

REVENUE ESTIMATING CONFERENCE

TAX: Court-Related Assessments
ISSUE: Provides for Mandatory Monetary Assessments
BILL NUMBER(S): SB 1964
SPONSOR(S): Committee on Budget
MONTH/YEAR COLLECTION IMPACT BEGINS: 10/1/12
DATE OF ANALYSIS: 3/1/12

SECTION 1: NARRATIVE

a. Current Law:

Section 28.246, F.S., provides for the payment of court-related fees, charges, and costs, for partial payments and for the distribution of funds.

Section 28.42, F.S., provides for the preparation and dissemination of a manual of court-related filing fees, charges, costs and fines.

b. Proposed Change:

Section 28.2457, F.S., is created, providing for mandatory monetary assessments. It is provided that, except as otherwise provided by law, a monetary assessment mandated by statute shall be imposed and included in the judgment without regard to whether the assessment is announced in open court. A presumed mandatory assessment is prescribed along with development of a uniform form for use in identification and imposition by the Supreme Court and all circuit and county courts. The term monetary assessment includes but is not limited to a fine or other monetary penalty, fee, service charge, or cost.

Section 28.246, F.S., is amended to include fines or other monetary penalties, and to conform reporting requirements.

Section 28.42, F.S., is amended to provide for the clerks of court, through their association, and in consultation with the Office of the State Courts Administrator, to prepare, update and disseminate the manual of court-related filing fees, charges, costs and fines, at a minimum, on July 1 each year.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Telephone interview with Office of the State Courts Administrator (OSCA) staff

Telephone interview with Florida Association of Court Clerks and Comptrollers (FACC) staff

Payment of Court-Related Fees, Charges, Costs, Fines and Other Monetary Penalties, Annual Report, Fiscal Year: October 1, 2010 to September 30, 2011, Florida Association of Court Clerks and Comptrollers

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

As a result of interviews with OSCA and FACC staff, and review of the annual report, it was determined available data does not provide sufficient basis for a detailed estimate of the revenue impact of the bill. Therefore, it was assumed the impact would be positive indeterminate for each year of the forecast period.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle GR State TF Local	+ Indeterminate + Indeterminate + Indeterminate	+ Indeterminate + Indeterminate + Indeterminate	+ Indeterminate + Indeterminate + Indeterminate	+ Indeterminate + Indeterminate + Indeterminate	+ Indeterminate + Indeterminate + Indeterminate
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted an indeterminate positive estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
State Trust	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total State Impact	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total Local Impact	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate
Total Impact	Indeterminate	Indeterminate	Indeterminate	Indeterminate	Indeterminate

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Concealed Weapons and Firearms License

BILL NUMBER(S): HB5601

SPONSOR(S): Agriculture and Consumer Services Budget Subcommittee

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: February 29, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** S.790.06(5)(b), F.S., provides that applicants for a license to carry concealed weapons or firearms must pay an initial license fee of not to exceed \$85, and a renewal license fee of not to exceed \$70. (Currently the license fees are \$75 for an initial license, and \$65 for a renewal license.) The license fees are deposited into the Division of Licensing Trust Fund and are subject to a 4% General Revenue Service Charge.

- b. **Proposed Change:** S. 790.06(5)(b), F.S., is amended to reduce the maximum initial license fee to \$70, and the maximum renewal license fee to \$60. (This results in a \$5 reduction from the current fee in each case.)

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Staff Analysis, Department of Agriculture and Consumer Services

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle	(.9)	(.9)	(.7)	(.7)	(1.2)
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
State Trust	(.9)	(.9)	(.7)	(.7)	(1.2)
Total State Impact	(.9)	(.9)	(.7)	(.7)	(1.2)
Total Local Impact	0	0	0	0	0
Total Impact	(.9)	(.9)	(.7)	(.7)	(1.2)

HB5601

Concealed Weapons or Firearms License

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Applications for New Licenses *	131,320	131,320	131,320	131,320	131,320	131,320
Applications for Renewal Licenses **	58,674	1,281	5,560	100,619	158,993	126,052
Current Law Receipts New Licenses	9,849,000	9,849,000	9,849,000	9,849,000	9,849,000	9,849,000
Current Law Receipts Renewal Licenses	3,813,810	83,265	361,400	6,540,235	10,334,545	8,193,380
Total	13,662,810	9,932,265	10,210,400	16,389,235	20,183,545	18,042,380
Trust	13,116,298	9,534,974	9,801,984	15,733,666	19,376,203	17,320,685
GR Service Charge (4%)	546,512	397,291	408,416	655,569	807,342	721,695
Proposed Law Receipts New Licenses	9,192,400	9,192,400	9,192,400	9,192,400	9,192,400	9,192,400
Proposed Law Receipts Renewal Licenses	3,520,440	76,860	333,600	6,037,140	9,539,580	7,563,120
Total	12,712,840	9,269,260	9,526,000	15,229,540	18,731,980	16,755,520
Trust	12,204,326	8,898,490	9,144,960	14,620,358	17,982,701	16,085,299
GR Service Charge (4%)	508,514	370,770	381,040	609,182	749,279	670,221
Total Impact	(949,970)	(663,005)	(684,400)	(1,159,695)	(1,451,565)	(1,286,860)
Trust	(911,971)	(636,485)	(657,024)	(1,113,307)	(1,393,502)	(1,235,386)
GR Service Charge (4%)	(37,999)	(26,520)	(27,376)	(46,388)	(58,063)	(51,474)

* Average of 2010-11 and annualized 2011-12

** Expected licenses based on 7 year renewal cycle

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Transfer of License receipts from Drugs, Devices and Cosmetics Trust Fund to Professional Regulation Trust Fund

BILL NUMBER(S): HB5511

SPONSOR(S): Government Operations Appropriations Subcommittee

MONTH/YEAR COLLECTION IMPACT BEGINS: 7/1/2012

DATE OF ANALYSIS: 2/28/12

SECTION 1: NARRATIVE

- a. **Current Law:** S.499.79, F.S., directs that license and permit fees collected under Chapter 499 be placed in the Florida Drug, Device, and Cosmetic Trust Fund in DBPR.
- b. **Proposed Change:** S.499.79, F.S., is amended to direct that license and permit fees collected under Chapter 499 be placed in the Professional Regulation Trust Fund in DBPR.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Prior year receipts from FLAIR

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle: Cosmetics, Drugs, & Devices TF	(2.4)	(2.4)	(2.4)	(2.4)	(2.4)
Professional Regulation TF	2.4	2.4	2.4	2.4	2.4
Low					

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
Cosmetics, Drugs, and Devices TF	(2.4)	(2.4)	(2.4)	(2.4)	(2.4)
Professional Regulation TF	2.4	2.4	2.4	2.4	2.4
Total State Impact	0	0	0	0	0
Total Local Impact	0	0	0	0	0
Total Impact	0	0	0	0	0

Licenses in Florida Drug, Device, and Cosmetic Trust Fund

FY 07/08	FY 08/09	FY 09/10	FY 10/11	7/1/11 - 1/31/12
Receipts	Receipts	Receipts	Receipts	Receipts
2,545,013	3,287,607	2,300,054	2,404,841	1,349,654
				2,388,768 Annualized
		7/1/09 - 1/31/10	7/1/10 - 1/31/11	
		Receipts	Receipts	
		1,228,335	1,436,744	
		53.40%	59.74%	

Note: Prior to October 1, 2011, the Florida Drug, Device and Cosmetic TF was at Department of Health
 Beginning October 1, 2011, the TF was moved to Department of Business & Professional Regulation

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Statewide Law Enforcement Radio System Funding

BILL NUMBER(S): HB 5507, Sections 6 and 7

SPONSOR(S): Government Operations Appropriations Subcommittee; Hooper

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: March 1, 2012

SECTION 1: NARRATIVE

Current Law: Subsection (17) of section 318.18, F.S., authorizes a surcharge of \$3 for criminal offenses listed in s. 318.17, F.S., and noncriminal moving traffic violations under chapter 316, F.S. The statute provides that revenues from the surcharge be deposited into the State Law Enforcement Radio System Trust Fund for the statewide law enforcement radio system, and to provide technical assistance to state agencies and local law enforcement agencies with their statewide systems of regional law enforcement communications.

The Department of Management Services is authorized to retain funds to cover costs associated with providing technical assistance and oversight of the Statewide Law Enforcement Radio System. The department, in conjunction with the Joint Task Force on State Agency Law Enforcement Communications, determines the use of funds for enhancement and improvement of the radio system. The statutes authorizing the surcharge and the distribution of proceeds expire on July 1, 2012.

Proposed Change: The bill amends sections 318.18 and 318.21, F.S., to continue the \$3 surcharge on criminal offenses and non-criminal moving traffic violations through July 1, 2021.

Senate Bill 1982 includes identical language for continuation of the \$3 surcharge to July 1, 2021.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Department of Management Services
 Schedule 1 – Law Enforcement Trust Fund – 2012-13 Legislative Budget Request
 Traffic Infraction Penalty Revenues - \$5,250,000

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Assumes flat revenue stream with 8% service charge to General Revenue

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
GR	.4	.4	.4	.4	.4
Trust Fund	4.8	4.8	4.8	4.8	4.8

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the proposed estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	.4	.4	.4	.4	.4
State Trust	4.8	4.8	4.8	4.8	4.8
Total State Impact	5.2	5.2	5.2	5.2	5.2
Total Local Impact	0	0	0	0	0
Total Impact	5.2	5.2	5.2	5.2	5.2

 COL A01 COL A02 COL A03 COL A04
 ACT PR YR CURR YR EST AGY REQUEST AGY REQ N/R
 EXP 2010-11 EXP 2011-12 FY 2012-13 FY 2012-13

MANAGEMENT SRVCS, DEPT OF 72000000
 FUND: LAW ENFORCEMENT RADIO TF 2432

SECTION I: DETAIL OF REVENUES

	REVENUE CODE	CAP	SVC CHG %	AUTH	MATCHING %		CFDA NO.				
				ST	I/C	LOC	I/C				
01 FROM BOAT/VEH. REGIST.-	001600	NO	8.0	282.109	0.00	0.00		18,374,340	17,491,114	17,912,389	
02 RADIO TOWER LEASE FEES	001600	NO	8.0	282.109	0.00	0.00		14,231	35,000	20,000	
04 INTEREST EARNINGS	000500	NO	8.0	282.109	0.00	0.00		298,197	150,000	75,000	
14 TRAF INFRACTION PENALTY	001202	NO	8.0	282.109	0.00	0.00		5,143,491	5,250,000	5,250,000	
18 REIMBURSEMENT	001800	NO	0.0	282.109	0.00	0.00		9,490			
TOTAL TO LINE B IN SECTION IV								23,839,749	22,926,114	23,257,389	

SECTION II: DETAIL OF NONOPERATING EXPENDITURES

	OBJECT CODE	TRANSFER TO BE	CFDA NO.				
01 TRANSFER TO GR - 8% SVC CHARGE	880000			1,909,151	1,831,289	1,866,991	
02 TRANSFER TO 2021 - ADMIN ASSESSMENT FEE	810000	72010100		124,341	148,650	155,339	
03 STATE TRUST FUND RESERVE (5%)	999000					1,047,127	
11 TRANSFER EXCESS BAL TO GR (CASH SWEEP)	990002				3,500,000		
TOTAL TO LINE E IN SECTION IV				2,033,492	5,479,939	3,069,457	

SECTION III: ADJUSTMENTS

	OBJECT CODE						
02 CERT FORWARD REVERSIONS	991000			119,989			
03 ROUNDING ADJUSTMENT	991000			2			
06 EST REVERSIONS - HARRIS CONT 11-12	991000				2,276,825		
09 EST REVERSIONS - HARRIS CONT 12-13	991000					1,895,941	
10 CERTIFIED FORWARD REVERSIONS 9-30-11	991000				1,370,850		
TOTAL TO LINE H IN SECTION IV				119,991	3,647,675	1,895,941	

	COL A01 ACT PR YR EXP 2010-11	COL A02 CURR YR EST EXP 2011-12	COL A03 AGY REQUEST FY 2012-13	COL A04 AGY REQ N/R FY 2012-13
MANAGEMENT SRVCS, DEPT OF				
72000000				
FUND: LAW ENFORCEMENT RADIO TF				
2432				
SECTION IV: SUMMARY				
UNRESERVED FUND BALANCE - JULY 1	(A)	5,178,134	6,016,776	5,027,419
ADD: REVENUES (FROM SECTION I)	(B)	23,839,749	22,926,114	23,257,389
TOTAL FUNDS AVAILABLE (LINE A + LINE B)	(C)	29,017,883	28,942,890	28,284,808
LESS: OPERATING EXPENDITURES	(D)	21,087,606	22,083,207	26,164,818
LESS: NONOPERATING EXPENDITURES (SECTION II)	(E)	2,033,492	5,479,939	3,069,457
LESS: FIXED CAPITAL OUTLAY (TOTAL ONLY)	(F)			
UNRESERVED FUND BALANCE - JUNE 30 - BEFORE ADJ	(G)	5,896,785	1,379,744	949,467-
NET ADJUSTMENTS (FROM SECTION III)	(H)	119,991	3,647,675	1,895,941
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30	(I)	6,016,776	5,027,419	946,474
TOTAL UNRESERVED FUND BALANCE FROM STATEWIDE CFO FILE:		5,178,134		

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Milkfat tester license, fertilizer licenses and fees, aquaculture registration fees

BILL NUMBER(S): CS/CS/HB7021

SPONSOR(S): State Affairs Committee; Agriculture and Natural Resources Appropriations Subcommittee; Agriculture and Natural Resources Subcommittee; Representative Crisafulli

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: February 29, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** S. 502.053, F.S., requires that any person who tests milk products for milkfat content must apply to the Department of Agriculture and Consumer services for a 2-year license. The fee for the license is \$125 biennially.

S. 576.045(2)(a), F.S., imposes annual license fees of \$100 for each license to distribute fertilizer and for each specialty fertilizer registration. Additionally it assesses a fee of fifty cents per ton for all fertilizer containing nitrogen or phosphorus. This provision expires on December 31, 2012.

S. 597.004, F.S., requires certification for any person engaging in aquaculture. S. 597.004(1)(h) imposes an annual certification fee of \$100.

- b. **Proposed Change:** S. 502.053, F.S., is amended to eliminate the requirement for a license for persons who test milk products for milkfat content. (Section 14)

S. 576.045, F.S., is amended to extend the fees imposed in s. 574.045(2)(a) through December 31, 2022. (Section 26)

S. 597.004(1)(h), F.S., is amended to waive the required fee for elementary, middle, or high school or vocational school which participates in the aquaculture certification program. (Section 48)

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Discussions with staff of Department of Agriculture and Consumer services (DACs)

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Milkfat inspection license—The DACs staff analysis indicates an expected loss of \$8,375 in 2012-13 and \$4,750 in 2013-14 for this license. DACs Staff agreed that using those same figures in 2014-15 and 2015-16 would be reasonable. The revenues go into the General Inspection Trust Fund, subject to the 8% GR Service Charge.

Fertilizer licenses and fees—Approximately \$150,000 is received in July and August in registration fees, with about \$850,000 annually in tonnage fees coming in fairly evenly through the year. Under current law, collections in 2012-13 are expected to be \$600,000, and zero thereafter. With the extension, revenues are expected to be about \$1.0 million annually. The revenues go into the General Inspection Trust fund, with no GR Service Charge assessed.

Aquaculture fees—number of schools varies from year to year, but about 15 schools are participating currently. Assumed 15 schools would continue; impact would be 15X\$100, \$1,500 loss annually, subject to 8% GR Service Charge.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High					
Middle: Milkfat inspection licenses	(\$8,375)	(\$8,375)	(\$4,750)	(\$8,375)	(\$4,750)
Fertilizer licenses and fees	\$400,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Aquaculture Fees	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
Low					

REVENUE ESTIMATING CONFERENCE

TAX: Other Taxes and Fees

ISSUE: Milkfat tester license, fertilizer licenses and fees, aquaculture registration fees

BILL NUMBER(S): CS/CS/HB7021

SPONSOR(S): State Affairs Committee; Agriculture and Natural Resources Appropriations Subcommittee; Agriculture and Natural Resources Subcommittee; Representative Crisafulli

MONTH/YEAR COLLECTION IMPACT BEGINS: July 1, 2012

DATE OF ANALYSIS: February 29, 2012

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the proposed estimates.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
Milkfat inspection Trust	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Milkfat inspection GR Service Charge	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Fertilizer licenses and Fees Trust	.4	1.0	1.0	1.0	1.0
Aquaculture Permits Trust	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
Aquaculture Permits GR Service Chrg	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)

REVENUE ESTIMATING CONFERENCE

TAX: Unemployment Compensation Tax

ISSUE: Reduced wage base to \$8,000, base fund size factor on 5 year recovery rather than 3 year recovery

BILL NUMBER(S): CS/CS/SB1416

SPONSOR(S): Committee on Commerce and Tourism; Senator Bogdanoff

MONTH/YEAR COLLECTION IMPACT BEGINS: January 1, 2012

DATE OF ANALYSIS: February 28, 2012

SECTION 1: NARRATIVE

- a. **Current Law:** S. 443.1217, F.S., directs that for purposes of determining an employer’s contribution, beginning 1/1/2012, wages in excess of the first \$8,500 are exempt. Beginning 1/1/2015, wages in excess of the first \$7,000 are exempt. S. 443.131 provides that beginning 1/1/2012, in any year in which the trust fund balances is below a designated level, a positive adjustment factor equal to 1/3rd of the difference between the actual trust fund balance and a calculated desired trust fund balance is used in calculating employer tax rates. Beginning in the 2015 tax year the factor changes to 1/4th.
- b. **Proposed Change:** S. 443.1217, F.S., is amended to direct that for purposes of determining an employer’s contribution, beginning 1/1/2012, wages in excess of the first \$8,000 are exempt. Beginning 1/1/2015, wages in excess of the first \$7,000 are exempt. S. 443.131 is amended to designate the positive adjustment factor to be equal to 1/5th of the difference between the actual trust fund balance and a calculated desired trust fund balance, through the 2017 tax year, when it changes to 1/4th.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

November 2012 forecast for the Unemployment Compensation Trust Fund

Preliminary employer tax rate run (QAS 10-28-11) from DOR

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

See attached.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY2011-12 Cash	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
UC Tax	(197.3)	(352.1)	+/- Indet. ?	(278.9)	(13.4)	164.8
Employer Interest Assessments	0	0	0	0	0	0

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the proposed estimates.

	FY 2011-12 Cash	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
UC Tax	(197.3)	(352.1)	+/- Indet. ?	(278.9)	(13.4)	164.8
Employer Interest Assessments	0	0	0	0	0	0

CS/CS/SB1416**Unemployment Compensation Tax**

Maximum wages (for calculating contributions) reduced to \$8,000 per employee

Fund size factor based on 1/5 instead of 1/3

	Unemployment Tax (\$ millions)		
	Current Law	CS/CS/SB1416	Difference
2011-12	\$ 2,305.6	\$ 2,108.3	\$ (197.3)
2012-13	\$ 2,530.5	\$ 2,178.4	\$ (352.1)
2013-14	\$ 2,173.4	\$ 1,894.5	\$ (278.9)
2014-15	\$ 1,634.9	\$ 1,621.5	\$ (13.4)
2015-16	\$ 1,188.0	\$ 1,352.8	\$ 164.8
2016-17	\$ 992.8	\$ 1,156.1	\$ 163.3
2017-18	\$ 860.9	\$ 952.3	\$ 91.4
2018-19	\$ 758.4	\$ 832.4	\$ 74.0
2019-20	\$ 685.1	\$ 781.6	\$ 96.5
2020-21	\$ 630.8	\$ 734.4	\$ 103.6

	Employer Interest Assessments		
	Current Law	CS/CS/SB1416	Difference
2011-12 *	\$ 43.26	\$ 43.26	\$ -
2012-13	\$ -	\$ -	\$ -
2013-14	\$ -	\$ -	\$ -
2014-15	\$ -	\$ -	\$ -
2015-16	\$ -	\$ -	\$ -

* The 2011-12 Interest Assessments were determined
in December of 2011

UNEMPLOYMENT COMPENSATION TAX
COMPARISON OF NOVEMBER BASELINE AND CS/CS/SB1416

	TAXES	
	Nov-11	CS/CS/SB1416
2010-11	\$ 1,638.8	\$ 1,638.8
2011-12	\$ 2,305.6	\$ 2,108.3
2012-13	\$ 2,530.5	\$ 2,178.4
2013-14	\$ 2,173.4	\$ 1,894.5
2014-15	\$ 1,634.9	\$ 1,621.5
2015-16	\$ 1,188.0	\$ 1,352.8
2016-17	\$ 992.8	\$ 1,156.1

	ENDING TRUST BALANCE	
	Nov-11	CS/CS/SB1416
2010-11	\$ -	\$-
2011-12	\$ -	\$-
2012-13	\$ 868.2	\$ 318.8
2013-14	\$ 1,850.7	\$ 997.9
2014-15	\$ 2,508.5	\$ 1,601.4
2015-16	\$ 2,873.1	\$ 2,083.2
2016-17	\$ 3,129.3	\$ 2,461.2

	ENDING FEDERAL ADVANCES	
	Nov-11	CS/CS/SB1416
2010-11	\$ 1,574.1	\$ 1,574.1
2011-12	\$ 634.3	\$ 831.6
2012-13	\$ -	\$-
2013-14	\$ -	\$-
2014-15	\$ -	\$-
2015-16	\$ -	\$-
2016-17	\$ -	\$-

	HIGHEST END-OF-MONTH FEDERAL BALANCES	
	Nov-11	CS/CS/SB1416
2010-11	\$ 2,305.3	\$ 2,305.3
2011-12	\$ 1,869.8	\$ 1,869.8
2012-13	\$ 603.6	\$ 837.3
2013-14	\$ -	\$ -
2014-15	\$ -	\$ -
2015-16	\$ -	\$ -
2016-17	\$ -	\$ -

	ADDITIONAL FEDERAL TAXES PAID	
	Nov-11	CS/CS/SB1416
2010-11	\$ -	\$ -
2011-12	\$ 150.0	\$ 150.0
2012-13	\$ 306.5	\$ 306.5
2013-14	\$ -	\$ -
2014-15	\$ -	\$ -
2015-16	\$ -	\$ -
2016-17	\$ -	\$ -

	INTEREST DUE ON FEDERAL ADVANCES	
	Nov-11	CS/CS/SB1416
2010-11	\$ -	\$ -
2011-12	\$ 56.1	\$ 56.1
2012-13	\$ 43.3	\$ 45.8
2013-14	\$ -	\$ -
2014-15	\$ -	\$ -
2015-16	\$ -	\$ -
2016-17	\$ -	\$ -

	MINIMUM TAX RATE	
	Nov-11	CS/CS/SB1416
2010	0.36%	0.36%
2011	1.03%	1.03%
2012	2.02%	1.52%
2013	1.57%	1.11%
2014	0.86%	0.71%
2015	0.42%	0.56%
2016	0.18%	0.34%

	STATE TAX PER EMPLOYEE AT MINIMUM RATE	
	Nov-11	CS/CS/SB1416
2010	\$ 25.20	\$25.20
2011	\$ 72.10	\$72.10
2012	\$ 171.70	\$121.60
2013	\$ 133.45	\$88.80
2014	\$ 73.10	\$56.80
2015	\$ 29.40	\$39.20
2016	\$ 12.60	\$23.80

	STATE TAX PER EMPLOYEE AT MAXIMUM RATE	
	Nov-11	CS/CS/SB1416
2010	\$ 378.00	\$378.00
2011	\$ 378.00	\$378.00
2012	\$ 459.00	\$432.00
2013	\$ 459.00	\$432.00
2014	\$ 459.00	\$432.00
2015	\$ 378.00	\$378.00
2016	\$ 378.00	\$378.00

	TOTAL STATE AND FEDERAL TAX PER EMPLOYEE AT MINIMUM RATE	
	Nov-11	CS/CS/SB1416
2010	\$ 81.20	\$ 81.20
2011	\$ 149.10	\$ 149.10
2012	\$ 255.70	\$ 205.60
2013	\$ 175.45	\$ 130.80
2014	\$ 115.10	\$ 98.80
2015	\$ 71.40	\$ 81.20
2016	\$ 54.60	\$ 65.80

	TOTAL STATE AND FEDERAL TAX PER EMPLOYEE AT MAXIMUM RATE	
	Nov-11	CS/CS/SB1416
2010	\$ 434.00	\$ 434.00
2011	\$ 455.00	\$ 455.00
2012	\$ 543.00	\$ 516.00
2013	\$ 501.00	\$ 474.00
2014	\$ 501.00	\$ 474.00
2015	\$ 420.00	\$ 420.00
2016	\$ 420.00	\$ 420.00

Unemployment Compensation Trust Fund

November 2011, September Economic Forecast, Trust Fund data through September 30, 2011

	Taxes	Benefits	Interest Earnings	Ending TF Balance	Ending Federal Advances Balance	Additional Federal Tax Paid	Interest Due ****
2009-10	\$ 1,129.6	\$ 2,731.2	\$ 9.4	\$ 365.1	\$ 1,612.5	\$ -	\$ -
2010-11	\$ 1,638.8	\$ 1,960.0	\$ -	\$ -	\$ 1,574.1	\$ -	\$ -
2011-12	\$ 2,305.6	\$ 1,501.3	\$ -	\$ -	\$ 634.3	\$ 150.0	\$ 56.1
2012-13	\$ 2,530.5	\$ 1,354.4	\$ -	\$ 868.2	\$ -	\$ 306.5	\$ 43.3
2013-14	\$ 2,173.4	\$ 1,226.9	\$ 35.9	\$ 1,850.7	\$ -	\$ -	\$ -
2014-15	\$ 1,634.9	\$ 1,062.2	\$ 85.1	\$ 2,508.5	\$ -	\$ -	\$ -
2015-16	\$ 1,188.0	\$ 954.8	\$ 131.4	\$ 2,873.1	\$ -	\$ -	\$ -
2016-17	\$ 992.8	\$ 889.5	\$ 152.9	\$ 3,129.3	\$ -	\$ -	\$ -
2017-18	\$ 860.9	\$ 835.4	\$ 166.7	\$ 3,321.5	\$ -	\$ -	\$ -
2018-19	\$ 758.4	\$ 786.9	\$ 176.9	\$ 3,469.8	\$ -	\$ -	\$ -
2019-20	\$ 685.1	\$ 744.5	\$ 185.1	\$ 3,595.5	\$ -	\$ -	\$ -
2020-21	\$ 630.8	\$ 734.5	\$ 191.4	\$ 3,683.2	\$ -	\$ -	\$ -

	State Tax					Federal Tax		Total State and Federal			
	Minimum Tax Rate	Effective Tax Rate *	Maximum Wage	Per Employee @ minimum rate	Per Employee @ maximum rate	Tax Rate *	Per Employee **	Minimum Tax Rate	Maximum Tax Rate	Per Employee @ minimum rate	Per Employee @ maximum rate
2009	0.12%	1.56%	\$ 7,000	\$ 8.40	\$ 378.00	0.80%	\$ 56.00	0.92%	6.20%	\$ 64.40	\$ 434.00
2010	0.36%	2.40%	\$ 7,000	\$ 25.20	\$ 378.00	0.80%	\$ 56.00	1.16%	6.20%	\$ 81.20	\$ 434.00
2011	1.03%	3.59%	\$ 7,000	\$ 72.10	\$ 378.00	1.10%	\$ 77.00	2.13%	6.50%	\$ 149.10	\$ 455.00
2012	2.02%	4.37%	\$ 8,500	\$ 171.70	\$ 459.00	1.20%	\$ 84.00	3.22%	6.60%	\$ 255.70	\$ 543.00
2013	1.57%	3.98%	\$ 8,500	\$ 133.45	\$ 459.00	0.60%	\$ 42.00	2.17%	6.00%	\$ 175.45	\$ 501.00
2014	0.86%	3.15%	\$ 8,500	\$ 73.10	\$ 459.00	0.60%	\$ 42.00	1.46%	6.00%	\$ 115.10	\$ 501.00
2015	0.42%	2.50%	\$ 7,000	\$ 29.40	\$ 378.00	0.60%	\$ 42.00	1.02%	6.00%	\$ 71.40	\$ 420.00
2016	0.18%	1.92%	\$ 7,000	\$ 12.60	\$ 378.00	0.60%	\$ 42.00	0.78%	6.00%	\$ 54.60	\$ 420.00
2017	0.11%	1.64%	\$ 7,000	\$ 7.70	\$ 378.00	0.60%	\$ 42.00	0.71%	6.00%	\$ 49.70	\$ 420.00
2018	0.10%	1.38%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2019	0.10%	1.21%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2020	0.10%	1.08%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2021	0.10%	0.99%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00

* Taxes divided by taxable wages for the appropriate time period

** At Federal base wage of \$7000

*** On July 1, 2011, the Federal Tax Rate dropped from 6.2% to 6.0%. With the base credit for Florida employers at 5.4%, the base net Federal Tax rate drops from .8% to .6%. The rate shown on the table is the rate for the FIRST half of the 2011 calendar year.

**** Estimated based on average daily advances during the Federal fiscal year, and the applicable interest rate (rate paid on UC deposits during the fourth quarter of the prior calendar year).

Unemployment Compensation Trust Fund
November 2011, September Economic Forecast, Trust Fund data through September 30, 2011

2009-10													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	345.1	114.3	10.3	87.2	24.4	31.7	34.0	53.9	39.2	51.9	131.4	564.7	
Taxes	43.3	103.1	-0.8	21.3	93.9	5.9	33.6	70.8	2.9	147.6	603.4	4.7	1129.6
Interest	7.5	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.4
Benefits	281.5	260.1	282.2	240.1	214.4	260.5	224.8	193.7	215.5	184.1	170.1	204.3	2731.2
Ending Balance	114.3	-42.7	-272.8	-129.7	-96.0	-222.9	-157.2	-69.0	-173.4	15.4	564.7	365.1	
Plus Federal Advances	0.0	53.0	360.0	154.1	127.7	256.9	211.1	108.4	225.3	116.0	0.0	0.0	1612.5
Adjusted Ending Balance	114.3	10.3	87.2	24.4	31.7	34.0	53.9	39.2	51.9	131.4	564.7	365.1	
Cumulative Federal Advances	0.0	53.0	413.0	567.1	694.8	951.7	1162.8	1271.2	1496.5	1612.5	1612.5	1612.5	1612.5

2010-11													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	365.1	250.7	222.0	25.8	27.4	64.7	25.0	49.8	14.3	12.3	131.7	37.0	
Taxes	59.2	164.1	0.0	38.1	127.7	0.3	64.5	99.8	3.1	193.9	876.6	11.5	1638.8
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	173.6	192.9	196.2	163.0	174.5	174.4	154.4	149.8	166.3	131.9	128.2	154.9	1960.0
Ending Balance	250.7	222.0	25.8	-99.2	-19.4	-109.3	-64.9	-0.2	-148.9	74.3	880.1	-106.4	
Plus Federal Advances	0.0	0.0	0.0	126.5	84.2	134.3	114.7	14.5	161.2	57.4	-843.1	111.9	-38.4
Adjusted Ending Balance	250.7	222.0	25.8	27.4	64.7	25.0	49.8	14.3	12.3	131.7	37.0	5.5	
Cumulative Federal Advances	1612.5	1612.5	1612.5	1739.0	1823.2	1957.5	2072.2	2086.7	2247.9	2305.3	1462.2	1574.1	-38.4
Interest accrued													

2011-12													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	5.5	35.8	1.2	4.8	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	
Taxes	74.2	249.1	2.2	34.6	152.6	26.3	34.9	130.8	13.1	334.5	1233.8	19.7	2305.6
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	137.0	143.3	121.5	123.2	118.8	132.9	126.0	115.2	131.0	119.1	106.4	127.0	1501.3
Repayment due to fed credit							150.0						
Ending Balance	-57.3	141.6	-118.2	-83.8	53.8	-86.6	78.9	35.5	-97.8	235.4	1147.4	-87.3	
Plus Federal Advances	93.1	-140.4	123.0	103.8	-33.8	106.6	-58.9	-15.5	117.8	-215.4	-1127.4	107.3	-939.8
Adjusted Ending Balance	35.8	1.2	4.8	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	
Cumulative Federal Advances	1667.2	1526.8	1649.8	1753.6	1719.8	1826.4	1767.5	1751.9	1869.8	1654.4	527.0	634.3	-939.8
Interest accrued				5.8	5.9	6.0	4.4	4.3	4.5	4.3	2.7	1.4	
Interest payment			56.1										

2012-13													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	965.0	
Taxes	142.0	339.4	0.0	50.8	224.5	38.8	51.3	192.3	19.3	310.1	1143.8	18.2	2530.5
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	111.3	123.7	125.8	111.0	107.1	119.7	113.9	104.2	118.4	107.8	96.4	115.0	1354.4
Repayment due to fed credit							306.5						
Ending Balance	50.7	235.7	-105.8	-40.1	137.4	-60.9	263.9	108.1	-79.1	222.3	1067.4	868.2	
Plus Federal Advances	-30.7	-215.7	125.8	60.1	-117.4	80.9	-243.9	-88.1	99.1	-202.3	-102.4	0.0	-634.3
Adjusted Ending Balance	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	965.0	868.2	
Cumulative Federal Advances	603.6	387.9	513.7	573.9	456.5	537.4	293.6	205.5	304.6	102.4	0.0	0.0	-634.3
Interest accrued	1.5	1.2	1.1	1.3	1.3	1.2	1.0	0.6	0.6	0.5	0.0	0.0	
Interest payment			43.3										

2013-14													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	868.2	904.9	1105.2	988.8	943.9	1054.7	981.4	935.6	1020.3	931.3	1096.7	1937.1	
Taxes	131.7	314.8	0.0	47.2	208.4	36.0	47.7	178.8	17.9	250.8	925.2	14.8	2173.4
Interest	8.0	0.0	0.0	9.1	0.0	0.0	9.3	0.0	0.0	9.4	0.0	0.0	35.9
Benefits	103.0	114.5	116.5	101.2	97.7	109.2	102.9	94.1	106.9	94.9	84.8	101.2	1226.9
Repayment due to fed credit							0.0						
Ending Balance	904.9	1105.2	988.8	943.9	1054.7	981.4	935.6	1020.3	931.3	1096.7	1937.1	1850.7	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	904.9	1105.2	988.8	943.9	1054.7	981.4	935.6	1020.3	931.3	1096.7	1937.1	1850.7	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2014-15													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	1850.7	1888.5	2045.5	1946.1	1918.5	2003.1	1938.1	1909.4	1972.4	1894.0	2009.7	2587.3	
Taxes	106.6	254.7	0.0	38.2	168.8	29.1	38.7	144.8	14.5	176.8	652.3	10.4	1634.9
Interest	19.3	0.0	0.0	21.4	0.0	0.0	22.1	0.0	0.0	22.4	0.0	0.0	85.1
Benefits	88.0	97.7	99.4	87.2	84.2	94.1	89.4	81.8	92.9	83.6	74.7	89.1	1062.2
Repayment due to fed credit							0.0						
Ending Balance	1888.5	2045.5	1946.1	1918.5	2003.1	1938.1	1909.4	1972.4	1894.0	2009.7	2587.3	2508.5	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	1888.5	2045.5	1946.1	1918.5	2003.1	1938.1	1909.4	1972.4	1894.0	2009.7	2587.3	2508.5	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2015-16													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2508.5	2534.3	2621.1	2532.4	2513.1	2548.0	2470.7	2450.6	2477.0	2403.6	2499.5	2946.2	
Taxes	72.8	174.0	0.0	25.0	110.2	6.9	26.6	99.8	10.0	139.6	514.9	8.2	1188.0
Interest	31.4	0.0	0.0	33.9	0.0	0.0	33.5	0.0	0.0	32.6	0.0	0.0	131.4
Benefits	78.5	87.2	88.7	78.1	75.3	84.2	80.2	73.4	83.4	76.2	68.2	81.3	954.8
Repayment due to fed credit							0.0						
Ending Balance	2534.3	2621.1	2532.4	2513.1	2548.0	2470.7	2450.6	2477.0	2403.6	2499.5	2946.2	2873.1	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2534.3	2621.1	2532.4	2513.1	2548.0	2470.7	2450.6	2477.0	2403.6	2499.5	2946.2	2873.1	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2016-17													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2873.1	2896.7	2953.1	2870.8	2856.7	2873.3	2800.4	2784.4	2794.4	2724.4	2812.1	3198.2	
Taxes	57.4	137.2	0.0	19.7	86.8	5.5	21.0	78.5	7.9	121.9	449.8	7.2	992.8
Interest	39.0	0.0	0.0	39.0	0.0	0.0	38.0	0.0	0.0	37.0	0.0	0.0	152.9
Benefits	72.8	80.9	82.3	72.7	70.1	78.4	74.9	68.5	77.9	71.3	63.7	76.0	889.5
Repayment due to fed credit							0.0						
Ending Balance	2896.7	2953.1	2870.8	2856.7	2873.3	2800.4	2784.4	2794.4	2724.4	2812.1	3198.2	3129.3	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2896.7	2953.1	2870.8	2856.7	2873.3	2800.4	2784.4	2794.4	2724.4	2812.1	3198.2	3129.3	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2017-18													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	3129.3	3153.8	3197.9	3121.0	3112.2	3122.1	3053.3	3042.4	3046.3	2979.9	3058.5	3386.9	
Taxes	50.1	119.8	0.0	17.1	75.7	4.8	18.3	68.4	6.9	105.3	388.4	6.2	860.9
Interest	42.5	0.0	0.0	42.4	0.0	0.0	41.4	0.0	0.0	40.4	0.0	0.0	166.7
Benefits	68.1	75.7	77.0	68.2	65.8	73.6	70.5	64.5	73.3	67.1	60.0	71.6	835.4
Repayment due to fed credit							0.0						
Ending Balance	3153.8	3197.9	3121.0	3112.2	3122.1	3053.3	3042.4	3046.3	2979.9	3058.5	3386.9	3321.5	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	3153.8	3197.9	3121.0	3112.2	3122.1	3053.3	3042.4	3046.3	2979.9	3058.5	3386.9	3321.5	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2018-19													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	3321.5	3345.7	3377.9	3305.4	3300.8	3304.1	3238.9	3232.1	3230.3	3167.1	3241.0	3531.7	
Taxes	43.3	103.4	0.0	14.8	65.3	4.1	15.8	59.1	5.9	94.1	347.1	5.5	758.4
Interest	45.1	0.0	0.0	44.9	0.0	0.0	44.0	0.0	0.0	43.0	0.0	0.0	176.9
Benefits	64.1	71.2	72.5	64.3	62.0	69.4	66.5	60.8	69.1	63.2	56.5	67.4	786.9
Repayment due to fed credit							0.0						
Ending Balance	3345.7	3377.9	3305.4	3300.8	3304.1	3238.9	3232.1	3230.3	3167.1	3241.0	3531.7	3469.8	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	3345.7	3377.9	3305.4	3300.8	3304.1	3238.9	3232.1	3230.3	3167.1	3241.0	3531.7	3469.8	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2019-20													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	3469.8	3495.3	3520.8	3452.7	3452.3	3452.3	3390.8	3388.3	3383.7	3323.9	3393.8	3655.4	
Taxes	38.6	92.4	0.0	13.2	58.3	3.7	14.1	52.7	5.3	85.7	316.1	5.0	685.1
Interest	47.1	0.0	0.0	46.9	0.0	0.0	46.0	0.0	0.0	45.1	0.0	0.0	185.1
Benefits	60.2	66.9	68.1	60.4	58.3	65.2	62.6	57.2	65.1	61.0	54.5	65.0	744.5
Repayment due to fed credit							0.0						
Ending Balance	3495.3	3520.8	3452.7	3452.3	3452.3	3390.8	3388.3	3383.7	3323.9	3393.8	3655.4	3595.5	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	3495.3	3520.8	3452.7	3452.3	3452.3	3390.8	3388.3	3383.7	3323.9	3393.8	3655.4	3595.5	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2020-21													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	3595.5	3619.8	3637.6	3570.2	3570.7	3566.0	3504.8	3503.1	3494.2	3434.5	3501.4	3741.7	
Taxes	35.2	84.1	0.0	12.0	53.1	3.3	12.8	48.0	4.8	79.5	293.3	4.7	630.8
Interest	48.8	0.0	0.0	48.4	0.0	0.0	47.6	0.0	0.0	46.6	0.0	0.0	191.4
Benefits	59.7	66.3	67.4	59.9	57.8	64.6	62.1	56.8	64.5	59.2	53.0	63.2	734.5
Repayment due to fed credit							0.0						
Ending Balance	3619.8	3637.6	3570.2	3570.7	3566.0	3504.8	3503.1	3494.2	3434.5	3501.4	3741.7	3683.2	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	3619.8	3637.6	3570.2	3570.7	3566.0	3504.8	3503.1	3494.2	3434.5	3501.4	3741.7	3683.2	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

Unemployment Compensation Trust Fund

November 2011, \$8,000 maximum taxable wage for tax due only, 5 year recoupment 2012 through 2017

	Taxes	Benefits	Interest Earnings	Ending TF Balance	Ending Federal Advances Balance	Additional Federal Tax Paid	Interest Due ****
2009-10	\$ 1,129.6	\$ 2,731.2	\$ 9.4	\$ 365.1	\$ 1,612.5	\$ -	\$ -
2010-11	\$ 1,638.8	\$ 1,960.0	\$ -	\$ -	\$ 1,574.1	\$ -	\$ -
2011-12	\$ 2,108.3	\$ 1,501.3	\$ -	\$ -	\$ 831.6	\$ 150.0	\$ 56.1
2012-13	\$ 2,178.4	\$ 1,354.4	\$ -	\$ 318.8	\$ -	\$ 306.5	\$ 45.8
2013-14	\$ 1,894.5	\$ 1,226.9	\$ 11.5	\$ 997.9	\$ -	\$ -	\$ -
2014-15	\$ 1,621.5	\$ 1,062.2	\$ 44.2	\$ 1,601.4	\$ -	\$ -	\$ -
2015-16	\$ 1,352.8	\$ 954.8	\$ 83.8	\$ 2,083.2	\$ -	\$ -	\$ -
2016-17	\$ 1,156.1	\$ 889.5	\$ 111.4	\$ 2,461.2	\$ -	\$ -	\$ -
2017-18	\$ 952.3	\$ 835.4	\$ 131.4	\$ 2,709.5	\$ -	\$ -	\$ -
2018-19	\$ 832.4	\$ 786.9	\$ 143.6	\$ 2,898.5	\$ -	\$ -	\$ -
2019-20	\$ 781.6	\$ 744.5	\$ 154.4	\$ 3,090.0	\$ -	\$ -	\$ -
2020-21	\$ 734.4	\$ 734.5	\$ 164.6	\$ 3,254.6	\$ -	\$ -	\$ -

	State Tax				Federal Tax		Total State and Federal				
	Minimum Tax Rate	Effective Tax Rate *	Maximum Wage	Per Employee @ minimum rate	Per Employee @ maximum rate	Tax Rate ***	Per Employee **	Minimum Tax Rate	Maximum Tax Rate	Per Employee @ minimum rate	Per Employee @ maximum rate
2009	0.12%	1.56%	\$ 7,000	\$ 8.40	\$ 378.00	0.80%	\$ 56.00	0.92%	6.20%	\$ 64.40	\$ 434.00
2010	0.36%	2.40%	\$ 7,000	\$ 25.20	\$ 378.00	0.80%	\$ 56.00	1.16%	6.20%	\$ 81.20	\$ 434.00
2011	1.03%	3.59%	\$ 7,000	\$ 72.10	\$ 378.00	1.10%	\$ 77.00	2.13%	6.50%	\$ 149.10	\$ 455.00
2012	1.52%	4.03%	\$ 8,000	\$ 121.60	\$ 432.00	1.20%	\$ 84.00	2.72%	6.60%	\$ 205.60	\$ 516.00
2013	1.11%	3.56%	\$ 8,000	\$ 88.80	\$ 432.00	0.60%	\$ 42.00	1.71%	6.00%	\$ 130.80	\$ 474.00
2014	0.71%	2.95%	\$ 8,000	\$ 56.80	\$ 432.00	0.60%	\$ 42.00	1.31%	6.00%	\$ 98.80	\$ 474.00
2015	0.56%	2.72%	\$ 7,000	\$ 39.20	\$ 378.00	0.60%	\$ 42.00	1.16%	6.00%	\$ 81.20	\$ 420.00
2016	0.34%	2.26%	\$ 7,000	\$ 23.80	\$ 378.00	0.60%	\$ 42.00	0.94%	6.00%	\$ 65.80	\$ 420.00
2017	0.21%	1.89%	\$ 7,000	\$ 14.70	\$ 378.00	0.60%	\$ 42.00	0.81%	6.00%	\$ 56.70	\$ 420.00
2018	0.10%	1.48%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2019	0.10%	1.35%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2020	0.10%	1.26%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00
2021	0.10%	1.16%	\$ 7,000	\$ 7.00	\$ 378.00	0.60%	\$ 42.00	0.70%	6.00%	\$ 49.00	\$ 420.00

* Taxes divided by taxable wages for the appropriate time period

** At Federal base wage of \$7000

*** On July 1, 2011, the Federal Tax Rate dropped from 6.2% to 6.0%. With the base credit for Florida employers at 5.4%, the base net Federal Tax rate drops from .8% to .6%. The rate shown on the table is the rate for the FIRST half of the 2011 calendar year.

**** Estimated based on average daily advances during the Federal fiscal year, and the applicable interest rate (rate paid on UC deposits during the fourth quarter of the prior calendar year.

Unemployment Compensation Trust Fund
November 2011, \$8,000 maximum taxable wage for tax due only, 5 year recoupment 2012 through 2017

2009-10													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	345.1	114.3	10.3	87.2	24.4	31.7	34.0	53.9	39.2	51.9	131.4	564.7	
Taxes	43.3	103.1	-0.8	21.3	93.9	5.9	33.6	70.8	2.9	147.6	603.4	4.7	1129.6
Interest	7.5	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.4
Benefits	281.5	260.1	282.2	240.1	214.4	260.5	224.8	193.7	215.5	184.1	170.1	204.3	2731.2
Ending Balance	114.3	-42.7	-272.8	-129.7	-96.0	-222.9	-157.2	-69.0	-173.4	15.4	564.7	365.1	
Plus Federal Advances	0.0	53.0	360.0	154.1	127.7	256.9	211.1	108.4	225.3	116.0	0.0	0.0	1612.5
Adjusted Ending Balance	114.3	10.3	87.2	24.4	31.7	34.0	53.9	39.2	51.9	131.4	564.7	365.1	
Cumulative Federal Advances	0.0	53.0	413.0	567.1	694.8	951.7	1162.8	1271.2	1496.5	1612.5	1612.5	1612.5	1612.5

2010-11													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	365.1	250.7	222.0	25.8	27.4	64.7	25.0	49.8	14.3	12.3	131.7	37.0	
Taxes	59.2	164.1	0.0	38.1	127.7	0.3	64.5	99.8	3.1	193.9	876.6	11.5	1638.8
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	173.6	192.9	196.2	163.0	174.5	174.4	154.4	149.8	166.3	131.9	128.2	154.9	1960.0
Ending Balance	250.7	222.0	25.8	-99.2	-19.4	-109.3	-64.9	-0.2	-148.9	74.3	880.1	-106.4	
Plus Federal Advances	0.0	0.0	0.0	126.5	84.2	134.3	114.7	14.5	161.2	57.4	-843.1	111.9	-38.4
Adjusted Ending Balance	250.7	222.0	25.8	27.4	64.7	25.0	49.8	14.3	12.3	131.7	37.0	5.5	
Cumulative Federal Advances	1612.5	1612.5	1612.5	1739.0	1823.2	1957.5	2072.2	2086.7	2247.9	2305.3	1462.2	1574.1	-38.4
Interest accrued													

2011-12													YEAR
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	5.5	35.8	1.2	4.8	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	
Taxes	74.2	249.1	2.2	34.6	152.6	26.3	34.9	130.8	13.1	292.9	1080.5	17.2	2108.3
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	137.0	143.3	121.5	123.2	118.8	132.9	126.0	115.2	131.0	119.1	106.4	127.0	1501.3
Repayment due to fed credit							150.0						
Ending Balance	-57.3	141.6	-118.2	-83.8	53.8	-86.6	78.9	35.5	-97.8	193.9	994.1	-89.8	
Plus Federal Advances	93.1	-140.4	123.0	103.8	-33.8	106.6	-58.9	-15.5	117.8	-173.9	-974.1	109.8	-742.5
Adjusted Ending Balance	35.8	1.2	4.8	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	
Cumulative Federal Advances	1667.2	1526.8	1649.8	1753.6	1719.8	1826.4	1767.5	1751.9	1869.8	1695.9	721.9	831.6	-742.5
Interest accrued				5.8	5.9	6.0	4.4	4.3	4.5	4.4	3.0	1.9	
Interest payment			56.1										

2012-13													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	418.3	
Taxes	124.4	297.2	0.0	44.5	196.6	33.9	44.9	168.4	16.9	263.6	972.4	15.5	2178.4
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benefits	111.3	123.7	125.8	111.0	107.1	119.7	113.9	104.2	118.4	107.8	96.4	115.0	1354.4
Repayment due to fed credit							306.5						
Ending Balance	33.0	193.5	-105.8	-46.4	109.5	-65.8	257.5	84.2	-81.5	175.8	896.0	318.8	
Plus Federal Advances	-13.0	-173.5	125.8	66.4	-89.5	85.8	-237.5	-64.2	101.5	-155.8	-477.7	0.0	-831.6
Adjusted Ending Balance	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	418.3	318.8	
Cumulative Federal Advances	818.6	645.1	770.9	837.3	747.8	833.6	596.1	531.9	633.5	477.7	0.0	0.0	-831.6
Interest accrued	2.0	1.8	1.7	2.0	2.0	1.9	1.7	1.4	1.4	1.4	0.0	0.0	
Interest payment			45.8										

2013-14													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	318.8	330.6	483.8	367.3	309.6	389.2	310.5	251.2	309.1	217.4	347.8	1086.0	
Taxes	112.0	267.6	0.0	40.1	177.2	30.6	40.6	152.0	15.2	223.1	823.0	13.1	1894.5
Interest	2.9	0.0	0.0	3.4	0.0	0.0	3.0	0.0	0.0	2.2	0.0	0.0	11.5
Benefits	103.0	114.5	116.5	101.2	97.7	109.2	102.9	94.1	106.9	94.9	84.8	101.2	1226.9
Repayment due to fed credit							0.0						
Ending Balance	330.6	483.8	367.3	309.6	389.2	310.5	251.2	309.1	217.4	347.8	1086.0	997.9	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	330.6	483.8	367.3	309.6	389.2	310.5	251.2	309.1	217.4	347.8	1086.0	997.9	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2014-15													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	997.9	1015.1	1143.9	1044.5	1002.7	1068.7	1000.4	956.8	1003.9	923.9	1043.7	1679.2	
Taxes	94.8	226.6	0.0	34.0	150.1	25.9	34.4	128.8	12.9	192.5	710.2	11.3	1621.5
Interest	10.4	0.0	0.0	11.5	0.0	0.0	11.4	0.0	0.0	10.9	0.0	0.0	44.2
Benefits	88.0	97.7	99.4	87.2	84.2	94.1	89.4	81.8	92.9	83.6	74.7	89.1	1062.2
Repayment due to fed credit							0.0						
Ending Balance	1015.1	1143.9	1044.5	1002.7	1068.7	1000.4	956.8	1003.9	923.9	1043.7	1679.2	1601.4	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	1015.1	1143.9	1044.5	1002.7	1068.7	1000.4	956.8	1003.9	923.9	1043.7	1679.2	1601.4	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2015-16													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	1601.4	1622.3	1724.5	1635.9	1606.8	1651.4	1574.7	1544.9	1580.1	1507.6	1616.3	2154.8	
Taxes	79.3	189.4	0.0	27.2	120.0	7.5	29.0	108.7	10.9	164.5	606.7	9.7	1352.8
Interest	20.1	0.0	0.0	21.9	0.0	0.0	21.4	0.0	0.0	20.5	0.0	0.0	83.8
Benefits	78.5	87.2	88.7	78.1	75.3	84.2	80.2	73.4	83.4	76.2	68.2	81.3	954.8
Repayment due to fed credit							0.0						
Ending Balance	1622.3	1724.5	1635.9	1606.8	1651.4	1574.7	1544.9	1580.1	1507.6	1616.3	2154.8	2083.2	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	1622.3	1724.5	1635.9	1606.8	1651.4	1574.7	1544.9	1580.1	1507.6	1616.3	2154.8	2083.2	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2016-17													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2083.2	2106.3	2187.1	2104.8	2083.8	2115.9	2043.9	2021.5	2045.5	1976.9	2073.2	2528.9	
Taxes	67.7	161.7	0.0	23.2	102.2	6.4	24.7	92.5	9.3	140.8	519.4	8.3	1156.1
Interest	28.3	0.0	0.0	28.6	0.0	0.0	27.7	0.0	0.0	26.8	0.0	0.0	111.4
Benefits	72.8	80.9	82.3	72.7	70.1	78.4	74.9	68.5	77.9	71.3	63.7	76.0	889.5
Repayment due to fed credit							0.0						
Ending Balance	2106.3	2187.1	2104.8	2083.8	2115.9	2043.9	2021.5	2045.5	1976.9	2073.2	2528.9	2461.2	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2106.3	2187.1	2104.8	2083.8	2115.9	2043.9	2021.5	2045.5	1976.9	2073.2	2528.9	2461.2	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2017-18													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2461.2	2484.4	2547.0	2470.1	2455.1	2476.7	2408.6	2391.9	2406.4	2341.0	2418.4	2774.4	
Taxes	57.9	138.3	0.0	19.8	87.4	5.5	21.1	79.0	7.9	112.8	416.0	6.6	952.3
Interest	33.4	0.0	0.0	33.5	0.0	0.0	32.7	0.0	0.0	31.8	0.0	0.0	131.4
Benefits	68.1	75.7	77.0	68.2	65.8	73.6	70.5	64.5	73.3	67.1	60.0	71.6	835.4
Repayment due to fed credit							0.0						
Ending Balance	2484.4	2547.0	2470.1	2455.1	2476.7	2408.6	2391.9	2406.4	2341.0	2418.4	2774.4	2709.5	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2484.4	2547.0	2470.1	2455.1	2476.7	2408.6	2391.9	2406.4	2341.0	2418.4	2774.4	2709.5	
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2018-19													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2709.5	2728.5	2768.0	2695.5	2683.6	2691.6	2626.6	2612.6	2615.1	2552.3	2628.8	2959.7	
Taxes	46.3	110.7	0.0	15.8	70.0	4.4	16.9	63.3	6.3	105.0	387.4	6.2	832.4
Interest	36.8	0.0	0.0	36.6	0.0	0.0	35.6	0.0	0.0	34.6	0.0	0.0	143.6
Benefits	64.1	71.2	72.5	64.3	62.0	69.4	66.5	60.8	69.1	63.2	56.5	67.4	786.9
Repayment due to fed credit							0.0						
Ending Balance	2728.5	2768.0	2695.5	2683.6	2691.6	2626.6	2612.6	2615.1	2552.3	2628.8	2959.7	2898.5	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2728.5	2768.0	2695.5	2683.6	2691.6	2626.6	2612.6	2615.1	2552.3	2628.8	2959.7	2898.5	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2019-20													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	2898.5	2920.8	2956.9	2888.8	2882.3	2889.1	2828.0	2819.5	2821.0	2761.9	2837.6	3149.2	
Taxes	43.1	103.1	0.0	14.7	65.1	4.1	15.7	58.8	5.9	99.2	366.0	5.8	781.6
Interest	39.3	0.0	0.0	39.2	0.0	0.0	38.4	0.0	0.0	37.5	0.0	0.0	154.4
Benefits	60.2	66.9	68.1	60.4	58.3	65.2	62.6	57.2	65.1	61.0	54.5	65.0	744.5
Repayment due to fed credit							0.0						
Ending Balance	2920.8	2956.9	2888.8	2882.3	2889.1	2828.0	2819.5	2821.0	2761.9	2837.6	3149.2	3090.0	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	2920.8	2956.9	2888.8	2882.3	2889.1	2828.0	2819.5	2821.0	2761.9	2837.6	3149.2	3090.0	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

2020-21													
	July	August	September	October	November	December	January	February	March	April	May	June	
Beginning balance	3090.0	3113.0	3144.1	3076.7	3072.5	3076.1	3015.4	3009.1	3007.8	2948.8	3022.5	3312.3	
Taxes	40.7	97.4	0.0	13.9	61.5	3.9	14.8	55.5	5.6	92.9	342.7	5.5	734.4
Interest	41.9	0.0	0.0	41.8	0.0	0.0	40.9	0.0	0.0	40.0	0.0	0.0	164.6
Benefits	59.7	66.3	67.4	59.9	57.8	64.6	62.1	56.8	64.5	59.2	53.0	63.2	734.5
Repayment due to fed credit							0.0						
Ending Balance	3113.0	3144.1	3076.7	3072.5	3076.1	3015.4	3009.1	3007.8	2948.8	3022.5	3312.3	3254.6	
Plus Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Adjusted Ending Balance	3113.0	3144.1	3076.7	3072.5	3076.1	3015.4	3009.1	3007.8	2948.8	3022.5	3312.3	3254.6	0.0
Cumulative Federal Advances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Interest accrued	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interest payment			0.0										

REVENUE ESTIMATING CONFERENCE

TAX: Tuition and Fees

ISSUE: State University and Florida Colleges / Excess Hours Surcharge for Baccalaureate Degrees

BILL NUMBER(S): HB 5201, Section 19

SPONSOR(S): Higher Education Appropriations Subcommittee and Representative O'Toole

MONTH/YEAR COLLECTION IMPACT BEGINS: N/A

DATE OF ANALYSIS: March 2, 2012

SECTION 1: NARRATIVE

a. **Current Law:** s. 1009.286 (2), F.S. currently requires university students entering in **FY 2011-2012** and thereafter who exceed 115% of hours needed to graduate with a baccalaureate degree pay a 100% per credit hour tuition surcharge

b. **Proposed Changes:**

1. HB 5201 (line 825, s 1009.286 (a)) requires **FY 2009-2010 and 2010-2011** entering students in either a State University or a Florida College to pay a 50% hourly surcharge for hours in excess of 120% of hours needed to graduate with a baccalaureate degree.

2. HB 5201 (line 830, s 1009.286 (b)) expands current law relating to entering **FY 2011-2012** State University students to Florida College students seeking a baccalaureate degree.

3. HB 5201 (line 835, s 1009.286 (c)) Requires students entering in **FY 2012-2013** and thereafter , in State Universities and Florida Colleges, to pay and hourly surcharge of 100% for hours in excess of 110% of hours needed to graduate with a baccalaureate degree.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

State University Data from the BOG, Institutional Research division

OPPAGA Reports Nos: 05-30 (April, 2005), 07-37 (September, 2007) and OPPAGA Research Memorandum , Excess Hours Fees – 110% Threshold, December 16, 2011

Florida Colleges – (Data was not available to support an estimate of the impact of the above provisions.)

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Universities:

Data was obtained from universities for numbers of entry level students (actual for 2009-10 and 2010-11 and estimated thereafter) throughout the forecast period. Assumptions were made based on analysis of historical data regarding graduation rates, numbers expected to graduate each year from the initial entry class, numbers of graduates who had excess hours at 110%,115% and 120% of the required levels, and the average number of excess hours at each level. These assumptions were applied to future cohorts of graduation classes and used to calculate estimated surcharge revenues. No assumptions were made regarding student behavior changes as a result of the increased fees for excess hours in the data requested from and received from the universities. The base model was constructed to predict future behavior based on data collected when no surcharge was in effect.

Florida Colleges:

Data from Florida Colleges is limited with regard to excess hours for baccalaureate degrees since this would be the first time its students would be subject to the surcharge. The critical data element needed to calculate excess hours of entering classes is the rates at which each entering class graduates and this data was not readily available for baccalaureate graduates of the Florida College System. Data was also not available for excess hours of baccalaureate graduates. Per the Division of Florida Colleges, 69.3% of baccalaureate degree recipients starting in the Florida College System graduated in 8 years from either the Florida College System or the State University System. Below is a chart showing the numbers of baccalaureate graduates from the Florida College system from 2005-06 with estimates for 2011-12 and 2012-13.

	Baccalaureate Completers within Florida College System
2005-06	398
2006-07	570
2007-08	697
2008-09	1,042
2009-10	1,602
2010-11	2,729
2011-12 Estimated*	3,329
2012-13 Estimated*	4,740

REVENUE ESTIMATING CONFERENCE

TAX: Tuition and Fees

ISSUE: State University and Florida Colleges / Excess Hours Surcharge for Baccalaureate Degrees

BILL NUMBER(S): HB 5201, Section 19

SPONSOR(S): Higher Education Appropriations Subcommittee and Representative O’Toole

MONTH/YEAR COLLECTION IMPACT BEGINS: N/A

DATE OF ANALYSIS: March 2, 2012

Assumptions/Student Responsiveness to Surcharge:

- Students will, to varying degrees, be motivated to avoid paying the hourly surcharge or, for various reasons, will be unable to avoid paying the surcharge, in order to graduate. This range of student reactions to the surcharge may be affected by the following:
 - Students incur excess hours as a result of withdrawing from classes in order to maintain a certain GPA. For example, students may need to keep their GPA at a certain level to maintain eligibility for financial aid. Withdrawn classes make up a significant component of excess hours.
 - Students may take classes for one degree after which they change their degree and are subject to a new set of requirements. For example in 2010-11, the primary class contributing to excess hours was Calculus 1 which students took but ultimately did not need to take for their final degree requirement.
 - Pursuant to current law, s.1009.286 (5), F.S., universities are required to establish a notification process regarding the excess hours surcharge. Students must be notified of the surcharge upon the student’s initial enrollment. A second notice is provided when the student has earned the credit hours required to complete the baccalaureate degree program in which the student is enrolled. The notices must also advise students exceeding the required credit hours to meet with their advisor. Universities will likely provide varying degrees of notification to students to comply with this provision. For example, FSU has developed a mechanism that displays an” excess credit counter” on a personal profile page that is specific to a given student. UNF plans to remind students each time they withdraw from a class.

SECTION 4: PROPOSED FISCAL IMPACT

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
<u>High</u> 1.For FY 2009-10 and 2010-11 entering Classes (s.1009.286 (2) (a) , F.S.) – (100% no avoidance behavior)	\$1.6M (SUS) Indeterminate Positive revenue (FC)	N/A (revenue impacts of 1009.286 (2) (a) are non-recurring	\$6.9 M (SUS) Indeterminate Positive revenue (FC)	\$10.0 M (SUS) Indeterminate Positive revenue (FC)	\$3.7M (SUS) Indeterminate Positive revenue (FC)
<u>Middle</u> 1. (75% of High)	\$1.2 M (SUS)	See above	\$5.2 M (SUS)	\$7.5 M (SUS)	\$2.8 M (SUS)
<u>Low</u> 1. (50% of High)	\$.8 M (SUS)	See above	\$3.5 M (SUS)	\$5.0M (SUS)	\$1.9 M (SUS)
<u>2.Colleges only</u> – FY 2011-12 entering students subject to excess hour surcharge for hours over 115% (s 1009.286 (2)(b)	Zero	Indeterminate Positive revenue (FC)	Indeterminate Positive revenue (FC)	Indeterminate Positive revenue (FC)	Indeterminate Positive revenue (FC)
<u>High</u> 3. FY 2012-2013 entering students and thereafter - surcharge for hours over 110% but less than 115% of current law (s 1009.286 (2)c – (100%)	Zero (SUS and FC)	\$5 M in 2016-17 /full implementation reached 2018-19 (SUS) Indeterminate Positive revenue (FC)	Zero (SUS and FC)	Zero (SUS and FC)	\$1.5 M (SUS) Indeterminate Positive revenue (FC)

REVENUE ESTIMATING CONFERENCE

TAX: Tuition and Fees

ISSUE: State University and Florida Colleges / Excess Hours Surcharge for Baccalaureate Degrees

BILL NUMBER(S): HB 5201, Section 19

SPONSOR(S): Higher Education Appropriations Subcommittee and Representative O’Toole

MONTH/YEAR COLLECTION IMPACT BEGINS: N/A

DATE OF ANALYSIS: March 2, 2012

<u>Middle</u> 3. (75% of High)	Zero (SUS and FC)	\$3.8M in 2016-17 (SUS) Indeterminate Positive revenue (FC)	Zero (SUS and FC)	Zero (SUS and FC)	\$1.1 (SUS) Indeterminate Positive revenue (FC)
<u>Low</u> 3. (50% of High)	Zero (SUS and FC)	\$2.5 M in 2016-17 (SUS) Indeterminate Positive revenue (FC)	Zero (SUS and FC)	Zero (SUS and FC)	\$.8 M (SUS) Indeterminate Positive revenue (FC)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the low estimate for the State University System, with the Florida College System impact being indeterminate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
General Revenue	0	0	0	0	0
State Trust	0	0	0	0	0
Total State Impact	0	0	0	0	0
Total Local Impact	.8	2.5	3.5	5.0	2.7
Total Impact	.8	2.5	3.5	5.0	2.7

HB 5201 - Estimated Fiscal Impacts - UNIVERSITIES/Source: BOG/INSTITUTIONAL RESEARCH

A	B	C	D	E	F	G	H	I	J	K	L	
STUDENT TYPE FTIC = First Time in College)	Year of Student Entry Into University System	Surcharge Applies to Hours in Excess of:	Excess Hour Surcharge % of Tuition	Newly Admitted Students in Cohort	Year Graduated	Graduation Rates	Cohort Number Expected to Graduate	% of Students Expected to Exceed Allowable Hours (with exclusions for Foreign Lang., Accel. Credits)	Average Number of Excess Hours	Average Tuition Per Credit Hour	Projected Excess Hour Surcharge Revenues	Estimated Fiscal Impact of HB 5201
1	FTIC	2009-2010	120%	50%	36,716	2011-12	2%	734	0%	0	\$103	\$0
2	FTIC					2012-13	33%	12,116	17%	10	\$111	\$1,140,000
3	FTIC					2013-14	21%	7,710	35%	20	\$120	\$3,240,000
4	FTIC					2014-15	7%	2,570	52%	30	\$130	\$2,610,000
5	FTIC					2015-16	2%	734	70%	60	\$140	\$2,160,000
6	FTIC	2010-2011	120%	50%	38,558	2012-13	2%	771	0%	0	\$111	\$0
7	FTIC					2013-14	33%	12,724	17%	10	\$120	\$1,300,000
8	FTIC					2014-15	21%	8,097	35%	20	\$130	\$3,680,000
9	FTIC					2015-16	7%	2,699	52%	30	\$140	\$2,950,000
10	FTIC					2016-17	2%	771	70%	60	\$151	\$2,450,000
11	FTIC	2011-2012	115%	100%	42,500	2013-14	2%	850	0%	0	\$120	\$0
12	FTIC		current law for SUS			2014-15	33%	14,025	20%	10	\$130	\$3,650,000
13	FTIC					2015-16	21%	8,925	40%	20	\$140	\$10,000,000
14	FTIC					2016-17	7%	2,975	60%	30	\$151	\$8,090,000
15	FTIC					2017-18	2%	850	80%	60	\$163	\$6,650,000
16	FTIC	2012-2013	110%	100%	43,100	2014-15	2%	862	0%	0	\$130	\$0
17	FTIC					2015-16	33%	14,223	25%	10	\$140	\$4,980,000
18	FTIC					2016-17	21%	9,051	50%	20	\$151	\$13,670,000
19	FTIC					2017-18	7%	3,017	75%	30	\$163	\$11,060,000
20	FTIC					2018-19	2%	862	100%	60	\$176	\$9,100,000
21	FTIC	2013-2014	110%	100%	44,300	2015-16	2%	886	0%	0	\$140	\$0
22	FTIC					2016-17	33%	14,619	25%	10	\$151	\$5,520,000
23	FTIC					2017-18	21%	9,303	50%	20	\$163	\$15,160,000
24	FTIC					2018-19	7%	3,101	75%	30	\$176	\$12,280,000
25	FTIC					2019-20	2%	886	100%	60	\$190	\$10,100,000
26	FTIC	2014-2015	110%	100%	46,800	2016-17	2%	936	0%	0	\$151	\$0
27	FTIC					2017-18	33%	15,444	25%	10	\$163	\$6,290,000
28	FTIC					2018-19	21%	9,828	50%	20	\$176	\$17,300,000
29	FTIC					2019-20	7%	3,276	75%	30	\$190	\$14,000,000
30	FTIC					2020-21	2%	936	100%	60	\$205	\$11,510,000
31												
32	AA TRANSFER	2011-12	120%	50%	28,600	2012-13	32%	9,152	0%	6	\$111	\$0
33	AA TRANSFER					2013-14	28%	8,008	11%	12	\$120	\$630,000
34	AA TRANSFER					2014-15	10%	2,860	22%	18	\$130	\$740,000
35	AA TRANSFER					2015-16	4%	1,144	33%	24	\$140	\$630,000
36	AA TRANSFER	2012-13	120%	50%	29,500	2013-14	32%	9,440	0%	6	\$120	\$0
37	AA TRANSFER					2014-15	28%	8,260	11%	12	\$130	\$710,000
38	AA TRANSFER					2015-16	10%	2,950	22%	18	\$140	\$820,000
39	AA TRANSFER					2016-17	4%	1,180	33%	24	\$151	\$710,000
40	AA TRANSFER	2013-14	115%	100%	30,400	2014-15	32%	9,728	10%	6	\$130	\$760,000
41	AA TRANSFER		current law for SUS			2015-16	28%	8,512	20%	12	\$140	\$2,860,000
42	AA TRANSFER					2016-17	10%	3,040	30%	18	\$151	\$2,480,000
43	AA TRANSFER					2017-18	4%	1,216	40%	24	\$163	\$1,900,000

annual increase: 8%

System avg Tuition Per Hour

2011-12	\$103
2012-13	\$111
2013-14	\$120
2014-15	\$130
2015-16	\$140
2016-17	\$151
2017-18	\$163
2018-19	\$176
2019-20	\$190
2020-21	\$205

1. Estimated Impact 1009.286(2) (a) FY 2009-2010 and 2010-2011 entering classes	
Grad Year	Impact
2011-12	
2012-13	\$1,630,000
2013-14	\$6,930,000
2014-15	\$9,960,000
2015-16	\$3,730,000
2016-17	\$3,730,000

3. Estimated Impact 1009.286(2) (c) FY 12-13 entering classes surcharge for excess hours reduced to 110% of excess from 115% of excess			
Grad Year	TOTAL ESTIMATED EXCESS HOUR SURCHARGE REVENUES		ESTIMATED INCREMENTAL IMPACT
	CURRENT LAW PLUS CHANGE	CURRENT LAW	
2011-12	\$0		\$0
2012-13	\$1,140,000	\$1,140,000	\$0
2013-14	\$5,170,000	\$5,170,000	\$0
2014-15	\$12,150,000	\$12,150,000	\$0
2015-16	\$25,650,000	\$24,180,000	\$1,470,000
2016-17	\$38,940,000	\$33,940,000	\$5,000,000
2017-18	\$50,040,000	\$40,170,000	\$9,870,000
* 2018-19	\$45,860,000	\$35,550,000	\$10,310,000

* 2018-19 is missing the 4th year graduates impact of the 2015-16 entering class

HB 5201 - Estimated Fiscal Impacts - UNIVERSITIES/Source: BOG/INSTITUTIONAL RESEARCH

	A	B	C	D	E	F	G	H	I	J	K	L	
	STUDENT TYPE FTIC = First Time in College)	Year of Student Entry Into University System	Surcharge Applies to Hours in Excess of:	Excess Hour Surcharge % of Tuition	Newly Admitted Students in Cohort	Year Graduated	Graduation Rates	Cohort Number Expected to Graduate	% of Students Expected to Exceed Allowable Hours (with exclusions for Foreign Lang., Accel. Credits)	Average Number of Excess Hours	Average Tuition Per Credit Hour	Projected Excess Hour Surcharge Revenues	Estimated Fiscal Impact of HB 5201
44	AA TRANSFER	2014-15	110%	100%	31,400	2015-16	32%	10,048	16%	6	\$130	\$1,250,000	\$470,000
45	AA TRANSFER					2016-17	28%	8,792	32%	12	\$140	\$4,730,000	\$1,780,000
46	AA TRANSFER					2017-18	10%	3,140	48%	18	\$151	\$4,100,000	\$1,540,000
47	AA TRANSFER					2018-19	4%	1,256	60%	24	\$163	\$2,950,000	\$980,000
48	AA TRANSFER	2015-16	110%	100%	32,400	2016-17	32%	10,368	16%	6	\$130	\$1,290,000	\$480,000
49	AA TRANSFER					2017-18	28%	9,072	32%	12	\$140	\$4,880,000	\$1,830,000
50	AA TRANSFER					2018-19	10%	3,240	48%	18	\$151	\$4,230,000	\$1,590,000
51	AA TRANSFER					2019-20	4%	1,296	60%	24	\$163	\$3,040,000	\$1,010,000

annual increase: 8%

System avg Tuition Per Hour

52
53
54

55 NOTES: This model is based on best available data, but does make assumptions when data is not available (ie, Columns I and J are based on the following assumptions).

56 Assumptions for Column I (% Expected to Exceed Allowable Hours):
The percentage of BA graduates with Excess Hours for FTICs (First Time In College) and AA Transfers differs. Based on historical data, the percentage for FTICs is (110%=60%, 115%= 40%, 120%= 35%). These rates are applied to the student's 4th year (since the avg time to degree is 4.3 yrs). The student's 3rd, 5th, and 6th years are increments of that 4th year average. For AA Transfers, the percentages are based on the percentage of BA graduates with Excess Hours (110%=32%, 115%= 20%, 120%= 11%) from historical data.

57
58 Assumptions for Column J (Average Number of Excess Hours):
The avg number of excess hours is more speculative. The only historical data that is readily available pertaining to this metric shows that BA degree graduates who began as FTICs have an average of 20 SCH in excess, and AA Transfers have on average 11 excess hours.

59
60 The model makes no assumptions about future student behavior in response to the increased surcharges. Likely the Model Overestimates Impact Due to Assumption That Student Behavior is Consistent With Past Behavior.

NOTE: Most degree programs are 120 hours so 110% is normally going to result in 132 hours allowed.

REVENUE ESTIMATING CONFERENCE

TAX: Ad Valorem

ISSUE: Educational Institutions

BILL NUMBER(S): CS/HB7097

SPONSOR(S): Economic Affairs Committee; Finance and Tax Committee; Representative Caldwell

MONTH/YEAR COLLECTION IMPACT BEGINS: January 1, 2012

DATE OF ANALYSIS: February 28, 2012

SECTION 1: NARRATIVE

a. Current Law:

Section 196.198, F.S., provides an exemption for educational institutions within this state and their property used by them or by any other exempt entity or educational institution exclusively for educational purposes. Specifically, the section provides:

Sheltered workshops providing rehabilitation and retraining of disabled individuals and exempted by a certificate under s. (d) of the federal Fair Labor Standards Act of 1938, as amended, are declared wholly educational in purpose and shall be exempted from certification, accreditation, and membership requirements set forth in s. 196.012, F.S. Those portions of property of college fraternities and sororities certified by the president of the college or university to the appropriate property appraiser as being essential to the educational process shall be exempt from ad valorem taxation. The use of property by public fairs and expositions chartered by chapter 616, F.S., is presumed to be an educational use of such property and shall be exempt from ad valorem taxation to the extent of such use. Property used exclusively for educational purposes shall be deemed owned by an educational institution if the entity owning 100 percent of the educational institution is owned by the identical persons who own the property. If legal title to property is held by a governmental agency that leases the property to a lessee, the property shall be deemed to be owned by the governmental agency and used exclusively for educational purposes if the governmental agency continues to use such property exclusively for educational purposes pursuant to a sublease or other contractual agreement with that lessee. If the title to land is held by the trustee of an irrevocable inter vivos trust and if the trust grantor owns 100 percent of the entity that owns an educational institution that is using the land exclusively for educational purposes, the land is deemed to be property owned by the educational institution for purposes of this exemption. Property owned by an educational institution shall be deemed to be used for an educational purpose if the institution has taken affirmative steps to prepare the property for educational use. Affirmative steps means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate commitment of the property to an educational use.

b. Proposed Change:

The proposed language amends s. 196.198, F.S., by providing that land, buildings, and other improvements to real property used exclusively for educational purposes are to be deemed owned by an educational institution if the entity owning 100 percent of the land is:

- a nonprofit entity and the land is used, under a ground lease or other contractual arrangement, by an educational institution that owns the buildings and other improvements to the real property;
- a nonprofit entity under s. 501(c)(3) of the Internal Revenue Code; and
- provides education limited to students in prekindergarten through grade 8.

SECTION 2: DESCRIPTION OF DATA AND SOURCES

Florida Department of Revenue, 2011 Final Ad Valorem Tax Roll Data

SECTION 3: METHODOLOGY (INCLUDE ASSUMPTIONS AND ATTACH DETAILS)

Property that were in use code 72 – Private Schools and Colleges that had positive taxable value for school purposes were identified. For the high estimate the total taxable value of use code 72 was assumed to be exempted, for the low estimate only those parcels where the taxable value was less than the just value of the property were assumed to be exempted, with the exception that certain identified parcels were included in the analysis that had the same just and assessed value. The basis for the low estimate is that the proposed change in statute would only apply where the ownership of the buildings differs from the ownership of the land. The middle estimate is 50% of the high estimate. For future years, the growth rate for nonresidential properties from the January 2012 Ad valorem Estimating Conference was used.

REVENUE ESTIMATING CONFERENCE

TAX: Ad Valorem

ISSUE: Educational Institutions

BILL NUMBER(S): CS/HB7097

SPONSOR(S): Economic Affairs Committee; Finance and Tax Committee; Representative Caldwell

MONTH/YEAR COLLECTION IMPACT BEGINS: January 1, 2012

DATE OF ANALYSIS: February 28, 2012

SECTION 4: PROPOSED FISCAL IMPACT

IMPACT VALUE SCHOOL

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(\$6.2 M)		(\$6.1 M)	(\$6.2 M)	(\$6.3 M)
Middle	(\$3.1 M)		(\$3.0 M)	(\$3.1 M)	(\$3.1 M)
Low	(\$0.3 M)		(\$0.3 M)	(\$0.3 M)	(\$0.3 M)

IMPACT VALUE NON-SCHOOL

State Impact: All Funds	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
High	(\$8.6 M)		(\$8.5 M)	(\$8.6 M)	(\$8.8 M)
Middle	(\$4.3 M)		(\$4.2 M)	(\$4.3 M)	(\$4.4 M)
Low	(\$0.4 M)		(\$0.3 M)	(\$0.4 M)	(\$0.4 M)

SECTION 5: CONSENSUS ESTIMATE (ADOPTED 3/2/12) The conference adopted the low estimate.

	FY 2012-13 Cash	FY 2012-13 Annualized	FY 2013-14 Cash	FY 2014-15 Cash	FY 2015-16 Cash
School	(.3)	(.3)	(.3)	(.3)	(.3)
Non-school	(.4)	(.4)	(.3)	(.4)	(.4)
Total State	(.7)	(.7)	(.6)	(.7)	(.7)

	A	B	C	D	E	F	G	H	I	J
1										
2		High					Low			
3	County Number	County	Count	Taxable Value			County Number	County	Count	Taxable Value
4	11	Alachua	62	\$19,601,720			11	Alachua	2	\$921,720
5	13	Bay	15	\$2,948,150			15	Brevard	2	\$43,830
6	14	Bradford	12	\$1,291,963			16	Broward	1	\$3,742,140
7	15	Brevard	12	\$4,738,950			18	Charlotte	1	\$2,632,672
8	16	Broward	118	\$149,128,120			23	Miami-Dade	8	\$14,833,508
9	17	Calhoun	2	\$133,853			26	Duval	1	\$2,350,348
10	18	Charlotte	1	\$2,632,672			37	Hernando	1	\$146,923
11	19	Citrus	15	\$2,839,098			38	Highlands	1	\$124,718
12	20	Clay	29	\$11,031,153			39	Hillsborough	4	\$750,987
13	21	Collier	1	\$779,866			54	Monroe	1	\$1,820,692
14	22	Columbia	19	\$2,819,599			58	Orange	4	\$356,097
15	23	Miami-Dade	192	\$101,296,547			60	Palm Beach	3	\$714,974
16	24	Desoto	2	\$1,117,546			61	Pasco	2	\$57,578
17	26	Duval	38	\$44,767,451			62	Pinellas	1	\$3,600,000
18	27	Escambia	71	\$15,715,248			63	Polk	1	\$119,648
19	28	Flagler	5	\$1,613,361			65	Saint Lucie	1	\$749,881
20	30	Gadsden	1	\$158,640					34	\$32,965,716
21	35	Hardee	8	\$1,398,849						
22	37	Hernando	10	\$4,984,286						
23	38	Highlands	21	\$3,020,214						
24	39	Hillsborough	226	\$69,046,097						
25	40	Holmes	1	\$53,117						
26	41	Indian River	14	\$7,751,010						
27	45	Lake	14	\$8,718,056						
28	47	Leon	3	\$1,867,257						
29	51	Manatee	17	\$16,439,912						
30	52	Marion	7	\$3,063,370						
31	53	Martin	15	\$4,997,280						
32	54	Monroe	10	\$7,151,267						
33	55	Nassau	14	\$3,464,407						
34	56	Okaloosa	40	\$13,075,511						
35	57	Okechobee	6	\$1,361,787		2012	Impact	Low	Middle	High
36	58	Orange	21	\$65,539,416			School	\$253,562	\$3,076,052	\$6,152,104
37	59	Osceola	26	\$13,685,500			Non-School	\$353,907	\$4,293,383	\$8,586,766
38	60	Palm Beach	117	\$56,936,132						
39	61	Pasco	21	\$4,319,674		2013	Impact	Low	Middle	High
40	62	Pinellas	82	\$35,380,756			School	\$250,646	\$3,040,677	\$6,081,355
41	63	Polk	2	\$464,305			Non-School	\$349,837	\$4,244,009	\$8,488,018
42	64	Putnam	6	\$1,012,451						
43	65	Saint Johns	20	\$10,803,200		2014	Impact	Low	Middle	High
44	66	Saint Lucie	34	\$9,623,000			School	\$254,731	\$3,090,240	\$6,180,481
45	67	Santa Rosa	19	\$6,527,038			Non-School	\$355,540	\$4,313,186	\$8,626,372
46	68	Sarasota	44	\$28,377,300						
47	69	Seminole	71	\$33,339,596		2015	Impact	Low	Middle	High
48	71	Suwannee	7	\$1,005,434			School	\$259,367	\$3,146,483	\$6,292,966
49	73	Union	3	\$449,378			Non-School	\$362,011	\$4,391,686	\$8,783,372
50	74	Volusia	71	\$22,966,656						
51	75	Wakulla	1	\$316,320						
52	77	Washington	1	\$86,408						
53		Statewide	1,547	\$799,838,921						
54										
55		School Millage	7.691679							
56		Non-School millage	10.73562							