

**LOCAL GOVERNMENT
FINANCIAL INFORMATION
HANDBOOK**

July 1992

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



LOCAL GOVERNMENT FINANCIAL INFORMATION HANDBOOK

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PREPARED BY

**ADVISORY COUNCIL ON INTERGOVERNMENTAL RELATIONS
ECONOMIC AND DEMOGRAPHIC RESEARCH DIVISION,
FLORIDA LEGISLATURE
OFFICE OF TAX RESEARCH, DEPARTMENT OF REVENUE**

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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 Steve O’Cain at the Florida ACIR. If you have suggestions for the next update of this document in July of 1993, please contact the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

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 1992. 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 1992-93 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. 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.

As a result of the Legislative special sessions, the calculation of the estimates for the 1992 Handbook was delayed. In addition, it is also important to note 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.¹ The state may authorize, in general law, other governmental entities to levy and use these

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

revenues. Many of these statutory authorizations are captured here.² 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) Actual initiation or implementation of taxing authority occurs at the local level with the passage of a local ordinance and possibly a referendum;

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

² It should be noted that local governments have the authority to levy taxes not covered in this Handbook, such as the Occupational License Tax (Chapter 205, F.S.) and the Public Service Tax (s. 166.231, F.S.).

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, **Local Revenue Programs that are Optional**.

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

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: 1992 Legislative Changes

Figure 1.2 indicates the revenue sources and programs that were amended during the 1992 legislative session. An expanded sales tax base will result in an increase in the amount of sales tax revenue collected by the state. However, s. 212.20(6)(g)3, F.S., is amended to decrease, effective October 1, 1992, the proportion of sales tax revenues deposited in the Local Government Half-Cent Sales Tax Trust Fund from 9.888% to 9.664% for FY 1992-93 and 9.653% thereafter, thereby maintaining the amount shared with cities and counties at FY 1991-92 levels. While local governments levying a Local Option Discretionary Sales Surtax will benefit from the revision pertaining to boats and airplanes and the inclusion of rare coins in the sales tax base, they will not, according to the Department of Revenue, be authorized to levy local option sales taxes against the newly taxed services.

The tax on Intangible Personal Property is increased from 1.5 to 2 mills; however, s. 199.292(3), F.S., is amended to decrease the amount the percentage of net Intangible Personal Property taxes shared with counties from 41.3% to 33.5%, thereby maintaining the dollar amount shared with counties in FY 1991-92. In addition, a tax credit for taxes

paid on intangible personal property in other states, thereby potentially decreasing total tax collections, results in an indeterminate negative fiscal impact on county distributions.

Legislation amended the methodology used to report fuel tax receipts, resulting in an insignificant fiscal impact to the one cent of motor fuel tax transferred to the Municipal Revenue Sharing Trust Fund. In addition, the fiscal impacts to the Constitutional and County Gas Taxes distributed to counties, and the Local Option and Ninth-Cent Gas Taxes distributed to local governments are also expected to be insignificant.

A number of amendments occurred which affect local option taxes. The Voted Gas Tax is renamed the Ninth-Cent Gas Tax, and the amendment authorizes counties with a population of 50,000 or less on April 1, 1992, to levy the tax by extraordinary vote of the governing body. Counties with a population of 50,000 or less on April 1, 1992, and municipalities located therein, that have imposed the Local Government Infrastructure Surtax before July 1, 1992, have met their annual debt obligations, and are in compliance with their comprehensive plan, are authorized to use the proceeds of this tax for "any public purpose". The Small County Surtax is created and authorizes counties with a population of 50,000 or less on April 1, 1992, to levy a sales surtax of 0.5% or 1% by extraordinary vote of the governing body for operating purposes or by referendum for bonded indebtedness. The Small County Indigent Care Surtax is created and authorizes counties with a population of 50,000 or less on April 1, 1992, to levy a discretionary sales surtax of 0.5% by extraordinary vote of the governing body. Proceeds may only be expended on health services for indigent or medically poor county residents.

All the relevant legislation enacted is not included in this short summary. Please see **Figure 1.2** or the appropriate chapters of this Handbook for more detailed information.

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:

Agents and Solicitors County License Tax Trust Fund
 Alcoholic Beverage and Tobacco Trust Fund
 Cigarette Tax Collection Trust Fund
 Gas Tax Collection Trust Fund
 Insurance Commissioner's Regulatory Trust Fund
 (Police and Firefighter's Pension Funds)
 Local Alternative Fuel User Fee Clearing Trust Fund
 Local Option Gas Tax Trust Fund
 Motorboat Revolving Trust Fund
 Oil and Gas Tax Trust Fund³

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.

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, F.S. 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.

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 1991-92 and 1992-93 Handbook Estimates and Percent of Municipal or County Total Revenues

A comparison of the annual estimates between fiscal year 1991-92 and 1992-93 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, \$1,793 million for counties versus \$677 million for municipalities. When

³ 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.

comparing percentage change in total revenue for those programs in which estimates at both time periods are available, the estimates show a 2.33% increase over last year for municipalities and a 4.98% increase from last year for counties. The estimates for the Infrastructure Surtax increased significantly from last year's estimate as a result of a number of additional counties that will be levying the tax this fiscal year. The Oil and Gas Production tax distribution is estimated to decrease by approximately one-third, having an impact on the five counties which receive revenue from this source.

The Half-Cent Sales Tax Program generates the largest amount of revenue for municipalities and counties as a whole, 32.12%. The Revenue Sharing Programs for municipalities and counties are the second largest revenue source, constituting 17.10% 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 15.78% and 10.36% of total revenues, respectively.

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

<u>Revenue Source or Program</u>	<u>Local Government that Benefits</u>	<u>Authorized Use or Purpose</u>
I. Comprehensive State Shared Revenue Programs		
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	Counties	General revenue fund
County Motor Fuel Tax	Counties	Transportation, bonds
Beverage License Tax	Co.'s & Mun.'s	Transportation
Insurance License Tax	Counties	Not specified in statutes
Insurance Premium Tax	Municipalities	Not specified in statutes
Mobile Home License Tax	Co.'s & Mun.'s	Pension funds & supplemental Comp
Oil and Gas Production Tax	Counties	Not specified in Statutes
Pari-mutuel Tax	Counties	General revenue fund
Solid Mineral Severance Tax	Counties	General revenue fund
Local Govt. Coop. Assist. Pgrm.	Counties	Phosphate-related expenses
		Transportation
II. Local Revenue Programs that are Optional		
Ninth Cent Gas Tax (formerly Voted Gas Tax)	Counties ¹	Transportation; infrastructure (counties with total population less than 50,000; under certain circumstances)
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
Charter County Transit System Surtax	Charter Counties	Fixed guideway rapid transit system bus system, roads & bridges
Local Infrastructure Surtax	Co.'s & Mun.'s	Infrastructure, bonds
Small County Surtax	Counties (less than 50,000 pop.)	Operating purposes, bonds
Indigent Care Surtax	Counties (non-consolidated; greater than 800,000 total population)	Health care services for indigent persons
County Public Hospital Surtax	Dade County	Funding of the county public general hospital
Small County Indigent Care Surtax	Counties (less than 50,000 pop.)	Medically poor and related health services

¹ Although counties are not required by statutory law to share the proceeds of the Ninth Cent Gas Tax (formerly 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
1992 Legislative Changes

<u>Revenue Source or Program</u>	<u>1992 Amendments (Chapter Law)</u>	<u>Legislative Change</u>
I. Comprehensive State Shared Revenue Programs		
Local Gov't Half-Cent Sales Tax	Ch. 92-319	Amends 212.05, F.S., by revising the sales tax on boats and expanding the sales tax base by including the sale of rare coins, detective, burglar protection, nonresidential cleaning, and nonresidential pest control services. Expanded sales tax base will result in an increase in the amount of sales tax revenue collected by the state. However, s. 212.20 (6)(g)3, F.S., is amended to decrease, effective October 1, 1992, the proportion of sales tax revenues deposited in the Local Government Half-Cent Sales Tax Trust Fund from 9.888% to 9.664% for FY 1992-93 and 9.653% thereafter, thereby maintaining the amount shared with cities and counties at FY 1991-92 levels.
County Revenue Sharing	Ch. 92-319	Amends s. 199.032, F.S., to increase the tax on Intangible Personal Property, with the exception of banks and savings & loan associations as defined in s. 220.62, F.S., from 1.5 to 2 mills. However, s. 199.292 (3), F.S., is amended to decrease the percentage of net Intangible Personal Property taxes shared with counties from 41.3% to 33.5%, thereby maintaining the dollar amount shared with counties in FY 1991-92.
Municipal Revenue Sharing and Constitutional and County Gas Taxes	Ch. 92-184	Creates a tax credit for taxes paid on intangible personal property in other states, thereby potentially decreasing total tax collections, resulting in an indeterminate negative fiscal impact on county distributions. [s. 199.106, F.S.]
Insurance Premium Tax	Ch. 92-51	Improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. The fiscal impact to the one cent of motor fuel tax transferred to the Municipal Revenue Sharing Trust Fund is expected to be insignificant. In addition, the fiscal impacts to the two cents of Constitutional Gas Tax and to the one cent of County Gas Tax are also expected to be insignificant.
		Allows for payment of tax proceeds to fund locally established and administered Health Insurance Subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of insurance premium taxes.

Figure 1.2 continued

Beverage License Tax	Ch. 92-176	Increases the population basis for issuance of quota liquor licenses from one license for every 2,500 persons living in a county to one license per 5,000 persons. This reduction in future license revenues is temporarily offset by a 4% increase in annual license renewal fees.
II. Local Revenue Programs that are Optional		
[All local option taxes]	Ch. 92-319 and Ch. 92-320	Requires counties that locally administer local options taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute a report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that are withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for the withholding, deduction, or redirection.
		Creates s. 213.0535, F.S., to require counties to participate in RISE program (Registration Information Sharing and Exchange Program), which involves submitting monthly tax administration information on local option sales taxes, occupational license taxes, and beverage license taxes to Department of Revenue. The fiscal impact of both submitting the information to the department and the anticipated increase in collections as a result of better enforcement of these taxes is indeterminate.
Ninth-Cent Gas Tax (formerly Voted Gas Tax)	Ch. 92-309	Amends s. 336.021, F.S., to rename the Voted Gas Tax as the Ninth-Cent Gas Tax and authorizes counties with a population of 50,000 or less on 4/1/92 to levy the tax by extraordinary vote of the governing body. If enacted by ordinance, the proceeds may not be used to service bonded indebtedness.
Local Option Gas Tax	Ch. 92-309	Amends s. 336.025, F.S., to authorize counties with a population of 50,000 or less on 4/1/92 to use the proceeds of the local option gas tax on motor fuel and special fuel to fund infrastructure projects if designated projects are consistent with the local government's approved comprehensive plan and all transportation needs as identified in the comprehensive plan have been met.
Local Option and Ninth-Cent Gas Taxes	Ch. 92-184	Improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based in the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. Retail dealers must remit the taxes levied under Chapters 206, and 212, F.S., when more gallons are sold than were purchased from suppliers. The fiscal impacts on the Local Option and Ninth-Cent Gas Taxes distributed to local governments is insignificant.

Figure 1.2 continued

Local Opt. Discret. Sales Surtaxes	Ch. 92-309	Amends s. 212.055, F.S., to limit the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%.
	Ch. 92-319	Amends s. 212.05, F.S., by revising the sales tax on boats and airplanes and expanding the sales tax base to include the sale, use, consumption, and storage of rare coins, and detective, burglar protection, nonresidential cleaning, and nonresidential pest control services. While local governments levying a Local Option Discretionary Sales Surtax will benefit from the revisions pertaining to boats and airplanes, and the inclusion of rare coins in the sales tax base, they will <u>not</u> , according to the Department of Revenue, be authorized to levy local option sales taxes against the newly taxed services.
Infrastructure Surtax	Ch. 92-309	Authorizes counties with a population of 50,000 or less on 4/1/92, and municipalities located therein, that have imposed the surtax before 7/1/92, have met their annual debt obligations, and are in compliance with their comprehensive plan, to use the proceeds of the tax for "any public purpose".
Small County Surtax	Ch. 92-309	Creates the Small County Surtax, thus authorizing counties with a population of 50,000 or less on 4/1/92 to levy a sales surtax of 0.5% or 1% by extraordinary vote of the governing body for operating purposes or by referendum for bonded indebtedness. Proceeds from the tax must be shared with municipalities located within the county and if levied pursuant to referendum, may be shared with the county school district or shared with another county for joint county projects as conditioned by the referendum.
Small Co. Indigent Care Surtax	Ch. 92-309	Amends s. 212.055, F.S., to create the Small County Indigent Care Surtax. This provision authorizes counties with a population of 50,000 or less on 4/1/92 to levy a discretionary sales surtax of 0.5% by extraordinary vote of the governing body. Proceeds may only be expended on health services for indigent or medically poor county residents. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax. This tax is scheduled to expire on October 1, 1998.
Indigent Health Care Surtax	Ch. 92-309	Amends s. 212.055, F.S., to set the expiration date of the Indigent Care Surtax as October 1, 1998.

Figure 1.2 continued

Tourist Development Tax	Ch. 92-175 and Ch. 92-204	Expands the authorized use of Tourist Development Tax revenue in s. 125.0104(5), F.S., by any county (previously limited to those counties with a population of less than 50,000) to include funding for museums that are publicly owned and operated or owned and operated by a not-for-profit organization. These museums are subject to the same statutory requirements in s. 125.0104(7), F.S., which dictate the automatic expiration of the Tourist Development Tax upon the retirement of bonds used to finance such museums.
		Creates s. 125.0104(9)(d), F.S., which allows a county tourism promotion agency to undertake marketing research and advertising research studies and provide reservations and booking services, while also exempting certain information from the government public records requirement to provide confidentiality to clients.
		In response to a recent court decision, <u>Freni, et al v. Collier County</u> , 588 So. 2n 291 (Fla. 2d DCA 1991), specifies consequences for any county that levied a Tourist Development Tax before 12/1/91, if the tax is invalidated for failure to follow the requirements of s. 125.0104(4), F.S.
		Creates a joint interim study committee to review current tourist related tax laws, such as levying procedures, taxpayer compliance, and local tax revenue use policies, duties of both the tourist development councils and county governing boards regarding the authority to levy the tax and approve tax revenue expenditure plans, as well as other tourist development tax-related topics.
	Ch. 92-320	Requires Department of Revenue to pay interest to local governments on undistributed proceeds from tourist development taxes.

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

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> ¹
I. Comprehensive State Shared Revenue Programs			
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%)	County Revenue Sharing TF (4)
Municipal Revenue Sharing Program	1972	Cigarette Tax (32.4%) Gas Tax (.01) State Alternative Fuel Users Fee (25%)	Municipal Revenue Sharing TF (4)
Municipal Financial Assistance Trust Fund (cigarette tax)	1971	Cigarette Tax (5.8%)	Municipal Financial Assistance TF (4)
County Constitutional Gas Tax	1943	Gas Tax (.02)	Gas Tax Collection TF (2)
County Motor Fuel Tax	1949	Gas Tax (.01)	Gas Tax Collection TF (only county gas tax affected); (3)(6)
Pari-mutuel Tax	1931	License Taxes Related to Pari-mutuel Betting Industry (\$29,915,500) guaranteed	Pari-mutuel Wagering TF

¹ 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)

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds²</u>
I. Comprehensive State Shared Revenue Programs (continued)			
Oil and Gas Production Tax	1945	Production of Oil & Gas (fixed % by type)	Oil & Gas Tax TF (7)
Mobile Home License Tax	1965	Mobile Home License Taxes (\$25 to \$80 by size)	License Tax Collection TF (2)
Insurance License Tax	1959	Ins. Agents & Solicitors License (\$6 per license)	Agents and Solicitors County Tax TF (1) (separate trust fund for each county)
Insurance Premium Tax			
Mun. Police Officers' Pension Fund	1953	Casualty Ins. Prem.(.85)	Insurance Comm. Regulatory TF (3)
Mun. Firefighters' Pension Fund	1963	Property Ins. Prem.(1.85)	Insurance Comm. Regulatory TF (3)
Firefighters' Supp. Comp. Fund	1981	Property Ins. Prem.	Insurance Comm. Regulatory TF (3)
Beverage License Tax	1971	Alcoholic Beverage License (24% to counties & 38% to municipalities)	Alcoholic Beverage & Tobacco TF (1)
Solid Mineral Severance Tax	1982	Prod. of Solid Minerals (10% of production)	Severance Tax Solid Mineral TF (2)

² 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)

<u>Revenue Source or Program</u>	<u>Year Began</u>	<u>Tax Sources</u>	<u>Trust Funds</u> ³
II. Local Revenue Programs that are Optional			
Local Option Gas Tax	1983	Gas Tax (.01 - .06 per gallon)	Local Option Gas Tax TF (1)(6)
Ninth Cent Gas Tax (formerly Voted Gas Tax)	1972	Gas Tax (.01 per gallon)	Ninth Cent Gas Tax TF (6)
Local Opt. Discretionary Sales Taxes Charter Co. Transit System Surtax	1976	Sales	Discretionary Sales Surtax TF (5)
Infrastructure Surtax	1987	Sales	Discretionary Sales Surtax TF (5)
Small County Surtax	1992	Sales	Discretionary Sales Surtax TF (5)
Indigent Care Surtax	1991	Sales	Discretionary Sales Surtax TF (5)
County Public Hospital Surtax	1991	Sales	Discretionary Sales Surtax TF (5)
Small County Indigent Care Surtax	1992	Sales	Discretionary Sales Surtax TF (5)
Local Option Tourist Taxes Local Opt. Tourist Development	1977	Sales on Transient Rental Facilities	County Tourist Development TF (2)
Local Opt. Convention Development	1983	Sales on Transient Rental Facilities	Convention Development Tax TF-Duval Co.

³ 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

I. Comprehensive State Shared Revenue Programs	State Dept.¹	Statutory Provisions Related to Creation of Trust Fund²
Local Government 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.
Municipal 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 County Tax TF	DOI	(1) s. 624.506, F.S. (mentioned)
Insurance Commissioner's Regulatory TF ³	DOI	(2) s. 624.523(1), F.S. (created) ss. 175.121 and 185.10, F.S. transfer tax revenues into the TF.
Alcoholic Beverage and Tobacco TF	DBR	(2) s.561.025, F.S. (created)
Severance Tax Solid Mineral TF	DOR	(3) no statutory reference
 II. Local Revenue Programs that are Optional		
Local Option Gas Tax TF	DOR	(1) s. 336.025(2)(a), F.S. (created)
Ninth Cent Gas Tax TF (formerly 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 ⁴	DOR	(1) s. 212.0305(3)(e), F.S. (not created by title)

¹ 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.

² 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 gov'ts; or
(3) labeled by Department of Revenue for accounting purposes.

³ Created in s. 624.523(1), F.S., and lists numerous revenue sources which are deposited into the Insurance Commissioner's 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.

⁴ 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 LGFI HandbookComparison of 1991-92 and 1992-93 Estimates,
Percentages of Municipal, County, and Combined Total Revenues,
and Percentage Change from July 1991 to July 1992

Type of Revenue Program Included in the Handbook	1991-92 Handbook Estimate July 1991	1991-92 Percentage of Total Revenues	1992-93 Handbook Estimate July 1992	1992-93 Percentage of Total Revenues	% Change 7/91-7/92
Municipal Revenue Programs:					
Half-Cent Sales Tax Program (L)	\$257,207,306	39.01	\$262,293,182	38.71	1.98
Municipal Revenue Sharing (S)	186,600,004	28.30	183,085,980	27.02	-1.88
Municipal Financial Assistance Trust Fund (L)	23,480,000	3.56	22,995,777	3.39	-2.06
Local Option Gas Tax (L)	112,174,737	17.01	112,441,630	16.59	0.24
Infrastructure Surtax (L)	74,844,080	11.35	88,410,075	13.05	18.13
Mobile Home License Tax (S)	N/A	N/A	2,973,029	0.44	N/A
Insurance Premium Tax	N/A	N/A	N/A	N/A	N/A
Beverage License Tax (S)	5,000,000	0.76	5,449,282	0.80	8.99
Total:	\$659,306,127	100.00	\$677,648,955	100.00	2.78
County Revenue Programs:					
Half-Cent Sales Tax Program (L)	\$518,177,298	32.90	\$531,488,420	29.64	2.57
County Revenue Sharing (S)	213,654,982	13.56	239,399,982	13.35	12.05
Constitutional Gas Tax (L)	144,070,000	9.15	144,126,541	8.04	0.04
County Gas Tax (L)	50,560,000	3.21	50,768,782	2.83	0.41
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	16,273,145	1.03	16,395,201	0.91	0.75
Local Option Gas Tax (L)	275,554,920	17.49	277,394,313	15.47	0.67
Infrastructure Surtax (L)	133,733,979	8.49	167,640,771	9.35	25.35
Charter County Transit System Surtax (L)	33,146,089	2.10	34,220,915	1.91	3.24
Indigent Care Surtax (L)	N/A	N/A	132,700,362	7.40	N/A
Local Option Tourist Development Tax (S)	149,255,400	9.48	151,550,000	8.45	1.54
Pari-Mutuel Tax (S)	29,915,000	1.90	29,915,000	1.67	0.00
Oil and Gas Production Tax (S)	1,200,000	0.08	800,000	0.04	-33.33
Mobile Home License Tax (S)	N/A	N/A	6,937,068	0.39	N/A
Insurance License Tax	N/A	N/A	N/A	N/A	N/A
Solid Mineral Severance Tax (S)	5,000,000	0.32	5,100,000	0.28	2.00
Beverage License Tax (S)	4,700,000	0.30	4,890,911	0.27	4.06
Total:	\$1,575,240,813	100.00	\$1,793,328,266	100.00	13.84
Combined Totals of Municipal and County Revenue Programs					
Half-Cent Sales Tax Program (L)	\$775,384,604	34.70	\$793,781,602	32.12	2.37
Municipal and County Revenue Sharing (S)	400,254,986	17.91	422,485,962	17.10	5.55
Municipal Financial Assistance Trust Fund (L)	23,480,000	1.05	22,995,777	0.93	-2.06
Constitutional Gas Tax (L)	144,070,000	6.45	144,126,541	5.83	0.04
County Gas Tax (L)	50,560,000	2.26	50,768,782	2.05	0.41
Ninth Cent Gas Tax (formerly Voted Gas Tax) (L)	16,273,145	0.73	16,395,201	0.66	0.75
Local Option Gas Tax (L)	387,729,657	17.35	389,835,943	15.78	0.54
Infrastructure Surtax (L)	208,578,059	9.33	256,050,846	10.36	22.76
Charter County Transit System Surtax (L)	33,146,089	1.48	34,220,915	1.38	3.24
Indigent Care Surtax (L)	N/A	N/A	132,700,362	5.37	N/A
Local Option Tourist Development Tax (S)	149,255,400	6.68	151,550,000	6.13	1.54
Pari-Mutuel Tax (S)	29,915,000	1.34	29,915,000	1.21	0.00
Oil and Gas Production Tax (S)	1,200,000	0.05	800,000	0.03	-33.33
Mobile Home License Tax (S)	N/A	N/A	9,910,097	0.40	N/A
Insurance License Tax	N/A	N/A	N/A	N/A	N/A
Insurance Premium Tax	N/A	N/A	N/A	N/A	N/A
Solid Mineral Severance Tax (S)	5,000,000	0.22	5,100,000	0.21	2.00
Beverage License Tax (S)	9,700,000	0.43	10,340,193	0.42	6.60
Total:	\$2,234,546,940	100.00	\$2,470,977,221	100.00	10.58

(L) refers to a local government fiscal year estimate.

(S) refers to a state fiscal year estimate.

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

Compiled by the FL Advisory Council on Intergovernmental Relations using estimates provided by the FL Departments of Business Regulation, Highway Safety and Motor Vehicles, and Revenue.

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, 9.664% for FY 1992-93 and 9.653% thereafter, of the sales tax revenues authorized in Part I, of Chapter 212, Florida Statutes and approximately \$5.3 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 \$5.0 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 \$314,602 from the General Revenue Fund. This final distribution is available only to 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.

Chapters 87-6 and 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.

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.

1992 General Law Amendments

Chapter 92-319, Laws of Florida, amends 212.05, F.S., by revising the sales tax on boats and expanding the sales tax base by including the sale of rare coins, detective services, burglar protection, nonresidential cleaning, and nonresidential pest control services. However, s. 212.20 (6)(g)3., F.S., is amended to decrease the proportion of the sales tax revenues deposited in the Local Government Half-Cent Sales Tax Trust Fund from 9.888 % to 9.664% for FY 1992-93 and 9.653% thereafter, thereby maintaining the amount shared with cities and counties at FY 1991-92 levels.

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	9.664% of sales tax authorized under Part 1, Chapter 212, F.S.	participating municipalities and counties
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Emergency Distribution	General Revenue Fund \$5 million	qualifying counties
Supplemental Distribution	General Revenue Fund \$314,602	qualifying counties (inmate population greater than 7% of total resident population)

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** at the end of this chapter.

Calculation of "Emergency" Distribution for Eligible Counties

For 1992-93, 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, Laws of Florida, all of these moneys are 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 1992-93 state fiscal year per capita limitation, adjusted for inflation, \$29.40, times the 1991 population estimates, 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 1992-93) 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 (4/1/91) per capita population, in 12 equal installments.

Calculation of "Supplemental" Distribution for Eligible Counties

For 1992-93, funds totalling \$314,602 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 1991 population estimate (4/1/91). The 1992-93 state fiscal year per capita limitation, adjusted for inflation, is \$29.40. This is multiplied by the 1991 population estimate for inmates only, for each county. The result is the "supplemental base" allocation.

STEP #2. If the total yearly appropriation for "supplemental" allocation (\$314,602 for FY 1992-93) 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 1991 population estimate 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 1982-1991**

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
1990-91	\$239,896,066	\$467,704,344	23	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 FY 1992-93

Table 2.2 displays estimates for each distribution of Half-Cent Sales Tax revenues by county and municipality based on the local government fiscal year. 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, 1992.**

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 General Revenue 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>9.664%</u>
(=)	Total Half-Cent "Ordinary" Distribution for each county

Calculation of "Ordinary" Distribution factors for Counties and Municipalities

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

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

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

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

Table 2.2

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, ALACHUA	5,649,841	0	0	5,649,841
Alachua	175,838	0	0	175,838
Archer	53,790	0	0	53,790
Gainesville	3,157,451	0	0	3,157,451
Hawthorne	49,371	0	0	49,371
High Springs	120,159	0	0	120,159
LaCrosse	4,684	0	0	4,684
Micanopy	23,420	0	0	23,420
Newberry	62,780	0	0	62,780
Waldo	38,227	0	0	38,227
	-----	-----	-----	-----
	9,335,561	0	0	9,335,561
BOCC, BAKER	274,898	227,792	49,503	552,193
Glen Saint Mary	8,195	0	0	8,195
Macclenny	69,868	0	0	69,868
	-----	-----	-----	-----
	352,961	227,792	49,503	630,256
BOCC, BAY	4,505,790	0	0	4,505,790
Callaway	549,535	0	0	549,535
Cedar Grove	63,840	0	0	63,840
Lynn Haven	415,379	0	0	415,379
Mexico Beach	43,450	0	0	43,450
Panama City	1,517,775	0	0	1,517,775
Panama City Beach	180,057	0	0	180,057
Parker	202,679	0	0	202,679
Springfield	380,986	0	0	380,986
	-----	-----	-----	-----
	7,859,491	0	0	7,859,491
BOCC, BRADFORD	479,844	157,148	101,321	738,313
Brooker	8,557	0	0	8,557
Hampton	8,251	0	0	8,251
Lawtey	18,724	0	0	18,724
Starke	139,961	0	0	139,961
	-----	-----	-----	-----
	655,336	157,148	101,321	913,806

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, BREVARD	11,431,723	0	0	11,431,723
Cape Canaveral	285,822	0	0	285,822
Cocoa	626,582	0	0	626,582
Cocoa Beach	435,044	0	0	435,044
Indialantic	100,188	0	0	100,188
Indian Harbour Beach	248,066	0	0	248,066
Malabar	74,452	0	0	74,452
Melbourne	2,166,911	0	0	2,166,911
Melbourne Beach	108,920	0	0	108,920
Melbourne Village	20,646	0	0	20,646
Palm Bay	2,295,275	0	0	2,295,275
Palm Shores	10,535	0	0	10,535
Rockledge	582,427	0	0	582,427
Satellite Beach	348,290	0	0	348,290
Titusville	1,404,895	0	0	1,404,895
West Melbourne	294,448	0	0	294,448
	-----	-----	-----	-----
	20,434,222	0	0	20,434,222
BOCC, BROWARD	37,022,370	0	0	37,022,370
Coconut Creek	1,208,262	0	0	1,208,262
Cooper City	927,531	0	0	927,531
Coral Springs	3,418,181	0	0	3,418,181
Dania	690,617	0	0	690,617
Davie	2,013,620	0	0	2,013,620
Deerfield Beach	1,942,944	0	0	1,942,944
Ft. Lauderdale	6,100,735	0	0	6,100,735
Hallandale	1,268,548	0	0	1,268,548
Hillsboro Beach	71,949	0	0	71,949
Hollywood	5,037,561	0	0	5,037,561
Lauderdale-by-the-Sea	122,132	0	0	122,132
Lauderdale Lakes	1,116,848	0	0	1,116,848
Lauderhill	2,055,426	0	0	2,055,426
Lazy Lake Village	1,478	0	0	1,478
Lighthouse Point	426,600	0	0	426,600
Margate	1,788,944	0	0	1,788,944
Miramar	1,713,259	0	0	1,713,259
North Lauderdale	1,089,169	0	0	1,089,169
Oakland Park	1,091,962	0	0	1,091,962
Parkland	222,951	0	0	222,951
Pembroke Park	203,239	0	0	203,239
Pembroke Pines	2,786,247	0	0	2,786,247
Plantation	2,844,192	0	0	2,844,192
Pompano Beach	2,974,743	0	0	2,974,743

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Sea Ranch Lakes	25,338	0	0	25,338
Sunrise	2,744,236	0	0	2,744,236
Tamarac	1,894,814	0	0	1,894,814
Wilton Manors	483,518	0	0	483,518
	83,287,415	0	0	83,287,415
BOCC, CALHOUN	205,854	135,344	24,857	366,054
Altha	10,821	0	0	10,821
Blountstown	51,598	0	0	51,598
	268,273	135,344	24,857	428,474
BOCC, CHARLOTTE	5,065,770	0	0	5,065,770
Punta Gorda	513,968	0	0	513,968
	5,579,738	0	0	5,579,738
BOCC, CITRUS	3,155,206	0	0	3,155,206
Crystal River	137,864	0	0	137,864
Inverness	203,574	0	0	203,574
	3,496,644	0	0	3,496,644
BOCC, CLAY	4,052,473	0	0	4,052,473
Green Cove Springs	180,951	0	0	180,951
Keystone Heights	52,359	0	0	52,359
Orange Park	372,105	0	0	372,105
Penney Farms	24,387	0	0	24,387
	4,682,274	0	0	4,682,274
BOCC, COLLIER	11,721,538	0	0	11,721,538
Everglades	25,666	0	0	25,666
Naples	1,497,641	0	0	1,497,641
	13,244,845	0	0	13,244,845

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, COLUMBIA	1,605,706	0	0	1,605,706
Fort White	19,469	0	0	19,469
Lake City	387,441	0	0	387,441
	-----	-----	-----	-----
	2,012,616	0	0	2,012,616
BOCC, DADE	72,918,198	0	0	72,918,198
Bal Harbour	133,266	0	0	133,266
Bay Harbor Islands	205,933	0	0	205,933
Biscayne Park	133,927	0	0	133,927
Coral Gables	1,779,405	0	0	1,779,405
El Portal	107,767	0	0	107,767
Florida City	266,840	0	0	266,840
Golden Beach	34,484	0	0	34,484
Hialeah	8,456,005	0	0	8,456,005
Hialeah Gardens	374,034	0	0	374,034
Homestead	1,191,247	0	0	1,191,247
Indian Creek Village	1,938	0	0	1,938
Islandia	573	0	0	573
Medley	31,137	0	0	31,137
Miami	15,748,289	0	0	15,748,289
Miami Beach	4,093,063	0	0	4,093,063
Miami Shores	444,587	0	0	444,587
Miami Springs	580,583	0	0	580,583
North Bay	241,781	0	0	241,781
North Miami	2,180,304	0	0	2,180,304
North Miami Beach	1,553,390	0	0	1,553,390
Opa-locka	668,840	0	0	668,840
South Miami	460,177	0	0	460,177
Surfside	181,842	0	0	181,842
Sweetwater	618,150	0	0	618,150
Virginia Gardens	96,977	0	0	96,977
West Miami	252,087	0	0	252,087
	-----	-----	-----	-----
	112,754,822	0	0	112,754,822
BOCC, DE SOTO	564,799	198,778	0	763,577
Arcadia	176,930	0	0	176,930
	-----	-----	-----	-----
	741,730	198,778	0	940,507

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

Source: Florida Department of Revenue, July, 1992.

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, DIXIE	175,446	148,330	25,518	349,295
Cross City	39,157	0	0	39,157
Horseshoe Beach	4,789	0	0	4,789
	-----	-----	-----	-----
	219,393	148,330	25,518	393,241
BOCC, DUVAL	41,744,649	0	0	41,744,649
Atlantic Beach	760,953	0	0	760,953
Baldwin	92,526	0	0	92,526
Jacksonville Beach	1,161,297	0	0	1,161,297
Neptune Beach	434,581	0	0	434,581
	-----	-----	-----	-----
	44,194,007	0	0	44,194,007
BOCC, ESCAMBIA	11,105,534	0	0	11,105,534
Century	89,857	0	0	89,857
Pensacola	2,686,035	0	0	2,686,035
	-----	-----	-----	-----
	13,881,425	0	0	13,881,425
BOCC, FLAGLER	824,124	217,465	0	1,041,589
Beverly Beach	9,160	0	0	9,160
Bunnell	54,290	0	0	54,290
Flagler Beach	113,334	0	0	113,334
	-----	-----	-----	-----
	1,000,909	217,465	0	1,218,373
BOCC, FRANKLIN	181,433	106,096	0	287,529
Apalachicola	61,592	0	0	61,592
Carrabelle	28,090	0	0	28,090
	-----	-----	-----	-----
	271,115	106,096	0	377,211
BOCC, GADSDEN	610,759	681,418	0	1,292,178
Chattahoochee	46,488	0	0	46,488
Greensboro	10,268	0	0	10,268
Gretna	35,764	0	0	35,764
Havana	30,454	0	0	30,454
Midway	19,590	0	0	19,590
Quincy	129,931	0	0	129,931
	-----	-----	-----	-----
	883,255	681,418	0	1,564,673

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

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, GILCHRIST	129,137	166,895	0	296,032
Bell	3,776	0	0	3,776
Fanning Springs (part)	3,496	0	0	3,496
Trenton	19,325	0	0	19,325
	-----	-----	-----	-----
	155,735	166,895	0	322,630
BOCC, GLADES	112,690	141,396	0	254,087
Moore Haven	22,015	0	0	22,015
	-----	-----	-----	-----
	134,705	141,396	0	276,101
BOCC, GULF	312,415	59,991	0	372,407
Port St. Joe	134,228	0	0	134,228
Wewahitchka	58,642	0	0	58,642
	-----	-----	-----	-----
	505,285	59,991	0	565,277
BOCC, HAMILTON	416,873	0	0	416,873
Jasper	97,195	0	0	97,195
Jennings	32,738	0	0	32,738
White Springs	32,368	0	0	32,368
	-----	-----	-----	-----
	579,174	0	0	579,174
BOCC, HARDEE	466,337	163,642	0	629,979
Bowling Green	48,475	0	0	48,475
Wauchula	89,372	0	0	89,372
Zolfo Springs	32,396	0	0	32,396
	-----	-----	-----	-----
	636,580	163,642	0	800,222
BOCC, HENDRY	768,357	185,057	0	953,413
Clewiston	206,319	0	0	206,319
La Belle	92,733	0	0	92,733
	-----	-----	-----	-----
	1,067,408	185,057	0	1,252,465

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued
 1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, HERNANDO	3,040,812	0	0	3,040,812
Brooksville	221,512	0	0	221,512
Weeki Wachee	149	0	0	149
	-----	-----	-----	-----
	3,262,473	0	0	3,262,473
BOCC, HIGHLANDS	2,325,056	0	0	2,325,056
Avon Park	295,782	0	0	295,782
Lake Placid	43,100	0	0	43,100
Sebring	321,736	0	0	321,736
	-----	-----	-----	-----
	2,985,674	0	0	2,985,674
BOCC, HILLSBOROUGH	40,043,574	0	0	40,043,574
Plant City	1,283,507	0	0	1,283,507
Tampa	15,209,126	0	0	15,209,126
Temple Terrace	900,371	0	0	900,371
	-----	-----	-----	-----
	57,436,578	0	0	57,436,578
BOCC, HOLMES	223,231	249,419	0	472,650
Bonifay	42,205	0	0	42,205
Esto	4,110	0	0	4,110
Noma	3,374	0	0	3,374
Ponce de Leon	6,493	0	0	6,493
Westville	4,206	0	0	4,206
	-----	-----	-----	-----
	283,619	249,419	0	533,039
BOCC, INDIAN RIVER	3,450,958	0	0	3,450,958
Fellsmere	93,214	0	0	93,214
Indian River Shores	98,740	0	0	98,740
Orchid	468	0	0	468
Sebastian	468,367	0	0	468,367
Vero Beach	741,039	0	0	741,039
	-----	-----	-----	-----
	4,852,787	0	0	4,852,787

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, JACKSON	1,036,305	221,834	0	1,258,138
Alford	14,303	0	0	14,303
Bascom	2,620	0	0	2,620
Campbellton	6,986	0	0	6,986
Cottondale	26,949	0	0	26,949
Graceville	80,064	0	0	80,064
Grand Ridge	16,440	0	0	16,440
Greenwood	14,363	0	0	14,363
Jacob City	7,979	0	0	7,979
Malone	22,041	0	0	22,041
Marianna	180,874	0	0	180,874
Sneads	53,506	0	0	53,506
	-----	-----	-----	-----
	1,462,429	221,834	0	1,684,263
BOCC, JEFFERSON	175,402	170,018	0	345,420
Monticello	43,422	0	0	43,422
	-----	-----	-----	-----
	218,824	170,018	0	388,842
BOCC, LAFAYETTE	75,449	80,579	22,001	178,029
Mayo	14,923	0	0	14,923
	-----	-----	-----	-----
	90,372	80,579	22,001	192,952
BOCC, LAKE	4,206,768	0	0	4,206,768
Astatula	31,461	0	0	31,461
Clermont	220,447	0	0	220,447
Eustis	413,474	0	0	413,474
Fruitland Park	89,229	0	0	89,229
Groveland	73,673	0	0	73,673
Howey-in-the-Hills	23,031	0	0	23,031
Lady Lake	288,649	0	0	288,649
Leesburg	482,694	0	0	482,694
Mascotte	57,609	0	0	57,609
Minneola	50,515	0	0	50,515
Montverde	29,584	0	0	29,584
Mount Dora	242,524	0	0	242,524
Tavares	238,516	0	0	238,516
Umatilla	74,500	0	0	74,500
	-----	-----	-----	-----
	6,522,673	0	0	6,522,673

* Note: Table 2.2 represents a 100% distribution of estimated
Half-Cent Sales Tax Monies.
Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued
1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, LEE	16,422,649	0	0	16,422,649
Cape Coral	4,206,744	0	0	4,206,744
Fort Myers	2,481,858	0	0	2,481,858
Sanibel	303,531	0	0	303,531
	-----	-----	-----	-----
	23,414,781	0	0	23,414,781
BOCC, LEON	6,295,715	0	0	6,295,715
Tallahassee	5,106,458	0	0	5,106,458
	-----	-----	-----	-----
	11,402,173	0	0	11,402,173
BOCC, LEVY	508,901	323,598	0	832,499
Bronson	18,329	0	0	18,329
Cedar Key	14,201	0	0	14,201
Chiefland	42,241	0	0	42,241
Fanning Springs (part)	5,946	0	0	5,946
Inglis	27,740	0	0	27,740
Otter Creek	2,738	0	0	2,738
Williston	46,754	0	0	46,754
Yankeetown	13,496	0	0	13,496
	-----	-----	-----	-----
	680,345	323,598	0	1,003,943
BOCC, LIBERTY	69,050	58,283	29,155	156,488
Bristol	15,070	0	0	15,070
	-----	-----	-----	-----
	84,120	58,283	29,155	171,558
BOCC, MADISON	253,614	243,619	0	497,233
Greenville	16,985	0	0	16,985
Lee	5,650	0	0	5,650
Madison	60,229	0	0	60,229
	-----	-----	-----	-----
	336,478	243,619	0	580,097
BOCC, MANATEE	8,489,779	0	0	8,489,779
Anna Maria	77,391	0	0	77,391
Bradenton	1,950,800	0	0	1,950,800
Bradenton Beach	72,522	0	0	72,522

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Holmes Beach	213,572	0	0	213,572
Longboat Key (part)	112,797	0	0	112,797
Palmetto	406,876	0	0	406,876
	-----	-----	-----	-----
	11,323,737	0	0	11,323,737
BOCC, MARION	7,785,107	0	0	7,785,107
Bellevue	114,479	0	0	114,479
Dunnellon	71,256	0	0	71,256
McIntosh	17,238	0	0	17,238
Ocala	1,785,578	0	0	1,785,578
Reddick	23,425	0	0	23,425
	-----	-----	-----	-----
	9,797,082	0	0	9,797,082
BOCC, MARTIN	6,145,553	0	0	6,145,553
Jupiter Island	35,110	0	0	35,110
Ocean Breeze Park	32,951	0	0	32,951
Sewalls Point	103,234	0	0	103,234
Stuart	764,538	0	0	764,538
	-----	-----	-----	-----
	7,081,385	0	0	7,081,385
BOCC, MONROE	5,222,536	0	0	5,222,536
Key Colony Beach	73,203	0	0	73,203
Key West	1,886,766	0	0	1,886,766
Layton	13,693	0	0	13,693
	-----	-----	-----	-----
	7,196,197	0	0	7,196,197
BOCC, NASSAU	1,531,746	0	0	1,531,746
Callahan	34,935	0	0	34,935
Fernandina Beach	330,170	0	0	330,170
Hilliard	66,885	0	0	66,885
	-----	-----	-----	-----
	1,963,736	0	0	1,963,736
BOCC, OKALOOSA	4,824,355	0	0	4,824,355
Cinco Bayou	14,824	0	0	14,824
Crestview	394,290	0	0	394,290
Destin	316,669	0	0	316,669

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Ft. Walton Beach	834,414	0	0	834,414
Laurel Hill	20,621	0	0	20,621
Mary Esther	160,144	0	0	160,144
Niceville	411,293	0	0	411,293
Shalimar	13,579	0	0	13,579
Valparaiso	246,363	0	0	246,363
	7,236,552	0	0	7,236,552
BOCC, OKEECHOBEE	982,442	0	0	982,442
Okeechobee	169,654	0	0	169,654
	1,152,096	0	0	1,152,096
BOCC, ORANGE	54,206,763	0	0	54,206,763
Apopka	1,256,462	0	0	1,256,462
Belle Isle	487,612	0	0	487,612
Eatonville	212,445	0	0	212,445
Edgewood	92,807	0	0	92,807
Lake Buena Vista	2,111	0	0	2,111
Maitland	785,212	0	0	785,212
Oakland	62,194	0	0	62,194
Ocoee	1,250,920	0	0	1,250,920
Orlando	14,818,914	0	0	14,818,914
Windermere	143,478	0	0	143,478
Winter Garden	914,174	0	0	914,174
Winter Park	1,982,031	0	0	1,982,031
	76,215,123	0	0	76,215,123
BOCC, OSCEOLA	5,463,545	0	0	5,463,545
Kissimmee	1,655,488	0	0	1,655,488
St. Cloud	699,535	0	0	699,535
	7,818,568	0	0	7,818,568
BOCC, PALM BEACH	38,099,241	0	0	38,099,241
Atlantis	87,388	0	0	87,388
Belle Glade	846,187	0	0	846,187
Boca Raton	3,260,118	0	0	3,260,118
Boynton Beach	2,471,210	0	0	2,471,210
Briny Breeze	20,719	0	0	20,719

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Cloud Lake	5,980	0	0	5,980
Delray Beach	2,528,595	0	0	2,528,595
Glen Ridge	10,806	0	0	10,806
Golf Village	9,861	0	0	9,861
Golfview	8,025	0	0	8,025
Greenacres City	1,005,175	0	0	1,005,175
Gulf Stream	36,455	0	0	36,455
Haverhill	61,004	0	0	61,004
Highland Beach	168,325	0	0	168,325
Hypoluxo	56,283	0	0	56,283
Juno Beach	111,412	0	0	111,412
Jupiter	1,344,447	0	0	1,344,447
Jupiter Inlet Colony	21,296	0	0	21,296
Lake Clarke Shores	189,988	0	0	189,988
Lake Park	351,914	0	0	351,914
Lake Worth	1,491,580	0	0	1,491,580
Lantana	424,195	0	0	424,195
Manalapan	16,680	0	0	16,680
Mangonia Park	73,331	0	0	73,331
North Palm Beach	604,794	0	0	604,794
Ocean Ridge	82,615	0	0	82,615
Pahokee	354,798	0	0	354,798
Palm Beach	514,468	0	0	514,468
Palm Beach Gardens	1,282,342	0	0	1,282,342
Palm Beach Shores	54,185	0	0	54,185
Palm Springs	511,898	0	0	511,898
Riviera Beach	1,446,890	0	0	1,446,890
Royal Palm Beach	842,725	0	0	842,725
South Bay	187,995	0	0	187,995
South Palm Beach	77,579	0	0	77,579
Tequesta Village	236,043	0	0	236,043
West Palm Beach	3,558,213	0	0	3,558,213
	62,454,762	0	0	62,454,762
BOCC, PASCO	9,208,819	0	0	9,208,819
Dade City	193,851	0	0	193,851
New Port Richey	477,567	0	0	477,567
Port Richey	87,176	0	0	87,176
Saint Leo	34,023	0	0	34,023
San Antonio	26,324	0	0	26,324
Zephyrhills	280,859	0	0	280,859
	10,308,619	0	0	10,308,619

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
 Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution -----	Emergency Distribution -----	Supplemental Distribution -----	Total Distribution -----
BOCC, PINELLAS	24,887,635	0	0	24,887,635
Belleair	150,725	0	0	150,725
Belleair Beach	78,890	0	0	78,890
Belleair Bluffs	84,389	0	0	84,389
Belleair Shore	2,276	0	0	2,276
Clearwater	3,774,944	0	0	3,774,944
Dunedin	1,302,589	0	0	1,302,589
Gulfport	445,840	0	0	445,840
Indian Rocks Beach	150,345	0	0	150,345
Indian Shores	54,275	0	0	54,275
Kenneth City	164,227	0	0	164,227
Largo	2,502,242	0	0	2,502,242
Madeira Beach	160,093	0	0	160,093
North Redington Beach	43,086	0	0	43,086
Oldsmar	318,062	0	0	318,062
Pinellas Park	1,648,641	0	0	1,648,641
Redington Beach	61,784	0	0	61,784
Redington Shores	90,647	0	0	90,647
Safety Harbor	576,956	0	0	576,956
St. Petersburg	9,076,439	0	0	9,076,439
St. Petersburg Beach	352,803	0	0	352,803
Seminole	356,369	0	0	356,369
South Pasadena	215,278	0	0	215,278
Tarpon Springs	687,970	0	0	687,970
Treasure Island	277,365	0	0	277,365
	-----	-----	-----	-----
	47,463,868	0	0	47,463,868
BOCC, POLK	15,794,076	0	0	15,794,076
Auburndale	392,501	0	0	392,501
Bartow	655,686	0	0	655,686
Davenport	69,632	0	0	69,632
Dundee	104,248	0	0	104,248
Eagle Lake	85,901	0	0	85,901
Fort Meade	219,461	0	0	219,461
Frostproof	126,619	0	0	126,619
Haines City	520,225	0	0	520,225
Highland Park	6,764	0	0	6,764
Hillcrest Heights	9,682	0	0	9,682
Lake Alfred	157,920	0	0	157,920
Lake Hamilton	49,869	0	0	49,869
Lake Wales	426,145	0	0	426,145
Lakeland	3,167,769	0	0	3,167,769
Mulberry	133,206	0	0	133,206

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

Source: Florida Department of Revenue, July, 1992.

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
Polk City	65,785	0	0	65,785
Winter Haven	1,094,519	0	0	1,094,519
	-----	-----	-----	-----
	23,080,008	0	0	23,080,008
BOCC, PUTNAM	1,783,118	0	0	1,783,118
Crescent City	54,607	0	0	54,607
Interlachen	35,346	0	0	35,346
Palatka	307,882	0	0	307,882
Pomona Park	21,172	0	0	21,172
Welaka	15,673	0	0	15,673
	-----	-----	-----	-----
	2,217,800	0	0	2,217,800
BOCC, ST. JOHNS	3,704,015	0	0	3,704,015
Hastings	29,441	0	0	29,441
St. Augustine	536,401	0	0	536,401
St. Augustine Beach	169,721	0	0	169,721
	-----	-----	-----	-----
	4,439,578	0	0	4,439,578
BOCC, ST. LUCIE	3,945,198	0	0	3,945,198
Fort Pierce	1,186,464	0	0	1,186,464
Port St. Lucie	1,920,461	0	0	1,920,461
St. Lucie Village	20,169	0	0	20,169
	-----	-----	-----	-----
	7,072,291	0	0	7,072,291
BOCC, SANTA ROSA	1,608,776	0	0	1,608,776
Gulf Breeze	114,885	0	0	114,885
Jay	13,585	0	0	13,585
Milton	147,486	0	0	147,486
	-----	-----	-----	-----
	1,884,732	0	0	1,884,732
BOCC, SARASOTA	13,716,660	0	0	13,716,660
Longboat Key (part)	191,581	0	0	191,581
North Port	675,239	0	0	675,239
Sarasota	2,728,273	0	0	2,728,273
Venice	925,699	0	0	925,699
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	18,237,452	0	0	18,237,452

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

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, SEMINOLE	10,251,358	0	0	10,251,358
Altamonte Springs	1,464,501	0	0	1,464,501
Casselberry	866,799	0	0	866,799
Lake Mary	255,741	0	0	255,741
Longwood	547,441	0	0	547,441
Oviedo	536,263	0	0	536,263
Sanford	1,365,583	0	0	1,365,583
Winter Springs	936,581	0	0	936,581
	-----	-----	-----	-----
	16,224,267	0	0	16,224,267
BOCC, SUMTER	734,722	166,469	0	901,191
Bushnell	51,285	0	0	51,285
Center Hill	19,306	0	0	19,306
Coleman	22,108	0	0	22,108
Webster	20,231	0	0	20,231
Wildwood	92,441	0	0	92,441
	-----	-----	-----	-----
	940,092	166,469	0	1,106,561
BOCC, SUWANNEE	672,911	230,122	0	903,033
Branford	18,041	0	0	18,041
Live Oak	171,273	0	0	171,273
	-----	-----	-----	-----
	862,225	230,122	0	1,092,347
BOCC, TAYLOR	603,989	0	0	603,989
Perry	292,339	0	0	292,339
	-----	-----	-----	-----
	896,328	0	0	896,328
BOCC, UNION	124,048	138,506	62,247	324,801
Lake Butler	34,467	0	0	34,467
Raiford	3,672	0	0	3,672
Worthington Springs	2,641	0	0	2,641
	-----	-----	-----	-----
	164,829	138,506	62,247	365,582

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

Source: Florida Department of Revenue, July, 1992.

TABLE 2.2 continued

1/2 Cent Local Government Sales Tax Distribution
Local Government Fiscal Year 1992-93 Estimates

	Ordinary Distribution	Emergency Distribution	Supplemental Distribution	Total Distribution
	-----	-----	-----	-----
BOCC, VOLUSIA	11,300,965	0	0	11,300,965
Daytona Beach	2,321,431	0	0	2,321,431
Daytona Beach Shores	88,641	0	0	88,641
DeLand	617,245	0	0	617,245
Edgewater	595,224	0	0	595,224
Holly Hill	415,148	0	0	415,148
Lake Helen	88,045	0	0	88,045
New Smyrna Beach	636,545	0	0	636,545
Oak Hill	35,881	0	0	35,881
Orange City	205,301	0	0	205,301
Ormond Beach	1,123,046	0	0	1,123,046
Pierson	42,774	0	0	42,774
Ponce Inlet	67,775	0	0	67,775
Port Orange	1,358,751	0	0	1,358,751
South Daytona	469,473	0	0	469,473
	-----	-----	-----	-----
	19,366,245	0	0	19,366,245
BOCC, WAKULLA	243,469	199,655	0	443,123
St. Marks	5,172	0	0	5,172
Sopchoppy	6,560	0	0	6,560
	-----	-----	-----	-----
	255,200	199,655	0	454,855
BOCC, WALTON	1,000,061	0	0	1,000,061
DeFuniak Springs	195,021	0	0	195,021
Freeport	31,560	0	0	31,560
Paxton	22,647	0	0	22,647
	-----	-----	-----	-----
	1,249,288	0	0	1,249,288
BOCC, WASHINGTON	213,683	328,546	0	542,229
Caryville	8,759	0	0	8,759
Chipley	54,714	0	0	54,714
Ebro	3,639	0	0	3,639
Vernon	11,439	0	0	11,439
Wausau	4,457	0	0	4,457
	-----	-----	-----	-----
	296,692	328,546	0	625,238
Grand Totals *	=====	=====	=====	=====
	788,467,000	5,000,000	314,602	793,781,602

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

Source: Florida Department of Revenue, July, 1992.

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 33.5% 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)

1992 General Law Amendments

Chapter 92-184, Laws of Florida,
improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. The fiscal impact to the one cent of motor fuel tax transferred to the Municipal Revenue Sharing Trust Fund is expected to be insignificant.

Chapter 92-319, Laws of Florida,
amends s. 199.032, F.S., to increase the tax on Intangible Personal Property, with the exception of banks and savings & loan associations as defined in s. 220.62, F.S., from 1.5 to 2 mills. However, s. 199.292 (3), F.S., is amended to decrease the percentage of net Intangible Personal Property taxes shared with counties from 41.3% to 33.5%, thereby maintaining the dollar amount shared with counties in FY 1991-92.

creates a tax credit for taxes paid on intangible personal property in other states, thereby potentially decreasing total tax collections, resulting in an indeterminate negative fiscal impact on county distributions.

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) 33.5% 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. However, service charges are 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. As noted in this figure, 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 the 7.3% General Revenue 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. 11.45(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, F.S.);
- 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 is 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., a distribution 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 distribution factor.

Stated algebraically:

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

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

Distribution of Revenue (Municipal Revenue Sharing)

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

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

The amount and type of monies shared with an eligible municipality is determined by a three-step procedure. **First**, the three factor formula (distribution 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.¹

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.

¹ 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.

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

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

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

Estimated Municipal Revenue Sharing Distribution for FY 1992-1993

Table 3.1 displays the estimated distributions for the Municipal Revenue Sharing Program based on the 1992-93 state fiscal year. 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 distribution factor determined for each eligible county is calculated by a formula composed of three equally weighted parts as represented in the following formula:

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

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

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

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

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

Distribution of Revenue (County Revenue Sharing)

The values for the three factors are added together and averaged to yield the county's "distribution factor." The amount of funds to be shared with each eligible county is determined by a five-step procedure. **First**, the three factor formula is applied to all receipts available for distribution in the County Revenue Sharing Trust Fund. **Next**, the revenue to be shared using the formula in the current fiscal year is adjusted so that no county receives less funds than its first "guaranteed entitlement" which is equal to the aggregate amount it received from the state in fiscal year 1971-1972. **Third**, the revenues are adjusted so that no county receives less funds than its "second guaranteed entitlement" which is equal to the revenues it received from the state above the first guaranteed entitlement in fiscal year 1981-1982. **Fourth**, the revenue shared with counties is adjusted so that all counties receive at least their "minimum entitlement" which is the amount necessary to cover the debt service for bonds pledged using the first or second guaranteed entitlements. **Finally**, the funds remaining in the trust fund are distributed to those counties which qualify to receive "growth dollars". These growth dollars are distributed to each county in proportion to the total additional dollars available to all counties. Thus, there are three types of monies involved in determining the annual distribution:

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

Authorized Use of Revenues (County Revenue Sharing)

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

Estimated County Revenue Sharing Distribution for FY 1992-1993

Table 3.2 displays the estimated distributions for the County Revenue Sharing Program based on the 1992-93 state fiscal year. 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 (33.5% to County Trust Fund)	Administration and enforcement costs for Chapters 192 - 199 F.S.***
<hr/>		
MUNICIPALITY	Cigarette Tax Collection Trust Fund (32.4% to Municipalities) One-cent Municipal Gas Tax Tax to Municipal Trust Fund	7.3%* 0.9%**
	State Alternative Fuel User Fee Clearing Trust Fund (25% to Municipal Trust Fund)	7.3%*
<hr/>		

- * General Revenue Service Charge imposed under s. 215.20, F.S., deposited into State General Revenue Fund.
- ** 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 Division of Ad Valorem, Department of Revenue.

Table 3.1

Municipal Revenue Sharing Allocations
State Fiscal Year 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ALACHUA COUNTY			
Alachua	49,626	53,700	103,326
Archer	18,029	34,426	52,455
Gainesville	1,100,340	1,309,951	2,410,291
Hawthorne	21,367	16,088	37,455
High Springs	55,311	36,058	91,369
LaCrosse	3,761	885	4,646
Micanopy	9,869	8,142	18,011
Newberry	20,259	25,291	45,550
Waldo	13,057	29,013	42,070
BAKER COUNTY			
Glen Saint Mary	13,069	6,692	19,761
Maccleddy	53,341	48,156	101,497
BAY COUNTY			
Callaway	35,468	335,774	371,242
Cedar Grove	13,757	35,018	48,775
Lynn Haven	47,769	196,031	243,800
Mexico Beach	6,978	9,497	16,475
Panama City	510,541	387,735	898,276
Panama City Beach	90,906	0	90,906
Parker	32,217	84,813	117,030
Springfield	65,328	320,876	386,204
BRADFORD COUNTY			
Brooker	5,183	9,195	14,378
Hampton	7,757	6,968	14,725
Lawtey	13,179	15,428	28,607
Starke	125,408	11,256	136,664
BREVARD COUNTY			
Cape Canaveral	62,081	87,268	149,349
Cocoa	327,756	136,630	464,386
Cocoa Beach	239,157	0	239,157
Indialantic	54,072	0	54,072
Indian Harbour Beach	41,142	82,942	124,084
Malabar	4,704	26,504	31,208
Melbourne	731,356	633,965	1,365,321
Melbourne Beach	19,175	30,476	49,651
Melbourne Village	1,852	7,548	9,400
Palm Bay	91,142	1,270,245	1,361,387
Palm Shores	943	3,431	4,374
Rockledge	155,640	192,413	348,053
Satellite Beach	109,567	85,654	195,221
Titusville	518,566	435,332	953,898
West Melbourne	34,950	114,099	149,049

* 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 1992-93 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
BROWARD COUNTY			
Coconut Creek	21,380	593,490	614,870
Cooper City	22,887	474,693	497,580
Coral Springs	49,420	1,638,267	1,687,687
Dania	201,595	144,381	345,976
Davie	166,836	855,456	1,022,292
Deerfield Beach	306,407	657,540	963,947
Ft. Lauderdale	3,196,503	218,751	3,415,254
Hallandale	491,404	216,234	707,638
Hillsboro Beach	3,190	19,864	23,054
Hollywood	2,090,384	897,148	2,987,532
Lauderdale-by-the-Sea	58,784	0	58,784
Lauderdale Lakes	210,740	470,139	680,879
Lauderhill	183,519	995,361	1,178,880
Lazy Lake Village	3,320	0	3,320
Lighthouse Point	176,544	32,704	209,248
Margate	247,098	779,078	1,026,176
Miramar	284,110	765,353	1,049,463
North Lauderdale	8,186	673,047	681,233
Oakland Park	398,752	209,490	608,242
Parkland	511	89,194	89,705
Pembroke Park	112,788	0	112,788
Pembroke Pines	320,564	1,265,138	1,585,702
Plantation	444,753	973,370	1,418,123
Pompano Beach	918,495	632,183	1,550,678
Sea Ranch Lakes	59,037	0	59,037
Sunrise	173,630	1,282,218	1,455,848
Tamarac	96,778	903,609	1,000,387
Wilton Manors	350,732	0	350,732
CALHOUN COUNTY			
Altha	7,411	16,468	23,879
Blountstown	57,485	15,045	72,530
CHARLOTTE COUNTY			
Punta Gorda	146,243	40,955	187,198
CITRUS COUNTY			
Crystal River	95,471	0	95,471
Inverness	119,126	11,626	130,752
CLAY COUNTY			
Green Cove Springs	82,207	25,270	107,477
Keystone Heights	26,696	5,614	32,310
Orange Park	92,507	99,199	191,706
Penney Farms	3,053	31,167	34,220

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
COLLIER COUNTY			
Everglades	9,969	0	9,969
Naples	386,057	24,070	410,127
COLUMBIA COUNTY			
Fort White	8,215	9,207	17,422
Lake City	241,791	13,457	255,248
DADE COUNTY			
Bal Harbour	43,116	3,658	46,774
Bay Harbor Islands	32,155	46,394	78,549
Biscayne Park	16,156	50,244	66,400
Coral Gables	693,530	99,113	792,643
El Portal	11,922	50,327	62,249
Florida City	61,201	102,206	163,407
Golden Beach	2,533	7,275	9,808
Hialeah	1,930,261	3,137,174	5,067,435
Hialeah Gardens	16,283	143,735	160,018
Homestead	326,447	421,645	748,092
Indian Creek Village	1,391	0	1,391
Islandia	23	0	23
Medley	10,067	72	10,139
Miami	5,721,258	2,919,563	8,640,821
Miami Beach	1,489,227	599,861	2,089,088
Miami Shores	143,763	79,735	223,498
Miami Springs	217,492	74,354	291,846
North Bay	66,164	46,693	112,857
North Miami	755,251	550,001	1,305,252
North Miami Beach	642,052	238,135	880,187
Opa-locka	242,147	127,873	370,020
South Miami	289,293	0	289,293
Surfside	104,228	0	104,228
Sweetwater	38,362	378,653	417,015
Virginia Gardens	40,502	6,983	47,485
West Miami	167,074	0	167,074
Metro Dade	30,940,734	0	30,940,734
DE SOTO COUNTY			
Arcadia	157,477	24,964	182,441
DIXIE COUNTY			
Cross City	60,079	26,472	86,551
Horseshoe Beach	1,856	2,166	4,022
DUVAL COUNTY			
Atlantic Beach	65,115	180,730	245,845
Baldwin	21,646	21,810	43,456
Jacksonville Beach	219,174	188,180	407,354
Neptune Beach	41,884	103,842	145,726
Jacksonville	5,826,077	960,102	6,786,179
Jacksonville (Duval)	0	6,931,291	6,931,291

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
ESCAMBIA COUNTY			
Century	53,674	31,407	85,081
Pensacola	727,797	734,717	1,462,514
FLAGLER COUNTY			
Beverly Beach	4,223	814	5,037
Bunnell	38,218	3,048	41,266
Flagler Beach	23,161	29,530	52,691
FRANKLIN COUNTY			
Apalachicola	51,929	36,280	88,209
Carrabelle	25,647	10,049	35,696
GADSDEN COUNTY			
Chattahoochee	81,632	29,808	111,440
Greensboro	9,894	17,349	27,243
Gretna	11,242	163,361	174,603
Havana	28,337	20,969	49,306
Midway	0	59,714	59,714
Quincy	166,567	54,509	221,076
GILCHRIST COUNTY			
Bell	5,992	2,379	8,371
Trenton	22,161	13,351	35,512
GLADES COUNTY			
Moore Haven	32,012	6,271	38,283
GULF COUNTY			
Port St. Joe	64,183	6,684	70,867
Wewahitchka	23,114	37,824	60,938
HAMILTON COUNTY			
Jasper	59,554	23,304	82,858
Jennings	12,571	11,651	24,222
White Springs	13,231	18,228	31,459
HARDEE COUNTY			
Bowling Green	24,763	40,961	65,724
Wauchula	81,340	9,130	90,470
Zolfo Springs	23,025	18,332	41,357
HENDRY COUNTY			
Clewiston	116,479	35,793	152,272
La Belle	56,826	2,996	59,822

* 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 1992-93 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
HERNANDO COUNTY			
Brooksville	175,729	0	175,729
Weeki Wachee	2,118	0	2,118
HIGHLANDS COUNTY			
Avon Park	119,637	99,248	218,885
Lake Placid	53,574	0	53,574
Sebring	168,381	48,523	216,904
HILLSBOROUGH COUNTY			
Plant City	332,397	283,152	615,549
Tampa	4,897,504	2,128,650	7,026,154
Temple Terrace	205,169	156,573	361,742
HOLMES COUNTY			
Bonifay	46,920	21,935	68,855
Esto	4,617	5,969	10,586
Noma	0	15,528	15,528
Ponce de Leon	8,741	1,716	10,457
Westville	2,077	6,586	8,663
INDIAN RIVER COUNTY			
Fellsmere	16,285	64,215	80,500
Indian River Shores	286	25,980	26,266
Orchid	30	143	173
Sebastian	33,165	182,414	215,579
Vero Beach	374,742	0	374,742
JACKSON COUNTY			
Alford	7,420	15,054	22,474
Bascom	2,835	1,591	4,426
Campbellton	7,330	2,529	9,859
Cottondale	15,086	16,068	31,154
Graceville	36,420	38,367	74,787
Grand Ridge	10,018	19,364	29,382
Greenwood	8,020	5,738	13,758
Jacob City	0	14,581	14,581
Malone	15,027	15,931	30,958
Marianna	136,106	39,745	175,851
Sneads	24,498	59,638	84,136
JEFFERSON COUNTY			
Monticello	50,339	19,425	69,764
LAFAYETTE COUNTY			
Mayo	18,739	18,360	37,099

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
LAKE COUNTY			
Astatula	3,333	24,550	27,883
Clermont	78,941	71,491	150,432
Eustis	182,142	117,640	299,782
Fruitland Park	20,503	48,320	68,823
Groveland	36,365	25,732	62,097
Howey-in-the-Hills	12,376	199	12,575
Lady Lake	13,366	170,465	183,831
Leesburg	309,234	19,220	328,454
Mascotte	21,939	45,486	67,425
Minneola	15,515	20,036	35,551
Montverde	1,908	19,008	20,916
Mount Dora	111,030	48,404	159,434
Tavares	57,583	105,286	162,869
Umatilla	39,637	15,284	54,921
LEE COUNTY			
Cape Coral	153,484	1,406,007	1,559,491
Fort Myers	893,274	225,135	1,118,409
Sanibel	0	80,434	80,434
LEON COUNTY			
Tallahassee	1,250,960	1,811,312	3,062,272
LEVY COUNTY			
Bronson	10,844	11,856	22,700
Cedar Key	16,864	0	16,864
Chiefland	64,181	0	64,181
Fanning Springs (part)	7,553	1,697	9,250
Inglis	16,801	8,780	25,581
Otter Creek	3,780	820	4,600
Williston	47,202	17,027	64,229
Yankeetown	5,909	5,147	11,056
LIBERTY COUNTY			
Bristol	18,989	14,624	33,613
MADISON COUNTY			
Greenville	23,475	19,740	43,215
Lee	5,990	7,992	13,982
Madison	86,118	10,997	97,115
MANATEE COUNTY			
Anna Maria	13,693	11,142	24,835
Bradenton	376,545	619,762	996,307
Bradenton Beach	27,417	511	27,928
Holmes Beach	55,071	22,321	77,392
Palmetto	169,179	57,595	226,774

* 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 1992-93 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
MARION COUNTY			
Belleview	57,775	12,818	70,593
Dunnellon	53,800	0	53,800
McIntosh	7,411	2,694	10,105
Ocala	643,622	274,089	917,711
Reddick	5,166	13,769	18,935
MARTIN COUNTY			
Jupiter Island	2,386	4,882	7,268
Ocean Breeze Park	6,147	5,283	11,430
Sewalls Point	1,035	20,931	21,966
Stuart	276,026	0	276,026
MONROE COUNTY			
Key Colony Beach	3,918	12,581	16,499
Key West	392,780	222,679	615,459
Layton	2,685	1,086	3,771
NASSAU COUNTY			
Callahan	25,665	0	25,665
Fernandina Beach	130,679	31,231	161,910
Hilliard	23,263	25,910	49,173
OKALOOSA COUNTY			
Cinco Bayou	21,997	0	21,997
Crestview	138,336	152,057	290,393
Destin	0	114,621	114,621
Ft. Walton Beach	227,379	299,516	526,895
Laurel Hill	4,088	24,074	28,162
Mary Esther	13,743	58,407	72,150
Niceville	54,427	194,461	248,888
Shalimar	10,992	0	10,992
Valparaiso	40,774	163,620	204,394
OKEECHOBEE COUNTY			
Okeechobee	176,013	0	176,013
ORANGE COUNTY			
Apopka	183,788	213,041	396,829
Belle Isle	9,272	120,390	129,662
Eatonville	18,949	50,241	69,190
Edgewood	63,799	0	63,799
Lake Buena Vista	3,332	0	3,332
Maitland	158,137	59,960	218,097
Oakland	7,322	16,872	24,194
Ocoee	78,748	322,193	400,941
Orlando	1,969,237	2,605,111	4,574,348
Windermere	10,267	23,102	33,369
Winter Garden	149,053	159,123	308,176
Winter Park	458,356	149,359	607,715

* 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 1992-93 Estimates

	Guaranteed	Growth Money	Yearly Total
	-----	-----	-----
OSCEOLA COUNTY			
Kissimmee	243,964	476,470	720,434
St. Cloud	105,511	203,541	309,052
PALM BEACH COUNTY			
Atlantis	6,296	18,106	24,402
Belle Glade	302,170	331,438	633,608
Boca Raton	523,997	667,978	1,191,975
Boynton Beach	337,969	679,510	1,017,479
Briny Breeze	4,322	3,629	7,951
Cloud Lake	3,753	0	3,753
Delray Beach	362,476	634,002	996,478
Glen Ridge	1,438	2,250	3,688
Golf Village	1,033	1,611	2,644
Golfview	1,333	1,269	2,602
Greenacres City	14,848	386,755	401,603
Gulf Stream	1,397	7,745	9,142
Haverhill	8,402	15,676	24,078
Highland Beach	2,928	41,959	44,887
Hypoluxo	2,273	13,666	15,939
Juno Beach	13,616	18,892	32,508
Jupiter	67,918	399,052	466,970
Jupiter Inlet Colony	1,225	4,422	5,647
Lake Clarke Shores	7,218	60,071	67,289
Lake Park	253,135	0	253,135
Lake Worth	364,734	396,080	760,814
Lantana	209,533	0	209,533
Manalapan	1,985	2,398	4,383
Mangonia Park	15,044	8,144	23,188
North Palm Beach	82,307	136,251	218,558
Ocean Ridge	4,910	17,056	21,966
Pahokee	96,481	210,428	306,909
Palm Beach	171,886	7,726	179,612
Palm Beach Gardens	126,411	320,586	446,997
Palm Beach Shores	11,360	5,361	16,721
Palm Springs	90,524	172,791	263,315
Riviera Beach	369,915	242,306	612,221
Royal Palm Beach	3,712	297,370	301,082
South Bay	42,669	84,547	127,216
South Palm Beach	745	20,207	20,952
Tequesta Village	129,246	0	129,246
West Palm Beach	1,326,451	275,546	1,601,997
PASCO COUNTY			
Dade City	134,787	6,817	141,604
New Port Richey	290,251	13,451	303,702
Port Richey	15,410	22,751	38,161
Saint Leo	9,442	32,985	42,427
San Antonio	14,350	5,017	19,367
Zephyrhills	110,964	61,505	172,469

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PINELLAS COUNTY			
Belleair	15,115	43,756	58,871
Belleair Beach	4,762	24,993	29,755
Belleair Bluffs	66,417	0	66,417
Belleair Shore	352	379	731
Clearwater	1,191,562	936,123	2,127,685
Dunedin	313,081	467,440	780,521
Gulfport	133,248	137,352	270,600
Indian Rocks Beach	54,431	13,001	67,432
Indian Shores	10,610	8,904	19,514
Kenneth City	145,147	0	145,147
Largo	652,934	931,971	1,584,905
Madeira Beach	174,090	0	174,090
North Redington Beach	11,820	4,968	16,788
Oldsmar	19,857	129,748	149,605
Pinellas Park	387,226	573,124	960,350
Redington Beach	4,793	19,068	23,861
Redington Shores	12,192	24,063	36,255
Safety Harbor	57,772	237,872	295,644
St. Petersburg	3,125,822	2,658,449	5,784,271
St. Petersburg Beach	199,235	0	199,235
Seminole	166,578	40,039	206,617
South Pasadena	89,458	24,782	114,240
Tarpon Springs	199,105	170,041	369,146
Treasure Island	104,086	28,979	133,065
POLK COUNTY			
Auburndale	95,208	118,107	213,315
Bartow	247,027	192,223	439,250
Davenport	22,371	19,196	41,567
Dundee	25,917	26,894	52,811
Eagle Lake	20,806	47,760	68,566
Fort Meade	76,018	105,782	181,800
Frostproof	59,573	4,566	64,139
Haines City	182,087	156,291	338,378
Highland Park	0	2,321	2,321
Hillcrest Heights	498	3,645	4,143
Lake Alfred	36,465	51,138	87,603
Lake Hamilton	15,272	10,351	25,623
Lake Wales	190,668	78,739	269,407
Lakeland	973,011	776,241	1,749,252
Mulberry	53,918	20,215	74,133
Polk City	15,070	36,291	51,361
Winter Haven	439,141	172,701	611,842

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----
PUTNAM COUNTY			
Crescent City	47,077	0	47,077
Interlachen	11,693	16,554	28,247
Palatka	276,527	9,525	286,052
Pomona Park	7,968	7,006	14,974
Welaka	7,493	2,458	9,951
ST. JOHNS COUNTY			
Hastings	15,795	3,191	18,986
St. Augustine	340,862	0	340,862
St. Augustine Beach	7,099	47,944	55,043
ST. LUCIE COUNTY			
Fort Pierce	711,816	206,759	918,575
Port St. Lucie	6,475	1,090,922	1,097,397
St. Lucie Village	2,371	7,909	10,280
SANTA ROSA COUNTY			
Gulf Breeze	75,883	22,016	97,899
Jay	20,822	0	20,822
Milton	116,957	74,846	191,803
SARASOTA COUNTY			
Longboat Key (part)	47,549	46,297	93,846
North Port	24,372	232,921	257,293
Sarasota	937,613	236,326	1,173,939
Venice	240,488	113,994	354,482
SEMINOLE COUNTY			
Altamonte Springs	57,567	603,751	661,318
Casselberry	170,722	322,538	493,260
Lake Mary	0	93,528	93,528
Longwood	80,818	166,623	247,441
Oviedo	39,986	208,346	248,332
Sanford	376,081	467,135	843,216
Winter Springs	13,825	459,203	473,028
SUMTER COUNTY			
Bushnell	36,546	12,538	49,084
Center Hill	8,283	22,669	30,952
Coleman	13,609	27,250	40,859
Webster	17,618	11,796	29,414
Wildwood	61,478	37,851	99,329
SUWANNEE COUNTY			
Branford	20,042	532	20,574
Live Oak	153,904	42,757	196,661

* 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 1992-93 Estimates

	Guaranteed -----	Growth Money -----	Yearly Total -----	
TAYLOR COUNTY				
Perry	180,555	32,882	213,437	
UNION COUNTY				
Lake Butler	29,351	52,424	81,775	
Raiford	1,694	11,744	13,438	
Worthington Springs	4,563	783	5,346	
VOLUSIA COUNTY				
Daytona Beach	1,027,176	412,690	1,439,866	
Daytona Beach Shores	91,781	0	91,781	
DeLand	318,746	76,830	395,576	
Edgewater	68,458	294,114	362,572	
Holly Hill	155,248	108,552	263,800	
Lake Helen	8,885	49,030	57,915	
New Smyrna Beach	201,998	114,553	316,551	
Oak Hill	13,952	8,114	22,066	
Orange City	21,923	86,678	108,601	
Ormond Beach	294,368	313,253	607,621	
Pierson	18,098	8,351	26,449	
Ponce Inlet	4,946	19,054	24,000	
Port Orange	93,493	732,414	825,907	
South Daytona	132,655	158,338	290,993	
WAKULLA COUNTY				
St. Marks	9,455	0	9,455	
Sopchoppy	9,800	0	9,800	
WALTON COUNTY				
DeFuniak Springs	100,398	55,813	156,211	
Freeport	11,372	13,090	24,462	
Paxton	13,228	16,240	29,468	
WASHINGTON COUNTY				
Caryville	11,357	0	11,357	
Chipley	67,615	31,883	99,498	
Ebro	4,447	1,114	5,561	
Vernon	12,365	22,397	34,762	
Wausau	4,597	0	4,597	
GRAND TOTALS	=====	=====	=====	*
	107,432,436	75,653,544	183,085,980	

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

Table 3.2

County Revenue Sharing Allocations
State Fiscal Year 1992-93 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
ALACHUA	254,168	1,007,247	1,737,809	2,999,224
BAKER	28,273	90,639	172,322	291,234
BAY	154,793	684,481	1,346,442	2,185,716
BRADFORD	28,713	129,364	172,738	330,815
BREVARD	464,254	1,807,775	3,996,961	6,268,990
BROWARD	3,573,165	4,779,269	9,512,840	17,865,274
CALHOUN	14,713	68,369	92,839	175,921
CHARLOTTE	187,080	493,387	1,739,745	2,420,212
CITRUS	90,480	499,080	1,335,610	1,925,170
CLAY	102,028	599,690	1,460,207	2,161,925
COLLIER	491,318	594,600	2,837,157	3,923,075
COLUMBIA	72,308	288,232	478,425	838,965
DADE	5,895,217	10,571,522	18,780,229	35,246,968
DE SOTO	30,961	132,516	235,007	398,484
DIXIE	15,487	54,021	95,059	164,567
DUVAL	1,999,042	4,106,467	7,200,604	13,306,113
ESCAMBIA	728,024	1,779,956	2,823,549	5,331,529
FLAGLER	23,543	78,036	459,120	560,699
FRANKLIN	18,862	41,026	83,300	143,188
GADSDEN	80,864	239,311	290,084	610,259
GILCHRIST	5,883	45,494	107,713	159,090
GLADES	12,360	41,438	80,302	134,100
GULF	68,034	19,920	97,191	185,145
HAMILTON	23,270	109,630	64,219	197,119
HARDEE	36,082	144,439	154,804	335,325
HENDRY	28,673	148,507	282,233	459,413
HERNANDO	79,474	409,209	1,555,124	2,043,807
HIGHLANDS	104,948	349,039	859,602	1,313,589
HILLSBOROUGH	1,835,627	4,916,849	10,105,356	16,857,832
HOLMES	20,087	112,718	120,068	252,873
INDIAN RIVER	205,850	425,545	1,076,004	1,707,399
JACKSON	67,470	259,685	342,465	669,620
JEFFERSON	29,079	67,261	101,788	198,128
LAFAYETTE	6,472	29,717	49,348	85,537
LAKE	256,097	708,355	1,594,417	2,558,869
LEE	578,772	1,764,708	4,568,646	6,912,126
LEON	316,798	1,026,649	1,805,441	3,148,888
LEVY	34,157	137,533	274,417	446,107
LIBERTY	8,441	28,423	44,955	81,819
MADISON	34,591	95,970	125,302	255,863
MANATEE	530,269	1,054,577	2,539,472	4,124,318

* 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 1992-93 Estimates

	First Guaranteed	Second Guaranteed	Growth Money	Yearly Total
MARION	251,941	1,024,873	2,580,093	3,856,907
MARTIN	244,331	553,167	1,501,761	2,299,259
MONROE	246,464	455,801	1,112,212	1,814,477
NASSAU	65,716	252,268	542,248	860,232
OKALOOSA	147,680	859,331	1,558,026	2,565,037
OKEECHOBEE	41,041	173,472	375,887	590,400
ORANGE	1,632,765	3,816,110	11,518,358	16,967,233
OSCEOLA	95,114	414,462	1,796,085	2,305,661
PALM BEACH	2,570,430	2,766,174	10,937,016	16,273,620
PASCO	310,426	1,782,481	3,525,692	5,618,599
PINELLAS	2,452,694	3,368,283	7,133,530	12,954,507
POLK	857,616	2,627,126	4,070,794	7,555,536
PUTNAM	98,535	409,282	694,703	1,202,520
ST. JOHNS	152,548	403,262	1,219,858	1,775,668
ST. LUCIE	187,010	618,973	1,496,373	2,302,356
SANTA ROSA	77,885	448,253	981,852	1,507,990
SARASOTA	1,119,924	1,148,225	3,566,591	5,834,740
SEMINOLE	339,130	1,316,016	3,515,130	5,170,276
SUMTER	35,653	182,301	346,064	564,018
SUWANNEE	32,719	175,516	278,547	486,782
TAYLOR	36,940	118,139	148,880	303,959
UNION	18,615	33,326	86,701	138,642
VOLUSIA	698,366	1,525,368	3,855,872	6,079,606
WAKULLA	24,054	90,110	157,997	272,161
WALTON	39,806	151,427	370,819	562,052
WASHINGTON	16,827	101,973	143,649	262,449
	=====	=====	=====	=====
GRAND TOTALS	30,329,957	64,756,373	144,313,652	239,399,982 *

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

Source: Florida Department of Revenue, July, 1992

**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 per pack 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.

1992 General Law Amendments

Legislation passed during the 1992 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 the 7.3% 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 % 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)

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

2)

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

3)

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

The 1991 population estimates were used to calculate each municipality's distribution 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 the Local Government FY 1992-93

Estimated distributions to eligible municipalities for the local government FY 1992-93 are presented in **Table 4.1**. The total estimated statewide distribution from the Municipal Financial Assistance Trust Fund available to municipalities is \$22,995,777.

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 1992-93 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
ALACHUA		Melbourne Beach	8,788
Alachua	13,803	Melbourne Village	1,666
Archer	4,223	Palm Bay	185,188
Gainesville	247,859	Palm Shores	850
Hawthorne	3,876	Rockledge	46,992
High Springs	9,432	Satellite Beach	28,101
LaCrosse	368	Titusville	113,350
Micanopy	1,838	West Melbourne	23,757
Newberry	4,928		-----
Waldo	3,001		726,344

	289,328	BROWARD	
BAKER		Coconut Creek	43,048
Glen Saint Mary	4,340	Cooper City	33,046
Macclenny	37,004	Coral Springs	121,783
	-----	Dania	24,605
	41,345	Davie	71,741
BAY		Deerfield Beach	69,223
Callaway	48,102	Ft. Lauderdale	217,357
Cedar Grove	5,588	Hallandale	45,196
Lynn Haven	36,359	Hillsboro Beach	2,563
Mexico Beach	3,803	Hollywood	179,478
Panama City	132,854	Lauderdale-by-the-Sea	4,351
Panama City Beach	15,761	Lauderdale Lakes	39,791
Parker	17,741	Lauderhill	73,231
Springfield	33,348	Lazy Lake Village	53
	-----	Lighthouse Point	15,199
	293,556	Margate	63,736
BRADFORD		Miramar	61,040
Brooker	2,006	North Lauderdale	38,805
Hampton	1,935	Oakland Park	38,904
Lawtey	4,390	Parkland	7,943
Starke	32,815	Pembroke Park	7,241
	-----	Pembroke Pines	99,268
	41,146	Plantation	101,333
BREVARD		Pompano Beach	105,984
Cape Canaveral	23,061	Sea Ranch Lakes	903
Cocoa	50,554	Sunrise	97,772
Cocoa Beach	35,100	Tamarac	67,508
Indialantic	8,083	Wilton Manors	17,227
Indian Harbour Beach	20,015		-----
Malabar	6,007		1,648,329
Melbourne	174,832	CALHOUN	
		Altha	3,410
		Blountstown	16,261

			19,671

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 1992-93 Estimates

	Cigarette Tax -----		Cigarette Tax -----
CHARLOTTE		North Bay	7,043
Punta Gorda	220,401	North Miami	63,512
	-----	North Miami Beach	45,250
	220,401	Opa-locka	19,483
		South Miami	13,405
CITRUS		Surfside	5,297
Crystal River	77,356	Sweetwater	18,007
Inverness	114,226	Virginia Gardens	2,825
	-----	West Miami	7,343
	191,582	Metro Dade	1,350,478

			2,510,918
CLAY			
Green Cove Springs	49,357		
Keystone Heights	14,282	DE SOTO	
Orange Park	101,497	Arcadia	62,712
Penney Farms	6,652		-----
	-----		62,712
	171,788		
		DIXIE	
COLLIER		Cross City	22,815
Everglades	5,623	Horseshoe Beach	2,790
Naples	328,118		-----
	-----		25,606
	333,742		
		DUVAL	
COLUMBIA		Atlantic Beach	24,137
Fort White	4,029	Baldwin	2,935
Lake City	80,170	Jacksonville Beach	36,836
	-----	Neptune Beach	13,785
	84,199	Jacksonville (Duval)	1,272,319

			1,350,011
DADE			
Bal Harbour	3,882	ESCAMBIA	
Bay Harbor Islands	5,999	Century	15,477
Biscayne Park	3,901	Pensacola	462,651
Coral Gables	51,834		-----
El Portal	3,139		478,129
Florida City	7,773	FLAGLER	
Golden Beach	1,005	Beverly Beach	2,756
Hialeah	246,323	Bunnell	16,338
Hialeah Gardens	10,896	Flagler Beach	34,106
Homestead	34,701		-----
Indian Creek Village	56		53,200
Islandia	17		
Medley	907		
Miami	458,747		
Miami Beach	119,231		
Miami Shores	12,951		
Miami Springs	16,912		

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 1992-93 Estimates

	Cigarette Tax -----		Cigarette Tax -----
FRANKLIN		HENDRY	
Apalachicola	16,104	Clewiston	39,131
Carrabelle	7,345	La Belle	17,588
	-----		-----
	23,449		56,720
GADSDEN		HERNANDO	
Chattahoochee	11,673	Brooksville	185,603
Greensboro	2,578	Weeki Wachee	125
Gretna	8,980		-----
Havana	7,647		185,728
Midway	4,919	HIGHLANDS	
Quincy	32,626	Avon Park	53,910
	-----	Lake Placid	7,856
	68,425	Sebring	58,641
GILCHRIST			-----
Bell	1,418		120,406
Fanning Springs (part)	1,313	HILLSBOROUGH	
Trenton	7,256	Plant City	103,228
	-----	Tampa	1,223,220
	9,987	Temple Terrace	72,414
GLADES			-----
Moore Haven	6,372		1,398,862

	6,372	HOLMES	
GULF		Bonifay	20,141
Port St. Joe	14,880	Esto	1,961
Wewahitchka	6,501	Noma	1,610
	-----	Ponce de Leon	3,099
	21,381	Westville	2,007

			28,818
HAMILTON		INDIAN RIVER	
Jasper	9,496	Fellsmere	12,282
Jennings	3,199	Indian River Shores	13,010
White Springs	3,162	Orchid	62
	-----	Sebastian	61,713
	15,857	Vero Beach	97,641
HARDEE			-----
Bowling Green	11,058		184,709
Wauchula	20,387	JACKSON	
Zolfo Springs	7,390	Alford	2,550
	-----	Bascom	467
	38,834	Campbellton	1,245
		Cottondale	4,804

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 1992-93 Estimates

	Cigarette Tax		Cigarette Tax
	-----		-----
Graceville	14,273	LEVY	
Grand Ridge	2,931	Bronson	6,649
Greenwood	2,560	Cedar Key	5,152
Jacob City	1,422	Chiefland	15,324
Malone	3,929	Fanning Springs (part)	2,157
Marianna	32,243	Inglis	10,063
Sneads	9,538	Otter Creek	993
	-----	Williston	16,961
	75,963	Yankeetown	4,896

JEFFERSON			62,194
Monticello	17,520		
	-----	LIBERTY	
	17,520	Bristol	5,403

LAFAYETTE			5,403
Mayo	10,340		
	-----	MADISON	
	10,340	Greenville	4,446
		Lee	1,479
LAKE		Madison	15,767
Astatula	4,183		-----
Clermont	29,308		21,692
Eustis	54,970	MANATEE	
Fruitland Park	11,863	Anna Maria	11,101
Groveland	9,795	Bradenton	279,816
Howey-in-the-Hills	3,062	Bradenton Beach	10,402
Lady Lake	38,375	Holmes Beach	30,634
Leesburg	64,173	Longboat Key (part)	16,179
Mascotte	7,659	Palmetto	58,361
Minneola	6,716		-----
Montverde	3,933		406,492
Mount Dora	32,243	MARION	
Tavares	31,710	Belleview	24,999
Umatilla	9,905	Dunnellon	15,561
	-----	McIntosh	3,764
	307,892	Ocala	389,928
LEE		Reddick	5,115
Cape Coral	443,663		-----
Fort Myers	261,748		439,368
Sanibel	32,012		
	-----	MARTIN	
	737,423	Jupiter Island	7,668
LEON		Ocean Breeze Park	7,197
Tallahassee	287,615	Sewalls Point	22,547
	-----	Stuart	166,977
	287,615		-----
			204,388

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 1992-93 Estimates

	Cigarette Tax -----		Cigarette Tax -----
MONROE		OSCEOLA	
Key Colony Beach	7,389	Kissimmee	191,810
Key West	190,440	St. Cloud	81,050
Layton	1,382		-----
	-----		272,860
	199,210		
		PALM BEACH	
NASSAU		Atlantis	5,281
Callahan	6,735	Belle Glade	51,140
Fernandina Beach	63,656	Boca Raton	197,030
Hilliard	12,895	Boynton Beach	149,351
	-----	Briny Breeze	1,252
	83,286	Cloud Lake	361
		Delray Beach	152,819
OKALOOSA		Glen Ridge	653
Cinco Bayou	1,209	Golf Village	596
Crestview	32,170	Golfview	485
Destin	25,837	Greenacres City	60,749
Ft. Walton Beach	68,080	Gulf Stream	2,203
Laurel Hill	1,682	Haverhill	3,687
Mary Esther	13,066	Highland Beach	10,173
Niceville	33,558	Hypoluxo	3,402
Shalimar	1,108	Juno Beach	6,733
Valparaiso	20,101	Jupiter	81,253
	-----	Jupiter Inlet Colony	1,287
	196,812	Lake Clarke Shores	11,482
		Lake Park	21,268
OKEECHOBEE		Lake Worth	90,146
Okeechobee	78,472	Lantana	25,637
	-----	Manalapan	1,008
	78,472	Mangonia Park	4,432
		North Palm Beach	36,552
ORANGE		Ocean Ridge	4,993
Apopka	80,230	Pahokee	21,443
Belle Isle	31,136	Palm Beach	31,093
Eatonville	13,565	Palm Beach Gardens	77,500
Edgewood	5,926	Palm Beach Shores	3,275
Lake Buena Vista	135	Palm Springs	30,937
Maitland	50,139	Riviera Beach	87,445
Oakland	3,971	Royal Palm Beach	50,931
Ocoee	79,876	South Bay	11,362
Orlando	946,243	South Palm Beach	4,689
Windermere	9,162	Tequesta Village	14,266
Winter Garden	58,373	West Palm Beach	215,045
Winter Park	126,560		-----
	-----		1,471,959
	1,405,316		

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 1992-93 Estimates

	Cigarette Tax -----		Cigarette Tax -----
PASCO		Lake Alfred	18,397
Dade City	95,665	Lake Hamilton	5,809
New Port Richey	235,679	Lake Wales	49,643
Port Richey	43,021	Lakeland	369,023
Saint Leo	16,790	Mulberry	15,518
San Antonio	12,991	Polk City	7,664
Zephyrhills	138,603	Winter Haven	127,504
	-----		-----
	542,750		848,760
PINELLAS		PUTNAM	
Belleair	11,537	Crescent City	16,537
Belleair Beach	6,038	Interlachen	10,704
Belleair Bluffs	6,459	Palatka	93,238
Belleair Shore	174	Pomona Park	6,412
Clearwater	288,947	Welaka	4,747
Dunedin	99,705		-----
Gulfport	34,126		131,638
Indian Rocks Beach	11,508	ST. JOHNS	
Indian Shores	4,154	Hastings	6,113
Kenneth City	12,570	St. Augustine	111,370
Largo	191,530	St. Augustine Beach	35,238
Madeira Beach	12,254		-----
North Redington Beach	3,298		152,720
Oldsmar	24,346	ST. LUCIE	
Pinellas Park	126,193	Fort Pierce	103,820
Redington Beach	4,729	Port St. Lucie	168,047
Redington Shores	6,938	St. Lucie Village	1,765
Safety Harbor	44,162		-----
St. Petersburg	694,742		273,632
St. Petersburg Beach	27,005	SANTA ROSA	
Seminole	27,278	Gulf Breeze	60,645
South Pasadena	16,478	Jay	7,171
Tarpon Springs	52,660	Milton	77,854
Treasure Island	21,230		-----
	-----		145,670
	1,728,063		
POLK		SARASOTA	
Auburndale	45,724	Longboat Key (part)	24,033
Bartow	76,383	North Port	84,704
Davenport	8,112	Sarasota	342,243
Dundee	12,144	Venice	116,122
Eagle Lake	10,007		-----
Fort Meade	25,566		567,101
Frostproof	14,750		
Haines City	60,603		
Highland Park	788		
Hillcrest Heights	1,128		

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 1992-93 Estimates

	Cigarette Tax -----		Cigarette Tax -----
SEMINOLE		Pierson	4,477
Altamonte Springs	120,357	Ponce Inlet	7,095
Casselberry	71,236	Port Orange	142,230
Lake Mary	21,018	South Daytona	49,143
Longwood	44,990		-----
Oviedo	44,072		844,251
Sanford	112,228		
Winter Springs	76,971	WAKULLA	
	-----	St. Marks	11,517
	490,871	Sopchoppy	14,605

SUMTER			26,122
Bushnell	15,993	WALTON	
Center Hill	6,021	DeFuniak Springs	50,775
Coleman	6,894	Freeport	8,217
Webster	6,309	Paxton	5,896
Wildwood	28,828		-----
	-----		64,888
	64,045		
SUWANNEE		WASHINGTON	
Branford	3,879	Caryville	2,774
Live Oak	36,821	Chipley	17,327
	-----	Ebro	1,152
	40,700	Vernon	3,623
		Wausau	1,412

TAYLOR			26,288
Perry	40,191		-----
	-----		=====
	40,191	Grand Totals	22,995,777 *
UNION			
Lake Butler	18,870		
Raiford	2,010		
Worthington Springs	1,446		

	22,327		
VOLUSIA			
Daytona Beach	243,001		
Daytona Beach Shores	9,279		
DeLand	64,611		
Edgewater	62,306		
Holly Hill	43,457		
Lake Helen	9,216		
New Smyrna Beach	66,632		
Oak Hill	3,756		
Orange City	21,490		
Ormond Beach	117,557		

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".¹ This gas tax was labelled the "Second Gas Tax" and was adopted by the voters in 1943.² 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

¹ S.J.R. 324, 1941.

² The first gas tax was a 4-cent state motor fuel tax.

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

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

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.

1992 General Law Amendments

Chapter 92-184, Laws of Florida, improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of the fuel. The fiscal impact to the two cents of Constitutional Gas Tax distributed to counties is expected to be insignificant.

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 the state FY 1991-92, the State Board of Administration deducted \$168,635 or 0.12% from the total Constitutional Gas Tax proceeds. This 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, had been held in a separate account, pending a final decision on the case. The total amount accumulated from July, 1983 to May, 1990 was 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:

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

2. Then the monthly allocation is calculated as follows:

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

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

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

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 1991-92

Table 5.1 displays the actual distribution of Constitutional Gas Tax revenues to counties for FY 1991-92. This table indicates that twenty-five counties had all or some portion of their proceeds withheld by the State Board of Administration to meet debt service requirements, while forty-two counties received the full allocation of Constitutional Gas Tax proceeds.

Estimated Distribution of Constitutional Gas Tax Revenue for FY 1992-93

Table 5.2 presents the 1992-93 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 May 1992 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 1992-93 because the estimates are based on 1991-92 gas tax collection factors.

The actual collection factors for FY 1992-93 will be available in August and the estimates for next fiscal year will then be recalculated. **After August 15, 1992, the revised Constitutional Gas Tax estimates for FY 1992-93 will be available upon request from the Department of Revenue (904) 488-5630 or Suncom 278-5630 or 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%.

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.

1992 General Law Amendments

Chapter 92-184, Laws of Florida,
improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of the fuel. The fiscal impact to the one cent of County Gas Tax distributed to counties is expected to be insignificant.

Administrative Procedures³

The Department of Revenue is charged with collecting and enforcing the County Gas Tax, and distributing the proceeds back to the counties after deductions. There are four authorized statutory deductions from this tax. The **first deduction** is the dealer collection allowance pursuant to s. 206.43 and s. 206.91, F.S., which is to compensate the fuel dealers for their collection costs. The **second deduction** is for refunds to local governments for fuel used in their vehicles pursuant to s. 206.625, F.S. The **third deduction** is the s. 215.20 service charge to General Revenue, implemented in 1983. The county tax on special fuel has the same deductions, pursuant to s. 206.875, F.S. The **fourth deduction** is the department's administrative costs authorized in s. 206.60(2)(a) and s. 206.875, F.S.

The Department currently deducts its total costs of administering all highway fuel taxes (except the ch. 336 voted and local option taxes) from the proceeds of the County Gas Tax. This is based upon its long-standing interpretation of s. 206.60, F.S.⁴ In addition, the cost of collecting individual portions (or cents) of the fuel taxes cannot be determined, in a very similar way that the cost of collecting each penny of the sales tax cannot be determined. The costs withheld from the County Gas Tax had not been an issue with the local governments until recently. Historically, the amounts had been a small percentage of collections. However, with the imposition and subsequent increase in the General Revenue Service Charge and the high increases in the amount of administrative costs, the county tax proceeds are currently being reduced almost 30% before being returned to the counties. Based on an estimated collection of \$70 million in FY 1991-92, approximately \$15,321,000 and \$3,850,000 will be deducted for administrative costs and the General Revenue Service Charge, respectively.

Under its funding structure, the Department of Revenue has been given the statutory authority to deduct its costs of administering certain taxes from the proceeds of those taxes, and those amounts are the funding for the Department's Administrative Trust Fund. In cases where no reference is made to the cost of administration, it is assumed that the General Revenue Fund must bear those costs. However, in most cases, the proceeds from these taxes are either deposited directly into, or transferred into, the General Revenue Fund. Therefore, since the General Revenue Fund is receiving the direct benefit, it is also bearing the direct cost of administration. Examples of these taxes are the sales tax and the corporate income tax.

³ This section was prepared by staff in the Department of Revenue's Office of Tax Research who are familiar with the procedures used for administering this tax and the statutory provisions that authorize relevant administrative cost deductions.

⁴ Pursuant to s. 206.60(2)(a), "the department, after deducting its expenses of collection, which shall include the administrative costs incurred by the department in the collection, administration, and distribution back to the counties of the taxes levied pursuant to this section, and after deducting the service charges provided for by s. 215.20, shall monthly divide the proceeds of such tax in the same manner as the constitutional gas tax pursuant to s. 206.47 and the formula contained in s. 9(c)(4), Art. XII of the revised State Constitution of 1968."

In creating an Administrative Trust Fund for operations, it was also necessary to develop a method for determining the costs of collection. The Department chose to begin using a cost survey which has been conducted on a periodic basis since then. The last survey was conducted in 1989 and an updated survey is scheduled this year. The total cost of administration of the fuel taxes is derived based upon a survey of employees in each Division to determine the amount of time spent on each tax. Vastly increased levels of auditing and enforcement of the fuel taxes, along with numerous legislative changes to the tax laws are part of the reason for the increase in the fuel tax administrative costs. Another significant reason is the increase in the Department's overall budget. During the last five years, the Department's total operating budget has increased by almost 131%, and the Department's total Administrative Trust Fund budget has increased by approximately 205%. These statistics indicate very clearly that along with a substantial growth in the Department's budget has come an even larger percentage increase in the Legislature's reliance on the Administrative Trust Fund as a funding source for the agency. This fund shift has been further amplified as budget cuts in the Department's General Revenue Fund appropriations have not necessarily resulted in corresponding decreases in Department activities funded by General Revenue.

The current policy is one which the legislature has implicitly sanctioned since 1963, when the tax administration was transferred to the department. As a matter of policy, the Legislature has to balance the competing interests of the need to fund state road projects versus county road projects. Any legislative change would necessarily reduce the share of state level taxes earmarked for state road projects, and enhance funding for county road programs. During the 1992 session, a bill was filed which would have made precisely this change. That bill, HB 2547, allocated the costs between the sales tax on fuel, the County Gas Tax, the Municipal Gas Tax, the aviation fuel tax, the local option and ninth cent gas taxes, and the SCETS tax. It provided for the department to withhold those taxes, and capped the amount at 2% of collections. This legislation was not adopted.⁵

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:

⁵ There was speculation that this legislation was not adopted in part at the urging of state road contractors, who argued that changing the cost allocation would reduce the funds distributed to the Department of Transportation.

1. The distribution factor is calculated as follows:

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

2. Then the monthly allocation is calculated as follows:

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

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 county incurred for road and bridge or other transportation purposes."

Estimated County Gas Tax Distributions for FY 1992-93

Table 5.3 presents the 1992-93 estimated distributions of County Gas Tax revenues for each county. The estimates are adjusted for the local government fiscal year and are based on an estimate of the total statewide County Gas Tax collections from the May 1992 Transportation Estimating Conference. To calculate the estimates presented in Table 5.3 the statewide estimate is adjusted by deducting the general revenue service charge, administrative costs, motor fuel refunds, and dealer collection allowances. Therefore, the estimated distributions displayed in this table are net of all deductions.

The estimates provided in Table 5.3 are the most accurate figures available for inclusion in the Handbook; however, these estimates are not the most accurate figures for FY 1992-93 because the estimates are based on 1991-92 gas tax collection factors. The actual gas tax collection factors for FY 1992-93 will be available in August and the estimates for next fiscal year will then be recalculated. After August 15, 1992, the revised County Gas Tax estimates for FY 1992-93 will be available upon request from the Florida Department of Revenue at (904) 488-5630 or Suncom 278-5630 or from the Florida ACIR at (904) 488-9627 or Suncom 278-9627.

Table 5.1

Distribution of the Constitutional Gas Tax

July 1, 1991 to June 30, 1992

County	80% Surplus Portion		20% Surplus Portion		Total FY 1991-92	Distributions at the End of the Bond Year
	To SBA	To County	To SBA	To County		
Alachua	\$808,568.39	\$847,883.96	\$0.00	\$414,113.09	\$2,070,565.44	Alachua \$27,260.14
Baker	171,184.35	246,020.67	0.00	104,301.26	521,506.28	Baker 523.15
Bay	0.00	1,301,805.37	0.00	325,451.35	1,627,256.72	Clay 2,139.46
Bradford	0.00	302,714.23	0.00	75,678.55	378,392.78	Hillsborough 7,500,000.00
Brevard	0.00	3,196,307.06	0.00	799,076.75	3,995,383.81	Levy 1,438.19
Broward	8,303,231.55	0.00	0.00	2,075,807.90	10,379,039.45	Manatee 4,087.45
Calhoun	0.00	346,346.01	0.00	86,586.51	432,932.52	Monroe 8,432.46
Charlotte	222,325.20	857,256.70	0.00	269,895.47	1,349,477.37	Pinellas 3,923.32
Citrus	0.00	860,033.96	0.00	215,008.49	1,075,042.45	Seminole 14,210.66
Clay	0.00	955,149.31	0.00	238,787.32	1,193,936.63	Suwannee 414.19
Collier	633,748.62	1,380,266.65	0.00	503,503.85	2,517,519.12	Total \$7,565,411.17
Columbia	490,038.06	362,671.81	0.00	213,177.44	1,065,887.31	
Dade	0.00	12,338,738.20	0.00	3,084,684.54	15,423,422.74	
DeSoto	0.00	457,050.31	0.00	114,262.57	571,312.88	
Dixie	0.00	427,798.94	0.00	106,949.71	534,748.65	
Duval	0.00	5,185,020.41	0.00	1,296,255.10	6,481,275.51	
Escambia	2,071,770.80	0.00	0.00	517,942.67	2,589,713.47	Administrative Expenses \$168,634.75
Flagler	0.00	438,005.12	0.00	109,501.28	547,506.40	
Franklin	0.00	429,918.22	0.00	107,479.56	537,397.78	
Gadsden	0.00	513,323.77	0.00	128,330.94	641,654.71	
Gilchrist	66,064.76	148,705.78	0.00	53,692.62	268,463.16	
Glades	0.00	518,170.83	0.00	129,542.72	647,713.55	
Gulf	214,698.56	163,442.58	0.00	94,535.29	472,676.43	
Hamilton	0.00	498,368.68	0.00	124,592.17	622,960.85	
Hardee	0.00	438,577.33	0.00	109,644.31	548,221.64	
Hendry	0.00	770,993.36	0.00	192,748.35	963,741.71	
Hernando	280,266.79	572,969.98	0.00	213,309.19	1,066,545.96	
Highlands	0.00	986,053.60	0.00	246,513.41	1,232,567.01	
Hillsborough	6,085,490.04	0.00	0.00	1,521,372.50	7,606,862.54	
Holmes	162,513.12	195,498.31	0.00	89,502.86	447,514.29	
Indian River	0.00	888,280.38	0.00	222,070.09	1,110,350.47	
Jackson	0.00	869,009.30	0.00	217,252.35	1,086,261.65	
Jefferson	0.00	472,931.95	0.00	118,233.00	591,164.95	
Lafayette	129,471.88	164,999.31	0.00	73,617.79	368,088.98	
Lake	0.00	1,529,768.47	0.00	382,442.11	1,912,210.58	
Lee	688,214.32	2,086,416.74	0.00	693,657.77	3,468,288.83	
Leon	0.00	1,644,706.73	0.00	411,176.67	2,055,883.40	
Levy	0.00	753,619.69	0.00	188,404.92	942,024.61	
Liberty	201,771.32	238,090.67	0.00	109,965.49	549,827.48	
Madison	191,574.12	415,517.20	0.00	151,772.84	758,864.16	
Manatee	0.00	1,693,552.66	0.00	423,388.16	2,116,940.82	
Marion	0.00	2,337,732.57	0.00	584,433.14	2,922,165.71	
Martin	0.00	973,756.17	0.00	243,439.07	1,217,195.24	
Monroe	0.00	1,470,406.43	0.00	367,601.60	1,838,008.03	
Nassau	251,400.56	457,072.40	0.00	177,118.22	885,591.18	
Okaloosa	0.00	1,392,406.72	0.00	348,101.67	1,740,508.39	
Okeechobee	0.00	672,611.01	0.00	168,152.76	840,763.77	
Orange	0.00	5,568,392.53	0.00	1,392,098.14	6,960,490.67	
Osceola	0.00	1,572,820.53	0.00	393,205.13	1,966,025.66	
Palm Beach	2,091,051.66	4,415,083.86	0.00	1,626,533.89	8,132,669.41	
Pasco	12,500.00	1,936,447.36	0.00	487,236.85	2,436,184.21	
Pinellas	637,035.92	4,326,772.63	0.00	1,240,952.14	6,204,760.69	
Polk	1,787,903.54	2,101,908.70	0.00	972,453.08	4,862,265.32	
Putnam	122,959.59	678,067.24	0.00	200,256.72	1,001,283.55	
St. Johns	0.00	1,004,272.40	0.00	251,068.10	1,255,340.50	
St. Lucie	0.00	1,307,178.57	0.00	326,794.61	1,633,973.18	
Santa Rosa	0.00	1,067,103.89	0.00	266,775.99	1,333,879.88	
Sarasota	0.00	1,980,124.43	0.00	495,031.10	2,475,155.53	
Seminole	1,379,590.67	443,616.84	307,397.67	148,404.21	2,279,009.39	
Sumter	0.00	736,787.58	0.00	184,196.91	920,984.49	
Suwannee	0.00	584,563.94	0.00	146,140.98	730,704.92	
Taylor	0.00	672,581.14	0.00	168,145.28	840,726.42	
Union	0.00	209,733.59	0.00	52,433.41	262,167.00	
Volusia	0.00	2,898,863.28	0.00	724,715.83	3,623,579.11	
Wakulla	156,890.20	231,326.38	0.00	97,054.15	485,270.73	
Walton	35,000.00	738,648.89	0.00	193,412.24	967,061.13	
Washington	0.00	413,335.81	0.00	103,333.96	516,669.77	
Totals	\$27,195,264.02	\$85,687,599.14	\$307,397.67	\$27,913,318.14	\$141,103,578.97	

Source: State Board of Administration, July, 1992.

TABLE 5.2

CONSTITUTIONAL MOTOR FUEL TAX
ESTIMATED DISTRIBUTIONS FOR FLORIDA COUNTIES
FISCAL YEAR 1992-93

LOCAL GOVERNMENT	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA	COUNTY	0.0040960	0.0036290	0.0070430	\$2,128,512
BAKER	COUNTY	0.0024530	0.0003480	0.0008860	\$531,407
BAY	COUNTY	0.0036710	0.0026600	0.0054070	\$1,691,798
BRADFORD	COUNTY	0.0012260	0.0004130	0.0010050	\$381,080
BREVARD	COUNTY	0.0054030	0.0078930	0.0152580	\$4,115,488
BROWARD	COUNTY	0.0051240	0.0243400	0.0440340	\$10,593,267
CALHOUN	COUNTY	0.0024060	0.0002070	0.0004410	\$440,173
CHARLOTTE	COUNTY	0.0033840	0.0019460	0.0040960	\$1,358,569
CITRUS	COUNTY	0.0027480	0.0017940	0.0030980	\$1,101,153
CLAY	COUNTY	0.0026040	0.0020160	0.0038420	\$1,219,628
COLLIER	COUNTY	0.0086260	0.0028380	0.0063580	\$2,568,685
COLUMBIA	COUNTY	0.0033290	0.0008450	0.0034160	\$1,093,947
DADE	COUNTY	0.0091700	0.0366400	0.0622440	\$15,573,823
DESOTO	COUNTY	0.0026590	0.0004220	0.0009280	\$577,817
DIXIE	COUNTY	0.0030930	0.0001950	0.0004890	\$544,379
DUVAL (JACKSONVILLE)		0.0035900	0.0134500	0.0291560	\$6,658,229
ESCAMBIA	COUNTY	0.0031990	0.0055950	0.0099740	\$2,705,032
FLAGLER	COUNTY	0.0021280	0.0004690	0.0012310	\$551,730
FRANKLIN	COUNTY	0.0032150	0.0001700	0.0004200	\$548,415
GADSDEN	COUNTY	0.0022460	0.0008650	0.0014750	\$660,980
GILCHRIST	COUNTY	0.0014920	0.0001400	0.0002260	\$267,794
GLADES	COUNTY	0.0041210	0.0001520	0.0003170	\$661,557
GULF	COUNTY	0.0027390	0.0002460	0.0003820	\$485,286
HAMILTON	COUNTY	0.0021750	0.0001870	0.0020080	\$629,848
HARDEE	COUNTY	0.0026760	0.0004450	0.0008180	\$567,728
HENDRY	COUNTY	0.0049600	0.0004900	0.0013820	\$984,696
HERNANDO	COUNTY	0.0020730	0.0017740	0.0036070	\$1,074,345
HIGHLANDS	COUNTY	0.0045980	0.0013530	0.0028200	\$1,264,164
HILLSBOROUGH	COUNTY	0.0052040	0.0164680	0.0325280	\$7,811,846
HOLMES	COUNTY	0.0020860	0.0003360	0.0007670	\$459,631
INDIAN RIVER	COUNTY	0.0022120	0.0017880	0.0039290	\$1,142,807
JACKSON	COUNTY	0.0039660	0.0008330	0.0029060	\$1,110,522
JEFFERSON	COUNTY	0.0025160	0.0002460	0.0014530	\$607,508
LAFAYETTE	COUNTY	0.0023090	0.0000920	0.0001910	\$373,585
LAKE	COUNTY	0.0048500	0.0028590	0.0057630	\$1,941,719
LEE	COUNTY	0.0042980	0.0063530	0.0139440	\$3,544,877
LEON	COUNTY	0.0029790	0.0037490	0.0078810	\$2,105,595
LEVY	COUNTY	0.0048590	0.0004910	0.0013090	\$959,762
LIBERTY	COUNTY	0.0034770	0.0000930	0.0003100	\$559,224
MADISON	COUNTY	0.0030000	0.0003170	0.0020440	\$772,681
MANATEE	COUNTY	0.0035570	0.0037760	0.0073940	\$2,122,603
MARION	COUNTY	0.0068440	0.0036890	0.0101860	\$2,986,229
MARTIN	COUNTY	0.0028440	0.0018670	0.0038570	\$1,234,906
MONROE	COUNTY	0.0082010	0.0015470	0.0033060	\$1,881,473
NASSAU	COUNTY	0.0027480	0.0009380	0.0026790	\$917,387
OKALOOSA	COUNTY	0.0041760	0.0030680	0.0053710	\$1,818,200
OKEECHOBEE	COUNTY	0.0037090	0.0005840	0.0016790	\$860,744
ORANGE	COUNTY	0.0041850	0.0128090	0.0322000	\$7,090,331
OSCEOLA	COUNTY	0.0062880	0.0019120	0.0056500	\$1,996,200
PALM BEACH	COUNTY	0.0093300	0.0169430	0.0318760	\$8,381,015
PASCO	COUNTY	0.0032410	0.0053320	0.0086410	\$2,481,054
PINELLAS	COUNTY	0.0018120	0.0167530	0.0254690	\$6,346,620
POLK	COUNTY	0.0083950	0.0080050	0.0181890	\$4,985,313
PUTNAM	COUNTY	0.0034560	0.0012260	0.0023830	\$1,018,278
ST JOHNS	COUNTY	0.0029250	0.0016550	0.0043750	\$1,290,684
ST LUCIE	COUNTY	0.0025450	0.0028060	0.0061950	\$1,664,125
SANTA ROSA	COUNTY	0.0048500	0.0013570	0.0030440	\$1,333,347
SARASOTA	COUNTY	0.0024910	0.0051770	0.0097240	\$2,506,709
SEMINOLE	COUNTY	0.0014620	0.0055090	0.0092340	\$2,335,627
SUMTER	COUNTY	0.0024110	0.0005930	0.0034680	\$932,809
SUWANNEE	COUNTY	0.0028870	0.0005430	0.0017510	\$746,738
TAYLOR	COUNTY	0.0044040	0.0003870	0.0012080	\$864,636
UNION	COUNTY	0.0010450	0.0001520	0.0005990	\$258,857
VOLUSIA	COUNTY	0.0052300	0.0070330	0.0133260	\$3,688,143
WAKULLA	COUNTY	0.0026040	0.0002840	0.0005620	\$497,248
WALTON	COUNTY	0.0047960	0.0005680	0.0015220	\$992,479
WASHINGTON	COUNTY	0.0026040	0.0003200	0.0007220	\$525,498
		=====	=====	=====	=====
		0.2500000	0.2489800	0.4999960	\$144,126,541

ESTIMATES ARE BASED ON THE MAY, 1992 STATE TRANSPORTATION REVENUE CONFERENCE AND ADJUSTED FOR THE LOCAL GOVERNMENT FISCAL YEAR. THE DISTRIBUTION FACTORS ARE BASED ON THE CURRENT 1991-92 COLLECTION COMPONENT FIGURES AND THE 1990 FEDERAL CENSUS. THESE TAX ESTIMATES WERE GENERATED IN JULY, 1992 AND WILL BE REVISED BY 8/15/92 WHEN THE ACTUAL COLLECTION COMPONENTS FOR FISCAL YEAR 92-93 ARE AVAILABLE.

TABLE 5.3
COUNTY MOTOR FUEL TAX
ESTIMATED DISTRIBUTIONS FOR FLORIDA COUNTIES
FISCAL YEAR 1992-93

LOCAL GOVERNMENT	AREA COMPONENT	POPULATION COMPONENT	COLLECTION COMPONENT	DISTRIBUTION FACTOR	ESTIMATED ALLOCATION
ALACHUA COUNTY	0.0040960	0.0036290	0.0070430	0.0147680	\$749,771
BAKER COUNTY	0.0024530	0.0003480	0.0008860	0.0036870	\$187,189
BAY COUNTY	0.0036710	0.0026600	0.0054070	0.0117380	\$595,938
BRADFORD COUNTY	0.0012260	0.0004130	0.0010050	0.0026440	\$134,236
BREVARD COUNTY	0.0054030	0.0078930	0.0152580	0.0285540	\$1,449,687
BROWARD COUNTY	0.0051240	0.0243400	0.0440340	0.0734980	\$3,731,493
CALHOUN COUNTY	0.0024060	0.0002070	0.0004410	0.0030540	\$155,052
CHARLOTTE COUNTY	0.0033840	0.0019460	0.0040960	0.0094260	\$478,558
CITRUS COUNTY	0.0027480	0.0017940	0.0030980	0.0076400	\$387,883
CLAY COUNTY	0.0026040	0.0020160	0.0038420	0.0084620	\$429,616
COLLIER COUNTY	0.0086260	0.0028380	0.0063580	0.0178220	\$904,823
COLUMBIA COUNTY	0.0033290	0.0008450	0.0034160	0.0075900	\$385,344
DADE COUNTY	0.0091700	0.0366400	0.0622440	0.1080540	\$5,485,902
DESOTO COUNTY	0.0026590	0.0004220	0.0009280	0.0040090	\$203,537
DIXIE COUNTY	0.0030930	0.0001950	0.0004890	0.0037770	\$191,758
DUVAL (JACKSONVILLE)	0.0035900	0.0134500	0.0291560	0.0461960	\$2,345,371
ESCAMBIA COUNTY	0.0031990	0.0055950	0.0099740	0.0187680	\$952,851
FLAGLER COUNTY	0.0021280	0.0004690	0.0012310	0.0038280	\$194,348
FRANKLIN COUNTY	0.0032150	0.0001700	0.0004200	0.0038050	\$193,180
GADSDEN COUNTY	0.0022460	0.0008650	0.0014750	0.0045860	\$232,831
GILCHRIST COUNTY	0.0014920	0.0001400	0.0002260	0.0018580	\$94,331
GLADES COUNTY	0.0041210	0.0001520	0.0003170	0.0045900	\$233,034
GULF COUNTY	0.0027390	0.0002460	0.0003820	0.0033670	\$170,943
HAMILTON COUNTY	0.0021750	0.0001870	0.0020080	0.0043700	\$221,865
HARDEE COUNTY	0.0026760	0.0004450	0.0008180	0.0039390	\$199,983
HENDRY COUNTY	0.0049600	0.0004900	0.0013820	0.0068320	\$346,861
HERNANDO COUNTY	0.0020730	0.0017740	0.0036070	0.0074540	\$378,440
HIGHLANDS COUNTY	0.0045980	0.0013530	0.0028200	0.0087710	\$445,304
HILLSBOROUGH COUNTY	0.0052040	0.0164680	0.0325280	0.0542000	\$2,751,734
HOLMES COUNTY	0.0020860	0.0003360	0.0007670	0.0031890	\$161,906
INDIAN RIVER COUNTY	0.0022120	0.0017880	0.0039290	0.0079290	\$402,555
JACKSON COUNTY	0.0039660	0.0008330	0.0029060	0.0077050	\$391,183
JEFFERSON COUNTY	0.0025160	0.0002460	0.0014530	0.0042150	\$213,996
LAFAYETTE COUNTY	0.0023090	0.0000920	0.0001910	0.0025920	\$131,596
LAKE COUNTY	0.0048500	0.0028590	0.0057630	0.0134720	\$683,973
LEE COUNTY	0.0042980	0.0063530	0.0139440	0.0245950	\$1,248,688
LEON COUNTY	0.0029790	0.0037490	0.0078810	0.0146090	\$741,699
LEVY COUNTY	0.0048590	0.0004910	0.0013090	0.0066590	\$338,077
LIBERTY COUNTY	0.0034770	0.0000930	0.0003100	0.0038800	\$196,988
MADISON COUNTY	0.0030000	0.0003170	0.0020440	0.0053610	\$272,178
MANATEE COUNTY	0.0035570	0.0037760	0.0073940	0.0147270	\$747,690
MARION COUNTY	0.0068440	0.0036890	0.0101860	0.0207190	\$1,051,904
MARTIN COUNTY	0.0028440	0.0018670	0.0038570	0.0085680	\$434,997
MONROE COUNTY	0.0082010	0.0015470	0.0033060	0.0130540	\$662,752
NASSAU COUNTY	0.0027480	0.0009380	0.0026790	0.0063650	\$323,151
OKALOOSA COUNTY	0.0041760	0.0030680	0.0053710	0.0126150	\$640,464
OKEECHOBEE COUNTY	0.0037090	0.0005840	0.0016790	0.0059720	\$303,198
ORANGE COUNTY	0.0041850	0.0128090	0.0322000	0.0491940	\$2,497,579
OSCEOLA COUNTY	0.0062880	0.0019120	0.0056500	0.0138500	\$703,164
PALM BEACH COUNTY	0.0093300	0.0169430	0.0318760	0.0581490	\$2,952,225
PASCO COUNTY	0.0032410	0.0053320	0.0086410	0.0172140	\$873,955
PINELLAS COUNTY	0.0018120	0.0167530	0.0254690	0.0440340	\$2,235,606
POLK COUNTY	0.0083950	0.0080050	0.0181890	0.0345890	\$1,756,084
PUTNAM COUNTY	0.0034560	0.0012260	0.0023830	0.0070650	\$358,690
ST JOHN'S COUNTY	0.0029250	0.0016550	0.0043750	0.0089550	\$454,645
ST LUCIE COUNTY	0.0025450	0.0028060	0.0061950	0.0115460	\$586,190
SANTA ROSA COUNTY	0.0048500	0.0013570	0.0030440	0.0092510	\$469,673
SARASOTA COUNTY	0.0024910	0.0051770	0.0097240	0.0173920	\$882,992
SEMINOLE COUNTY	0.0014620	0.0055090	0.0092340	0.0162050	\$822,728
SUMTER COUNTY	0.0024110	0.0005930	0.0034680	0.0064720	\$328,583
SUWANNEE COUNTY	0.0028870	0.0005430	0.0017510	0.0051810	\$263,039
TAYLOR COUNTY	0.0044040	0.0003870	0.0012080	0.0059990	\$304,569
UNION COUNTY	0.0010450	0.0001520	0.0005990	0.0017960	\$91,183
VOLUSIA COUNTY	0.0052300	0.0070330	0.0133260	0.0255890	\$1,299,154
WAKULLA COUNTY	0.0026040	0.0002840	0.0005620	0.0034500	\$175,156
WALTON COUNTY	0.0047960	0.0005680	0.0015220	0.0068860	\$349,602
WASHINGTON COUNTY	0.0026040	0.0003200	0.0007220	0.0036460	\$185,107
=====	=====	=====	=====	=====	=====
	0.2500000	0.2499800	0.4999960	0.9999760	\$50,768,782

ESTIMATES ARE BASED ON THE MAY, 1992 STATE TRANSPORTATION REVENUE CONFERENCE AND ADJUSTED FOR THE LOCAL GOVERNMENT FISCAL YEAR. THE DISTRIBUTION FACTORS ARE BASED ON THE CURRENT 1991-92 COLLECTION COMPONENT FIGURES AND THE 1990 FEDERAL CENSUS. THESE TAX ESTIMATES WERE GENERATED IN JULY, 1992 AND WILL BE REVISED BY 8/15/92 WHEN THE ACTUAL COLLECTION COMPONENTS FOR FISCAL YEAR 92-93 ARE AVAILABLE.

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 each revenue source, if available, is provided in the State of Florida Annual Report of the Comptroller Fiscal Year 1990-91. 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. According to information provided by the Department of Banking and Finance, Bureau of Local Government, pari-mutuel tax revenue was distributed in the following manner during the state FY 1990-91.

Board of County Commissioners	\$17,205,614	in 61 counties
School Boards	\$12,405,281	in 50 counties
Hospitals	\$ 152,675	in 5 counties
Other Funds	\$ 151,930	in 6 counties

The corresponding amounts distributed during the 1991-92 state fiscal year were not available at the time of publication.

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.

1992 General Law Amendments

At the time of this printing, sections of Chapters 550 and 551 had been sunsetted. The status of the Pari-mutuel Tax is not clear; therefore, revenues distributions to counties are not guaranteed.

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. According to the Department of Revenue, \$1,211,321 was distributed to Collier, Escambia, Hendry, Lee, and Santa Rosa counties during the state FY 1990-91. In FY 1991-92, \$849,597 was distributed to those counties. An estimated \$800,000 will be distributed in FY 1992-93. 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%.

1992 Major General Law Amendments

Legislation passed during the 1992 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.

During the state FY 1991-92, \$19,042,518 of mobile home license tax proceeds were distributed to local governments. The school boards received \$9,521,263, the counties received \$6,743,699, and municipalities received \$2,777,556. An estimated \$19,820,195 will be distributed during the state FY 1992-93 with school boards receiving 50% of the estimated proceeds, \$9,910,097. The counties will receive an estimated \$6,937,068, and municipalities will receive an estimated \$2,973,029.

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.

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.

1992 General Law Amendments

Legislation passed during the 1992 legislative session did not affect the proportion of Mobile Home License taxes that counties and municipalities receive.

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.

According to the Department of Insurance, \$1,975,739 (after the service charge) in Insurance License Tax proceeds were distributed back to the counties for the state FY

1991-92. Estimates of the total proceeds to be distributed back to the counties for the upcoming 1992-93 fiscal year are not computed by the Department of Insurance.

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%.

1992 General Law Amendments

Legislation passed during the 1992 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. Tax proceeds may be used to fund locally established and administered Health Insurance Subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of insurance premium taxes.

Eligibility requirements for municipalities to receive Insurance Premium Tax proceeds are listed here by type of trust fund. According to the Department of Insurance, 156 Police Officers' Retirement Trust Funds and 135 Fire Fighters' Pension Trust Funds were supplemented by insurance premium taxes during the state FY 1990-91. The corresponding numbers for the 1991-92 state fiscal year were not available at the time of publication.

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 1990-91, \$28,653,162 was distributed to municipalities through this trust fund. The amount distributed to municipalities during FY 1991-92 was not available at the time of publication.

Municipal Firefighters' Pension Trust Fund: Municipality must be incorporated and have 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 1990-91, \$15,511,154 was distributed to municipalities through this trust fund. The amount distributed to municipalities during FY 1991-92 was not available at the time of publication.

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%.

1992 General Law Amendments

Chapter 92-51, Laws of Florida,

allows the payment of tax proceeds to fund locally established and administered Health Insurance Subsidy programs for police officers and firefighters of an amount equivalent to one-half of the net increase over the previous year's amount of Insurance Premium Taxes.

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 7.3% State General Revenue Service Charge pursuant to s.215.20, F.S. According to the Department of Business Regulation, \$5,258,256 in beverage license tax revenue was distributed to municipalities and \$4,740,177 to counties through this trust fund during the state FY 1990-91. The total amounts of beverage license tax revenue distributed to counties and municipalities during FY 1991-92 was not available at the time of publication. Those figures will be available by mid-August and can be obtained by contacting the Licensing Section of the Division of Alcoholic Beverages and Tobacco at (904) 488-8288 or Suncom 278-8288.

According to Department of Business Regulation estimates, \$24,619,506 in beverage license tax revenues will be collected during the state FY 1992-93. Of that total, approximately 42%, or \$10,340,193, will be distributed back to local governments. Although estimated dollar amounts of beverage license tax revenue to be distributed to local governments in FY 1992-93 were not calculated, they can be approximated by using last year's percentages. Applying this reasoning, counties will receive an estimated \$4,890,911, and municipalities will receive an estimated \$5,449,282 in beverage license tax revenue during the FY 1992-93.

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 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.

1992 General Law Amendments

Chapter 92-176, Laws of Florida,
increases the population basis for issuance of quota liquor licenses from one license for every 2,500 persons living in a county to one license per 5,000 persons. This reduction in future license revenues is temporarily offset by a 4% increase in annual license renewal fees.

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. According to the Department of Revenue, an estimated \$5.1 million will be distributed in FY 92-93. The tax proceeds received by the county from this tax are 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.

1992 General Law Amendments

Legislation passed during the 1992 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.

1992 General Law Amendments

Legislation passed during the 1992 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 1989-90, FY 1990-91, and FY 1991-92. **The current budget for the Department of Transportation does allocate \$5 million to this program for FY 1992-93.** 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 Local Government Cooperative Assistance Program Coordinator 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 s. 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.

Figure 6.1

TRANSPORTATION DISTRICTS
(current information as of July 17, 1992)

District 1

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

District 2

P.O. Box 1089/1901 S. Marion St.
Lake City, Florida 32056-1089
Phone: 904-752-3300
Grady Greene, Secretary

District 3

P.O. Box 607/U.S. 90 East
Chipley, Florida 32428-0607
Phone: 904-638-0250
Bill Waddell, Secretary

District 4

780 S.W. 24th St.
Ft. Lauderdale, Florida 33315-2696
Phone: 305-524-8621
Rick Chesser, Secretary

District 5

719 South Woodland Blvd.
Deland, Florida 32720
Phone: 904-736-5010
Nancy Houston, Interim Secretary

District 6

1000 N.W. 111th Ave.
Miami, Florida 33172
Phone: 305-470-5197
Stan Cann, Secretary

District 7

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

CHAPTER 7: LOCAL OPTION GAS TAX AND NINTH CENT 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 90-110 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.

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.

1992 General Law Amendments

Chapter 92-184, Laws of Florida,
improves the system of motor fuel tax collections by requiring motor fuel taxpayers to report fuel purchases based on the "net" amount of fuel pumped from the loading rack or first storage, rather than using the previous method based on the "gross" amount of fuel. Retail fuel dealers must remit the taxes levied under Chapters 206, and 212, F.S., when more gallons are sold than were purchased from suppliers. The fiscal impact on Local Option Gas Taxes distributed to local governments is insignificant.

Chapter 92-309, Laws of Florida,
amends s. 336.025, F.S., to authorize counties with a population of 50,000 or less on 4/1/92 to use the proceeds of the Local Option Gas Tax on motor fuel and special fuel to fund infrastructure projects if designated projects are consistent with the local government's approved comprehensive plan and all transportation needs as identified in the comprehensive plan have been met.

Chapters 92-319 and 92-320, Laws of Florida,
requires counties that locally administer local options taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute a report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that are withheld, deducted, or redirected from the principle recipient of the tax.

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-four counties levy the maximum rate of 6 cents, five counties levy 5 cents, four counties levy 4 cents, and two counties levy three cents.

Table 7.1 is based on calendar year 1993 and is divided into motor fuel and special fuel (diesel fuel) to illustrate the effect of general law amendments from the 1992 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 were subject to statewide equalization at a rate of 4 cents by January 1, 1991, 5 cents by January 1, 1992, and are subject to a rate of 6 cents by January 1, 1993, as provided for by Chapter 90-351, Laws of Florida. As can be seen in **Table 7.1**, all sixty-seven counties will be levying the six cents of Local Option Gas Tax on special fuel during the 1993 calendar year. In addition, thirteen counties, including Franklin and Liberty, will have motor fuel tax rates less than their respective special fuel tax rates.

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 method 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 1992-93

Table 7.2 lists the estimated, local government FY 1992-93 distributions for each penny of Local Option and Ninth-Cent (formerly Voted) Gas Taxes. The total gallonage estimates, determined at the May 1992 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.

NINTH-CENT GAS TAX (FORMERLY 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 the Ninth-Cent Gas Tax (formerly the 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 to initiate the levy of this tax. Legislation enacted in 1992 authorized counties with a population of 50,000 or less on 4/1/92 to levy this tax by an extraordinary vote of the governing body. Under certain conditions, these small counties may use the tax proceeds to fund non-transportation related infrastructure projects. Counties are not required to share the revenue from the Ninth-Cent Gas Tax with municipalities; however, the revenue is often shared with municipalities by interlocal agreement. Currently, fifteen counties levy the Ninth-Cent 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.

1992 General Law Amendments

Chapter 92-184, Laws of Florida,
improves the system of motor fuel tax collections by requiring motor fuel
taxpayers to report fuel purchases based on the "net" amount of fuel pumped
from the loading rack or first storage, rather than using the previous method
based on the "gross" amount of fuel. Retail fuel dealers must remit the taxes
levied under Chapters 206, and 212, F.S., when more gallons are sold than were
purchased from suppliers. The fiscal impact on Ninth-Cent Gas Taxes distributed
to local governments is insignificant.

Chapter 92-309, Laws of Florida,
amends s. 336.021, F.S., to rename the Voted Gas Tax as the **Ninth-Cent Gas Tax**
and authorizes counties with a population of 50,000 or less on 4/1/92 to levy the
tax by extraordinary vote of the governing body. If enacted by ordinance, the
proceeds may not be used to service bonded indebtedness.

Administrative Procedures

The Department of Revenue administers the Ninth-Cent 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 Ninth-Cent 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 Ninth-Cent 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 Ninth-Cent Gas Tax

At the discretion of the governing board of the county, an ordinance proposing to levy the Ninth-Cent 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 Ninth-Cent Gas Tax.

Authorized Use of Ninth-Cent Gas Tax Proceeds

Section 336.021(1), F.S. specifies that the Ninth-Cent 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 Ninth-Cent Gas Tax Proceeds

Table 7.2 displays the gas tax revenues generated from 1 cent (.01) for counties and municipalities. The estimate for the Ninth-Cent Gas Tax proceeds refers to the total distribution for the county, 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 7.1

ESTIMATED FUEL TAX RATES FOR CALENDAR YEAR 1993

County	Motor Fuel Tax Rates						Special Fuel Tax Rates					
	State Tax (1)	Ninth Cent	Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate	State Tax (1)	Ninth Cent	Local Option	Total Local(2)	SCETS Tax (3)	Total Tax Rate
Alachua	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Baker	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Bay	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Bradford	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Brevard	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Broward	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Calhoun	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Charlotte	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Citrus	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Clay	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Collier	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Columbia	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Dade	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
DeSoto	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Dixie	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Duval	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Escambia	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Flagler	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Franklin	0.118				0.000	0.118	0.118		0.06	0.06	0.022	0.200
Gadsden	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Gilchrist	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Glades	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Gulf	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Hamilton	0.118		0.03	0.03	0.021	0.169	0.118		0.06	0.06	0.022	0.200
Hardee	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Hendry	0.118	0.01	0.04	0.05	0.036	0.204	0.118	0.01	0.06	0.07	0.022	0.210
Hernando	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Highlands	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Hillsborough	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Holmes	0.118		0.05	0.05	0.036	0.204	0.118		0.06	0.06	0.022	0.200
Indian River	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Jackson	0.118	0.01	0.05	0.06	0.043	0.221	0.118	0.01	0.06	0.07	0.022	0.210
Jefferson	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Lafayette	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Lake	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Lee	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Leon	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Levy	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Liberty	0.118				0.000	0.118	0.118		0.06	0.06	0.022	0.200
Madison	0.118		0.03	0.03	0.021	0.169	0.118		0.06	0.06	0.022	0.200
Manatee	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Marion	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Martin	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Monroe	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Nassau	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Okaloosa	0.118		0.05	0.05	0.036	0.204	0.118		0.06	0.06	0.022	0.200
Okeechobee	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Orange	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Osceola	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Palm Beach	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Pasco	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Pinellas	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Polk	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Putnam	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
St. Johns	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
St. Lucie	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Santa Rosa	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Sarasota	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Seminole	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Sumter	0.118		0.04	0.04	0.028	0.186	0.118		0.06	0.06	0.022	0.200
Suwannee	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200
Taylor	0.118		0.04	0.04	0.028	0.186	0.118		0.06	0.06	0.022	0.200
Union	0.118		0.05	0.05	0.036	0.204	0.118		0.06	0.06	0.022	0.200
Volusia	0.118	0.01	0.06	0.07	0.043	0.231	0.118	0.01	0.06	0.07	0.022	0.210
Wakulla	0.118		0.04	0.04	0.028	0.186	0.118		0.06	0.06	0.022	0.200
Walton	0.118		0.05	0.05	0.036	0.204	0.118		0.06	0.06	0.022	0.200
Washington	0.118		0.06	0.06	0.043	0.221	0.118		0.06	0.06	0.022	0.200

(1) State fuel tax rate is comprised of a 7.8 cent sales tax pursuant to Chap. 212, Part II, F.S., and four cents for the Constitutional, County and Municipal gas taxes pursuant to Chap. 206, F.S.

(2) Local gas tax rates are for FY 91-92; information is current as of June 9, 1992. Special Fuel Local rates reflect statewide equalization; the rates in each county will be the greater of the current motor fuel rate or \$.04 in 1991, \$.05 in 1992, \$.06 in 1993, and \$.07 thereafter.

(3) State Comprehensive Enhanced Transportation System Tax

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Alachua	99,484,529.5	52.150000	473,724
Alachua		1.875000	17,032
Archer		0.855000	7,767
Gainesville		38.635000	350,956
Hawthorne		1.060000	9,629
High Springs		2.110000	19,167
LaCrosse		0.295000	2,680
Micanopy		0.900000	8,175
Newberry		1.255000	11,400
Waldo		0.865000	7,858
		100.000000	908,388
BOCC Baker	13,414,511.5	87.000000	106,564
Glen St. Mary		1.000000	1,225
Macclenny		12.000000	14,698
		100.000000	122,487
BOCC Bay	77,938,481.2	58.672000	417,541
Callaway		3.873000	27,562
Lynn Haven		3.653000	25,997
Mexico Beach		1.095000	7,793
Panama City		23.618000	168,078
Panama City Beach		3.515000	25,015
Parker		1.963000	13,970
Springfield		3.176000	22,602
Town of Cedar Grove		0.435000	3,096
		100.000000	711,652
BOCC Bradford	14,790,288.3	70.000000	94,535
Brooker		1.800000	2,431
Hampton		1.900000	2,566
Lawtey		2.900000	3,916
Starke		23.400000	31,602
		100.000000	135,049
BOCC Brevard	219,386,779.7	47.140043	944,314
Cape Canaveral		1.533447	30,718
Cocoa		3.550435	71,123
Cocoa Beach		2.985618	59,808
Indialantic		0.662661	13,274

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
Indian Harbor Beach		1.466308	29,373
Malabar		0.367901	7,370
Melbourne		12.690314	254,214
Melbourne Beach		0.607640	12,172
Melbourne Village		0.110451	2,213
Palm Bay		12.131047	243,010
Palm Shores		0.024691	495
Rockledge		3.628698	72,690
Satellite Beach		1.704987	34,154
Titusville		9.975433	199,829
West Melbourne		1.420328	28,452
		100.000000	2,003,210
BOCC Broward	635,007,871.0	62.500000	3,623,891
Coconut Creek		0.937218	54,342
Cooper City		0.708957	41,107
Coral Springs		2.708947	157,071
Dania		0.444109	25,750
Davie		1.610064	93,355
Deerfield Beach		1.579648	91,592
Fort Lauderdale		5.093643	295,341
Hallandale		1.056940	61,284
Hillsboro Beach		0.059605	3,456
Hollywood		4.149776	240,613
Lauderdale Lakes		0.932308	54,057
Lauderdale-by-the-Sea		0.101957	5,912
Lauderhill		1.695005	98,280
Lazy Lake		0.001125	65
Lighthouse Point		0.353882	20,519
Margate		1.465756	84,988
Miramar		1.386578	80,397
North Lauderdale		0.903835	52,406
Oakland Park		0.897697	52,050
Parkland		0.121325	7,035
Pembroke Park		0.168212	9,753
Pembroke Pines		2.231864	129,408
Plantation		2.274147	131,860
Pompano Beach		2.469161	143,168
Sea Ranch Lakes		0.021107	1,224
Sunrise		2.196230	127,342
Tamarac		1.528396	88,620
Wilton Manors		0.402508	23,338
		100.000000	5,798,225

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Calhoun	6,371,424.8	71.600000 28.000000 0.400000	41,655 16,290 233
		----- 100.000000	----- 58,177
BOCC Charlotte Punta Gorda	61,275,175.1	91.500000 8.500000	511,943 47,558
		----- 100.000000	----- 559,501
BOCC Citrus Crystal River Inverness	45,383,155.7	90.400000 4.050000 5.550000	374,610 16,783 22,999
		----- 100.000000	----- 414,391
BOCC Clay Green Cove Springs Keystone Heights Orange Park Penney Farms	55,557,943.4	80.000000 7.750000 2.250000 9.000000 1.000000	405,837 39,316 11,414 45,657 5,073
		----- 100.000000	----- 507,297
BOCC Collier Everglades Naples	95,046,140.3	80.150000 0.750000 19.100000	695,591 6,509 165,762
		----- 100.000000	----- 867,862
BOCC Columbia Ft. White Lake City	51,088,916.2	71.390000 1.100000 27.510000	333,027 5,131 128,331
		----- 100.000000	----- 466,490

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Dade	899,152,422.9	74.000000	6,075,486
Bal Harbour		0.080402	6,601
Bay Harbor Islands		0.127580	10,474
Biscayne Park		0.115551	9,487
Coral Gables		1.526284	125,310
El Portal		0.084989	6,978
Florida City		0.226841	18,624
Golden Beach		0.038424	3,155
Hialeah		5.418338	444,852
Hialeah Gardens		0.203181	16,681
Homestead		0.870756	71,490
Indian Creek		0.007306	600
Islandia		0.000000	0
Medley		0.075291	6,181
Miami		9.682831	794,972
Miami Beach		2.472313	202,980
Miami Shores		0.333953	27,418
Miami Springs		0.446242	36,637
N. Bay Village		0.134515	11,044
N. Miami Beach		1.080728	88,729
North Miami		1.396985	114,694
Opa Locka		0.522523	42,900
South Miami		0.362253	29,741
Surfside		0.123643	10,151
Sweetwater		0.346356	28,436
Virginia Gardens		0.065822	5,404
West Miami		0.256893	21,091
		100.000000	8,210,116
BOCC DeSoto	13,392,996.1	77.000000	94,164
Arcadia		23.000000	28,127
		100.000000	122,291
BOCC Dixie	6,982,259.7	81.250000	51,801
Cross City		12.500000	7,969
Horseshoe		6.250000	3,985
		100.000000	63,755

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
Jacksonville-Duval	412,938,263.3	94.392000	3,559,068
Atlantic Beach		1.729000	65,192
Baldwin		0.215000	8,107
Jacksonville Beach		2.651000	99,956
Neptune Beach		1.013000	38,195
		-----	-----
		100.000000	3,770,519
BOCC Escambia	141,530,393.0	75.300000	973,107
Century		0.700000	9,046
Pensacola		24.000000	310,154
		-----	-----
		100.000000	1,292,307
BOCC Flagler	18,451,519.1	72.000000	121,306
Beverly Beach		2.000000	3,370
Bunnell		10.000000	16,848
Flagler Beach		16.000000	26,957
		-----	-----
		100.000000	168,480
BOCC Franklin	6,100,267.0	N/A	55,701
BOCC Gadsden	20,841,512.7	73.560000	139,987
Chattahoochee		7.080000	13,473
Greensboro		0.310000	590
Gretna		0.450000	856
Havana		3.700000	7,041
Quincy		14.900000	28,355
		-----	-----
		100.000000	190,303
BOCC Gilchrist	3,242,671.7	86.640000	25,653
Bell		1.000000	296
Fanning Springs		1.430000	423
Trenton		10.930000	3,236
		-----	-----
		100.000000	29,609
BOCC Glades	4,333,361.5	80.000000	31,654
Moore Haven		20.000000	7,914
		-----	-----
		100.000000	39,568
BOCC Gulf	5,300,548.9	100.000000	48,399

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Hamilton	28,981,468.3	82.000000	216,995
Jasper		10.000000	26,463
Jennings		4.000000	10,585
White Springs		4.000000	10,585
		----- 100.000000	----- 264,628
BOCC Hardee	11,635,737.4	75.600000	80,321
Bowling Green		8.500000	9,031
Wachula		10.600000	11,262
Zolfo Springs		5.300000	5,631
		----- 100.000000	----- 106,245
BOCC Hendry	20,015,404.3	60.000000	109,656
Clewiston		23.500000	42,949
LaBelle		16.500000	30,155
		----- 100.000000	----- 182,760
BOCC Hernando	50,860,953.5	88.500000	411,002
Brooksville		11.500000	53,407
		----- 100.000000	----- 464,409
BOCC Highlands	40,322,922.5	84.833330	312,345
Avon park		7.453330	27,442
Lake Placid		1.526670	5,621
Sebring		6.186670	22,778
		----- 100.000000	----- 368,187
BOCC Hillsborough	464,243,625.0	61.730000	2,616,726
Plant City		2.730000	115,724
Tampa		33.570000	1,423,027
Temple Terrace		1.970000	83,508
		----- 100.000000	----- 4,238,985
BOCC Holmes	10,827,851.8	88.980000	87,973
Bonifay		9.540000	9,432
Noma		0.460000	455
Ponce de Leon		0.370000	366
Westville		0.650000	643
		----- 100.000000	----- 98,869

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Indian River	56,276,731.6	67.110000	344,851
Fellsmere		1.980000	10,174
Indian River Shores		1.053300	5,412
Orchid		0.003300	17
Sebastian		10.826700	55,634
Vero Beach		19.026700	97,771
		----- 100.000000	----- 513,860
BOCC Jackson	41,235,017.2	71.200000	268,079
Alford		0.700000	2,636
Cottdendale		1.600000	6,024
Graceville		6.100000	22,967
Grand Ridge		1.100000	4,142
Greenwood		0.900000	3,389
Malone		1.400000	5,271
Marianna		14.000000	52,712
Sneads		3.000000	11,295
		----- 100.000000	----- 376,515
BOCC Jefferson	21,754,417.2	80.000000	158,911
Monticello		20.000000	39,728
		----- 100.000000	----- 198,638
BOCC Lafayette	2,888,250.3	100.000000	26,372
BOCC Lake	81,567,493.3	69.040000	514,202
Astatula		0.350000	2,607
Clermont		3.326700	24,777
Eustis		6.506700	48,461
Fruitland Park		0.803300	5,983
Groveland		0.836700	6,232
Howey-in-the-Hills		0.300000	2,234
Lady Lake		0.706600	5,263
Leesburg		8.566700	63,804
Mascotte		0.813300	6,057
Minneola		0.480000	3,575
Montverde		0.333300	2,482
Mount Dora		4.503400	33,541
Tavares		2.270000	16,907
Umatilla		1.163300	8,664
		----- 100.000000	----- 744,789

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Lee	203,732,173.5	64.000000	1,190,572
Cape Coral		17.000000	316,246
Fort Myers		14.000000	260,438
Sanibel		5.000000	93,013
		-----	-----
		100.000000	1,860,268
BOCC Leon	112,652,060.0	50.000000	514,310
Tallahassee		50.000000	514,310
		-----	-----
		100.000000	1,028,620
BOCC Levy	18,961,826.7	89.230000	154,492
Bronson		1.300000	2,251
Cedar Key		0.930000	1,610
Chiefland		3.000000	5,194
Fanning Springs		0.240000	416
Inglis		2.200000	3,809
Otter Creek		0.140000	242
Williston		2.350000	4,069
Yankeetown		0.610000	1,056
		-----	-----
		100.000000	173,139
BOCC Liberty	4,779,636.1	N/A	43,643
BOCC Madison	30,532,426.2	73.090000	203,768
Greenville		4.426000	12,339
Madison		22.484000	62,683
		-----	-----
		100.000000	278,790
BOCC Manatee	106,944,319.5	100.000000	976,503
BOCC Marion	145,195,272.0	70.100000	929,365
Belleview		2.560000	33,940
Dunnellon		2.560000	33,940
McIntosh		0.640000	8,485
Ocala		23.500000	311,556
Reddick		0.640000	8,485
		-----	-----
		100.000000	1,325,771

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Martin	55,455,023.8	87.470000	442,911
Jupiter Island		0.650000	3,291
Ocean Breeze		0.080000	405
Sewalls Point		1.270000	6,431
Stuart		10.530000	53,319
		-----	-----
		100.000000	506,357
BOCC Monroe	48,204,290.0	60.500000	266,291
Key Colony Beach		2.000000	8,803
Key West		36.500000	160,655
Layton		1.000000	4,402
		-----	-----
		100.000000	440,151
BOCC Nassau	39,756,189.8	80.837500	293,450
Callahan		1.229300	4,463
Fernandina Beach		10.774800	39,114
Hilliard		7.158400	25,986
		-----	-----
		92.841600	363,012
BOCC Okaloosa	77,263,451.3	67.000000	472,677
Cinco Bayou		0.200000	1,411
Crestview		5.840000	41,201
Destin		5.000000	35,274
Ft. Walton Beach		14.300000	100,885
Laurel Hill		0.450000	3,175
Mary Esther		2.500000	17,637
Niceville		3.040000	21,447
Shalimar		0.110000	776
Valparaiso		1.560000	11,006
		-----	-----
		100.000000	705,489
BOCC Okeechobee	24,101,798.9	76.960000	169,368
Okeechobee		23.040000	50,705
		-----	-----
		100.000000	220,072

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Orange	478,940,726.5	60.000000	2,623,910
Apopka		1.010000	44,169
Belle Isle		0.480000	20,991
Eatonville		0.370000	16,181
Edgewood		0.180000	7,872
Maitland		1.470000	64,286
Oakland		0.110000	4,811
Ocoee		1.300000	56,851
Orlando		30.000000	1,311,955
Windermere		0.220000	9,621
Winter Garden		1.130000	49,417
Winter Park		3.730000	163,120
		----- 100.000000	----- 4,373,184
BOCC Osceola	86,927,350.5	62.500000	496,081
Kissimmee		25.000000	198,432
St. Cloud		12.500000	99,216
		----- 100.000000	----- 793,729
BOCC Palm Beach	459,916,915.6	66.666670	2,799,652
Atlantis		0.219000	9,197
Belle Glade		1.398310	58,722
Boca Raton		5.122560	215,121
Boynton Beach		2.865940	120,355
Briny Breezes		0.008000	336
Cloud Lake		0.014000	588
Delray Beach		3.745590	157,295
Glen Ridge		0.030330	1,274
Golf		0.057000	2,394
Golfview		0.023000	966
Greenacres City		0.771320	32,391
Gulfstream		0.088670	3,724
Haverhill		0.094660	3,975
Highland Beach		0.099000	4,157
Hypoluxo		0.026000	1,092
Juno Beach		0.067000	2,814
Jupiter		1.522300	63,929
Jupiter Inlet Colony		0.050000	2,100
Lake Clarke Shores		0.284330	11,940
Lake Park		0.602320	25,294
Lake Worth		2.064630	86,704

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
Lantana		0.627650	26,358
Manalapan		0.079000	3,318
Mangonian Park		0.135330	5,683
North Palm Beach		0.674320	28,318
Ocean Ridge		0.233660	9,813
Pahokee		0.274660	11,534
Palm Beach		0.961310	40,370
Palm Beach Gardens		1.030650	43,282
Palm Beach Shores		0.106330	4,465
Palm Springs		0.417990	17,553
Riviera Beach		2.226290	93,493
Royal Palm Beach		1.456640	61,171
South Bay		0.308660	12,962
South Palm Beach		0.031330	1,316
Tequesta		0.443990	18,645
West Palm Beach		5.171560	217,179
		----- 100.000000	----- 4,199,478
BOCC Pasco	123,588,533.8	86.100000	971,622
Dade City		2.700000	30,469
New Port Richey		4.700000	53,039
Port Richey		1.400000	15,799
San Antonio		0.700000	7,899
St. Leo		0.200000	2,257
Zephyrhills		4.200000	47,396
		----- 100.000000	----- 1,128,481
BOCC Pinellas	360,133,236.4	100.000000	3,288,359
BOCC Polk	261,664,523.9	64.486000	1,540,729
Auburndale		1.926000	46,017
Bartow		3.421000	81,736
Davenport		0.471000	11,253
Dundee		0.592000	14,144
Eagle lake		0.498000	11,898
Ft. Meade		1.258000	30,057
Frostproof		1.059000	25,302
Haines City		2.475000	59,134
Highland Park		0.046000	1,099
Hillcrest Heights		0.057000	1,362
Lake Alfred		0.764000	18,254

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
Lake Hamilton		0.288000	6,881
Lakeland		14.070000	336,167
Lake Wales		2.243000	53,591
Mulberry		0.762000	18,206
Polk City		0.338000	8,076
Winter Haven		5.246000	125,340
		----- 100.000000	----- 2,389,246
BOCC Putnam	33,390,289.5	73.250000	223,328
Crescent City		3.130000	9,543
Interlachen		1.840000	5,610
Palatka		19.340000	58,965
Pomona Park		1.510000	4,604
Welaka		0.930000	2,835
		----- 100.000000	----- 304,885
BOCC St. Johns	63,582,244.8	76.000000	441,230
St. Augustine		19.000000	110,308
St. Augustine Beach		4.000000	23,223
Hastings		1.000000	5,806
		----- 100.000000	----- 580,566
BOCC St. Lucie	88,958,635.2	41.206000	334,707
Fort Pierce		18.830000	152,952
Port St. Lucie		39.964000	324,618
		----- 100.000000	----- 812,277
BOCC Santa Rosa	44,116,912.3	83.160000	334,993
Gulf Breeze		6.980000	28,117
Jay		1.490000	6,002
Milton		8.370000	33,717
		----- 100.000000	----- 402,829
BOCC Sarasota	138,741,846.0	70.030000	887,171
Longboat Key		1.220000	15,456
North Port		4.310000	54,601
Sarasota		18.350000	232,466
Venice		6.090000	77,151
		----- 100.000000	----- 1,266,845

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Seminole	133,441,226.2	63.600000	774,931
Altamonte Springs		11.990000	146,092
Casselberry		3.930000	47,885
Lake Mary		1.700000	20,714
Longwood		4.530000	55,196
Oviedo		3.250000	39,599
Sanford		7.690000	93,698
Winter Springs		3.310000	40,331
		100.000000	1,218,445
BOCC Sumter	51,895,272.9	75.480000	357,664
Bushnell		6.231000	29,526
Center Hill		2.347000	11,121
Coleman		2.686000	12,728
Webster		2.458000	11,647
Wildwood		10.798000	51,167
		100.000000	473,853
BOCC Suwannee	25,166,348.5	80.500000	184,983
Branford		1.000000	2,298
Live Oak		18.500000	42,512
		100.000000	229,793
BOCC Taylor	17,116,942.2	60.000000	93,776
Perry		40.000000	62,518
		100.000000	156,294
BOCC Union	8,555,596.8	88.480000	69,121
Lake Butler		9.350000	7,304
Raiford		1.720000	1,344
Worthington Springs		0.450000	352
		100.000000	78,121

Source: Florida Department of Revenue, July, 1992.

Table 7.2

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

Based on FY 1991-92 Distribution Percentages

Local Government	Estimated 1992-93 Gallons	Distribution Percentage	1992-93 Distribution Per .01 Tax
BOCC Volusia	192,390,515.9	66.666700	1,171,139
Daytona Beach		9.695000	170,313
Daytona Beach Shores		1.270000	22,310
Deland		2.288300	40,199
Edgewater		1.941700	34,110
Holly Hill		1.458300	25,618
Lake Helen		0.271700	4,773
New Smyrna Beach		3.285000	57,708
Oak Hill		0.116700	2,050
Orange City		0.785000	13,790
Ormond Beach		5.186600	91,113
Pierson		0.288300	5,065
Ponce Inlet		0.486700	8,550
Port Orange		4.620000	81,160
South Daytona		1.640000	28,810
		-----	-----
		100.000000	1,756,708
BOCC Wakulla	8,215,531.8	100.000000	75,016
BOCC Walton	22,879,884.8	85.760000	179,166
Defuniak Springs		13.450000	28,099
Freeport		0.790000	1,650
		-----	-----
		100.000000	208,915
BOCC Washington	10,673,884.7	83.860000	81,732
Caryville		0.430000	419
Chipley		12.850000	12,524
Vernon		2.070000	2,017
Wausau		0.790000	770
		-----	-----
		100.000000	97,463
		=====	=====
Grand Totals	7,215,496,190.8		65,884,334.9

Source: Florida Department of Revenue, July, 1992.

CHAPTER 8: LOCAL OPTION DISCRETIONARY SALES SURTAXES

Section 212.054 and 212.055, Florida Statutes

Uniform Accounting System Code: 31260

Under Section 212.055, Florida Statutes, local governments are authorized to levy six types of Local Option Discretionary Sales Surtaxes. These taxes are either subject to voter approval in a county-wide referendum or by extraordinary vote of the county's governing board. Under the provisions of s. 212.054, F.S., all local option discretionary sales surtaxes apply to most taxable transactions under Part I of Section 212, Florida Statutes. Exceptions include any item of tangible personal property for which the sale amount exceeds \$5000, and services taxed pursuant to section 16, chapter 92-319, Laws of Florida [s. 212.05 (k) & (l), F.S.]. Section 212.054, F.S., further provides for the Department of Revenue to administer, collect, and enforce all these 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.¹ Tax proceeds must be expended to plan and construct infrastructure, or to acquire land for public recreation, conservation, or for the protection of natural resources. However, after July 6, 1992, counties with a population of 50,000 or less on April 1, 1992 (and municipalities located therein), that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for operating purposes if they satisfy specified requirements.

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 enacted in 1992 authorized counties with a population of 50,000 or less on 4/1/92, to levy the **Small County Surtax** at a rate of 0.5% or 1% [s. 212.055(3), F.S.]. County governments seeking to impose the levy may either enact an ordinance by an extraordinary vote of the members of the county governing authority or, if the proceeds are to be used to service bonded indebtedness, be approved in a county-wide referendum.

¹ Legislation did not amend s. 212.055(2)(g), F.S., which states that "no referendum proposing the levying of such surtax shall be held after November 30, 1992." However, discretionary sales surtax authority was extended for small counties.

In 1991, the Legislature enacted the **Indigent Care Surtax** [s.212.055 (4), F.S.]. Non-consolidated counties with a population of 800,000 or more are eligible to levy this tax at a rate of up to .5%. However, Dade county is restricted from levying this surtax because it is authorized to levy the County Public Hospital Surtax. Like the Small County Surtax, the Indigent Care Surtax may be imposed by either by an extraordinary vote of the county's governing board or by referendum approval. The tax proceeds are authorized to fund health care services for the medically poor and related health services. Currently, Hillsborough, Broward, and Palm Beach counties are eligible to levy this surtax.

Pursuant to s. 212.055 (5), F.S., any county as defined in s. 125.011(1), F.S. (Dade county), is authorized to levy the **County Public Hospital Surtax** at a rate of 0.5%. The tax may be enacted either by an extraordinary vote of the county commission or by referendum approval. Proceeds shall only be used for the operation, maintenance, and administration of the county public general hospital.

The sixth discretionary sales surtax is the **Small County Indigent Care Surtax** [s. 212.055(6), F.S.]. Enacted in 1992, counties with a population of 50,000 or less on 4/1/92, are authorized to levy this tax at a rate of 0.5%. To enact the tax, county governments must enact an ordinance by an extraordinary vote of the members of the county governing authority. Proceeds may only be expended on health services for indigent or medically poor county residents. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the 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, Chapter 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 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 Chapter 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.

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.

1992 General Law Amendments

Chapter 92-309, Laws of Florida,
amends s. 212.055, F.S., to limit the combined total, in varying combinations, of the Small County Surtax, the Local Government Infrastructure Surtax, the Indigent Care Surtax, the County Public Hospital Surtax, and the Small County Indigent Care Surtax to a combined rate of 1%.

Chapter 92-319, Laws of Florida,
amends s. 212.05, F.S., by revising the sales tax on boats and airplanes and expanding the sale tax base to include the "sale, use, consumption, and storage" of rare coins, and detective, burglar protection, nonresidential cleaning, and nonresidential pest

control services. While local governments levying a Local Option Discretionary Sales Surtax will benefit from the revisions pertaining to boats and airplanes, and the inclusion of rare coins in the sales tax base, they will not, according to the Department of Revenue, be authorized to levy local option sales taxes against the newly taxes services.

Chapter 92-320, Laws of Florida,
requires counties that locally administer local options taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute a report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that are withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for the withholding, deduction, or redirection.

Local Government Infrastructure Surtax

Chapter 92-309, Laws of Florida,
amends s. 212.005 (2), F.S., to remove the restriction on use of the Local Government Infrastructure Surtax proceeds and interest in certain cases. Specifically, counties with a population of 50,000 or less on 4/1/92 (and municipalities located therein), that have imposed the Local Government Infrastructure Surtax before July 1, 1992, that have met their annual debt obligations, and are in compliance with their comprehensive plan, are authorized to use the proceeds of the tax for "any public purpose."

Small County Surtax

Chapter 92-309, Laws of Florida,
amends s. 212.055, F.S., to create the **Small County Surtax**. This provision authorizes counties with a population of 50,000 or less on 4/1/92 to levy a discretionary sales surtax of 0.5% or 1% by extraordinary vote of the governing body for operating purposes or by referendum for bonded indebtedness. Proceeds from the tax must be shared with municipalities located within the county and if levied pursuant to referendum, may be shared with the county school district or shared with another county for joint county projects as conditioned by the referendum.

Indigent Care Surtax

Chapter 92-309, Laws of Florida,
amends s. 212.055, F.S., to set the expiration date of the Indigent Care Surtax as October 1, 1998.

Small County Indigent Care Surtax

Chapter 92-309, Laws of Florida,
amends s. 212.055, F.S., to create the **Small County Indigent Care Surtax**. This provision authorizes counties with a population of 50,000 or less on 4/1/92 to levy a discretionary sales surtax of 0.5% by extraordinary vote of the governing body.

Proceeds may only be expended on health services for indigent or medically poor county residents. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax. This tax is scheduled to expire on October 1, 1998.

Administrative Procedures

Under current law, the Department of Revenue is charged with administering, collecting, and enforcing the local discretionary sales surtaxes. The governing body of any county levying any of the 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 Small County Surtax, Indigent Care Surtax, and the Small County 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 Discretionary Sales Surtaxes.

For the Indigent Care Surtax and the Small County Indigent Care Surtax, 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(4)(f) and (6)(e), 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 these taxes, 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 are the only counties which qualify to levy this surtax. 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, at the rate of .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 surtax 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-nine counties have imposed or currently impose the Infrastructure Surtax. Most commonly, the tax is levied at the rate of 1% for the maximum allowable period of 15 years. Pursuant to s. 212.055 (g), F.S., referendums proposing the levying of this tax shall not be held after November 30, 1992.

Small County Surtax

Under the provisions of s. 212.055(3), F.S., counties with a population of 50,000 or less on 4/1/92, are authorized to levy the Small County Surtax at a rate of 0.5% or 1%. Because fourteen of the 31 "small" counties currently levy the Local Government Infrastructure Surtax at 1%, only the 17 remaining small counties are currently eligible to levy the Small County Surtax. County governments seeking to impose the levy may either enact an ordinance by an extraordinary vote of the members of the county governing authority or, if the proceeds are to be used to service bonded indebtedness, be approved in a county-wide referendum.

Indigent Care Surtax

Under the provisions of s. 212.055(4), F.S., non-consolidated counties with a population of 800,000 or more are eligible to levy the Indigent Care Surtax at a rate of up to 0.5%. However, Dade county is restricted from levying this surtax because it is authorized to levy the County Public Hospital Surtax. The combined tax rate of Local Discretionary Sales Surtaxes may not exceed a sum of 1%. Currently, Hillsborough, Broward and Palm Beach counties are eligible to levy this surtax.

Like the Small County Surtax, the Indigent Care Surtax may be imposed by either by an extraordinary vote of the county's governing board or by referendum approval. The ordinance adopted by the governing board shall include a plan for providing health care services to qualified indigent residents.

County Public Hospital Surtax

Pursuant to s. 212.055 (5), F.S., any county as defined in s. 125.011(1), F.S. (Dade county), is authorized to levy the County Public Hospital Surtax at a rate of 0.5%. The tax may be enacted either by an extraordinary vote of the county commission or by referendum approval.

Small County Indigent Care Surtax

Pursuant to s. 212.055(6), F.S., counties with a population of 50,000 or less on 4/1/92, are authorized to levy the Small County Indigent Care Surtax at a rate of 0.5%. Because fourteen of the 31 "small" counties currently levy the Local Government Infrastructure Surtax at 1%, only the 17 remaining small counties are currently eligible to levy the Small County Indigent Care Surtax. To enact the tax, county governments must enact an ordinance by an extraordinary vote of the members of the county governing authority. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax.

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.

Pursuant to s. 212.055(2), F.S., proceeds of the Local Government Infrastructure Surtax may be used only for the purposes of financing, planning, and constructing infrastructure. Tax proceeds may not be used to fund the operational expenses of infrastructure,² and counties and municipalities are prohibited from using such proceeds to supplant or replace user fees or to reduce ad valorem taxes. However, after July 6, 1992, counties with a population of 50,000 or less on April 1, 1992, that imposed the surtax before July 1, 1992, may use the proceeds and interest of the surtax for "any public purpose" if they satisfy the following criteria:

- 1 - the debt service obligations for any year are met;
- 2 - the county's comprehensive plan has been determined to be in compliance with part II of chapter 163; and
- 3 - the county has adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 125.66 authorizing additional uses of the surtax proceeds and interest.

As shown in **Table 8.1**, fifteen counties currently meet population and imposition deadline criteria. [However, Jackson county no longer levies this tax.]

² 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.

Likewise, municipalities located within counties that have a population of 50,000 or less on April 1, 1992, and that have imposed the surtax before July 1, 1992, may use surtax proceeds for any public purpose if their municipality's comprehensive plan has been determined to be in compliance with part II of chapter 163, and they have adopted an amendment to the surtax ordinance pursuant to the procedure provided in s. 166.041 authorizing additional uses of the surtax proceeds and interest.

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.

Small County Surtax

Proceed from the Small County Surtax may be used for general government operating purposes or, if approved by referendum, for bonded indebtedness. Proceeds from the tax must be shared with municipalities located within the county and if levied pursuant to referendum, may be shared with the county school district or shared with another county for joint county infrastructure projects as conditioned by the referendum.

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. Counties levying this surtax are required to continue to expend county funds for these services in an amount equal to the amount that it expended for the medically poor and related health services in the fiscal year preceding the adoption of the authorizing ordinance. Section 212.055(4)(d), F.S., outlines, the authorized uses of the proceeds for various primary and preventative care services.

County Public Hospital Surtax

Proceeds of the County Public Hospital Surtax are designated to supplement the operation, maintenance, and administration of the county public general hospital. After imposing the surtax, the county is required to continue to annually contribute to the hospital at least 80% of that percentage of the total county budget appropriated for the operation, administration, and maintenance of the county public general hospital from the county's general revenues in the fiscal year of the county ending 9/1/91.

Small County Indigent Care Surtax

Proceeds of the Small County Indigent Care Surtax may only be expended on health services for indigent or medically poor county residents. Counties levying this surtax are required to continue to expend funds for health services in an amount equal to the funds expended the year preceding the adoption of the surtax.

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 during the 1992-93 local government fiscal year.

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 and services taxed pursuant to section 16, chapter 92-319, Laws of Florida [s. 212.05 (k) & (l), F.S.]. 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).

TABLE 8.1

DISCRETIONARY SALES SURTAXES:
IMPOSITION AND LEVY

Infrastructure Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Bay	3/88	1/2%	6/89	15 yrs.	I
Clay	11/89	1%	2/90	15 yrs.	F
DeSoto	11/87	1%	1/88	15 yrs.	I
Dixie	1/90	1%	4/90	15 yrs.	I
Escambia	3/92	1%	6/92	7 yrs.	F
Flagler	9/90	1%	12/90	15 yrs.	I
Gadsden	11/87	1%	1/88	8 yrs.	I
Glades	11/91	1%	2/92	15 yrs.	F
Hamilton	4/90	1%	6/90	15 yrs.	F
Hardee	10/89	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
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
Lafayette	5/91	1%	9/91	15 yrs.	F
Lake	11/87	1%	1/88	15 yrs.	F
Leon	9/89	1%	12/89	15 yrs.	I
Madison	5/89	1%	8/89	15 yrs.	I
Manatee	6/89	1%	1/90	4 yrs.	I
Monroe	8/89	1%	11/89	15 yrs.	F
Okaloosa	8/89	1/2%	10/89	2 yrs.	I
Osceola	6/90	1%	9/90	15 yrs.	F
Pinellas	11/89	1%	2/90	10 yrs.	I
Sarasota	6/89	1%	9/89	10 yrs.	I
Seminole	7/91	1%	10/91	10 yrs.	I
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

(repealed eff. 7/1/92)

(repealed eff. 10/1/91)

Charter County Transit System Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Duval	3/88	1/2%	1/89	indet.	100% to county

Indigent Care Surtax

County	Referendum Adopted	Rate	Effective Date	Length	Distribution Method (1)
Dade	9/91	1/2%	1/92		100% to county
Hillsborough	n/a	1/2%	12/91	7 yrs.	100% to county

(1) Distribution method:

- I = interlocal agreement
- F = Half-Cent Sales Tax formula

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

Source: Florida Department of Revenue, July, 1992.

Table 8.2

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ALACHUA	4,404,671	8,809,342
Alachua	137,085	274,170
Archer	41,935	83,871
Gainesville	2,461,580	4,923,159
Hawthorne	38,490	76,980
High Springs	93,677	187,354
LaCrosse	3,652	7,303
Micanopy	18,258	36,517
Newberry	48,944	97,888
Waldo	29,802	59,605
	-----	-----
	7,278,094	14,556,189
 BOCC, BAKER	 214,560	 429,120
Glen Saint Mary	6,396	12,793
Macclenny	54,532	109,065
	-----	-----
	275,489	550,977
 BOCC, BAY	 3,528,301	 7,056,602
Callaway	430,319	860,638
Cedar Grove	49,991	99,982
Lynn Haven	325,266	650,532
Mexico Beach	34,024	68,048
Panama City	1,188,508	2,377,015
Panama City Beach	140,995	281,991
Parker	158,710	317,420
Springfield	298,335	596,669
	-----	-----
	6,154,448	12,308,897
 BOCC, BRADFORD	 374,690	 749,380
Brooker	6,681	13,363
Hampton	6,443	12,886
Lawtey	14,621	29,242
Starke	109,290	218,579
	-----	-----
	511,725	1,023,450

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, BREVARD	8,868,627	17,737,253
Cape Canaveral	221,738	443,477
Cocoa	486,096	972,193
Cocoa Beach	337,503	675,006
Indialantic	77,725	155,450
Indian Harbour Beach	192,447	384,895
Malabar	57,759	115,518
Melbourne	1,681,070	3,362,139
Melbourne Beach	84,499	168,998
Melbourne Village	16,017	32,033
Palm Bay	1,780,653	3,561,306
Palm Shores	8,173	16,346
Rockledge	451,841	903,683
Satellite Beach	270,200	540,400
Titusville	1,089,905	2,179,809
West Melbourne	228,430	456,860
	----- 15,852,683	----- 31,705,367
BOCC, BROWARD	28,734,402	57,468,803
Coconut Creek	937,776	1,875,552
Cooper City	719,890	1,439,780
Coral Springs	2,652,974	5,305,947
Dania	536,013	1,072,026
Davie	1,562,843	3,125,686
Deerfield Beach	1,507,989	3,015,979
Ft. Lauderdale	4,735,001	9,470,002
Hallandale	984,566	1,969,132
Hillsboro Beach	55,842	111,684
Hollywood	3,909,833	7,819,667
Lauderdale-by-the-Sea	94,791	189,582
Lauderdale Lakes	866,826	1,733,652
Lauderhill	1,595,290	3,190,581
Lazy Lake Village	1,147	2,295
Lighthouse Point	331,100	662,200
Margate	1,388,464	2,776,929
Miramar	1,329,722	2,659,444
North Lauderdale	845,344	1,690,687
Oakland Park	847,511	1,695,022
Parkland	173,040	346,080
Pembroke Park	157,741	315,482
Pembroke Pines	2,162,507	4,325,015
Plantation	2,207,481	4,414,961
Pompano Beach	2,308,806	4,617,612

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Sea Ranch Lakes	19,666	39,332
Sunrise	2,129,901	4,259,802
Tamarac	1,470,634	2,941,268
Wilton Manors	375,276	750,552
	-----	-----
	64,642,377	129,284,754
 BOCC, CALHOUN	 158,538	 317,075
Altha	8,334	16,668
Blountstown	39,738	79,476
	-----	-----
	206,610	413,220
 BOCC, CHARLOTTE	 3,949,123	 7,898,247
Punta Gorda	400,674	801,349
	-----	-----
	4,349,798	8,699,596
 BOCC, CITRUS	 2,432,618	 4,865,236
Crystal River	106,291	212,582
Inverness	156,953	313,906
	-----	-----
	2,695,862	5,391,723
 BOCC, CLAY	 3,157,907	 6,315,813
Green Cove Springs	141,007	282,013
Keystone Heights	40,801	81,601
Orange Park	289,965	579,929
Penney Farms	19,003	38,007
	-----	-----
	3,648,682	7,297,364
 BOCC, COLLIER	 9,204,462	 18,408,924
Everglades	20,155	40,309
Naples	1,176,038	2,352,077
	-----	-----
	10,400,655	20,801,309
 BOCC, COLUMBIA	 1,248,221	 2,496,442
Fort White	15,135	30,269
Lake City	301,183	602,366
	-----	-----
	1,564,539	3,129,077

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DADE	57,060,500	114,120,999
Bal Harbour	104,284	208,569
Bay Harbor Islands	161,148	322,296
Biscayne Park	104,801	209,603
Coral Gables	1,392,433	2,784,867
El Portal	84,330	168,661
Florida City	208,810	417,620
Golden Beach	26,984	53,969
Hialeah	6,617,057	13,234,114
Hialeah Gardens	292,692	585,384
Homestead	932,183	1,864,366
Indian Creek Village	1,516	3,033
Islandia	448	896
Medley	24,365	48,730
Miami	12,323,470	24,646,940
Miami Beach	3,202,935	6,405,869
Miami Shores	347,902	695,803
Miami Springs	454,323	908,645
North Bay	189,201	378,401
North Miami	1,706,148	3,412,296
North Miami Beach	1,215,571	2,431,141
Opa-locka	523,386	1,046,772
South Miami	360,101	720,203
Surfside	142,297	284,593
Sweetwater	483,719	967,439
Virginia Gardens	75,887	151,774
West Miami	197,265	394,530
	-----	-----
	88,233,756	176,467,512
BOCC, DE SOTO	438,522	877,045
Arcadia	137,373	274,745
	-----	-----
	575,895	1,151,790
BOCC, DIXIE	136,095	272,191
Cross City	30,375	60,750
Horseshoe Beach	3,715	7,430
	-----	-----
	170,185	340,370

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, DUVAL	32,324,294	64,648,588
Atlantic Beach	589,232	1,178,464
Baldwin	71,646	143,293
Jacksonville Beach	899,232	1,798,464
Neptune Beach	336,510	673,021
	-----	-----
	34,220,915	68,441,829
BOCC, ESCAMBIA	8,589,229	17,178,457
Century	69,497	138,994
Pensacola	2,077,430	4,154,859
	-----	-----
	10,736,155	21,472,311
BOCC, FLAGLER	643,380	1,286,760
Beverly Beach	7,151	14,301
Bunnell	42,384	84,767
Flagler Beach	88,478	176,957
	-----	-----
	781,392	1,562,785
BOCC, FRANKLIN	144,541	289,082
Apalachicola	49,068	98,137
Carrabelle	22,378	44,756
	-----	-----
	215,988	431,975
BOCC, GADSDEN	472,059	944,117
Chattahoochee	35,931	71,861
Greensboro	7,936	15,873
Gretna	27,642	55,284
Havana	23,538	47,077
Midway	15,141	30,283
Quincy	100,424	200,848
	-----	-----
	682,672	1,365,343
BOCC, GILCHRIST	100,245	200,490
Bell	2,932	5,863
Fanning Springs (part)	2,714	5,428
Trenton	15,001	30,002
	-----	-----
	120,892	241,783

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, GLADES	87,009	174,018
Moore Haven	16,998	33,996
	-----	-----
	104,007	208,014
BOCC, GULF	247,209	494,418
Port St. Joe	106,212	212,425
Wewahitchka	46,402	92,805
	-----	-----
	399,824	799,648
BOCC, HAMILTON	309,614	619,228
Jasper	72,187	144,375
Jennings	24,315	48,629
White Springs	24,040	48,079
	-----	-----
	430,156	860,311
BOCC, HARDEE	359,678	719,355
Bowling Green	37,388	74,776
Wauchula	68,931	137,862
Zolfo Springs	24,986	49,973
	-----	-----
	490,983	981,966
BOCC, HENDRY	592,413	1,184,826
Clewiston	159,075	318,150
La Belle	71,498	142,997
	-----	-----
	822,986	1,645,973
BOCC, HERNANDO	2,356,981	4,713,962
Brooksville	171,698	343,395
Weeki Wachee	116	231
	-----	-----
	2,528,795	5,057,589
BOCC, HIGHLANDS	1,797,829	3,595,658
Avon Park	228,711	457,421
Lake Placid	33,327	66,654
Sebring	248,779	497,559
	-----	-----
	2,308,646	4,617,292

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, HILLSBOROUGH	31,001,182	62,002,364
Plant City	993,673	1,987,347
Tampa	11,774,696	23,549,391
Temple Terrace	697,055	1,394,110
	-----	-----
	44,466,606	88,933,212
BOCC, HOLMES	174,137	348,273
Bonifay	32,923	65,846
Esto	3,206	6,412
Noma	2,632	5,265
Ponce de Leon	5,065	10,130
Westville	3,281	6,562
	-----	-----
	221,244	442,488
BOCC, INDIAN RIVER	2,685,273	5,370,546
Fellsmere	72,532	145,065
Indian River Shores	76,832	153,664
Orchid	364	728
Sebastian	364,448	728,895
Vero Beach	576,621	1,153,241
	-----	-----
	3,776,070	7,552,139
BOCC, JACKSON	802,619	1,605,239
Alford	11,077	22,155
Bascom	2,029	4,058
Campbellton	5,410	10,821
Cottdale	20,872	41,744
Graceville	62,010	124,019
Grand Ridge	12,733	25,466
Greenwood	11,124	22,248
Jacob City	6,180	12,360
Malone	17,071	34,141
Marianna	140,087	280,174
Sneads	41,441	82,882
	-----	-----
	1,132,653	2,265,307

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, JEFFERSON	135,272	270,544
Monticello	33,488	66,975
	-----	-----
	168,760	337,520
BOCC, LAFAYETTE	59,283	118,565
Mayo	11,725	23,450
	-----	-----
	71,008	142,016
BOCC, LAKE	3,228,975	6,457,950
Astatula	24,148	48,296
Clermont	169,208	338,416
Eustis	317,369	634,738
Fruitland Park	68,489	136,978
Groveland	56,549	113,098
Howey-in-the-Hills	17,678	35,355
Lady Lake	221,557	443,115
Leesburg	370,500	740,999
Mascotte	44,219	88,437
Minneola	38,774	77,548
Montverde	22,708	45,415
Mount Dora	186,153	372,306
Tavares	183,077	366,153
Umatilla	57,184	114,368
	-----	-----
	5,006,587	10,013,174
BOCC, LEE	12,778,645	25,557,291
Cape Coral	3,273,314	6,546,628
Fort Myers	1,931,161	3,862,322
Sanibel	236,181	472,362
	-----	-----
	18,219,301	36,438,603
BOCC, LEON	4,911,404	9,822,808
Tallahassee	3,983,643	7,967,286
	-----	-----
	8,895,047	17,790,094

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, LEVY	397,252	794,503
Bronson	14,308	28,616
Cedar Key	11,086	22,172
Chiefland	32,974	65,947
Fanning Springs (part)	4,641	9,283
Inglis	21,654	43,308
Otter Creek	2,137	4,274
Williston	36,496	72,993
Yankeetown	10,535	21,070
	-----	-----
	531,083	1,062,165
BOCC, LIBERTY	53,072	106,143
Bristol	11,582	23,165
	-----	-----
	64,654	129,308
BOCC, MADISON	199,118	398,236
Greenville	13,336	26,671
Lee	4,436	8,872
Madison	47,287	94,574
	-----	-----
	264,176	528,353
BOCC, MANATEE	6,570,744	13,141,488
Anna Maria	59,898	119,796
Bradenton	1,509,840	3,019,680
Bradenton Beach	56,129	112,258
Holmes Beach	165,296	330,593
Longboat Key (part)	87,300	174,600
Palmetto	314,905	629,810
	-----	-----
	8,764,112	17,528,224
BOCC, MARION	6,046,580	12,093,161
Bellevue	88,914	177,828
Dunnellon	55,343	110,687
McIntosh	13,388	26,777
Ocala	1,386,832	2,773,665
Reddick	18,194	36,387
	-----	-----
	7,609,252	15,218,505

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, MARTIN	4,786,893	9,573,785
Jupiter Island	27,348	54,695
Ocean Breeze Park	25,666	51,332
Sewalls Point	80,411	160,821
Stuart	595,514	1,191,028
	-----	-----
	5,515,831	11,031,662
BOCC, MONROE	4,142,844	8,285,688
Key Colony Beach	58,069	116,138
Key West	1,496,701	2,993,402
Layton	10,862	21,725
	-----	-----
	5,708,477	11,416,953
BOCC, NASSAU	1,188,353	2,376,706
Callahan	27,103	54,207
Fernandina Beach	256,151	512,302
Hilliard	51,890	103,781
	-----	-----
	1,523,498	3,046,996
BOCC, OKALOOSA	3,771,457	7,542,914
Cinco Bayou	11,589	23,177
Crestview	308,238	616,476
Destin	247,557	495,115
Ft. Walton Beach	652,306	1,304,612
Laurel Hill	16,121	32,241
Mary Esther	125,193	250,386
Niceville	321,530	643,059
Shalimar	10,615	21,231
Valparaiso	192,595	385,191
	-----	-----
	5,657,200	11,314,401
BOCC, OKEECHOBEE	763,233	1,526,467
Okeechobee	131,800	263,600
	-----	-----
	895,033	1,790,067

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ORANGE	42,581,637	85,163,275
Apopka	987,002	1,974,005
Belle Isle	383,040	766,079
Eatonville	166,884	333,769
Edgewood	72,904	145,808
Lake Buena Vista	1,658	3,317
Maitland	616,816	1,233,632
Oakland	48,856	97,712
Ocoee	982,649	1,965,298
Orlando	11,640,865	23,281,731
Windermere	112,707	225,415
Winter Garden	718,121	1,436,243
Winter Park	1,556,966	3,113,933
	-----	-----
	59,870,108	119,740,216
 BOCC, OSCEOLA	 4,313,929	 8,627,858
Kissimmee	1,307,147	2,614,294
St. Cloud	552,342	1,104,684
	-----	-----
	6,173,418	12,346,836
 BOCC, PALM BEACH	 29,771,047	 59,542,093
Atlantis	68,286	136,572
Belle Glade	661,217	1,322,434
Boca Raton	2,547,482	5,094,963
Boynton Beach	1,931,023	3,862,046
Briny Breeze	16,190	32,380
Cloud Lake	4,673	9,345
Delray Beach	1,975,864	3,951,728
Glen Ridge	8,444	16,887
Golf Village	7,706	15,411
Golfview	6,271	12,542
Greenacres City	785,452	1,570,903
Gulf Stream	28,487	56,973
Haverhill	47,669	95,338
Highland Beach	131,530	263,061
Hypoluxo	43,980	87,960
Juno Beach	87,058	174,117
Jupiter	1,050,562	2,101,123
Jupiter Inlet Colony	16,641	33,282
Lake Clarke Shores	148,458	296,917
Lake Park	274,988	549,976
Lake Worth	1,165,533	2,331,065

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Lantana	331,469	662,939
Manalapan	13,034	26,068
Mangonia Park	57,301	114,602
North Palm Beach	472,591	945,182
Ocean Ridge	64,556	129,112
Pahokee	277,242	554,485
Palm Beach	402,010	804,019
Palm Beach Gardens	1,002,032	2,004,064
Palm Beach Shores	42,341	84,681
Palm Springs	400,001	800,002
Riviera Beach	1,130,611	2,261,222
Royal Palm Beach	658,512	1,317,024
South Bay	146,901	293,801
South Palm Beach	60,621	121,242
Tequesta Village	184,446	368,891
West Palm Beach	2,780,416	5,560,832
	-----	-----
	48,802,642	97,605,284
BOCC, PASCO	7,148,620	14,297,239
Dade City	150,483	300,965
New Port Richey	370,726	741,452
Port Richey	67,673	135,346
Saint Leo	26,411	52,823
San Antonio	20,435	40,870
Zephyrhills	218,025	436,050
	-----	-----
	8,002,372	16,004,744
BOCC, PINELLAS	19,384,807	38,769,613
Belleair	117,398	234,797
Belleair Beach	61,447	122,893
Belleair Bluffs	65,730	131,460
Belleair Shore	1,772	3,545
Clearwater	2,940,277	5,880,555
Dunedin	1,014,577	2,029,155
Gulfport	347,262	694,523
Indian Rocks Beach	117,103	234,206
Indian Shores	42,274	84,548
Kenneth City	127,915	255,830
Largo	1,948,979	3,897,958
Madeira Beach	124,695	249,390
North Redington Beach	33,559	67,119
Oldsmar	247,736	495,472

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
Pinellas Park	1,284,115	2,568,230
Redington Beach	48,123	96,247
Redington Shores	70,604	141,209
Safety Harbor	449,387	898,774
St. Petersburg	7,069,575	14,139,150
St. Petersburg Beach	274,796	549,592
Seminole	277,573	555,146
South Pasadena	167,678	335,356
Tarpon Springs	535,855	1,071,711
Treasure Island	216,038	432,076
	-----	-----
	36,969,278	73,938,556
BOCC, POLK	12,139,192	24,278,384
Auburndale	301,673	603,345
Bartow	503,954	1,007,909
Davenport	53,518	107,036
Dundee	80,124	160,249
Eagle Lake	66,023	132,045
Fort Meade	168,676	337,351
Frostproof	97,318	194,636
Haines City	399,840	799,681
Highland Park	5,199	10,398
Hillcrest Heights	7,442	14,883
Lake Alfred	121,376	242,752
Lake Hamilton	38,329	76,658
Lake Wales	327,531	655,063
Lakeland	2,434,720	4,869,441
Mulberry	102,381	204,762
Polk City	50,562	101,124
Winter Haven	841,238	1,682,476
	-----	-----
	17,739,097	35,478,193
BOCC, PUTNAM	1,361,835	2,723,670
Crescent City	41,706	83,411
Interlachen	26,995	53,990
Palatka	235,141	470,282
Pomona Park	16,170	32,340
Welaka	11,970	23,941
	-----	-----
	1,693,817	3,387,635

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, ST. JOHNS	2,916,697	5,833,395
Hastings	23,183	46,366
St. Augustine	422,385	844,770
St. Augustine Beach	133,645	267,290
	-----	-----
	3,495,911	6,991,821
BOCC, ST. LUCIE	3,055,007	6,110,015
Fort Pierce	918,752	1,837,503
Port St. Lucie	1,487,130	2,974,260
St. Lucie Village	15,618	31,236
	-----	-----
	5,476,507	10,953,014
BOCC, SANTA ROSA	1,248,748	2,497,497
Gulf Breeze	89,175	178,350
Jay	10,545	21,090
Milton	114,480	228,960
	-----	-----
	1,462,948	2,925,896
BOCC, SARASOTA	10,666,463	21,332,926
Longboat Key (part)	148,979	297,958
North Port	525,085	1,050,171
Sarasota	2,121,582	4,243,164
Venice	719,849	1,439,699
	-----	-----
	14,181,959	28,363,918
BOCC, SEMINOLE	8,009,108	16,018,215
Altamonte Springs	1,144,175	2,288,350
Casselberry	677,207	1,354,414
Lake Mary	199,804	399,607
Longwood	427,701	855,402
Oviedo	418,968	837,936
Sanford	1,066,893	2,133,786
Winter Springs	731,725	1,463,450
	-----	-----
	12,675,580	25,351,160

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

Table 8.2 continued

Local Government Infrastructure Surtax
Local Government Fiscal Year 1992-93 Estimates
\$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, SUMTER	563,418	1,126,837
Bushnell	39,328	78,655
Center Hill	14,804	29,609
Coleman	16,953	33,906
Webster	15,514	31,028
Wildwood	70,888	141,776
	-----	-----
	720,906	1,441,811
BOCC, SUWANNEE	514,756	1,029,511
Branford	13,801	27,602
Live Oak	131,018	262,036
	-----	-----
	659,575	1,319,150
BOCC, TAYLOR	460,089	920,178
Perry	222,689	445,379
	-----	-----
	682,778	1,365,557
BOCC, UNION	96,494	192,988
Lake Butler	26,811	53,622
Raiford	2,856	5,713
Worthington Springs	2,055	4,109
	-----	-----
	128,216	256,431
BOCC, VOLUSIA	8,805,091	17,610,183
Daytona Beach	1,808,731	3,617,463
Daytona Beach Shores	69,064	138,128
DeLand	480,923	961,847
Edgewater	463,766	927,532
Holly Hill	323,461	646,921
Lake Helen	68,600	137,199
New Smyrna Beach	495,961	991,922
Oak Hill	27,957	55,913
Orange City	159,959	319,919
Ormond Beach	875,016	1,750,031
Pierson	33,327	66,655
Ponce Inlet	52,807	105,614
Port Orange	1,058,664	2,117,328
South Daytona	365,787	731,575
	-----	-----
	15,089,115	30,178,229

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

Table 8.2 continued

Local Government Infrastructure Surtax
 Local Government Fiscal Year 1992-93 Estimates
 \$5,000 Cap on Transactions

Based on Fiscal Year 1992-93 Half-Cent Distribution Factor

	1/2 % Tax Rate Net Receipts	1 % Tax Rate Net Receipts
BOCC, WAKULLA	190,438	380,876
St. Marks	4,046	8,091
Sopchoppy	5,131	10,262
	-----	-----
	199,615	399,229
BOCC, WALTON	797,889	1,595,778
DeFuniak Springs	155,596	311,192
Freeport	25,180	50,360
Paxton	18,068	36,137
	-----	-----
	996,733	1,993,466
BOCC, WASHINGTON	168,997	337,993
Caryville	6,927	13,855
Chipley	43,272	86,544
Ebro	2,878	5,756
Vernon	9,047	18,094
Wausau	3,525	7,050
	-----	-----
	234,646	469,292
Grand Totals *	=====	=====
	614,150,018	1,228,300,037

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

CHAPTER 9: OPTIONAL TOURIST TAXES
Section 125.0104, 125.0108, 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 6% 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, an additional 2% 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 three major categories: **Tourist Development Taxes** (Section 125.0104, F.S.), the **Tourist Impact Tax** (s. 125.0108, F.S.), and **Convention Development Taxes** (Section 212.305, F.S.). **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 that 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)(1), 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,
added an optional condition for qualification as a "high tourism impact county,"
thus allowing Osceola county to levy an additional 1% 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 (1), by March 1, 1992, with 87.5% of the tax proceeds dedicated for
the construction of a spring training facility.

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,
allowed 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.
authorized 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.

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.

1992 General Law Amendments

Tourist Development Tax

Chapters 92-175 and 92-204, Laws of Florida,
expands the authorized use of Tourist Development Tax revenue in s. 125.0104(5), F.S., by any county (previously limited to those counties with a population of less than 50,000) to include funding for museums that are publicly owned and operated or owned and operated by a not-for-profit organization.

These museums are subject to the same statutory requirements in s. 125.0104(7), F.S., which dictate the automatic expiration of the Tourist Development Tax upon the retirement of bonds used to finance such museums.

creates s. 125.0104(9)(d), F.S., which allows a county tourism promotion agency to undertake marketing research and advertising research studies and provide reservations and booking services, while also exempting certain information from the government public records requirement to provide confidentiality to clients.

in response to a recent court decision, Freni, et al v. Collier County, 588 So. 2n 291 (Fla. 2d DCA 1991), specifies consequences for any county that levied a Tourist Development Tax before 12/1/91, if the tax is invalidated for failure to follow the requirements of s. 125.0104(4), F.S.

creates a joint interim study committee to review current tourist related tax laws, such as levying procedures, taxpayer compliance, and local tax revenue use policies, duties of both the tourist development councils and county governing boards regarding the authority to levy the tax and approve tax revenue expenditure plans, as well as other tourist development tax related topics.

Chapter 92-320, Laws of Florida,

amends s. 125.0104, F.S., to require the Department of Revenue to pay interest to local governments on undistributed proceeds from tourist development taxes.

requires counties that locally administer local options taxes (tourist, sales, motor fuel, and documentary taxes) to compile and distribute a report to the Legislature, the county, and other affected entities, enumerating the amounts of tax proceeds that are withheld, deducted, or redirected from the principle recipient of the tax and the purpose(s) for the withholding, deduction, or redirection.

Administrative Procedures (State and Local Administration)

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

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

Legislation passed during the 1987 session (Chapters 87-99 and 87-175) allowed counties, for the first time, to locally administer tourist development and convention development taxes. Under s. 125.0104(10) and s. 212.0305(5), F.S., counties have an option to adopt an ordinance providing for collection and administration of these taxes on a local basis, rather than remitting the tax proceeds to the Department of Revenue and having administrative charges deducted at the state level. In addition, they must adopt an ordinance electing either to assume all responsibility for auditing the records and accounts of dealers and assessing, collecting, and enforcing payments of delegate such authority to the Department of Revenue. Some county officials locally administering the tourist taxes, have experienced an increase in tourist tax revenues, attributing it to local enforcement of the tax. Currently, nineteen 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, 37 counties levied Tourist Development Taxes during the state FY 1990-91 and generated approximately \$137.15 million. (Collier county has since ceased to levy the tax; however, it may be on the ballot for voter approval in November, 1992.) **Table 9.3** identifies tax proceeds, by county, since FY 1988-89. 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 the 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. It is important to note that these estimates of taxable sales are based on state fiscal years.

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)
ADDITIONAL LEVIES:				
125.0104(3)(l)	88-226 89-217 90-349	1%	Majority Vote, BOCC [Hillsborough & Dade 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 (Tourist Impact Tax)	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 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, June, 1992.

TABLE 9.2

CONVENTION DEVELOPMENT TAXES

TAX NAME	COUNTY	CHAPTER LAW	% LEVY	USE OF PROCEEDS
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, June, 1991.

TABLE 9.3

**TOURIST DEVELOPMENT TAX: (1)
IMPOSITION AND COLLECTIONS DATA**

State Fiscal Years (in \$1000's)

County	Initial Levy	Tax Rate	FY 1988-89	FY 1989-90	FY 1990-91
Alachua	6/87	2%	491.1	514.5	520.2
Bay	3/86	2%	1,729.4	1,788.4	1,986.5
Bradford	11/90	2%	0.0	0.0	24.9
Brevard	12/86	3%	1,596.4	2,180.1	2,536.0
Broward	12/80	3%	10,276.0	10,375.5	10,675.5
* Charlotte	4/84	2%	431.6	501.8	496.3
* Citrus	12/86	2%	195.2	188.4	180.5
* Clay	1/89	2%	64.1	133.7	110.8
* Collier (2)	11/90	3%	0.0	0.0	3,903.3
Columbia	1/85	3%	214.8	217.6	212.7
* Dade (3)	12/78	3%	8,348.5	9,336.3	10,329.7
* Duval (4)	1/79	2%	1,678.6	1,846.6	1,741.3
* Escambia	12/80	3%	1,411.1	1,510.0	1,608.3
Flagler	12/86	2%	133.3	141.8	139.6
* Hillsborough	10/78	4%	4,446.2	5,541.4	5,742.6
Indian River	4/87	2%	359.4	374.0	353.6
Lake	12/84	2%	302.4	327.5	332.4
* Lee	11/82	3%	5,109.8	5,766.1	6,308.3
Leon	5/88	2%	680.6	730.5	742.2
* Manatee	1/81	3%	1,279.4	1,422.4	1,525.5
* Monroe (5)	12/81	3%	4,908.6	5,683.4	6,038.3
* Nassau	1/89	2%	145.3	412.3	450.4
* Okaloosa	11/89	2%	0.0	491.9	1,264.0
* Orange	5/78	4%	24,922.9	37,001.5	43,039.9
* Osceola	12/77	4%	6,589.0	8,338.0	9,367.5
Palm Beach	10/82	3%	5,748.5	7,286.2	7,253.8
Pasco	1/91	2%	0.0	0.0	299.7
* Pinellas	11/78	3%	7,488.7	8,534.0	8,922.7
Polk	12/86	3%	1,169.5	1,144.4	1,399.0
* St. Johns	12/86	3%	1,012.9	1,170.1	1,281.6
* St. Lucie	11/84	3%	737.3	724.3	694.3
Santa Rosa	1/92	2%	0.0	0.0	0.0
* Sarasota	11/88	2%	1,542.2	2,235.2	2,406.7
Seminole	1/89	2%	299.6	673.9	640.1
Suwannee	1/91	2%	0.0	0.0	10.1
* Volusia (6)	5/78	2%	3,278.0	3,633.2	3,652.1
* Walton	10/86	2%	702.4	755.4	964.2
Total			\$97,292.8	\$120,980.3	\$137,154.4

* Indicates self-administration. Collection figures were provided by the counties' Tax Collectors. Zero amounts indicate that no levy of the tax took place that year.

(1) This table includes only those Tourist Development Taxes imposed pursuant to s. 125.0104, F.S. The remaining table notes indicate those jurisdictions levying other types of Tourist Taxes, to include the Convention Development Tax, the Tourist Impact Tax, and the Municipal Resort Tax.

(2) Tax was repealed in 1991, but may be on the ballot for voter approval in November, 1992.

(3) Dade County also levies the Convention Development Tax (3%).

Three cities in Dade County levy the Municipal Resort Tax, pursuant to Chapters 67-930, 82-363, & 83-363, Laws of Florida: Miami Beach (2%), Bal Harbour (3%), & Surfside (1/2%). The Tourist Development Tax is not levied within these 3 cities.

(4) Duval County also levies the Convention Development Tax (2%).

(5) Monroe County also levies the Tourist Impact Tax, pursuant to s. 125.0108, F.S. (1%).

(6) Volusia County also levies the Convention Development Tax (2%).

Compiled by the FL Advisory Council on Intergovernmental Relations from data provided by the FL Department of Revenue, July, 1992

TABLE 9.4

**TOURIST DEVELOPMENT TAX:
PERCENTAGE OF PROCEEDS FOR AUTHORIZED USES¹**

Counties Levying Tax	% Levied FY1988/89 ³	USES				
		To Acquire or Operate Facilities ⁴	To Promote/ Advertise Tourism	To Finance Beach/Lake Projects	To Fund Tourist Bureaus	Other Uses ²
Alachua	2	45 %	45 %	%	%	10 %
Bay	2	5	40	15	10	30
Brevard	3	23	47	24	6	
Broward	3	50			50	
Charlotte	2	100				
Citrus	2	20	25	35		17
Clay	2*	80	20			
Columbia	2		43		57	
Dade	2*		40		60	
Duval	2		100			
Escambia	3*	90			10	
Flagler	2	60	25	15		
Hillsborough	3	40			60	
Indian River	2		10	82		8
Lake	2					
Lee	3*	13.4	53.6	33		
Leon	2		60		25	15
Manatee	3*	19	29	33	26	
Monroe	3		40		29	31
Nassau	2*		75	10	15	
Orange	3	88	4		8	
Osceola	3	27.8	45.1	2.9	20.5	
Palm Beach	3	7		17	76	
Pinellas	3	35	49.5	15.5		
Polk	2	15	55		15	
Sarasota	2		25	50		25
St Johns	2*		40	30		30
St Lucie	3	66.6	33.3			
Seminole	2	100				
Volusia	2*	66.6	33.3			
Walton	2		50	50		
TOTAL: (31)		(18) Counties	(25) Counties	(14) Counties	(15) Counties	(9) Counties

Source: As reported by counties to the Florida Advisory Council on Intergovernmental Relations, August, 1990.

¹ Authorized uses of tax proceeds are provided for in ss. 125.0104(5), Florida Statutes.

² Counties indicated a portion of revenue was used for purposes such as special events, arts council, cultural development, or landscaping.

³ 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.

⁴ Includes expenditures for convention centers, sports stadiums, & auditoriums; in Brevard, Citrus, Osceola, and Seminole counties, it may also include expenses for museums, zoos, piers, nature centers.

TABLE 9.5

**TAXABLE SALES REPORTED BY TRANSIENT RENTAL FACILITIES,
State Fiscal Years (\$ in millions)**

County	1987-88	1988-89	1989-90	1990-91	1991-92(est)	1992-93(est)
Alachua	27.1	30.4	32.3	32.0	33.4	35.2
Baker	0.1	0.1	0.4	0.7	0.7	0.7
Bay	98.0	106.9	110.1	125.0	130.4	137.4
Bradford	4.6	2.6	3.0	2.9	3.1	3.2
Brevard	87.8	103.5	114.6	113.4	118.2	124.6
Broward	436.7	500.4	511.9	525.6	546.2	577.8
Calhoun	0.1	0.1	0.1	0.1	0.1	0.1
Charlotte	22.2	26.3	30.9	31.8	33.2	35.0
Citrus	11.5	14.4	13.9	14.8	15.5	16.3
Clay	9.5	10.0	10.3	10.0	10.5	11.0
Collier	154.3	180.2	186.2	180.5	188.2	198.4
Columbia	11.6	13.0	13.2	12.5	13.0	13.7
Dade	678.1	715.8	773.1	803.5	836.1	883.3
DeSoto	1.8	2.7	1.9	1.8	1.8	1.9
Dixie	0.7	0.8	0.8	0.7	0.7	0.7
Duval	112.6	113.9	127.1	121.6	126.9	133.7
Escambia	52.8	55.6	60.3	62.5	65.2	68.7
Flagler	8.7	9.8	10.6	9.9	10.4	10.9
Franklin	2.8	3.3	3.9	5.2	5.4	5.7
Gadsden	0.5	0.6	0.6	0.4	0.5	0.5
Gilchrist	0.6	0.4	0.4	0.4	0.4	0.5
Glades	1.4	1.0	1.0	1.1	1.2	1.2
Gulf	1.7	1.9	1.6	1.4	1.5	1.6
Hamilton	2.4	3.0	2.8	2.6	2.7	2.9
Hardee	0.4	0.5	0.6	0.7	0.7	0.7
Hendry	1.7	1.8	1.9	1.8	1.9	2.0
Hernando	10.2	8.9	7.0	6.9	7.2	7.6
Highlands	6.1	6.7	8.4	11.5	12.0	12.7
Hillsborough	259.7	303.0	313.6	213.1	222.3	234.3
Holmes	1.0	1.1	1.1	1.0	1.0	1.1
Indian River	19.8	22.1	23.9	24.3	25.3	26.7
Jackson	4.0	4.0	4.5	4.6	4.8	5.1
Jefferson	0.2	0.2	0.4	0.2	0.2	0.2
Lafayette	0.0	0.0	0.0	0.0	0.0	0.0
Lake	21.3	24.1	27.5	26.2	27.3	28.8
Lee	202.8	235.0	255.7	259.6	270.8	285.4
Leon	34.6	42.6	45.4	45.7	47.7	50.3
Levy	2.3	3.1	3.4	3.7	3.8	4.0
Liberty	0.1	0.1	0.2	0.2	0.2	0.2
Madison	0.4	0.4	0.6	0.8	0.9	0.9
Manatee	46.7	51.1	59.2	62.3	65.0	68.5
Marion	28.2	32.2	32.7	34.9	36.4	38.3
Martin	15.5	14.7	15.7	14.2	14.8	15.6
Monroe	213.6	240.4	267.0	284.5	296.7	312.8
Nassau	9.5	13.7	10.7	11.2	11.7	12.3
Okaloosa	64.0	65.1	70.5	76.8	80.1	84.4
Okeechobee	2.4	3.9	3.6	3.5	3.7	3.9
Orange	893.1	1,067.0	1,273.1	1,424.1	1,485.3	1,565.5
Osceola	218.7	270.7	326.0	304.4	317.5	334.6
Palm Beach	318.2	376.3	404.0	410.1	427.7	450.8
Pasco	29.9	32.5	35.1	37.1	38.7	40.8
Pinellas	275.1	291.8	341.3	344.6	359.4	378.8
Polk	80.4	84.9	80.6	76.8	80.1	84.4
Putnam	4.2	4.6	4.1	4.2	4.4	4.6
St. Johns	60.3	79.8	89.5	94.4	98.4	103.7
St Lucie	26.5	39.4	40.8	38.8	40.5	42.7
Santa Rosa	3.3	4.0	4.1	5.3	5.5	5.8
Sarasota	127.2	132.0	141.4	154.7	161.4	170.1
Seminole	36.0	39.8	44.5	40.1	41.8	44.1
Sumter	4.7	4.2	3.8	3.1	3.3	3.4
Suwannee	1.6	1.9	2.1	1.7	1.8	1.9
Taylor	2.3	2.5	2.5	2.5	2.7	2.8
Union	0.0	0.0	0.0	0.0	0.0	0.0
Volusia	173.0	198.3	226.6	222.3	231.8	244.4
Wakulla	2.4	1.8	1.4	1.6	1.6	1.7
Walton	31.5	50.9	54.3	66.8	69.7	73.5
Washington	0.4	0.4	0.5	0.5	0.5	0.5
TOTAL	4,958.6	5,653.8	6,240.3	6,381.3	6,655.7	7,015.1

Source: Florida Department of Revenue, July, 1992.

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 Years
(\$ in millions)**

County	Transient Facility Taxable Sales# 1992-93(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	1.9	1.0	1.3	1.5
Dixie	0.7	0.4	0.5	0.6
Franklin	5.7	3.1	4.0	4.6
Gadsden	0.5	0.3	0.3	0.4
Gilchrist	0.5	0.3	0.3	0.4
Glades	1.2	0.7	0.8	1.0
Gulf	1.6	0.9	1.1	1.3
Hamilton	2.9	1.6	2.0	2.3
Hardee	0.7	0.4	0.5	0.6
Hendry	2.0	1.1	1.4	1.6
Hernando	7.6	4.2	5.3	6.2
Highlands	12.7	7.0	8.9	10.3
Holmes	1.1	0.6	0.8	0.9
Jackson	5.1	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	4.0	2.2	2.8	3.2
Liberty	0.2	0.1	0.1	0.2
Madison	0.9	0.5	0.6	0.7
Marion	38.3	21.1	26.8	31.2
Martin	15.6	8.6	10.9	12.7
Okeechobee	3.9	2.1	2.7	3.1
Putnam	4.6	2.5	3.2	3.7
Sumter	3.4	1.8	2.3	2.7
Taylor	2.8	1.5	1.9	2.2
Union	0.0	0.0	0.0	0.0
Wakulla	1.7	0.9	1.2	1.3
Washington	0.5	0.3	0.4	0.4
Total	\$120.3	\$66.4	\$84.2	\$98.1

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

Source: Florida Department of Revenue, July, 1992.

CHAPTER 10: COUNTY CONSTITUTIONAL OFFICERS' SALARIES

Chapters 145 and Sections 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 has continued under the Constitution of 1968. Under the provisions of 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 constitutional officers are set by state law, except for officials in charter counties where the home rule charter contains provisions specifying that officer salaries are to be 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. 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 change 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 of each year.

Using the certified factors, staff of the Florida ACIR compute and distribute 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 officers 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 of such officers also shall 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 that officer salaries be adjusted annually by a factor based upon the U.S. Department of Labor's Consumer Price Index (1967=100). Required the Florida 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 as a "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 adjusted annually 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.

1992 General Law Amendments

Reflecting recent ambiguities over whether elected district school officials are eligible to
receive the annual cost of living salary adjustments provided for in s. 145.19, F.S., the
1992 Florida Legislature included language in the appropriations implementing bill that
set 1992-93 compensation for School Board Members and elected School
Superintendents at 1991-92 levels.¹

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 increases for Superintendents of Schools and School Board Members is
unclear. 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

¹ Section 74, Senate Bill 280, Special Session "H". For a more detailed account of this action and
the events leading up to it, see the discussion following the section "General Provisions Under Chapter
145 and Chapter 230" of this chapter.

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 the effective date of school official salary issues, local school district officials have had to develop their own policies in this area. In the past, salary increases in most school districts 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.

A final ambiguity impacting upon salary levels for elected school district officials concerns their eligibility for annual increases based upon increases awarded to state career service employees under the provisions of s. 145.19, F.S. Pursuant to its statutory responsibility under Ch. 80-377, Laws of Florida, the Department of Community Affairs (DCA) incorporated the provisions of s. 145.19, F.S., in computing School Board Member and elected School Superintendent salaries over the 1980-84 period. The ACIR followed this method after DCA's statutory responsibility for determining county officer salaries was deleted by the legislature in 1984. However, a review of relevant statutes undertaken by legislative staff over the 1991-92 interim determined that the computation of School Board Member salaries should be based solely on the provisions of s. 230.202, F.S. In addition, legislative staff determined that minimum salaries for elected district School Superintendents should be based solely on the provisions of s. 230.303, F.S. Reflecting the uncertainty that has recently characterized this issue, the 1992 Florida Legislature acted to freeze the salaries of School Board Members and elected School Superintendents for FY 1992-93 at 1991-92 levels.²

\$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.

² Pursuant to Section 74 of Senate Bill 280 (Special Session "H"), the ..."annual total compensation of each district school board member and each elected superintendent of schools for fiscal year 1992-1993 shall remain the same as the amount paid in fiscal year 1991-1992." Refer to Table 10.3 in the 1991 issue of the Local Government Financial Information Handbook for the estimated salaries of county school officials for FY 1991-92.

Salary Computation Method

The **first step** is to determine which population group number corresponds with the county estimated population. **Table 11.1** lists the official 1991 state population estimates that were used to estimate the salaries for the local government FY 1992-93.

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, Sheriff, and 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:

<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 four sets of base salaries and group rates. The first set of base salaries and group rates includes four of the seven county constitutional officers that are addressed in this report: Clerk of Court, Tax Collector, Property Appraiser, and Comptroller. The remaining county officers addressed in this report each have a separate set of base salaries and group rates. Set II applies to Supervisors of Elections, Set III applies to County Commissioners, and Set IV 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

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

Sample Computation of Salary

Alachua County:	Tax Collector
Population :	183,773
Group Number (III) Minimum:	100,000
Base Salary:	\$27,550
Group Rate:	.02625
Adjusted Salary:	\$76,259

$$\text{Adjusted Salary} = \$ 27,550 + [(183,773-100,000) \times .02625] \times 1.292 \times 1.895 \times 1.047 = \$ 76,259$$

Estimated Salaries for County Constitutional Officers

Table 10.2 displays the estimated salary figures for seven county officers.³ The estimated salaries were distributed by the ACIR in April. An estimated annual factor of 1.047 was used to estimate the salaries. This estimated annual factor of 1.047 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 1992-93 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.

³ Due to the action taken by the 1992 Florida Legislature to set school official salaries for FY 1992-93 at their 1991-92 levels, no salary estimates for school board members or elected school superintendents are presented in this chapter. Refer Table 10.3 in the 1991 issue of the Local Government Financial Information Handbook for the estimated salaries of county school officials for FY 1991-92.

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 I</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
	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>			
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 IV</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 1992-93

(BASED ON CUMULATIVE FACTOR: 1.895 & EST. ANNUAL FACTOR: 1.047)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
*ALACHUA	\$76,259	\$76,259	\$76,259	\$76,259	\$64,912	\$81,642	\$40,424
BAKER	\$58,289	\$58,289	\$58,289	\$58,289	\$47,797	\$63,672	\$17,093
BAY	\$72,545	\$72,545	\$72,545	\$72,545	\$61,374	\$77,928	\$34,057
BRADFORD	\$59,065	\$59,065	\$59,065	\$59,065	\$48,536	\$64,448	\$17,832
BREWARD	\$85,552	\$85,552	\$85,552	\$85,552	\$73,762	\$90,935	\$50,107
*BROWARD	\$96,355	\$96,355	\$96,355	\$96,355	\$84,186	\$101,738	\$57,677
CALHOUN	\$56,737	\$56,737	\$56,737	\$56,737	\$46,319	\$62,120	\$15,614
*CHARLOTTE	\$71,669	\$71,669	\$71,669	\$71,669	\$60,540	\$77,052	\$32,555
CITRUS	\$69,962	\$69,962	\$69,962	\$69,962	\$58,915	\$75,345	\$30,133
*CLAY	\$71,173	\$71,173	\$71,173	\$71,173	\$60,068	\$76,556	\$31,706
COLLIER	\$74,767	\$74,767	\$74,767	\$74,767	\$63,491	\$80,150	\$37,867
COLUMBIA	\$63,261	\$63,261	\$63,261	\$63,261	\$52,532	\$68,644	\$21,828
*DADE	\$103,361	\$103,361	\$103,361	\$103,361	\$91,193	\$108,744	\$57,677
DE SOTO	\$59,425	\$59,425	\$59,425	\$59,425	\$48,879	\$64,808	\$18,175
DIXIE	\$56,599	\$56,599	\$56,599	\$56,599	\$46,188	\$61,982	\$15,483
*DUVAL	\$89,216	\$89,216	\$89,216	\$89,216	\$77,251	\$94,599	\$53,596
ESCAMBIA	\$79,980	\$79,980	\$79,980	\$79,980	\$68,455	\$85,363	\$44,800
FLAGLER	\$60,622	\$60,622	\$60,622	\$60,622	\$50,020	\$66,006	\$19,315
FRANKLIN	\$56,334	\$56,334	\$56,334	\$56,334	\$45,935	\$61,717	\$15,081
GADSDEN	\$62,990	\$62,990	\$62,990	\$62,990	\$52,275	\$68,373	\$21,570
GILCHRIST	\$56,488	\$56,488	\$56,488	\$56,488	\$46,082	\$61,871	\$15,374
GLADES	\$56,072	\$56,072	\$56,072	\$56,072	\$46,388	\$61,455	\$14,581
GULF	\$56,809	\$56,809	\$56,809	\$56,809	\$46,388	\$62,193	\$15,683
HAMILTON	\$56,692	\$56,692	\$56,692	\$56,692	\$46,277	\$62,075	\$15,572
HARDEE	\$58,472	\$58,472	\$58,472	\$58,472	\$47,971	\$63,855	\$17,267
HENDRY	\$59,970	\$59,970	\$59,970	\$59,970	\$49,398	\$65,353	\$18,693
HERNANDO	\$70,918	\$70,918	\$70,918	\$70,918	\$59,825	\$76,301	\$31,268
HIGHLANDS	\$65,876	\$65,876	\$65,876	\$65,876	\$55,022	\$71,259	\$26,240
*HILLSBOROUGH	\$91,390	\$91,390	\$91,390	\$91,390	\$79,322	\$96,773	\$55,667
HOLMES	\$57,702	\$57,702	\$57,702	\$57,702	\$47,239	\$63,086	\$16,534
INDIAN RIVER	\$69,399	\$69,399	\$69,399	\$69,399	\$58,378	\$74,782	\$29,596
JACKSON	\$62,866	\$62,866	\$62,866	\$62,866	\$52,156	\$68,249	\$21,452
JEFFERSON	\$56,894	\$56,894	\$56,894	\$56,894	\$46,469	\$62,277	\$15,764
LAFAYETTE	\$55,618	\$55,618	\$55,618	\$55,618	\$45,253	\$61,001	\$13,717
LAKE	\$74,462	\$74,462	\$74,462	\$74,462	\$63,200	\$79,845	\$37,343
LEE	\$83,166	\$83,166	\$83,166	\$83,166	\$71,490	\$88,549	\$47,834
LEON	\$77,234	\$77,234	\$77,234	\$77,234	\$65,841	\$82,618	\$42,097
LEVY	\$59,859	\$59,859	\$59,859	\$59,859	\$49,292	\$65,242	\$18,588
LIBERTY	\$55,607	\$55,607	\$55,607	\$55,607	\$45,243	\$60,990	\$13,696
MADISON	\$57,806	\$57,806	\$57,806	\$57,806	\$47,337	\$63,189	\$16,633
MANATEE	\$77,962	\$77,962	\$77,962	\$77,962	\$66,533	\$83,345	\$42,878
MARION	\$77,364	\$77,364	\$77,364	\$77,364	\$65,964	\$82,747	\$42,308
MARTIN	\$70,829	\$70,829	\$70,829	\$70,829	\$59,741	\$76,213	\$31,117
MONROE	\$67,317	\$67,317	\$67,317	\$67,317	\$56,395	\$72,700	\$27,613
NASSAU	\$63,548	\$63,548	\$63,548	\$63,548	\$52,806	\$68,931	\$22,101

* DENOTES CHARTER COUNTY
NOTE: THESE FIGURES DO NOT INCLUDE THE \$2,000 SUPPLEMENT FOR CERTIFICATION.
SOURCE: FLORIDA ACIR, APRIL 1992

TABLE 10.2 continued

ESTIMATED SALARIES OF COUNTY CONSTITUTIONAL OFFICERS
FOR FY 1992-93

(BASED ON CUMULATIVE FACTOR: 1.895 & EST. ANNUAL FACTOR: 1.047)

COUNTY	TAX COLLECTOR	CLERK OF THE COURT	COMPTROLLER	PROPERTY APPRAISER	SUPERVISOR OF ELECTIONS	SHERIFF	COUNTY COMMISSIONERS
OKALOOSA	\$73,723	\$73,723	\$73,723	\$73,723	\$62,496	\$79,106	\$36,077
OKECHOBEE	\$60,562	\$60,562	\$60,562	\$60,562	\$49,962	\$65,945	\$19,258
*ORANGE	\$89,480	\$89,480	\$89,480	\$89,480	\$77,503	\$94,864	\$53,848
*OSCEOLA	\$71,592	\$71,592	\$71,592	\$71,592	\$60,466	\$76,975	\$32,423
*PALM BEACH	\$91,926	\$91,926	\$91,926	\$91,926	\$79,833	\$97,310	\$56,178
PASCO	\$80,799	\$80,799	\$80,799	\$80,799	\$69,235	\$86,182	\$45,580
*PINELLAS	\$91,559	\$91,559	\$91,559	\$91,559	\$79,483	\$96,942	\$55,828
POLK	\$85,624	\$85,624	\$85,624	\$85,624	\$73,830	\$91,007	\$50,175
PUTNAM	\$65,131	\$65,131	\$65,131	\$65,131	\$54,314	\$70,515	\$25,532
ST. JOHNS	\$68,380	\$68,380	\$68,380	\$68,380	\$57,408	\$73,763	\$28,626
ST. LUCIE	\$74,331	\$74,331	\$74,331	\$74,331	\$63,075	\$79,714	\$37,119
SANTA ROSA	\$68,027	\$68,027	\$68,027	\$68,027	\$57,072	\$73,410	\$28,290
*SARASOTA	\$80,708	\$80,708	\$80,708	\$80,708	\$69,148	\$86,091	\$45,493
*SEMINOLE	\$81,310	\$81,310	\$81,310	\$81,310	\$69,722	\$86,693	\$46,067
SUMTER	\$60,935	\$60,935	\$60,935	\$60,935	\$50,318	\$66,318	\$19,613
SUWANNEE	\$59,998	\$59,998	\$59,998	\$59,998	\$49,425	\$65,382	\$18,721
TAYLOR	\$57,975	\$57,975	\$57,975	\$57,975	\$47,498	\$63,358	\$16,794
UNION	\$56,616	\$56,616	\$56,616	\$56,616	\$46,204	\$61,999	\$15,499
*VOLUSIA	\$84,485	\$84,485	\$84,485	\$84,485	\$72,746	\$89,868	\$49,090
WAKULLA	\$57,388	\$57,388	\$57,388	\$57,388	\$46,939	\$62,771	\$16,235
WALTON	\$60,372	\$60,372	\$60,372	\$60,372	\$49,781	\$65,755	\$19,077
WASHINGTON	\$57,950	\$57,950	\$57,950	\$57,950	\$47,474	\$63,333	\$16,770

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

SOURCE: FLORIDA ACIR, APRIL 1992

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.

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 1992-93 state fiscal year. **Table 11.1** displays the population estimates for April 1, 1991, along with the 1970, 1980, and 1990 census figures and the 1985 population estimate. It is important to keep in mind that the accuracy of population estimates decreases for each subsequent year during the decade following the decennial census.

During the summer months of this year, BEBR will generate the April 1, 1992 population estimates. These estimates will be distributed to local governments in August, and the local governments will be allowed to contest the estimates before the final version is sent to the Legislature. 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 strongly 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 March of 1993, the April 1st, 1992, 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.

A more complete explanation of the methodology used to estimate county and municipal populations is given in the BEBR publication, 1991 Florida Estimates of Population, dated February, 1992.

County Projections (Table 11.2)

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 modified 1990 census population counts. A more complete explanation of the methodology used for projecting county populations appears in another BEBR publication. The appropriate reference is, "Population Projections by Age, Sex, and Race for Florida and It's Counties, 1991-2010", Population Studies, Volume 25, Number 3-4, Bulletin No. 101-102, May, 1992.

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

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

Figure 11.1

**Time Frame for the Generation and Availability of Demographic Data
of Interest to Local Governments**

1992-93 State Fiscal Year

September 1992	<p>Preliminary population estimates for counties, municipalities, and consolidated governments as of April 1, 1992, will be provided by the Bureau of Economic and Business Research (BEBR) to the Legislature by September 1, 1992. In addition, BEBR will report to the Legislature the population of areas annexed between April 1, 1991, and March 31, 1992, as reported on the annexation ordinance and as estimated by BEBR.</p> <p>The results of an electric utility survey and active residential meter data as of April 1, 1992, by company and municipalities served by that company will be made available to the Legislature by BEBR no later than September 15, 1992.</p> <p>County estimates of the number of persons residing in prisons, college dormitories, military barracks, and long-term hospitals as of April 1, 1992, will be made available to the Legislature by BEBR no later than September 15, 1992.</p>
October 1992	<p>Fall 1992 State Demographic Estimating Conference. (tentative)</p>
November 1992	<p>Final population estimates for counties, municipalities, and consolidated governments as of April 1, 1992, will be provided to the Legislature by BEBR no later than November 1, 1992.</p> <p>Preliminary population projections of total population for the state, by five-year intervals from April 1, 1995, to April 1, 2020, will be made available to the Legislature by BEBR. The state population projections will be consistent with the April 1, 1993, to April 1, 1995, state population projections made during the Fall 1992 State Demographic Estimating Conference.</p>
February 1993	<p>Spring 1993 State Demographic Estimating Conference. (tentative)</p> <p>Low, medium, and high projections of total population for each county, by five-year intervals from April 1, 1995, to April 1, 2020, consistent with the April 1, 1995, state population projections made by the Demographic Estimating Conference during the Fall 1992 estimating conference and with the state population projections made by BEBR will be made available to the Legislature by February 15, 1993.</p>
March 1993	<p>BEBR will deliver to the Legislature and the Governor's Office of Planning and Budgeting, no later than March 1, 1993, the <u>Florida Estimates of Population</u>, reporting the finalized April 1, 1992, populations.</p>
May 1993	<p>For the state and each county, population estimates by age, sex, and race for April 1, 1992, and population projections by age, sex, and race by five-year intervals from April 1, 1995, to April 1, 2010, will be made available to the Legislature by BEBR.</p>

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
ALACHUA	104,764	151,369	172,900	181,569	183,773
Alachua	2,252	3,561	4,171	4,541	4,655
Archer	898	1,230	1,394	1,372	1,424
Gainesville	64,510	81,371	82,882	85,075	84,849
Hawthorne	1,126	1,303	1,288	1,305	1,307
High Springs	2,787	2,491	2,729	3,144	3,181
LaCrosse	365	170	162	122	124
Micanopy	759	737	626	626	620
Newberry	1,247	1,826	2,015	1,644	1,662
Waldo	800	993	1,154	1,017	1,012
UNINCORPORATED	30,020	57,687	76,356	82,750	84,939

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
BAKER	9,242	15,289	17,310	18,486	18,905
Glen Saint Mary	357	462	524	480	470
Maccleenny	2,733	3,851	4,102	3,966	4,007
UNINCORPORATED	6,152	10,976	12,684	14,040	14,428

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
BAY	75,283	97,740	119,503	126,994	128,575
Callaway	3,240	7,154	10,919	12,253	12,559
Cedar Grove	689	1,104	1,515	1,479	1,459
Lynn Haven	4,044	6,239	8,300	9,298	9,493
Mexico Beach	588	845	1,124	992	993
Panama City	32,096	33,346	34,623	34,378	34,723
Panama City Beach	1,370	2,148	3,376	4,051	4,115
Parker	4,212	4,298	4,698	4,598	4,632
Springfield	5,949	7,220	8,060	8,715	8,707
UNINCORPORATED	23,095	35,599	46,888	51,230	51,894

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
BRADFORD	14,625	20,023	23,400	22,515	22,749
Brooker	340	429	434	312	308
Hampton	386	466	461	296	297
Lawley	636	692	694	676	674
Starke	4,848	5,306	5,599	5,226	5,038
UNINCORPORATED	8,415	13,130	16,212	16,005	16,432

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
BREVARD	230,006	272,959	339,473	398,978	409,370
Cape Canaveral	4,258	5,733	7,023	8,014	8,085
Cocoa	16,110	16,096	16,887	17,722	17,724
Cocoa Beach	9,952	10,926	12,241	12,123	12,306
Indianalantic	2,685	2,883	3,069	2,844	2,834
Indian Harbour Beach	5,371	5,967	7,012	6,933	7,017
Malabar	634	1,118	1,486	1,977	2,106
Melbourne	40,236	46,536	52,664	59,646	61,295
Melbourne Beach	2,262	2,713	3,040	3,078	3,081
Melbourne Village	597	1,004	1,024	591	584
Palm Bay	7,176	18,560	36,647	62,543	64,926
Palm Shores	202	77	88	210	298
Rockledge	10,523	11,877	13,038	16,023	16,475
Satellite Beach	6,558	9,163	10,008	9,889	9,852
Titusville	30,515	31,910	37,981	39,394	39,783
West Melbourne	3,050	5,078	7,088	8,399	8,329
UNINCORPORATED	89,877	103,318	130,177	149,592	154,675

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
BROWARD	620,100	1,018,257	1,124,136	1,255,488	1,278,384
Coconut Creek	1,359	6,288	16,420	27,484	29,422
Cooper City	2,535	10,140	14,254	21,269	22,586
Coral Springs	1,489	37,349	56,193	79,443	83,235
Dania	9,013	11,796	12,823	13,163	16,817
Davie	5,859	20,641	35,183	47,217	49,033
Deerfield Beach	16,662	39,193	43,346	46,997	47,312
Ft. Lauderdale	139,590	153,279	151,543	149,238	148,661
Hacienda Village	15	126	0	0	0
Hallandale	23,849	36,517	37,836	30,997	30,890

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
Hillsboro Beach	1,181	1,554	1,576	1,748	1,752
Hollywood	106,873	121,323	124,025	121,696	122,668
Lauderdale-by-the-Sea	2,879	2,639	2,619	2,990	2,974
Lauderdale Lakes	10,577	25,426	27,084	27,341	27,196
Lauderhill	8,465	37,271	41,998	49,708	50,051
Lazy Lake Village	48	31	32	33	36
Lighthouse Point	9,071	11,488	11,449	10,378	10,388
Margate	8,867	35,900	39,643	42,985	43,562
Miramar	25,047	32,813	36,866	40,663	41,719
North Lauderdale	1,213	18,653	22,315	26,506	26,522
Oakland Park	16,261	22,944	23,981	26,326	26,590
Parkland	165	545	1,047	3,558	5,429
Pembroke Park	2,949	5,326	6,142	4,933	4,949
Pembroke Pines	15,496	35,776	46,221	65,452	68,305
Plantation	23,523	48,653	54,571	66,692	69,258
Pompano Beach	38,587	52,618	67,068	72,411	72,458
Sea Ranch Lakes	660	584	572	619	617
Sunrise	7,403	39,681	50,397	64,407	66,824
Tamarac	5,078	29,376	33,343	44,822	46,140
Wilton Manors	10,948	12,742	12,500	11,804	11,774
UNINCORPORATED	124,438	167,711	153,089	154,608	151,216

----- COUNTY=CALHOUN COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
CALHOUN	7,624	9,294	9,506	11,011	11,216
Altha	423	478	484	497	496
Blountstown	2,384	2,632	2,701	2,404	2,365
UNINCORPORATED	4,817	6,184	6,321	8,110	8,355

----- COUNTY=CHARLOTTE COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
CHARLOTTE	27,559	58,460	78,475	110,975	115,557
Punta Gorda	3,879	6,797	9,435	10,747	11,207
UNINCORPORATED	23,680	51,663	69,040	100,228	104,350

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

----- COUNTY=CITRUS COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
CITRUS	19,196	54,703	72,278	93,515	95,915
Crystal River	1,696	2,778	3,544	4,044	4,045
Inverness	2,299	4,095	4,816	5,797	5,973
UNINCORPORATED	15,201	47,830	63,918	83,674	85,897

----- COUNTY=CLAY COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
CLAY	32,059	67,052	85,358	105,986	108,191
Green Cove Springs	3,857	4,154	4,264	4,497	4,593
Keystone Heights	800	1,056	1,136	1,315	1,329
Orange Park	5,019	8,766	9,586	9,488	9,445
Penney Farms	561	630	664	609	619
UNINCORPORATED	21,822	52,446	69,708	90,077	92,295

----- COUNTY=COLLIER COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
COLLIER	38,040	85,971	115,221	152,099	161,600
Everglades	462	524	514	321	339
Naples	12,042	17,581	18,678	19,505	19,781
UNINCORPORATED	25,536	67,866	96,029	132,273	141,480

----- COUNTY=COLUMBIA COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
COLUMBIA	25,250	35,399	39,358	42,613	43,534
Fort White	365	386	357	468	482
Lake City	10,575	9,257	9,182	10,005	10,015
UNINCORPORATED	14,310	25,756	29,819	32,140	33,037

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
DADE	1,267,792	1,625,509	1,759,251	1,937,094	1,961,694
Bal Harbour	2,038	2,973	3,012	3,045	3,026
Bay Harbor Islands	4,619	4,869	4,845	4,703	4,676
Biscayne Park	2,717	3,088	3,070	3,068	3,041
Coral Gables	42,494	43,241	42,281	40,091	40,404
El Portal	2,068	2,055	1,985	2,457	2,447
Florida City	5,133	6,174	6,315	5,978	6,059
Golden Beach	849	612	627	774	783
Hialeah	102,452	145,254	158,796	188,008	192,006
Hialeah Gardens	492	2,700	5,443	7,727	8,493
Homestead	13,674	20,668	22,179	26,694	27,049
KEY BISCAYNE					8,872
Indian Creek Village	82	103	107	44	44
Islandia	8	12	12	13	13
Medley	351	537	540	663	707
Miami	334,859	346,681	380,446	358,648	359,176
Miami Beach	87,072	96,298	96,913	92,639	92,939
Miami Shores	9,425	9,244	9,100	10,084	10,095
Miami Springs	13,279	12,350	12,053	13,268	13,183
North Bay	4,531	4,920	4,703	5,383	5,490
North Miami	34,767	42,566	42,575	50,001	49,544
North Miami Beach	30,544	36,553	36,381	35,361	35,272
Opa-locka	11,902	14,460	14,658	15,283	15,187
Pennusco	74	15	16	0	0
South Miami	11,780	10,895	10,742	10,404	10,449
Surfside	3,614	3,763	3,943	4,108	4,129
Sweetwater	3,357	8,251	9,515	13,909	14,036
Virginia Gardens	2,524	2,098	2,166	2,212	2,202
West Miami	5,494	6,076	5,904	5,727	5,724
Metro Dade	537,293	798,971	880,924	1,036,802	1,055,520

----- COUNTY=DESOTO COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
DE SOTO	13,060	19,039	21,574	23,865	24,534
Arcadia	5,658	6,002	6,105	6,488	6,498
UNINCORPORATED	7,402	13,037	15,469	17,377	18,036

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
DIXIE	5,480	7,751	9,206	10,585	10,534
Cross City	2,268	2,154	2,242	2,041	1,995
Horseshoe Beach	124	304	323	252	244
UNINCORPORATED	3,088	5,293	6,641	8,292	8,295

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
DUVAL	528,865	571,003	624,084	672,971	681,631
Atlantic Beach	6,132	7,847	8,992	11,636	12,180
Baldwin	1,408	1,526	1,773	1,450	1,481
Jacksonville (Duval)	504,265	540,920	588,863	635,230	642,426
Jacksonville Beach	12,779	15,462	18,302	17,839	18,588
Neptune Beach	4,281	5,248	6,154	6,816	6,956
JAX DUVAL	0	0	0	0	0
UNINCORPORATED	0	0	0	0	0

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
ESCAMBIA	205,334	233,794	264,715	262,798	265,118
Century	329	495	2,454	1,989	1,979
Pensacola	59,507	57,619	60,819	59,198	59,197
UNINCORPORATED	145,498	175,680	201,442	201,611	203,942

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
FLAGLER	4,454	10,913	16,046	28,701	30,465
Beverly Beach	21	217	329	314	316
Bunnell	1,687	1,816	2,020	1,873	1,873
Flagler Beach	1,042	2,208	2,923	3,818	3,910
Marineiland (part)	2	8	6	21	12
Painters Hill	14	40	0	0	0
UNINCORPORATED	1,688	6,624	10,768	22,675	24,354

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
FRANKLIN	7,065	7,661	8,406	8,967	9,221
Apalachicola	3,102	2,565	2,613	2,602	2,640
Carrabelle	1,044	1,304	1,323	1,200	1,204
UNINCORPORATED	2,919	3,792	4,470	5,165	5,377

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
GADSDEN	39,184	41,674	44,920	41,105	42,194
Chattahoochee	7,944	5,332	4,715	4,382	4,538
Greensboro	716	562	539	586	586
Gretna	883	1,557	1,611	1,981	2,041
Havana	2,022	2,782	2,825	1,717	1,738
Midway	0	0	0	976	1,118
Quincy	8,334	8,591	8,698	7,452	7,415
UNINCORPORATED	19,285	22,850	26,532	24,011	24,758

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
GILCHRIST	3,551	5,767	7,008	9,667	9,984
Bell	227	227	198	267	256
Fanning Springs (part)	80	164	213	230	237
Trenton	1,074	1,131	1,405	1,287	1,310
UNINCORPORATED	2,170	4,245	5,192	7,883	8,181

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
GLADES	3,669	5,992	6,921	7,591	7,992
Moore Haven	974	1,250	1,250	1,432	1,453
UNINCORPORATED	2,695	4,742	5,671	6,159	6,469

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
GULF	10,096	10,658	11,272	11,504	11,576
Port St. Joe	4,401	4,027	3,993	4,044	4,056
Ward Ridge	8	104	120	0	0
Wewahitchka	1,733	1,742	1,796	1,779	1,772
UNINCORPORATED	3,954	4,785	5,363	5,681	5,748

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HAMILTON	7,787	8,761	9,221	10,930	10,996
Jasper	2,221	2,093	2,139	2,099	2,099
Jennings	582	749	830	712	707
White Springs	767	781	828	704	699
UNINCORPORATED	4,217	5,138	5,424	7,415	7,491

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HARDEE	14,889	20,357	21,146	19,499	19,812
Bowling Green	1,357	2,310	2,380	1,836	1,836
Wauchula	3,007	3,296	3,294	3,253	3,385
Zolfo Springs	1,117	1,495	1,588	1,219	1,227
UNINCORPORATED	9,408	13,256	13,884	13,191	13,364

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HENDRY	11,859	18,599	22,704	25,773	27,231
Clewiston	3,896	5,219	5,647	6,085	6,243
La Belle	1,823	2,287	2,809	2,703	2,806
UNINCORPORATED	6,140	11,093	14,248	16,985	18,182

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HERNANDO	17,004	44,469	67,742	101,115	104,394
Brooksville	4,060	5,582	6,906	7,440	7,418
Weeki Wachee	76	8	8	11	5
UNINCORPORATED	12,868	38,879	60,828	93,664	96,971

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HIGHLANDS	29,507	47,526	58,151	68,432	70,609
Avon Park	6,712	8,026	8,461	8,042	8,194
Lake Placid	656	963	992	1,158	1,194
Sebring	7,223	8,736	9,962	8,900	8,913
UNINCORPORATED	14,916	29,801	38,736	50,332	52,308

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HILLSBOROUGH	490,265	646,960	748,974	834,054	843,203
Plant City	15,451	17,064	17,793	22,754	23,574
Tampa	277,753	271,598	276,444	280,015	280,120
Temple Terrace	7,347	11,097	11,688	16,444	16,537
UNINCORPORATED	189,714	347,201	443,049	514,841	522,972

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
HOLMES	10,720	14,723	15,552	15,778	16,000
Bonifay	2,068	2,534	2,623	2,612	2,639
Esto	210	304	344	253	257
Noma	0	230	286	207	211
Ponce de Leon	288	454	489	406	406
Westville	266	343	367	257	263
UNINCORPORATED	7,888	10,975	11,443	12,043	12,224

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
INDIAN RIVER	35,992	59,896	76,442	90,208	92,429
Fellsmere	813	1,161	1,624	2,179	2,193
Indian River Shores	76	1,254	1,668	2,278	2,323
Orchid	8	19	25	10	11
Sebastian	825	2,831	5,604	10,205	11,019
Vero Beach	11,908	16,176	17,075	17,350	17,434
UNINCORPORATED	22,362	38,455	50,446	58,186	59,449

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
JACKSON	34,434	39,154	40,902	41,375	41,579
Alford	402	548	534	482	475
Bascom	87	134	127	90	87
Campbellton	304	336	313	202	232
Cottondale	765	1,056	1,062	900	895
Graceville	2,560	2,918	2,918	2,675	2,659
Grand Ridge	512	591	619	536	546
Greenwood	449	577	604	474	477
Jacob City	290	290	290	261	265
Malone	667	897	877	765	732
Marianna	7,282	7,006	7,157	6,292	6,200
Sneads	1,550	1,690	1,690	1,746	1,777
UNINCORPORATED	19,566	23,111	24,711	26,952	27,234

----- COUNTY=JEFFERSON COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
JEFFERSON	8,778	10,703	11,543	11,296	11,997
Monticello	2,473	2,994	2,875	2,573	2,661
UNINCORPORATED	6,305	7,709	8,668	8,723	9,336

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

----- COUNTY=LAFAYETTE COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LAFAYETTE	2,892	4,035	4,499	5,578	5,674
Mayo	793	891	933	917	917
UNINCORPORATED	2,099	3,144	3,566	4,661	4,757

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LAKE	69,305	104,870	124,278	152,104	157,061
Astatula	388	755	939	981	989
Clermont	3,661	5,461	5,928	6,910	6,930
Eustis	6,722	9,453	11,722	12,867	12,998
Fruitland Park	1,359	2,259	2,606	2,754	2,805
Groveland	1,928	1,992	2,095	2,300	2,316
Howey-in-the-Hills	466	626	667	724	724
Lady Lake	382	1,193	2,108	8,071	9,074
Leesburg	11,869	13,191	14,063	14,903	15,174
Mascotte	966	1,558	1,625	1,761	1,811
Minneola	878	851	933	1,515	1,588
Montverde	308	397	450	890	930
Mount Dora	4,646	5,883	6,192	7,316	7,624
Tavares	3,261	4,398	5,895	7,383	7,498
Umatilla	1,600	1,872	2,052	2,350	2,342
UNINCORPORATED	30,871	55,427	67,003	81,379	84,258

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LEE	105,216	205,266	264,367	335,113	344,032
Cape Coral	11,470	32,103	45,777	74,991	77,082
Fort Myers	27,351	36,638	38,371	45,206	45,541
Sanibel	818	3,363	4,237	5,468	5,560
UNINCORPORATED	65,577	133,162	175,982	209,448	215,849

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LEON	103,047	148,655	168,531	192,493	198,269
Tallahassee	72,624	81,548	116,239	124,773	126,959
UNINCORPORATED	30,423	67,107	52,292	67,720	71,310

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LEVY	12,756	19,870	22,460	25,923	26,682
Bronson	698	853	931	875	857
Cedar Key	714	700	906	668	664
Chiefland	1,965	1,986	2,006	1,917	1,995
Fanning Springs (part)	35	150	194	263	278
Inglis	449	1,173	1,468	1,241	1,297
Otter Creek	230	167	136	136	128
Williston	1,939	2,240	2,410	2,168	2,186
Yankeetown	490	600	634	635	631
UNINCORPORATED	6,236	12,001	13,775	18,020	18,646

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
LIBERTY	3,379	4,260	4,530	5,569	5,620
Bristol	626	1,044	1,050	937	946
UNINCORPORATED	2,753	3,216	3,480	4,632	4,674

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
MADISON	13,481	14,894	15,624	16,569	16,513
Greenville	1,141	1,096	1,028	950	947
Lee	240	297	270	306	315
Madison	3,737	3,487	3,608	3,345	3,358
UNINCORPORATED	8,363	10,014	10,718	11,968	11,893

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
MANATEE	97,115	148,445	170,565	211,707	215,130
Anna Maria	1,137	1,537	1,664	1,744	1,764
Bradenton	21,040	30,228	36,374	43,779	44,554
Bradenton Beach	1,370	1,603	1,730	1,657	1,653
Holmes Beach	2,699	4,018	4,347	4,810	4,868
Longboat Key (part)	1,397	2,460	2,648	2,544	2,571
Palmetto	7,422	8,637	9,265	9,268	9,274
UNINCORPORATED	62,050	99,962	114,537	147,905	150,446

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
MARION	69,030	122,488	157,853	194,833	200,314
Belleview	916	1,913	2,284	2,666	2,683
Dunnellon	1,146	1,427	1,662	1,639	1,670
McIntosh	287	404	477	411	404
Ocala	22,583	37,170	41,120	42,045	41,918
Reddick	305	657	660	554	549
UNINCORPORATED	43,793	80,917	111,650	147,518	153,090

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
MARTIN	28,035	64,014	80,909	100,900	103,083
Jupiter Island	295	364	407	549	553
Ocean Breeze Park	714	469	466	519	519
Sewallis Point	298	1,187	1,436	1,588	1,626
Stuart	4,820	9,467	10,456	11,936	12,066
UNINCORPORATED	21,908	52,527	68,144	86,308	88,319

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
MONROE	52,586	63,188	70,729	78,024	79,536
Key Colony Beach	371	977	1,052	977	989
Key West	29,312	24,382	26,001	24,832	25,502
Layton	100	88	104	183	185
UNINCORPORATED	22,801	37,741	43,572	52,032	52,842

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
NASSAU	20,626	32,894	39,822	43,941	44,957
Callahan	772	869	853	946	936
Fernandina Beach	6,955	7,224	8,491	8,765	8,906
Hilliard	1,205	1,869	2,067	1,751	1,792
UNINCORPORATED	11,694	22,932	28,411	32,479	33,323

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
OKALOOSA	88,187	109,920	136,366	143,776	146,088
Cinco Bayou	362	202	371	386	381
Crestview	7,952	7,617	8,200	9,886	10,134
Destin	1,526	3,672	6,322	8,090	8,139
Ft. Walton Beach	19,994	20,829	22,308	21,407	21,446
Laurel Hill	418	610	673	543	530
Mary Esther	3,192	3,530	4,108	4,139	4,116
Niceville	4,155	8,543	10,142	10,507	10,571
Shalimar	578	390	405	341	349
Valparaiso	6,504	6,142	6,484	6,316	6,332
UNINCORPORATED	43,506	58,385	77,353	82,161	84,090

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
OKEECHOBEE	11,233	20,264	24,545	29,627	30,166
Okeechobee	3,715	4,225	4,397	4,943	4,904
UNINCORPORATED	7,518	16,039	20,148	24,684	25,262

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

COUNTY=ORANGE COUNTY

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
ORANGE	344,311	470,865	554,659	677,491	701,292
Apopka	4,045	6,019	7,935	13,512	14,283
Bay Lake	24	74	18	19	21
Belle Isle	2,705	2,848	3,138	5,272	5,543
Eatonville	2,024	2,185	2,713	2,505	2,479
Edgewood	392	1,034	973	1,062	1,055
Lake Buena Vista	12	98	20	1,776 *	24
Maitland	7,157	8,763	9,230	8,932	8,926
Oakland	672	658	670	700	707
Ocoee	3,937	7,803	10,682	12,778	14,220
Orlando	99,006	128,291	143,320	164,693	168,456
Wintermere	894	1,302	1,390	1,371	1,631
Winter Garden	5,153	6,789	7,490	9,745	10,392
Winter Park	21,895	22,339	23,140	22,623	22,646
UNINCORPORATED	196,395	282,662	343,940	432,503	450,909

COUNTY=OSCEOLA COUNTY

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
OSCEOLA	25,267	49,287	77,374	107,728	114,411
Kissimmee	7,119	15,487	22,929	30,050	30,299
St. Cloud	5,041	7,840	10,191	12,652	12,803
UNINCORPORATED	13,107	25,960	44,254	65,026	71,309

COUNTY=PALM BEACH COUNTY

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
PALM BEACH	348,993	576,758	713,253	863,518	883,044
Atlantis	425	1,325	1,595	1,653	1,666
Belle Glade	15,949	16,535	17,080	16,177	16,132
Boca Raton	29,538	49,447	54,491	61,492	62,157
Boynton Beach	18,115	35,624	40,127	46,284	47,112
Briny Breeze	481	387	367	400	395
Cloud Lake	136	160	152	121	114
Delray Beach	19,915	34,329	41,802	47,181	48,206
Glen Ridge	216	235	227	207	206
Golf Village	50	110	122	184	188
Golfview	201	210	210	153	153
Greenacres City	1,731	8,780	23,067	18,683	19,163
Gulf Stream	408	475	515	690	695
Haverhill	1,034	1,249	1,255	1,058	1,163

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

* The census counts include group quarters that are not included in previous or subsequent official State of Florida population estimates.

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
Highland Beach	624	2,030	2,987	3,209	3,209
Hypoluxo	336	573	886	807	1,073
Juno Beach	747	1,142	1,731	2,121	2,124
Jupiter	3,136	9,868	18,324	24,907	25,631
Jupiter Inlet Colony	396	378	419	405	406
Lake Clarke Shores	2,328	3,174	3,207	3,364	3,622
Lake Park	6,993	6,909	6,797	6,704	6,709
Lake Worth	23,714	27,048	26,882	28,564	28,436
Lantana	7,126	8,048	8,411	8,392	8,371
Manalapan	205	329	367	312	318
Mangonia Park	827	1,419	1,335	1,453	1,398
North Palm Beach	9,035	11,344	12,379	11,343	11,530
Ocean Ridge	1,074	1,355	1,502	1,570	1,575
Pahokee	5,663	6,346	6,644	6,822	6,764
Palm Beach	9,086	9,729	10,515	9,814	9,808
Palm Beach Gardens	6,102	14,407	20,339	22,965	24,447
Palm Beach Shores	1,214	1,232	1,254	1,035	1,033
Palm Springs	4,340	8,166	9,544	9,763	9,759
Riviera Beach	21,401	26,489	27,609	27,644	27,584
Royal Palm Beach	2,475	3,423	3,624	15,532	16,066
South Bay	2,958	3,886	3,644	3,558	3,584
South Palm Beach	188	1,304	1,418	1,480	1,479
Tequesta Village	2,642	3,685	3,928	4,499	4,500
West Palm Beach	57,375	63,305	67,083	67,643	67,923
UNINCORPORATED	92,809	212,303	288,414	405,329	418,345

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
PASCO	75,955	193,661	233,272	281,131	285,407
Dade City	4,241	4,923	5,608	5,633	5,766
New Port Richey	6,098	11,196	12,558	14,044	14,205
Port Richey	1,259	2,165	2,529	2,523	2,593
Saint Leo	1,145	917	955	1,009	1,012
San Antonio	473	529	650	776	1,783
Zephyrhills	3,369	5,742	6,476	8,220	8,354
UNINCORPORATED	59,370	168,189	204,496	248,926	252,694

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
PINELLAS	522,329	728,531	799,933	851,659	855,763
Belleair	2,962	3,673	3,955	3,963	3,974
Belleair Beach	1,952	1,643	1,734	2,070	2,080
Belleair Bluffs	1,910	2,522	2,509	2,234	2,225
Belleair Shore	124	80	78	60	60
Clearwater	52,074	85,528	95,330	98,784	99,612
Dunedin	17,639	30,203	32,134	33,997	34,344
Gulfport	9,976	11,180	11,557	11,709	11,755
Indian Rocks Beach	2,666	3,717	4,298	3,963	3,964
Indian Shores	2,791	984	1,409	1,405	1,431
Kenneth City	3,862	4,344	4,242	4,351	4,330
Largo	24,230	57,958	61,992	65,674	65,974
Madeira Beach	4,177	4,520	5,189	4,225	4,221
North Redington Beach	1,768	1,156	1,192	1,135	1,136
Oldsmar	1,538	2,608	5,779	8,361	8,386
Pinellas Park	22,287	32,811	39,871	43,426	43,468
Redington Beach	1,583	1,708	1,707	1,626	1,629
Redington Shores	1,733	2,142	2,608	2,366	2,390
Safety Harbor	3,103	6,461	11,605	15,124	15,212
Seminole	2,121	4,586	5,821	9,251	9,396
South Pasadena	2,465	4,188	5,157	5,644	5,676
St. PETERSBURG	216,159	238,647	243,002	240,318	239,428
St. Petersburg Beach	8,024	9,354	9,920	9,200	9,302
Tarpon Springs	7,118	13,251	15,449	17,906	18,139
Treasure Island	6,120	6,316	6,834	7,266	7,313
UNINCORPORATED	127,947	197,932	226,561	257,601	260,318

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
POLK	228,515	321,652	366,268	405,382	414,700
Auburndale	5,386	6,501	7,509	8,858	8,878
Bartow	12,891	14,780	16,454	14,716	14,969
Davenport	1,303	1,509	1,739	1,529	1,575
DUNDEE	1,660	2,227	2,406	2,335	2,358
Eagle Lake	1,373	1,678	1,857	1,758	1,943
Fort Meade	4,374	5,546	5,796	4,993	4,964
Frostproof	2,814	2,995	3,155	2,875	2,864
Haines City	8,956	10,799	12,514	11,683	11,767
Highland Park	88	184	180	155	153
HILLCREST HEIGHTS	154	177	200	221	219
Lake Alfred	2,847	3,134	3,289	3,622	3,572
Lake Hamilton	1,165	1,552	1,522	1,128	1,128
Lake Wales	8,240	8,466	8,847	9,670	9,639

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
Lakeland	42,803	47,406	57,324	70,576	71,652
Mulberry	2,701	2,932	2,950	2,988	3,013
Polk City	151	576	837	1,439	1,488
Winter Haven	16,136	21,119	23,804	24,725	24,757
UNINCORPORATED	115,473	190,071	215,885	242,111	249,761

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
PUTNAM	36,424	50,549	56,823	65,070	66,002
Crescent City	1,734	1,722	1,687	1,859	1,857
Interlachen	478	848	1,000	1,160	1,202
Palatka	9,444	10,175	10,430	10,447	10,470
Pomona Park	578	791	871	726	720
Welaka	496	492	520	533	533
UNINCORPORATED	23,694	36,521	42,315	50,345	51,220

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
ST. JOHNS	31,035	51,303	68,822	83,829	86,118
Hastings	628	636	604	595	642
Marineland (part)	11	23	0	0	0
St. Augustine	12,352	11,985	11,891	11,692	11,697
St. Augustine Beach	632	1,289	2,789	3,657	3,701
UNINCORPORATED	17,412	37,370	53,538	67,885	70,078

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
ST. LUCIE	50,836	87,182	116,235	150,171	155,121
Fort Pierce	29,721	33,802	37,478	36,830	36,884
Port St. Lucie	330	14,690	31,051	55,866	59,702
St. Lucie Village	428	593	586	584	627
UNINCORPORATED	20,357	38,097	47,120	56,891	57,908

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

----- COUNTY=SANTA ROSA COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
SANTA ROSA	37,741	55,988	63,381	81,608	83,933
Gulf Breeze	4,190	5,478	5,585	5,530	5,649
Jay	646	633	664	666	668
Milton	5,360	7,206	7,175	7,216	7,309
UNINCORPORATED	27,545	42,671	49,957	68,196	70,307

----- COUNTY=SARASOTA COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
SARASOTA	120,413	202,251	238,013	277,776	283,140
Longboat Key (part)	1,453	2,383	3,592	3,393	3,563
North Port	2,244	6,205	8,331	11,973	12,558
Sarasota	40,237	48,868	50,782	50,961	50,740
Venice	6,648	12,153	14,218	16,922	17,216
UNINCORPORATED	69,831	132,642	161,090	194,527	199,063

----- COUNTY=SEMINOLE COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
SEMINOLE	83,692	179,752	229,937	287,529	298,057
Altamonte Springs	4,391	21,105	28,362	35,167	35,636
Casselberry	9,438	15,037	17,322	18,911	21,092
Lake Mary	1,924	2,853	4,039	5,929	6,223
Longwood	3,203	10,029	12,323	13,316	13,321
Oviedo	1,870	3,074	3,729	11,114	13,049
Sanford	17,393	23,176	27,494	32,387	33,263
Winter Springs	1,161	10,475	16,636	22,151	22,790
UNINCORPORATED	44,312	94,003	120,032	148,544	152,683

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

----- COUNTY=SUMTER COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
SUMTER	14,839	24,272	27,432	31,577	32,015
Bushnell	700	983	1,249	1,998	1,995
Center Hill	371	751	813	735	751
Coleman	614	1,022	957	857	860
Webster	739	856	745	746	787
Wildwood	2,082	2,665	3,233	3,560	3,596
UNINCORPORATED	10,333	17,995	20,435	23,681	24,026

----- COUNTY=SUWANNEE COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
SUWANNEE	15,559	22,287	25,355	26,780	27,374
Branford	820	622	690	670	671
Live Oak	6,830	6,732	6,997	6,332	6,370
UNINCORPORATED	7,909	14,933	17,668	19,778	20,333

----- COUNTY=TAYLOR COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
TAYLOR	13,641	16,532	17,864	17,111	17,350
Perry	7,701	8,254	8,267	7,151	7,231
UNINCORPORATED	5,940	8,278	9,597	9,960	10,119

----- COUNTY=UNION COUNTY -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
UNION	8,112	10,166	10,686	10,252	10,617
Lake Butler	1,598	1,830	2,125	2,116	2,140
Raiford	174	259	253	198	228
Worthington Springs	214	220	220	178	164
UNINCORPORATED	6,126	7,857	8,088	7,760	8,085

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
VOLUSIA	169,487	258,762	307,042	370,712	376,695
Daytona Beach	45,327	54,176	56,978	61,921	62,352
Daytona Beach Shores	768	1,324	1,634	2,335	2,379
DeLand	11,641	15,354	16,323	16,491	16,566
Edgewater	3,348	6,726	9,996	15,337	15,975
Holly Hill	8,191	9,953	11,003	11,141	11,146
Lake Helen	1,303	2,047	2,341	2,344	2,363
New Smyrna Beach	10,580	13,557	14,697	16,543	17,084
Oak Hill	747	938	1,073	917	963
Orange City	1,777	2,795	3,131	5,347	5,510
Ormond Beach	14,063	21,438	26,376	29,721	30,141
Pierson	654	1,085	1,107	2,988 *	1,148
Ponce Inlet	328	1,003	1,328	1,704	1,819
Port Orange	3,781	18,756	26,566	35,307	36,467
South Daytona	4,979	11,252	12,140	12,488	12,600
UNINCORPORATED	62,000	98,358	122,349	156,128	160,182

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
WAKULLA	6,308	10,887	13,159	14,202	14,444
St. Marks	366	286	326	307	302
Sopchoppy	460	444	411	367	383
UNINCORPORATED	5,482	10,157	12,422	13,528	13,759

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
WALTON	16,087	21,300	25,656	27,760	29,225
DeFuniak Springs	4,966	5,563	5,872	5,120	5,098
Freeport	518	669	774	843	825
Paxton	243	659	633	600	592
UNINCORPORATED	10,360	14,409	18,377	21,197	22,710

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

* The census counts include group quarters that are not included in previous or subsequent official State of Florida population estimates.

TABLE 11.1

COUNTY AND MUNICIPALITY POPULATION ON APRIL 1
 1970 AND 1980 CENSUS, 1985 ESTIMATE, 1990 CENSUS, 1991 ESTIMATE

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

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
WASHINGTON	11,453	14,509	14,992	16,919	17,227
Carvville	724	633	620	631	621
Chipley	3,347	3,330	3,467	3,866	3,879
Ebro	125	233	214	255	258
Vernon	691	885	917	778	811
Wausau	288	347	347	313	316
UNINCORPORATED	6,278	9,081	9,427	11,076	11,342

----- COUNTY=99 -----

LOCAL GOVERNMENT	1970 CENSUS	1980 CENSUS	1985 ESTIMATE	1990 CENSUS	1991 ESTIMATE
STATE TOTALS	6,791,418	9,746,982	11,287,932	12,937,926	13,195,952

SOURCE: STATE DATA CENTER, EXECUTIVE OFFICE OF THE GOVERNOR
 1990 CENSUS AND 1991 ESTIMATES INCLUDE 7/1/92 ADJUSTMENTS

TABLE 11.2

FLORIDA POPULATION PROJECTIONS BY COUNTY

COUNTY	TOTAL POPULATION 4/1/90	TOTAL POPULATION 4/1/91	TOTAL POPULATION 4/1/92	TOTAL POPULATION 4/1/93	TOTAL POPULATION 4/1/95	TOTAL POPULATION 4/1/00
ALACHUA	181,596	183,773	186,220	189,228	196,591	209,592
BAKER	18,486	18,905	19,099	19,355	20,029	21,247
BAY	126,994	128,575	130,228	132,284	137,388	147,684
BRADFORD	22,515	22,749	22,823	22,959	23,371	24,389
BREVARD	398,978	409,370	418,106	428,343	452,737	504,263
BROWARD	1,255,488	1,278,384	1,295,355	1,316,052	1,366,416	1,469,802
CALHOUN	11,011	11,216	11,268	11,365	11,678	12,231
CHARLOTTE	110,975	115,557	119,683	124,309	134,960	158,320
CITRUS	93,515	95,915	98,740	101,942	109,380	125,494
CLAY	105,986	108,191	111,060	114,325	121,897	138,267
COLLIER	152,099	161,600	167,128	173,360	187,791	219,206
COLUMBIA	42,613	43,534	44,032	44,673	46,305	49,575
DADE	1,937,094	1,961,694	1,978,626	2,000,998	2,058,414	2,173,098
DE SOTO	23,865	24,534	24,847	25,246	26,265	28,290
DIXIE	10,585	10,534	10,644	10,796	11,209	12,066
DUVAL	672,971	681,631	687,035	694,396	713,743	751,466
ESCAMBIA	262,798	265,118	266,299	268,118	273,154	282,600
FLAGLER	28,701	30,465	31,868	33,533	37,700	46,423
FRANKLIN	8,967	9,221	9,272	9,365	9,656	10,166
GADSDEN	41,105	42,194	42,240	42,412	43,050	44,059
GILCHRIST	9,667	9,984	10,249	10,563	11,334	12,951
GLADES	7,591	7,922	8,017	8,157	8,554	9,290
GULF	11,504	11,576	11,592	11,648	11,860	12,191
HAMILTON	10,930	10,996	11,050	11,142	11,422	11,829
HARDEE	19,499	19,812	19,808	19,864	20,113	20,477
HENDRY	25,773	27,231	27,732	28,334	29,809	32,870
HERNANDO	101,115	104,394	108,512	113,219	124,399	148,521
HIGHLANDS	68,432	70,609	72,110	73,869	78,064	86,903
HILLSBOROUGH	834,054	843,203	854,645	868,486	901,900	970,405
HOLMES	15,778	16,000	16,010	16,063	16,268	16,548
INDIAN RIVER	90,208	92,429	94,623	97,156	103,124	115,827
JACKSON	41,375	41,579	41,591	41,731	42,313	43,173
JEFFERSON	11,296	11,997	12,086	12,229	12,660	13,169
LAFAYETTE	5,578	5,674	5,768	5,888	6,197	6,732
LAKE	152,104	157,061	160,710	164,882	174,575	195,380
LEE	335,113	344,032	353,481	364,184	388,908	442,552
LEON	192,493	198,269	201,338	205,076	214,231	231,923
LEVY	25,923	26,682	27,121	27,652	28,943	31,599
LIBERTY	5,569	5,620	5,650	5,700	5,849	6,061
MADISON	16,569	16,513	16,552	16,653	17,012	17,407
MANATEE	211,707	215,130	219,385	224,310	235,839	260,334
MARION	194,833	200,314	205,548	211,499	225,304	255,132
MARTIN	100,900	103,083	105,826	108,943	116,174	131,785
MONROE	78,024	79,536	80,447	81,616	84,598	90,470
NASSAU	43,941	44,957	45,697	46,573	48,662	53,016
OKALOOSA	143,776	146,088	147,983	150,376	156,412	168,492
OKEECHOBEE	29,627	30,166	30,751	31,457	33,195	36,795
ORANGE	677,491	701,292	717,366	736,067	780,415	874,380
OSCEOLA	107,728	114,411	119,050	124,261	136,341	162,757
PALM BEACH	863,518	883,044	902,645	925,240	978,161	1,091,064
PASCO	281,131	285,407	291,513	298,562	315,077	350,204
PINELLAS	851,659	855,763	861,879	870,303	892,453	935,532
POLK	405,382	414,700	420,401	427,262	443,747	477,857

Source: State Data Center, July, 1992.

TABLE 11.2 continued
 FLORIDA POPULATION PROJECTIONS BY COUNTY

COUNTY	TOTAL POPULATION 4/1/90	TOTAL POPULATION 4/1/91	TOTAL POPULATION 4/1/92	TOTAL POPULATION 4/1/93	TOTAL POPULATION 4/1/95	TOTAL POPULATION 4/1/00
PUTNAM	65,070	66,002	66,913	68,034	70,795	76,409
ST. JOHNS	83,829	86,118	88,455	91,119	97,330	110,749
ST. LUCIE	150,171	155,121	159,714	164,949	177,197	203,614
SANTA ROSA	81,608	83,933	85,609	87,977	93,063	103,918
SARASOTA	277,776	283,140	288,386	294,512	308,965	339,398
SEMINOLE	287,529	298,057	306,708	316,479	339,035	388,003
SUMTER	31,577	32,015	32,458	33,033	34,535	37,491
SUWANNEE	26,780	27,374	27,663	28,039	29,003	30,921
TAYLOR	17,111	17,350	17,320	17,359	17,609	17,923
UNION	10,252	10,617	10,729	10,877	11,267	11,812
VOLUSIA	370,712	376,695	384,629	393,793	415,247	460,925
WAKULLA	14,202	14,444	14,667	14,944	15,642	17,052
WALTON	27,760	29,225	29,658	30,218	31,686	34,466
WASHINGTON	16,919	17,227	17,375	17,581	18,135	19,212
FLORIDA	12,937,926	13,195,952	13,412,190	13,670,940	14,295,156	15,593,757

Source: State Data Center, July, 1992.

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 April 1992 National and Florida Economic Estimating Conferences. Additional information relating to this table may be obtained from the Florida Consensus Estimating Conference Book 2, Volume 7, Spring, 1991, available from EDR (904) 487-1402.

Table 12.2 contains the Department of Transportation's road construction cost inflation index prepared for the tentatively scheduled September 1992 Transportation Estimating Conference. This table was not available at the time of publication, but the information will be available in the soon to be released 1992 Transportation Costs. This report is published by the Department of Transportation's Office of Policy Planning. To receive a copy of this report, call Richard Stasiak with the Office of Policy Planning at (904) 488-8006 or Suncom 278-8006.

Table 12.3 presents statewide highway fuel consumption data based on the May 1992 Transportation Revenue Estimating Conference. This table, provided by the Department of Revenue, displays actual fuel consumption figures for local government FY 88 through FY 91 and projected fuel consumption figures for FY 92 through FY 95.

TABLE 12.1

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE APRIL 1992 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PROCESSED FOODS.....	3.67%	0.70%	1.08%	3.64%	3.17%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TEXTILE PRODUCTS.....	2.69%	1.19%	1.19%	1.36%	1.77%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, COAL.....	2.46%	0.43%	-2.27%	3.02%	3.84%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, GAS FUELS.....	1.75%	3.93%	-6.20%	1.74%	3.82%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, ELECTRICITY.....	2.25%	5.77%	1.18%	0.10%	1.10%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, REFINED PETROLEUM.....	13.93%	10.45%	-16.12%	7.06%	8.35%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, CHEMICALS.....	-0.79%	3.46%	-1.32%	2.95%	3.98%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, LUMBER.....	5.17%	0.03%	7.58%	4.53%	2.83%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, PAPER.....	3.05%	1.65%	0.73%	2.27%	3.38%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, METAL PRODUCTS.....	-1.04%	-1.17%	-1.96%	2.82%	3.49%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, MACHINERY AND EQUIPMENT.....	3.10%	2.26%	0.72%	1.71%	2.03%
PERCENT CHANGE IN THE WHOLESALE PRICE INDEX, TRANSPORTATION EQUIPMENT.....	3.11%	3.97%	3.21%	1.90%	2.01%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT PURCHASES.....	3.70%	3.81%	2.40%	3.29%	3.23%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, STATE+LOCAL GOVT, STRUCTURES.....	1.76%	1.56%	0.88%	2.31%	2.30%
PERCENT CHANGE IN THE CONSUMER PRICE INDEX, ALL URBAN CONSUMERS.....	4.98%	5.05%	3.02%	3.47%	3.50%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MEDICAL SERVICES.....	6.97%	6.61%	5.57%	5.80%	5.73%

Source: Economic and Demographic Research Division of the Joint Legislative Management Committee, July, 1992.

TABLE 12.1 continued

PRICE LEVEL CHANGES AND INTEREST RATES, SELECTED CATEGORIES, LOCAL FISCAL YEAR
(BASED ON THE APRIL 1992 NATIONAL AND FLORIDA ECONOMIC ESTIMATING CONFERENCES)

	FY 1989-90	FY 1990-91	FY 1991-92	FY 1992-93	FY 1993-94
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, FURNITURE AND APPLIANCES.....	0.46%	-0.46%	-0.69%	-0.74%	-0.85%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, MOTOR VEHICLES AND PARTS.....	1.97%	2.44%	2.32%	1.44%	1.53%
PERCENT CHANGE IN THE IMPLICIT PRICE DEFLATOR, GASOLINE AND OIL.....	7.19%	11.76%	-7.13%	3.87%	5.35%
PERCENT CHANGE IN THE FLORIDA IMPLICIT WAGE RATE, CIVILIAN GOVERNMENT.....	6.31%	4.17%	1.64%	3.56%	4.47%
PRIME LENDING RATE, %.....	10.13%	9.06%	6.85%	7.57%	8.58%
90 DAY TREASURY BILL RATE, %.....	7.66%	5.99%	4.14%	4.99%	5.80%
CONVENTIONAL MORTGAGE RATE, EFFECTIVE, %.....	10.10%	9.56%	8.91%	9.30%	9.64%
MUNICIPAL BOND RATE, %.....	7.25%	7.06%	6.80%	6.88%	7.10%

Source: Economic and Demographic Research Division of the Joint Legislative Management Committee, July, 1992.

Table 12.2

**Florida Department of Transportation
Construction Cost Inflation Forecast
Improved Adopted Work Program**

<u>Fiscal</u> <u>Year</u>	<u>Index</u> <u>History</u>	<u>Index</u> <u>Forecast</u>	<u>Annual</u> <u>Rate</u>	<u>Multiplier</u> <u>From 6/90</u>
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This table was not made available to the Florida ACIR by the Department of Transportation's Office of Policy Planning before the publication of the Handbook. This is due to the fact that the forecast will change significantly in early August. Adjusted forecast figures will be available in the soon to be released 1992 Transportation Costs. For a copy of this report, call Richard Stasiak, with the Office of Policy Planning at (904) 488-8006 or Suncom 278-8006.

Table 12.3

STATEWIDE HIGHWAY FUEL CONSUMPTION, LOCAL FISCAL YEAR
 (Based on May, 1992 Transportation Estimating Conference)
 (Millions of Gallons)

	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995
Gasoline:								
Gallons	5,904.7	6,036.1	6,088.8	6,001.2	6,071.6	6,169.2	6,334.2	6,487.6
Percent Change	5.0%	2.2%	0.9%	-1.4%	1.2%	1.6%	2.7%	2.4%
Gasohol:								
Gallons	77.5	81.9	83.7	89.7	105.0	106.7	109.5	112.2
Percent Change	-54.3%	5.7%	2.2%	7.2%	17.1%	1.6%	2.6%	2.5%
Special Fuel:								
Gallons	815.0	868.3	871.1	842.4	851.4	875.6	906.1	933.3
Percent Change	5.1%	6.5%	0.3%	-3.3%	1.1%	2.8%	3.5%	3.0%
Total Gallons, All Fuels								
Gallons	6,797.2	6,986.3	7,043.6	6,933.2	7,028.0	7,151.5	7,349.8	7,533.1
Percent Change	4.3%	2.8%	0.8%	-1.6%	1.4%	1.8%	2.8%	2.5%

Source: Florida Department of Revenue