April 1st, 1991 population estimates will be 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 equals the number of permanently occupied housing units times the average number of persons occupying these housing units with the number of persons living in group quarters (college dormitories, military barracks, 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 is considered a very important parameter in the estimation formula. An accurate determination of the number of occupied housing units depends on the availability of complete and current building permit information and/or residential electric customer information. While BEBR has found the residential electric customer data to be more accurate in estimating the number of households, the best population estimates are derived when both data series are available. The average household size across each local government will be based on a combination of 1990 census data and observed shifts in the type of housing units (single family, multiple family, and mobile homes) in each local government's jurisdiction. The local government population inhabiting group quarters during the years after the 1990 census will be estimated by a technique based on the ratio of the 1990 total population in group quarters to the 1990 population living in housing units. Using data on state supported populations, such as the number of people in prisons will also be part of this procedure along with a systematic tracking of the group quarters population. This tracking is done to make sure the rate of the growth in the group quarters population remains consistent with that of the household population.

### **County Projections**

County population projections are generated to serve the Florida Consensus Estimating Conferences defined by s. 216.133, F.S., and 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. The county population projections are published in Book 3 of the Florida Estimating Conference series titled, "Population and Demographic Forecast". This publication will be available from the Economic and Demographic Research Division (EDR) of the Legislature.

The county projections displayed in Table 11.2 are based on 1980 census population counts. Revised population projections based on the 1990 census population counts will not be available until after July 15, 1991, when the Secretary of Commerce will announce the decision to adjust the census numbers for an undercount or overcount. The methodology applied by BEBR to compute county projections included several projection techniques and three general time periods, 1985-1990, 1980-1990, and 1975-1990. 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, 1990-2020," BEBR Bulletin number 96, dated June/July, 1991. The appropriate reference is, "Population Estimates and Projections by Age, Sex, and Race for Florida and It's Counties, 1990-2010", Population Studies, Bulletin No. 97-98, dated July, 1991.

## **Additional Information Regarding Census Population Counts**

The U.S. Census Bureau has established a Count Question Resolution (CQR) Center as a response to the number of lawsuits filed against the Census Bureau by local and state governments. Staff in the CQR Center will be available to answer questions about the census counts. Local governments seeking undercounting adjustments should contact the CQR Center and send documented information such as recent door-to-door population surveys or maps showing that households were not counted in the 1990 census to: Dr. Barbara Everitt Bryant, Director of the Census Bureau, CQR Unit, Room 3534 FB3, Washington, D.C. 20233. Also send a copy of the information to your congressman and to: Rep. Tom Sawyer, Chairman of the Subcommittee on Census and Population, 608 HOB Annex I, Washington D.C. 20515.

The Bureau of Economic and Business Research will publish a series of three Special Population Reports based on the results of the 1990 census.

1. Revised Annual Population Estimates by County in Florida, 1980-1990, with Components of Growth (available 5/91)
2. An Evaluation of 1990 Population Estimation Errors for Cities and Counties in Florida (available late 1991)
3. An Evaluation of Population Projection Errors for Florida Counties (available late 1991)

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

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.

FIGURE 11.1  
Time Frame for the Generation and Availability of Demographic Data of Interest to Local Government  
1991-92 State Fiscal Year

<u>JULY</u> <u>1991</u>	By July 15, the Secretary of the U.S. Dept. of Commerce will announce any plans to adjust the 1990 Census population counts for a possible undercount or overcount.	<u>SEPT.</u> <u>1991</u>	State Demographic Estimating Conference. (tentative)  Preliminary Population estimates for April 1, 1991 will be provided by BEBR to the Legislature. Local governments also have the opportunity to review the estimates.	<u>NOVEMBER</u> <u>1991</u>	Final state population estimates for 1991 and preliminary population projections by 5-year intervals from 1995 to 2010 are submitted to the Legislature by BEBR	<u>DEC./JAN.</u> <u>1991-1992</u>	State Demographic Estimating Conference (tentative)	<u>FEB.</u> <u>1992</u>	BEBR releases high, medium and low county population projections by 5 year intervals, April 1, 1995 to April 1, 2010.  BEBR produces population estimates by age, sex, and race for April 1, 1991, and population projections by age, sex, and race for April 1, 1995 and 2010.	<u>MARCH</u> <u>1992</u>	BEBR delivers to the Legislature and Governor's Office "Florida Estimates of Population reporting the finalized April 1, 1991 populations.
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Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
ALACHUA	151,369	154,305	159,248	162,404	168,243	172,900	176,090	179,715	182,940	186,772	181,596
Atachua	3,561	3,772	3,985	4,014	4,230	4,171	4,378	4,622	4,670	4,926	4,529
Archer	1,230	1,233	1,215	1,288	1,349	1,394	1,380	1,390	1,407	1,411	1,372
Gainesville	81,371	81,498	81,305	81,614	82,124	82,882	83,060	83,980	84,815	85,663	84,770
Hawthorne	1,303	1,311	1,308	1,306	1,297	1,288	1,270	1,279	1,280	1,363	1,305
High Springs	2,491	2,482	2,550	2,604	2,620	2,729	2,763	2,753	2,802	2,888	3,144
LaCrosse	170	152	164	165	160	162	150	145	152	154	122
Micanopy	737	740	780	773	756	749	781	782	784	786	612
Newberry	1,826	1,820	1,827	1,943	1,980	2,015	2,108	2,115	2,206	2,139	1,644
Waldo	993	993	1,007	997	1,157	1,154	1,171	1,301	1,086	1,080	1,017
UNINCORPORATED	57,687	60,304	65,107	67,700	72,570	76,356	79,029	81,348	83,738	86,362	83,081

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
BAKER	15,289	15,801	16,081	16,525	17,048	17,310	17,784	18,364	18,683	19,364	18,486
Glen Saint Mary	462	467	468	473	472	524	546	553	568	579	480
Maccleenny	3,851	3,935	3,952	3,973	4,054	4,102	4,118	4,109	4,103	4,134	3,966
UNINCORPORATED	10,976	11,399	11,661	12,079	12,522	12,684	13,120	13,702	14,012	14,651	14,040

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
BAY	97,740	100,178	104,477	107,633	112,949	119,503	125,391	129,679	133,084	135,708	126,994
Callaway	7,154	7,797	8,273	8,822	9,981	10,919	11,858	12,181	12,678	12,750	12,253
Cedar Grove	1,104	1,178	1,274	1,321	1,507	1,515	1,620	1,619	1,595	1,618	1,479
Lynn Haven	6,239	6,750	7,196	7,675	7,986	8,300	8,701	9,308	9,695	10,089	9,298
Mexico Beach	632	825	871	962	1,054	1,124	1,176	1,202	1,193	1,227	992
Panama City	33,346	33,714	34,251	34,196	34,166	34,623	34,942	35,417	36,118	36,354	34,378
Panama City Beach	2,148	2,249	2,407	2,682	2,834	3,376	3,801	4,240	4,746	5,470	4,051
Parker	4,298	4,375	4,422	4,419	4,496	4,698	4,879	4,959	4,810	4,776	4,598
Springfield	7,220	7,354	7,422	7,446	7,847	8,060	8,273	8,797	9,003	8,949	8,715
UNINCORPORATED	35,599	35,936	38,361	40,110	43,078	46,888	50,141	51,956	53,246	54,475	51,230

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=BRADFORD COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
BRADFORD	20,023	20,118	20,689	22,814	22,996	23,400	23,476	24,120	24,297	24,804	22,515	
Brooker	429	429	410	411	423	434	434	432	429	429	312	
Hampton	466	470	471	457	471	461	436	444	433	449	296	
Lawley	692	713	719	719	718	694	698	709	695	707	676	
Starke	5,306	5,308	5,199	5,348	5,511	5,599	5,674	5,647	5,690	5,747	5,226	
UNINCORPORATED	13,130	13,198	13,890	15,879	15,873	16,212	16,234	16,888	17,050	17,472	16,005	

  

COUNTY=BREVARD COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
BREVARD	272,959	281,496	298,111	308,571	323,055	339,473	357,033	371,735	387,635	403,500	398,978	
Cape Canaveral	5,733	5,844	6,289	6,525	6,776	7,023	7,489	7,744	8,062	8,477	8,014	
Cocoa	16,096	16,215	16,409	16,578	16,848	16,887	17,956	17,908	18,107	18,274	17,722	
Cocoa Beach	10,926	11,363	11,896	12,019	12,126	12,241	12,489	12,638	12,983	13,126	12,123	
Indianalantic	2,883	2,886	3,015	3,019	3,065	3,069	3,045	3,029	3,036	3,046	2,844	
Indian Harbour Beach	5,967	6,214	6,538	6,649	6,746	7,012	7,235	7,329	7,569	7,787	6,933	
Malabar	1,118	1,190	1,257	1,358	1,419	1,486	1,547	1,589	1,630	1,825	1,977	
Melbourne	46,536	47,380	48,686	49,904	51,116	52,664	56,148	58,116	59,856	61,277	59,646	
Melbourne Beach	2,713	2,810	2,973	2,930	3,017	3,040	3,094	3,094	3,124	3,157	3,021	
Melbourne Village	1,004	1,012	1,016	1,031	1,035	1,024	1,036	1,042	1,059	1,050	591	
Palm Bay	18,560	21,720	25,290	27,734	31,276	36,647	42,533	47,096	52,452	56,671	62,632	
Palm Shores	77	83	87	88	86	88	88	90	85	97	210	
Rockledge	11,877	12,029	12,386	12,358	12,618	13,038	13,667	14,260	14,918	15,655	16,023	
Satellite Beach	9,163	9,283	9,578	9,691	9,893	10,008	10,098	10,167	10,293	10,282	9,889	
Titusville	31,910	32,063	34,269	35,372	36,701	37,981	39,451	40,213	41,746	42,963	39,394	
West Melbourne	5,078	5,319	5,579	6,138	6,637	7,088	7,320	8,067	8,450	8,800	8,399	
UNINCORPORATED	103,318	106,085	112,843	117,178	123,696	130,177	133,837	139,353	144,265	151,013	149,560	

  

COUNTY=BROWARD COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
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	1,255,488	
Coconut Creek	6,288	8,527	9,816	12,545	14,285	16,420	20,266	22,212	24,195	27,019	27,485	
Cooper City	10,140	11,053	11,526	11,753	13,178	14,254	15,372	15,895	16,523	17,479	20,791	
Coral Springs	37,349	40,849	44,272	46,830	52,986	56,193	59,773	62,066	69,320	73,814	79,443	
Dania	11,811	12,151	12,222	13,343	12,930	12,841	12,841	13,068	13,109	13,678	13,024	
Davie	20,515	22,756	30,006	32,502	33,816	35,183	35,654	37,393	38,980	42,077	47,217	
Deerfield Beach	39,193	40,138	41,232	41,782	42,398	43,346	43,994	46,350	48,585	50,002	46,325	
Ft. Lauderdale	153,279	153,814	153,167	153,185	152,053	151,543	151,048	150,892	150,553	150,631	149,377	
Hacienda Village	126	126	128	128	135	0	0	0	0	0	0	
Hallandale	36,460	36,873	37,413	37,443	37,692	37,836	37,919	37,951	38,176	38,358	30,996	
Hillsboro Beach	1,554	1,562	1,562	1,554	1,590	1,576	1,587	1,592	1,586	1,590	1,748	
Hollywood	121,323	121,955	122,680	123,363	123,483	124,025	124,448	125,170	125,602	126,380	121,697	
Lauderdale-by-the-Sea	2,639	2,622	2,628	2,617	2,618	2,619	2,619	2,608	2,611	2,633	2,990	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

LOCAL GOVERNMENT	COUNTY=BROWARD COUNTY										
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
Lauderdale Lakes	25,426	25,538	26,286	26,376	26,817	27,084	27,238	27,938	27,999	27,889	27,341
Lauderhill	37,271	37,893	37,997	39,287	40,616	41,998	42,747	44,040	44,341	45,046	49,708
Lazy Lake Village	31	32	31	32	32	32	32	34	35	32	33
Lighthouse Point	11,488	11,421	11,474	11,427	11,479	11,449	11,446	11,450	11,436	11,374	10,378
Margate	35,900	37,596	38,388	38,678	39,178	39,643	40,117	40,779	41,443	42,659	42,985
Miramar	32,813	33,332	34,276	34,946	36,037	36,866	37,228	37,603	38,760	39,322	40,663
North Lauderdale	18,479	19,320	20,006	20,248	21,027	22,315	23,069	24,516	26,356	26,860	26,506
Oakland Park	23,035	23,100	23,343	23,564	23,564	23,981	24,620	25,284	25,505	25,874	26,326
Parkland	545	658	735	825	956	1,047	1,410	1,773	2,290	2,556	3,558
Pembroke Park	5,326	5,361	6,014	6,036	6,109	6,142	6,131	6,203	6,256	6,345	4,933
Pembroke Pines	35,776	40,070	41,784	42,062	43,104	46,221	49,750	53,706	57,339	60,838	65,452
Plantation	48,501	50,420	51,476	51,650	52,744	54,571	56,689	60,095	63,499	66,071	66,692
Pompano Beach	52,618	55,911	56,704	57,119	66,784	67,068	68,759	70,496	70,893	71,181	72,411
Sea Ranch Lakes	584	584	584	575	575	572	572	569	561	560	619
Sunrise	39,681	42,406	44,022	44,901	47,360	50,397	52,719	54,735	56,321	59,192	64,407
Tamarac	29,376	30,104	31,158	31,223	32,251	33,343	34,403	36,956	39,636	43,001	44,822
Wilton Manors	12,742	12,658	12,629	12,544	12,541	12,500	12,459	12,407	12,384	12,305	11,804
UNINCORPORATED	167,711	168,483	163,485	161,825	152,439	153,089	154,296	155,525	159,411	157,682	155,757

  

LOCAL GOVERNMENT	COUNTY=CALHOUN COUNTY										
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
CALHOUN	9,294	9,384	9,270	9,244	9,325	9,506	9,712	9,720	10,351	11,268	11,011
Altha	478	489	486	484	479	484	484	484	481	491	497
Blountstown	2,632	2,634	2,623	2,597	2,678	2,701	2,692	2,683	2,710	2,726	2,404
UNINCORPORATED	6,184	6,261	6,161	6,163	6,168	6,321	6,536	6,553	7,160	8,051	8,110

  

LOCAL GOVERNMENT	COUNTY=CHARLOTTE COUNTY										
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
CHARLOTTE	58,460	61,566	66,430	69,895	74,060	78,475	82,968	88,230	93,439	99,214	110,975
Punta Gorda	6,797	7,348	7,953	8,291	8,684	9,435	9,853	10,148	10,644	11,151	10,747
UNINCORPORATED	51,663	54,218	58,477	61,604	65,366	69,040	73,115	78,082	82,795	88,063	100,228

Table II.1  
COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=CITRUS COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
CITRUS	54,703	59,240	62,307	65,502	68,683	72,278	77,275	81,863	86,241	91,469	93,515	
Crystal River	2,778	2,806	3,337	3,396	3,522	3,544	3,562	3,594	3,733	3,869	4,044	
Inverness	4,095	4,256	4,343	4,303	4,548	4,816	5,183	5,409	5,838	6,200	5,797	
UNINCORPORATED	47,830	52,178	54,627	57,803	60,613	63,918	68,530	72,860	76,670	81,400	83,674	

  

COUNTY=CLAY COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
CLAY	67,052	69,745	72,050	74,524	79,886	85,358	89,543	95,325	99,171	102,796	105,986	
Green Cove Springs	4,154	4,136	4,126	4,099	4,054	4,264	4,258	4,432	4,398	4,535	4,497	
Keystone Heights	1,056	1,067	1,075	1,104	1,128	1,136	1,126	1,163	1,154	1,199	1,315	
Orange Park	8,766	8,896	9,079	9,166	9,410	9,586	9,633	9,685	9,642	9,619	9,488	
Penney Farms	630	630	643	652	662	664	666	670	676	683	609	
UNINCORPORATED	52,446	55,016	57,127	59,503	64,632	69,708	73,860	78,600	83,301	86,760	90,077	

  

COUNTY=COLLIER COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
COLLIER	85,971	91,090	98,094	102,520	109,219	115,221	120,695	126,631	134,401	144,721	152,099	
Everglades	524	519	524	521	510	514	530	535	546	526	321	
Naples	17,581	17,972	18,103	18,415	18,556	18,678	18,974	19,068	19,124	20,992	19,505	
UNINCORPORATED	67,866	72,599	79,467	83,584	90,153	96,029	101,191	107,028	114,731	123,203	132,273	

  

COUNTY=COLUMBIA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
COLUMBIA	35,399	35,816	36,995	37,920	38,592	39,358	40,417	41,506	42,016	43,553	42,613	
Fort White	386	386	386	388	383	357	364	365	371	362	268	
Lake City	9,257	9,173	9,234	9,241	9,212	9,182	9,152	9,144	9,086	9,363	10,005	
UNINCORPORATED	25,756	26,257	27,375	28,291	28,997	29,819	30,901	31,997	32,559	33,828	32,340	

Table 11.1  
COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

LOCAL GOVERNMENT	COUNTY=DADE COUNTY										
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
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	1,937,094
Bal Harbour	2,973	3,001	2,979	3,027	3,086	3,012	3,074	3,107	3,187	3,226	3,045
Bay Harbor Islands	4,869	4,876	4,843	4,839	4,841	4,845	4,890	4,883	4,870	4,892	4,703
Biscayne Park	3,088	3,088	3,063	3,046	3,035	3,070	3,041	3,030	3,040	3,019	3,068
Coral Gables	43,241	43,647	43,398	42,772	42,484	42,281	41,975	41,671	41,756	41,712	40,091
El Portal	2,055	2,051	2,028	2,001	2,003	1,985	1,938	1,912	1,917	1,741	2,457
Florida City	6,174	6,266	6,220	6,149	6,269	6,315	6,390	6,372	6,479	6,450	5,806
Golden Beach	612	612	617	613	620	627	638	648	641	651	774
Hialeah	145,254	159,887	155,579	156,558	157,137	158,796	161,119	163,774	166,548	172,964	188,004
Hialeah Gardens	2,700	2,752	3,020	3,327	4,264	5,443	3,396	3,587	3,947	4,514	7,713
Homestead	20,668	20,933	21,209	21,850	22,062	22,179	22,741	23,886	24,527	24,544	26,866
Indian Creek Village	103	103	105	105	107	107	110	110	110	112	44
Islandia	12	12	12	12	12	12	12	12	12	12	13
Medley	537	566	558	543	544	540	533	538	547	549	663
Miami	346,865	387,357	386,302	385,142	383,027	380,446	371,975	368,210	369,007	371,444	358,548
Miami Beach	96,298	98,121	97,335	98,026	97,340	96,913	96,926	97,727	96,988	98,047	92,639
Miami Shores	9,244	9,248	9,239	9,192	9,150	9,100	9,065	9,029	8,925	9,061	10,084
Miami Springs	12,350	12,337	12,248	12,165	12,109	12,053	12,122	12,124	12,077	12,029	13,268
North Bay	4,920	4,802	4,714	4,759	4,724	4,703	4,723	4,741	5,649	5,201	5,383
North Miami	42,566	42,982	43,575	43,126	43,115	42,575	43,091	43,180	42,998	42,201	49,998
North Miami Beach	36,553	36,653	36,389	36,258	36,173	36,381	35,916	35,805	35,617	35,423	35,359
Opa-locka	14,460	14,781	15,415	15,076	15,217	14,658	14,529	14,675	14,329	14,142	15,283
Pennusco	15	15	18	18	16	16	15	0	0	0	0
South Miami	10,895	11,029	10,863	10,719	10,796	10,742	10,671	10,286	10,308	10,309	10,404
Surfside	3,763	3,723	3,775	3,854	3,857	3,943	3,946	3,990	3,954	3,941	4,108
Sweetwater	8,251	8,674	9,093	9,281	9,435	9,515	9,686	9,807	9,950	10,733	13,909
Virginia Gardens	2,098	2,186	2,210	2,175	2,172	2,166	2,156	2,190	2,176	2,212	2,212
West Miami	6,076	6,160	6,142	5,990	6,000	5,904	5,898	5,833	5,797	5,776	5,727
Metro Dade	798,971	832,654	848,120	857,909	864,518	880,924	905,523	931,300	962,827	988,220	1,036,925

COUNTY=DESOTO COUNTY

LOCAL GOVERNMENT	COUNTY=DESOTO COUNTY										
	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
DE SOTO	19,039	19,373	20,153	20,594	21,125	21,574	22,287	22,890	23,418	24,279	23,865
Arcadia	6,002	6,007	5,986	5,991	6,134	6,105	6,187	6,174	6,124	6,123	6,488
UNINCORPORATED	13,037	13,366	14,167	14,603	14,991	15,469	16,100	16,716	17,294	18,156	17,377

Table II.1  
COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
DIXIE	7,751	8,145	8,792	8,863	9,125	9,206	9,521	9,866	10,224	10,832	10,585
Cross City	2,154	2,158	2,158	2,129	2,276	2,242	2,270	2,265	2,278	2,307	2,041
Horseshoe Beach	304	330	330	323	315	323	323	332	332	328	252
UNINCORPORATED	5,293	5,657	6,304	6,411	6,534	6,641	6,928	7,269	7,614	8,197	10,585

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
DUVAL	571,003	575,884	580,737	587,076	605,680	624,084	645,709	664,132	677,007	686,337	672,971
Atlantic Beach	7,847	7,860	8,238	8,527	8,810	8,992	9,508	10,635	11,194	11,428	11,636
Baldwin	1,526	1,644	1,609	1,619	1,747	1,773	1,768	1,766	1,763	1,772	1,450
Jacksonville (Duval)	540,920	545,031	548,711	554,378	571,427	588,863	609,614	626,457	639,146	647,440	635,230
Jacksonville Beach	15,462	15,977	16,518	16,846	17,783	18,302	18,546	18,849	18,642	19,200	17,839
Neptune Beach	5,248	5,372	5,661	5,706	5,913	6,154	6,273	6,425	6,262	6,497	6,816

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
ESCAMBIA	233,794	239,391	245,517	250,134	256,715	264,715	273,018	278,419	282,476	285,423	262,798
Pensacola	57,619	57,934	58,636	59,563	60,584	60,819	61,422	62,036	62,288	64,274	58,165
Century	495	2,094	2,207	2,489	2,531	2,454	2,655	2,664	2,686	2,630	1,989
UNINCORPORATED	175,680	179,363	184,674	188,082	193,600	201,442	208,941	213,719	217,502	218,519	262,798

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
FLAGLER	10,913	12,141	12,959	13,786	14,811	16,046	17,482	19,243	21,428	23,911	28,701
Beverly Beach	217	236	258	272	314	329	369	411	434	445	312
Bunnell	1,816	1,798	1,839	1,797	1,793	2,020	2,035	2,104	2,149	2,153	1,873
Flagler Beach	2,208	2,331	2,462	2,581	2,699	2,923	3,075	3,246	3,418	3,565	3,820
Marineland (part)	8	6	6	6	6	6	6	6	10	12	21
Painters Hill	40	0	0	0	0	0	0	0	0	0	0
UNINCORPORATED	6,624	7,770	8,394	9,130	9,999	10,768	11,997	13,476	15,417	17,736	22,675

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=FRANKLIN COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
FRANKLIN	7,661	7,732	7,894	7,921	8,254	8,406	8,498	8,538	8,628	8,678	8,967
Apalachicola	2,565	2,561	2,558	2,478	2,587	2,613	2,634	2,627	2,634	2,609	2,602
Carrabelle	1,304	1,297	1,309	1,306	1,328	1,323	1,336	1,335	1,334	1,335	1,200
UNINCORPORATED	3,792	3,874	4,027	4,137	4,339	4,470	4,528	4,576	4,660	4,734	5,165
COUNTY=GADSDEN COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
GADSDEN	41,674	42,062	42,707	42,991	43,851	44,920	45,725	46,187	46,360	45,639	41,105
Chattahoochee	5,332	5,330	5,276	4,942	4,897	4,715	4,632	4,738	4,797	4,489	4,382
Greensboro	562	562	562	539	534	539	561	582	606	691	586
Gretna	1,448	1,448	1,557	1,591	1,608	1,611	1,653	1,650	1,721	1,594	1,981
Havana	2,782	2,802	2,784	2,798	2,797	2,825	2,831	2,800	2,797	2,794	1,654
Quincy	8,591	8,601	8,661	8,639	8,653	8,698	8,678	8,629	8,589	8,604	7,444
Midway	0	0	0	0	0	0	0	1,559	1,559	1,611	852
UNINCORPORATED	22,959	23,319	23,867	24,482	25,362	26,532	27,370	26,229	26,291	25,856	24,206
COUNTY=GILCHRIST COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
GILCHRIST	5,767	6,312	7,051	6,763	7,031	7,008	7,070	7,098	7,421	7,709	9,667
Bell	227	227	227	214	204	198	206	214	234	217	267
Fanning Springs (part)	164	327	353	203	182	213	219	244	249	258	230
Trenton	1,131	1,159	1,202	1,270	1,401	1,405	1,424	1,468	1,477	1,500	1,287
UNINCORPORATED	4,245	4,599	5,269	5,076	5,244	5,192	5,221	5,172	5,461	5,734	7,883
COUNTY=GLADES COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
GLADES	5,992	6,147	6,399	6,389	6,590	6,921	7,141	7,357	7,493	7,765	7,591
Moore Haven	1,250	1,250	1,300	1,189	1,200	1,250	1,239	1,227	1,229	1,258	1,432
UNINCORPORATED	4,742	4,897	5,099	5,200	5,390	5,671	5,902	6,130	6,264	6,507	6,159

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=GULF COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
GULF	10,658	10,647	10,712	10,958	11,073	11,272	11,583	12,001	12,238	12,560	11,504	
Port St. Joe	4,027	3,984	3,961	3,969	3,979	3,993	3,996	4,004	4,233	4,186	4,044	
Wewahitchka	1,742	1,742	1,765	1,805	1,793	1,796	1,820	1,846	1,855	1,903	1,779	
Ward Ridge	104	120	113	112	117	120	123	129	0	0	0	
UNINCORPORATED	4,785	4,801	4,873	5,072	5,184	5,363	5,644	6,022	6,150	6,471	5,681	
COUNTY=HAMILTON COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
HAMILTON	8,761	8,705	8,764	8,890	9,156	9,221	9,237	9,355	9,856	10,372	10,930	
Jasper	2,093	2,080	2,100	2,133	2,133	2,139	2,163	2,154	2,150	2,125	2,099	
Jennings	749	774	784	801	829	830	856	875	870	865	712	
White Springs	781	748	755	746	826	828	830	782	758	775	704	
UNINCORPORATED	5,138	5,103	5,125	5,210	5,368	5,424	5,388	5,544	6,078	6,607	7,415	
COUNTY=HARDEE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
HARDEE	20,357	19,883	19,969	19,782	20,803	21,146	21,817	22,095	22,231	22,695	19,499	
Bowling Green	2,310	2,411	2,377	2,305	2,360	2,380	2,341	2,366	2,417	2,513	1,836	
Wauchula	2,986	3,022	3,001	2,971	3,281	3,294	3,295	3,301	3,302	3,425	3,253	
Zolfo Springs	1,495	1,513	1,578	1,592	1,598	1,588	1,595	1,617	1,639	1,652	1,219	
UNINCORPORATED	13,566	12,937	13,013	12,914	13,564	13,884	14,586	14,811	14,873	15,105	13,191	
COUNTY=HENDRY COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
HENDRY	18,599	19,440	20,317	20,694	21,668	22,704	23,509	24,572	25,457	26,138	25,773	
Clewiston	5,219	5,341	5,292	5,411	5,561	5,647	5,705	5,828	5,776	5,806	6,085	
La Belle	2,287	2,346	2,459	2,460	2,580	2,809	2,845	3,026	3,169	3,276	2,703	
UNINCORPORATED	11,093	11,753	12,566	12,823	13,527	14,248	14,959	15,718	16,512	17,056	16,985	



Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
HERNANDO	44,469	48,771	52,973	56,671	61,945	67,742	73,646	79,718	85,945	90,507	101,115
Brooksville	5,582	5,887	6,202	6,410	6,639	6,906	7,109	7,166	7,411	7,500	7,440
Weeki Wachee	8	8	8	8	8	8	8	8	8	8	53
UNINCORPORATED	38,879	42,876	46,763	50,253	55,298	60,828	66,529	72,544	78,526	83,002	93,622

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
HIGHLANDS	47,526	49,759	52,037	53,661	56,009	58,151	60,192	63,540	66,380	69,089	68,432
Avon Park	8,026	8,105	8,129	8,428	8,404	8,461	8,420	8,406	8,361	8,374	8,042
Lake Placid	963	983	962	992	1,002	992	1,034	1,041	1,143	1,172	1,158
Sebring	8,736	9,128	9,816	10,045	9,991	9,962	9,970	10,164	10,073	10,113	8,900
UNINCORPORATED	29,801	31,543	33,130	34,196	36,612	38,736	40,768	43,929	46,803	49,430	50,332

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
HILLSBOROUGH	946,939	661,243	677,733	693,152	721,990	748,974	775,269	801,392	825,411	840,970	834,054
Plant City	19,270	19,308	17,179	17,403	17,609	17,793	18,122	19,508	20,823	21,650	22,754
Tampa	271,577	271,174	271,977	274,336	275,512	276,444	278,755	280,970	285,225	287,917	280,015
Temple Terrace	11,097	11,252	11,415	11,404	11,388	11,688	12,371	13,700	15,218	17,250	16,444
UNINCORPORATED	646,939	359,509	377,162	390,009	417,481	443,049	466,021	487,214	504,145	514,153	514,841

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
HOLMES	14,723	14,953	15,319	15,106	15,356	15,552	16,188	16,289	16,936	17,656	15,778
Bonifay	2,534	2,547	2,571	2,562	2,618	2,623	2,688	2,738	2,744	2,751	2,612
Esto	304	320	327	324	337	344	361	350	394	388	253
Noma	113	123	268	265	275	286	302	289	322	311	207
Ponce de Leon	454	466	488	491	497	489	486	491	481	494	406
Westville	343	359	359	347	363	367	391	343	343	294	257
UNINCORPORATED	10,975	11,138	11,306	11,117	11,266	11,443	11,960	12,078	12,652	13,418	12,043

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=INDIAN RIVER COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
INDIAN RIVER	59,896	63,100	66,915	69,414	74,162	76,442	80,023	83,515	87,512	91,375	90,208	
Fellsmere	1,161	1,250	1,354	1,453	1,621	1,624	1,665	1,706	1,770	1,857	2,179	
Indian River Shores	1,254	1,463	1,488	1,512	1,585	1,668	1,731	1,786	1,970	2,058	2,278	
Orchid	19	23	23	23	23	25	28	10	4	4	10	
Sebastian	2,831	3,520	4,225	4,636	5,145	5,604	6,360	7,074	7,748	8,445	10,205	
Vero Beach	16,176	16,251	16,398	16,699	17,031	17,075	17,328	17,383	17,783	17,709	17,350	
UNINCORPORATED	38,455	40,593	43,427	45,091	48,757	50,446	52,911	55,556	58,241	61,302	56,186	

  

COUNTY=JACKSON COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
JACKSON	39,154	39,686	39,657	39,527	39,938	40,902	42,124	43,729	43,682	44,751	41,375	
Alford	548	548	516	514	534	534	531	542	552	554	472	
Bascom	134	134	130	130	124	127	129	125	118	120	90	
Campbellton	336	342	342	336	332	313	338	339	335	335	202	
Cottondale	1,056	1,037	1,037	1,001	993	1,062	1,076	1,067	1,022	1,083	900	
Graceville	2,918	3,013	2,935	2,943	2,975	2,918	2,861	2,863	2,964	2,869	2,675	
Grand Ridge	591	605	592	582	651	619	648	672	678	645	536	
Greenwood	577	591	588	588	585	604	590	595	587	591	474	
Malone	897	897	878	876	913	877	882	870	873	884	765	
Marianna	7,006	6,937	6,942	6,958	6,959	7,157	7,192	7,116	7,003	7,008	6,292	
Sneads	1,690	1,706	1,696	1,676	1,698	1,690	1,746	1,676	1,690	1,731	1,746	
Jacob City	290	290	290	290	290	290	300	290	311	300	261	
UNINCORPORATED	23,401	23,567	23,711	23,633	23,884	24,711	25,831	27,574	27,549	28,631	26,962	

  

COUNTY=JEFFERSON COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
JEFFERSON	10,703	10,746	10,993	11,164	11,395	11,543	11,696	11,924	12,243	12,516	11,296	
Monticello	2,994	2,965	2,945	2,948	2,925	2,875	2,897	2,898	2,954	2,947	2,573	
UNINCORPORATED	7,709	7,781	8,048	8,216	8,470	8,668	8,799	9,026	9,289	9,569	8,723	

  

COUNTY=LAFAYETTE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
LAFAYETTE	4,035	4,013	4,076	4,167	4,356	4,499	4,664	5,053	5,234	5,404	5,578	
Mayo	891	892	874	925	938	933	933	938	949	979	917	
UNINCORPORATED	3,144	3,121	3,202	3,242	3,418	3,566	3,731	4,115	4,285	4,425	4,661	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

----- COUNTY=LAKE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
LAKE	104,870	108,063	111,559	115,718	119,902	124,278	130,079	137,138	140,783	146,333	152,104
Astatula	755	755	764	804	825	939	978	992	997	1,008	981
Clermont	5,461	5,485	5,476	5,598	5,745	5,928	6,114	6,379	6,527	6,642	6,910
Eustis	9,453	9,849	10,088	10,312	11,184	11,722	12,003	13,002	13,520	13,825	12,967
Fruitland Park	2,259	2,438	2,483	2,521	2,594	2,606	2,668	2,685	2,787	2,775	2,754
Groveland	1,992	2,068	2,117	2,521	2,095	2,095	2,117	2,143	2,178	2,251	2,300
Howey-in-the-Hills	626	629	627	662	681	667	659	664	670	638	724
Lady Lake	1,193	1,279	1,395	1,514	1,725	2,108	3,024	4,068	5,071	6,384	8,071
Leesburg	13,191	13,260	13,476	13,538	13,646	14,063	14,457	14,659	14,743	14,939	14,903
Mascotte	1,112	1,112	1,667	1,677	1,726	1,625	1,708	1,770	1,750	1,755	1,761
Minneola	851	855	911	920	931	933	972	1,020	1,074	1,151	1,515
Montverde	397	397	398	399	420	450	448	464	505	530	890
Mount Dora	5,883	6,028	6,091	6,118	6,152	6,192	6,534	6,786	6,835	7,012	7,196
Tavares	4,398	4,565	5,239	5,313	5,597	5,895	6,263	7,137	7,318	7,403	7,383
Umatilla	1,872	1,872	1,864	1,919	1,989	2,052	2,101	2,405	2,505	2,545	2,350
UNINCORPORATED	55,427	57,471	58,963	61,902	64,592	67,003	70,033	72,964	74,303	77,475	81,399

----- COUNTY=LEE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
LEE	205,266	214,867	227,259	235,465	251,768	264,367	277,375	293,713	307,526	324,520	335,113
Cape Coral	32,103	35,037	37,709	38,899	43,016	45,777	48,001	50,658	57,773	62,841	74,991
Fort Myers	36,638	36,793	37,709	37,856	38,129	38,371	39,490	42,044	43,766	44,109	45,206
Sanibel	3,363	3,642	3,820	3,950	4,120	4,237	4,696	4,911	5,475	5,574	5,468
UNINCORPORATED	133,162	139,395	148,021	154,760	166,503	175,982	185,188	196,100	200,512	211,996	209,448

----- COUNTY=LEON COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
LEON	148,655	152,096	156,043	158,712	163,266	168,531	171,890	176,470	182,531	192,578	192,493
Tallahassee	81,548	91,568	95,827	105,577	113,564	116,239	120,023	123,060	125,545	130,284	124,773
UNINCORPORATED	67,107	60,528	60,216	53,135	49,702	52,292	51,867	53,410	56,986	62,294	67,720

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

----- COUNTY=LEVY COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
LEVY	19,870	20,564	21,531	21,664	21,942	22,460	23,205	23,879	24,498	25,182	25,923
Bronson	853	873	924	918	875	931	952	987	1,010	949	875
Cedar Key	700	732	732	785	850	906	870	929	922	915	668
Chiefland	1,986	2,021	2,082	2,083	2,036	2,006	2,007	2,041	2,080	2,040	1,917
Fanning Springs (part)	150	157	159	175	197	194	200	223	227	236	263
Inglis	1,173	1,209	1,228	1,260	1,315	1,468	1,547	1,612	1,638	1,647	1,241
Otter Creek	167	175	175	143	143	136	134	133	179	166	136
Williston	2,240	2,290	2,347	2,290	2,366	2,410	2,447	2,436	2,468	2,421	2,179
Yankeetown	600	621	625	600	629	634	634	645	640	646	635
UNINCORPORATED	12,001	12,486	13,259	13,410	13,531	13,775	14,414	14,873	15,334	16,162	18,009

----- COUNTY=LIBERTY COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
LIBERTY	4,260	4,353	4,371	4,454	4,530	4,567	4,768	4,974	4,768	4,757	5,569
Bristol	1,044	1,076	1,024	1,043	1,050	1,048	1,077	1,042	1,077	1,093	937
UNINCORPORATED	3,216	3,277	3,347	3,411	3,480	3,519	3,691	3,930	3,691	3,664	4,632

----- COUNTY=MADISON COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
MADISON	14,894	15,091	15,051	15,261	15,427	15,624	15,714	15,858	15,972	16,500	16,569
Greenville	1,096	1,086	1,023	1,005	1,013	1,028	1,078	1,056	1,057	1,061	950
Lee	297	288	283	275	266	270	251	255	263	255	306
Madison	3,487	3,605	3,572	3,548	3,590	3,608	3,556	3,520	3,502	3,520	3,345
UNINCORPORATED	10,014	10,112	10,173	10,433	10,558	10,718	10,829	11,027	11,150	11,664	11,968

----- COUNTY=MANATEE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
MANATEE	148,445	154,279	158,974	161,464	165,515	170,565	175,893	181,684	187,501	192,691	211,707
Anna Maria	1,537	1,551	1,578	1,586	1,636	1,664	1,682	1,713	1,736	1,756	1,744
Bradenton	30,228	32,924	33,620	33,927	34,913	36,374	37,374	38,127	39,776	40,852	43,779
Bradenton Beach	1,595	1,595	1,603	1,611	1,648	1,693	1,730	1,762	1,815	1,823	1,657
Holmes Beach	4,023	4,120	4,228	4,288	4,337	4,347	4,369	4,415	4,479	4,545	4,810
Longboat Key (part)	2,460	2,560	2,484	2,523	2,594	2,648	2,666	2,666	2,711	2,735	2,544
Palmetto	8,637	8,681	8,781	8,879	8,932	9,265	9,224	9,140	9,105	9,227	9,268
UNINCORPORATED	99,965	102,848	106,680	108,650	111,455	114,537	118,931	123,861	127,879	131,753	147,905

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

----- COUNTY=MARION COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
MARION	122,488	129,320	135,087	141,991	148,864	157,853	166,606	174,614	182,329	190,742	194,833
Bellevue	1,913	1,985	2,064	2,111	2,137	2,284	2,377	2,503	2,628	2,682	2,666
Dunneleon	1,427	1,451	1,492	1,488	1,561	1,662	1,741	1,731	1,748	1,799	1,624
McIntosh	404	406	415	449	471	477	483	509	512	530	411
Ocala	37,170	37,489	38,497	38,636	39,094	41,120	42,298	43,267	44,386	45,814	42,045
Reddick	657	634	633	619	655	660	693	679	679	684	554
UNINCORPORATED	80,917	87,355	91,986	98,688	104,946	111,650	119,014	125,925	132,376	139,233	147,533

----- COUNTY=MARTIN COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
MARTIN	64,014	67,569	71,635	74,143	77,519	80,909	83,993	88,964	92,436	96,636	100,900
Jupiter Island	364	378	383	389	401	407	419	438	441	447	549
Ocean Breeze Park	469	469	469	466	469	466	305	469	469	300	519
Sewalls Point	1,187	1,272	1,345	1,463	1,392	1,436	1,448	1,487	1,552	1,635	1,588
Stuart	9,467	9,583	9,858	9,979	10,239	10,456	10,595	10,789	10,927	10,994	11,936
UNINCORPORATED	52,527	55,867	59,580	61,846	65,018	68,144	71,226	75,781	79,047	83,260	86,308

----- COUNTY=MONROE COUNTY -----

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
MONROE	63,188	64,168	65,748	66,605	68,752	70,729	72,471	74,523	77,003	78,966	78,024
Key Colony Beach	977	1,007	1,008	1,027	1,041	1,052	1,136	1,162	1,269	1,325	977
Key West	24,382	24,709	24,864	24,968	25,154	26,001	26,216	26,680	27,795	28,177	24,832
Layton	88	91	94	99	104	104	111	114	118	122	183
UNINCORPORATED	37,741	38,361	39,782	40,511	42,453	43,572	45,008	46,567	47,821	49,342	52,032

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
NASSAU	32,894	33,718	35,458	36,319	37,690	39,822	41,804	43,994	45,609	47,863	43,941
Callahan	869	871	872	853	852	853	906	975	994	1,026	946
Fernandina Beach	7,224	7,344	7,622	7,817	8,247	8,491	8,663	8,913	9,143	9,286	8,765
Hilliard	1,869	1,965	2,008	1,982	2,012	2,067	2,148	2,175	2,183	2,240	1,751
UNINCORPORATED	22,932	23,538	24,956	25,667	26,579	28,411	30,087	31,931	33,289	35,311	32,479

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
OKALOOSA	109,920	112,873	117,177	122,547	128,941	136,366	142,714	149,033	154,255	157,517	143,776
Cinco Bayou	202	230	223	213	249	371	399	396	403	415	322
Crestview	7,617	7,641	7,680	7,776	7,945	8,200	8,607	8,977	9,039	9,190	9,886
Ft. Walton Beach	20,829	20,987	21,471	21,560	22,009	22,308	22,978	23,030	23,380	23,556	21,471
Laurel Hill	610	610	595	586	665	673	665	682	681	663	543
Mary Esther	3,530	3,653	3,848	3,877	4,058	4,108	4,218	4,302	4,326	4,351	4,139
Niceville	8,543	8,793	9,100	9,254	9,599	10,142	10,452	10,572	10,804	11,083	10,507
Shalimar	390	386	405	412	405	405	407	404	405	402	341
Vaiparaiso	6,142	6,168	6,192	6,373	6,479	6,484	6,522	7,759	7,323	6,703	4,672
Destin		0	0	0	0	6,322	6,505	7,167	7,319	7,498	8,080
UNINCORPORATED	62,057	64,405	67,663	72,496	77,532	77,353	81,961	85,744	90,575	93,656	83,815

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
OKEECHOBEE	20,264	21,139	22,435	22,867	23,878	24,545	26,564	27,745	28,762	29,941	29,627
Okeechobee	4,225	4,274	4,348	4,343	4,405	4,397	4,501	4,702	4,801	4,886	4,943
UNINCORPORATED	16,039	16,865	18,087	18,524	19,473	20,148	22,063	23,043	23,961	25,055	24,684

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
ORANGE	470,865	481,731	494,756	507,572	530,424	554,659	577,856	603,339	623,425	653,982	677,491
Apopka	6,019	6,245	6,404	6,497	7,118	7,935	8,807	10,025	11,144	12,422	13,512
Bay Lake	74	18	18	18	18	18	18	27	27	19	
Belle Isle	2,848	2,904	3,023	3,041	3,083	3,138	3,166	3,576	4,646	4,927	5,272
Eatonville	2,185	2,197	2,137	2,160	2,545	2,713	2,700	2,700	2,668	2,705	2,170
Edgewood	1,034	1,034	1,012	1,022	1,005	973	952	983	985	1,056	1,062
Lake Buena Vista	98	20	20	20	20	20	20	20	20	28	1,776
Maitland	8,763	8,849	8,949	9,113	9,210	9,230	9,192	9,221	9,341	9,363	9,110
Oakland	658	658	658	650	665	670	673	702	705	742	
Ocoee	7,803	8,456	9,659	10,314	10,645	10,682	11,135	11,552	11,765	11,822	12,778
Orlando	128,291	130,403	132,200	133,217	137,043	143,320	148,104	154,413	158,921	166,181	164,693
Wintermere	1,302	1,319	1,321	1,347	1,359	1,390	1,398	1,444	1,461	1,487	1,371
Winter Garden	6,789	6,815	6,750	6,753	7,056	7,490	7,816	8,233	8,433	8,866	9,745
Winter Park	22,339	22,297	22,560	23,051	23,091	23,140	22,849	23,052	22,954	23,117	22,242
UNINCORPORATED	282,662	290,516	300,045	310,369	327,566	343,940	361,026	377,391	390,355	411,247	433,060

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=OSCEOLA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
OSCEOLA	49,287	55,332	59,185	63,896	69,955	77,374	82,554	87,556	94,041	97,605	107,728	
Kissimmee	15,487	16,866	17,283	18,322	20,659	22,929	24,869	26,562	28,551	28,818	30,050	
St. Cloud	7,840	8,050	8,603	9,156	9,872	10,191	10,888	11,415	11,720	12,273	12,453	
UNINCORPORATED	25,960	30,416	33,299	36,418	39,424	44,254	46,797	49,579	53,770	56,514	65,225	
COUNTY=PALM BEACH COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
PALM BEACH	576,758	615,165	637,940	652,562	682,638	713,253	752,115	791,919	831,146	865,507	863,518	
Atlantis	1,325	1,454	1,517	1,530	1,571	1,595	1,618	1,642	1,649	1,678	1,653	
Belle Glade	16,535	16,922	16,928	17,057	17,144	17,080	17,175	17,184	17,009	17,195	16,177	
Boca Raton	49,447	50,408	51,302	52,315	53,353	54,491	55,821	57,120	59,585	61,531	61,492	
Boynton Beach	35,624	36,489	37,532	38,102	39,187	40,127	41,915	44,056	46,310	47,451	46,194	
Briny Breeze	387	387	381	384	371	367	369	374	371	371	400	
Cloud Lake	160	160	145	148	152	152	148	152	153	146	121	
Delray Beach	34,329	36,476	38,530	39,470	41,011	41,802	42,800	43,428	45,441	48,993	47,181	
Glen Ridge	235	238	235	233	231	227	225	225	226	223	207	
Golf Village	110	113	114	116	119	122	125	129	131	132	234	
Golfview	210	211	205	208	211	210	207	207	208	205	153	
Greenacres City	8,780	13,123	16,515	18,357	21,821	23,067	24,861	26,201	27,295	27,547	18,683	
Gulf Stream	475	478	481	498	502	515	527	526	537	533	690	
Haverhill	1,249	1,249	1,257	1,255	1,258	1,255	1,265	1,265	1,262	1,316	1,058	
Highland Beach	2,030	2,065	2,354	2,466	2,847	2,987	3,077	3,167	3,208	3,270	3,209	
Hypoluxo	573	652	773	838	870	886	861	702	672	672	830	
Juno Beach	1,142	1,142	1,241	1,588	1,634	1,731	1,918	1,926	2,037	2,201	2,121	
Jupiter	9,868	10,897	13,274	14,917	16,425	18,324	22,071	24,679	26,258	28,387	24,986	
Jupiter Inlet Colony	378	382	400	400	414	419	392	398	394	393	405	
Lake Clarke Shores	3,174	3,179	3,184	3,170	3,182	3,207	3,256	3,281	3,317	3,527	3,364	
Lake Park	6,909	6,916	6,900	6,871	6,831	6,797	6,795	6,793	6,756	6,753	6,704	
Lake Worth	27,048	27,111	27,066	27,189	27,307	26,882	27,138	27,249	27,471	27,643	28,564	
Lantana	8,048	8,214	8,355	8,387	8,395	8,411	8,514	8,490	8,507	8,509	8,392	
Manalapan	329	335	348	355	361	367	368	365	376	378	312	
Mangonia Park	1,419	1,419	1,377	1,367	1,342	1,335	1,339	1,291	1,278	1,275	1,453	
North Palm Beach	11,344	11,393	12,005	12,123	12,292	12,379	12,468	12,782	12,742	12,812	11,343	
Ocean Ridge	1,355	1,390	1,438	1,470	1,492	1,502	1,506	1,522	1,542	1,564	1,570	
Pahokee	6,346	6,388	6,363	6,473	6,535	6,644	6,591	6,633	6,610	6,559	6,822	
Palm Beach	9,729	10,090	10,391	10,499	10,495	10,515	10,653	10,851	10,859	10,907	9,814	
Palm Beach Gardens	14,407	16,153	17,673	18,108	19,016	20,339	21,390	22,902	24,130	26,644	22,965	
Palm Beach Shores	1,232	1,233	1,243	1,248	1,256	1,254	1,256	1,268	1,263	1,271	1,040	
Palm Springs	8,166	8,964	9,146	9,171	9,281	9,544	9,899	10,152	10,284	10,403	9,763	
Riviera Beach	26,489	26,591	26,634	26,573	27,318	27,609	27,694	28,001	29,191	29,017	27,639	
Royal Palm Beach	3,423	4,162	4,712	5,117	5,938	6,624	7,686	10,882	11,538	14,404	14,589	
South Bay	3,886	3,780	3,702	3,675	3,633	3,644	3,631	3,666	3,736	3,670	3,558	
South Palm Beach	1,304	1,345	1,340	1,372	1,391	1,418	1,410	1,460	1,473	1,472	1,480	
Tequesta Village	3,685	3,750	3,828	3,810	3,870	3,928	4,077	4,126	4,448	4,479	4,499	
West Palm Beach	63,305	63,996	64,090	63,903	65,771	67,083	67,991	71,326	73,830	74,284	67,643	
UNINCORPORATED	212,303	235,910	244,961	251,799	267,851	288,414	313,082	335,488	358,961	377,692	406,210	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
PASCO	193,661	204,598	211,852	217,781	225,821	233,272	245,093	254,696	264,349	272,422	281,131
Dade City	4,923	4,910	5,046	5,493	5,491	5,608	5,694	5,514	5,565	5,623	5,633
New Port Richey	11,196	11,410	11,575	11,835	12,249	12,558	13,052	13,700	14,024	14,247	14,044
Port Richey	2,165	2,221	2,249	2,308	2,392	2,529	2,620	2,661	2,672	2,663	2,523
Saint Leo	899	920	962	947	927	955	927	932	922	982	1,009
San Antonio	529	531	554	561	591	650	642	654	656	663	7,776
Zephyrhills	5,742	5,859	5,928	6,255	6,303	6,476	6,527	6,865	6,888	7,063	8,220
UNINCORPORATED	168,207	178,747	185,538	190,382	197,868	204,496	215,631	224,370	233,582	241,181	248,926

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
PINELLAS	728,531	743,301	755,937	766,809	783,265	799,933	816,015	828,700	839,891	855,427	851,659
Belleair	3,673	3,778	3,802	3,884	3,950	3,955	3,972	3,976	3,966	3,988	3,968
Belleair Beach	1,643	1,661	1,714	1,720	1,728	1,734	1,722	1,735	1,680	1,709	2,070
Belleair Bluffs	2,522	2,522	2,509	2,520	2,534	2,509	2,496	2,493	2,492	2,505	2,128
Belleair Shore	80	80	81	81	80	78	72	72	79	78	60
Clearwater	85,170	87,859	89,707	91,879	93,648	95,330	97,882	99,124	99,866	101,082	98,784
Dunedin	30,203	30,803	30,918	31,217	31,748	32,134	32,974	33,800	34,687	35,190	34,012
Gulfport	11,180	11,299	11,299	11,514	11,564	11,557	11,555	11,503	11,486	11,553	11,727
Indian Rocks Beach	3,717	3,890	3,938	4,087	4,211	4,298	4,330	4,403	4,458	4,521	3,963
Indian Shores	984	1,070	1,175	1,300	1,359	1,409	1,374	1,424	1,448	1,479	1,405
Kenneth City	4,344	4,273	4,289	4,300	4,275	4,242	4,242	4,232	4,230	4,285	4,462
Largo	57,958	59,341	59,839	60,345	61,572	61,992	62,624	63,805	64,593	67,015	65,674
Madeira Beach	4,520	4,787	4,938	5,025	5,109	5,189	5,190	5,250	5,303	5,359	4,225
North Redington Beach	1,156	1,215	1,156	1,125	1,158	1,192	1,212	1,229	1,233	1,244	1,135
Oldsmar	2,608	3,023	3,336	3,677	4,407	5,779	5,933	6,453	6,744	6,944	8,361
Pinellas Park	32,811	33,833	35,111	35,861	36,930	39,871	40,720	41,544	41,643	42,437	43,426
Redington Beach	1,708	1,713	1,715	1,708	1,703	1,707	1,715	1,717	1,733	1,732	1,626
Redington Shores	2,142	2,292	2,436	2,537	2,559	2,608	2,648	2,671	2,711	2,720	2,366
Safety Harbor	6,461	7,427	8,357	9,037	10,610	11,605	12,500	12,914	13,592	14,118	15,124
ST. PETERSBURG	238,647	239,993	240,692	240,933	242,115	243,002	243,090	243,646	243,306	246,769	238,629
St. Petersburg Beach	9,354	9,425	9,523	9,736	9,840	9,920	9,976	10,031	10,100	10,365	9,200
Seminole	4,586	4,590	4,543	4,627	5,046	5,821	7,271	7,702	7,872	8,922	9,251
South Pasadena	4,188	4,506	4,734	4,804	4,959	5,157	5,260	5,424	5,647	5,934	5,644
Tarpon Springs	13,251	13,509	14,016	14,408	15,039	15,449	16,038	16,834	17,555	18,079	17,906
Treasure Island	6,316	6,402	6,527	6,646	6,747	6,834	6,921	7,030	7,227	7,398	7,266
UNINCORPORATED	199,309	204,010	209,582	213,838	220,374	226,561	234,298	239,688	246,239	250,001	259,247



Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
POLK	321,652	330,830	338,865	345,224	355,413	366,268	377,583	389,056	400,426	410,863	405,382
Auburndale	6,501	6,905	7,255	7,286	7,339	7,509	7,643	7,830	8,055	8,286	8,858
Bartow	14,780	15,249	15,568	15,757	15,962	16,454	16,455	16,475	16,489	16,638	14,716
Davenport	1,509	1,518	1,517	1,537	1,670	1,739	1,784	1,853	1,917	1,928	1,529
DUNDEE	2,227	2,289	2,304	2,334	2,388	2,406	2,424	2,583	2,537	2,534	2,335
Eagle Lake	1,678	1,744	1,820	1,847	1,851	1,857	2,059	2,063	2,067	2,034	1,758
Fort Meade	5,546	5,767	5,692	5,706	5,760	5,796	5,751	5,884	5,899	5,934	4,976
Frostproof	2,995	3,015	3,006	3,109	3,152	3,155	3,170	3,189	3,156	3,133	2,808
Haines City	10,799	11,120	11,488	11,678	12,219	12,514	12,607	12,721	12,777	12,872	11,683
Highland Park	184	184	184	182	182	180	186	194	194	194	155
HILLCREST HEIGHTS	177	186	179	189	195	200	205	202	208	213	221
Lake Alfred	3,134	3,134	3,256	3,229	3,264	3,289	3,340	3,411	3,436	3,560	3,622
Lake Hamilton	1,552	1,552	1,526	1,531	1,527	1,522	1,518	1,566	1,545	1,562	1,128
Lakeland	47,406	49,169	50,389	54,130	55,613	57,324	61,353	63,712	65,248	72,787	70,576
Lake Wales	8,466	8,566	8,687	8,692	8,709	8,847	8,814	8,999	8,946	9,128	9,670
Mulberry	2,932	2,969	2,942	2,926	2,924	2,950	2,908	2,867	3,385	3,435	2,988
Polk City	576	576	616	621	738	837	905	966	1,001	1,013	1,439
Winter Haven	21,119	21,241	21,499	21,977	22,289	23,804	24,501	24,736	24,932	25,005	24,725
UNINCORPORATED	190,071	195,646	200,937	202,493	209,631	215,885	221,960	229,947	238,634	240,558	242,195

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
PUTNAM	50,549	51,238	52,901	54,202	55,235	56,823	58,480	62,476	60,717	62,828	65,070
Crescent City	1,722	1,722	1,701	1,694	1,647	1,687	1,669	1,697	1,702	1,690	1,859
Interlachen	848	884	914	995	1,013	1,000	1,016	1,054	1,051	1,131	1,160
Palatka	10,175	10,175	10,471	10,448	10,282	10,430	10,421	10,576	10,677	10,848	10,201
Pomona Park	791	804	793	820	832	871	902	975	983	1,002	663
Welaka	492	495	504	504	516	520	527	544	582	574	533
UNINCORPORATED	36,521	37,158	38,518	39,741	40,945	42,315	43,945	47,630	45,732	47,583	50,654

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

LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
ST. JOHNS	51,303	53,701	57,097	60,108	64,143	68,822	73,093	75,133	80,278	84,389	83,829
Hastings	636	636	614	597	602	604	595	599	605	610	595
St. Augustine	11,985	11,952	11,970	11,944	12,031	11,891	11,809	11,782	11,973	11,902	11,692
St. Augustine Beach	1,289	1,541	1,801	1,981	2,432	2,789	2,871	3,042	3,133	3,407	3,657
UNINCORPORATED	37,370	39,572	42,712	45,586	49,078	53,538	57,818	59,710	64,567	68,470	67,885

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=ST. LUCIE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
ST. LUCIE	87,182	94,727	100,984	105,224	111,165	116,235	121,677	128,381	135,296	143,214	150,171	
Fort Pierce	33,802	34,613	34,943	35,904	36,888	37,478	37,904	37,935	38,875	39,057	36,830	
Port St. Lucie	14,690	19,288	22,887	24,535	28,205	31,051	34,696	37,885	42,345	48,051	55,866	
St. Lucie Village	593	594	609	608	605	586	586	588	608	601	584	
UNINCORPORATED	38,097	40,232	42,545	44,177	45,467	47,120	48,491	50,720	53,468	55,505	56,891	
COUNTY=SANTA ROSA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
SANTA ROSA	55,988	57,205	58,598	60,139	61,842	63,381	64,924	66,221	67,092	69,375	81,608	
Gulf Breeze	5,478	5,485	5,479	5,420	5,491	5,585	5,731	5,775	5,773	6,192	5,530	
Jay	633	633	635	697	624	664	633	646	631	636	666	
Milton	7,206	7,280	7,230	7,282	7,254	7,175	7,290	7,219	7,266	7,282	7,216	
UNINCORPORATED	42,671	43,807	45,254	46,740	48,473	49,957	51,270	52,531	53,422	55,265		
COUNTY=SARASOTA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
SARASOTA	202,251	209,452	215,443	223,462	231,153	238,013	244,634	251,253	257,667	263,937	277,776	
Longboat Key (part)	2,383	2,592	2,743	2,836	3,017	3,592	3,686	3,782	3,884	4,032	11,973	
North Port	6,205	6,807	7,208	7,661	8,006	8,331	8,490	8,828	9,145	9,655	11,973	
Sarasota	48,868	49,154	49,492	50,157	50,767	50,782	50,871	51,259	51,442	51,781	50,961	
Venice	12,153	12,568	12,886	13,136	13,770	14,218	14,585	14,941	15,252	15,554	16,922	
UNINCORPORATED	132,642	138,331	143,114	149,672	155,593	161,090	167,002	172,443	177,944	182,915	194,527	
COUNTY=SEMINOLE COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
SEMINOLE	179,752	186,840	195,133	201,906	214,870	229,937	241,293	254,837	267,108	281,049	287,529	
Altamonte Springs	21,105	22,792	24,769	25,859	25,515	28,362	29,535	33,156	35,892	37,502	34,879	
Casselberry	15,037	15,239	15,968	15,976	17,069	17,322	17,494	17,828	18,205	18,230	18,911	
Longwood	10,029	10,604	10,845	11,030	11,940	12,323	12,932	13,298	13,588	13,948	13,316	
Oviedo	3,074	3,151	3,201	3,238	3,419	3,729	4,839	6,295	7,586	8,844	11,114	
Sanford	23,176	23,774	24,731	25,509	26,759	27,494	28,407	29,030	29,287	30,346	32,387	
Winter Springs	10,475	11,543	12,601	13,750	15,185	16,636	17,849	19,344	20,627	21,682	22,151	
Lake Mary	2,853	3,029	3,140	3,238	3,484	4,039	4,290	4,445	4,844	5,686	5,929	
UNINCORPORATED	93,793	96,708	99,878	103,306	111,499	120,032	125,947	131,441	137,078	144,811	148,842	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=SUMTER COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
SUMTER	24,272	24,880	25,295	25,904	26,522	27,432	28,540	29,307	30,001	31,260	31,577
Bushnell	983	1,081	1,083	1,085	1,090	1,249	1,354	1,406	1,414	1,474	1,998
Center Hill	751	773	784	782	802	813	810	816	819	840	735
Coleman	1,022	1,022	993	955	947	957	964	957	947	947	857
Webster	856	856	773	724	751	745	764	753	753	755	746
Wildwood	2,665	2,796	2,986	3,096	3,094	3,233	3,389	3,505	3,682	3,906	3,421
UNINCORPORATED	17,995	18,352	18,676	19,262	19,838	20,435	21,259	21,870	22,386	23,338	23,820

  

COUNTY=SUWANNEE COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
SUWANNEE	22,287	23,293	23,883	24,183	24,816	25,355	25,838	26,231	26,787	27,688	26,780
Branford	622	629	651	629	700	690	708	705	707	739	670
Live Oak	6,732	6,807	6,906	6,939	6,986	6,997	7,199	7,244	7,267	7,447	6,332
UNINCORPORATED	14,933	15,857	16,326	16,615	17,130	17,668	17,931	18,282	18,813	19,502	19,778

  

COUNTY=TAYLOR COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
TAYLOR	16,532	16,894	17,150	17,384	17,605	17,864	18,270	18,775	18,910	19,710	17,111
Perry	8,254	8,254	8,317	8,367	8,331	8,267	8,270	8,267	8,257	8,244	7,151
UNINCORPORATED	8,278	8,640	8,833	9,017	9,274	9,597	10,000	10,508	10,653	11,466	9,960

  

COUNTY=UNION COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
UNION	10,166	10,392	11,307	10,529	10,489	10,686	10,571	10,722	10,175	10,474	10,252
Lake Butler	1,830	1,839	1,973	1,985	2,055	2,125	2,103	2,162	2,208	2,244	2,116
Raiford	259	259	259	247	236	253	238	214	222	242	198
Worthington Springs	220	224	220	261	220	220	210	212	210	209	178
UNINCORPORATED	7,857	8,070	8,855	8,036	7,978	8,088	8,020	8,134	7,535	7,779	7,760

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=VOLUSIA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
VOLUSIA	258,762	268,175	276,813	284,593	295,368	307,042	319,018	330,939	346,299	360,049	370,712	
Daytona Beach	54,176	54,357	54,982	55,949	56,266	56,978	58,593	62,850	64,022	64,854	61,921	
Daytona Beach Shores	1,324	1,403	1,450	1,453	1,505	1,634	1,707	2,108	2,472	2,502	2,335	
DeLand	15,354	15,411	15,435	15,615	15,969	16,323	16,428	16,474	16,824	17,226	16,491	
Edgewater	6,726	7,341	7,846	8,138	8,879	9,996	11,039	11,718	12,461	13,313	15,337	
Holly Hill	9,953	10,377	10,481	10,618	10,747	11,003	11,105	11,265	11,464	11,625	11,141	
Lake Helen	2,047	2,137	2,128	2,139	2,244	2,341	2,389	2,407	2,434	2,474	2,344	
New Smyrna Beach	13,557	13,603	13,653	13,829	14,104	14,697	14,801	15,344	15,647	16,154	16,543	
Oak Hill	938	949	931	957	1,028	1,073	1,078	1,076	1,067	1,085	917	
Orange City	2,795	2,893	2,914	2,921	3,063	3,131	3,657	3,883	3,954	4,181	5,347	
Ormond Beach	21,438	22,281	23,463	23,997	25,099	26,376	28,933	28,765	29,817	30,677	29,721	
Pierson	1,085	1,085	1,071	1,075	1,114	1,107	1,128	1,291	1,789	1,782	2,988	
Ponce Inlet	1,003	1,085	1,153	1,165	1,184	1,328	1,420	1,466	1,549	1,617	1,704	
Port Orange	18,756	20,359	22,332	23,271	25,056	26,566	29,034	31,231	33,700	35,815	35,317	
South Daytona	11,252	11,413	11,576	11,688	11,895	12,140	12,446	12,729	12,756	12,790	12,482	
UNINCORPORATED	98,358	103,481	107,398	111,778	117,215	122,349	125,260	128,332	136,343	143,954	156,124	

  

COUNTY=WAKULLA COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
WAKULLA	10,887	10,938	11,084	11,309	12,691	13,159	13,581	13,695	14,063	14,485	14,202	
Sopchoppy	444	444	429	400	418	411	414	408	406	399	367	
St. Marks	286	270	305	311	306	326	325	319	316	323	307	
UNINCORPORATED	10,157	10,224	10,350	10,598	11,967	12,422	12,842	12,968	13,341	13,763	13,528	

  

COUNTY=WALTON COUNTY												
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS	
WALTON	21,300	21,700	22,244	22,748	24,217	25,656	26,408	27,509	28,190	28,946	27,760	
DeFuniak Springs	5,563	5,636	5,592	5,543	5,653	5,872	5,860	5,938	5,834	5,806	5,120	
Freeport	689	723	748	766	758	774	820	822	835	827	843	
Paxton	659	665	665	649	634	633	636	699	679	740	600	
UNINCORPORATED	14,409	14,676	15,239	15,790	17,172	18,377	19,092	20,050	20,842	21,573	21,197	

Table 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1  
1980 CENSUS, 1981-1989 ESTIMATES, AND 1990 CENSUS  
(TABLE GENERATED IN MAY, 1991)

COUNTY=WASHINGTON COUNTY											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
WASHINGTON	14,509	14,823	15,016	14,889	14,860	14,992	15,343	15,447	16,096	16,581	16,919
Caryville	633	624	630	605	617	620	604	610	611	596	631
Chipley	3,330	3,395	3,456	3,414	3,455	3,467	3,441	3,423	3,448	3,437	3,866
Ebro	233	233	234	221	220	214	208	205	202	186	255
Vernon	885	905	909	927	916	917	900	883	867	835	778
Wausau	347	347	350	340	355	347	364	347	338	347	313
UNINCORPORATED	9,081	9,319	9,437	9,382	9,297	9,427	9,826	9,979	10,630	11,180	11,076
----- COUNTY=109 -----											
LOCAL GOVERNMENT	1980 CENSUS	1981 ESTIMATE	1982 ESTIMATE	1983 ESTIMATE	1984 ESTIMATE	1985 ESTIMATE	1986 ESTIMATE	1987 ESTIMATE	1988 ESTIMATE	1989 ESTIMATE	1990 CENSUS
STATE TOTALS	9,746,961	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	12,937,926

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	DE SOTO	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	MANAIEE	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	NAUSSAU	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 1989-90 and extending through 1993-94, 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 May 1991 National and Florida Economic Estimating Conferences. Additional information relating to Table 12.1 may be obtained from the Florida Consensus Estimating Conference Book 2, Volume 6, Spring, 1990, available from EDR (904) 487-1402.

Table 12.1 contains the Department of Transportation's road construction cost inflation index prepared for the November 1990 Transportation Estimating Conference. The table displays actual cost index figures for State FY 79 through FY 90 and estimated cost index figures for FY 91 through FY 99. Please note, the base of the index has been changed to 1987. This forecast will change significantly in August, 1991. Call Richard Stasiak, with the Office of Policy Planning for the Department of Transportation at (904) 488-8006 or Suncom 278-8006, to receive adjusted forecast figures.

Table 12.3 presents statewide highway fuel consumption data based on the March 1991 Transportation Revenue Estimating Conference. This table displays actual fuel consumption figures for local government FY 88 and FY 89, and FY 90 and projected fuel consumption figures for FY 91 through FY 94.



Table 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE MAY 1991 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.....	5.19%	3.67%	1.81%	3.66%	2.94%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	2.95%	2.69%	1.35%	2.58%	2.78%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	-0.78%	2.47%	1.70%	4.12%	3.83%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	3.78%	1.82%	5.95%	0.68%	6.02%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	2.65%	2.21%	2.26%	0.99%	1.76%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	6.19%	13.93%	7.70%	-11.44%	9.57%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	8.54%	-0.79%	4.09%	2.17%	4.79%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	4.74%	5.16%	-2.35%	5.30%	4.10%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	6.45%	3.04%	2.29%	2.20%	3.84%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	6.99%	-1.03%	-0.65%	2.52%	4.52%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	3.52%	3.10%	2.56%	3.15%	3.35%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	2.94%	3.10%	4.15%	2.83%	3.16%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	4.95%	4.51%	4.51%	4.09%	4.39%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	4.18%	1.43%	0.74%	2.77%	3.25%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	4.73%	4.97%	5.03%	3.48%	3.84%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	6.58%	5.92%	5.75%	5.77%	5.63%

Table 12.1 (continued)

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR  
(BASED ON THE MAY 1991 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.....	-0.08%	0.49%	0.00%	0.58%	0.42%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	1.70%	1.06%	2.14%	2.60%	2.13%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	6.93%	7.22%	9.48%	-3.57%	6.61%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, CIVILIAN GOVERNMENT.....	3.70%	6.24%	2.71%	4.32%	4.93%
PRIME LENDING RATE, %.....	10.79%	10.13%	9.09%	9.58%	9.64%
90 DAY TREASURY BILL RATE, %.....	8.13%	7.66%	6.02%	6.66%	6.67%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	10.47%	10.10%	9.72%	10.25%	10.16%
MUNICIPAL BOND RATE, %.....	7.33%	7.25%	7.14%	7.68%	7.64%

Table 12.2

FLORIDA DEPARTMENT OF TRANSPORTATION  
CONSTRUCTION COST INFLATION FORECAST  
IMPROVED ADOPTED WORK PROGRAM  
JUNE 22, 1989

FISCAL YEAR	INDEX HISTORY	INDEX FORECAST	ANNUAL RATE	MULTIPLIER FROM 6/90
1971/72	33.5	34.1		
1972/73	38.6	38.3	15.3%	
1973/74	49.2	48.4	27.4%	
1974/75	52.5	53.5	6.7%	
1975/76	46.5	46.2	-11.5%	
1976/77	50.0	49.8	7.7%	
1977/78	61.0	59.5	21.8%	
1978/79	75.5	74.7	23.9%	
1979/80	88.2	86.3	16.8%	
1980/81	88.2	88.9	-0.0%	
1981/82	76.3	77.0	-13.5%	
1982/83	74.0	74.3	-3.0%	
1983/84	77.2	76.5	4.4%	
1984/85	86.5	87.3	12.0%	
1985/86	93.1	92.7	7.7%	
1986/87	98.4	98.4	5.7%	
1987/88	104.5	104.7	6.2%	
1988/89	103.1	103.4	-1.3%	
1989/90		92.5	-10.5%	1.0000
=====				
1990/91		91.6	-1.0%	0.9897
1991/92		103.5	13.0%	1.1182
1992/93		116.9	12.9%	1.2630
1993/94		125.8	7.7%	1.3601
1994/95		130.0	3.3%	1.4054
=====				
1995/96		130.3	0.2%	1.4088
1996/97		131.8	1.1%	1.4244
1997/98		137.3	4.2%	1.4841
1998/99		146.7	6.8%	1.5852

## NOTES:

- o The base of the index has been changed to 1987.
- o Fiscal year data are averages of quarterly data.
- o Quarterly data are centered, 3-quarter moving averages.

Economic Analysis Section  
FDOT Office of Policy Planning

Table 12.3

STATEWIDE HIGHWAY FUEL CONSUMPTION, LOCAL FISCAL YEAR  
 (Based on March, 1991 Transportation Estimating Conference)  
 (Millions of Gallons)

	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
<b>Gasoline:</b>							
Gallons	5,904.7	6,036.1	6,088.8	6,079.0	6,211.8	6,337.6	6,464.3
Percent Change	5.0%	2.2%	0.9%	-0.2%	2.2%	2.0%	2.0%
<b>Gasohol:</b>							
Gallons	77.5	81.9	83.7	82.2	85.6	87.4	89.1
Percent Change	-54.3%	5.7%	2.2%	-1.8%	4.2%	2.0%	2.0%
<b>Special Fuel:</b>							
Gallons	815.0	868.3	871.1	877.9	902.8	925.4	947.8
Percent Change	5.1%	6.5%	0.3%	0.8%	2.8%	2.5%	2.4%
<b>Total Gallons, All Fuels</b>							
Gallons	6,797.2	6,986.3	7,043.6	7,039.0	7,200.2	7,350.3	7,501.1
Percent Change	4.3%	2.7%	0.8%	0.0%	2.3%	2.1%	2.1%